

OREGON DEPARTMENT OF REVENUE

2023–2025

Agency Request

Budget



CERTIFICATION

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

Oregon Department of Revenue

AGENCY NAME

955 Center St. NE, Salem, OR 97301

AGENCY ADDRESS


SIGNATURE

Director

TITLE

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

Agency Request

Governor's Budget

Legislatively Adopted

Oregon Department of Revenue
2023-25 Agency Request
Budget
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SB 5537 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Smith G

Joint Committee On Ways and Means

Action Date: 06/04/21

Action: Do Pass the A-Eng bill.

House Vote

Yeas: 11 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Smith G, Sollman, Stark

Senate Vote

Yeas: 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen

Prepared By: Patrick Heath, Department of Administrative Services

Reviewed By: Zane Potter, Legislative Fiscal Office

**Department of Revenue
2021-23**

Budget Summary*

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

Position Summary

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

⁽¹⁾ Includes adjustments through January 2021

* Excludes Capital Construction expenditures

Summary of Revenue Changes

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

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

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

Summary of General Government Subcommittee Action

The Department of Revenue (DOR) administers almost 40 tax programs, collecting 97 percent of the state's General Fund revenue. DOR oversees the county property tax function and collects and distributes taxes and fees for other state agencies and local governments. The Department operates two tax relief programs for the elderly and persons with disabilities: the Non-profit Housing for Elderly Persons Program and the Senior Citizens' and Disabled Citizens' Property Tax Deferral Program. The Subcommittee recommended a total funds budget of \$369,366,641 and 1,105 positions (1,045.62 FTE) for the 2021-23 biennium. The budget consists of a General Fund appropriation of \$219,716,650 and \$149,649,991 Other Funds expenditure limitation. This represents a 5% increase in total funds from the 2019-21 legislatively approved budget.

Administration Division

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

The Subcommittee approved the following budget note:

Budget Note

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

Property Tax Division

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

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

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

Personal Tax and Compliance Division

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

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

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

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

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

Business Division

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

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

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

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

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

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

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

Collections Division

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

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

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

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

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

Corporate Division

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

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

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

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

Information Technology Services Division

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

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

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

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

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

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

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

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

Marijuana Program

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

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

Non-profit Housing For Elderly Persons

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

Senior Deferral Program

The Department administers the Senior Citizens' Property Tax Deferral program, the Senior Citizens' Special Assessment Deferral Program, and the Disabled Citizens' Property Tax Deferral Program. These programs pay the property taxes and special property assessments for qualified senior and disabled citizens in exchange for a lien against the property in the amount of the deferred taxes. The deferred taxes are repaid when either the participant no longer lives in their home, sells the home, or the participant dies. The Subcommittee recommended a budget of \$35.4 million total funds and eight positions (7.75 FTE).

Debt Service

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

Revenue Clearinghouse

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

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

Summary of Performance Measure Action

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

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
Patrick Heath - 503-983-8670

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

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

*Excludes Capital Construction Expenditures

Legislatively Approved 2021 - 2023 Key Performance Measures

Published: 6/2/2021 8:52:11 PM

Agency: Revenue, Department of

Mission Statement:

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

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2022	Target 2023
1. Average Days to Process Personal Income Tax Refund.		Approved	17	16	16
2. Percent of Personal Income Tax Returns Filed Electronically		Approved	91.30%	91%	91%
3. Employee Training Per Year (percent receiving 20 hours per year).		Approved	26%	65%	65%
4. Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.	a) Overall	Approved	91%	90%	90%
	b) Availability of Information		90%	90%	90%
	c) Helpfulness		94%	90%	90%
	d) Timeliness		91%	90%	90%
	e) Accuracy		94%	90%	90%
	f) Expertise		94%	90%	90%
5. Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.		Approved	85	85	85
6. Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.		Approved	97%	98%	98%
7. Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.		Approved	12%	15%	15%
8. Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.		Approved	\$0.21	\$0.20	\$0.20
9. Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.		Approved	\$0.10	\$0.10	\$0.10
10. Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.		Approved	\$0.06	\$0.12	\$0.12
11. Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.		Approved	55	55	55

LFO Recommendation:

The Legislative Fiscal Office recommends approval of the proposed Key Performance Measures and updated targets. Measure #11 was modified because DOR began using a new survey in 2020 that no longer included **SB 537 A**

index.

SubCommittee Action:

The General Government Subcommittee approved the Legislative Fiscal Office recommendations.

SB 5505 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Holvey

Joint Committee On Ways and Means

Action Date: 06/24/21

Action: Do Pass the A-Eng bill.

House Vote

Yeas: 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark

Exc: 1 - Smith G

Senate Vote

Yeas: 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen

Prepared By: Jean Gabriel, Department of Administrative Services

Reviewed By: Amanda Beitel, Legislative Fiscal Office

**Various
2021-23**

4. The Subcommittee approved Article XI-P general obligation bond authority of \$126,090,000, which includes \$125,000,000 in net proceeds and \$1,090,000 for costs of issuing bonds, to fund matching grants to school districts for capital costs including construction, improvement, or remodel of facilities and acquisition of equipment through the Oregon School Capital Improvement Matching program administered by the Oregon Department of Education.
5. The Subcommittee approved General Fund supported Article XI-Q general obligation bond authority of \$1,254,710,636 to finance the capital costs of projects for real or personal property owned or operated by the state. The projects and agencies are listed below, with the exception of HECC; projects funded by grants from the HECC to Public Universities are described later in this report.
 - Department of Revenue, Electronic Valuation Information System: approved \$4,245,000 Article XI-Q bonds to finance \$4,157,000 of project costs and \$88,000 for costs of issuing the bonds. The project is to implement a new property tax appraisal information system to modernize and replace current disparate systems and tools that are used to manage the property valuation processes.
 - Oregon Military Department, Ashland Armory Service Life Extension: approved \$5,480,000 Article XI-Q bonds to finance \$5,373,235 of project costs and \$106,765 for costs of issuing the bonds. The project is for design and construction of additions and alterations to the Ashland Armory, including seismic upgrades. The improvements will bring the facility into conformance with current building code and will include replacing mechanical, electrical, and plumbing systems as well as remodeling existing classrooms, administrative space, latrines, showers, equipment storage areas, kitchen, and assembly hall areas. In addition, the project will include emergency enhancements and replacement of failed paving areas and replacement of existing site lighting, landscaping, and fencing.
 - Oregon Military Department, Corvallis Armory Service Life Extension: approved \$4,375,000 Article XI-Q bonds to finance \$4,317,605 of project costs and \$57,395 for costs of issuing the bonds. The project is for design and construction of additions and alterations to the Corvallis Armory, including seismic upgrades. The improvements will bring the facility into conformance with current building code and will include replacing mechanical, electrical, and plumbing systems as well as remodeling existing classrooms, administrative space, latrines, showers, equipment storage areas, kitchen, and assembly hall areas. In addition, the project will include emergency enhancements and replacement of failed paving areas and replacement of existing site lighting, landscaping, and fencing.
 - Oregon Military Department, Resiliency Grant Fund: approved \$10,210,000 Article XI-Q bonds to finance \$10,000,000 of project costs and \$210,000 for costs of issuing the bonds. The bond proceeds will be used to purchase emergency preparedness equipment, which will be owned by the Oregon Military Department and distributed to local governments and other federal tax-exempt qualified recipients through the Office of Emergency Management State Preparedness and Incident Response Equipment Grant (SPIRE) program. A maximum of \$2,000,000 may be spent on urban search and rescue preparedness equipment.

Senate Bill 5505, SECTIONS 1 - 3.

<u>Program Designation</u>	2019-21 Legislatively Approved	2021-23 Governor's Budget	2021-23 Committee Recommendations	Changes from Governor's Budget
GENERAL OBLIGATION BONDS				
General Fund Obligations				
Higher Education Coordinating Comm. - PU (Art. XI-G)	\$ 50,605,000	\$ 37,910,000	\$ 42,840,000	\$ 4,930,000
Higher Education Coordinating Comm. - CC (Art. XI-G)	\$ 52,400,000	\$ 69,040,000	\$ 77,160,000	\$ 8,120,000
Dept of Environmental Quality (Art. XI-H)	\$ -	\$ 10,300,000	\$ 10,300,000	\$ -
Oregon Business Development Dept. (Art. XI-M)	\$ 101,240,000	\$ 110,995,000	\$ 111,300,000	\$ 305,000
Oregon Business Development Dept. (Art. XI-N)	\$ 20,270,000	\$ 50,620,000	\$ 50,750,000	\$ 130,000
Oregon Department of Education (Art. XI-P)	\$ 126,090,000	\$ 138,065,000	\$ 126,090,000	\$ (11,975,000)
Department of Administrative Services (Art. XI-Q)	\$ 788,914,223	\$ 1,069,371,580	\$ 1,254,710,636	\$ 185,339,056
Dedicated Fund Obligations				
Department of Veterans' Affairs (Art. XI-A)	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000	\$ -
Higher Education Coordinating Comm. (Art. XI-F(1))	\$ -	\$ -	\$ 114,505,000	\$ 114,505,000
Dept of Environmental Quality (Art. XI-H)	\$ 10,000,000	\$ 10,000,000	\$ 10,000,000	\$ -
Housing and Community Services Dept (Art. XI-I(2))	\$ 50,000,000	\$ 50,000,000	\$ 50,000,000	\$ -
Department of Administrative Services (Art. XI-Q)	\$ 50,135,777	\$ 202,788,420	\$ 224,634,564	\$ 21,846,144
Total General Obligation Bonds	\$ 1,429,655,000	\$ 1,929,090,000	\$ 2,252,290,200	\$ 323,200,200
REVENUE BONDS				
Direct Revenue Bonds				
Housing and Community Services Department	\$ 500,000,000	\$ 500,000,000	\$ 500,000,000	\$ -
Department of Transportation				
Highway User Tax	\$ 485,000,000	\$ 880,000,000	\$ 880,000,000	\$ -
Oregon Business Development Department	\$ 100,000,000	\$ 30,000,000	\$ 30,000,000	\$ -
Department of Administrative Services				
Lottery Revenue Bonds	\$ 247,075,000	\$ 342,545,000	\$ 492,440,000	\$ 149,895,000
Total Direct Revenue Bonds	\$ 1,332,075,000	\$ 1,752,545,000	\$ 1,902,440,000	\$ 149,895,000

Pass Through Revenue Bonds

Oregon Business Development Department				
Industrial Development Bonds	\$ 600,000,000	\$ 600,000,000	\$ 600,000,000	\$ -
Beginning and Expanding Farmer Loan Program	\$ 5,000,000	\$ 2,500,000	\$ 2,500,000	\$ -
Oregon Facilities Authority	\$ 1,000,000,000	\$1,000,000,000	\$ 1,000,000,000	\$ -
Housing and Community Services Department	\$ 900,000,000	\$ 900,000,000	\$ 1,300,000,000	\$ 400,000,000
Total Pass Through Revenue Bonds	\$ 2,505,000,000	\$2,502,500,000	\$ 2,902,500,000	\$ 400,000,000
Total Revenue Bonds	\$ 3,837,075,000	\$4,255,045,000	\$ 4,804,940,000	\$ 549,895,000

CERTIFICATES OF PARTICIPATION AND OTHER FINANCING AGREEMENTS

Department of Administrative Services	\$ 80,000,000	\$ 201,240,000	\$ 100,000,000	\$ (101,240,000)
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Senate Bill 5505, SECTION 4

Private Activity Bond Allocation for Calendar Years 2022 and 2023

Allocation For:	2019-21 Legislatively Approved Budget		2021-23 Committee Recommendations	
	2020 Calendar Year	2021 Calendar Year	2022 Calendar Year	2023 Calendar Year
Oregon Business Development Department, Industrial Development Bonds	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000	\$ 40,000,000
Oregon Business Development Department, Beginning and Expanding Farmer Loan Program	\$ 2,500,000	\$ 2,500,000	\$ 1,000,000	\$ 1,000,000
Oregon Housing & Community Services Department	\$250,000,000	\$250,000,000	\$250,000,000	\$250,000,000
Private Activity Bond Committee	\$147,524,865	\$147,524,865	\$151,862,385	\$151,862,385
Totals	\$440,024,865	\$440,024,865	\$442,862,385	\$442,862,385

HB 5006 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Steiner Hayward

Joint Committee On Ways and Means

Action Date: 06/24/21

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen

House Vote

Yeas: 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark

Exc: 1 - Smith G

Prepared By: Julie Neburka, Legislative Fiscal Office

Reviewed By: Laurie Byerly and Theresa McHugh, Legislative Fiscal Office

Emergency Board

2021-23

Various Agencies

2021-23

Public Defense Services Commission

2019-21

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

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

BUDGET NOTE

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

Public Employees Retirement System

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

Department of Revenue

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

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

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

- Klamath: \$228,162

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

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

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

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

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

Secretary of State

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

Specialist 2 (0.50 FTE); both of these positions will be budgeted for a full 24 months in the 2023-25 biennium. The Towing Board will be supported by fee revenue, and the Department may need to return to the Joint Committee on Ways and Means or the Emergency Board for additional expenditure limitation related to implementation of SB 300.

The Department of Administrative Services will transfer \$124,349,960 of federal American Rescue Plan Act funds to ODOT to augment highway fund revenues negatively impacted by the COVID-19 pandemic. The funds are designated for the following projects:

- \$80 million for safety improvements to Oregon 213/82nd Avenue
- \$32 million for Phase II costs related to the Newberg Dundee Bypass (OR-219 section)
- \$5 million for the Hood River-White Salmon Interstate Bridge
- \$3,349,960 for rehabilitation of the Lake County Railroad
- \$4 million for the Clackamas County Sunrise Gateway Corridor Community Visioning Concept

Adjustments to 2019-21 Budgets

Public Defense Services Commission

For the 2019-21 biennium, the Subcommittee approved \$92,721 Other Funds expenditure limitation for services and supplies for public defense costs due to the impact of the COVID-19 pandemic. The revenue source is from the Coronavirus Relief Fund received by the Oregon Department of Administrative Services and transferred to the Public Defense Service Commission.

Enrolled House Bill 2433

Sponsored by Representatives NATHANSON, RESCHKE (Presession filed.)

CHAPTER

AN ACT

Relating to taxation; creating new provisions; amending ORS 315.167, 315.264, 315.266, 315.271, 315.514, 315.613, 315.650, 316.699, 317.097, 320.308, 458.620, 458.660, 458.670, 458.675, 458.680, 458.685, 458.690, 458.700, 654.086, 658.453 and 658.815 and section 77, chapter 736, Oregon Laws 2003, section 1a, chapter 559, Oregon Laws 2005, section 9, chapter 765, Oregon Laws 2007, section 9, chapter 843, Oregon Laws 2007, sections 25, 27, 39, 42 and 50, chapter 913, Oregon Laws 2009, and section 5, chapter 701, Oregon Laws 2015; and prescribing an effective date.

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

SECTION 1. Section 39, chapter 913, Oregon Laws 2009, as amended by section 16, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 39. A credit may not be claimed under ORS 316.099 for tax years beginning on or after January 1, [2022] **2028**.

SECTION 2. Section 42, chapter 913, Oregon Laws 2009, as amended by section 14, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 42. A credit may not be claimed under ORS 316.758 for tax years beginning on or after January 1, [2022] **2028**.

SECTION 3. Section 25, chapter 913, Oregon Laws 2009, as amended by section 10, chapter 750, Oregon Laws 2013, section 18, chapter 701, Oregon Laws 2015, section 7, chapter 829, Oregon Laws 2015, and section 13, chapter 610, Oregon Laws 2017, is amended to read:

Sec. 25. (1) Except as provided in subsection (2) of this section, a credit may not be claimed under ORS 315.613 for tax years beginning on or after January 1, [2022] **2028**.

(2) A taxpayer who meets the eligibility requirements in ORS 315.613 for the tax year beginning on or after January 1, [2021] **2027**, and before January 1, [2022] **2028**, shall be allowed the credit under ORS 315.613 for any tax year:

(a) That begins on or before January 1, [2031] **2037**; and

(b) For which the taxpayer meets the eligibility requirements of ORS 315.613.

(3) Notwithstanding subsection (2) of this section, a taxpayer may not during the taxpayer's lifetime claim the credit allowed under this section for more than a total of 10 tax years that begin on or after January 1, 2018.

SECTION 3a. ORS 315.613 is amended to read:

315.613. (1) An annual credit against the taxes otherwise due under ORS chapter 316 shall be allowed to a resident or nonresident individual who is:

(a) Certified as eligible under ORS 442.563;

(b) Licensed under ORS chapter 677;

(c) Engaged in the practice of medicine, and engaged for at least 20 hours per week, averaged over the month, during the tax year in a rural practice; and

(d) Has adjusted gross income not in excess of \$300,000 for the tax year. The limitation in this paragraph does not apply to a physician who practices as a general surgeon, specializes in obstetrics, [or] specializes in family or general practice and provides obstetrical services **or practices emergency medicine in a county that is a frontier rural practice county under rules adopted by the Office of Rural Health.**

(2) The amount of credit allowed shall be based on the distance from a major population center in a qualified metropolitan statistical area at which the taxpayer maintains a practice or hospital membership:

(a) If at least 10 miles but fewer than 20 miles, \$3,000.

(b) If at least 20 miles but fewer than 50 miles, \$4,000.

(c) If 50 or more miles, \$5,000.

(3) The credit shall be allowed during the time in which the individual retains such practice and membership if the individual is actively practicing in and is a member of the medical staff of one of the following hospitals:

(a) A type A hospital designated as such by the Office of Rural Health;

(b) A type B hospital designated as such by the Office of Rural Health if the hospital is:

(A) Not within the boundaries of a metropolitan statistical area;

(B) Located 30 or more miles from the closest hospital within the major population center in a metropolitan statistical area; or

(C) Located in a county with a population of less than 75,000;

(c) A type C rural hospital, if the Office of Rural Health makes the findings required by ORS 315.619;

(d) A rural critical access hospital; or

(e) A hospital:

(A) Classified by the Centers for Medicare and Medicaid Services as a rural referral center in accordance with 42 U.S.C. 1395ww(d)(5)(C)(i); and

(B) Classified by the Centers for Medicare and Medicaid Services as a sole community hospital in accordance with 42 U.S.C. 1395ww(d)(5)(D)(iii).

(4) In order to claim the credit allowed under this section, the individual must remain willing during the tax year to serve patients with Medicare coverage and patients receiving medical assistance in at least the same proportion to the individual's total number of patients as the Medicare and medical assistance populations represent of the total number of persons determined by the Office of Rural Health to be in need of care in the county served by the practice, not to exceed 20 percent Medicare patients or 15 percent medical assistance patients.

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

(6) For purposes of this section, an "individual's practice" shall be determined on the basis of actual time spent in practice each week in hours or days, whichever is considered by the Office of Rural Health to be more appropriate. In the case of a shareholder of a corporation or a member of a partnership, only the time of the individual shareholder or partner shall be considered and the full amount of the credit shall be allowed to each shareholder or partner who qualifies in an individual capacity.

(7) As used in this section:

(a) "Qualified metropolitan statistical area" means only those counties of a metropolitan statistical area that are located in Oregon if the largest city within the metropolitan statistical area is located in Oregon.

(b) “Rural critical access hospital” means a facility that meets the criteria set forth in 42 U.S.C. 1395i-4 (c)(2)(B) and that has been designated a critical access hospital by the Office of Rural Health and the Oregon Health Authority.

(c) “Type A hospital,” “type B hospital” and “type C hospital” have the meaning for those terms provided in ORS 442.470.

SECTION 4. Section 27, chapter 913, Oregon Laws 2009, as amended by section 43, chapter 750, Oregon Laws 2013, and section 1, chapter 31, Oregon Laws 2016, is amended to read:

Sec. 27. A credit may not be claimed under ORS [315.521] **315.640** if the initial tax year in which the credit would otherwise be allowed begins on or after January 1, [2022] **2028**.

SECTION 5. Section 5, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 5. (1) [Section 3 of this 2015 Act] **ORS 315.264** applies to tax years beginning on or after January 1, 2016, and before January 1, [2022] **2028**.

(2) The amendments to ORS 315.264 by section 5a of this 2021 Act apply to tax years beginning on or after January 1, 2022, and before January 1, 2028.

SECTION 5a. ORS 315.264 is amended to read:

315.264. (1)(a) A credit against the tax otherwise due under ORS chapter 316 shall be allowed a taxpayer in an amount equal to a percentage of employment-related expenses of a type allowable as a credit pursuant to section 21 of the Internal Revenue Code, notwithstanding the limitation imposed by section 21(c) of the Internal Revenue Code, and limited as provided in paragraph (c) of this subsection.

(b) The credit allowed under this section may be claimed for expenses for care of a qualifying individual that allow a nonmarried taxpayer to seek employment or to attend school **as a degree-seeking student enrolled** on a full-time or part-time basis.

(c) The employment-related expenses for which a credit is claimed under this section may not exceed the least of:

(A) **The combination of earned income taxable by Oregon and reportable on the taxpayer’s return and imputed income;**

(B) The lesser amount [of earned income taxable by Oregon earned by either spouse], **attributable to either spouse, of the combination of the spouse’s imputed income and the spouse’s earned income subject to taxation by Oregon,** if reportable on a joint return; or

(C) \$12,000 for a taxpayer for which there is one qualifying individual, or \$24,000 for a taxpayer for which there are two or more qualifying individuals.

(d) The limitations in paragraph (c)(C) of this subsection shall be reduced by the aggregate amount excludable under section 129 of the Internal Revenue Code for the tax year.

(2) The applicable percentage described in subsection (1) of this section shall be determined in accordance with the following table:

Greater of Federal
or Oregon Adjusted
Gross Income, as
Percentage of Federal
Poverty Level

Applicable percentage based on age of youngest
qualifying individual on January 1 of tax year

				At least 6 years but less than	
			At least	13, or at least	
Greater	Less than	Under 3	3 years	13 but less	18 years or
than	or equal to	years	but less	than 18 if	older if
0%	10%	10%	than 6	disabled	disabled
			8%	5%	5%

10%	20%	20%	18%	15%	5%
20%	30%	30%	28%	25%	10%
30%	40%	40%	38%	35%	20%
40%	50%	50%	48%	45%	30%
50%	60%	55%	53%	50%	35%
60%	70%	60%	58%	55%	40%
70%	80%	65%	63%	60%	45%
80%	90%	70%	68%	65%	50%
90%	110%	75%	73%	70%	55%
110%	120%	71%	69%	66%	50%
120%	130%	66%	64%	61%	45%
130%	140%	61%	59%	56%	39%
140%	150%	55%	53%	50%	33%
150%	160%	50%	48%	45%	28%
160%	200%	47%	45%	42%	25%
200%	210%	45%	43%	40%	22%
210%	220%	40%	38%	35%	20%
220%	230%	35%	33%	30%	15%
230%	240%	30%	28%	25%	10%
240%	250%	20%	18%	15%	5%
250%	260%	10%	8%	5%	5%
260%	280%	6%	6%	4%	4%
280%	300%	4%	4%	4%	4%
300%	-	0%	0%	0%	0%

(3) The applicable percentage for a household in excess of eight members shall be calculated as if for a household size of eight members.

(4) The credit under this section is not allowed to a taxpayer with federal adjusted gross income or Oregon adjusted gross income, whichever is greater, in excess of 300 percent of the federal poverty level.

(5) For the purposes of calculating the allowed amount of credit applicable to a student:

(a) Imputed income shall equal \$1,000 per qualified month per student for a student for whom there is one qualifying individual, or \$2,000 per qualified month per student for a student for which there are two or more qualifying individuals.

(b) A qualified month is any month in which the student is a full-time or part-time student and attending school, or a summer month in a calendar year in which the student was enrolled in a degree-seeking program in both the spring and fall academic terms.

(c) The school ratio shall equal 100 percent for a month for which a student is qualified for student financial aid as a full-time student, and 70 percent for a month for which a student is qualified for student financial aid as a part-time student.

(d) If a student is a part-time student for a portion of the year and a full-time student for the balance of the year, the credit shall be prorated. The school ratio applicable to the summer months, if any, shall be the school ratio applicable to the immediately preceding spring month.

(6) Notwithstanding subsections (2) and (3) of this section, for a student with adjusted gross income as a percentage of the federal poverty level that is less than or equal to 110 percent, the amount of credit shall be the greater of:

(a) The credit calculated using subsection (2) of this section; or

(b) The product of the applicable percentage, as shown in subsection (2) of this section, corresponding to an adjusted gross income percentage of 110 percent, multiplied by:

(A) The lesser of expenses for care of a qualifying individual or imputed income; and

(B) The school ratio.

[(5)] (7) In order to ensure compliance with the eligibility requirements of the credit allowed under this section, the Department of Revenue shall be afforded access to utilization data maintained by the Department of Human Services in its administration of the Employment Related Day Care program.

[(6)] (8) The Department of Revenue may assess a penalty in an amount not to exceed 25 percent of the amount of credit claimed by the taxpayer against any taxpayer who knowingly claims or attempts to claim any amount of credit under this section for which the taxpayer is ineligible, or against any individual who knowingly assists another individual in claiming any amount of credit for which the individual is ineligible.

[(7)] (9) The Department of Revenue may adopt rules for carrying out the provisions of this section and prescribe the form used to claim a credit and the information required on the form.

[(8)] (10) A nonresident individual shall be allowed the credit computed in the same manner and subject to the same limitations as the credit allowed a resident by subsection (1) of this section. However, the credit shall be prorated using the proportion provided in ORS 316.117.

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

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

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

[(12)] (14) Any amount that is refunded to the taxpayer under this section and that is in excess of the tax liability of the taxpayer does not bear interest.

SECTION 6. ORS 315.271 is amended to read:

315.271. (1) A credit against taxes otherwise due under ORS chapter 316, 317 or 318 shall be allowed for donations to a fiduciary organization for distribution to individual development accounts established under ORS 458.685. The credit shall equal a percentage of the taxpayer's donation amount, as determined by the fiduciary organization, but not to exceed 90 percent of any donation amount. **A credit may be claimed for a donation made not later than April 15 following December 31 of the tax year for which the credit is allowed.** To qualify for a credit under this section, donations to a fiduciary organization must be made prior to *[January 1, 2022]* **April 15, 2028.**

(2) If a credit allowed under this section is claimed, the amount upon which the credit is based that is allowed or allowable as a deduction from federal taxable income under section 170 of the Internal Revenue Code shall be added to federal taxable income in determining Oregon taxable income. As used in this subsection, the amount upon which a credit is based is the allowed credit divided by the applicable percentage, as determined by the fiduciary organization.

(3) The allowable tax credit that may be used in any one tax year shall not exceed the tax liability of the taxpayer.

(4) Any tax credit otherwise allowable under this section that is not used by the taxpayer in a particular year may be carried forward and offset against the taxpayer's tax liability for the next succeeding tax year. Any tax credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year. Any tax credit not used in the second succeeding tax year may be carried forward and used in the third succeeding tax year, but may not be carried forward for any tax year thereafter.

(5) The total credits allowed to all taxpayers in any tax year under this section and ORS 458.690 may not exceed \$7.5 million. The total credit allowed to a taxpayer in any tax year under this section and ORS 458.690 may not exceed \$500,000.

SECTION 7. Section 9, chapter 765, Oregon Laws 2007, as amended by section 7, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 9. (1) A credit may not be claimed under ORS 315.271 and 458.690 for tax years beginning on or after January 1, [2022] **2028.**

(2) The amendments to ORS 315.271 by section 6 of this 2021 Act apply to tax years beginning on or after January 1, 2022, and before January 1, 2028.

SECTION 8. ORS 458.670 is amended to read:

458.670. As used in this section and ORS 458.675 to 458.700, unless the context requires otherwise:

(1) "Account holder" means a resident of this state who:

(a) Is 12 years of age or older;

(b) Is a member of a lower income household; and

(c) Has established an individual development account with a fiduciary organization.

(2) "Fiduciary organization" means an organization selected under ORS 458.695 to administer state moneys directed to individual development accounts and that is:

(a) A nonprofit, fund raising organization that is exempt from taxation under section 501(c)(3) of the Internal Revenue Code as amended and in effect on December 31, 2018; or

(b) A federally recognized Oregon Indian tribe that is located, to a significant degree, within the boundaries of this state.

(3) "Financial institution" means:

(a) An organization regulated under ORS chapters 706 to 716 or 723; or

(b) In the case of individual development accounts established for the purpose described in ORS 458.685 (1)(c), a financial institution as defined in ORS 178.300.

(4) "Individual development account" means a contract between an account holder and a fiduciary organization, for the deposit of funds into a financial institution by the account holder[,] and the deposit of matching funds into [*the financial institution*] **a designated account** by the fiduciary organization, to allow the account holder to accumulate assets for use toward achieving a specific purpose approved by the fiduciary organization.

(5) "Lower income household" means a household having an income equal to or less than the greater of the following:

(a) 80 percent of the median household income for the area as determined by the Housing and Community Services Department. In making the determination, the department shall give consideration to any data on area household income published by the United States Department of Housing and Urban Development.

(b) 200 percent of the poverty guidelines as determined by the Housing and Community Services Department. In making the determination, the department shall give consideration to poverty guidelines published by the United States Department of Health and Human Services and may consider other income data periodically published by other federal or Oregon agencies.

(6)(a) "Net worth" means a calculation based on the net value of assets of a household established by rule by the Housing and Community Services Department.

(b) "Net worth" does not include:

(A) Equity in one residence and in one vehicle.

(B) Holdings in pension accounts valued at less than \$120,000.

[6] (7) "Resident of this state" has the meaning given that term in ORS 316.027.

SECTION 9. ORS 458.675 is amended to read:

458.675. The Legislative Assembly finds that:

(1) The problem of poverty will not be solved solely by government programs and income subsidies.

(2) Family economic well-being does not come solely from income, spending or consumption, but instead requires savings, investment and the accumulation of assets.

(3) It is appropriate for the state to institute an asset-based antipoverty strategy.

(4) The state has an opportunity to take advantage of private and federal resources by making the transition to an asset-based antipoverty strategy. Those resources **may** include, but are not limited to, the Assets for Independence Act (42 U.S.C. 604) and the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.).

(5) Investment through an individual development account system will help lower income households obtain the assets they need to succeed. Communities and this state will experience resultant economic and social benefits accruing from the promotion of [*job training and higher education, home ownership and small business development*] **the financial stability and resilience of lower income households.**

[(6) It is desirable for this state to enact legislation that enables an authorized fiduciary organization sufficient flexibility to receive private, state and federal moneys for individual development accounts. The Legislative Assembly should periodically review the provisions of ORS 458.675 to 458.700 to ensure that this state maximizes the receipt of available federal moneys for individual development accounts.]

SECTION 10. ORS 458.680 is amended to read:

458.680. (1) A person who qualifies to become an account holder may enter into an agreement with a fiduciary organization for the establishment of an individual development account.

(2) To become an account holder a person must, in addition to meeting any other qualifications, be a member of a lower income household that has a net worth of less than \$20,000. [*As used in this subsection, "net worth" means the value of all assets owned in whole or part by household members, excluding equity in a residence and in one vehicle, and excluding holdings in pension accounts, as defined by the Housing and Community Services Department by rule, that are valued at less than \$60,000, minus the total debts and obligations of household members, all as measured at the time that the person applies to establish the account.*]

(3) Every account holder, with support from the fiduciary organization, shall develop a personal development plan to advance account holder self-reliance. The personal development plan must include appropriate coaching, mentorship, social support, financial adequacy training and asset-specific training designed to increase the independence of the person and the person's household through achievement of the account's approved purpose.

(4) Notwithstanding subsection (1) of this section, a fiduciary organization may refuse to allow a qualified person to establish an account if establishment of the account would result in the members of a lower income household having more than one account. Notwithstanding subsection (1) of this section, a fiduciary organization shall refuse to allow a qualified person to establish an account if establishment of the account would result in the members of a lower income household having more than two accounts.

SECTION 11. ORS 458.685, as amended by section 36, chapter 12, Oregon Laws 2020 (first special session) (Enrolled House Bill 4212), is amended to read:

458.685. (1) A person may establish an individual development account only for a purpose approved by a fiduciary organization. Purposes that the fiduciary organization may approve are:

(a) The acquisition of post-secondary education or job training.

(b) If the account holder has established the account for the benefit of a household member who is under the age of 18 years, the payment of extracurricular nontuition expenses designed to prepare the member for post-secondary education or job training.

(c) If the account holder has established a savings network account for higher education under ORS 178.300 to 178.360 on behalf of a designated beneficiary, the funding of qualified higher education expenses as defined in ORS 178.300 by one or more deposits into a savings network account for higher education on behalf of the same designated beneficiary.

(d) The purchase of a primary residence. In addition to payment on the purchase price of the residence, account moneys may be used to pay any usual or reasonable settlement, financing or

other closing costs. The account holder must not have owned or held any interest in a residence during the three years prior to making the purchase. However, this three-year period shall not apply to displaced homemakers, individuals who have lost home ownership as a result of divorce or owners of manufactured homes.

(e) The rental of a primary residence when housing stability is essential to achieve state policy goals. Account moneys may be used for security deposits, first and last months' rent, application fees and other expenses necessary to move into the primary residence, as specified in the account holder's personal development plan for increasing the independence of the person.

(f) The capitalization of a small business. Account moneys may be used for capital, plant, equipment and inventory expenses and to hire employees upon capitalization of the small business, or for working capital pursuant to a business plan. The business plan must have been developed [by] **with** a financial institution, nonprofit microenterprise program or other qualified agent demonstrating business expertise and have been approved by the fiduciary organization. The business plan must include a description of the services or goods to be sold, a marketing plan and projected financial statements.

(g) Improvements, repairs or modifications necessary to make or keep the account holder's primary dwelling habitable, accessible or visitable for the account holder or a household member. This paragraph does not apply to improvements, repairs or modifications made to a rented primary dwelling to achieve or maintain a habitable condition for which ORS 90.320 (1) places responsibility on the landlord. As used in this paragraph, "accessible" and "visitable" have the meanings given those terms in ORS 456.508.

(h) The purchase of equipment, technology or specialized training [*required*], **as specified in the account holder's personal development plan, that allows the person** to become competitive in obtaining or maintaining employment, [*or*] to start or maintain a business, [*as specified in the account holder's personal development plan for increasing*] **or to increase** the independence of [*the person*] **an account holder**.

(i) The purchase or repair of a vehicle, as specified in the account holder's personal development plan for increasing the independence of the person.

(j) The saving of funds for retirement, as specified in the account holder's personal development plan for increasing the independence of the person.

(k) The payment of debts [*owed for educational or medical purposes when the account holder is saving for another allowable purpose, as specified in*] **to support** the account holder's personal development plan for increasing the independence of the person.

(L) The creation or improvement of a credit score by obtaining a secured loan or a financial product that is designed to improve credit, as specified in the account holder's personal development plan for increasing the independence of the person.

(m) The replacement of a primary residence when replacement offers significant opportunity to improve habitability or energy efficiency.

(n) The establishment of savings for emergency expenses to promote financial stability and to protect existing assets **as specified in the account holder's personal development plan**. As used in this paragraph, "emergency expenses" includes expenses for extraordinary medical costs or other unexpected and substantial personal expenses that would significantly impact the account holder's noncash assets, health, housing or standard of living if not promptly addressed.

(2)(a) An account holder may withdraw all or part of the account holder's deposits to an individual development account for [*emergency expenses as defined in subsection (1)(n) of this section*] **any financial hardship as determined by the account holder**, without regard to whether the account was established for emergency savings.

(b) [*The account holder must reimburse an account established for a purpose listed under subsection (1)(a) to (m) of this section for the amount withdrawn under this subsection. Until the reimbursement has been made in full, an account holder may not withdraw any matching deposits or accrued interest on matching deposits from the account except under this subsection.*] **The fiduciary organization shall remove from an account holder's account any moneys deposited as**

matching funds to deposits withdrawn under this section, unless the withdrawn deposits were deposited and withdrawn for emergency expenses under subsection (1)(n) of this section.

[(3) If an account holder withdraws moneys from an individual development account for other than an approved purpose, the fiduciary organization may remove the account holder from the program.]

[(4)(a)] (3)(a) If the account holder of an account established for the purpose set forth in subsection (1)(c) or (j) of this section has achieved the account's approved purpose in accordance with the personal development plan developed by the account holder under ORS 458.680, the account holder may withdraw, or authorize the withdrawal of, the remaining amount of all deposits, including matching deposits, and interest in the account as follows:

(A) For an account established for the purpose set forth in subsection (1)(c) of this section, by rolling over the entire withdrawal amount, not to exceed the limit established pursuant to ORS 178.335, into one or more of the savings network accounts for higher education under ORS 178.300 to 178.360, the establishment of which is the purpose of the individual development account; or

(B) For an account established for the purpose set forth in subsection (1)(j) of this section, by rolling over the entire withdrawal amount into an individual retirement account, a retirement plan or a similar account or plan established under the Internal Revenue Code.

(b) Upon withdrawal of all moneys in the individual development account as provided in paragraph (a) of this subsection, the account relationship shall terminate.

(c) The rollover of moneys into a savings network account for higher education under this subsection may not cause the amount in the savings network account for higher education to exceed the limit on total contributions established pursuant to ORS 178.335.

(d) Any amount of the rollover that has been subtracted on the taxpayer's federal return pursuant to section 219 of the Internal Revenue Code shall be added back in the determination of taxable income.

[(5)] (4) If an account holder moves from the area where the program is conducted or is otherwise unable to continue in the program, the fiduciary organization may remove the account holder from the program.

[(6)] (5) If an account holder is removed from the program under subsection *[(3) or (5)] (4)* of this section, all matching deposits in the account and all interest earned on matching deposits shall revert to the fiduciary organization. The fiduciary organization shall use the reverted funds as a source of matching deposits for other accounts.

SECTION 12. ORS 458.690 is amended to read:

458.690. (1) *[Notwithstanding ORS 315.271,]* A fiduciary organization selected under ORS 458.695 may qualify as the recipient of account contributions that qualify the contributor for a tax credit under ORS 315.271 only if *[the fiduciary organization structures the accounts to have the following features:]*

[(a)] the fiduciary organization matches amounts deposited by the account holder according to a formula established by the fiduciary organization. *The fiduciary organization shall maintain on deposit in the account] of* not less than \$1 nor more than \$5 for each \$1 deposited by the account holder.

[(b) The matching deposits by the fiduciary organization to the individual development account are placed in:]

[(A) A savings account jointly held by the account holder and the fiduciary organization and requiring the signatures of both for withdrawals;]

[(B) A savings] The matching funds must be deposited into a designated account that is controlled by the fiduciary organization and is separate from the savings account of the account holder[; or].

[(C) In the case of an account established for the purpose described in ORS 458.685 (1)(c), a savings network account for higher education under ORS 178.300 to 178.360, in which the fiduciary organization is the account owner as defined in ORS 178.300.]

(2) Account holders may not accrue more than ~~[\$3,000]~~ **\$6,000** of matching funds under subsection (1) of this section from state-directed moneys in any 12-month period. A fiduciary organization may designate a lower amount as a limit on annual matching funds. A fiduciary organization shall maintain on deposit sufficient funds to cover the matching deposit agreements for all individual development accounts managed by the organization.

(3) The Housing and Community Services Department shall adopt rules to establish a maximum total amount of state-directed moneys that may be deposited as matching funds into an individual development account.

(4) The Housing and Community Services Department shall provide information to the Department of Revenue about all individual development account contributors that are qualified for a tax credit under ORS 315.271, if required by ORS 315.058.

SECTION 13. ORS 458.700 is amended to read:

458.700. (1) Subject to Housing and Community Services Department rules, a fiduciary organization has sole authority over, and responsibility for, the administration of individual development accounts. The responsibility of the fiduciary organization extends to all aspects of the account program, including marketing to participants, soliciting **additional** matching contributions, counseling account holders, providing financial literacy education, and conducting required verification and compliances activities. The fiduciary organization may establish program provisions as the organization believes necessary to ensure account holder compliance with the provisions of ORS 458.680 and 458.685. *[Notwithstanding ORS 458.670 (5) and 458.680 (2),]* A fiduciary organization may establish income and net worth limitations for account holders that are lower than the income and net worth limitations established by ORS 458.670 (5) and 458.680 (2).

(2) A fiduciary organization may act in partnership with other entities, including businesses, government agencies, nonprofit organizations, community development corporations, community action programs, housing authorities and congregations to assist in the fulfillment of fiduciary organization responsibilities under *[this section and ORS 458.685, 458.690 and 458.695]* **ORS 458.670 to 458.700.**

(3) A fiduciary organization may use a reasonable portion of moneys allocated to the individual development account program for administration, operation and evaluation purposes.

(4) A fiduciary organization *[selected to administer moneys directed by the state to individual development account purposes or receiving tax deductible contributions]* shall provide the Housing and Community Services Department with an annual report of the fiduciary organization's individual development account program activity. The report *[shall]* **must** be filed no later than 90 days after the end of the fiscal year of the fiduciary organization. The report *[shall]* **must** include, but is not limited to:

- (a) The number of individual development accounts administered by the fiduciary organization;
- (b) The amount of deposits and matching deposits for each account;
- (c) The purpose of each account;
- (d) The number of withdrawals made; and
- (e) Any other information the department may require for the purpose of making a return on investment analysis.

[(5) A fiduciary organization that is the account owner of a savings network account for higher education under ORS 178.300 to 178.360:]

[(a) May make a qualified withdrawal only at the direction of the designated beneficiary and only after the savings network account of the account holder that was established for the designated beneficiary has been reduced to a balance of zero exclusively through qualified withdrawals by the designated beneficiary; and]

[(b) May make nonqualified withdrawals only if the savings network account of the account holder that was established for the designated beneficiary has a balance of less than \$100 or if the account holder or designated beneficiary has granted permission to make the withdrawal. Moneys received by a fiduciary organization from a nonqualified withdrawal made under this paragraph must be used for individual development account purposes.]

[(6)] (5) The department may make all reasonable and necessary rules to ensure fiduciary organization compliance with [this section and ORS 458.685 and 458.695] **ORS 458.670 to 458.700.**

SECTION 14. ORS 315.650 is amended to read:

315.650. (1) A credit against taxes otherwise imposed under ORS chapter 316 shall be allowed for amounts contributed by the taxpayer during the tax year to a savings network account for higher education established under ORS 178.300 to 178.360 or an ABLE account established under ORS 178.380. A taxpayer who makes contributions to both types of account may claim the credit for the amounts listed in subsection (2) of this section for each type of account.

(2) The amount of the credit allowed under this section shall be limited based on the taxpayer's adjusted gross income and shall be the lesser of \$300, if reported on a joint return, or \$150, if reported on any other type of return, or the following:

(a) The amount contributed, if the taxpayer's adjusted gross income does not exceed \$30,000;

(b) 50 percent of the amount contributed, if the taxpayer's adjusted gross income exceeds \$30,000 but does not exceed \$70,000;

(c) 25 percent of the amount contributed, if the taxpayer's adjusted gross income exceeds \$70,000 but does not exceed \$100,000;

(d) 10 percent of the amount contributed, if the taxpayer's adjusted gross income exceeds \$100,000 but does not exceed \$250,000; or

(e) 5 percent of the amount contributed, if the taxpayer's adjusted gross income exceeds \$250,000.

(3)(a) The Department of Revenue shall annually adjust the maximum credit amounts allowable under this section according to the cost-of-living adjustment for the calendar year. The department shall first make this adjustment for a joint return by multiplying the maximum credit amount in subsection (2) of this section by the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31, 2018.

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

(c) If any adjustment to the maximum credit amount for a joint return, as determined under paragraph (a) of this subsection, is not a multiple of \$20, the adjustment shall be rounded to the next lower multiple of \$20. The department shall then adjust the maximum credit amount for all other types of returns so that it is half the maximum credit amount for a joint return.

(4) A credit under this section is allowed for a preceding tax year for amounts contributed to a savings network account for higher education or to an ABLE account if the contribution is made before the taxpayer files a return or before the 15th day of the fourth month following the closing of the taxpayer's tax year, whichever is earlier.

(5) A credit is not allowed under this section for any amount that has been transferred into a savings network account for higher education from an individual development account, through a rollover, as provided in ORS 458.685 [(4)(a)(A)] **(3)(a)(A).**

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

(7) The credit shall be claimed on a form prescribed by the Department of Revenue that contains the information required by the department.

(8) Spouses in a marriage who file separate returns for a taxable year may each claim a share of the tax credit that would have been allowed on a joint return in proportion to the adjusted gross income of each.

(9) In the case of a credit allowed under this section:

(a) A nonresident shall be allowed the credit in the proportion provided in ORS 316.117.

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

(c) If a change in the taxable year of the taxpayer occurs as described in ORS 314.085, or if the department terminates the taxpayer's taxable year under ORS 314.440, the credit shall be prorated or computed in a manner consistent with ORS 314.085.

SECTION 15. ORS 316.699 is amended to read:

316.699. (1) There shall be subtracted from federal taxable income the amount contributed to:

(a) A savings network account for higher education established under ORS 178.300 to 178.360; or

(b) An ABLE account established under ORS 178.380 and rules adopted by the Oregon 529 Savings Board, when the contribution is made before the designated beneficiary of the account attains 21 years of age.

(2) Notwithstanding subsection (1) of this section, a subtraction under this section may not exceed the lesser of:

(a) \$4,000 for the tax year if the taxpayer files a joint return, or \$2,000 for the tax year if the taxpayer files a return other than a joint return; and

(b) If an amount is carried forward to a succeeding tax year under subsection (4) of this section, the balance in the savings network account for higher education or ABLE account at the close of the tax year for which the subtraction is being made.

(3)(a) The Department of Revenue shall annually adjust the maximum subtraction allowable under this section according to the cost-of-living adjustment for the calendar year. The department shall make this adjustment by multiplying the amount in subsection (2) of this section by the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31, 2007.

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

(4) Any amounts contributed to a savings network account for higher education or an ABLE account that are not subtracted from federal taxable income because of the monetary limitations imposed by subsection (2) of this section may be carried forward for four succeeding tax years and subtracted from federal taxable income in any of those succeeding tax years in an amount that does not exceed the monetary limitations imposed by subsection (2) of this section.

(5) The amount contributed to a savings network account for higher education or an ABLE account may be subtracted from a preceding tax year if the contribution is made before the taxpayer files a return or before the 15th day of the fourth month following the closing of the taxpayer's tax year, whichever is earlier.

(6) A subtraction is not allowed under this section for any amount that has been transferred into a savings network account for higher education from an individual development account, through a rollover, as provided in ORS 458.685 [(4)(a)(A)] **(3)(a)(A)**.

SECTION 16. Section 50, chapter 913, Oregon Laws 2009, as amended by section 13, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 50. An offset is not allowed under ORS 734.835 [does not apply to tax years beginning] if the first tax year for which the credit would otherwise be allowed begins on or after January 1, [2022] 2028.

SECTION 17. Section 9, chapter 843, Oregon Laws 2007, as amended by section 52, chapter 913, Oregon Laws 2009, and section 12, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 9. (1) ORS 315.624 applies to tax years beginning on or after January 1, 2008, and before January 1, [2022] 2028.

(2) The amendments to ORS 316.680 by section 2, chapter 843, Oregon Laws 2007, apply to tax years beginning on or after January 1, 2008, and before January 1, 2012.

SECTION 18. ORS 315.167 is amended to read:

315.167. (1) Prior to the completion of an agriculture workforce housing project for which credit under ORS 315.164 will be claimed, an owner or operator of agriculture workforce housing shall apply to the Housing and Community Services Department for a letter of credit approval.

(2) The application shall be on such form as is prescribed by the Housing and Community Services Department and shall provide:

- (a) The name, address and taxpayer identification number of the taxpayer;
- (b) The location of the proposed agriculture workforce housing;
- (c) A description of the project identifying the type of housing that is the subject of the agriculture workforce housing project;
- (d) An estimate of the eligible costs of the agriculture workforce housing project;
- (e) The number of units in the project dedicated to agriculture workforce housing and the eligible costs associated with the units;
- (f) The amount of credit to be claimed by the owner or operator of agriculture workforce housing, and the amount of credit, if any, to be claimed by a contributor under ORS 315.169; and
- (g) Any other information as the Housing and Community Services Department may require.

(3) The Housing and Community Services Department may review applications using any reasonable system of prioritizing review established by department rule.

[(4) Applications filed in compliance with this section shall be approved by the Housing and Community Services Department to the extent that the total of estimated eligible costs for all approved agriculture workforce housing projects for the calendar year is equal to or less than \$7.25 million. No application shall be approved if the addition of the estimated eligible costs of the project to the estimated eligible costs for all approved projects for the calendar year would exceed \$7.25 million.]

~~[(5)]~~ (4) Upon approval of an application, the Housing and Community Services Department shall prepare a letter of credit approval. The letter shall state the approved amount of estimated eligible costs for the agriculture workforce housing project and, if applicable, the portion of credit to be claimed by an owner or operator of agriculture workforce housing under ORS 315.164 and the portion of credit to be claimed by a contributor under ORS 315.169. The letter shall be sent:

(a) To the owner or operator of agriculture workforce housing, if any credit is to be claimed under ORS 315.164; and

(b) To the contributor, if any credit is to be claimed under ORS 315.169 and if the contributor has been identified at the time of approval.

~~[(6)]~~ (5) At the conclusion of each calendar year, the Housing and Community Services Department shall send a list of the names, addresses and taxpayer identification numbers of taxpayers to whom a letter of credit approval has been issued under this section during the calendar year, along with approved amounts of estimated eligible costs for each agriculture workforce housing project, to the Department of Revenue.

~~[(7)]~~ (6) Notwithstanding that a letter of credit approval has been issued to a taxpayer under this section, the Department of Revenue may disallow, in whole or in part, a claim for credit under ORS 315.164 upon the Department of Revenue's determination that under the provisions of ORS 315.164 the taxpayer is not entitled to the credit or is only entitled to a portion of the amount claimed.

SECTION 19. Section 20 of this 2021 Act is added to and made a part of ORS chapter 315.

SECTION 20. The Housing and Community Services Department may approve an application under ORS 315.167 only if the potential credits of the project would not cause the total potential credits claimed under ORS 315.164 (1) for all approved applications to exceed \$16.75 million within the biennium in which the application is approved.

SECTION 21. Section 20 of this 2021 Act applies to biennia beginning on or after July 1, 2021.

SECTION 22. ORS 458.660 is amended to read:

458.660. (1) Except as provided in subsection (2) of this section, the Housing and Community Services Department shall disburse the moneys credited to the [Farmworker] **Agricultural Worker** Housing Development Account to expand this state's supply of housing for low and very low income [farmworkers] **agricultural workers**.

(2) The department may expend funds from the account for administration of the account as provided for in the legislatively approved budget, as that term is defined in ORS 291.002, for the department.

SECTION 23. ORS 458.620 is amended to read:

458.620. (1) There is created, separate and distinct from the General Fund of the State Treasury, the Oregon Housing Fund, which consists of six separate revolving accounts:

- (a) The Housing Development and Guarantee Account;
- (b) The Emergency Housing Account;
- (c) The Home Ownership Assistance Account;
- (d) The [Farmworker] **Agricultural Worker** Housing Development Account;
- (e) The General Housing Account; and
- (f) The Wildfire Damage Housing Relief Account.

(2) Earnings on investment of moneys in:

- (a) The Housing Development and Guarantee Account accrue to that account.
- (b) The Emergency Housing Account accrue to that account.
- (c) The Home Ownership Assistance Account accrue to that account.
- (d) The [Farmworker] **Agricultural Worker** Housing Development Account accrue to that account.
- (e) The General Housing Account accrue to that account.
- (f) The Wildfire Damage Housing Relief Account accrue to that account.

(3)(a) Moneys in the Housing Development and Guarantee Account are continuously appropriated to the Housing and Community Services Department to carry out the provisions of ORS 458.630.

(b) Moneys in the Emergency Housing Account are continuously appropriated to the department to carry out the provisions of ORS 458.650.

(c) Moneys in the Home Ownership Assistance Account are continuously appropriated to the department to carry out the provisions of ORS 458.655.

(d) Moneys in the [Farmworker] **Agricultural Worker** Housing Development Account are continuously appropriated to the department to carry out the provisions of ORS 458.660.

(e) Moneys in the General Housing Account are continuously appropriated to the department to carry out the provisions of ORS 456.515 to 456.725.

(f) Moneys in the Wildfire Damage Housing Relief Account are continuously appropriated to the department to carry out the provisions of ORS 458.667.

(4) Individuals and corporations, both for profit or nonprofit, may make monetary contributions to be credited to:

- (a) The Housing Development and Guarantee Account; or
- (b) The General Housing Account.

SECTION 24. ORS 458.620, as amended by section 39, chapter 10, Oregon Laws 2020 (second special session), is amended to read:

458.620. (1) There is created, separate and distinct from the General Fund of the State Treasury, the Oregon Housing Fund, which consists of five separate revolving accounts:

- (a) The Housing Development and Guarantee Account;
- (b) The Emergency Housing Account;
- (c) The Home Ownership Assistance Account;
- (d) The [Farmworker] **Agricultural Worker** Housing Development Account; and
- (e) The General Housing Account.

(2) Earnings on investment of moneys in:

- (a) The Housing Development and Guarantee Account accrue to that account.

- (b) The Emergency Housing Account accrue to that account.
- (c) The Home Ownership Assistance Account accrue to that account.
- (d) The [*Farmworker*] **Agricultural Worker** Housing Development Account accrue to that account.

(e) The General Housing Account accrue to that account.

(3)(a) Moneys in the Housing Development and Guarantee Account are continuously appropriated to the Housing and Community Services Department to carry out the provisions of ORS 458.630.

(b) Moneys in the Emergency Housing Account are continuously appropriated to the department to carry out the provisions of ORS 458.650.

(c) Moneys in the Home Ownership Assistance Account are continuously appropriated to the department to carry out the provisions of ORS 458.655.

(d) Moneys in the [*Farmworker*] **Agricultural Worker** Housing Development Account are continuously appropriated to the department to carry out the provisions of ORS 458.660.

(e) Moneys in the General Housing Account are continuously appropriated to the department to carry out the provisions of ORS 456.515 to 456.725.

(4) Individuals and corporations, both for profit or nonprofit, may make monetary contributions to be credited to:

- (a) The Housing Development and Guarantee Account; or
- (b) The General Housing Account.

SECTION 25. ORS 654.086 is amended to read:

654.086. (1) The Director of the Department of Consumer and Business Services or the authorized representative of the director has the authority to assess civil penalties as provided by this section for violation of the requirements of a state occupational safety or health statute or the lawful rules, standards or orders adopted under the statute. In setting maximum penalties, the director or the director's representative shall consider, but may not exceed, the maximum penalties under the federal Occupational Safety and Health Act of 1970 (29 U.S.C. 651 et seq.).

(a) Any employer who receives a citation for a serious violation of such requirements shall be assessed a civil penalty of not less than \$50.

(b) Any employer who receives a citation for a violation of such requirements, and such violation is specifically determined not to be of a serious nature, may be assessed a civil penalty.

(c) Any employer who willfully or repeatedly violates such requirements may be assessed a civil penalty of not less than the minimum penalty under the federal Occupational Safety and Health Act of 1970 (29 U.S.C. 651 et seq.).

(d) Any employer who receives a citation, as provided in ORS 654.071 (4), for failure to correct a violation may be assessed a civil penalty for each day during which the violation continues.

(e) Any employer who knowingly makes any false statement, representation or certification regarding the correction of a violation shall be assessed a civil penalty of not less than \$100.

(f) Any employer who violates any of the posting requirements, as prescribed under the provisions of ORS 654.001 to 654.295, 654.412 to 654.423 and 654.750 to 654.780, may be assessed a civil penalty for each violation.

(g) Any person who violates the provisions of ORS 654.082 (2) or (3) shall be assessed a civil penalty of not less than \$100 for each violation.

(h) Notwithstanding paragraph (b) of this subsection, an employer who substantially fails to comply with ORS 654.174 (1) shall be assessed a civil penalty of not less than \$250 for each violation.

(i) Any insurer or self-insured employer who violates any provision of ORS 654.097, or any rule or order carrying out ORS 654.097, shall be assessed a civil penalty. Each violation, or each day a violation continues, shall be considered a separate offense.

(2) For the purposes of ORS 654.001 to 654.295, 654.412 to 654.423 and 654.750 to 654.780 a serious violation exists in a place of employment if there is a substantial probability that death or serious physical harm could result from a condition which exists, or from one or more practices,

means, methods, operations or processes which have been adopted or are in use, in such place of employment unless the employer did not, and could not with the exercise of reasonable diligence, know of the presence of the violation.

(3) When an order assessing a civil penalty becomes final by operation of law or on appeal, unless the amount of penalty is paid within 20 days after the order becomes final, it constitutes a judgment and may be recorded with the county clerk in any county of this state. The clerk shall thereupon record the name of the person incurring the penalty and the amount of the penalty in the County Clerk Lien Record. The penalty provided in the order so recorded shall become a lien upon the title to any interest in property owned by the person against whom the order is entered, and execution may be issued upon the order in the same manner as execution upon a judgment of a court of record.

(4) Except as provided in subsection (5) of this section, civil penalties collected under ORS 654.001 to 654.295, 654.412 to 654.423 and 654.750 to 654.780 shall be paid into the Consumer and Business Services Fund.

(5) Civil penalties assessed under this section for a violation of ORS 658.750 shall be credited to the [*Farmworker*] **Agricultural Worker** Housing Development Account of the Oregon Housing Fund.

SECTION 26. ORS 658.453 is amended to read:

658.453. (1) In addition to any other penalty provided by law, the Commissioner of the Bureau of Labor and Industries may assess a civil penalty not to exceed \$2,000 for each violation by:

(a) A labor contractor who, without the license required by ORS 658.405 to 658.511, recruits, solicits, supplies or employs a worker.

(b) A labor contractor who fails to comply with ORS 658.415 (16).

(c) A labor contractor who fails to comply with ORS 658.440 (1), (2)(c) or (3).

(d) Any person who violates ORS 658.452.

(e) A labor contractor who fails to comply with ORS 658.417 (1).

(f) Any person who uses an unlicensed labor contractor without complying with ORS 658.437.

(2) Civil penalties under this section shall be imposed as provided in ORS 183.745.

(3) All penalties recovered under this section shall be paid into the State Treasury and credited to the [*Farmworker*] **Agricultural Worker** Housing Development Account of the Oregon Housing Fund.

(4) After filing a complaint with the commissioner, in addition to any other penalty provided by law, a worker has a right of action against a labor contractor who violates ORS 658.417 (1) or (2), 658.440 or 658.452 without exhausting any alternative administrative remedies. The action may not be commenced later than two years after the date of the violation giving rise to the right of action. The amount of damages recoverable for each violation under this subsection is actual damages or \$1,000, whichever amount is greater. In any such action the court may award to the prevailing party, in addition to costs and disbursements, reasonable attorney fees at trial and appeal.

SECTION 27. ORS 658.815 is amended to read:

658.815. (1) All farmworker camp indorsement fees received by the Commissioner of the Bureau of Labor and Industries under ORS 658.810 shall be credited to the Bureau of Labor and Industries Account. Notwithstanding ORS 651.160 (1) and 658.413 (4), moneys credited to the account under this subsection are continuously appropriated for the enforcement of ORS 658.705 to 658.850.

(2) Moneys collected from civil penalties imposed by the commissioner pursuant to ORS 658.850 for violations of ORS 658.750 shall be credited to the [*Farmworker*] **Agricultural Worker** Housing Development Account of the Oregon Housing Fund.

(3) Except as provided in subsection (2) of this section, all moneys other than fees described in ORS 658.413 received by the commissioner under ORS 658.705 to 658.850 shall be credited to the General Fund.

SECTION 28. (1) **The amendments to ORS 458.620, 458.660, 654.086, 658.453 and 658.815 by sections 22 to 27 of this 2021 Act are intended to change the name of the “Farmworker**

Housing Development Account” to the “Agricultural Worker Housing Development Account.”

(2) For the purpose of harmonizing and clarifying statutory law, the Legislative Counsel may substitute for words designating the “Farmworker Housing Development Account,” wherever they occur in statutory law, other words designating the “Agricultural Worker Housing Development Account.”

SECTION 29. ORS 317.097 is amended to read:

317.097. (1) As used in this section:

(a) “Annual rate” means the yearly interest rate specified on the note, and not the annual percentage rate, if any, disclosed to the applicant to comply with the federal Truth in Lending Act.

(b) “Bonds” means a bond, as defined in ORS 286A.001, if issued on behalf of the Housing and Community Services Department, or bonds, as defined in ORS 456.055, if issued by a housing authority.

[(b)] (c) “Finance charge” means the total of all interest, loan fees, interest on any loan fees financed by the lending institution, and other charges related to the cost of obtaining credit.

[(c)] (d) “Lending institution” means any insured institution, as that term is defined in ORS 706.008, any mortgage banking company that maintains an office in this state or any community development corporation that is organized under the Oregon Nonprofit Corporation Law.

[(d)] (e) “Manufactured dwelling park” has the meaning given that term in ORS 446.003.

[(e)] (f) “Nonprofit corporation” means a corporation that is exempt from income taxes under section 501(c)(3) or (4) of the Internal Revenue Code as amended and in effect on December 31, 2018.

[(f)] (g) “Preservation project” means housing that was previously developed as affordable housing with a contract for rent assistance from the United States Department of Housing and Urban Development or the United States Department of Agriculture and that is being acquired by a sponsoring entity.

[(g)] (h) “Qualified assignee” means any investor participating in the secondary market for real estate loans.

[(h)] (i) “Qualified borrower” means any borrower that is a sponsoring entity that has a controlling interest in the real property that is financed by a qualified loan. A controlling interest includes a controlling interest in the general partner of a limited partnership that owns the real property.

[(i)] (j) “Qualified loan” means:

(A) A loan that meets the criteria stated in subsection (5) of this section or that is made to re-finance a loan that meets the criteria described in subsection (5) of this section; or

[(B) The purchase by a lending institution of bonds, as defined in ORS 286A.001, issued on behalf of the Housing and Community Services Department, the proceeds of which are used to finance or re-finance a loan that meets the criteria described in subsection (5) of this section.]

(B) The purchase by a lending institution of bonds, the proceeds of which are used to finance or refinance a loan that meets the criteria described in subsection (5) of this section.

[(j)] (k) “Sponsoring entity” means a nonprofit corporation, nonprofit cooperative, state governmental entity, local unit of government as defined in ORS 466.706, housing authority or any other person, provided that the person has agreed to restrictive covenants imposed by a nonprofit corporation, nonprofit cooperative, state governmental entity, local unit of government or housing authority.

(2) The Department of Revenue shall allow a credit against taxes otherwise due under this chapter for the tax year to a lending institution that makes a qualified loan certified by the Housing and Community Services Department as provided in subsection (7) of this section. The amount of the credit is equal to the difference between:

(a) The amount of finance charge charged by the lending institution during the tax year at an annual rate less than the market rate for a qualified loan that is made before January 1, 2026, that complies with the requirements of this section; and

(b) The amount of finance charge that would have been charged during the tax year by the lending institution for the qualified loan for housing construction, development, acquisition or rehabilitation measured at the annual rate charged by the lending institution for nonsubsidized loans made under like terms and conditions at the time the qualified loan for housing construction, development, acquisition or rehabilitation is made.

(3) The maximum amount of credit for the difference between the amounts described in subsection (2)(a) and (b) of this section may not exceed four percent of the average unpaid balance of the qualified loan during the tax year for which the credit is claimed.

(4) Any tax credit allowed under this section that is not used by the taxpayer in a particular year may be carried forward and offset against the taxpayer's tax liability for the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year, and likewise, any credit not used in that second succeeding tax year may be carried forward and used in the third succeeding tax year, and any credit not used in that third succeeding tax year may be carried forward and used in the fourth succeeding tax year, and any credit not used in that fourth succeeding tax year may be carried forward and used in the fifth succeeding tax year, but may not be carried forward for any tax year thereafter.

[(5) To be eligible for the tax credit allowable under this section, a lending institution must make a qualified loan by either purchasing bonds, as defined in ORS 286A.001, issued on behalf of the Housing and Community Services Department, the proceeds of which are used to finance or refinance a loan that meets the criteria stated in this subsection, or by making a loan directly to:]

(5) To be eligible for the tax credit allowable under this section, a lending institution must make a qualified loan by either purchasing bonds, the proceeds of which are used to finance or refinance a loan that meets the criteria stated in this subsection, or making a loan directly to:

(a) An individual or individuals who own a dwelling, participate in an owner-occupied community rehabilitation program and are certified by the local government or its designated agent as having an income level when the loan is made of less than 80 percent of the area median income;

(b) A qualified borrower who:

(A) Uses the loan proceeds to finance construction, development, acquisition or rehabilitation of housing; and

(B) Provides a written certification executed by the Housing and Community Services Department that the:

(i) Housing created by the loan is or will be occupied by households earning less than 80 percent of the area median income; and

(ii) Full amount of savings from the reduced interest rate provided by the lending institution is or will be passed on to the tenants in the form of reduced housing payments;

(c) Subject to subsection (14) of this section, a qualified borrower who:

(A) Uses the loan proceeds to finance construction, development, acquisition or rehabilitation of housing consisting of a manufactured dwelling park; and

(B) Provides a written certification executed by the Housing and Community Services Department that the housing will continue to be operated as a manufactured dwelling park during the period for which the tax credit is allowed; *[or]*

(d) A qualified borrower who:

(A) Uses the loan proceeds to finance acquisition or rehabilitation of housing consisting of a preservation project; and

(B) Provides a written certification executed by the Housing and Community Services Department that the housing preserved by the loan:

(i) Is or will be occupied by households earning less than 80 percent of the area median income; and

(ii) Is the subject of a rent assistance contract with the United States Department of Housing and Urban Development or the United States Department of Agriculture that will be maintained by the qualified borrower~~].~~; **or**

(e) A qualified borrower who:

(A) Uses the loan proceeds to finance construction, development, acquisition or rehabilitation of housing; and

(B) Provides a written certification executed by the Housing and Community Services Department or the governmental party to the rent assistance contract that the housing preserved by the loan:

(i) Is or will be occupied by households earning less than 80 percent of the area median income; and

(ii) Is the subject of a rent assistance contract with the federal government or with a state or local government that will be maintained by the qualified borrower and that limits a tenant's rent to no more than 30 percent of their income.

(6) A loan made to refinance a loan that meets the criteria stated in subsection (5) of this section must be treated the same as a loan that meets the criteria stated in subsection (5) of this section.

(7) For a qualified loan to be eligible for the tax credit allowable under this section, the Housing and Community Services Department must execute a written certification for the qualified loan that:

[(a) Specifies the period, not to exceed 20 years, as determined by the Housing and Community Services Department, during which the tax credit is allowed for the qualified loan; and]

[(b) States that the qualified loan is within the limitation imposed by subsection (8) of this section.]

(a) States that the qualified loan is within the limitation imposed by subsection (8) of this section; and

(b) Specifies the period, as determined by the Housing and Community Services Department, during which the tax credit is allowed for the qualified loan, not to exceed:

(A) 30 years, for a qualified loan with a contract for rent assistance or financing resources from the United States Department of Agriculture, for new housing construction, acquisition of housing or a preservation project; or

(B) 20 years, for any other type of qualified loan.

(8) The Housing and Community Services Department may certify qualified loans that are eligible under subsection (5) of this section if the total credits attributable to all qualified loans eligible for credits under this section and then outstanding do not exceed *[\$25 million]* **\$35 million** for any fiscal year. In making loan certifications under subsection (7) of this section, the Housing and Community Services Department shall attempt to distribute the tax credits statewide, but shall concentrate the tax credits in those areas of the state that are determined by the Oregon Housing Stability Council to have the greatest need for affordable housing.

(9) The tax credit provided for in this section may be taken whether or not:

(a) The financial institution is eligible to take a federal income tax credit under section 42 of the Internal Revenue Code with respect to the project financed by the qualified loan; or

(b) The project receives financing from bonds, the interest on which is exempt from federal taxation under section 103 of the Internal Revenue Code.

(10) For a qualified loan defined in subsection *[(1)(i)(B)]* **(1)(j)(B)** of this section financed through the purchase of bonds, the interest of which is exempt from federal taxation under section 103 of the Internal Revenue Code, the amount of finance charge that would have been charged under subsection (2)(b) of this section is determined by reference to the finance charge that would have been charged if the federally tax exempt bonds had been issued and the tax credit under this section did not apply.

(11) A lending institution may sell a qualified loan for which a certification has been executed to a qualified assignee whether or not the lending institution retains servicing of the qualified loan so long as a designated lending institution maintains records, annually verified by a loan servicer, that establish the amount of tax credit earned by the taxpayer throughout each year of eligibility.

(12) Notwithstanding any other provision of law, a lending institution that is a community development corporation organized under the Oregon Nonprofit Corporation Law may transfer all or

part of a tax credit allowed under this section to one or more other lending institutions that are stockholders or members of the community development corporation or that otherwise participate through the community development corporation in the making of one or more qualified loans for which the tax credit under this section is allowed.

(13) The lending institution shall file an annual statement with the Housing and Community Services Department, specifying that it has conformed with all requirements imposed by law to qualify for a tax credit under this section.

(14) Notwithstanding subsection [(1)(h) and (j)] **(1)(i) and (k)** of this section, a qualified borrower on a loan to finance the construction, development, acquisition or rehabilitation of a manufactured dwelling park under subsection (5)(c) of this section must be:

(a) A nonprofit corporation, manufactured dwelling park nonprofit cooperative, state governmental entity, local unit of government as defined in ORS 466.706 or housing authority; or

(b) A nonprofit corporation or housing authority that has a controlling interest in the real property that is financed by a qualified loan. A controlling interest includes a controlling interest in the general partner of a limited partnership that owns the real property.

(15) The Department of Revenue may require that a lending institution that has earned the credit and a lending institution that intends to claim the credit jointly file a notice, as prescribed by the Department of Revenue. The notice must comply with ORS 315.056 (2) or 315.058 (2).

(16) The Housing and Community Services Department shall provide information to the Department of Revenue about all certifications executed under this section, if required by ORS 315.058.

(17) The Housing and Community Services Department and the Department of Revenue may adopt rules to carry out the provisions of this section.

SECTION 30. The amendments to ORS 317.097 by section 29 of this 2021 Act apply to tax years beginning on or after January 1, 2022, and before January 1, 2026.

SECTION 31. ORS 315.514 is amended to read:

315.514. (1) A credit against the taxes that are otherwise due under ORS chapter 316 or, if the taxpayer is a corporation, under ORS chapter 317 or 318, is allowed to a taxpayer for certified film production development contributions made by the taxpayer during the tax year to the Oregon Production Investment Fund established under ORS 284.367.

(2)(a) The Department of Revenue shall, in cooperation with the Oregon Film and Video Office, conduct an auction of tax credits under this section. The auction may be conducted no later than April 15 following December 31 of any tax year for which the credit is allowed. The department may conduct the auction in the manner that it determines is best suited to maximize the return to the state on the sale of tax credit certifications and shall announce a reserve bid prior to conducting the auction. The reserve amount shall be at least 90 percent of the total amount of the tax credit. Moneys necessary to reimburse the department for the actual costs incurred by the department in administering an auction, not to exceed 0.25 percent of auction proceeds, are continuously appropriated to the department. The department shall deposit net receipts from the auction required under this section in the Oregon Production Investment Fund.

(b) The Oregon Film and Video Office shall adopt rules in order to achieve the following goals:

(A) Subject to paragraph (a) of this subsection, generate contributions for which tax credits of [*\$14 million*] **\$20 million** are certified for each fiscal year;

(B) Maximize income and excise tax revenues that are retained by the State of Oregon for state operations; and

(C) Provide the necessary financial incentives for taxpayers to make contributions, taking into consideration the impact of granting a credit upon a taxpayer's federal income tax liability.

(3) Contributions made under this section shall be deposited in the Oregon Production Investment Fund.

(4)(a) Upon receipt of a contribution, the Oregon Film and Video Office shall, except as provided in ORS 315.516, issue to the taxpayer written certification of the amount certified for tax credit under this section to the extent the amount certified for tax credit, when added to all amounts

previously certified for tax credit under this section, does not exceed [~~\$14 million~~] **\$20 million** for the fiscal year in which certification is made.

(b) The Oregon Film and Video Office and the department are not liable, and a refund of a contributed amount need not be made, if a taxpayer who has received tax credit certification is unable to use all or a portion of the tax credit to offset the tax liability of the taxpayer.

(5) To the extent the Oregon Film and Video Office does not certify contributed amounts as eligible for a tax credit under this section, the taxpayer may request a refund of the amount the taxpayer contributed, and the office shall refund that amount.

(6)(a) Except as provided in paragraph (b) of this subsection, a tax credit claimed under this section may not exceed the tax liability of the taxpayer and may not be carried over to another tax year.

(b) Any tax credit otherwise allowable under this section that is not used by the taxpayer in a particular tax year may be carried forward and offset against the taxpayer's tax liability for the next succeeding tax year. Any credit remaining unused in the next succeeding tax year may be carried forward and used in the second succeeding tax year, and likewise, any credit not used in that second succeeding tax year may be carried forward and used in the third succeeding tax year but may not be carried forward for any tax year thereafter.

(c) A taxpayer is not eligible for a tax credit under this section if the first tax year for which the credit would otherwise be allowed begins on or after January 1, [~~2024~~] **2030**.

(7) If a tax credit is claimed under this section by a nonresident or part-year resident taxpayer, the amount shall be allowed without proration under ORS 316.117.

(8) If the amount of contribution for which a tax credit certification is made is allowed as a deduction for federal tax purposes, the amount of the contribution shall be added to federal taxable income for Oregon tax purposes.

SECTION 32. The amendments to ORS 315.514 by section 31 of this 2021 Act apply to fiscal years beginning on or after July 1, 2021.

SECTION 33. Section 1a, chapter 559, Oregon Laws 2005, as amended by section 16, chapter 730, Oregon Laws 2011, and section 2, chapter 38, Oregon Laws 2017, is amended to read:

Sec. 1a. The Oregon Film and Video Office may not issue a qualifying film production labor rebate certificate under section 1, chapter 559, Oregon Laws 2005, on or after January 1, [~~2024~~] **2030**.

SECTION 34. Section 77, chapter 736, Oregon Laws 2003, as amended by section 1, chapter 913, Oregon Laws 2009, section 17, chapter 730, Oregon Laws 2011, and section 42, chapter 701, Oregon Laws 2015, is amended to read:

Sec. 77. ORS 315.514 applies to tax years beginning on or after January 1, 2005, and before January 1, [~~2024~~] **2030**, and to tax credit certifications issued by the Oregon Film and Video Office on or after July 1, 2005.

SECTION 35. Section 36 of this 2021 Act is added to and made a part of ORS chapter 316.

SECTION 36. (1) There shall be subtracted from federal taxable income amounts received as a national service educational award under 42 U.S.C. 12602, following completion of the required term of service in 42 U.S.C. 12593(b).

(2) A subtraction may not be allowed under this section if the amounts described in subsection (1) of this section:

(a) Are not included in the taxpayer's federal gross income for the tax year; or

(b) Are taken into account as a deduction on the taxpayer's federal income tax return for the tax year.

SECTION 37. Section 36 of this 2021 Act applies to amounts received in tax years beginning on or after January 1, 2021, and before January 1, 2027.

NOTE: Sections 38 through 43 were deleted by amendment. Subsequent sections were not renumbered.

SECTION 44. ORS 475B.707 applies to retail sales of marijuana items occurring on or after January 1, 2016, and before January 1, 2028.

SECTION 45. ORS 320.308 is amended to read:

320.308. The following are exempt from the state transient lodging tax:

(1) A dwelling unit in a hospital, health care facility, long term care facility or any other residential facility that is licensed, registered or certified by the Department of Human Services or the Oregon Health Authority.

(2) A dwelling unit in a facility providing treatment for drug or alcohol abuse or providing mental health treatment.

(3) A dwelling unit that is used by members of the general public for temporary human occupancy for fewer than 30 days per year. The exemption granted under this subsection does not apply to a dwelling unit that is rented out as transient lodging using a platform of any kind provided in any manner by a transient lodging intermediary.

(4) A dwelling unit, the consideration for which is funded through a contract with a government agency and the purpose of which is to provide emergency or temporary shelter.

(5) A dwelling unit at a nonprofit youth or church camp, nonprofit conference center or other nonprofit facility.

(6) A dwelling unit that is leased or otherwise occupied by the same person for a consecutive period of 30 days or more during the year. The requirements of this subsection are satisfied even if the physical dwelling unit changes during the consecutive period, if:

(a) All dwelling units occupied are within the same facility; and

(b) The person paying consideration for the transient lodging is the same person throughout the consecutive period.

(7) Barracks, quarters or other facilities or space located on installations owned, operated or controlled by the Oregon Military Department that are used for temporary overnight human occupancy by:

(a) Active or retired members or service veterans of the Armed Forces of the United States or the National Guard or other reserve component of the Armed Forces of the United States; or

(b) Employees or agents of the Oregon Military Department.

SECTION 46. Section 47 of this 2021 Act is added to and made a part of ORS 320.300 to 320.365.

SECTION 47. Barracks, quarters or other facilities or space located on installations owned, operated or controlled by the Oregon Military Department are exempt from any local transient lodging tax if the facilities or space are used for temporary overnight human occupancy by:

(1) Active or retired members or service veterans of the Armed Forces of the United States or the National Guard or other reserve component of the Armed Forces of the United States; or

(2) Employees or agents of the department.

SECTION 48. Section 47 of this 2021 Act and the amendments to ORS 320.308 by section 45 of this 2021 Act apply to occupancy described in ORS 320.308 (7) and section 47 of this 2021 Act that occurs before, on or after the effective date of this 2021 Act.

SECTION 49. ORS 315.266 is amended to read:

315.266. (1)(a) In addition to any other credit available for purposes of ORS chapter 316, an eligible resident individual shall be allowed a credit against the tax otherwise due under ORS chapter 316 for the tax year in an amount equal to nine percent of the earned income credit allowable to the individual for the same tax year under section 32 of the Internal Revenue Code.

(b) Notwithstanding paragraph (a) of this subsection, for a taxpayer with a dependent under the age of three at the close of the tax year, the credit allowed under this section shall be in an amount equal to 12 percent of the earned income credit allowable to the individual for the same tax year under section 32 of the Internal Revenue Code.

(2) A resident individual may claim a credit under this section, using either a Social Security number or an individual taxpayer identification number, if, but for section 32(m) of

the Internal Revenue Code, the individual would otherwise be eligible to claim a credit under section 32 of the Internal Revenue Code. The credit allowed as provided in this subsection shall equal the percentage, as stated in subsection (1) of this section, of the amount that would be allowed on a federal return, based on the amount of the individual's earned income and the other provisions of section 32 of the Internal Revenue Code.

[(2)] (3) An eligible nonresident individual shall be allowed the credit computed in the same manner and subject to the same limitations as the credit allowed a resident by subsection (1) **or (2)** of this section. However, the credit shall be prorated using the proportion provided in ORS 316.117.

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

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

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

[(6)] (7) The Department of Revenue may adopt rules for purposes of this section, including but not limited to rules relating to proof of eligibility *[and]*, the furnishing of information regarding the federal earned income credit claimed by the taxpayer for the tax year **and policies and guidelines for the determination of the amount of credit allowed under subsection (2) of this section.**

[(7)] (8) Refunds attributable to the earned income credit allowed under this section do not bear interest.

SECTION 50. The amendments to ORS 315.266 by section 49 of this 2021 Act apply to tax years beginning on or after January 1, 2022, and before January 1, 2026.

SECTION 51. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

Passed by House June 17, 2021

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate June 24, 2021

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Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2021

Approved:

.....M.,....., 2021

.....
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2021

.....
Shemia Fagan, Secretary of State

Enrolled House Bill 3373

Sponsored by Representative FAHEY; Representatives ALONSO LEON, CAMPOS, DEXTER,
HAYDEN, PHAM, SOLLMAN, VALDERRAMA, WILLIAMS

CHAPTER

AN ACT

Relating to taxpayers; creating new provisions; amending ORS 20.105 and 305.490; and prescribing an effective date.

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

SECTION 1. Sections 2 to 4 of this 2021 Act are added to and made a part of ORS chapter 305.

SECTION 2. (1) The office of the Taxpayer Advocate is established in the Department of Revenue. The office is subject to all confidentiality and disclosure provisions applicable to the department and shall be responsible for directly assisting taxpayers and their representatives to ensure that taxpayers and their representatives understand and utilize the policies, processes and procedures available for the resolution of problems related to tax programs or debt collection programs administered by the department. The Director of the Department of Revenue shall select the Taxpayer Advocate and the employees of the office, who may include employees of the department and residents of this state with knowledge of taxation.

(2) The office shall assist taxpayers in:

(a) Obtaining easily understandable tax information and information about department policies and procedures, including information on audits, collections and appeals;

(b) Answering questions about preparing and filing returns with the department; and

(c) Locating documents filed with or payments made to the department by taxpayers.

(3) The office may also:

(a) Receive and evaluate complaints of improper, abusive or inefficient service by employees of the department and recommend to the director appropriate action to correct such service;

(b) Identify policies and practices of the department that might be barriers to the equitable treatment of taxpayers and recommend alternatives to the director;

(c) Provide expeditious service to taxpayers whose problems are not resolved through ordinary channels;

(d) Collaborate with department personnel to resolve the most complex and sensitive taxpayer problems and to identify and resolve systemic problems experienced by taxpayers;

(e) Report to the director if, in the determination of the office, the department is administering a law improperly;

(f) Participate and represent taxpayers' interests and concerns in planning meetings, reviewing instructions and formulating department policies and procedures;

(g) Compile data each year on the number and type of taxpayer complaints and evaluate the actions taken to resolve complaints;

(h) Survey taxpayers each year to obtain their evaluation of the quality of service provided by the department;

(i) Issue orders to the department as described in section 3 of this 2021 Act; and

(j) Perform other functions that relate to taxpayer assistance as prescribed by the director.

(4) Actions taken by the office may be reviewed only by the director upon request of the department or a taxpayer. The director may modify action taken by the office.

SECTION 3. (1) As used in this section, "significant hardship" means a circumstance in which:

(a) Adverse action against a taxpayer by the Department of Revenue is imminent;

(b) The department has failed to act to resolve a reported problem with the account of a taxpayer within 90 days; or

(c) Other conditions exist as described by the department by rule.

(2) In addition to any other taxpayer relief provided by law, the Taxpayer Advocate may issue an order to the department to cease any action, take any action or refrain from taking any action with respect to a taxpayer, as allowed by law, if the Taxpayer Advocate determines that a taxpayer is suffering or about to suffer a significant hardship as a result of the manner in which the state's tax laws are being administered by the department. A taxpayer need not make a formal written request prior to the issuance of an order concerning the taxpayer under this section.

(3)(a) The Taxpayer Advocate may issue an order under this section only as an extraordinary remedy in circumstances where the Taxpayer Advocate determines that the department is not following applicable administrative rules or guidance related to department policies or procedures.

(b) An order issued under this section is limited to providing relief related to department policies or procedures and may not address the merits of a taxpayer's tax liability or substitute for informal conference procedures or normal administrative or judicial proceedings for the review of a tax assessment, refund denial, collection action or other department action.

(c) Any order issued by the Taxpayer Advocate under this section may be reviewed by the Director of the Department of Revenue or the deputy director and may be modified or rescinded only by the Taxpayer Advocate, the director or the deputy director. A written explanation of the reasons for any modification or rescission of an order by the director or deputy director shall be provided to the Taxpayer Advocate.

(4) An appeal may not be taken from an order issued by the Taxpayer Advocate under this section or from any modification or rescission of an order by the director or deputy director.

(5) All orders issued under this section, along with any related taxpayer information, are considered particulars of a return, as defined in ORS 314.835, and may not be disclosed by the department, except as otherwise provided in ORS 314.835 or 314.840 or other applicable law.

SECTION 3a. (1) Not later than February 15 of each odd-numbered year, the office of the Taxpayer Advocate shall report, in the manner required by ORS 192.245, to a committee of the Legislative Assembly related to revenue regarding the operation of the office.

(2) The report required under this section shall include, for the two calendar years immediately proceeding:

(a) The number of and description of taxpayer complaints received by the office.

(b) Actions taken to resolve complaints made to the office.

(c) Evaluations by taxpayers of the quality of service provided by the department.

(d) **Operational issues or other barriers that office staff perceive as preventing equitable and fair collection of taxes.**

(e) **Recommendations to policymakers on administrative efficiencies related to Oregon tax law.**

(f) **Recommendations to policymakers on the effectiveness of the Taxpayer Advocate program in removing obstacles to taxpayer compliance with the tax system.**

SECTION 4. The Department of Revenue may adopt rules as it deems necessary to carry out the purposes of sections 2 to 4 this 2021 Act, including rules to further define what constitutes relief related to department policies or procedures and the scope of orders issued under section 3 of this 2021 Act by the Taxpayer Advocate.

SECTION 5. ORS 20.105 is amended to read:

20.105. (1) In any civil action, suit or other proceeding in a circuit court or **in the regular division or the magistrate division** of the Oregon Tax Court, or in any civil appeal to or review by the Court of Appeals or Supreme Court, the court shall award reasonable attorney fees to a party against whom a claim, defense or ground for appeal or review is asserted, if that party is a prevailing party in the proceeding and to be paid by the party asserting the claim, defense or ground, upon a finding by the court that the party willfully disobeyed a court order or that there was no objectively reasonable basis for asserting the claim, defense or ground for appeal.

(2) All attorney fees paid to any agency of the state under this section shall be deposited to the credit of the agency's appropriation or cash account from which the costs and expenses of the proceeding were paid or incurred. If the agency obtained an Emergency Board allocation to pay costs and expenses of the proceeding, to that extent the attorney fees shall be deposited in the General Fund available for general governmental expenses.

SECTION 6. ORS 305.490 is amended to read:

305.490. (1)(a) Plaintiffs or petitioners filing a complaint or petition in the tax court shall pay the filing fee established under ORS 21.135 at the time of filing for each complaint or petition.

(b) In addition to the fee imposed under paragraph (a) of this subsection, plaintiffs or petitioners filing a complaint under ORS 305.501 (5) shall pay the filing fee established under ORS 21.135 at the time of filing the complaint.

(2) Neither the State of Oregon, nor any county, school district, municipal corporation or other public corporation therein, nor any officer of any such public political division or corporation, appearing in the representative capacity of the officer of any public political division or corporation, shall be required to pay the fee prescribed under this section. The party entitled to costs and disbursements on such appeal shall recover from the opponent of the party the amount so paid upon order of the court, as in equity suits in the circuit court.

(3)(a) If, in any proceeding before the tax court judge involving taxes upon or measured by net income in which an individual taxpayer is a party, or involving inheritance or estate taxes, **or involving transit taxes imposed on net earnings from self-employment**, the court grants a refund claimed by the executor or taxpayer or denies in part or wholly an additional assessment of taxes claimed by the Department of Revenue to be due from the estate or taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include accountant fees and fees of other experts incurred by the executor or individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

(4)(a) If, in any proceeding before the tax court judge involving ad valorem property taxation, exemptions, special assessments or omitted property, the court finds in favor of the taxpayer, the court may allow the taxpayer, in addition to costs and disbursements, the following:

(A) Reasonable attorney fees for the proceeding under this subsection and for the prior proceeding in the matter, if any, before the magistrate; and

(B) Reasonable expenses as determined by the court. Expenses include fees of experts incurred by the individual taxpayer in preparing for and conducting the proceeding before the tax court judge and the prior proceeding in the matter, if any, before the magistrate.

(b) Payment of attorney fees or reasonable expenses under this subsection shall be made by the Department of Revenue in the manner provided by ORS 305.790.

(5) All fees and other moneys received or collected by the clerk by virtue of the office of the clerk shall be paid over to the State Treasurer and shall be held by the clerk in the General Fund as miscellaneous receipts.

SECTION 7. (1) Sections 2 to 4 of this 2021 Act become operative January 1, 2022.

(2) The amendments to ORS 20.105 and 305.490 by sections 5 and 6 of this 2021 Act apply to judgments entered on or after the effective date of this 2021 Act.

SECTION 8. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (1), chapter _____, Oregon Laws 2021 (Enrolled Senate Bill 5537), for the biennium beginning July 1, 2021, for administration, is increased by \$371,593 for the implementation of this 2021 Act.

SECTION 9. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter _____, Oregon Laws 2021 (Enrolled Senate Bill 5537), for the biennium beginning July 1, 2021, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Department of Revenue, for administration, is increased by \$200,089 for the implementation of this 2021 Act.

SECTION 10. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

Passed by House June 22, 2021

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Timothy G. Sekerak, Chief Clerk of House

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Tina Kotek, Speaker of House

Passed by Senate June 24, 2021

.....
Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2021

Approved:

.....M.,....., 2021

.....
Kate Brown, Governor

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.....M.,....., 2021

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Shemia Fagan, Secretary of State

Enrolled Senate Bill 164

Printed pursuant to Senate Interim Rule 213.28 by order of the President of the Senate in conformance with pre-session filing rules, indicating neither advocacy nor opposition on the part of the President (at the request of Senate Interim Committee on Finance and Revenue)

CHAPTER

AN ACT

Relating to corporate activity tax; creating new provisions; amending ORS 317A.100, 317A.103, 317A.106, 317A.116, 317A.119, 317A.125, 317A.131, 317A.137, 317A.146 and 317A.161 and section 78, chapter 122, Oregon Laws 2019; and prescribing an effective date.

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

SECTION 1. Section 2 of this 2021 Act is added to and made a part of ORS 317A.100 to 317A.158.

SECTION 2. (1) For the 2021 calendar year, taxpayers using a federal tax year other than the calendar year, pursuant to section 441 of the Internal Revenue Code or under rules adopted by the Department of Revenue, must register with the department and file a short year tax return.

(2) The short year tax return required under this section is applicable to a period starting January 1, 2021, and ending on the last day of the taxpayer’s federal tax year that ends in calendar year 2021. A taxpayer subject to the short year registration and filing requirement shall prorate, for the number of days to which the short year tax return is applicable, the commercial activity threshold of \$750,000 provided in ORS 317A.100, 317A.116 and 317A.131, the tax rate threshold of \$1 million provided in ORS 317A.125 and 317A.137 and the subtraction amount allowed in ORS 317A.119.

(3) A taxpayer shall file the 2021 short year tax return required under this section no later than April 15, 2022.

(4) The department may adopt rules necessary to carry out the provisions of fiscal year filing and short year tax returns, including policies and procedures for payment methods, due dates, timelines, forms, proration methods and reconciling accounting inconsistencies between tax years.

SECTION 3. ORS 317A.100, as amended by section 1, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.100. As used in ORS 317A.100 to 317A.158:

(1)(a) “Commercial activity” means:

(A) The total amount realized by a person, arising from transactions and activity in the regular course of the person’s trade or business, without deduction for expenses incurred by the trade or business;

(B) If received by a financial institution:

(i) If the reporting person for a financial institution is a holding company, all items of income reported on the FR Y-9 filed by the holding company;

(ii) If the reporting person for a financial institution is a bank organization, all items of income reported on the call report filed by the bank organization; and

(iii) If the reporting person for a financial institution is a nonbank financial organization, all items of income reported in accordance with generally accepted accounting principles; and

(C)(i) If received by an insurer, as reported on the statement of premiums accompanying the annual statement required under ORS 731.574 to be filed with the Director of the Department of Consumer and Business Services, all gross direct life insurance premiums, gross direct accident and health insurance premiums and gross direct property and casualty insurance premiums; and

(ii) The gross amount of surplus lines premiums received on Oregon home state risks as shown in the report required by ORS 735.465.

(b) "Commercial activity" does not include:

(A) Interest income except:

(i) Interest on credit sales; or

(ii) Interest income, including service charges, received by financial institutions;

(B) Receipts from the sale, exchange or other disposition of an asset described in section 1221 or 1231 of the Internal Revenue Code, without regard to the length of time the person held the asset;

(C) If received by an insurer, federally reinsured premiums or income from transactions between a reciprocal insurer and its attorney in fact operating under ORS 731.142;

(D) Receipts from hedging transactions, to the extent that the transactions are entered into primarily to protect a financial position, including transactions intended to manage the risk of exposure to foreign currency fluctuations that affect assets, liabilities, profits, losses, equity or investments in foreign operations, risk of exposure to interest rate fluctuations or risk of commodity price fluctuations;

(E) Proceeds received attributable to the repayment, maturity or redemption of the principal of a loan, bond, mutual fund, certificate of deposit or marketable instrument;

(F) The principal amount received under a repurchase agreement or on account of any transaction properly characterized as a loan to the person;

(G) Contributions received by a trust, plan or other arrangement, any of which is described in section 501(a) of the Internal Revenue Code, or to which title 26, subtitle A, chapter 1, subchapter (D) of the Internal Revenue Code applies;

(H) Compensation, whether current or deferred, and whether in cash or in kind, received or to be received by an employee, a former employee or the employee's legal successor for services rendered to or for an employer, including reimbursements received by or for an individual for medical or education expenses, health insurance premiums or employee expenses or on account of a dependent care spending account, legal services plan, any cafeteria plan described in section 125 of the Internal Revenue Code or any similar employee reimbursement;

(I) Proceeds received from the issuance of the taxpayer's own stock, options, warrants, puts or calls, or from the sale of the taxpayer's treasury stock;

(J) Proceeds received on the account of payments from insurance policies, including crop insurance policies, owned by the taxpayer, except those proceeds received for the loss of commercial activity;

(K) Gifts or charitable contributions received, membership dues received by trade, professional, homeowners' or condominium associations, payments received for educational courses, meetings or meals, or similar payments to a trade, professional or other similar association, and fundraising receipts received by any person when any excess receipts are donated or used exclusively for charitable purposes;

(L) Damages received as the result of litigation in excess of amounts that, if received without litigation, would be treated as commercial activity;

(M) Property, money and other amounts received or acquired by an agent on behalf of another in excess of the agent's commission, fee or other remuneration;

(N) Tax refunds from any tax program, other tax benefit recoveries and reimbursements for the tax imposed under ORS 317A.100 to 317A.158 made by entities that are part of the same unitary group as provided under ORS 317A.106, and reimbursements made by entities that are not members of a unitary group that are required to be made for economic parity among multiple owners of an entity whose tax obligation under ORS 317A.100 to 317A.158 is required to be reported and paid entirely by one owner, as provided in ORS 317A.106;

(O) Pension reversions;

(P) Contributions to capital;

(Q) Receipts from the sale, transfer, exchange or other disposition of motor vehicle fuel or any other product used for the propulsion of motor vehicles;

(R) In the case of receipts from the sale of cigarettes or tobacco products by a wholesale dealer, retail dealer, distributor, manufacturer or seller, an amount equal to the federal and state excise taxes paid by any person on or for such cigarettes or tobacco products under subtitle E of the Internal Revenue Code or ORS chapter 323;

(S) In the case of receipts from the sale of malt beverages or wine, as defined in ORS 471.001, cider, as defined in ORS 471.023 or distilled liquor, as defined in ORS 471.001, by a person holding a license issued under ORS chapter 471, an amount equal to the federal and state excise taxes paid by any person on or for such malt beverages, wine or distilled liquor under subtitle E of the Internal Revenue Code or ORS chapter 471 or 473, and any amount paid to the Oregon Liquor Control Commission for sales of distilled spirits by an agent appointed under ORS 471.750;

(T) In the case of receipts from the sale of marijuana items, as defined in ORS 475B.015, by a person holding a license issued under ORS 475B.010 to 475B.545, an amount equal to the federal and state excise taxes paid by any person on or for such marijuana items under subtitle E of the Internal Revenue Code or ORS 475B.700 to 475B.760 and any local retail taxes authorized under ORS 475B.491;

(U) Local taxes collected by a restaurant or other food establishment on sales of meals, prepared food or beverages;

(V) Tips or gratuities collected by a restaurant or other food establishment and passed on to employees;

(W) Receipts realized by a vehicle dealer certified under ORS 822.020 or a person described in ORS 320.400 (8)(a)(B) from the sale or other transfer of a motor vehicle, as defined in ORS 801.360, to another vehicle dealer for the purpose of resale by the transferee vehicle dealer, but only if the sale or other transfer was based upon the transferee's need to meet a specific customer's preference for a motor vehicle **or is an exchange of new vehicles between franchised motor vehicle dealerships**;

(X) Registration fees or taxes collected by a vehicle dealer certified under ORS 822.020 or a person described in ORS 320.400 (8)(a)(B) at the sale or other transfer of a motor vehicle, as defined in ORS 801.360, that are owed to a third party by the purchaser of the motor vehicle and passed to the third party by the dealer;

(Y) Receipts from a financial institution for services provided to the financial institution in connection with the issuance, processing, servicing and management of loans or credit accounts, if the financial institution and the recipient of the receipts have at least 50 percent of their ownership interests owned or controlled, directly or constructively through related interests, by common owners;

(Z) In the case of amounts retained as commissions by a holder of a license under ORS chapter 462, an amount equal to the amounts specified under ORS chapter 462 that must be paid to or collected by the Department of Revenue as a tax and the amounts specified under ORS chapter 462 to be used as purse money;

(AA) [*Net revenue*] **Receipts** of residential care facilities as defined in ORS 443.400 or in-home care agencies as defined in ORS 443.305, to the extent that the [*revenue is*] **receipts are** derived from or received as compensation for providing services to a medical assistance or Medicare recipient;

- (BB) Dividends received;
- (CC) Distributive income received from a pass-through entity;
- (DD) Receipts from sales to a wholesaler in this state, if the seller receives certification at the time of sale from the wholesaler that the wholesaler will sell the purchased property outside this state;
- (EE) Receipts from the wholesale or retail sale of groceries, **including receipts of a person that owns groceries at the time of sale and compensation of any consignee engaged in effecting the sale of groceries on behalf the owner of the groceries, but only to the extent that the compensation relates to grocery sales;**
- (FF) Receipts from transactions among members of a unitary group;
- (GG) Moneys, including public purpose charge moneys collected under ORS 757.612 and costs of funding or implementing cost-effective energy conservation measures collected under ORS 757.689, that are collected from customers, passed to a utility and approved by the Public Utility Commission and that support energy conservation, renewable resource acquisition and low-income assistance programs;
- (HH) Moneys collected by a utility from customers for the payment of loans through on-bill financing;
- (II) Surcharges collected under ORS 757.736;
- (JJ) Moneys passed to a utility by the Bonneville Power Administration for the purpose of effectuating the Regional Power Act Exchange credits or pursuant to any settlement associated with the exchange credit;
- (KK) Moneys collected or recovered, by entities listed in ORS 756.310, cable operators as defined in 47 U.S.C. 522(5), telecommunications carriers as defined in 47 U.S.C. 153(51) and providers of information services as defined in 47 U.S.C. 153(24), for fees payable under ORS 756.310, right-of-way fees, franchise fees, privilege taxes, federal taxes and local taxes;
- (LL) Charges paid to the Residential Service Protection Fund required by chapter 290, Oregon Laws 1987;
- (MM) Universal service surcharge moneys collected or recovered and paid into the universal service fund established in ORS 759.425;
- (NN) Moneys collected for public purpose funding as described in ORS 759.430;
- (OO) Moneys collected or recovered and paid into the federal universal service fund as determined by the Federal Communications Commission;
- (PP) In the case of a seller or provider of telecommunications services, the amount of tax imposed under ORS 403.200 for access to the emergency communications system that is collected from subscribers or consumers;
- (QQ) In the case of a transient lodging tax collector, the amount of tax imposed under ORS 320.305 and of any local transient lodging tax imposed upon the occupancy of transit lodging;
- (RR) In the case of a seller of bicycles, the amount of tax imposed under ORS 320.415 upon retail sales of bicycles;
- (SS) In the case of a qualified heavy equipment provider, the amount of tax imposed under ORS 307.872 upon the rental price of heavy equipment;
- (TT) Farmer sales to an agricultural cooperative in this state that is a cooperative organization described in section 1381 of the Internal Revenue Code;
- (UU) Revenue received by a business entity that is mandated by contract or subcontract to be distributed to another person or entity if the revenue constitutes sales commissions that are paid to a person who is not an employee of the business entity, including, without limitation, a split-fee real estate commission; and
- (VV) Receipts from the sale of fluid milk by dairy farmers that are not members of an agricultural cooperative.
- (2) "Cost inputs" means:
- (a) The cost of goods sold as calculated in arriving at federal taxable income under the Internal Revenue Code; or

(b) In the case of a taxpayer that is engaged in a farming operation, as defined in section 6, chapter 2, Oregon Laws 2020 (first special session), and that does not report cost of goods sold for federal tax purposes, the taxpayer's operating expenses excluding labor costs.

(3) "Doing business" means engaging in any activity, whether legal or illegal, that is conducted for, or results in, the receipt of commercial activity at any time during a calendar year.

(4) "Excluded person" means any of the following:

(a) Organizations described in sections 501(c) and 501(j) of the Internal Revenue Code, unless the exemption is denied under section 501(h), (i) or (m) or under section 502, 503 or 505 of the Internal Revenue Code.

(b) Organizations described in section 501(d) of the Internal Revenue Code, unless the exemption is denied under section 502 or 503 of the Internal Revenue Code.

(c) Organizations described in section 501(e) of the Internal Revenue Code.

(d) Organizations described in section 501(f) of the Internal Revenue Code.

(e) Charitable risk pools described in section 501(n) of the Internal Revenue Code.

(f) Organizations described in section 521 of the Internal Revenue Code.

(g) Qualified state tuition programs described in section 529 of the Internal Revenue Code.

(h) Foreign or alien insurance companies, but only with respect to the underwriting profit derived from writing wet marine and transportation insurance subject to tax under ORS 731.824 and 731.828 **or if an insurance company is subject to the retaliatory tax under ORS 731.854 and 731.859.**

(i) Governmental entities.

(j) Any person with commercial activity that does not exceed \$750,000 for the calendar year, other than a person that is part of a unitary group as provided in ORS 317A.106 with commercial activity in excess of \$750,000.

(k) Hospitals subject to assessment under ORS 414.855, long term care facilities subject to assessment under ORS 409.801 or any entity subject to assessment under ORS 414.880 or section 3 or 5, chapter 538, Oregon Laws 2017.

(L) Manufactured dwelling park nonprofit cooperatives organized under ORS chapter 62.

(5) "Financial institution" has the meaning given that term in ORS 314.610, except that "financial institution" does not include a credit union.

(6)(a) "FR Y-9" means the consolidated or parent-only financial statements that a holding company is required to file with the Federal Reserve Board pursuant to 12 U.S.C. 1844.

(b) In the case of a holding company required to file both consolidated and parent-only financial statements, "FR Y-9" means the consolidated financial statements that the holding company is required to file.

(7) "Governmental entity" means:

(a) The United States and any of its unincorporated agencies and instrumentalities.

(b) Any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.

(c) The State of Oregon and any of its unincorporated agencies and instrumentalities.

(d) Any county, city, district or other political subdivision of the state.

(e) A special government body as defined in ORS 174.117.

(f) A federally recognized Indian tribe.

(8) "Groceries" means food as defined in 7 U.S.C. 2012(k), but does not include cannabinoid edibles or marijuana seeds.

(9)(a) "Hedging transaction" means a hedging transaction as defined in section 1221 of the Internal Revenue Code or a transaction accorded hedge accounting treatment under Financial Accounting Standards Board Statement No. 133.

(b) "Hedging transaction" does not include a transaction in which an actual transfer of title of real or tangible property to another entity occurs.

(10) "Insurer" has the meaning given that term in ORS 317.010.

(11) "Internal Revenue Code," except where the Legislative Assembly has provided otherwise, refers to the laws of the United States or to the Internal Revenue Code as they are amended and in effect on December 31, 2018.

(12) "Labor costs" means total compensation of all employees, not to include compensation paid to any single employee in excess of \$500,000.

(13)(a) "Motor vehicle fuel or any other product used for the propulsion of motor vehicles" means:

(A) Motor vehicle fuel as defined in ORS 319.010; and

(B) Fuel the use of which in a motor vehicle is subject to taxation under ORS 319.530.

(b) "Motor vehicle fuel or any other product used for the propulsion of motor vehicles" does not mean:

(A) Electricity; or

(B) Electric batteries or any other mechanical or physical component or accessory of a motor vehicle.

(14) "Person" includes individuals, combinations of individuals of any form, receivers, assignees, trustees in bankruptcy, firms, companies, joint-stock companies, business trusts, estates, partnerships, limited liability partnerships, limited liability companies, associations, joint ventures, clubs, societies, entities organized as for-profit corporations under ORS chapter 60, C corporations, S corporations, qualified subchapter S subsidiaries, qualified subchapter S trusts, trusts, entities that are disregarded for federal income tax purposes and any other entities.

(15) "Retailer" means a person doing business by selling tangible personal property to a purchaser for a purpose other than:

(a) Resale by the purchaser of the property as tangible personal property in the regular course of business;

(b) Incorporation by the purchaser of the property in the course of regular business as an ingredient or component of real or personal property; or

(c) Consumption by the purchaser of the property in the production for sale of a new article of tangible personal property.

(16) "Taxable commercial activity" means commercial activity sourced to this state under ORS 317A.128, less any subtraction pursuant to ORS 317A.119.

(17)(a) "Taxpayer" means any person or unitary group required to register, file or pay tax under ORS 317A.100 to 317A.158.

(b) "Taxpayer" does not include excluded persons, except to the extent that a tax-exempt entity has unrelated business income as described in the Internal Revenue Code.

(18) "Tax year" means, except as otherwise provided in ORS 317A.103, a taxpayer's annual accounting period used for federal income tax purposes under section 441 of the Internal Revenue Code.

[(18)(a)] **(19)(a)** "Unitary business" means a business enterprise in which there exists directly or indirectly between the members or parts of the enterprise a sharing or exchange of value as demonstrated by:

(A) Centralized management or a common executive force;

(B) Centralized administrative services or functions resulting in economies of scale; or

(C) Flow of goods, capital resources or services demonstrating functional integration.

(b) "Unitary business" may include a business enterprise the activities of which:

(A) Are in the same general line of business, such as manufacturing, wholesaling or retailing;

or

(B) Constitute steps in a vertically integrated process, such as the steps involved in the production of natural resources, which might include exploration, mining, refining and marketing.

[(19)] **(20)** "Unitary group" means a group of persons with more than 50 percent common ownership, either direct or indirect, that is engaged in business activities that constitute a unitary business.

[20] (21) “Wholesaler” means a person primarily doing business by merchant distribution of tangible personal property to retailers or to other wholesalers.

SECTION 4. ORS 317A.116, as amended by section 3, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.116. (1) A corporate activity tax is imposed on each person with taxable commercial activity for the privilege of doing business in this state. The tax is imposed upon persons with substantial nexus with this state. The tax imposed under this section is not a transactional tax and is not subject to the Interstate Income Act of 1959 (P.L. 86-272). The tax imposed under this section is in addition to any other taxes or fees imposed under the tax laws of this state. The tax imposed under this section is imposed on the person with the commercial activity and is not a tax imposed directly on a purchaser. The tax imposed under this section is an annual privilege tax for the [calendar] tax year and shall be remitted quarterly to the Department of Revenue. A taxpayer is subject to the annual corporate activity tax for doing business during any portion of such [calendar] tax year.

(2) Returns and allowances, as those terms are applicable to section 448 of the Internal Revenue Code, are allowed as an offset against commercial activity in the [calendar] tax year that the returns or allowances are made.

(3) A person has substantial nexus with this state if any of the following applies. The person:

(a) Owns or uses a part or all of its capital in this state.

(b) Holds a certificate of existence or authorization issued by the Secretary of State authorizing the person to do business in this state.

(c) Has bright-line presence in this state.

(d) Otherwise has nexus with this state to an extent that the person can be required to remit the tax imposed under ORS 317A.100 to 317A.158 under the United States Constitution.

(4) A person has bright-line presence in this state for the [calendar] tax year if any of the following applies. The person:

(a) Owns at any time during the [calendar] tax year property in this state with an aggregate value of at least \$50,000. For purposes of this paragraph, owned property is valued at original cost and rented property is valued at eight times the net annual rental charge.

(b) Has during the [calendar] tax year payroll in this state of at least \$50,000. Payroll in this state includes the following:

(A) Any amount subject to withholding by the person under ORS 316.167 and 316.172;

(B) Any other amount the person pays as compensation to an individual under the supervision or control of the person for work done in this state; and

(C) Any amount the person pays for services performed in this state on the person’s behalf by another.

(c) Has during the [calendar] tax year commercial activity, sourced to this state under ORS 317A.128, of at least \$750,000.

(d) Has at any time during the [calendar] tax year within this state at least 25 percent of the person’s total property, total payroll or total commercial activity.

(e) Is a resident of this state or is domiciled in this state for corporate, commercial or other business purposes.

(5) Notwithstanding subsection (1) of this section, a vehicle dealer may collect from the purchaser of a motor vehicle the estimated portion of the tax imposed under this section that is attributable to commercial activity from the sale or lease of the vehicle.

SECTION 5. ORS 317A.103 is amended to read:

317A.103. (1) A taxpayer’s method of accounting for commercial activity, cost inputs and labor costs for a tax year shall be the same as the taxpayer’s method of accounting for federal income tax purposes for the taxpayer’s federal tax year that includes the tax year. If a taxpayer’s method of accounting for federal income tax purposes changes, the taxpayer’s method of accounting for commercial activity under ORS 317A.100 to 317A.158 shall be changed accordingly.

(2) For a unitary group:

(a) If all members of the unitary group use the same annual accounting period for federal income tax purposes, the unitary group's tax year is the annual accounting period used by all members for federal income tax purposes under section 441 of the Internal Revenue Code.

(b) If the unitary group includes members with different accounting periods and two or more members of the unitary group file a federal consolidated return, the unitary group's tax year is the annual accounting period of the federal consolidated group under section 441 of the Internal Revenue Code.

(c) In all other instances, the unitary group's tax year is the accounting period used by the unitary group's designated reporting entity, unless otherwise required or permitted under rules adopted by the Department of Revenue.

(3) If a taxpayer changes the taxpayer's tax year for federal income tax purposes under section 441 of the Internal Revenue Code, the taxpayer shall notify the department of the change in the form, time and manner prescribed by the department.

SECTION 6. ORS 317A.106, as amended by section 2, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.106. (1) A unitary group shall register, file and pay taxes under ORS 317A.100 to 317A.158 as a single taxpayer and may exclude receipts from transactions among its members.

(2) The unitary group shall designate a single member as reporting entity to register, file and pay taxes on behalf of the unitary group. The unitary group may change the reporting entity only when the entity no longer has substantial nexus with this state under ORS 317A.116, is no longer a member of the unitary group or as otherwise permitted or required by the Department of Revenue in rule, at which time the unitary group taxpayer shall designate another entity as the reporting entity.

(3) The department [*of Revenue*] may collect identifying information about all members of a unitary group and may require disclosure to the department, for each member, of the commercial activity in Oregon and in the United States.

[2] (4) Notwithstanding the provisions of ORS 317A.100 to 317A.158 applicable to unitary groups, unitary group taxpayers may elect to modify unitary group membership to exclude all foreign members with no commercial activity, or amounts realized but by definition excluded from commercial activity, that is sourced to Oregon. The department shall by rule adopt policies and procedures for elections made under this subsection, including:

- (a) The time and manner of making or terminating an election;
- (b) The allowed duration of an election;
- (c) The department's discretion to disallow an election in whole or in part;
- (d) The withdrawal before filing of an election by a taxpayer;
- (e) The treatment of property of the unitary group that is transferred into this state;
- (f) Filing, payment of fees and registration governing the election; and
- (g) Any other policies and procedures that the department deems necessary for the administration and operation of an election allowed under this subsection.

SECTION 7. ORS 317A.119, as amended by section 4, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.119. (1) A taxpayer shall subtract from commercial activity sourced to this state 35 percent of the greater of the following amounts paid or incurred by the taxpayer in the tax year:

- (a) The amount of cost inputs; or
 - (b) The taxpayer's labor costs.
- (2) The amount in subsection (1)(a) or (b) of this section may not include:
- (a) Expenses from transactions among members of a unitary group, as excluded under ORS 317A.106; or

(b) Cost inputs or labor costs that are attributable to a taxpayer's receipts from an item that is not commercial activity.

(3) Any taxpayer having commercial activity both within and without this state shall apportion the amount of the subtraction in subsection (1) of this section, after providing for any exclusions in subsection (2) of this section, as follows:

(a) As provided in ORS 314.650 and 314.665;

(b) For taxpayers subject to alternative apportionment under ORS chapter 314, the required applicable apportionment method; or

(c) As provided for by the Department of Revenue by rule.

(4) Notwithstanding subsection (3) of this section, a unitary group with members subject to multiple apportionment methods under ORS chapter 314 shall apportion the amount of the subtraction in subsection (1) of this section, after providing for any exclusions, as provided by the department by rule.

(5) Notwithstanding subsection (1) of this section, the subtraction under this section may not exceed 95 percent of the taxpayer's commercial activity in this state.

(6) A unitary group required to apportion the amount of the subtraction shall include all members of the unitary group for purposes of determining the group's subtraction amount and apportionment ratio.

[(7) A taxpayer or unitary group may elect to use the taxpayer's or unitary group's most recent fiscal year information for purposes of determining the subtraction under this section. An election under this section must be made on a timely filed, original return. An election under this section is binding for and applicable to the tax year in which it is made.]

SECTION 8. ORS 317A.125 is amended to read:

317A.125. (1) The corporate activity tax imposed under ORS 317A.116 for each *[calendar]* **tax** year shall equal \$250 plus the product of the taxpayer's taxable commercial activity in excess of \$1 million for the *[calendar]* **tax** year multiplied by 0.57 percent.

(2) A tax is not owed under this section if the person's taxable commercial activity does not exceed \$1 million.

SECTION 9. ORS 317A.131, as amended by section 7, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.131. (1)(a) Any person or unitary group with commercial activity in excess of \$750,000 in a tax year shall register with the Department of Revenue.

(b) Except as provided in paragraph (c) of this subsection, a person or unitary group shall be required to register only once and shall register in the year in which the person or unitary group first exceeds \$750,000 in commercial activity.

(c) If a person or unitary group that has registered under this section subsequently undergoes a merger or other reorganization, the department may require the person or unitary group, or any successor, to register at a later date.

(2) The department by rule may establish the information pertaining to the person or unitary group that must be submitted to the department accompanying the registration and the time and manner for issuance of registrations under this section.

(3) The department may impose a penalty for failing to register as required under this section, not to exceed \$100 per month that a person or unitary group has failed to register or a total of \$1,000 in a *[calendar]* **tax** year. The penalty under this subsection may be imposed not earlier than 30 days after the date on which the commercial activity of the person or unitary group exceeds \$750,000 for the tax year.

SECTION 10. ORS 317A.137 is amended to read:

317A.137. (1) For purposes of the corporate activity tax imposed under ORS 317A.116, every person doing business in this state with commercial activity for the tax year in excess of \$1 million shall file **an annual return** not later than *[April 15 of the following year an annual return]* **the 15th day of the fourth month following the end of the tax year**. The return must be filed with the Department of Revenue in a form prescribed by the department.

(2) The corporate activity tax imposed under ORS 317A.116 is due and estimated tax payments **for the previous quarter** are payable to the department on or before *[the last day of January, April,*

July and October of each year for the previous calendar quarter.] the 4th, 7th and 10th months of the tax year and the first month immediately following the end of the tax year.

(3) The department may by rule extend the time for making any return for good cause. If the time for filing a return is extended at the request of a taxpayer, interest on any unpaid tax at the rate established under ORS 305.220 from the time the return was originally required to be filed to the time of payment, shall be added and paid.

SECTION 11. ORS 317A.146 is amended to read:

317A.146. (1) For purposes of ORS 317A.100 to 317A.158, “successor” means any person to whom another person quitting, selling out, exchanging or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of business, a major part of the materials, supplies, merchandise, inventory, fixtures or equipment of the person. Any person obligated to fulfill the terms of a contract shall be considered a successor to any contractor defaulting in the performance of any contract as to which the person is a surety or guarantor.

(2) If any person quits business or sells out, exchanges or otherwise disposes of a business or stock of goods, any corporate activity tax imposed under ORS 317A.116 [*shall become immediately due and payable. The person shall, within 45 days after the sale, exchange or disposition, make a return and pay the tax due*] **is payable on the 15th day of the fourth month following the end of the tax year.**

(3) Notwithstanding ORS 314.835, the successor is liable for the full amount of the tax and may withhold from the purchase price a sum sufficient to pay any tax due until a receipt or evidence from the Department of Revenue showing payment in full of any tax due is presented to the successor. If a receipt or other evidence is not presented to the successor within 45 days, the successor may pay the tax and the amount paid shall, to the extent paid, be considered a payment of the purchase price. If the tax paid by the successor is greater than the purchase price, the amount of the difference is a debt due to the successor from the seller or transferor.

(4) A successor is not liable for any tax due from the person from whom the successor has acquired a business or stock of goods if the successor gives written notice to the department of the acquisition and the department does not assess a deficiency against the seller or transferor within 18 months of receipt of the notice of acquisition and mail or deliver a copy of the assessment to the successor.

SECTION 12. ORS 317A.161, as amended by section 9, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.161. (1) The Department of Revenue may not impose any interest that would otherwise apply to taxes due if the interest is based on underpayment or underreporting that results solely from the operation of ORS 317A.100 to 317A.158.

(2) A taxpayer shall pay at least 80 percent of the balance due for any quarter or the department may impose, for any quarter that this threshold is not met, a penalty of five percent of the underpayment amount, except that the department may not impose a penalty under this subsection for any quarter for which the taxpayer has paid an amount at least equal to the taxpayer’s required installment for the corresponding quarter of the preceding tax year.

[(3) The provisions of ORS 314.400 (1) and (2) apply to a taxpayer that fails to file an annual return as required under ORS 317A.137 or that fails to pay the tax imposed under ORS 317A.100 to 317A.158 by the due date of the annual return.]

SECTION 13. ORS 317A.161, as amended by sections 9 and 10, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

317A.161. *[(1)]* A taxpayer shall pay at least 90 percent of the balance due for any quarter or the Department of Revenue may impose, for any quarter that this threshold is not met, a penalty of five percent of the underpayment amount, except that the department may not impose a penalty under this subsection for any quarter for which the taxpayer has paid an amount at least equal to the taxpayer’s required installment for the corresponding quarter of the preceding tax year.

[2) The provisions of ORS 314.400 (1) and (2) apply to a taxpayer that fails to file an annual return as required under ORS 317A.137 or that fails to pay the tax imposed under ORS 317A.100 to 317A.158 by the due date of the annual return.]

SECTION 14. Section 78, chapter 122, Oregon Laws 2019, as amended by section 11, chapter 2, Oregon Laws 2020 (first special session), is amended to read:

Sec. 78. (1) The amendments to ORS 317A.161 by section 9, chapter 2, Oregon Laws 2020 (first special session), [of this 2020 special session Act] and section 12 of this 2021 Act apply to tax years beginning on or after January 1, 2020, and before January 1, 2022[, and to returns filed on or before April 15, 2022].

(2) The amendments to ORS 317A.161 by section 10, chapter 2, Oregon Laws 2020 (first special session), [of this 2020 special session Act] and section 13 of this 2021 Act apply to tax years beginning on or after January 1, 2022[, and to returns filed after April 15, 2022].

SECTION 15. Section 2 of this 2021 Act and the amendments to ORS 317A.100, 317A.103, 317A.106, 317A.116, 317A.119, 317A.125, 317A.131, 317A.137 and 317A.146 by sections 3 to 11 of this 2021 Act apply to tax years beginning on or after January 1, 2021.

SECTION 16. This 2021 Act takes effect on the 91st day after the date on which the 2021 regular session of the Eighty-first Legislative Assembly adjourns sine die.

Passed by Senate June 8, 2021

.....
Lori L. Brocker, Secretary of Senate

.....
Peter Courtney, President of Senate

Passed by House June 24, 2021

.....
Tina Kotek, Speaker of House

Received by Governor:

.....M.,....., 2021

Approved:

.....M.,....., 2021

.....
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2021

.....
Shemia Fagan, Secretary of State

HB 5202 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Steiner Hayward

Joint Committee On Ways and Means

Action Date: 02/28/22

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 9 - Anderson, Frederick, Golden, Gorsek, Hansell, Knopp, Lieber, Steiner Hayward, Taylor

Nays: 2 - Girod, Thomsen

House Vote

Yeas: 8 - Breese-Iverson, Evans, Gomberg, McLain, Nosse, Sanchez, Smith G, Valderrama

Nays: 3 - Bynum, Reschke, Stark

Prepared By: Laurie Byerly, Legislative Fiscal Office

Reviewed By: Amanda Beitel, Legislative Fiscal Office

Emergency Board

2021-23

Various Agencies

2021-23

Budget Summary*

	2021-23 Legislatively Approved Budget	2022 Committee Recommendation	Committee Change from 2021-23 Leg. Approved	
			\$ Change	% Change
<u>Employment Relations Board</u>				
General Fund	\$ 3,257,926	\$ 3,350,085	\$ 92,159	2.8%
Other Funds	\$ 2,577,311	\$ 2,649,723	\$ 72,412	2.8%
<u>Oregon Government Ethics Commission</u>				
Other Funds	\$ 3,231,509	\$ 3,312,835	\$ 81,326	2.5%
<u>Office of the Governor</u>				
General Fund	\$ 20,272,170	\$ 20,159,078	\$ (113,092)	-0.6%
Lottery Funds	\$ 4,552,709	\$ 4,661,117	\$ 108,408	2.4%
Other Funds	\$ 4,328,547	\$ 4,465,499	\$ 136,952	3.2%
<u>Oregon Liquor and Cannabis Commission</u>				
Other Funds	\$ 321,006,290	\$ 325,695,324	\$ 4,689,034	1.5%
Other Funds Capital Improvements	\$ 237,745	\$ 447,745	\$ 210,000	88.3%
Other Funds Debt Service	\$ 7,547,093	\$ 4,429,567	\$ (3,117,526)	-41.3%
<u>Public Employees Retirement System</u>				
General Fund	\$ -	\$ 17,250,000	\$ 17,250,000	100.0%
Lottery Funds	\$ 16,792,239	\$ 19,461,706	\$ 2,669,467	15.9%
Other Funds	\$ 146,993,665	\$ 167,813,575	\$ 20,819,910	14.2%
<u>Oregon Racing Commission</u>				
Other Funds	\$ 7,351,396	\$ 7,523,592	\$ 172,196	2.3%
<u>Department of Revenue</u>				
General Fund	\$ 235,958,511	\$ 242,956,057	\$ 6,997,546	3.0%
General Fund Debt Service	\$ 6,579,170	\$ 6,507,679	\$ (71,491)	-1.1%
Other Funds	\$ 154,232,573	\$ 156,338,331	\$ 2,105,758	1.4%
<u>Secretary of State</u>				
General Fund	\$ 18,230,183	\$ 18,915,145	\$ 684,962	3.8%
Other Funds	\$ 75,757,327	\$ 79,761,879	\$ 4,004,552	5.3%
Federal Funds	\$ 5,885,867	\$ 10,497,283	\$ 4,611,416	78.3%
<u>State Treasurer</u>				
Other Funds	\$ 115,832,025	\$ 118,930,410	\$ 3,098,385	2.7%

Position Summary	2021-23 Legislatively Approved Budget	2022 Committee Recommendation	Committee Change from 2021-23 Leg. Approved	
			Change	% Change
ADMINISTRATION PROGRAM AREA				
<u>Department of Administrative Services</u>				
Authorized Positions	971	995	24	2.5%
Full-time Equivalent (FTE) positions	966.72	981.76	15.04	1.6%
<u>Office of the Governor</u>				
Authorized Positions	69	67	(2)	-2.9%
Full-time Equivalent (FTE) positions	68.83	66.05	(2.78)	-4.0%
<u>Oregon Racing Commission</u>				
Authorized Positions	14	15	1	7.1%
Full-time Equivalent (FTE) positions	10.39	10.64	0.25	2.4%
<u>Department of Revenue</u>				
Authorized Positions	1,125	1,127	2	0.2%
Full-time Equivalent (FTE) positions	1,060.21	1,061.21	1.00	0.1%
<u>Secretary of State</u>				
Authorized Positions	232	235	3	1.3%
Full-time Equivalent (FTE) positions	231.08	232.96	1.88	0.8%
CONSUMER AND BUSINESS SERVICES PROGRAM AREA				
<u>Health Related Licensing Boards</u>				
Authorized Positions	23	23	-	0.0%
Full-time Equivalent (FTE) positions	21.90	22.15	0.25	1.1%
<u>Bureau of Labor and Industries</u>				
Authorized Positions	130	141	11	8.5%
Full-time Equivalent (FTE) positions	127.50	133.25	5.75	4.5%
<u>Real Estate Agency</u>				
Authorized Positions	29	30	1	3.4%
Full-time Equivalent (FTE) positions	29.00	29.75	0.75	2.6%

combination of General Fund and forecasted Lottery Funds revenue has been estimated to be sufficient to meet state matching funds requirements to resolve the current waitlist and is expected to add a total of \$184 million in side account assets, which includes employer contributions of \$148.1 million and state matching funds totaling \$36.6 million.

Oregon Racing Commission

A \$53,106 Other Funds expenditure limitation increase and one permanent half-time position (0.25 FTE) was approved for the greyhound racing reporting requirements in SB 1504 (2022).

Department of Revenue

A change in the methodology used by the Department of Revenue (DOR) to distribute grant funds to counties associated with lost tax revenue related to the 2020 wildfires was approved. HB 5006 (2021) provided a one-time General Fund appropriation of \$23.2 million for DOR to make grants to counties for the reimbursement of lost tax revenue related to the 2020 wildfires. As directed in the budget report to this bill, DOR made the first distribution of \$4.8 million to counties in December 2021. Rather than having counties come back annually and attest to their loss as directed in the budget report, a one-time disbursement of the remaining \$18.4 million to counties in the same proportion counties received in the first distribution was approved. This approach was approved to maximize use of the funds by providing resources as soon as possible to the impacted counties. The following grants will be provided to counties:

- Clackamas - \$446,166
- Douglas - \$248,458
- Jackson - \$10,803,960
- Klamath - \$871,329
- Lane - \$2,211,940
- Lincoln - \$795,012
- Linn - \$275,824
- Marion - \$2,732,938

A General Fund appropriation of \$326,344 was provided for DOR's Business Division, to administer the Oregon Psilocybin Services Act, which was approved by voters in the 2020 General Election with the passage of Measure 109. The funding supports one permanent full-time Operations and Policy Analyst 3 position (0.50 FTE) and one permanent full-time Administrative Specialist 2 (0.50 FTE) to ensure taxpayer compliance with the Act. The funding also supports Attorney General expenses for legal advice and assistance with appeals or litigation.

One-time General Fund of \$400,000 was approved for the Department of Revenue (DOR) for the Electronic Valuation Information System (ELVIS) technology project. This action provides General Fund to cover the taxable portion of the project and frees up a commensurate amount of bond authorization. As a result of this action, an Other Funds expenditure limitation decrease of \$435,000, which includes \$35,000 for cost of issuance, was included for the decrease in expenditure of Article XI-Q Bond proceeds on the project authorized in SB 5701.

Last year DOR worked with an architect to develop a space plan for the Revenue Building focused on improving the safety and security of taxpayer information and agency operations. The Subcommittee expressed support for the agency's associated funding request, but it was not approved due to wanting some additional details about the project, including the results of a pending seismic assessment. A related budget note was adopted by the Subcommittee:

BUDGET NOTE: The Department of Revenue (DOR), in consultation with the Department of Administrative Services (DAS), is directed to report back to the May Emergency Board on a proposal for security upgrades to the Revenue Building in Salem. The report must include an estimate of costs and proposed building upgrades that are solely related to security at the DAS-owned building. The report must also include the results of DAS's seismic assessment on the building and any capital construction projects identified for the building in DAS' six-year major construction budget plan.

Secretary of State

The Subcommittee approved two budget adjustments for the Corporations Division including a \$500,000 Other Funds expenditure limitation increase to accommodate transaction and service fees paid due to the growth in credit card payments. Since the beginning of the COVID-19 public health emergency, the Division has experienced a 26.6% increase in the number of transactions being paid with bank cards. The second budget adjustment is a one-time \$194,248 Other Funds expenditure limitation increase for the establishment of two limited duration Public Service Representative 4 positions (1.25 FTE) to reduce customer wait times and increase service levels at the Corporation Division Call Center. The Subcommittee also approved the establishment of one limited duration Archivist 1 position (0.63 FTE) to increase the rate of old legislative records being preserved by the Archives Division through digitization. One limited duration Archivist position was approved as part of the agency's 2021-23 legislatively adopted budget to begin this work, but as the preservation work got underway the records were more deteriorated than initially estimated.

An Elections Division request for a \$5,300,000 Federal Funds expenditure limitation increase to pay costs associated with the Oregon Centralized Voter Registration (OCVR) system replacement project was also approved. This project is part of a modernization effort involving the state's centralized voter registration and elections management software. After reviewing requests for proposals, and in consultation with an advisory committee that included local elections representatives, a vendor was selected that recently completed similar projects in Arizona and Washington. The requested amount should be sufficient to pay remaining 2021-23 biennial costs. The project will be completed next biennium. The Subcommittee also approved a fund shift of \$327,112 supporting an Operations and Policy Analyst 3 and a Principle Executive Manager D in the Elections Division, which changed position support funding from Help America Vote Act federal funding to the General Fund. This fund shift results in a \$327,112 General Fund increase and a \$327,112 Federal Funds expenditure limitation decrease. The federal Help America Vote Act (HAVA), which passed in 2002, provided limited federal funding to be used by states to defray the cost of required changes to elections systems and processes made by the law. With this shift, all of the state's remaining HAVA funds are now being used to pay the one-time OCVR replacement project costs instead of supporting ongoing position costs.

gaps for wildlife road crossings and habitat connectivity that are not otherwise budgeted for or required under other federal or state obligations. A corresponding Other Funds expenditure limitation for this purpose was also approved.

A \$1.5 million non-recurring General Fund appropriation to ODOT was approved for the purpose of remediating damage sustained to North Fork Road in Marion County during the 2020 wildfires. Funding is intended to help replace guard rails, replace signs and gates, ease access limitations; and pay for costs associated with replacing the Elkhorn single lane wood and steel bridge.

An increase in Other Funds expenditure limitation in the amount of \$3,636,767 was approved to provide dedicated resources for the Interstate Bridge replacement project. Per a Memorandum of Intent between ODOT and the Washington State Department of Transportation (WSDOT) and legislative engagement guiding the work of both entities, project costs and staffing are being shared between the two states. The funds support 12 permanent positions (9.42 FTE), attributable to ODOT. These positions are being funded from \$45 million in Federal Highway Administration formula allocations (budgeted as Other Funds) that ODOT has committed to the project. Between 2019 and late 2021, ODOT had been leveraging earlier applicable work from the Columbia River Crossing effort dating from 2005-2013, and staffing the initial phases of the project with existing resources; dedicated resources and attention are now required to begin construction by 2025, per the current project schedule. The following positions are created as permanent, due to the project spanning multiple biennia:

- A dedicated program administrator, responsible for developing and building a project that attains the bi-state design and construction objectives;
- An assistant program administrator, to oversee joint project elements and coordination between Oregon and Washington, to achieve the design elements, construction, and procurement activities necessary to get to completion, pursuant to policy objectives of state policy makers;
- A deputy environmental manager position to navigate compliance with federal, state, and local environmental laws;
- A contracts manager to oversee the development and negotiation of agreements with agencies, vendors, and consultants;
- An executive support specialist to support meetings, summaries, reporting requirements, and serve as a point of contact for customers;
- A community and government relations manager to facilitate outreach, coordinate feedback, and notify staff and policy makers of state and local issues;
- A deputy design manager focused on roadway and interchange engineering;
- A cultural resource coordinator to facilitate cooperation with state historic preservation offices and Native American nations;
- A lead traffic engineer; A finance manager responsible for financial modeling, coordination, and planning;
- A tolling manager, to develop and oversee a tolling plan that aligns with Oregon and Washington policy; and
- A real estate services manager to prepare and manage rights of way negotiation, acquisition, and relocation.

An increase in Other Funds expenditure limitation in the amount of \$5,248,462 was approved for Driver and Motor Vehicle Services, to extend 46 limited duration Transportation Services Representative 1 positions (34.50 FTE) that were due to expire in February 2022. The extension will meet existing and anticipated customer service demands for DMV transactions, including Real ID credentials. The positions are supported by

DMV fee revenue, sufficient to support the request. The Department projects an estimated 814,000 Real ID transactions between January 2022 and June 30, 2022.

Other Funds expenditure limitation was approved to accommodate the expenditure of American Rescue Plan Act funds transferred from the Department of Administrative Services. ODOT will provide grants on a one-time basis to the following entities for the following projects:

- \$3,000,000 to Marion County Public Works Department for Safety Corridor improvements;
- \$2,960,000 to the City of Canby for the extension of Walnut Street;
- \$9,400,000 to Crook County for extension of Combs Flat Road; and
- \$500,000 to the City of Dufur for sidewalk renovation.

HB 4157 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Taylor

Joint Committee On Ways and Means

Action Date: 02/26/22

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 7 - Golden, Gorsek, Knopp, Lieber, President Courtney, Steiner Hayward, Taylor

Nays: 4 - Anderson, Girod, Hansell, Thomsen

Exc: 1 - Frederick

House Vote

Yeas: 8 - Breese-Iverson, Bynum, Evans, Gomberg, McLain, Nosse, Sanchez, Valderrama

Nays: 3 - Reschke, Smith G, Stark

Prepared By: Renee Klein, Department of Administrative Services

Reviewed By: Zane Potter, Legislative Fiscal Office

**Department of Revenue
2021-23**

Budget Summary*

	2021-23	2022	Committee Change from	
	Legislatively Approved Budget	Committee Recommendation	2021-23 Leg. Approved	
			\$ Change	% Change
Department of Revenue				
General Fund	\$ -	\$ 479,713	\$ 479,713	100.0%
Other Funds Limited	\$ -	\$ 147,000,000	\$ 147,000,000	100.0%
Total	\$ -	\$ 147,479,713	\$ 147,479,713	100.0%

* Excludes Capital Construction expenditures

Summary of Revenue Changes

House Bill 4157 appropriates \$479,713 General Fund to the Department of Revenue (DOR) to establish and administer a program to provide one-time assistance payments to qualified households. The bill also increases Other Funds expenditure limitation for DOR by \$147.0 million to make payments to qualified households. The revenue to support these payments will come from American Rescue Plan Act (ARPA) Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to DOR.

Summary of Natural Resources Subcommittee Action

HB 4157 directs DOR to establish and administer a program to provide one-time assistance payments to qualified households with members who received an Earned Income Tax Credit during tax year 2020 and worked during the first year of the COVID-19 public health emergency. The measure directs DOR to make a one-time payment of \$600 to taxpayers who qualify based on specified criteria. DOR estimates approximately 245,000 households will qualify for the assistance payment. The payments must be made no later than July 31, 2022, and DOR anticipates beginning distribution in early summer 2022. The funding for the payments will come from available ARPA funding and be transferred to the agency from the Department of Administrative Services.

To implement and administer this program the Subcommittee recommended an appropriation of \$479,713 General Fund and an increase of \$147.0 million Other Funds expenditure limitation for DOR. The General Fund will be used to cover anticipated overtime costs for current staff and costs related to outgoing letters, checks, and other office supply costs associated with administering the program. The Other Funds expenditure limitation will be used to process payments to qualified households.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
 Renee Klein -- 971-283-1841

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
SUBCOMMITTEE ADJUSTMENTS									
Department of Revenue									
SCR 005 - Personal Tax and Compliance Division									
Personal Services	\$ 244,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 244,597	0	0.00
Services and Supplies	\$ 235,116	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,116		
Special Payments	\$ -	\$ -	\$ 147,000,000	\$ -	\$ -	\$ -	\$ 147,000,000		
SUBCOMMITTEE RECOMMENDATION *	\$ 479,713	\$ -	\$ 147,000,000	\$ -	\$ -	\$ -	\$ 147,479,713		
% Change from 2021-23 Leg Approved Budget	100.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%

*Excludes Capital Construction Expenditures

SB 5533 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Rayfield

Joint Committee On Ways and Means

Action Date: 06/24/21

Action: Do Pass the A-Eng bill.

House Vote

Yeas: 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark

Exc: 1 - Smith G

Senate Vote

Yeas: 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen

Prepared By: Amanda Beitel and Julie Neburka, Legislative Fiscal Office

Reviewed By: Laurie Byerly, Legislative Fiscal Office

Various Agencies - Lottery Allocations

2021-23

Various Agencies - Criminal Fine Account Allocations

2021-23

Various Agencies - Oregon Marijuana Account Allocations

2021-23

The allocation to the Department of Public Safety Standards and Training (DPSST) for operations is increased by \$1.5 million above the current service level amount for the following:

- \$467,878 for investments approved in the agency’s budget, including the Statistical Transparency of Policing (STOP) program, instructor development, and facilities maintenance.
- \$409,468 to implement the provisions of HB 2162, which requires DPSST to designate an accrediting body for law enforcement agencies and to establish a statewide equity training program for law enforcement officers.
- \$665,972 on a one-time basis to implement the provisions of HB 2527, which requires DPSST to license private security entities. This measure requires DPSST to establish fees for issuing licenses to private security entities. It is anticipated that fee revenues will support the cost of the program after, but not during, the 2021-23 biennium.

Oregon Marijuana Account Allocation

Net revenues from state Marijuana taxes, after payment of administrative and enforcement expenses, are deposited into the Oregon Marijuana Account (OMA). The passage of Ballot Measure 110 in November 2020 changed the statutory distribution of moneys in OMA. Previously, 20% of revenues transferred to the OMA were distributed to cities and counties, with the remaining 80% of moneys in the OMA distributed to the State School Fund (40%), the Mental Health Alcoholism and Drug Services Account (20%), the State Police Account (15%), and alcohol and drug abuse prevention, early intervention and treatment services (5%). Under the measure, the first \$11.25 million of quarterly OMA revenues are distributed according to the current statutory formula, with OMA revenues in excess of \$11.25 million per quarter transferred to the newly established Drug Treatment and Recovery Services Fund.

The 2021-23 revenue forecast for the Oregon Marijuana Account totals \$339.4 million. This amount is equal to the amount in the May 2021 revenue forecast from the DAS Office of Economic Analysis. Based on this forecast, the Department of Revenue will distribute \$18 million to cities and counties. The remaining \$321.4 million is allocated as directed under statute:

- \$249.4 million to the Drug Treatment and Recovery Services Fund
- \$36 million to the State School Fund
- \$18 million to the Mental Health Alcoholism and Drug Services Account
- \$13.5 million to the State Police Account
- \$4.5 million to alcohol and drug abuse prevention, early intervention and treatment services

However, as actual revenues may vary, the associated distributions may also vary – in some cases requiring related expenditure limitation and allocation adjustments.

CRIMINAL FINE ACCOUNT ALLOCATIONS

	2019-21 Legislatively Approved Budget	2021-23 Current Service Level	Percent Change from 2019-21 LAB	2021-23 Legislatively Adopted Budget	Percent Change from 2021-23 CSL
Criminal Fine Account Revenues	\$ 100,288,233	\$ 122,136,979	21.8%	\$ 122,136,979	0.0%
Criminal Fine Account Allocations:					
<i>Department of Public Safety Standards and Training</i>					
Operations	\$ 32,985,769	\$ 41,714,109	26.5%	\$ 43,257,427	3.7%
Public Safety Memorial Fund	279,495	279,677	0.1%	279,677	0.0%
Subtotal:	\$ 33,265,264	\$ 41,993,786	26.2%	\$ 43,537,104	3.7%
<i>Department of Justice</i>					
Child Abuse Multidisciplinary Intervention (CAMI)	\$ 9,824,565	\$ 11,694,249	19.0%	\$ 11,694,249	0.0%
Regional Assessment Centers	846,968	883,388	4.3%	883,388	0.0%
Criminal Injuries Compensation Account (CICA)	8,755,862	9,846,982	12.5%	9,846,982	0.0%
Child Abuse Medical Assessments	716,912	747,739	4.3%	747,739	0.0%
Subtotal:	\$ 20,144,307	\$ 23,172,358	15.0%	\$ 23,172,358	0.0%
<i>Department of Human Services</i>					
Domestic Violence Fund	\$ 2,224,675	\$ 2,320,336	4.3%	\$ 2,320,336	0.0%
Sexual Assault Victims Fund	533,332	556,265	4.3%	556,265	0.0%
Subtotal:	\$ 2,758,007	\$ 2,876,601	4.3%	\$ 2,876,601	0.0%
<i>Oregon Health Authority</i>					
Emergency Medical Services & Trauma Services	\$ 331,824	\$ 331,824	0.0%	\$ 331,824	0.0%
Alcohol & Drug Abuse Prevention	42,884	42,884	0.0%	42,884	0.0%
Law Enforcement Medical Liability Account (LEMLA)	1,300,000	1,300,000	0.0%	1,300,000	0.0%
Intoxicated Driver Program	4,323,000	4,323,000	0.0%	4,323,000	0.0%
Subtotal:	\$ 5,997,708	\$ 5,997,708	0.0%	\$ 5,997,708	0.0%
<i>Oregon Judicial Department</i>					
State court security and emergency preparedness	\$ 3,784,490	\$ 4,147,778	9.6%	\$ 4,147,778	0.0%
County court facilities security	2,931,528	3,057,584	4.3%	3,057,584	0.0%
State Court Technology Fund	3,887,500	3,887,500	0.0%	3,887,500	0.0%
Subtotal:	\$ 10,603,518	\$ 11,092,862	4.6%	\$ 11,092,862	0.0%
<i>Oregon State Police</i>					
Driving Under the Influence Enforcement	\$ 351,572	\$ 351,572	0.0%	\$ 351,572	0.0%
<i>Department of Corrections</i>					
County correction programs and facilities, and alcohol and drug programs	\$ 4,585,442	\$ 4,846,812	5.7%	\$ 4,846,812	0.0%
<i>Department of Revenue</i>					
Administrative Expenses	\$ 100,000	\$ 100,000	0.0%	\$ 100,000	0.0%
Total Allocations:	\$ 77,805,818	\$ 90,431,699	16.2%	\$ 91,975,017	1.7%
Transfer to the General Fund:	\$ 22,482,415	\$ 31,705,280	41.0%	\$ 30,161,962	-4.9%

2021-23 Oregon Marijuana Account

	2019-21 Legislatively Approved Budget	2021-23 Legislatively Adopted Budget
Cities	22,651,200	9,000,000
Counties	22,651,200	9,000,000
Subtotal Local	45,302,400	18,000,000
Drug Treatment and Recovery Services Fund	65,219,800	249,360,000
State School Fund	103,764,900	36,000,000
Mental Health Alcoholism & Drug Services Account	51,882,500	18,000,000
State Police Account	38,911,800	13,500,000
Drug and alcohol abuse prevention and treatment	12,970,600	4,500,000
Subtotal State	272,749,600	321,360,000
 Total	318,052,000	339,360,000

DOR BUDGET NARRATIVE

Department of Revenue

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. The department started as the Oregon Tax Commission in 1909 and is headquartered in Salem, with five regional offices in Bend, Eugene, Medford, Portland, and Gresham. The department also has a remote call center in Fossil. The department provides services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies. It processed approximately \$34 billion in payments during the 2019-21 biennium and supported local partners generating an additional \$15 billion in revenues.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships
- We rise to the occasion.

DOR BUDGET NARRATIVE

The department is committed to bringing in the revenue that Oregon counts on, whether it's through tax programs the department administers, supporting partners' revenue collection efforts, or collecting on debts owed to the state of Oregon. The department's mission, vision, and values define its purpose and guide its work.

Statutory authority

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

The department administers 58 revenue streams that support bringing in money for Oregon. This includes 36 tax programs, 11 fee programs, and 11 other programs. The "other" programs constitute audit or collection activities, or the administration of "unreceipted" revenue programs, which divert funds from a tax or fee program to another government initiative. The level of department involvement also varies from program to program: some programs are fully administered by the department, such as collection, enforcement, and distribution activities, whereas other programs require less involvement, such as providing a pass-through function, or operating small fee collection.

Taxes

Amusement Device Tax (ORS 320.011-013)	Pass-Through Entity Elective Tax (SB 727)
Bicycle Excise Tax (ORS 320.415)	Personal Income Tax (ORS 316.582)
Cigarette Tax (ORS 323.030-031)	Personal Income Tax Withholding (ORS 316.167)
Corporate Activity Tax (ORS 317A.116)	Private Rail Car Tax (ORS 308.640)
Corporation Excise Tax (ORS 317.070)	Property Tax- Central Assessment & Industrial Valuation (ORS 308)
Corporation Income Tax (ORS 317.061)	Psilocybin Tax (Measure 109)
Emergency Communications Tax (E-911) (ORS 403.200)	Small Tract Severance Tax – Eastern (ORS 321.703)
Estate Transfer Tax (ORS 118.010)	Small Tract Severance Tax – Western (ORS 321.703)
Fiduciary Income Tax (ORS 316.267)	State Marijuana Retail Tax (ORS 475B.705)
Forest Products Harvest Tax (ORS 321.005)	State Transient Lodging Tax (ORS 320.305)
Heavy Equipment Rental Tax (ORS 307.872)	Statewide Transit Tax (ORS 320.550)
Lane Transit District Payroll Tax (ORS 267.385, 305.620)	Tobacco Products Tax (ORS 323.505)
Lane Transit District Self-Employment Tax (ORS 267.385, 305.620)	TriMet Transit District Payroll Tax (ORS 267.385, 305.620)
Local Marijuana Retail Tax (ORS 475B.705, 305.620)	TriMet Transit District Self-Employment Tax (ORS 267.385, 305.620)
Local Transient Lodging Tax (ORS 320.345-365)	Unemployment Insurance Tax (ORS 657)
Mutual & Coop. Electric Distribution Tax (ORS 308.805-820)	Vehicle Privilege Tax (ORS 320.405)
Oil and Gas Production Tax (ORS 324.070)	Vehicle Use Tax (ORS 320.410)
Partnership Privilege Tax (ORS 314.725)	Workers Compensation (ORS 656)

DOR BUDGET NARRATIVE

Fees

Assessment and Taxation Map Maintenance (ORS 306.125)
County Assessment Function Funding Assistance Program (ORS 205.323, 311.508, 294.187)
Criminal Fines and Assessments (ORS 153.633-655)
Hazardous Substance Possession Fee (ORS 453.400)
Kratom Processor Registration Fee (HB 4010)
Oregon Food Processors Fee (ORS 307.547)
Oregon Housing (ORS 205.323, 294.175)
ORMap (ORS 306.132)
Petroleum Load Fee (ORS 465.104)
Tank Railroad Car Fee (ORS 468B.435)
Tobacco Licensing Program (SB 587)

Other

Charitable Check-off (ORS 305.690)
Collection of Other Governments' Accounts (ORS 293.250)
College Opportunity Grant Fund (ORS 315.643)
Greenlight Oregon Labor Rebate Fund (ORS 316.220)
Long Term Enterprise (ORS 317.131, 129)
Multi State Tax Commission (ORS 305.685)
Oregon Production Investment Fund (ORS 315.514, 284.367)
Senior & Disabled Citizen Property Tax Deferral (ORS 311)
Small Tract Forestland Program (ORS 321)
Strategic Investment Program (ORS 285C.612)
Strategic Investment Program Gainshare (ORS 285C.635)

Agency Strategic Plan

Oregon Counts on US, the Department of Revenue's six-year strategic plan, is rooted in its adopted mission, vision, values, strategic priorities, and the goals identified to help advance the priorities. The plan prioritizes racial equity, customers, employees, and data. The plan was adopted in early 2022 and the priorities and goals were mapped to specific action items.

Racial Equity: Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.

Goal 1. Create and implement a Racial Equity Plan.

Goal 2. Create and use Racial Equity Impact Statements.

Our Customers: Make it simpler for customers to work with us.

Goal 3. Upgrade to modern call center and phone systems.

Goal 4. Improve online services.

Goal 5. Improve website features and functionality.

Goal 6. Improve the quality of correspondence.

Goal 7. Accept all payments for all programs regardless of a customer's access point.

DOR BUDGET NARRATIVE

Our Employees: Train and prepare our workforce for the future.

Goal 8. Enhance employee training.

Goal 9. Ensure new managers have the tools they need to succeed.

Goal 10. Facilitate knowledge transfer and cross-training.

Our Data: Enhance data access and use.

Goal 11. Improve data literacy.

Goal 12. Develop data governance.

Goal 13. Create and execute a data strategy

Core operations metrics

The department is currently developing the following agency-wide operational metrics.

1. Number of returns filed
2. Percentage of tax returns filed timely
3. Percentage of dollars received voluntarily
4. Percentage of non-refund returns processed within 30 days
5. Percentage of refunds issued within 30 days of receipt of return
6. Number of refunds corrected
7. Systems uptime
8. Customer satisfaction
9. Average call wait time
10. Call abandon rate
11. Returns under review for fraud
12. Fraud returns stopped
13. Fraud dollars stopped
14. Revenue transfers timely
15. Revenue transfers accurate
16. Revenue received per dollar spent
17. Employees engagement
18. Employee diversity reflects Oregon's diversity
19. Average time to fill vacancies

DOR BUDGET NARRATIVE

Criteria for 2023–25 budget development

The department actively solicited public feedback to set the criteria of the 2023-2025 budget. The leadership team developed the following investment priorities to present to public stakeholders:

- 1) **Invest in racial equity-** Establish strong leadership to eradicate racial and other forms of disparities in all aspects of the agency’s work. Invest in resources to strengthen public involvement through community engagement, access to information, and decision-making opportunities. Investments in creating an inclusive workplace culture and in creating a community engagement program will help achieve these goals.
- 2) **Invest in reliable operations-** Invest in shoring up systems at risk of failure. Failure could result in reduced revenue to support community programs. By properly maintaining agency assets, the agency can better assure public services receive the resources they are counting on. A breakdown in revenue collection can cost millions of dollars of lost revenue intended to be spent in the community. Investments in maintaining the agency’s processes will help to ensure revenue collection without interruption.
- 3) **Invest in customer service-** The agency has a diverse group of customers, including individual taxpayers, people who have delinquent government debt, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. Our vision is to create a clear and easy experience for our customers. Investments to reduce call wait times and in understanding our customers’ needs will help achieve this vision.

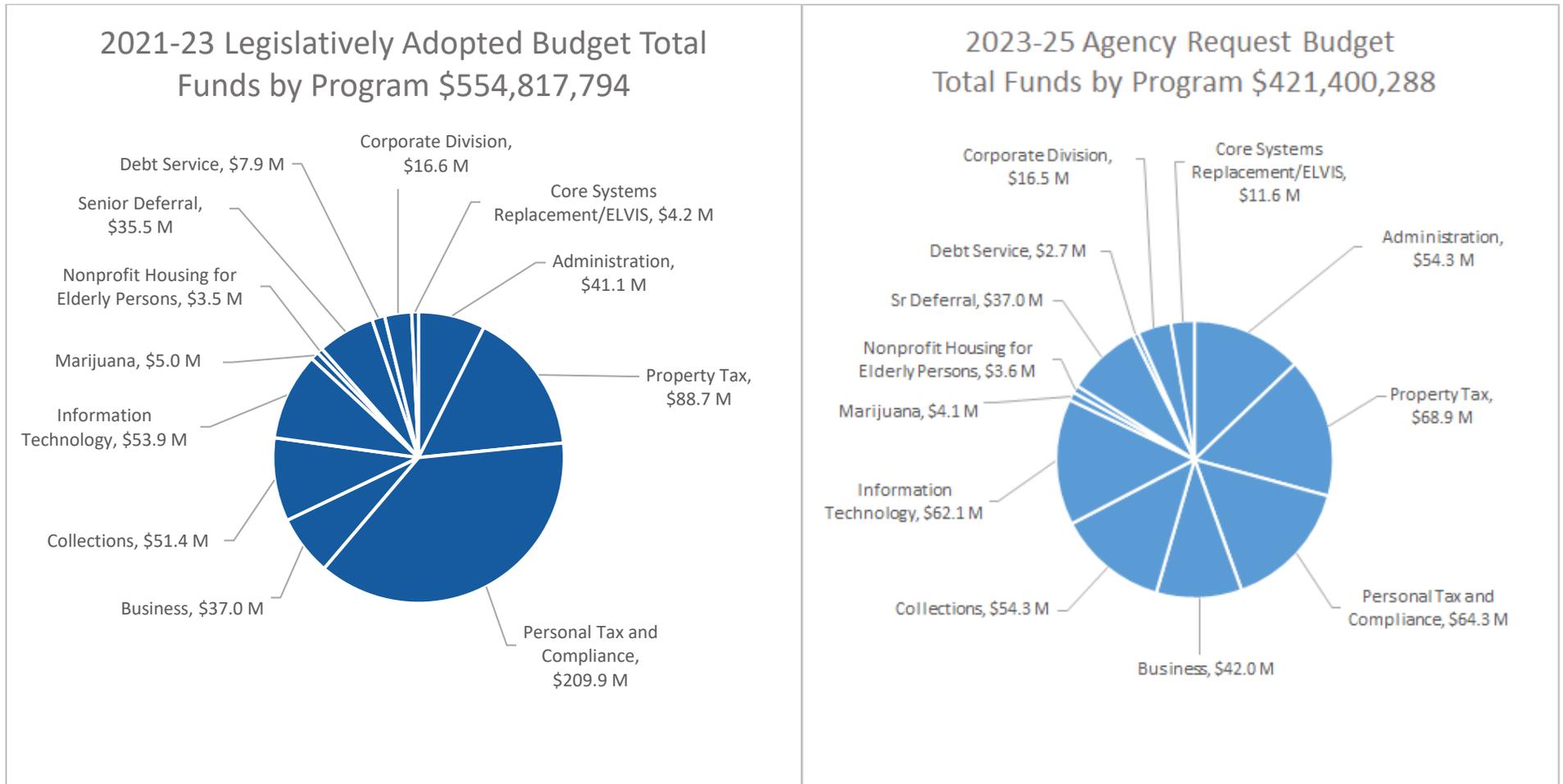
Active public involvement, especially that of under-represented communities, was essential guidance in building this 2023-2025 budget. The department took the following community engagement steps to ensure that public input was solicited and incorporated.

- 1) The department spoke with tribal governments and community organizations one-on-one in June 2022 to provide input on agency initiatives and budget items for the 2023-2025 budget.
- 2) The department consulted with the Racial Justice Council on its public involvement plan and results.
- 3) Community feedback was incorporated into the first draft budget.
- 4) The department then hosted a virtual open house in August 2022. The mission, vision, and values of the agency, alongside investment priorities, were presented to the public with an opportunity to submit a survey for comment.
- 5) Survey results and other open house feedback were incorporated to finalize investment proposals.

DOR BUDGET NARRATIVE

The department’s proposed budget is the result of community input, focused on delivering the agency’s strategic plan and investment priorities.

Budget Summary Graphics



DOR BUDGET NARRATIVE

Fund Distribution and Comparison

The Department of Revenue’s Agency Requested Budget requests an additional \$2.1 million General Fund, (\$135.4) million Other Funds for the 2023–25 biennium compared to the 2021–23 Legislatively Approved Budget.

Department of Revenue					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 250,139,343	\$ 304,678,451	\$ 554,817,794	1,127	1,061.21
CSL 23-25	\$ 236,057,192	\$ 160,836,418	\$ 396,893,610	1,109	1,050.78
ARB 23-25	\$ 252,218,721	\$ 169,181,567	\$ 421,400,288	1,169	1,107.51
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ (2,079,378)	\$ 135,496,884	\$ 133,417,506	(42)	(46.30)
% change	-0.8%	44.5%	24.0%	-3.7%	-4.4%

Major changes from LAB to CSL are driven by the phase out of the One Time Assistance Payments.

Department of Revenue					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 250,139,343	\$ 304,678,451	\$ 554,817,794	1,127	1,061.21
CSL 23-25	\$ 236,057,192	\$ 160,836,418	\$ 396,893,610	1,109	1,050.78
ARB 23-25	\$ 252,218,721	\$ 169,181,567	\$ 421,400,288	1,169	1,107.51
Difference	\$ 2,079,378	\$ (135,496,884)	\$ (133,417,506)	42	46.30
Pct Change	0.83%	-44.47%	-24.05%	3.73%	4.36%
	0.83%	-44.47%	-24.05%	3.73%	4.36%

DOR BUDGET NARRATIVE

Strategic Funding Investments

The following investments are requested through Policy Option Packages (POP):

Number	POP Name	General Fund	Other Funds	Total Funds	POS	FTE
101	Electronic Valuation Information System (ELVIS) Phase 2	\$ 11,614,159	\$ -	\$ 11,614,159	5	4.52
102	Revenue Building	\$ 1	\$ -	\$ 1	0	0.00
103	Diversity, Equity and Inclusion	\$ 1,251,369	\$ 312,840	\$ 1,564,209	8	7.04
104	Reliable Operations	\$ 1,550,210	\$ 306,008	\$ 1,856,218	2	4.73
105	Customer Service	\$ 4,451,442	\$ 1,864,789	\$ 6,316,231	33	29.04
106	Engineering and asset security	\$ 1,088,466	\$ 272,117	\$ 1,360,583	5	4.40
107	Cost Allocation	\$ (5,230,303)	\$ 5,230,304	\$ 1	0	0.00
	Totals	14,725,344	7,986,058	22,711,402	53	49.73

Descriptions of each Policy Option Package (POP) are included in the appropriate department division narratives.

The agency is organized into eight divisions. These divisions are described in more detail under their individual narratives.

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

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 32,777,902	\$ 8,362,370	\$ 41,140,272	72	71.33
CSL 23-25	\$ 36,677,751	\$ 9,795,807	\$ 46,473,558	66	66.00
ARB 23-25	\$ 40,261,891	\$ 14,062,518	\$ 54,324,409	99	96.48
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 7,483,989	\$ 5,700,148	\$ 13,184,137	27	25.15
% change	22.8%	68.2%	32.0%	37.5%	35.3%

DOR BUDGET NARRATIVE

The **Information Technology Services Division** provides project and portfolio management, technology and support services including maintenance and support of our core systems, and return and payment remittance processing.

Information Technology					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 46,270,944	\$ 7,648,020	\$ 53,918,964	233	190.37
CSL 23-25	\$ 49,711,484	\$ 6,623,360	\$ 56,334,844	225	184.73
ARB 23-25	\$ 48,775,297	\$ 13,274,953	\$ 62,050,250	250	205.84
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 2,504,353	\$ 5,626,933	\$ 8,131,286	17	15.47
% change	5.4%	73.6%	15.1%	7.3%	8.1%

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

Personal Tax and Compliance					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 61,552,575	\$ 148,337,480	\$ 209,890,055	263	253.23
CSL 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
ARB 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 1,332,690	\$ (146,882,570)	\$ (145,549,880)	(3)	(1.55)
% change	2.2%	-99.0%	-69.3%	-1.1%	-0.6%

DOR BUDGET NARRATIVE

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

Business					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 22,727,156	\$ 14,313,928	\$ 37,041,084	138	136.00
CSL 23-25	\$ 23,787,413	\$ 15,077,180	\$ 38,864,593	138	137.00
ARB 23-25	\$ 25,686,830	\$ 16,303,965	\$ 41,990,795	158	154.60
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 2,959,674	\$ 1,990,037	\$ 4,949,711	20	18.60
% change	13.0%	13.9%	13.4%	14.5%	13.7%

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

DOR BUDGET NARRATIVE

Property Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 42,980,392	\$ 45,736,208	\$ 88,716,600	80	79.25
CSL 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
ARB 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ (21,823,902)	\$ 1,995,687	\$ (19,828,215)	-	-
% change	-50.8%	4.4%	-22.4%	0.0%	0.0%

The **Collections Division** acts as the central collection agency for other state agencies, boards, commissions, and local governments through the Other Agency Accounts unit.

Collections					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 33,429,723	\$ 17,962,779	\$ 51,392,502	248	247.56
CSL 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
ARB 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 2,186,969	\$ 738,394	\$ 2,925,363	1	(0.17)
% change	6.5%	4.1%	5.7%	0.4%	-0.1%

DOR BUDGET NARRATIVE

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

Corporate Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 16,638,267	\$ 16,638,267	67	57.96
CSL 23-25	\$ -	\$ 19,156,972	\$ 19,156,972	67	60.98
ARB 23-25	\$ -	\$ 16,471,392	\$ 16,471,392	50	50.00
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ -	\$ (166,875)	\$ (166,875)	(17)	(7.96)
% change	0.0%	-1.0%	-1.0%	-25.4%	-13.7%

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

Marijuana					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 5,026,002	\$ 5,026,002	16	16.00
CSL 23-25	\$ -	\$ 5,180,810	\$ 5,180,810	16	16.00
ARB 23-25	\$ -	\$ 4,066,450	\$ 4,066,450	10	10.00
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ -	\$ (959,552)	\$ (959,552)	(6)	(6.00)
% change	0.0%	-19.1%	-19.1%	-37.5%	-37.5%

State-Owned Buildings and Infrastructure

The department relies on the Oregon Department of Administrative Services for building and infrastructure needs.

DOR BUDGET NARRATIVE

Agency IT Strategic Plan

The department developed its five-year strategic plan and submitted it to DAS Enterprise Information Systems in 2019 (2019-2024).

IT Strategic Plan Vision: Provide technology that enables the program areas to administer tax programs efficiently and to serve taxpayers effectively

IT Strategic Plan Objectives:

- Develop outcome-based management rooted in ITIL foundations
- Optimize/modernize DOR's infrastructure and application portfolios
- Support and add value to our business clients
- Develop our employees

IT Strategic Plan Principles:

- Base operations on processes and procedures
- Learn and grow as an organization
- Commit to continuous improvement

IT Strategic Plan Goals:

- 1) **Establish foundational elements**- The department identified eleven foundational elements: application portfolio, software portfolio, PC inventory, service account management, mobile device management, configuration management for laptops and servers, server inventory, certificate management, service catalog, vendor list and contacts, and configuration management for GenTax. The department already had five out of the 11 elements; it had six to develop.
Status: Of the remaining six foundational elements, four have been developed, and two (PC inventory and service account management) are in progress.
- 2) **Ground IT operations on ITIL foundations with key performance indicators and continuous improvement plans**- Improve processes in areas that add the most value to our operations and have sustainable practices for these core processes.
Status: The Department initiated a project in July 2022 to upgrade its IT Service Management tool, working with the vendor of the system. The project includes building out the ITIL processes associated with service management. The project will be completed by June 30, 2023.
- 3) **Operationalize GenTax and PCM**- Bring GenTax (the department's tax system) and PCM (the QuickModules scanning system) into standard IT operating model and maintenance mode.

DOR BUDGET NARRATIVE

Status: Complete

- 4) **Modernize the agency’s hardware and software portfolios-** Decommission the legacy applications and general application portfolio cleanup, replace the Property Tax applications, and modernize the remaining application portfolio.
Status on Decommissioning: 47 applications decommissioned, 11 in progress, and 24 pending.
Status on Property Tax: ELVIS Central Assessment moves into production in 12/2022. Requesting ELVIS Industrial POP.
Status on Modernization: 20 applications rewritten, 1 in progress, and 3 pending
Status on hardware modernization: Upgraded the laptop and camera infrastructure of the department, replaced the 10-year-old IVR with a modern solution, and retired unsupported hardware as applications decommissioned.

- 5) **Mature IT governance at the department-** create a project prioritization model, maintain a project portfolio, and enhance GenTax operations.
Status: Complete

- 6) **Create a Testing Center of Excellence-** develop a regression test suite, ensure DOR developers are meeting unit testing standards, and formalize user acceptance testing.
Status: Positions and funding received in 2021-23 biennium helped establish the Testing Center of Excellence. IT is currently building regression test suite for GenTax, piloting new testing standards and testing bootcamps for User Acceptance Testing.

- 7) **Support Oregon’s Continuity of Operations Plan (COOP)**
Status: DOR participates in disaster recovery drills every October, GenTax successfully restored, disaster recovery plans for critical applications are in place, and vendor was hired to document interfaces between GenTax and other internal and external systems.

- 8) **Strengthen vendor and contract management**
Status: Complete. A log of all IT contracts is actively maintained and monitored, IT has at least 5 staff that are trained as contract administrators through DAS, and IT has built productive and respectful partnerships with its vendors.

- 9) **Develop employees by creating training plans, strengthening performance evaluations, and looking at succession plans**
Status: IT created formal training programs for 3 out of the 7 major functional areas within the department. The remaining 4 will be created by the end of 2023.

- 10) **Partner with EIS to fulfill the Governor’s vision**
Status: Complete and an ongoing effort. The department successfully implemented M365.

DOR BUDGET NARRATIVE

IT Project Prioritization Matrix

The department's project prioritization matrix currently on file with the Enterprise IT Governance Committee is in the special reports section of this document. Currently, projects are prioritized, on a scale of one to five, according to strategic goal alignment (weighted 20%), value to the business or customer (weighted 45%), risk reduction to business (weighted 20%), and project timing (weighted 15%). Identified projects are submitted to Revenue's Governance Team by the affected program area. The Governance Team meets once a month and consists of a voting member from each of Revenue's divisions. The voting members rank each project according to the above four criteria. The project's accumulative score mixed with the weight of the metric prioritize the department's projects. The project portfolio is managed by the department's project management office (PMO) in IT. The PMO has updated project templates and provides regular project status reports to stakeholders. The project is weighted and scored on how well it aligns with the agency's strategic plans. Cloud solutions are preferred, and the department works closely with EIS to implement these systems.

The department is currently updating project prioritization to better align to the newly adopted agency strategic plan, and to deliver on Governor's goals and priorities on racial equity as outlined in the Diversity Equity and Inclusion Action Plan. The updated project prioritization is drafted and out for review with the department's leadership team. Once accepted, it will go to EIS for approval.

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	1,125	1,060.21	398,110,374	242,537,681	-	155,572,693	-	-	-
2021-23 Emergency Boards	2	1.00	156,707,420	7,601,662	-	149,105,758	-	-	-
2021-23 Leg Approved Budget	1,127	1,061.21	554,817,794	250,139,343	-	304,678,451	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(18)	(10.43)	8,648,281	6,862,525	-	1,785,756	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			(5,152,269)	(3,925,259)	-	(1,227,010)	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	1,109	1,050.78	558,313,806	253,076,609	-	305,237,197	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(1,067,244)	(992,597)	-	(74,647)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	524,327	364,106	-	160,221	-	-	-
Subtotal	-	-	(542,917)	(628,491)	-	85,574	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(174,464,594)	(24,031,010)	-	(150,433,584)	-	-	-
Subtotal	-	-	(174,464,594)	(24,031,010)	-	(150,433,584)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	10,973,678	5,415,769	-	5,557,909	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,613,637	2,224,315	-	389,322	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Revenue, Dept of
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	13,587,315	7,640,084	-	5,947,231	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Subtotal Emergency Board Packages	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	5	4.52	11,614,159	11,614,159	-	-	-	-	-
102 - Revenue Building	-	-	1	1	-	-	-	-	-
103 - Diversity, Equity and Inclusion	8	7.04	1,564,209	1,251,369	-	312,840	-	-	-
104 - Reliable Operations	2	4.73	1,856,218	1,550,210	-	306,008	-	-	-
105 - Customer Service	33	29.04	6,316,232	4,451,442	-	1,864,790	-	-	-
106 - Engineering and asset security	5	4.40	1,360,583	1,088,466	-	272,117	-	-	-
107 - Cost Allocation Methodology	-	-	1	(5,230,303)	-	5,230,304	-	-	-
Subtotal Policy Packages	53	49.73	22,711,403	14,725,344	-	7,986,059	-	-	-
Total 2023-25 Agency Request Budget	1,169	1,107.51	421,400,288	252,218,721	-	169,181,567	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	3.73%	4.36%	-24.05%	0.83%	-	-44.47%	-	-	-
Percentage Change From 2023-25 Current Service Level	5.41%	5.40%	6.17%	6.85%	-	5.19%	-	-	-

Summary of 2023-25 Biennium Budget

**Revenue, Dept of
Administration
2023-25 Biennium**

**Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	72	71.33	40,496,819	32,199,466	-	8,297,353	-	-	-
2021-23 Emergency Boards	-	-	643,453	578,436	-	65,017	-	-	-
2021-23 Leg Approved Budget	72	71.33	41,140,272	32,777,902	-	8,362,370	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	0.67	1,171,661	1,033,764	-	137,897	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	72	72.00	42,311,933	33,811,666	-	8,500,267	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(278,142)	(259,904)	-	(18,238)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	77,091	64,677	-	12,414	-	-	-
Subtotal	-	-	(201,051)	(195,227)	-	(5,824)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	3,227,354	2,141,764	-	1,085,590	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,613,637	2,224,315	-	389,322	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	5,840,991	4,366,079	-	1,474,912	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	(6)	(6.00)	(1,478,315)	(1,304,767)	-	(173,548)	-	-	-
Subtotal: 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Subtotal Emergency Board Packages	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	1	1	-	-	-	-	-
103 - Diversity, Equity and Inclusion	8	7.04	1,564,209	1,251,369	-	312,840	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	13	11.44	3,190,030	2,552,025	-	638,005	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	5	5.00	1,301,336	(1,655,440)	-	2,956,776	-	-	-
Subtotal Policy Packages	26	23.48	6,055,576	2,147,955	-	3,907,621	-	-	-
Total 2023-25 Agency Request Budget	99	96.48	54,324,409	40,261,891	-	14,062,518	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	37.50%	35.26%	32.05%	22.83%	-	68.16%	-	-	-
Percentage Change From 2023-25 Current Service Level	50.00%	46.18%	16.89%	9.77%	-	43.56%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	80	79.25	87,910,540	42,335,705	-	45,574,835	-	-	-
2021-23 Emergency Boards	-	-	806,060	644,687	-	161,373	-	-	-
2021-23 Leg Approved Budget	80	79.25	88,716,600	42,980,392	-	45,736,208	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	1,175,974	941,553	-	234,421	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	80	79.25	89,892,574	43,921,945	-	45,970,629	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(87,687)	(68,999)	-	(18,688)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	57,469	47,455	-	10,014	-	-	-
Subtotal	-	-	(30,218)	(21,544)	-	(8,674)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(23,200,000)	(23,200,000)	-	-	-	-	-
Subtotal	-	-	(23,200,000)	(23,200,000)	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	2,226,029	456,089	-	1,769,940	-	-	-
Subtotal	-	-	2,226,029	456,089	-	1,769,940	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-	-	-22.35%	-50.78%	-	4.36%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	263	253.23	59,857,402	58,568,078	-	1,289,324	-	-	-
2021-23 Emergency Boards	-	-	150,032,653	2,984,497	-	147,048,156	-	-	-
2021-23 Leg Approved Budget	263	253.23	209,890,055	61,552,575	-	148,337,480	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	(1.05)	927,122	912,403	-	14,719	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	261	252.18	210,817,177	62,464,978	-	148,352,199	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(338,869)	(383,670)	-	44,801	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	78,644	75,165	-	3,479	-	-	-
Subtotal	-	-	(260,225)	(308,505)	-	48,280	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(147,235,116)	(235,116)	-	(147,000,000)	-	-	-
Subtotal	-	-	(147,235,116)	(235,116)	-	(147,000,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,091,460	1,037,029	-	54,431	-	-	-
Subtotal	-	-	1,091,460	1,037,029	-	54,431	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	(1)	(0.50)	(73,121)	(73,121)	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-1.14%	-0.61%	-69.35%	2.17%	-	-99.02%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	136	135.00	35,430,003	21,574,849	-	13,855,154	-	-	-
2021-23 Emergency Boards	2	1.00	1,611,081	1,152,307	-	458,774	-	-	-
2021-23 Leg Approved Budget	138	136.00	37,041,084	22,727,156	-	14,313,928	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	1.00	1,371,088	809,769	-	561,319	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	138	137.00	38,412,172	23,536,925	-	14,875,247	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(50,852)	(4,442)	-	(46,410)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	74,705	47,096	-	27,609	-	-	-
Subtotal	-	-	23,853	42,654	-	(18,801)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(195,894)	(195,894)	-	-	-	-	-
Subtotal	-	-	(195,894)	(195,894)	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	624,462	403,728	-	220,734	-	-	-
Subtotal	-	-	624,462	403,728	-	220,734	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	20	17.60	3,126,202	1,899,417	-	1,226,785	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	20	17.60	3,126,202	1,899,417	-	1,226,785	-	-	-
Total 2023-25 Agency Request Budget	158	154.60	41,990,795	25,686,830	-	16,303,965	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	14.49%	13.68%	13.36%	13.02%	-	13.90%	-	-	-
Percentage Change From 2023-25 Current Service Level	14.49%	12.85%	8.04%	7.98%	-	8.14%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

Agency Request 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>
2021-23 Leg Adopted Budget	248	247.56	50,102,647	32,759,938	-	17,342,709	-	-	-
2021-23 Emergency Boards	-	-	1,289,855	669,785	-	620,070	-	-	-
2021-23 Leg Approved Budget	248	247.56	51,392,502	33,429,723	-	17,962,779	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	1	(0.17)	2,659,182	1,905,451	-	753,731	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	249	247.39	54,051,684	35,335,174	-	18,716,510	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(315,251)	(145,666)	-	(169,585)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	100,201	64,735	-	35,466	-	-	-
Subtotal	-	-	(215,050)	(80,931)	-	(134,119)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	481,231	362,449	-	118,782	-	-	-
Subtotal	-	-	481,231	362,449	-	118,782	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	0.40%	-0.07%	5.69%	6.54%	-	4.11%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	67	57.96	15,893,907	-	-	15,893,907	-	-	-
2021-23 Emergency Boards	-	-	744,360	-	-	744,360	-	-	-
2021-23 Leg Approved Budget	67	57.96	16,638,267	-	-	16,638,267	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	3.02	1,542,710	-	-	1,542,710	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	67	60.98	18,180,977	-	-	18,180,977	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	295,380	-	-	295,380	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	93,461	-	-	93,461	-	-	-
Subtotal	-	-	388,841	-	-	388,841	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	587,154	-	-	587,154	-	-	-
Subtotal	-	-	587,154	-	-	587,154	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	1,109	-	-	1,109	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	(17)	(10.98)	(2,686,689)	-	-	(2,686,689)	-	-	-
Subtotal Policy Packages	(17)	(10.98)	(2,685,580)	-	-	(2,685,580)	-	-	-
Total 2023-25 Agency Request Budget	50	50.00	16,471,392	-	-	16,471,392	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-25.37%	-13.73%	-1.00%	-	-	-1.00%	-	-	-
Percentage Change From 2023-25 Current Service Level	-25.37%	-18.01%	-14.02%	-	-	-14.02%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	233	190.37	52,441,310	45,027,503	-	7,413,807	-	-	-
2021-23 Emergency Boards	-	-	1,477,654	1,243,441	-	234,213	-	-	-
2021-23 Leg Approved Budget	233	190.37	53,918,964	46,270,944	-	7,648,020	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(15)	(12.14)	14,214	1,259,585	-	(1,245,371)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	218	178.23	53,933,178	47,530,529	-	6,402,649	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(148,014)	(129,916)	-	(18,098)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	30,737	64,978	-	(34,241)	-	-	-
Subtotal	-	-	(117,277)	(64,938)	-	(52,339)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(17,017)	-	-	(17,017)	-	-	-
Subtotal	-	-	(17,017)	-	-	(17,017)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	984,524	868,005	-	116,519	-	-	-
Subtotal	-	-	984,524	868,005	-	116,519	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	7	6.50	1,551,436	1,377,888	-	173,548	-	-	-
Subtotal: 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	2	4.73	1,855,109	1,550,210	-	304,899	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	5	4.40	1,360,583	1,088,466	-	272,117	-	-	-
107 - Cost Allocation Methodology	18	11.98	2,499,714	(3,574,863)	-	6,074,577	-	-	-
Subtotal Policy Packages	25	21.11	5,715,406	(936,187)	-	6,651,593	-	-	-
Total 2023-25 Agency Request Budget	250	205.84	62,050,250	48,775,297	-	13,274,953	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	7.30%	8.13%	15.08%	5.41%	-	73.57%	-	-	-
Percentage Change From 2023-25 Current Service Level	11.11%	11.43%	10.15%	-1.88%	-	100.43%	-	-	-

Summary of 2023-25 Biennium Budget

**Revenue, Dept of
Marijuana Program
2023-25 Biennium**

**Agency Request Budget
Cross Reference Number: 15000-014-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	16	16.00	4,903,516	-	-	4,903,516	-	-	-
2021-23 Emergency Boards	-	-	122,486	-	-	122,486	-	-	-
2021-23 Leg Approved Budget	16	16.00	5,026,002	-	-	5,026,002	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	105,069	-	-	105,069	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	16	16.00	5,131,071	-	-	5,131,071	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(115,047)	-	-	(115,047)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	6,410	-	-	6,410	-	-	-
Subtotal	-	-	(108,637)	-	-	(108,637)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	158,376	-	-	158,376	-	-	-
Subtotal	-	-	158,376	-	-	158,376	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Marijuana Program
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Marijuana Program
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	(6)	(6.00)	(1,114,360)	-	-	(1,114,360)	-	-	-
Subtotal Policy Packages	(6)	(6.00)	(1,114,360)	-	-	(1,114,360)	-	-	-
Total 2023-25 Agency Request Budget	10	10.00	4,066,450	-	-	4,066,450	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-37.50%	-37.50%	-19.09%	-	-	-19.09%	-	-	-
Percentage Change From 2023-25 Current Service Level	-37.50%	-37.50%	-21.51%	-	-	-21.51%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Non-Profit Housing for Elderly Persons
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
2021-23 Emergency Boards	-	-	-	-	-	-	-	-	-
2021-23 Leg Approved Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	146,705	146,705	-	-	-	-	-
Subtotal	-	-	146,705	146,705	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Non-Profit Housing for Elderly Persons
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Non-Profit Housing for Elderly Persons
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	-	-	3,639,677	3,639,677	-	-	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-	-	4.20%	4.20%	-	-	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	8	7.75	35,416,968	-	-	35,416,968	-	-	-
2021-23 Emergency Boards	-	-	60,696	-	-	60,696	-	-	-
2021-23 Leg Approved Budget	8	7.75	35,477,664	-	-	35,477,664	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	100,307	-	-	100,307	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	8	7.75	35,577,971	-	-	35,577,971	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(28,762)	-	-	(28,762)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	5,609	-	-	5,609	-	-	-
Subtotal	-	-	(23,153)	-	-	(23,153)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,446,383	-	-	1,446,383	-	-	-
Subtotal	-	-	1,446,383	-	-	1,446,383	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2023-25 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	8	7.75	37,001,201	-	-	37,001,201	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-	-	4.29%	-	-	4.29%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Core System Replacement
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	2	1.76	4,157,000	-	-	4,157,000	-	-	-
2021-23 Emergency Boards	-	-	25,613	400,000	-	(374,387)	-	-	-
2021-23 Leg Approved Budget	2	1.76	4,182,613	400,000	-	3,782,613	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	(1.76)	(419,046)	-	-	(419,046)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	-	-	3,763,567	400,000	-	3,363,567	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(3,763,567)	(400,000)	-	(3,363,567)	-	-	-
Subtotal	-	-	(3,763,567)	(400,000)	-	(3,363,567)	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Core System Replacement
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	5	4.52	11,614,159	11,614,159	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	5	4.52	11,614,159	11,614,159	-	-	-	-	-
Total 2023-25 Agency Request Budget	5	4.52	11,614,159	11,614,159	-	-	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	150.00%	156.82%	177.68%	2,803.54%	-	-100.00%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	-	-	8,007,290	6,579,170	-	1,428,120	-	-	-
2021-23 Emergency Boards	-	-	(106,491)	(71,491)	-	(35,000)	-	-	-
2021-23 Leg Approved Budget	-	-	7,900,799	6,507,679	-	1,393,120	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	(5,152,269)	(3,925,259)	-	(1,227,010)	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	-	-	2,748,530	2,582,420	-	166,110	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(53,000)	-	-	(53,000)	-	-	-
Subtotal	-	-	(53,000)	-	-	(53,000)	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2023-25 Biennium

Agency Request Budget
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Agency Request Budget	-	-	2,695,530	2,582,420	-	113,110	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	-65.88%	-60.32%	-	-91.88%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Agency Name: Department of Revenue

2023-25 Biennium

Agency Number: 15000

Program 1

Program/Division Priorities for 2023-25 Biennium

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agy	Prgm/ Div																			
005-08-00-00000	1	PTAC	DOR	PTAC	Program Services	1,2,4,5,6,7,9,10							\$ 20,542,977	94	88.18		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317		
006-02-00-00000	2	BUS	DOR	BUS	Withholding & Payroll Tax		20,119,244 8,175,079		423,733 7,256,054				\$ 15,431,133	74	71.96	Y	Y	S	ORS 316		POP 105
006-07-00-00000	3	BUS	DOR	BUS	Corporation and Estate	6	13,663,491		505,076				\$ 14,168,567	52	51.64	Y	Y	S	ORS 118, 305, 314, 316, 317, 318		POP 105
006-12-00-00000	4	BUS	DOR	BUS	Multistate Tax Commission				333,342				\$ 333,342	0	0.00		Y	S	ORS 305.685		
008-01-00-00000	5	CAT	DOR	CAT	Corporate Activity Tax				16,471,392				\$ 16,471,392	50	50.00	Y	Y	S	ORS 317A		POP 107
005-05-00-00000	6	PTAC	DOR	PTAC	Compliance	5, 7, 8,9,10	38,236,890		907,818				\$ 39,144,707	164	161.50		Y	S	ORS 305.015 ORS 305.025. ORS Chapters 305, 314, 315, 316, and 317		
004-05-00-00000	7	PTD	DOR	PTD	Industrial Valuation and Central Assessment	2, 3, 8							\$ 12,475,004	43	43.00		Y	S	ORS 307.010; ORS 307.020; ORS 308.205; ORS 308.232; ORS 308.235; ORS 308.290; ORS 308.408; ORS 308.411; ORS 308.413; ORS 308.515; ORS 308.550; ORS 308.555; ORS 308.565		
030-04-00-00000	8	CSR Elvis	DOR		Core Systems Replacement Operations & Maintenance		7,876,607 11,614,159		4,598,397				\$ 11,614,159	5	4.52	Y	Y	S			POP 101
007-04-00-00000	9	COLL	DOR	COLL	Operations Administration Group		1,110,517		640,429				\$ 1,750,946	7	6.50		Y	S	ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240		
007-05-00-00000	10	COLL	DOR	COLL	Tax Collections		25,960,672		1,830,005				\$ 27,790,677	146	144.89		Y	S	ORS 316.032; ORS 323		
004-03-00-00000	11	PTD	DOR	PTD	Cadastral Information Systems Unit	2, 3, 8	2,273,526		1,671,522				\$ 3,945,048	7	7.00		Y	S	ORS 306.120-132; ORS 305.115; ORS 308.225-517		

Program/Division Priorities for 2023-25 Biennium																						
DCR	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
	Agcy	Prgm/ Div																				
004-06-00-00000	12	PTD	DOR	PTD	County Support, Assistance and Oversight	2, 3, 8							\$ 46,422,849	18	18.00		Y	S	ORS 308.010; ORS 306.150; ORS 294.461; ORS 294.510; ORS 306.245 ORS 310.060 ORS 311.250 ORS 307.010-307.990 ORS 285C.125 ORS 294.175 ORS 309.200 ORS 309.203 ORS 306.115 ORS 306.120 ORS 306.152 ORS 308.010 ORS 306.115 ORS 324.070 ORS 294.495-294.520			
							5,316,604		41,106,245													
004-07-00-00000	13	PTD	DOR	PTD	Forestland Valuation and Timber Taxes	2, 3, 8							\$ 2,351,203	9	8.25		Y	S	ORS 321.005 ORS 321.700 ORS 321.210 ORS 308A.092 ORS 321.257 ORS 321.805 ORS 321.833			
							\$ 2,276,466		74,737													
006-08-00-00000	14	BUS	DOR	BUS	Cigarette and Tobacco Programs								\$ 3,941,460	13	12.50		Y	S	ORS 323.005-323.482 ORS 323.740 ORS 823.850-823.862 MSA ORS 180.400-180.494 ORS 323.500-323.645			
									3,941,460													
014-01-00-00000	15	MJ	DOR	MJ	Marijuana Program								\$ 4,066,450	10	10.00	Y	Y	S	ORS 475C; ORS 475B		POP 107	
006-06-00-00000	16	BUS	DOR	BUS	Special Programs								\$ 4,099,541	17	16.50		Y	S	ORS 320.300-320.350 ORS 305.620. ORS 403.200-403.250 ORS 465.101-465.131 ORS 320.005-320.150 ORS 453.396-453.414 ORS 320.400-320.490 ORS 320.400-320.490 ORS 320.400-320.490 ORS 307.870-890 ORS 468B.427-437			
							524,269		3,575,272													
025-03-00-00000	17a	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral SP								\$ 35,095,335	0	0.00		Y	S	ORS 311.666-311.701			
025-02-00-00000	17b	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral OF								\$ 1,905,866	8	7.75		Y	S				
007-03-00-00000	18	COLL	DOR	COLL	Recovery Services								\$ 18,432,870	95	95.00		Y	S	ORS Chapter 18			
019-01-00-00000	19	NPH	DOR	NPH	Non-Profit Housing for Elderly Persons								\$ 3,639,677	0	0.00		Y	S	ORS 310.630-310.706			
003-01-00-00000		ASD	DOR	ASD	Director's Office								\$ 4,959,208	4	21.76	Y	N				POP 102, 103, 107	
003-03-00-00000		ASD	DOR	ASD	Financial Services								\$ 22,799,712	4	22.00	Y	N				POP 107	
003-04-00-00000		ASD	DOR	ASD	Human Resources								\$ 2,765,683	4	13.52	Y	N				POP 103, 107	
003-07-00-00000		ASD	DOR	ASD	Communications								\$ 1,855,095	4	8.52	Y	N				POP 103, 107	
003-08-00-00000		ASD	DOR	ASD	General Services								\$ 2,609,950	4	9.00	Y	N				POP 107	
003-11-00-00000		ASD	DOR	ASD	Research								\$ 3,217,081	9	19.68	Y	N				POP 105, 107	
003-12-00-00000		ASD	DOR	ASD	Audit								\$ 4,687,155	4	2.00	Y	N				POP 105, 107	
004-01-00-00000		PTD	DOR	PTD	Property Tax Division Administration								\$ 139,137	2	3.00	Y	Y					
005-01-00-00000		PTAC	DOR	PTAC	Personal Tax and Compliance Div Admin								\$ 280,994	3	2.00	Y	Y					
006-01-00-00000		BUS	DOR	BUS	Business Division Administration								\$ 585,088	4	2.00	Y	Y				POP 105	
													\$ 4,529,131	2	2.00							
													\$ 3,223,991	4	2.00							
													\$ 692,761	2	2.00							

Program/Division Priorities for 2023-25 Biennium																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL- OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgm/ Div																			
007-02-00-00000		COLL	DOR	COLL	Collections Division Administration	4							\$ 6,343,372	1	1.00		Y		ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240		
009-01-00-00000		IT	DOR	IT	Information Tehcnology Services-CIO Admin	4	4,108,018		2,235,354				\$ 8,323,534	4	4.00	Y	N				POP 106, 107
009-02-00-00000		IT	DOR	IT	Engineering Services	4	6,670,864		1,652,670				\$ 6,442,927	22	21.52	Y	N				POP 106, 107
009-03-00-00000		IT	DOR	IT	GenTax Projects & New Development	4	4,669,662		1,773,265				\$ 1,269,116	4	4.00	Y	N				POP 104, 106, 107
009-04-00-00000		IT	DOR	IT	Processing Center	4	901,977		367,139				\$ 23,201,837	164	120.68	Y	N				POP 106, 107
009-05-00-00000		IT	DOR	IT	Support Services	4	18,755,896		4,445,941				\$ 4,441,393	17	16.88	Y	N				POP 106, 107
009-06-00-00000		IT	DOR	IT	GenTax Ops and Maint	4	3,222,068		1,219,325				\$ 18,371,443	39	38.76	Y	N				POP 106, 107
													\$ -								
													\$ -								
													\$ -								
													\$ -								
							249,636,301	-	169,068,458	-	-	-	\$ 288,523,477	1,169	1,107.51						

7. Primary Purpose Program/Activity Exists
- Civil Justice
 - Community Development
 - Consumer Protection
 - Administrative Function
 - Criminal Justice
 - Economic Development
 - Education & Skill Development
 - Emergency Services
 - Environmental Protection
 - Public Health
 - Recreation, Heritage, or Cultural
 - Social Support

19. Legal Requirement Code
- C Constitutional
 - D Debt Service
 - FM Federal - Mandatory
 - FO Federal - Optional (once you choose to participate, certain requirements exist)
 - S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

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

**Department of Revenue
2023-25 Reduction Options**

10% Reduction Options (ORS 291.216)

2023-25 CSL	233,474,771	160,723,309	394,198,080	1,109	1,051
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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	PTD	Nonprofit Housing for the Elderly - <u>Special Payments</u>	Non profit allocation is 100% pass-through dollars to the counties. This reduction will cause properties to remain exempt and the local taxing districts' receipts will be reduced.	3,639,677		3,639,677				This will eliminate the reimbursement of local taxing districts for the revenue lost through the NPH exemption.	
2	PTD	SAO	4049-TDS2	218,185	4,453	222,638	1	1.00	4049	Eliminate training coordinator, reallocate duties to General Program team. Indirect revenue impact. This position designs online training and recommends training opportunities for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation.	
2	PTD	SAO	4079-AA3-Timber	277,619	5,666	283,285	1	1.00	4079	Appraiser reduction on timber tax team. This position mails and processes timber tax returns for FPHT and STF timber tax programs. Direct revenue impact	
2	PTD	SAO	4032-PA1-Bopta	227,044	4,634	231,678	1	1.00	4032	Eliminates position that provides training to Board of Property Tax Appeals members. Work will be reassigned to others with an impact to the quality of services provided.	
2	PTD	SAO	4133-AA3-CMART	209,890	4,283	214,173	1	1.00	4133	Reduce level of support and review of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Indirect revenue impact.	
2	PTD	SAO	4147-AS1	142,100	2,900	145,000	1	1.00	4147	Eliminates support resource for central assessment team. Shifts duties to appraisers to complete. Indirect revenue impact.	
2	PTAC	PIT	RA1 5404 - Gresham	151,195	3,086	154,281	1	1.00	5404	Reduction in collections. Higher classifications will be needed for customer service in field offices.	
2	PTAC	PIT	TA1 5269 - WVF1	245,768	5,016	250,784	1	1.00	5269	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5391 - WVF1	187,609	3,829	191,438	1	1.00	5391	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5643 - Bend	209,890	4,283	214,173	1	1.00	5643	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5369 - Eugene	187,609	3,829	191,438	1	1.00	5369	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5119 - Gresham	187,609	3,829	191,438	1	1.00	5119	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5517 - Medford	187,609	3,829	191,438	1	1.00	5517	Less audits of personal income tax returns completed.	
2	PTAC	PIT	TA1 5646 - Portland	187,609	3,829	191,438	1	1.00	5646	Less audits of personal income tax returns completed.	
2	PTAC	PIT	AS1 5397 - in PFP	142,100	2,900	145,000	1	1.00	5397	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	AS1 5030 - in PFP	142,100	2,900	145,000	1	1.00	5030	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	AS1 3564 - in PFP	142,100	2,900	145,000	1	1.00	3564	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	AS1 5483 - in PFP	142,100	2,900	145,000	1	1.00	5483	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	AS1 3530 - in PFP	142,100	2,900	145,000	1	1.00	3530	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	RA1 5005 - in PFP	142,100	2,900	145,000	1	1.00	5005	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	
2	PTAC	PIT	TA2 5524 - WVF1	201,949	4,121	206,070	1	1.00	5524	Less complex audits for personal income tax returns completed.	
2	PTAC	PIT	TA2 5694 - MEDC	218,185	4,453	222,638	1	1.00	5694	Less complex audits for personal income tax returns completed.	
2	PTAC	PIT	Services and Supplies for 16 positions	338,406	6,906	345,312					
2	Bus	006-07	Corp TA2 (6448)	203,464	10,709	214,173	1	1.00	6448000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
2	Bus	006-07	Corp TA2 (6449)	203,464	10,709	214,173	1	1.00	6449000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
2	Bus	006-02	Withholding CS2 (6535)	168,025	82,759	250,784	1	1.00	6535000	Will reduce enforcement activities related to employers filing payroll taxes.	
2	Bus	006-07	Corp TA2 (6437)	203,464	10,709	214,173	1	1.00	6437000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
2	Bus	006-02	Withholding CS2 (6537)	168,025	82,759	250,784	1	1.00	6537000	Will reduce enforcement activities related to employers filing payroll taxes.	
2	Bus	006-02	Withholding CS2 (6630)	0	191,438	191,438	1	1.00	6630000	Will reduce enforcement activities related to employers filing payroll taxes.	
2	Bus	006-02	Withholding CS2 (6447)	134,753	56,685	191,438	1	1.00	6447000	Will reduce enforcement activities related to employers filing payroll taxes.	
2	Bus		Withholding OS1 (6384)	0	159,542	159,542	1	1.00	6427000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	
2	Bus	006-02	Withholding PA1 (6405)	0	222,638	222,638	1	1.00	6405000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	
2	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	111,150	59,850	171,000					
2	Collections	RSS-CAP	Administrative Specialist 1	0	184,091	184,091	1	1.00	6636	Reduction in response time to our partner private collection firms and monitoring of compliance efforts.	
2	Collections	RSS-CAP	Position S&S	0	10,655	10,655					
2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6114	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times	

**Department of Revenue
2023-25 Reduction Options**

Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6385	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6500	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
2	Collections	RSS-OAA	Revenue Agent 1	0	149,414	149,414	1	1.00	6560	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6271	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6358	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6052	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	5632	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	Collections	TCS-Business colle	Revenue Agent 1	156,351	3,191	159,542	1	1.00	6364	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS-Business colle	Position S&S	24,059	491	24,550					
2	Collections	TCS-Business colle	Revenue Agent 1	140,525	0	140,525	1	1.00	6570	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS-Business colle	Position S&S	24,550	0	24,550					
2	Collections	RSS--FST	Revenue Agent 1	162,011	3,306	165,317	1	1.00	5659	Increase of processing time of financials statements which would cause a delayed response to debtors that are experiencing a financial hardship.	
2	Collections	RSS--FST	Position S&S	24,059	491	24,550					
2	Collections	TCS-Business colle	Revenue Agent 1	180,409	3,682	184,091	1	1.00	5658	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS-Business colle	Position S&S	24,059	491	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	0	149,414	149,414	1	1.00	6030	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	0	24,550	24,550					

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6117	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6134	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
2	CAT	15000-008-01	CAT TA2 (8035)	0	214,173	214,173	1	1.00	8035000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
2	CAT	15000-008-01	CAT TA2 (8038)	0	214,173	214,173	1	1.00	8038000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
2	CAT	15000-008-01	CAT TA2 (8037)	0	214,173	214,173	1	1.00	8037000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
2	CAT	15000-008-01	CAT RA2 (8112)	0	154,281	154,281	1	1.00	8112000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person	
2	CAT	15000-008-01	CAT PC OS2 (8128) This pos. is in POP 107 move to IT 0	0	51,337	51,337	1	0.38	8128000	Will increase the time to complete processing center duties related to the CAT program such as processing tax returns accurately and efficiently.	
2	CAT	15000-008-01	CAT PC DEO (8130) This pos. is in POP 107 move to IT 0	0	32,561	32,561	1	0.25	8130000	Will increase the time to complete processing center data entry duties related to the CAT program payments and returns.	
2	CAT		S&S / capital outlay (\$19,000 OF per position)	0	114,000	114,000					
2	MJ	014-01	TA2 (5691)	0	283,285	283,285	1	1.00	5691000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	
3	PTD	SAO	4341-OPA3-ORMAP	301,707	6,157	307,864	1	1.00	4341	Eliminates position responsible for administration of the Oregon Map Project (ORMAP) and is also the division rules coordinator. Redistributes work to remaining OPA3/4.	
3	PTD	SAO	4110-AA3-gen programs	201,949	4,121	206,070	1	1.00	4110	Reduction of appraiser on training team for DOR and county appraisers. This position designs online training classes for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation. Indirect revenue impact.	
3	PTD	Valuation	4223 - VAL-Appraiser Analyst 2	120,155	78,448	198,603	1	1.00	4223	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	
3	PTD	Valuation	4246 -VAL- Appraiser Analyst 3	129,575	84,598	214,173	1	1.00	4246	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	
3	PTD	Valuation	4198 -VAL- Appraiser Analyst 3	171,387	111,898	283,285	1	1.00	4198	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	
3	PTD	Valuation	4243 - VAL-Appraiser Analyst 4	145,908	95,263	241,171	1	1.00	4243	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly impact our ability to defend our ability to defend our values in tax court.	
3	PTAC	PIT	TA2 5361 - WVF2	255,990	5,224	261,214	1	1.00	5361	Less complex audits for personal income tax returns completed.	
3	PTAC	PIT	PSR3 2387 - TSU3	167,965	3,428	171,393	1	1.00	2387	Increased call wait times and decreased customer service to taxpayers.	
3	PTAC	PIT	PSR3 5696 - Seasonal	78,175	1,595	79,770	1	0.50	5696	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5698 - Seasonal	67,079	1,369	68,448	1	0.50	5698	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5699 - Seasonal	67,079	1,369	68,448	1	0.50	5699	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5700 - Seasonal	67,079	1,369	68,448	1	0.50	5700	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5706 - Seasonal	68,448	0	68,448	1	0.50	5706	Increased call wait times and decreased customer service to taxpayers during processing season.	

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	PTAC	PIT	PSR3 5707 - Seasonal	68,448	0	68,448	1	0.50	5707	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5708 - Seasonal	68,448	0	68,448	1	0.50	5708	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	PSR3 5709 - Seasonal	68,448	0	68,448	1	0.50	5709	Increased call wait times and decreased customer service to taxpayers during processing season.	
3	PTAC	PIT	OS2 5703 - Seasonal	55,899	1,141	57,040	1	0.42	5703	Delayed handling of paper correspondence during processing season, increasing time to refund.	
3	PTAC	PIT	OS2 5704 - Seasonal	55,899	1,141	57,040	1	0.42	5704	Delayed handling of paper correspondence during processing season, increasing time to refund.	
3	PTAC	PIT	OS2 5705 - Seasonal	55,899	1,141	57,040	1	0.42	5705	Delayed handling of paper correspondence during processing season, increasing time to refund.	
3	PTAC	PIT	AS1 5357 - Refund Protection	180,409	3,682	184,091	1	1.00	5357	Increased processing time for personal income tax return and increase in time to receive refund.	
3	PTAC	PIT	AS1 5267 - ADP	180,409	3,682	184,091	1	1.00	5267	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5464 - ADP	180,409	3,682	184,091	1	1.00	5464	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5429 - ADP	180,409	3,682	184,091	1	1.00	5429	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5025 - ADP	173,861	3,548	177,409	1	1.00	5025	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 3583 - ADP	180,409	3,682	184,091	1	1.00	3583	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5400 - ADP	180,409	3,682	184,091	1	1.00	5400	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5028 - ADP	180,409	3,682	184,091	1	1.00	5028	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	AS1 5019 - ADP	180,409	3,682	184,091	1	1.00	5019	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	
3	PTAC	PIT	Supervisor 1 5489 - ADP	244,228	4,984	249,212	1	1.00	5489	Reduction in supervision for return processing and employees	
3	PTAC	PIT	S&S for 12 permanent full time positions	142,637	2,911	145,548					
3	Bus	006-07	Corp TA2 (5306)	203,464	10,709	214,173	1	1.00	5306000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
3	Bus		Withholding OS1 (6011)	159,542	0	159,542	1	1.00	6011000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	
3	Bus	006-07	Corp TA2 (6566)	214,173	0	214,173	1	1.00	6566000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
3	Bus	006-07	Corp TA1 (5035)	203,464	10,709	214,173	1	1.00	5035000	Reduced audits and related compliance activities	
3	Bus	006-02	Withholding CS2 (6411)	146,569	52,034	198,603	1	1.00	6411000	Will reduce enforcement activities related to employers filing payroll taxes.	
3	Bus	006-02	Withholding AS1 (5265)	156,351	3,191	159,542	1	1.00	5265000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	
3	Bus	006-08	Withholding TA2 (6510)	0	283,285	283,285	1	1.00	6510000	Will reduce number of tobacco audits, directly reducing OF revenues	
3	Bus	006-02	Withholding PSR4 (6615)	0	198,603	198,603	1	1.00	6615000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	
3	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	111,150	59,850	171,000					
3	Collections	TCS--Individual Co	Supervisor 1	225,030	4,592	229,622	1	1.00	5474	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities	
3	Collections	TCS--Individual Co	Position S&S	11,765	240	12,005					
3	Collections	RSS-OAA	Revenue Agent 1	0	177,409	177,409	1	1.00	6228	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
3	Collections	RSS-OAA	Revenue Agent 1	0	165,317	165,317	1	1.00	6240	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
3	Collections	RSS-OAA	Revenue Agent 1	0	154,281	154,281	1	1.00	6386	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
3	Collections	RSS--OAA	Revenue Agent 1	0	154,281	154,281	1	1.00	6031	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
3	Collections	TCS-Business colle	Revenue Agent 1	165,317	0	165,317	1	1.00	6571	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS-Business colle	Position S&S	24,550	0	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	137,715	2,811	140,525	1	1.00	5494	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	156,743	3,199	159,942	1	1.00	6113	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	162,011	3,306	165,317	1	1.00	6444	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6363	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6132	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	180,409	3,682	184,091	1	1.00	5657	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	137,715	2,811	140,525	1	1.00	5450	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	Collections	TCS--Individual Co	Revenue Agent 1	137,715	2,811	140,525	1	1.00	5485	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
3	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
3	CAT	15000-008-01	CAT OPA2 (8049)	0	222,638	222,638	1	1.00	8049000	Will decrease the amount of policy and system work related to the CAT program that is essential to ensure taxpayers have what they need to voluntarily comply with the tax.	
3	CAT	15000-008-01	CAT TA2 (8040)	0	214,173	214,173	1	1.00	8040000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
3	CAT	15000-008-01	CAT AS2 (8072)	0	159,542	159,542	1	1.00	8072000	Will reduce taxpayer support activities, increase call wait times and increase return processing time and response time for taxpayer resolution.	
3	CAT	15000-008-01	CAT RA2 (8111)	0	198,603	198,603	1	1.00	8111000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person	

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Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
3	CAT	15000-008-01	CAT PC DEO (8129) This pos. is in POP 107 move to IT 0	0	32,561	32,561	1	0.25	8129000	Will increase the time to complete processing center data entry duties related to the CAT program payments and returns.	
3	CAT		S&S / capital outlay (\$19,000 OF per position)	0	95,000	95,000					
3	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					
3	MJ	014-01	AS1 (3629)	0	145,000	145,000	1	1.00	3629000	Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	
3	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					
4	PTAC	PIT	TA1 5092 - WVF1	201,949	4,121	206,070	1	1.00	5092	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5083 - WVF1	236,348	4,823	241,171	1	1.00	5083	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5571 - WVF1	245,768	5,016	250,784	1	1.00	5571	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5388 - WVF1	180,409	3,682	184,091	1	1.00	5388	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5102 - WVF1	187,609	3,829	191,438	1	1.00	5102	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5070 - WVF1	180,409	3,682	184,091	1	1.00	5070	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5081 - WVF1	187,609	3,829	191,438	1	1.00	5081	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5396 - WVF1	245,768	5,016	250,784	1	1.00	5396	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5141 - WVF1	245,768	5,016	250,784	1	1.00	5141	Less audits of personal income tax returns completed.	
4	PTAC	PIT	TA1 5641 - WVF1	245,768	5,016	250,784	1	1.00	5641	Less audits of personal income tax returns completed.	
4	PTAC	PIT	S&S for 13 positions	228,017	6,718	234,735					
4	Bus	006-07	Corp OS1 (5206)	130,053	6,845	136,898	1	1.00	5206000	Reduced administrative and customer support	
4	Bus	006-07	Corp TA2 (6581)	214,173	0	214,173	1	1.00	6581000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
4	Bus	006-02	Withholding CS2 (6536)	168,025	82,759	250,784	1	1.00	6536000	Will reduce enforcement activities related to employers filing payroll taxes.	
4	Bus	006-07	Corp Manager 1 (5154)	236,751	12,461	249,212	1	1.00	5154000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	
4	Bus	006-02	Withholding Supervisor 1 (6540)	136,628	67,295	203,923	1	1.00	0	Will reduce program support activities as well as maintain appropriate staff to manager ratio.	
4	Bus	006-07	Corp TA2 (6575)	214,173	0	214,173	1	1.00	6575000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	
4	Bus	006-06	Withholding TA1 (6654)	0	191,438	191,438	1	1.00	6654000	Reduced audits and related compliance activities	
4	Bus	006-02	Withholding CS1 (6512)	0	177,409	177,409	1	1.00	6512000	Will reduce number of tobacco inspections, directly reducing OF revenues	
4	Bus		Withholding PSR4 (6058)	0	191,438	191,438	1	1.00	6058000	Will increase call wait times for Oregon employers and lead to slower processing times for account updates which leads to incorrect notices, including billings, being sent to taxpayers. Impacts other state agencies and other divisions in the department and creates more work overall.	
4	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	98,800	53,200	152,000					
4	Collections	TCS-Business colle	Revenue Agent 1	162,011	3,306	165,317	1	1.00	6129	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
4	Collections	RSS-OAA	Revenue Agent 1	0	140,525	140,525	1	1.00	6483	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
4	Collections	RSS-OAA	Revenue Agent 1	0	184,091	184,091	1	1.00	6486	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
4	Collections	TCS--Individual Co	Revenue Agent 1	156,351	3,191	159,542	1	1.00	5486	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
4	Collections	TCS--Individual Co	Revenue Agent 1	137,715	2,811	140,525	1	1.00	5479	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
4	Collections	Recovery Services	Supervisor 2	0	293,896	293,896	1	1.00	6530	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities.	
4	Collections	Recovery Services	Position S&S	0	12,005	12,005					

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4	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6482	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
4	Collections	RSS-OAA	Revenue Agent 1	0	177,409	177,409	1	1.00	6502	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
4	Collections	RSS-OAA	Revenue Agent 1	0	171,393	171,393	1	1.00	6485	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550					
4	Collections	RSS-Support	Office Specialist 1	134,160	2,738	136,898	1	1.00	5296	Increase of processing client agency debt in suspense which results in delayed collections.	
4	Collections	RSS-Support	Position S&S	24,059	491	24,550					
4	Collections	RSS-Support	Office Specialist 1	134,160	2,738	136,898	1	1.00	5381	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	
4	Collections	RSS-Support	Position S&S	24,059	491	24,550					
4	Collections	RSS-Support	Office Specialist 1	156,351	3,191	159,542	1	1.00	6013	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	
4	Collections	RSS-Support	Position S&S	24,059	491	24,550					
4	Collections	TCS--Individual Co	Revenue Agent 2	187,653	3,830	191,483	1	1.00	5596	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					
4	Collections	TCS--Advanced Co	Supervisor 2	292,261	5,965	298,226	1	1.00	5157	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities.	
4	Collections	Recovery Services	Position S&S	22,544	460	23,004					
4	Collections	TCS--Advanced Co	Revenue Agent 3	162,011	3,306	165,317	1	1.00	5576	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person.	
4	Collections	TCS--Advanced Co	Position S&S	24,059	491	24,550					
4	CAT	15000-008-01	CAT TA2 (8039)	0	214,173	214,173	1	1.00	8039000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
4	CAT	15000-008-01	CAT TA2 (8034)	0	214,173	214,173	1	1.00	8034000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
4	CAT	15000-008-01	CAT TA2 (8033)	0	214,173	214,173	1	1.00	8033000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
4	CAT	15000-008-01	CAT ISS4 (8137)	0	238,117	238,117	1	1.00	8137000	Will reduce the amount of computer support for agency employees.	
4	CAT		S&S / capital outlay (\$19,000 OF per position)	0	76,000	76,000					
4	MJ	014-01	TA2 (5692)	0	206,070	206,070	1	1.00	5692000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	
4	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					
5	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not general fund dollars	0	3,446,622	3,446,622				Reducing pass-through dollars will create deficits in county assessment offices as well as state housing programs.	
5	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	2,953,703	2,953,703				If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	
						0					
				23,347,477	16,072,331	39,419,808	149	141.14			
				5% 11,673,739	8,036,165	19,709,904					
				10% 23,347,477	16,072,331	39,419,808					

Variance to 5% Reduction	11,673,739	8,036,166	19,709,904
Variance to 10% Reduction	0	0	0

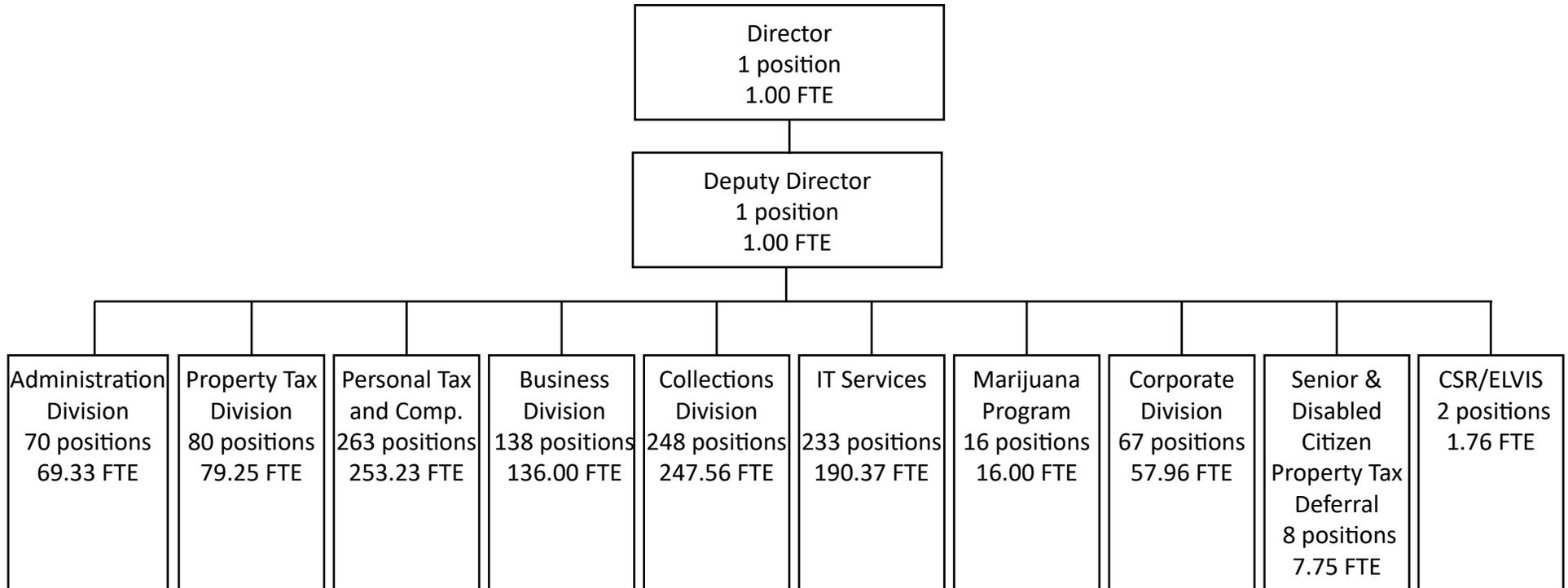
Department of Revenue

Organizational chart

2021–23 Legislatively Adopted Budget

1127 positions

1061.21 FTE



District Offices
Bend Eugene Gresham Medford Portland Salem

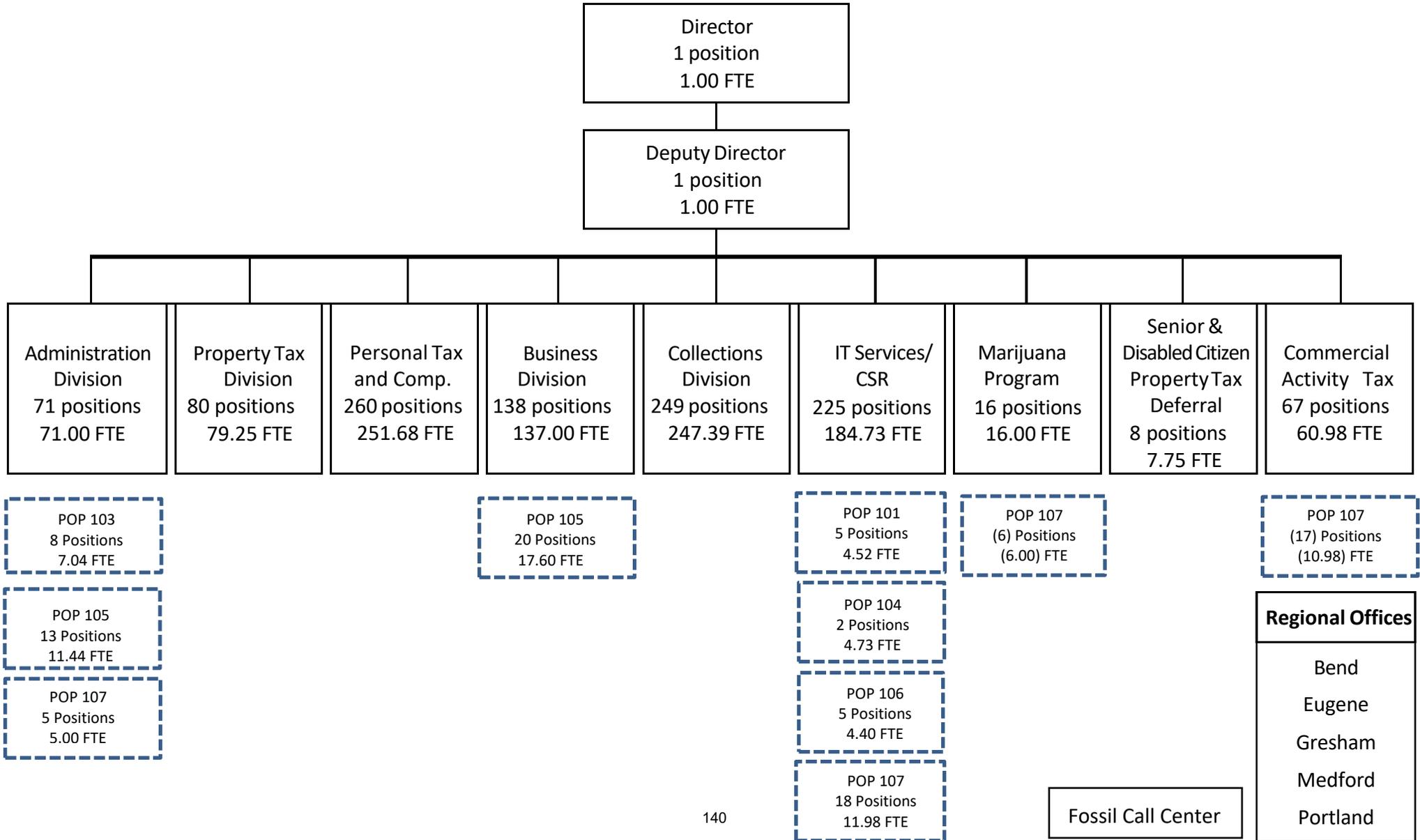
Department of Revenue

Organizational chart

2023–25 Agency Request Budget

1169 positions

1107.51 FTE



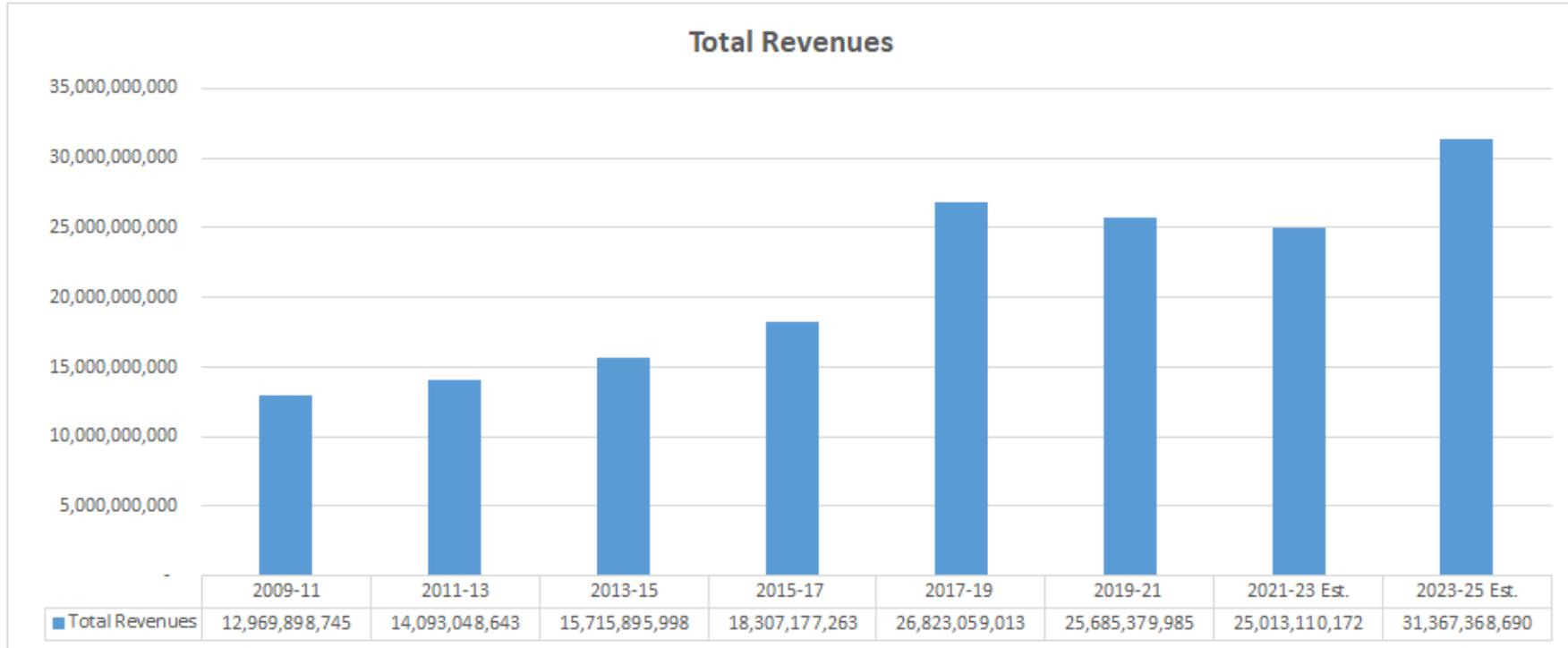
Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
003-00-00-00000	Administration						
	General Fund	25,707,555	32,199,466	32,777,902	40,261,891	-	-
	Other Funds	6,572,513	8,297,353	8,362,370	14,062,518	-	-
	All Funds	32,280,068	40,496,819	41,140,272	54,324,409	-	-
004-00-00-00000	Property Tax Division						
	General Fund	15,250,232	42,335,705	42,980,392	21,156,490	-	-
	Other Funds	41,367,630	45,574,835	45,736,208	47,731,895	-	-
	All Funds	56,617,862	87,910,540	88,716,600	68,888,385	-	-
005-00-00-00000	Personal Tax and Compliance Division						
	General Fund	73,891,374	58,568,078	61,552,575	62,885,265	-	-
	Other Funds	1,796,861	1,289,324	148,337,480	1,454,910	-	-
	All Funds	75,688,235	59,857,402	209,890,055	64,340,175	-	-
006-00-00-00000	Business Division						
	General Fund	22,176,845	21,574,849	22,727,156	25,686,830	-	-
	Other Funds	10,464,113	13,855,154	14,313,928	16,303,965	-	-
	All Funds	32,640,958	35,430,003	37,041,084	41,990,795	-	-
007-00-00-00000	Collections Division						
	General Fund	-	32,759,938	33,429,723	35,616,692	-	-
	Other Funds	12,378,505	17,342,709	17,962,779	18,701,173	-	-
	All Funds	12,378,505	50,102,647	51,392,502	54,317,865	-	-

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
008-00-00-00000	Corporate Division						
	Other Funds	9,386,038	15,893,907	16,638,267	16,471,392	-	-
009-00-00-00000	Information Technology Services Division						
	General Fund	40,125,340	45,027,503	46,270,944	48,775,297	-	-
	Other Funds	5,418,518	7,413,807	7,648,020	13,274,953	-	-
	All Funds	45,543,858	52,441,310	53,918,964	62,050,250	-	-
014-00-00-00000	Marijuana Program						
	Other Funds	3,120,041	4,903,516	5,026,002	4,066,450	-	-
019-00-00-00000	Non-Profit Housing for Elderly Persons						
	General Fund	3,348,966	3,492,972	3,492,972	3,639,677	-	-
025-00-00-00000	Sr Citizens Prop Tax Deferral						
	Other Funds	26,709,650	35,416,968	35,477,664	37,001,201	-	-
030-00-00-00000	Core System Replacement						
	General Fund	-	-	400,000	11,614,159	-	-
	Other Funds	2,000,000	4,157,000	3,782,613	-	-	-
	All Funds	2,000,000	4,157,000	4,182,613	11,614,159	-	-
087-00-00-00000	Capital Debt Service and Related Costs						
	General Fund	14,287,394	6,579,170	6,507,679	2,582,420	-	-
	Other Funds	4,269,932	1,428,120	1,393,120	113,110	-	-

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
087-00-00-00000	Capital Debt Service and Related Costs						
	All Funds	18,557,326	8,007,290	7,900,799	2,695,530	-	-
TOTAL AGENCY							
	General Fund	194,787,706	242,537,681	250,139,343	252,218,721	-	-
	Other Funds	123,483,801	155,572,693	304,678,451	169,181,567	-	-
	All Funds	318,271,507	398,110,374	554,817,794	421,400,288	-	-

BUDGET NARRATIVE

Revenues

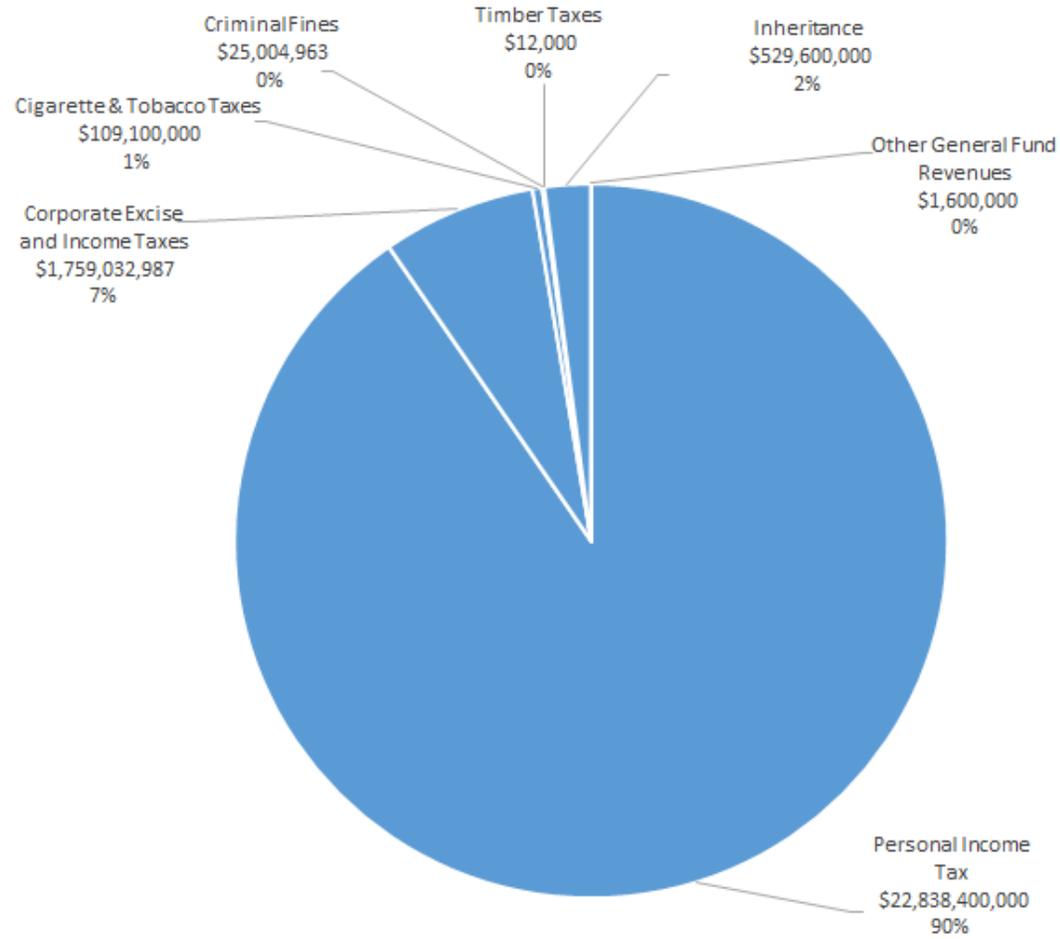


The Oregon Office of Economic Analysis releases revenue forecasts four times per year. According to the June 2022 forecast, General Fund revenues for the state are expected to total \$27.1 billion in 2021–23 biennium.

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

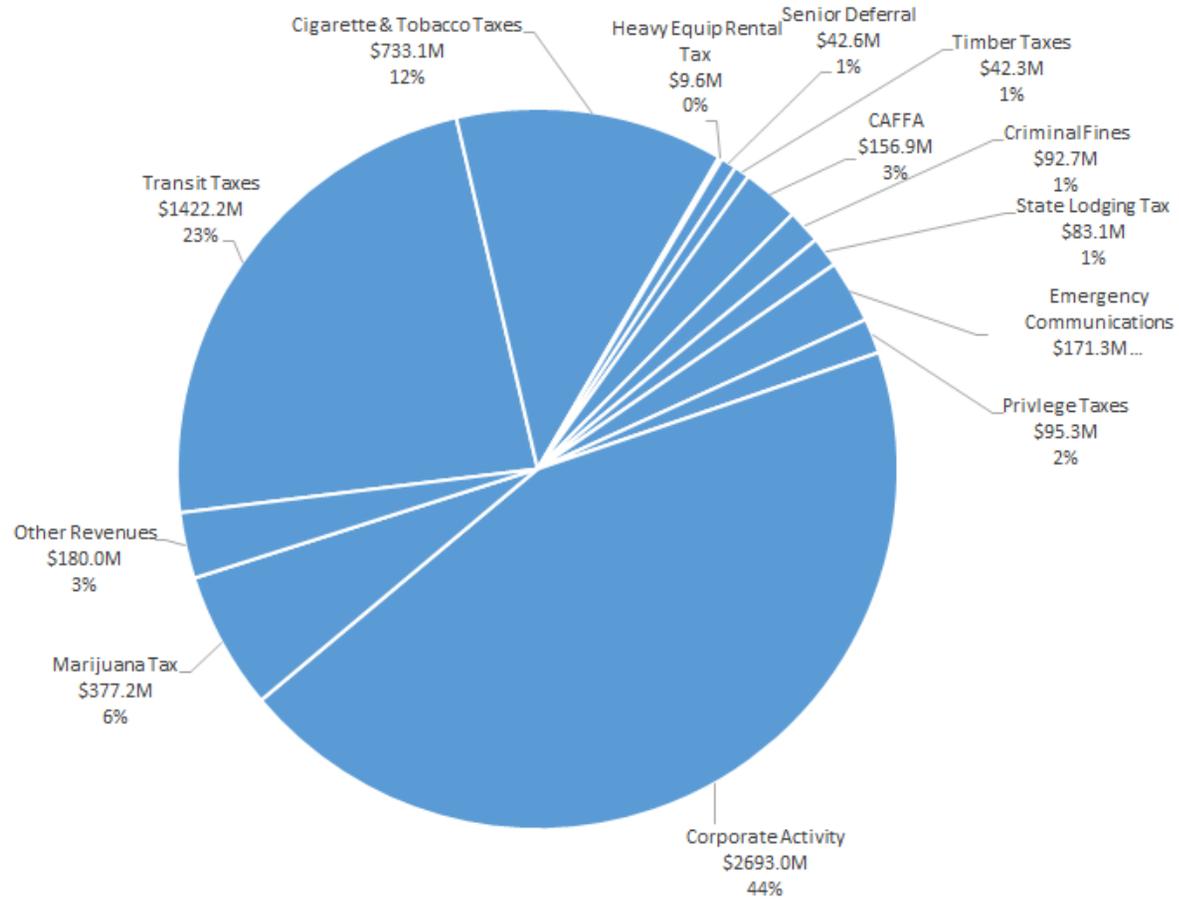
BUDGET NARRATIVE

2023-25 General Fund Revenues DOR Administers



BUDGET NARRATIVE

2023-25 Other Funds Revenue DOR Administers



BUDGET NARRATIVE

Tax Revenue

Personal Income Taxes (ORS 316.032)

Personal income taxes are collected on resident individuals, partnerships, estates, and trusts, as well as part-year residents and nonresidents with income from Oregon sources. The tax rates vary from 5 percent to 9.9 percent on taxable income. A variety of deductions and credits are available to those who qualify.

Personal income taxes are the largest source of revenue for the state of Oregon. Estimates for the 2023–25 biennium personal income tax revenue are \$22.8 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Corporate Excise and Income Taxes (ORS 317.061, 317.070, 317.090, 318.020)

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

Corporate excise and income taxes are estimated for 2023–25 to be \$1.8 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Cigarette Tax (ORS Chapter 323)

The Department of Revenue currently collects a tax of \$3.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors and includes a \$2.00 per pack increase approved by voters in Measure 108 which went into effect January 1, 2022. The new tax revenue is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across state, and tribal and local health programs. The measure also classified little cigars as cigarettes, making them subject to the cigarette tax.

Of the first \$1.33 collected, \$0.22 goes to the General Fund for general governmental purposes, \$0.857 goes to the Oregon Health Authority for the Oregon Health Plan, \$0.15 goes to the Oregon Health Authority for Mental Health, \$.034 goes to the Oregon Health Authority for the Tobacco Use Reduction Account, \$0.023 goes to the Department of Transportation for Public Transit. The remaining \$0.046 is transferred to the Department of Administrative Services, which transfers \$0.023 to Oregon cities and \$0.023 to Oregon counties.

BUDGET NARRATIVE

Other Tobacco Products Tax (ORS Chapter 323)

The department currently collects a tax of 65 percent of the wholesale sales price on all other tobacco products (maximum of \$1 per cigar and \$1.78 per ounce, with a minimum of \$2.14 per retail container on moist snuff and other non-combustible products) sold, stored, used, consumed, handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. For the 2023–25 biennium, the estimated Other Tobacco Products Tax revenue is \$121.9 million, including revenue as a result of the passage of Measure 108. The General Fund share of this revenue is \$65.6 million. The balance is transferred to the Oregon Health Authority for health programs and tobacco reduction efforts.

Passed by voters in 2020, In addition to increasing the cigar tax cap to \$1, Measure 108 added inhalant delivery systems to the definition of tobacco products subject to the tobacco tax at 65 percent of wholesale prices, beginning January 1, 2021. The new tax revenue from inhalant delivery systems is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across state, and tribal and local health programs.

Amusement Device Tax (ORS 320.005-320.150)

The department currently collects a tax imposed on video lottery game terminals. The annual tax is \$135 per video lottery game terminal with a limit of six per establishment. An additional \$50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$104,000. An additional \$75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$260,000. The State Lottery Commission sends uncollected accounts to the Department of Revenue for collection activity. For the 2023–25 biennium, the estimated Amusement Device Tax revenue is \$5.5 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 is transferred to Oregon counties, and 37.48 percent to the Higher Education Coordinating Commission for the Oregon Youth Corps. The General Fund share of this revenue is \$1.6 million. The balance of \$3.9 million, Other Funds revenue, is transferred to the agencies listed above.

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

The Estate Transfer (or inheritance) Tax is collected if the gross estate is \$1 million or more at the date of death. The Oregon Estate Transfer Tax is tied to the federal estate tax that was in effect on December 31, 2010. For the 2023–25 biennium, the estimated estate tax revenue is just over \$529.6 million. Most of this is transferred to the General Fund for general government purposes. The remainder is transferred to the PERS UAL fund.

Timber Taxes (Eastern Oregon, Western Oregon, Small Tract Forestland Severance, and Forest Products Harvest Taxes) (ORS Chapter 321)

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

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program (STF). STF is optional and only available for eligible small private forestland owners. Under this program, landowners pay 20 percent on the forestland portion of their annual property tax. The 80 percent not paid is made up for by the STF Severance Tax at the time of harvest. Severance tax

BUDGET NARRATIVE

rates are adjusted each year by the same percentage of change in assessed value of the forestland. The 2022 rates are \$6.51 per thousand board feet of timber harvested in western Oregon and \$5.06 per thousand board feet of timber harvested in eastern Oregon. For the 2023–25 biennium, the estimated severance tax revenues are \$1.2 million. Revenues are transferred as follows: 60.5 percent to the Department of Education for the State School Fund, 4.5 percent to the Higher Education Coordinating Commission, and 35 percent to Oregon counties.

The Forest Products Harvest Tax is paid on timber harvested from all land, public and private, in Oregon. The tax rate for 2022 is fixed at \$4.9252 per thousand board feet harvested. For the 2023–25 biennium, Forest Products Harvest Tax revenue is estimated at \$41.1 million. Revenues are transferred as follows: 18.27 percent to public universities for the Forest Research and Experiment Account, 12.69 percent to the Department of Forestry for the Forest Land Protection Fund, 42.03 percent to the Department of Forestry for the Oregon Forest Practices Act, 4.26 percent to public universities for professional forestry education, and 22.74 percent to the Oregon Forest Resources Institute Fund.

Heavy Equipment Rental Tax (ORS 307.872)

The Heavy Equipment Rental Tax imposes a 2 percent tax on the rental price of construction, mining, earthmoving, or industrial equipment, together with attachments and other equipment and tools that are mobile and held primarily for rental. For the 2023–25 biennium, the estimated Heavy Equipment Rental Tax revenue is \$9.6 million. Revenues are transferred as follows: 2 percent to counties without rental locations, up to 5 percent to the Department of Revenue for administrative costs, and the remainder to counties with rental locations, proportionate to rental tax revenue attributable to rental locations in each county.

Transit Taxes (ORS 267.385, 305.620, Chapter 750)

Transit taxes are made up of taxes from TriMet and Lane transit district taxes and the Statewide Transit Tax.

The TriMet Transit District Payroll Tax and Lane Transit District Payroll Tax are payroll-based mass transit taxes collected from employers in the Lane and TriMet transit districts. Self-employment transit taxes are also imposed on self-employed income earned by businesses within these districts. The transit districts set the rates, and the department administers these tax programs for the districts. For the 2023–25 biennium, the TriMet Transit District and Lane Transit District transit taxes are estimated at \$1.4 billion. These revenues, net of Department of Revenue administrative costs, are transferred to the transit districts.

The Statewide Transit Tax is a tax on employee gross wages paid or periodic payments made under ORS 316.189 on or after July 1, 2018. The Statewide Transit Tax is one-tenth of 1 percent of gross wages paid to Oregon residents (regardless of where the service is performed), nonresident employees who provide services in Oregon, and periodic payments made by payers to Oregon residents. For the 2023–25 biennium, Statewide Transit Tax revenue is estimated at \$278.9 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

BUDGET NARRATIVE

State Marijuana Retail Tax (ORS 475B.705)

State marijuana taxes are paid at the point-of-sale by consumers to licensed recreational marijuana retailers in Oregon. Retailers remit those taxes to the Department of Revenue. The state marijuana tax rate is 17 percent on eight separate categories of marijuana items: marijuana leaves, marijuana flowers, immature marijuana plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products intended to be used by applying the product to the skin or hair, and other cannabinoid products. For the 2023–25 biennium, estimated state marijuana revenue is \$377.2 million. These revenues are transferred to the Oregon Liquor and Cannabis Commission, Criminal Justice Commission, Department of Education for the State School Fund, Oregon Health Authority for mental health and drug and alcohol abuse services, Oregon State Police, and the Department of Administrative Services, which transfers funds to Oregon cities and counties. The Department of Revenue is authorized to enter into a rebate agreement with tribal governments for a rebate of marijuana tax received for tribal-produced or processed marijuana. The Department of Revenue also helps administer local marijuana tax for 92 jurisdictions and collected \$48.8 million last biennium. The distribution for local marijuana tax is the same as state marijuana tax.

Gas and Oil Severance Taxes (ORS 324.070)

A severance tax is imposed on gas and oil production in Oregon. For the 2023–25 biennium, estimated revenues from the Gas and Oil Severance Tax are \$33,478. These funds, net Department of Revenue administrative costs, are transferred to the Department of State Lands.

Vehicle Taxes (ORS 320.405;320.410)

The Vehicle Privilege Tax is a tax on the privilege of selling taxable motor vehicles in Oregon. The 0.5 percent tax is calculated on the retail sales price of taxable motor vehicles with 7,500 or fewer miles when sold on or after January 1, 2018. The Oregon vehicle dealer pays the tax, but it may be passed on to the purchaser of the vehicle. For the 2023–25 biennium, estimated privilege tax revenues are \$76.3 million. The first \$12 million in revenue each year from the privilege tax is transferred to the Department of Environmental Quality for the Zero Emissions Incentive Fund. The remainder is transferred to the Department of Transportation for the Connect Oregon Fund.

The Vehicle Use Tax is a 0.5 percent tax on the retail sales price of taxable motor vehicles with 7,500 or fewer miles when purchased on or after January 1, 2018 from an out-of-state dealer by an Oregon resident or business where the vehicle will be titled and registered in Oregon. For the 2023–25 biennium, the estimated use tax revenues are \$18.9 million. Revenues from the use tax are transferred to the State Highway Fund.

State Lodging Tax (ORS 320.300-320.330)

A State Transient Lodging Tax of 1.5 percent is imposed on the amount paid for occupancy of dwelling units and recreational vehicle or tent sites used for temporary overnight occupancy. Providers of temporary lodging and persons that facilitate the retail sale of temporary lodging are responsible for collecting the tax when collecting payments charged for occupancy. This tax is in addition to lodging, room, or occupancy taxes imposed by local governments. For the 2023–25 biennium, estimated State Transient Lodging Tax revenues are \$83 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Tourism Commission.

BUDGET NARRATIVE

Bicycle Excise Tax (ORS 320.415)

The Oregon Bicycle Excise Tax is a flat tax of \$15 on the purchase of a new bicycle with a retail sales price of \$200 or more. The tax is collected by the retailer at the point of sale. For the 2023–25 biennium, the estimated Bicycle Excise Tax revenues are \$1.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation for the Connect Oregon Fund.

County Assessment Funding Assistance Program (ORS 294.175–294.187)

The County Assessment Function Funding Account (CAFFA) is funded through a document recording fee plus a portion of the interest collected on delinquent property tax payments. For the 2023–25 biennium, estimated revenues from the County Assessment Funding Assistance Program are \$41.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to Oregon counties through a grant program.

OR Map (ORS 205.323 / 306.132)

The OR Map fee (which is a document recording fee) funds the Oregon Land Information System. The Oregon Land Information System is a comprehensive statewide property tax mapping system for valuing properties. Most counties have in-house mapping services or contract with other counties for such services. The Department of Revenue’s Property Tax Division provides mapping services to 10 counties under ORS 306.125. For the 2023–25 biennium, estimated revenues from the Oregon Land Information System Fund are \$2.0 million. These revenues support the activities associated with mapping services statewide.

Emergency Communications Tax (E911) (ORS 403.200-403.250)

Telecommunications services or Voice Over Internet Protocol (VOIP) services with access to the emergency communications system are taxed \$1.25 per access line per month (for subscriber service) or \$1.25 per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services at the time of purchase. For the 2023–25 biennium, estimated revenues from the Emergency Communications Tax are \$171 million. These funds are transferred to the Oregon Military Department for emergency management.

Private Rail Car and Cooperative Electric Taxes (ORS 308.505–308.674 & 308.805–308.820)

The Department of Revenue collects revenues for the Private Rail Car Tax and the Cooperative Electric Tax. For the 2023–25 biennium, estimated revenues for the Private Railcar Tax are \$543,420. Estimated revenues for the Cooperative Electric Tax are \$19.8 million. These funds are transferred to Oregon counties.

Greenlight Oregon Labor Rebate Fund (ORS 316.220-316.221)

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

BUDGET NARRATIVE

6.2 percent of payroll. For the 2021–23 biennium, estimated revenues for the Greenlight Oregon Labor Rebate fund are \$9.7 million. These funds, net Department of Revenue administrative costs, are transferred to the Oregon Business Development Department.

Corporate Activity Tax (ORS Chapter 317A):

The Corporate Activity Tax was established in the 2019 legislative session. The taxes are paid by all business entity types with taxable Oregon commercial activity over \$1 million. The tax rate is \$250 plus 0.57 percent of any taxable Oregon commercial activity over \$1 million. There are several exclusions from the tax as well as a subtraction for 35 percent of either cost inputs or labor expense. For the 2023–25 biennium, estimated revenues from the Corporate Activity Tax are \$2.7 billion. These funds, net Department of Revenue administrative costs, are transferred to the Student Success Fund.

Business Licenses and Fees

Hazardous Substances Fee (ORS 453.396-453.414)

The Department of Revenue collects Hazardous Substance Possession Fees, which are assessed by the State Fire Marshal. For the 2023–25 biennium, estimated revenues for the hazardous substance fees are \$6.5 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality for the Toxics Use Reduction and Hazardous Waste Reduction Act and the Orphan Site Account. The balance is transferred to the State Fire Marshall for the Community Right to Know and Protection Act.

Petroleum Products Fee (ORS 465.101-465.131)

The Department of Revenue collects a fee for each load on the initial withdrawal of petroleum products from bulk storage and the import of petroleum products to a storage tank in Oregon. For the 2023–25 biennium, estimated revenues for the Petroleum Products Fee are \$5.9 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality and State Fire Marshall.

Charges for Services

Administrative and Service Charges

For the 2023–25 biennium, estimated revenues for administrative and service charges are \$22 million. Of this amount, \$21.4 million is used to cover Department of Revenue administrative costs to operate various tax and collection programs. The remaining \$0.6 million is for debt service.

BUDGET NARRATIVE

Fines and Forfeitures

Criminal Fines (ORS 137.300)

The Department of Revenue receives and distributes funds pertaining to the Criminal Fine Account. Funds for this account are collected from municipal and justice courts, as well as the Oregon Judicial Department, which collects funds from circuit and district courts. For the 2023–25 biennium, estimated criminal fines are \$117.6 million. The General Fund share of this revenue is \$25 million. The balance of \$92.6 million is Other Funds revenue to be transferred to various agencies as determined by the Legislature.

Donations

Charitable Checkoff Program (ORS 305.690-305.753)

Taxpayers, through a check-off system on their tax return, may donate part of their personal income tax refund to the following charities: Oregon Nongame Wildlife, Child Abuse Prevention, Alzheimer's Disease Research, Stop Domestic and Sexual Violence, Habitat for Humanity of Oregon, Oregon Head Start Association, American Diabetes Association, Oregon Coast Aquarium, SMART, SOLV, St. Vincent de Paul Society of Oregon, The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army-Oregon, the Oregon Veterans' Homes, ALS Association, Planned Parenthood of Oregon, Oregon Lions, Shriner's Hospital for Children, Special Olympics of Oregon, Susan G Komen, Oregon Military Emergency Financial Assistance, Oregon Historical Society, Oregon Food Bank, Albertina Kerr Centers, American Red Cross, Cascade AIDS Project, and Veteran Suicide Prevention. For the 2023–25 biennium, estimated revenues for the Charitable Checkoff Program are \$2.4 million. These revenues, net Department of Revenue administrative costs, are transferred to the various eligible entities.

Loan Repayments

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

Revenue from the Senior and Disabled Citizen Property Tax Deferral Program comes from repayments by taxpayers of loans made by the department to pay homestead property taxes. These property tax deferral loans create liens against the property. They may be paid at any time and become due following disqualification from the program. They accrue 6 percent simple interest. The department uses these collections to pay property taxes for qualifying senior and disabled homeowners currently participating in the program and to cover program administrative costs. For the 2023–25 biennium, estimated revenues for the Senior and Disabled Citizen Property Tax Deferral Program is \$42.6 million. These funds, net of Department of Revenue administrative costs, are transferred to counties.

BUDGET NARRATIVE

Other Revenues

Oregon Housing (ORS 294.175-294.187)

A portion of the recording fees revenue collected under the County Assessment Function Funding Assistance (CAFFA) Program is transferred through the Department of Revenue to accounts at the Housing and Community Services Department. Recordings are charged \$9 to fund CAFFA and \$60 for Housing and Community Services Department programs. The \$60 fees for housing are deposited with 76 percent going to the General Housing Account, 10 percent to the Emergency Housing Account, and 14 percent to the Home Ownership Assistance Account. For the 2023–25 biennium, estimated revenues for the CAFFA Program are \$115 million. These revenues are transferred to the Housing and Community Services Department accounts for housing-related programs.

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

Source	Fund	ORBITS Revenue Acct	2019-21 Actual	2021-23 Legislatively Adopted	2021-23 Estimated	2023-25		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	GENERAL	0105	19,964,645,478	20,627,298,000	23,460,800,000	22,838,400,000		
Corp Excise and Income Taxes	GENERAL	0110	2,035,562,263	1,290,183,000	2,275,000,000	1,759,032,987		
Corporate Activity Tax	OTHER	0113	1,372,630,989	2,368,297,000	2,439,341,000	2,692,984,000		
Other Employer – Employee Taxes	OTHER	0130						
• TriMet Self Employment				36,805,000	37,330,000	40,071,000		
• TriMet				919,864,880	859,000,000	995,556,000		
• LTD Self Employment				4,835,950	4,618,000	5,382,392		
• Lane Transit District				87,106,385	91,526,000	102,177,992		
• Payroll Tax (State Transit)				223,700,000	238,000,000	278,920,000		
• TriMet District Payroll Tax				1,340,120		113,110		
• Debt Service								
Cigarette Taxes	GENERAL	0135	54,748,082	44,903,000	46,100,000	43,500,000		
	OTHER	0135	412,282,211	634,797,000	653,400,000	614,900,000		
Other Tobacco Products Taxes	GENERAL	0140	61,293,213	65,129,000	65,600,000	65,600,000		
	OTHER	0140	64,099,723	75,500,000	120,000,000	118,200,000		
Marijuana Tax	OTHER	0142	359,295,968	339,360,000	351,250,000	377,204,000		

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

Amusement Taxes	GENERAL	0145	1,006,836	1,600,000	1,892,000	1,600,000		
	OTHER	0145		3,890,000	4,400,000	4,052,345		
Inheritance Taxes	GENERAL	0155	524,066,306	368,932,000	557,300,000	529,600,000		
Eastern Oregon Severance Taxes	GENERAL	0160	3,593	6,000	6,000	6,000		
	OTHER	0160	0	20,260	20,260	31,914		
Western Oregon Severance Taxes	GENERAL	0162	45,000	90,000	90,000	6,000		
	OTHER	0162	0	970,000	928,600	1,135,910		
Other Severance Taxes	OTHER	0165		100,000		33,478		
Privilege Taxes	OTHER	0185						
• Vehicle/Privilege				54,200,000	66,400,000	76,350,000		
• Vehicle/Use				0	18,100,000	18,930,000		
Other Taxes	OTHER	0195						
• State Lodging tax			64,399,788	83,627,523	75,200,000	83,068,237		
• Electric Coop			17,449,249	19,302,680	23,000,000	19,814,535		
• Private Rail Car			559,081	582,000	517,000	542,420		
• Emergency "911" Phone			114,300,469	153,269,228	156,300,000	171,329,595		
• Assessor Funding (CAFFA)			44,524,589	42,177,590	44,600,000	41,640,669		
• Forest Products Harvest Tax			29,972,453	31,020,012	30,600,000	41,113,168		
• Bicycle Excise Tax			1,745,909	1,600,000	1,700,000	1,637,849		
• Oregon Land Information System			1,854,138	1,657,734	1,873,734	2,000,000		
• Heavy Equipment Rental			12,369,404	18,000,000	14,600,000	9,630,246		

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

Tax								
• Greenlight Oregon			8,553,613	9,700,000	9,800,000			
• Multistate			2,780,073	306,327	306,327	3,567,013		
• Workers Comp			138,962,982	1,150,000	137,000,000			
• AT&T mapping				216,000				
• Strategic Investment Program (SIP)				130,567				
• Misc Taxes			28,935,420	40,441,706				
Business License and Fees		0205						
• Hazardous Substances	OTHER			6,328,034	6,100,000	6,525,765		
• Petroleum Load	OTHER			5,775,670	6,200,000	5,917,537		
Charges for Services	OTHER	0410	20,387,776	22,048,327	19,400,000	22,000,000		
Fines and Forfeitures	GENERAL	0505	0	12,028,333	12,028,333	6,353,837		
	OTHER	0505	28,237,552	54,419,258	54,419,258	23,548,240		
Bond Sales		0555		4,157,000				
		0575						
Interest Earnings	OTHER	0605	41,643					
Donations	OTHER	0905	101,051	2,000,000	3,022,793	2,426,683		
Senior Citizen Property Tax Repayments	OTHER	0950	63,774,923	42,577,687	40,000,000	42,647,022		

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

Other Revenues	OTHER	0975	111,386,426	118,355,294	118,355,294	115,234,008		
	GENERAL	0975	25,037,060					
Transfer from Judicial Department	OTHER	1198	71,953,631	50,571,555	27,852,000	74,291,087		
	GENERAL	1198		36,911,091	36,911,091	13,483,811		

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	-	-
Corp Excise and Income Taxes	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	-	-
Corporate Activity Tax	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	-	-
Other Employer -Employee Taxes	-	1,273,652,335	1,273,652,335	1,422,220,494	-	-
Cigarette Taxes	467,030,193	679,700,000	679,700,000	658,400,000	-	-
Other Tobacco Products Taxes	125,392,936	140,629,000	140,629,000	183,800,000	-	-
Marijuana Taxes	359,295,968	339,360,000	339,482,486	377,204,000	-	-
Amusement Taxes	1,006,836	5,490,000	5,490,000	5,652,345	-	-
Inheritance Taxes	524,066,306	368,932,000	368,932,000	529,600,000	-	-
Eastern Oregon Severance Taxes	3,593	26,260	26,260	37,914	-	-
Western Oregon Severance Taxes	45,000	1,060,000	1,060,000	1,141,910	-	-
Other Severance Taxes	-	100,000	100,000	33,478	-	-
Privilege Taxes	-	54,200,000	54,200,000	95,280,000	-	-
Other Taxes	466,407,168	403,181,367	403,181,367	374,343,733	-	-
Business Lic and Fees	-	12,103,704	12,103,704	12,443,302	-	-
Charges for Services	20,387,776	22,048,327	22,048,327	22,000,000	-	-
Fines and Forfeitures	28,237,552	66,447,591	66,447,591	29,902,077	-	-
General Fund Obligation Bonds	-	4,157,000	3,782,613	-	-	-
Interest Income	41,643	-	-	-	-	-
Donations	101,051	2,000,000	2,000,000	2,426,683	-	-
Sr Citizen Prop Tax Repayments	63,744,923	42,577,687	42,638,383	42,647,022	-	-
Other Revenues	136,423,486	118,355,294	119,942,897	115,234,008	-	-
Transfer In - Intrafund	46,036,454	95,200,150	95,165,150	111,642,524	-	-
Transfer from General Fund	3,348,966	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr From Administrative Svcs	52,056	-	147,000,000	-	-	-
Tsfr From OR Business Development	32,500	-	-	-	-	-
Tsfr From Judicial Dept	71,953,631	87,482,646	87,482,646	87,774,898	-	-
Transfer Out - Intrafund	(46,036,454)	(95,200,150)	(95,165,150)	(111,642,524)	-	-
Transfer to Public Universities	-	(7,331,270)	(7,331,270)	(1,752,978)	-	-
Transfer to Other	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	-	-
Transfer to General Fund	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	-	-
Transfer to Counties	35,441,367	(37,330,480)	(37,330,480)	(71,406,363)	-	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	-	-
Tsfr To Administrative Svcs	(101,036,011)	(29,165,524)	(29,165,524)	(26,708,655)	-	-
Tsfr To OR Business Development	(7,500)	-	-	-	-	-
Tsfr To Justice, Dept of	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	-	-
Tsfr To Lands, Dept of State	(680)	(100,000)	(100,000)	(33,478)	-	-
Tsfr To Judicial Dept	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	-	-
Tsfr To Criminal Justice Comm	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	-	-
Tsfr To Military Dept, Or	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	-	-
Tsfr To Police, Dept of State	(48,391,384)	(22,991,572)	(22,991,572)	(13,851,572)	-	-
Tsfr To Emergency Management, Dept of	-	-	(76,634,614)	(171,329,595)	-	-
Tsfr To Pub Safety Std/Trng	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	-	-
Tsfr to State Fire Marshal, Dept of	-	-	-	(10,287,858)	-	-
Tsfr To Corrections, Dept of	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	-	-
Tsfr To Environmental Quality	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	-	-
Tsfr To Oregon Health Authority	(613,426,371)	(974,157,708)	(974,157,708)	(1,010,027,668)	-	-
Tsfr To HECC	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	-	-

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

Revenue, Dept of
2023-25 Biennium

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr To Education, Dept of	(1,459,408,079)	(2,385,696,736)	(2,422,306,736)	(2,708,378,534)	-	-
Tsfr To Forestry, Dept of	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	-	-
Tsfr To Fish/Wildlife, Dept of	(101,051)	(30,000)	(30,000)	(30,000)	-	-
Tsfr To Transportation, Dept	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	-	-
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	-	-
Tsfr To Housing and Com Svcs	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	-	-
Total Other Funds	\$168,973,244	\$159,733,560	\$235,654,318	\$178,626,692	-	-
Nonlimited Other Funds						
Refunding Bonds	2,255,000	-	-	-	-	-
Transfer In - Intrafund	27,183	-	-	-	-	-
Transfer Out - Intrafund	(27,183)	-	-	-	-	-
Total Nonlimited Other Funds	\$2,255,000	-	-	-	-	-

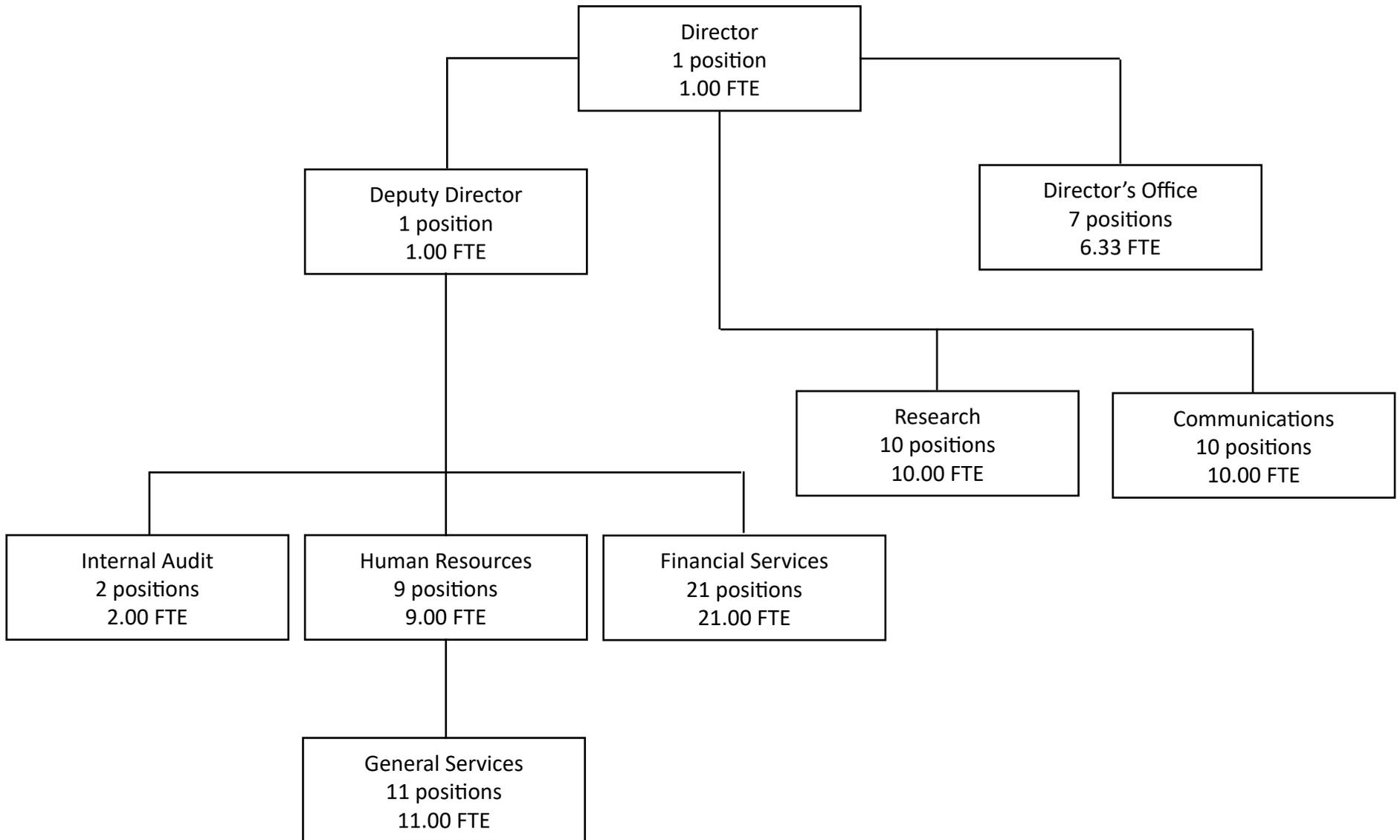
Administration

Organizational chart

2021–23 Legislatively Adopted Budget

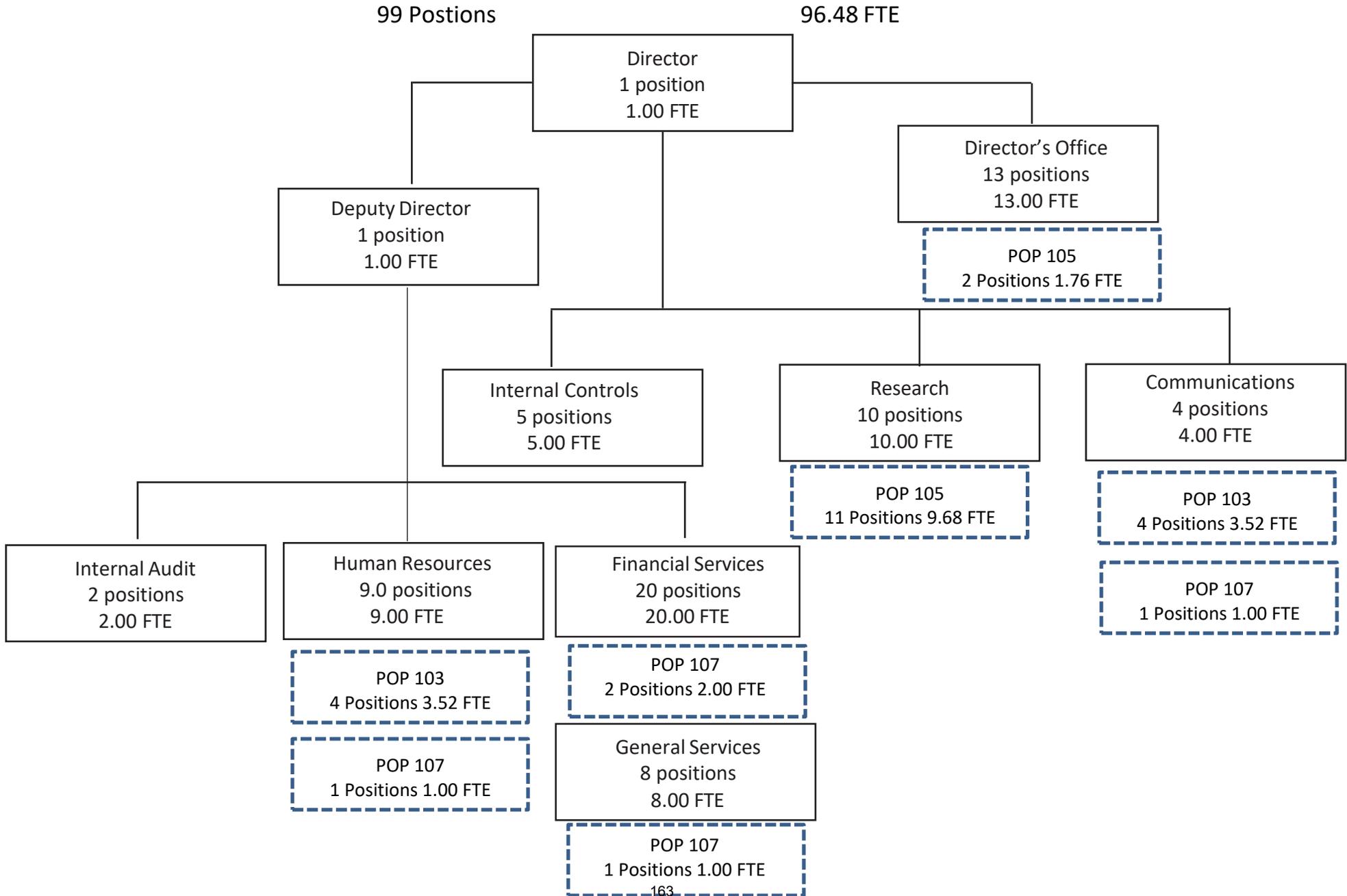
72 positions

71.33 FTE



Administration

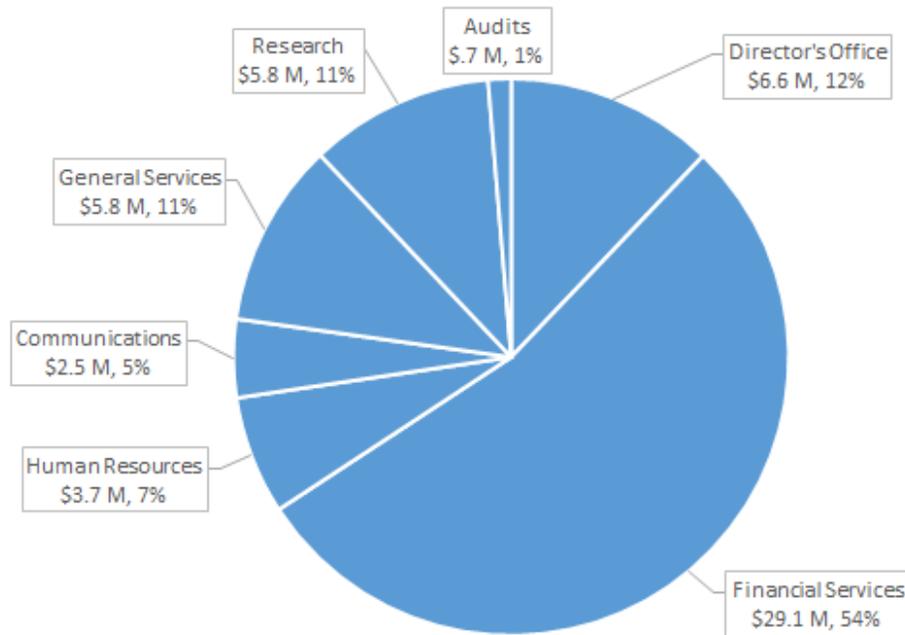
Organizational chart
2023–25 Agency Request Budget



BUDGET NARRATIVE

Administration Program

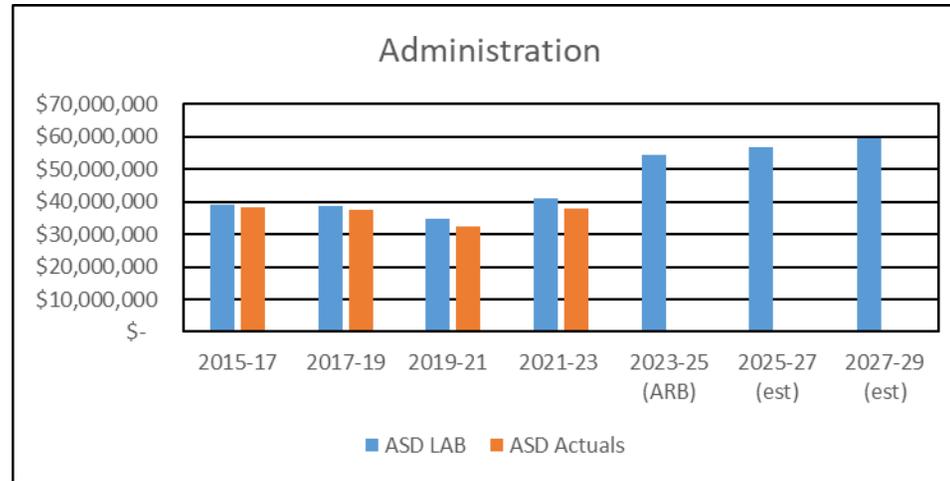
2023-25 Agency Request Budget
Administration Total Funds by Program \$54,324,409



Long-term focus area: Excellence in state government

Primary program contact: Satish Upadhyay, Deputy Director

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
ASD	LAB	\$ 39,275,805	\$ 38,860,211	\$ 34,576,809	\$ 41,140,272	\$ 54,324,409	\$ 56,818,051	\$ 59,451,460
	Actuals	\$ 38,215,634	\$ 37,695,006	\$ 32,280,068	\$ 37,959,538			

Program Overview

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

BUDGET NARRATIVE

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 32,777,902	\$ 8,362,370	\$ 41,140,272	72	71.33
CSL 23-25	\$ 36,677,751	\$ 9,795,807	\$ 46,473,558	66	66.00
ARB 23-25	\$ 40,261,891	\$ 14,062,518	\$ 54,324,409	99	96.48
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ 7,483,989	\$ 5,700,148	\$ 13,184,137	27	25.15
% change	22.8%	68.2%	32.0%	37.5%	35.3%

Program Description

Director’s Office

The Director’s Office provides leadership and direction for the agency’s programs and divisions. The director, deputy director, executive support staff, legislative policy and rulemaking, taxpayer advocate office, and internal controls reside in the Director’s Office.

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

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

BUDGET NARRATIVE

Taxpayer Advocate Office: HB 3373 (2021) created the taxpayer advocate office for the state of Oregon, which identifies issues or barriers to equitable and fair tax collection, works with community partners, provides expediated service to taxpayers whose problems are not resolved through typical channels, researches complaints, identifies systemic issues, and promotes taxpayer issues and concerns.

Internal Control Office: The internal control office, launched on September 1, 2022, will enhance the department’s ability to monitor and mitigate cybersecurity and operational risks. It houses compliance functions, risk identification, and business improvement functions. It also houses the disclosure office, which is charged with oversight of the agency’s access and use of confidential computer systems and legislatively authorized disclosure of confidential information, and acts as the IRS liaison. Additionally, the unit performs keycard access functions and the initial phase of the Request for Computer Access process. This unit holds a critical role in the oversight of the agency’s physical building safety and security controls.

Director's Office					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,540,197	\$ 397,772	\$ 2,937,969	9	8.33
CSL 23-25	\$ 3,727,142	\$ 582,071	\$ 4,309,213	13	13.00
ARB 23-25	\$ 4,959,208	\$ 1,640,043	\$ 6,599,251	22	21.76
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 2,419,011	\$ 1,242,271	\$ 3,661,282	13	13.43
% change	95.2%	312.3%	124.6%	144.4%	161.2%

Financial Services Division

The Financial Services Division (FSD) provides accounting, budget, facility management, and procurement services to the agency. The division ensures that accounting, budget, facilities management, and procurement practices comply with all applicable laws, rules, and professional standards. FSD manages the collection and distribution of funds from DOR’s 58 tax and fee programs, the monitoring and payment of agency expenditures, the collection of administrative costs, the creation and maintenance of the agency’s budget, the management of its facilities, and the procurement of goods and services. During the 2021–23 biennium, FSD completed directions from several budget notes and responded to audits targeted at improving financial integrity and controls in the agency. With most recommendations completed, the division continues to seek ways to implement best business practices and employ continuous improvement and education efforts in all areas. Long-term improvement actions will continue to be executed through the 2023–25 biennium.

BUDGET NARRATIVE

FSD is composed of four units: Statewide Tax Receipts and Transfers (STRAT), Budget, Agency Accounting and Procurement, and Facilities (which is budgetarily under *General Services*).

Statewide Tax Receipts and Transfers (STRAT) Unit: This unit monitors and reviews the collection of 58 tax and fee programs and distributes it to other state agencies, local governments, and/or the General Fund. The unit also prepares financial reports for interested parties. It works closely with the DAS State Controller’s Division, the Oregon State Treasury, other state agencies, and the federal government. The unit has been proactively addressing its audit findings and has created a revenue streams document, documented over 50 processes, reassigned duties of its staff, and written financial requirements for each of DOR’s programs.

During the 2023–25 biennium, work will continue to add transparency to the credits and debits of each revenue stream and procure a financial system that can automatically produce financial reports and function as a financial data warehouse to better coordinate between GenTax and Treasury.

Budget Unit: This unit leads the biennial budget process and provides guidance and direction to program and administrative staff. Budget is responsible for initiating and coordinating processes for budget planning, financial analysis, and overall technical budget support for the agency. During the 2021–23 biennium, this unit worked to improve communication with internal and external customers, train budget staff, improve the fiscal impact and financial forecasting processes, and improve the monthly financial reporting process.

Agency Accounting and Procurement Unit: This unit pays DOR expenditures, administers the SPOTS card and travel programs, collects administrative fees for each applicable program, and manages the contract and procurement activities of the agency. The unit also provides training to the agency on purchasing, travel, and SPOTS card policies. For the 2021-23 biennium, the unit focused on having same-day turnaround for agency requests and needs. The unit will also focus on launching the new Oregon Buys system successfully with internal stakeholders and vendors.

Financial Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 18,743,988	\$ 4,224,138	\$ 22,968,126	21	21.00
CSL 23-25	\$ 23,094,065	\$ 5,592,700	\$ 28,686,765	20	20.00
ARB 23-25	\$ 22,799,712	\$ 6,338,644	\$ 29,138,356	22	22.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 4,055,724	\$ 2,114,506	\$ 6,170,230	1	1.00
% change	21.6%	50.1%	26.9%	4.8%	4.8%

BUDGET NARRATIVE

Communications

Communications provides guidance and expertise to assist business areas communicating with taxpayers, community members, and external partners. The unit provides public affairs and web services to the agency.

Public information officers (PIO) ensure accurate information is provided to the public, media, public officials, employees, and other interested parties in a timely manner. Specific activities include responding to more than 100 media inquiries and public records requests each year, planning external communications for agency activities, managing the agency’s high-level internal communications efforts, managing the agency’s social media accounts, and editing agency correspondence, outreach materials, presentations, reports, and other products to ensure consistency, accuracy, readability, and adherence to agency standards. PIOs also plan and execute communications related to new programs and initiatives resulting from legislative action.

The web analyst provides project management and support for the development, implementation, and ongoing governance related to the agency’s external website and agency intranet. The external website, which has more than 2.2 million unique visitors each year and approximately 4 million total visits, is critical to the agency’s ability to respond to the changing needs of taxpayers, achieve the highest level of compliance, and deliver modern services effectively. A key part of the work is continuous data collection, analysis, and evaluation that guides recommendations for improvements to the site’s accessibility and usability.

Communications					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,354,173	\$ 323,308	\$ 2,677,481	10	10.00
CSL 23-25	\$ 1,213,394	\$ 173,682	\$ 1,387,076	4	4.00
ARB 23-25	\$ 1,855,096	\$ 614,601	\$ 2,469,697	9	8.52
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (499,077)	\$ 291,293	\$ (207,784)	(1)	(1.48)
% change	-21.2%	90.1%	-7.8%	-10.0%	-14.8%

BUDGET NARRATIVE

Human Resources

The Human Resources Unit provides general oversight of the agency’s relationship with its more than 1,000 employees. Specific responsibilities include the recruitment and retention of skilled employees, management of personnel issues, administration of employee benefits, and the coordination of labor relations for the agency.

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

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

Human Resources					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,251,575	\$ 221,534	\$ 2,473,109	9	9.00
CSL 23-25	\$ 2,441,875	\$ 240,305	\$ 2,682,180	9	9.00
ARB 23-25	\$ 2,765,683	\$ 965,350	\$ 3,731,033	14	13.52
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 514,108	\$ 743,816	\$ 1,257,924	5	4.52
% change	22.8%	335.8%	50.9%	55.6%	50.2%

General Services

General Services is composed of Facilities and Special Services, which organizationally report to Financial Services.

Facilities: The unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility.

BUDGET NARRATIVE

Special Services: This unit coordinates critical services such as Quick Copy services, fleet management, mail retrieval and distribution, and management of forms and publications orders and inventory levels of these products. The unit delivers all office supplies and packages from courier services and prepares all outgoing shipments. Special Services will house and operate the agency’s shredder for federal tax information.

General Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,418,456	\$ 2,871,652	\$ 6,290,108	11	11.00
CSL 23-25	\$ 2,671,470	\$ 2,873,080	\$ 5,544,550	8	8.00
ARB 23-25	\$ 2,609,949	\$ 3,217,081	\$ 5,827,030	9	9.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (808,507)	\$ 345,429	\$ (463,078)	(2)	(2.00)
% change	-23.7%	12.0%	-7.4%	-18.2%	-18.2%

Internal Audit

ORS 184.360 and OAR 125-700 require the agency to have an established, maintained, and supported internal audit function. Internal audit provides independent, objective assurance and consulting activities designed to add value and improve the agency’s operations. Internal audit does this with the agency’s overarching strategic objectives in mind. Activities include risk-based audits, consultations at the request of management, facilitation of the agency’s annual risk management process, participation in agency committees, and engagement in the statewide audit community.

During the 2021–23 biennium, key contributions of this function have included audit and consultation work that benefited the agency’s financial management, physical and operational controls, process efficiencies, and the overall risk environment. Significant contributions were also made to the statewide internal audit function through filling key leadership roles with the Institute for Internal Auditors’ Salem Chapter (board of directors, certification chair). The department’s internal audit also lent collaborative support across state government by participating on audit committees and mandatory quality assessments.

BUDGET NARRATIVE

Audits					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 496,272	\$ 74,379	\$ 570,651	2	2.00
CSL 23-25	\$ 625,109	\$ 99,116	\$ 724,225	2	2.00
ARB 23-25	\$ 585,088	\$ 139,137	\$ 724,225	2	2.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 88,816	\$ 64,758	\$ 153,574	-	-
% change	17.9%	87.1%	26.9%	0.0%	0.0%

Research

The agency's Research Section is composed of economists and research analysts who produce descriptive information about the department's tax programs and conduct analysis relating to the revenue and distributional effects of actual or proposed law changes and the effects of the department's administrative activities. The section participates in state revenue forecasting and tax policy analysis, working closely with the Office of Economic Analysis and the Legislative Revenue Office. The section provides meaningful information to external stakeholders such as policymakers, lobbyists, academics, media, and citizens, and produces annual publications describing Oregon's Personal Income Tax, Corporate Excise Tax, Corporate Activity Tax, Property Tax, Statewide Lodging Tax, and Marijuana Tax programs. It also coordinates and develops the material for the biennial Tax Expenditure Report, which is a companion document to the Governor's Recommended Budget.

Research					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,973,241	\$ 249,587	\$ 3,222,828	10	10.00
CSL 23-25	\$ 2,904,696	\$ 234,853	\$ 3,139,549	10	10.00
ARB 23-25	\$ 4,687,155	\$ 1,147,662	\$ 5,834,817	21	19.68
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 1,713,914	\$ 898,075	\$ 2,611,989	11	9.68
% change	57.6%	359.8%	81.0%	110.0%	96.8%

BUDGET NARRATIVE

Program Justification and Link to Long Term Objectives

The administration division helps the agency adhere to state policy, realize governor and legislative objectives, organize and approve resources and plans to achieve the goals outlined in the strategic plan, and track agency delivery of programs.

Program Performance

The administration division is responsible for two key performance metrics (KPM):

KPM #3- Employee Training Per year (percent receiving 20 hours per year): The agency does well at meeting all required training elements that can be assigned through our human resource system for trainings such as Respectful Workplace and Federal Tax Information (FTI). Though the agency did make progress and increased training hours by 12% from 2021, we are not meeting this target. The agency’s strategic plan puts a new focus on employee training and plans to build a comprehensive employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion. Additionally, our strategic plan prioritizes building a comprehensive new manager training and support program that provides timely training, resources, and tools needed to complete manager tasks, and teaches leadership skills and management best practices.

KPM #11- Employee Engagement (percentage of employees considered actively engaged by a standardized survey): The department recently released its 2022 survey to employees. Our response rate was 74 percent in 2020 and 71 percent in 2021. 52 percentage of employees rated themselves as actively engaged in the 2021 survey, which is 18 points higher than the U.S. average of 34 percent according to Gallop.

The division also recently finalized its strategic plan and is updating its core operational metrics.

Enabling Legislation/Program Authorization

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

Funding Streams

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

Describe how the 2023–25 funding proposal, advanced by the agency, compares to the program authorized for the agency in 2021–23.

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

BUDGET NARRATIVE

Policy Option Package 102 - Revenue Building

The is a placeholder package that will work in joint coordination with Department of Administrative Services that will address tenant, mechanical, and seismic improvements to the Revenue Building.

Agency Request Budget

Staff Impact

Positions 0
FTE 0.00

Revenue Source

General Fund \$ 1

Policy Option Package 103 - Diversity, Equity and Inclusion

The package will address inequitable structures, barriers, and lack of access that impact people of color and those with no or limited English. The department prioritizes racial equity in its 2022-2027 strategic plan and is committed to diversity, equity, and inclusion. To deliver its plan, the department requests to establish internal infrastructure with dedicated resources for implementing diversity, equity, and inclusion initiatives within the agency, that delivers real results to historically under-served Oregonians.

Agency Request Budget

Staff Impact

Positions 8
FTE 7.04

Revenue Source

General Fund: \$ 1,251,369
Other Fund: \$ 312,840

BUDGET NARRATIVE

Policy Option Package 105 - Customer Service

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer services for the department’s Business Division, enhancing internal controls unit, and increasing our data analytics capabilities to better serve our customers.

Agency Request Budget

Internal Audit Resources

Staff Impact

Positions	2
FTE	1.76

Revenue Source

General Fund:	\$	395,809
Other Fund:	\$	98,953

Data Analytics to Improve Customer Experience

Staff Impact

Positions	11
FTE	9.68

Revenue Source

General Fund:	\$	2,156,216
Other Fund:	\$	539,052

Policy Option Package 107 - Cost Allocation Methodology

The package will adjust its administrative cost allocation methodology. Over the years, more Other Funds tax and fee programs have been added to the department’s portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department’s administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Funded tax/fee programs the rightful portion of the department’s administrative costs.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

Positions	5
FTE	5.00

Revenue Source

General Fund:	\$ (1,655,440)
Other Funds:	\$ 2,956,776

BUDGET NARRATIVE

Administration

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(195,227)
Other Funds	\$	(5,824)

2023–25 Agency Request Budget

107BF02

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Administration

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	3,140,603
Other Funds	\$	871,319

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Administration

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	1,225,476
Other Funds	\$	603,593

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

Essential Package 060—Technical Adjustments

Package Description

Purpose

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

How Achieved

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

Agency Request Budget

Staff Impact

Position	(6)
FTE	(6.00)

Revenue Source

General Fund	\$ (1,304,767)
Other Funds	\$ (173,548)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

Essential Package 081—June 2022 Emergency Board

Package Description

Purpose

The Department of Revenue requested the establishment of seven positions to monitor and mitigate operational and cybersecurity risks. These positions would help staff a new internal controls office comprised of compliance, risk, and business continuity functions to improve the security of taxpayer financial and personal information.

How Achieved

Approved legislative changes from the June 2022 Emergency Board.

Agency Request Budget

Staff Impact

Position	7
FTE	7.00

Revenue Source

General Fund	\$	1,436,185
Other Funds	\$	359,090

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

Policy Option Package 102 - Revenue Building

Revenue Building Design and Construction

Purpose:

The purpose of this policy option package is to improve the safety and security of tax collection activities. The Department of Revenue and Department of Administrative Services (DAS) recently completed an architectural and engineering study of the Revenue Building in Salem, to improve the security and modernize the workspace with basic amenities. In addition, DAS recently completed a seismic evaluation of the building. Together these studies identify the need for a seismic retrofit, security and operational improvements to the resiliency and function of the building. The department and DAS continue to work with architectural and engineering consultants to create a combined comprehensive project for the Revenue Building, to be managed by DAS. The seismic retrofit is not currently planned by DAS to begin within the next ten years.

This policy package is a companion to DAS planned \$10 million mechanical, electrical, and plumbing project which is currently funded. The department's policy package requests a \$1 placeholder for the tenant improvement portion of the combined project until final cost estimates are received from the architects.

How Achieved:

This project will be led by DAS with participation from the department. Once the 2023 Legislature approves this policy package, DOR and DAS will initiate full design work with construction slated to begin in 2024. Scope and schedule will be provided when available.

Staffing Impact:

None

Quantifying Results:

This request will seek a six year Capital Construction limitation to allow for upgrading and improvements to the Revenue Building. Progress will be monitored by both DAS and DOR staff to ensure this project is meeting the scope, budget and schedule.

BUDGET NARRATIVE

Revenue Source

Agency Requested Budget

General Fund: \$1 placeholder

Anticipated funding to come from Bond Funds

BUDGET NARRATIVE

Administration

Policy Option Package 103—Diversity, Equity, and Inclusion

Purpose:

Created in 1909 as the Oregon Tax Commission, the department is an old institution with everything that infers, including inequitable structures, barriers, and lack of access that impact people of color and those with no or limited English usage. The department prioritizes racial equity in its 2022-2027 strategic plan and is committed to diversity, equity, and inclusion. To deliver its plan, the department requests infrastructure with dedicated resources for implementing diversity, equity, and inclusion initiatives within the agency, that provides real results to historically underserved Oregonians.

Both the Communications and Human Resource units are working to establish strong leadership to eradicate racial and other forms of disparities in all aspects of the department's work. Communications must invest in resources to strengthen public involvement through community engagement, access to information, and decision-making opportunities. Human Resources must invest in resources to foster an inclusive workplace culture and ensure employees are supported in all aspects of their employment with the agency.

How Achieved:

The agency proposes creating a community engagement program within the Communications unit and adding additional resources to the Human Resources unit. Securing these resources is foundational to achieving the department's priorities and goals related to diversity, equity, and inclusion listed in the department's strategic plan, racial equity plan, and affirmative action plan.

Communications aims to establish a community engagement program focused on outreach and access. The new program will engage with communities through providing outreach and opportunities for community members to be involved, collaborate, and co-create ideas and solutions with the department. The community engagement program will also work to improve and ensure community access to the department's programs, activities, materials, and media. This includes:

- Creating community engagement processes that actively listen to the concerns of community members and culturally-specific community based organizations and invite them into the decision-making and budget processes.
- Ensuring communications are accessible and trauma-informed, messaged in the appropriate medium, using trusted messengers.

BUDGET NARRATIVE

- Increasing language access and ensuring multilingual Oregonians with limited English proficiency and English language learners have access to translated material.

The policy option package will expand the Communications unit by the following four positions:

- Two Public Affairs Specialist 2 positions will engage with communities by meeting community members in their common environments and providing community engagement and outreach resources for department programs. The positions will also ensure accessibility of department community engagement activities and communications materials. The positions will focus on accessibility for Oregon’s historically and currently underserved and under resourced communities and serve as resources to department programs.
- One Electronic Publishing and Design Specialist 2 position will support the community engagement work of the agency through providing customer assistance, design, project coordination and maintenance of a variety of communication materials, including translation, newsletters, media advertisement, brochures, flyers, reports, information packets, posters, displays, charts, and graphics.
- One Operations and Policy Analyst 2 position will support the community engagement work of the agency through providing program analysis, systems improvement, legislative and policy analysis, administrative services and project management.

Currently, the Communications Section consists of a communications director, two public information officers, and one web analyst. Four people in service to over two million taxpayers. The requested staff will focus on serving Oregon’s historically and currently underserved and under resourced communities which is critical for diversity, equity, and inclusion efforts.

Human Resources aims to increase capacity to diversify the department’s workforce and create an inclusive workplace. The requested staff will improve the department’s hiring practices and employee experiences for communities of color. This includes:

- Creating a recruiting and marketing strategy for hiring people from historically and currently under-served and under-resourced communities in Oregon, those from non-traditional fields and academic programs, and any intersection of these.
- Creating career development pathways for current employees, and knowledge retention and transfer processes for new employees.
- Building a comprehensive employee training program that enhances recruitment and retention.

The policy option package will expand the Human Resources unit by the following four positions:

- One Human Resource Analyst 3 position will serve as a dedicated Diversity, Equity, and Inclusion Officer. The agency does not have a dedicated diversity, equity, and inclusion position at this time. This position will focus on recruiting efforts and strategies to hire people from Oregon’s historically and currently underserved and under resourced communities.
- One Human Resource Analyst 1 and one Human Resource Analyst 2, to support advancing initiatives that promote a diverse, respectful, equitable and inclusive culture; address employee onboarding, training, development, performance management, engagement, succession planning; and enhance employee, employer relationship.

BUDGET NARRATIVE

- One Operation and Policy Analyst 2 position will focus on statistics and analysis to support Workday and other enterprise systems. The agency does not have a dedicated position to support these systems at this time. As the department’s dependence on these systems grow, adequate support is critical to achieving its goals and priorities around recruiting, training, and developing a diverse workforce.

Currently the Human Resources unit is comprised of nine staff and one manager. The unit can complete work, but due to the constant and growing need for services the unit struggles to have the capacity to move beyond providing the most necessary and needed services. Being able to expand the depth and breadth of service to accomplish critical diversity, equity, and inclusion work will be achievable with the addition of these staff for the unit.

Quantifying Results:

The department will ensure diversity, equity, and inclusion goals are being implemented and met through a department-wide key performance measure for employee training. Additionally, we have established goals through our strategic plan, affirmative action plan, and the agency racial equity plan to further support and meet goals., Metrics will be reported quarterly and actively reviewed by agency leadership.

Staffing Impact

Positions	8
FTE	7.04

Revenue Source

Agency Requested Budget

General Fund:	\$	1,251,369
Other Funds:	\$	312,840

BUDGET NARRATIVE

Administration

Policy Option Package 105—Customer Service

Purpose:

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer experience for businesses, enhancing the internal audit capacity, and increasing department data analytics capabilities to better serve customers.

Business Division Customer Experience

This package will improve the division's ability to serve customers and fully administer several General Fund tax programs. This division handles over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who must file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the Business Division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven't been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, increased taxpayer education, and allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, which means unacceptably longer phone wait times, customer service backlogs, fewer resources to educate taxpayers, and increasing challenges with performing compliance activities for tax programs that are main contributors to the General Fund.

Internal Audit Resources

This policy package also requests more internal audit resources to provide taxpayers with independent assurance that the department's risk management, governance, and internal controls are efficiently designed and operating effectively. Internal audit plans are driven from identified strategic risks and how these risks, if inadequately controlled, may impact taxpayers. The audits are conducted objectively and are designed to improve operational efficiency, ensure compliance, and mature business practices to better serve the department's customers.

Data Analytics to Improve Customer Experience

The installation of the GenTax system in 2013 combined various systems into one consolidated tax administration system; however, this change made working with aggregated information about the many revenue streams and processes more difficult. With investment and expertise the department can better leverage its various data systems to provide transparent information and insights to the public and guide business decisions. Modern data analytics enables the department to diagnose issues more timely, address weaknesses, and create or sustain processes and systems that enhance the customer

BUDGET NARRATIVE

experience. Also, taxpayer and other stakeholder trust is increased when data is transparent and easily digestible. This policy package supports the department's 2022-2027 Strategic Plan goals of improving data literacy, developing data governance, and creating and executing a data strategy. This is designed to improve all the ways the department acquires, stores, manages, shares, and uses data to support data management across the agency.

How Achieved:

This package requests additional General Fund allocation and Other Fund limitation, as well as positional authority to hire additional staff in the Business Division, Internal audits, and Research Division to support customer service objectives.

Business Division Customer Experience

Currently, the Withholding and Payroll section receives over 15,000 contacts per month with average wait times of over four minutes. During high volume call periods, wait times can exceed two hours. The generally accepted target for call center wait time is to answer 80 percent of calls within 20 seconds. Given the call volume and significant other workload for this section, the department is requesting 15 PSR4 positions, one OS2, and one supervisor 2. The additional resources will allow existing staff to focus on maintaining employer tax accounts, approving refunds, and correcting tax filings while also improving call wait times and customer service. The section currently averages processing times of four to six months. This is not sustainable as quarterly filings are already due before the previous quarter is corrected. This leads to issue stacking that can extend from one filing period to another.

In the Corporation and Estate section, the Estate Transfer and Fiduciary Income tax programs have grown significantly over the years, however staffing has not kept up. The number of estate tax returns have increased 130 percent and they report five times as much tax revenue annually as they did 15 years ago. The law allows the department 12 months to process discharge requests; however, with the lack of resources, the department risks being out of compliance with the law. Current processing time for other work items can average 4-6 months with some items taking over 12 months. Without proper resourcing, these averages will continue to grow, resulting in reduced customer service and stacking of account related issues. There are currently three FTE dedicated to these programs, which allows for only basic administration of the programs. The addition of two Tax Auditor 1 and one Administrative Specialist positions for these programs will allow the agency to implement a compliance program to ensure that taxes are being reported correctly. These positions will also provide taxpayer education and outreach.

Internal Audit Resources

Internal audit is currently staffed with two full-time auditors. This policy package includes two new internal audit positions, including an ISS 8 with specialized IT auditing capabilities for focused auditing of technology controls and a PEM E to supervise the audit team and drive the strategic contribution of internal audit. These resources will ensure that the audit team has the capacity and skills that are well matched to the evolving business priorities at the department.

BUDGET NARRATIVE

Data Analytics to Improve Customer Experience

The department's emerging data governance implementation plan includes the provision of a data warehouse and a central source of truth in reporting, consisting of existing data sources, proposed new sources generated by the department, and potential external sources. The plan includes staffing needs and prioritization, including suggested processes to ensure or improve data quality and accuracy for data sources and a prioritized list of use cases that will benefit from better use of department data. The department does not currently have staffing in the Research Section or IT with the capacity to conduct this permanent, necessary work of mapping, developing, and curating processes related to improving data literacy, developing and maintaining data governance, and coordination of a permanent data strategy. This policy package includes one OPA2 for process infrastructure, a PEM E to manage the Data Integrity Unit, three Research Analyst 3's as GenTax and program performance reporting analysts and data stewards, and one Research Analyst 2 as a taxpayer quality assurance analyst. In addition, it includes one PEMD to manage the IT data analytics work, one Information Systems Specialist 7 database administrator, one Information Systems Specialist 8 data modeler, one OPA3 business analyst, and one Information Systems Specialist 8 information/cloud architect. This policy option package supports all these goals but primarily supports the data strategy goal by providing resources dedicated to making information more available, credible, and supporting analytical use of that information. This will improve the use of data, create capacity for better future use of current and novel data reporting, and increase the use of analytics throughout the agency by supporting the work of any person or group that works with revenue data.

Quantifying Results:

Business Division Customer Experience

This policy package can be measured by several Key Performance Measures (KPM). KPM #4, Customer Service, and KPM #5, Effective Taxpayer Assistance. Indirectly, it will also support KPM #11 Employee Engagement as workload can be shifted to these new resources to provide current employees opportunity for growth opportunities and a more reasonable workload. KPM #8, Direct Enforcement Dollars Cost of Funds and #10 Cost of Assessments will also be impacted as enforcement work increases. Additionally, the agency expects to increase enforcement for the Estate and Fiduciary tax programs, with a goal of auditing one percent of tax returns each year, once staff are onboard and fully trained.

Internal Audit Resources

The impact of the additional audit resources will double the current internal audit capacity. Impacts of the additional audits is difficult to quantify, however, internal audits increases accountability and reduces financial, privacy and operational risks.

Data Analytics to Improve Customer Experience

The Research section is creating dashboards and other ways to understand high-level performance metrics. This process has identified problems accessing dispersed data and limited expertise in being about to access reliable data to inform decision-making. With the resources requested in this policy option package, the department will have more capacity to generate, discuss, understand, and show quantitative results in KPMs but also routine reporting and more complex analysis.

BUDGET NARRATIVE

Staffing Impact & Revenue Source

Business Division Customer Experience

Positions 20
FTE 17.60

General Fund: \$ 1,899,417
Other Funds: \$ 1,226,785

Internal Audit Resources

Positions 2
FTE 1.76

General Fund: \$ 395,809
Other Funds: \$ 98,953

Data Analytics to Improve Customer Experience

Positions 11
FTE 9.68

General Fund: \$ 2,156,216
Other funds: \$ 539,052

Total Staffing Impact

Positions 33
FTE 29.04

BUDGET NARRATIVE

Total Revenue Source

Agency Requested Budget

General Fund:	\$	4,451,442
Other Funds:	\$	1,864,790

BUDGET NARRATIVE

Administration

Policy Option Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

Agency Requested Budget

General Fund: \$ (5,230,303)
 Other Funds: \$ 5,230,304

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(195,227)	-	-	-	-	-	(195,227)
Transfer In - Intrafund	-	-	(5,824)	-	-	-	(5,824)
Total Revenues	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)
Personal Services							
Temporary Appointments	1,218	-	3,426	-	-	-	4,644
Overtime Payments	1,820	-	-	-	-	-	1,820
Shift Differential	1,243	-	-	-	-	-	1,243
All Other Differential	9,032	-	931	-	-	-	9,963
Public Employees' Retire Cont	2,167	-	167	-	-	-	2,334
Pension Obligation Bond	36,849	-	4,299	-	-	-	41,148
Social Security Taxes	1,018	-	333	-	-	-	1,351
Unemployment Assessments	3,142	-	1,843	-	-	-	4,985
Paid Family Medical Leave Insurance	48	-	4	-	-	-	52
Mass Transit Tax	8,140	-	1,411	-	-	-	9,551
Vacancy Savings	(259,904)	-	(18,238)	-	-	-	(278,142)
Total Personal Services	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)
Total Expenditures							
Total Expenditures	(195,227)	-	(5,824)	-	-	-	(201,051)
Total Expenditures	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	3,140,603	-	-	-	-	-	3,140,603
Transfer In - Intrafund	-	-	871,319	-	-	-	871,319
Total Revenues	\$3,140,603	-	\$871,319	-	-	-	\$4,011,922

Services & Supplies

Instate Travel	5,078	-	924	-	-	-	6,002
Out of State Travel	529	-	176	-	-	-	705
Employee Training	6,135	-	1,278	-	-	-	7,413
Office Expenses	54,906	-	37,707	-	-	-	92,613
Telecommunications	14,456	-	3,161	-	-	-	17,617
State Gov. Service Charges	2,224,315	-	389,322	-	-	-	2,613,637
Data Processing	1,857	-	333	-	-	-	2,190
Publicity and Publications	281	-	35	-	-	-	316
Professional Services	30,008	-	2,932	-	-	-	32,940
IT Professional Services	3,520	-	228	-	-	-	3,748
Attorney General	27,872	-	-	-	-	-	27,872
Employee Recruitment and Develop	300	-	184	-	-	-	484
Dues and Subscriptions	2,451	-	207	-	-	-	2,658
Facilities Rental and Taxes	746,269	-	357,233	-	-	-	1,103,502
Facilities Maintenance	6,304	-	1,359	-	-	-	7,663
Intra-agency Charges	1,251	-	139	-	-	-	1,390
Other Services and Supplies	1,649	-	69,070	-	-	-	70,719
Expendable Prop 250 - 5000	5,868	-	762	-	-	-	6,630

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	1,028	-	291	-	-	-	1,319
Total Services & Supplies	\$3,134,077	-	\$865,341	-	-	-	\$3,999,418
Capital Outlay							
Office Furniture and Fixtures	900	-	1,613	-	-	-	2,513
Telecommunications Equipment	1,300	-	113	-	-	-	1,413
Data Processing Software	213	-	239	-	-	-	452
Data Processing Hardware	1,166	-	4,013	-	-	-	5,179
Other Capital Outlay	2,947	-	-	-	-	-	2,947
Total Capital Outlay	\$6,526	-	\$5,978	-	-	-	\$12,504
Total Expenditures							
Total Expenditures	3,140,603	-	871,319	-	-	-	4,011,922
Total Expenditures	\$3,140,603	-	\$871,319	-	-	-	\$4,011,922
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,225,476	-	-	-	-	-	1,225,476
Transfer In - Intrafund	-	-	603,593	-	-	-	603,593
Total Revenues	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
Services & Supplies							
Facilities Rental and Taxes	1,225,476	-	603,593	-	-	-	1,829,069
Total Services & Supplies	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
Total Expenditures							
Total Expenditures	1,225,476	-	603,593	-	-	-	1,829,069
Total Expenditures	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,304,767)	-	-	-	-	-	(1,304,767)
Transfer In - Intrafund	-	-	(173,548)	-	-	-	(173,548)
Total Revenues	(\$1,304,767)	-	(\$173,548)	-	-	-	(\$1,478,315)
Personal Services							
Class/Unclass Sal. and Per Diem	(829,829)	-	(110,107)	-	-	-	(939,936)
Empl. Rel. Bd. Assessments	(282)	-	(36)	-	-	-	(318)
Public Employees' Retire Cont	(148,707)	-	(19,731)	-	-	-	(168,438)
Social Security Taxes	(63,483)	-	(8,423)	-	-	-	(71,906)
Paid Family Medical Leave Insurance	(3,319)	-	(440)	-	-	-	(3,759)
Worker's Comp. Assess. (WCD)	(244)	-	(32)	-	-	-	(276)
Flexible Benefits	(209,551)	-	(28,049)	-	-	-	(237,600)
Total Personal Services	(\$1,255,415)	-	(\$166,818)	-	-	-	(\$1,422,233)
Services & Supplies							
Out of State Travel	-	-	(54)	-	-	-	(54)
Employee Training	(2,065)	-	(3,034)	-	-	-	(5,099)
Office Expenses	(39,098)	-	(1)	-	-	-	(39,099)
Telecommunications	(8,189)	-	(1,379)	-	-	-	(9,568)
Professional Services	-	-	(1,088)	-	-	-	(1,088)
Dues and Subscriptions	-	-	(457)	-	-	-	(457)
Intra-agency Charges	-	-	(500)	-	-	-	(500)
Other Services and Supplies	-	-	(218)	-	-	-	(218)
Expendable Prop 250 - 5000	-	-	(479)	-	-	-	(479)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	480	-	-	-	480
Total Services & Supplies	(\$49,352)	-	(\$6,730)	-	-	-	(\$56,082)
Total Expenditures							
Total Expenditures	(1,304,767)	-	(173,548)	-	-	-	(1,478,315)
Total Expenditures	(\$1,304,767)	-	(\$173,548)	-	-	-	(\$1,478,315)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(6)
Total Positions	-	-	-	-	-	-	(6)
Total FTE							
Total FTE							(6.00)
Total FTE	-	-	-	-	-	-	(6.00)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 081 - June 2022 Emergency Board

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,436,185	-	-	-	-	-	1,436,185
Transfer In - Intrafund	-	-	359,090	-	-	-	359,090
Total Revenues	\$1,436,185	-	\$359,090	-	-	-	\$1,795,275
Personal Services							
Class/Unclass Sal. and Per Diem	920,775	-	230,193	-	-	-	1,150,968
Empl. Rel. Bd. Assessments	294	-	77	-	-	-	371
Public Employees' Retire Cont	165,002	-	41,251	-	-	-	206,253
Social Security Taxes	70,439	-	17,611	-	-	-	88,050
Paid Family Medical Leave Insurance	3,685	-	920	-	-	-	4,605
Worker's Comp. Assess. (WCD)	259	-	63	-	-	-	322
Mass Transit Tax	5,525	-	1,381	-	-	-	6,906
Flexible Benefits	221,760	-	55,440	-	-	-	277,200
Total Personal Services	\$1,387,739	-	\$346,936	-	-	-	\$1,734,675
Services & Supplies							
Instate Travel	3,126	-	782	-	-	-	3,908
Employee Training	9,336	-	2,334	-	-	-	11,670
Office Expenses	4,138	-	1,035	-	-	-	5,173
Telecommunications	7,756	-	1,939	-	-	-	9,695
Data Processing	1,625	-	406	-	-	-	2,031
Expendable Prop 250 - 5000	3,209	-	802	-	-	-	4,011

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 081 - June 2022 Emergency Board

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	19,256	-	4,856	-	-	-	24,112
Total Services & Supplies	\$48,446	-	\$12,154	-	-	-	\$60,600
Total Expenditures							
Total Expenditures	1,436,185	-	359,090	-	-	-	1,795,275
Total Expenditures	\$1,436,185	-	\$359,090	-	-	-	\$1,795,275
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							7
Total Positions	-	-	-	-	-	-	7
Total FTE							
Total FTE							7.00
Total FTE	-	-	-	-	-	-	7.00

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Revenue Building

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1	-	-	-	-	-	1
Total Revenues	\$1	-	-	-	-	-	\$1
Capital Outlay							
Other Capital Outlay	1	-	-	-	-	-	1
Total Capital Outlay	\$1	-	-	-	-	-	\$1
Total Expenditures							
Total Expenditures	1	-	-	-	-	-	1
Total Expenditures	\$1	-	-	-	-	-	\$1
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 103 - Diversity, Equity and Inclusion

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,251,369	-	-	-	-	-	1,251,369
Transfer In - Intrafund	-	-	312,840	-	-	-	312,840
Total Revenues	\$1,251,369	-	\$312,840	-	-	-	\$1,564,209

Personal Services

Class/Unclass Sal. and Per Diem	759,159	-	189,789	-	-	-	948,948
Empl. Rel. Bd. Assessments	296	-	72	-	-	-	368
Public Employees' Retire Cont	136,041	-	34,010	-	-	-	170,051
Social Security Taxes	58,077	-	14,519	-	-	-	72,596
Paid Family Medical Leave Insurance	3,035	-	760	-	-	-	3,795
Worker's Comp. Assess. (WCD)	256	-	64	-	-	-	320
Mass Transit Tax	4,555	-	1,138	-	-	-	5,693
Flexible Benefits	221,760	-	55,440	-	-	-	277,200
Total Personal Services	\$1,183,179	-	\$295,792	-	-	-	\$1,478,971

Services & Supplies

Instate Travel	960	-	240	-	-	-	1,200
Employee Training	10,240	-	2,560	-	-	-	12,800
Office Expenses	9,900	-	2,476	-	-	-	12,376
Telecommunications	18,560	-	4,640	-	-	-	23,200
Data Processing	3,890	-	972	-	-	-	4,862
Expendable Prop 250 - 5000	3,520	-	880	-	-	-	4,400

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 103 - Diversity, Equity and Inclusion

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	21,120	-	5,280	-	-	-	26,400
Total Services & Supplies	\$68,190	-	\$17,048	-	-	-	\$85,238
Total Expenditures							
Total Expenditures	1,251,369	-	312,840	-	-	-	1,564,209
Total Expenditures	\$1,251,369	-	\$312,840	-	-	-	\$1,564,209
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							8
Total Positions	-	-	-	-	-	-	8
Total FTE							
Total FTE							7.04
Total FTE	-	-	-	-	-	-	7.04

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	2,552,025	-	-	-	-	-	2,552,025
Transfer In - Intrafund	-	-	638,005	-	-	-	638,005
Total Revenues	\$2,552,025	-	\$638,005	-	-	-	\$3,190,030
Personal Services							
Class/Unclass Sal. and Per Diem	1,426,369	-	356,594	-	-	-	1,782,963
Empl. Rel. Bd. Assessments	481	-	117	-	-	-	598
Public Employees' Retire Cont	255,605	-	63,901	-	-	-	319,506
Social Security Taxes	109,118	-	27,282	-	-	-	136,400
Paid Family Medical Leave Insurance	5,709	-	1,425	-	-	-	7,134
Worker's Comp. Assess. (WCD)	416	-	104	-	-	-	520
Mass Transit Tax	8,558	-	2,140	-	-	-	10,698
Flexible Benefits	360,360	-	90,090	-	-	-	450,450
Total Personal Services	\$2,166,616	-	\$541,653	-	-	-	\$2,708,269
Services & Supplies							
Instate Travel	4,800	-	1,200	-	-	-	6,000
Employee Training	16,640	-	4,160	-	-	-	20,800
Office Expenses	16,089	-	4,022	-	-	-	20,111
Telecommunications	30,160	-	7,540	-	-	-	37,700
Data Processing	6,320	-	1,580	-	-	-	7,900
Expendable Prop 250 - 5000	5,720	-	1,430	-	-	-	7,150

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Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	34,320	-	8,580	-	-	-	42,900
Total Services & Supplies	\$114,049	-	\$28,512	-	-	-	\$142,561
Capital Outlay							
Data Processing Software	34,560	-	8,640	-	-	-	43,200
Data Processing Hardware	236,800	-	59,200	-	-	-	296,000
Total Capital Outlay	\$271,360	-	\$67,840	-	-	-	\$339,200
Total Expenditures							
Total Expenditures	2,552,025	-	638,005	-	-	-	3,190,030
Total Expenditures	\$2,552,025	-	\$638,005	-	-	-	\$3,190,030
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions	-	-	-	-	-	-	13
Total Positions	-	-	-	-	-	-	13

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							11.44
Total FTE	-	-	-	-	-	-	11.44

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,655,440)	-	-	-	-	-	(1,655,440)
Transfer In - Intrafund	-	-	2,956,776	-	-	-	2,956,776
Total Revenues	(\$1,655,440)	-	\$2,956,776	-	-	-	\$1,301,336
Personal Services							
Class/Unclass Sal. and Per Diem	(1,165,730)	-	1,998,914	-	-	-	833,184
Empl. Rel. Bd. Assessments	(299)	-	564	-	-	-	265
Public Employees' Retire Cont	(208,902)	-	358,209	-	-	-	149,307
Social Security Taxes	(85,062)	-	148,801	-	-	-	63,739
Paid Family Medical Leave Insurance	(4,329)	-	7,663	-	-	-	3,334
Worker's Comp. Assess. (WCD)	(283)	-	513	-	-	-	230
Flexible Benefits	(230,579)	-	428,579	-	-	-	198,000
Total Personal Services	(\$1,695,184)	-	\$2,943,243	-	-	-	\$1,248,059
Services & Supplies							
Instate Travel	560	-	191	-	-	-	751
Employee Training	5,968	-	2,032	-	-	-	8,000
Office Expenses	5,769	-	1,966	-	-	-	7,735
Telecommunications	10,817	-	3,683	-	-	-	14,500
Data Processing	2,269	-	771	-	-	-	3,040
Expendable Prop 250 - 5000	2,052	-	699	-	-	-	2,751
IT Expendable Property	12,309	-	4,191	-	-	-	16,500
Total Services & Supplies	\$39,744	-	\$13,533	-	-	-	\$53,277

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(1,655,440)	-	2,956,776	-	-	-	1,301,336
Total Expenditures	(\$1,655,440)	-	\$2,956,776	-	-	-	\$1,301,336
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							5
Total Positions	-	-	-	-	-	-	5
Total FTE							
Total FTE							5.00
Total FTE	-	-	-	-	-	-	5.00

POS116 - Net Package Fiscal Impact Report

Administration

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Cross Reference Number: 15000-003-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER	31X	PF	0	3	6,930	-166,320	-82,892	-249,212	-1	-1.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	-114,624	-69,467	-184,091	-1	-1.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	-145,224	-77,414	-222,638	-1	-1.00
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	-145,224	-77,414	-222,638	-1	-1.00
2377000	534000	42280	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
5527000	927840	19558	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	9	8,831	0	0	0	0	0.00
5609000	1093140	16083	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	3	6,601	0	0	0	0	0.00
General Funds										-829,829	-425,583	-1,255,411		
Lottery Funds										0	0	0		
Other Funds										-110,107	-56,714	-166,822		
Federal Funds										0	0	0		
Total Funds										-939,936	-482,297	-1,422,233	-6	-6.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 81

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3753000	1426692		MMS X7010 A P	PRINCIPAL EXECUTIVE/MANAGER	35X	PF	24	3	8,408	201,792	92,104	293,896	1	1.00
3754000	1426711		MMS X7006 A P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	24	3	6,930	166,320	82,892	249,212	1	1.00
3755000	1426712		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
3756000	1426715		OAS C5248 A P	COMPLIANCE SPECIALIST 3	29	PF	24	3	6,051	145,224	77,414	222,638	1	1.00
3757000	1426716		OAS C1488 I P	INFORMATION SYSTEMS SPECIALI	33	PF	24	3	7,518	180,432	86,557	266,989	1	1.00
3758000	1426731		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
3759000	1426732		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
General Funds										920,775	461,440	1,382,214		
Lottery Funds										0	0	0		
Other Funds										230,193	115,361	345,555		
Federal Funds										0	0	0		
Total Funds										1,150,968	576,801	1,727,769	7	7.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 103

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1151000	1425931		OAS C0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	21	3	6,051	127,071	67,736	194,807	1	0.88
1152000	1425932		OAS C0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	21	3	6,051	127,071	67,736	194,807	1	0.88
1153000	1425933		OAS C2511 A P	ELECTRONIC PUBLISHING DESIGN	22	PF	21	3	4,356	91,476	58,492	149,968	1	0.88
1154000	1425976		OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,503	115,563	64,748	180,311	1	0.88
1155000	1425978		MMS X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	21	3	6,601	138,621	70,736	209,357	1	0.88
1156000	1425980		MMS X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	21	3	5,700	119,700	65,822	185,522	1	0.88
1157000	1425991		MMS X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	21	3	4,941	103,761	61,683	165,444	1	0.88
1163000	1425993		MMS X0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,985	125,685	67,377	193,062	1	0.88
General Funds										759,159	419,465	1,178,624		
Lottery Funds										0	0	0		
Other Funds										189,789	104,865	294,654		
Federal Funds										0	0	0		
Total Funds										948,948	524,330	1,473,278	8	7.04

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 105

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1161000	1426030		MMS X7008 A P	PRINCIPAL EXECUTIVE/MANAGER	33X	PF	21	3	7,630	160,230	76,348	236,578	1	0.88
1162000	1426032		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
1164000	1427011		MMS X7008 A P	PRINCIPAL EXECUTIVE/MANAGER	33X	PF	21	3	7,630	160,230	76,348	236,578	1	0.88
1165000	1427012		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1166000	1427013		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1167000	1427014		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1168000	1427015		OAS C1116 A P	RESEARCH ANALYST 2	23	PF	21	3	4,555	95,655	59,578	155,233	1	0.88
1169000	1427016		OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,503	115,563	64,748	180,311	1	0.88
1170000	1427017		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	21	3	8,015	168,315	78,447	246,762	1	0.88
1171000	1427018		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
1172000	1427019		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
1173000	1427020		OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
1174000	1427021		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
General Funds										1,426,369	731,685	2,158,058		
Lottery Funds										0	0	0		
Other Funds										356,594	182,923	539,513		
Federal Funds										0	0	0		
Total Funds										1,782,963	914,608	2,697,571	13	11.44

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1001000	23720	46190	MEAH Z7583 H P	AGENCY HEAD 3	45X	PF	0	10	20,474	0	0	0	0	0.00
1002000	23730	9019	MESN Z7595 D P	DEPUTY/CHIEF 5	42X	PF	0	10	17,088	0	0	0	0	0.00
1003000	23740	15460	MESN Z0119 A P	EXECUTIVE SUPPORT SPECIALIST	20	PF	0	9	5,700	0	0	0	0	0.00
1008000	23750	32630	MENN Z0118 A P	EXECUTIVE SUPPORT SPECIALIST	17	PF	0	7	4,477	0	0	0	0	0.00
1018000	724680	29123	MMN X5618 A P	INTERNAL AUDITOR 3	31	PF	0	9	9,718	0	0	0	0	0.00
1021000	869810	1694	MMN X0873 A P	OPERATIONS & POLICY ANALYST 4	32	PF	0	9	10,203	0	0	0	0	0.00
1023000	1101100	28218	MMN X5618 A P	INTERNAL AUDITOR 3	31	PF	0	9	9,718	0	0	0	0	0.00
1025000	1113360	54580	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	4	5,771	0	0	0	0	0.00
1026000	1174010	39157	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
1094000	1288970	56664	OAS C1346 A P	SAFETY SPECIALIST 2	27	PF	24	10	7,678	184,272	87,555	271,827	1	1.00
1136000	1311240	9779	MMN X7084 A P	BUSINESS OPERATIONS MANAGER	33X	PF	0	10	10,720	0	0	0	0	0.00
1137000	1311250	67864	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	0	9	8,831	0	0	0	0	0.00
1141000	1373420	104763	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	24	6	6,601	158,424	80,842	239,266	1	1.00
1146000	1410612	121811	MMN X0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	7	7,096	0	0	0	0	0.00
1147000	1402491	135820	OAS C0873 A P	OPERATIONS & POLICY ANALYST 4	32	PF	0	10	9,751	0	0	0	0	0.00
1148000	1402831	133435	MMS X0873 A P	OPERATIONS & POLICY ANALYST 4	32	PF	0	8	9,718	0	0	0	0	0.00
1149000	1402832	135173	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	4	6,664	0	0	0	0	0.00
1150000	1402833		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIVE	20	PF	0	3	3,964	0	0	0	0	0.00
2101000	23920	39451	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	10	5,256	0	0	0	0	0.00
2117000	23980	20697	MMN X0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	7	4,477	0	0	0	0	0.00
2155000	24200	54482	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	2	5,256	0	0	0	0	0.00
2163000	24230	2928	MESN Z7082 A P	BUSINESS OPERATIONS ADMINISTRATIVE	38X	PF	0	10	13,661	0	0	0	0	0.00
2166000	24260	32845	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	4	3,964	0	0	0	0	0.00
2167000	24280	12652	OAS C1218 A P	ACCOUNTANT 3	30	PF	0	10	8,870	0	0	0	0	0.00
2225000	24430	32471	MMN X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	0	9	8,831	0	0	0	0	0.00
2256000	24560	39153	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	10	5,256	0	0	0	0	0.00
2266000	24580	30658	MMN X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	0	5	5,432	0	0	0	0	0.00
2268000	24590	1169	MESN Z7343 A P	Human Resources Manager 3		PF	0	10	11,802	0	0	0	0	0.00
2307000	24670	3207	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	8	7,274	0	0	0	0	0.00
2313000	24730	57455	OAS C1163 A P	ECONOMIST 3	30	PF	0	3	6,350	0	0	0	0	0.00
2314000	24740	2901	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
2315000	24750	15844	MMS X7723 A P	RESEARCH ANALYSIS AND STATISTICS	35X	PF	0	3	8,408	0	0	0	0	0.00
2321000	24800	18657	OAS C1163 A P	ECONOMIST 3	30	PF	0	10	8,870	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2346000	25030	62142	OAS C0436 A P	PROCUREMENT & CONTRACT SPE	23	PF	0	6	5,256	0	0	0	0	0.00
2367000	533710	32031	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	9	4,555	0	0	0	0	0.00
2372000	533830	54394	OAS C1218 A P	ACCOUNTANT 3	30	PF	0	10	8,870	0	0	0	0	0.00
2373000	533990	39297	OAS C0437 A P	PROCUREMENT & CONTRACT SPE	27	PF	0	9	7,327	0	0	0	0	0.00
2377000	534000	42280	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
2378000	534010	35675	MMN X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	0	6	5,700	0	0	0	0	0.00
2394000	550470	11336	MMN X0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	9	7,819	0	0	0	0	0.00
2396000	556150	20281	OAS C0438 A P	PROCUREMENT & CONTRACT SPE	29	PF	0	9	8,057	0	0	0	0	0.00
2402000	632090	1707	MMN X1164 A P	ECONOMIST 4	33	PF	0	3	8,015	0	0	0	0	0.00
2405000	715360	23494	OAS C1216 A P	ACCOUNTANT 1	23	PF	0	6	5,256	0	0	0	0	0.00
2411000	849190	25313	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	10	8,870	0	0	0	0	0.00
2670000	25160	8184	OAS C0758 A P	SUPPLY SPECIALIST 1	14	PF	0	10	4,155	0	0	0	0	0.00
2825000	25170	33633	OAS C0758 A P	SUPPLY SPECIALIST 1	14	PF	0	10	4,155	0	0	0	0	0.00
3491000	641700	26069	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3550000	855300	22745	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3558000	868940	28284	MMN X0855 A P	PROJECT MANAGER 2	30	PF	0	9	9,264	0	0	0	0	0.00
3559000	868950	28425	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	6	6,601	0	0	0	0	0.00
3567000	927820	31987	MMN X0855 A P	PROJECT MANAGER 2	30	PF	0	9	9,264	0	0	0	0	0.00
3596000	1049940	66168	MMN X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	0	9	8,831	0	0	0	0	0.00
3611000	1117490	18656	MESN Z7664 A P	COMMUNICATIONS MANAGER 2	33X	PF	0	10	10,720	0	0	0	0	0.00
3612000	1120170	10973	MMS X7075 A P	BUDGET AND FISCAL MANAGER 1	31X	PF	0	3	6,930	0	0	0	0	0.00
3621000	1260440	25377	OAS C1217 A P	ACCOUNTANT 2	27	PF	24	2	5,256	126,144	72,459	198,603	1	1.00
3654000	1308440	34856	OAS C1244 A P	FISCAL ANALYST 2	27	PF	0	6	6,350	0	0	0	0	0.00
3655000	1308450	32236	MMS X7075 A P	BUDGET AND FISCAL MANAGER 1	31X	PF	0	10	9,718	0	0	0	0	0.00
3656000	1308470	24461	MMS X7074 A P	BUDGET AND FISCAL MANAGER 2	33X	PF	0	8	9,718	0	0	0	0	0.00
3695000	1311260	25798	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
3696000	1311270	40146	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
3697000	1311220	67863	OAS C1216 A P	ACCOUNTANT 1	23	PF	0	10	6,350	0	0	0	0	0.00
4017000	27800	40033	OAS C1244 A P	FISCAL ANALYST 2	27	PF	0	5	6,051	0	0	0	0	0.00
4117000	28420	9495	MMS X7085 A P	BUSINESS OPERATIONS MANAGER	31X	PF	0	3	6,930	0	0	0	0	0.00
5198000	30940	26916	OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	0	3	6,350	0	0	0	0	0.00
5219000	31080	62161	OAS C1245 A P	FISCAL ANALYST 3	30	PF	0	10	8,870	0	0	0	0	0.00
5527000	927840	19558	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	9	8,831	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
5609000	1093140	16083	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	3	6,601	0	0	0	0	0.00
6308000	533820	10271	OAS C1245 A P	FISCAL ANALYST 3	30	PF	0	10	8,870	0	0	0	0	0.00
6586000	1118690	31083	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	3	6,350	0	0	0	0	0.00
8055000	1373410	106378	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	24	9	8,831	211,944	94,741	306,685	1	1.00
8081000	1373680	107562	OAS C1217 A P	ACCOUNTANT 2	27	PF	24	6	6,350	152,400	79,278	231,678	1	1.00
General Funds										616,629	308,217	924,846		
Lottery Funds										0	0	0		
Other Funds										216,555	106,658	323,213		
Federal Funds										0	0	0		
Total Funds										833,184	414,875	1,248,059	5	5.00

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-003-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	2,076,029	-	65,017	-	-	-
Transfer In - Intrafund	5,837,250	8,297,353	8,297,353	14,062,518	-	-
Tsfr From Administrative Svcs	52,056	-	-	-	-	-
Tsfr From OR Business Development	32,500	-	-	-	-	-
Tsfr To OR Business Development	(7,500)	-	-	-	-	-
Total Other Funds	\$7,990,335	\$8,297,353	\$8,362,370	\$14,062,518	-	-

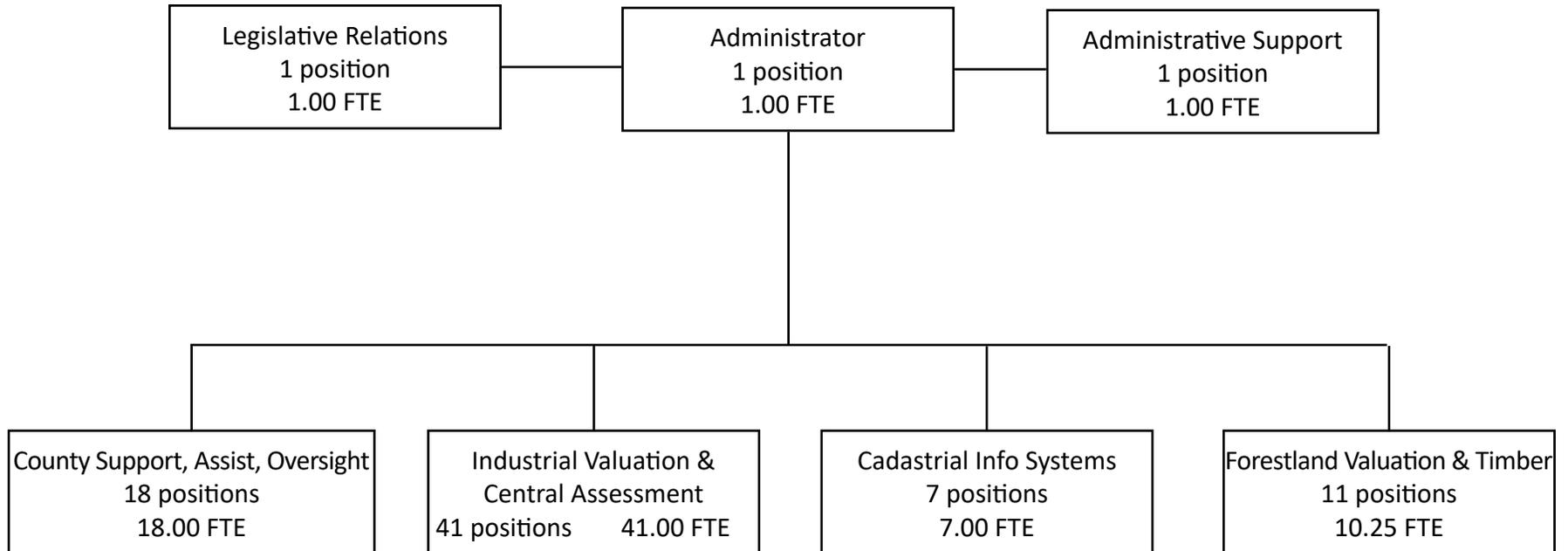
Property Tax Division

Organizational chart

2021–23 Legislatively Adopted Budget

80 positions

79.25 FTE



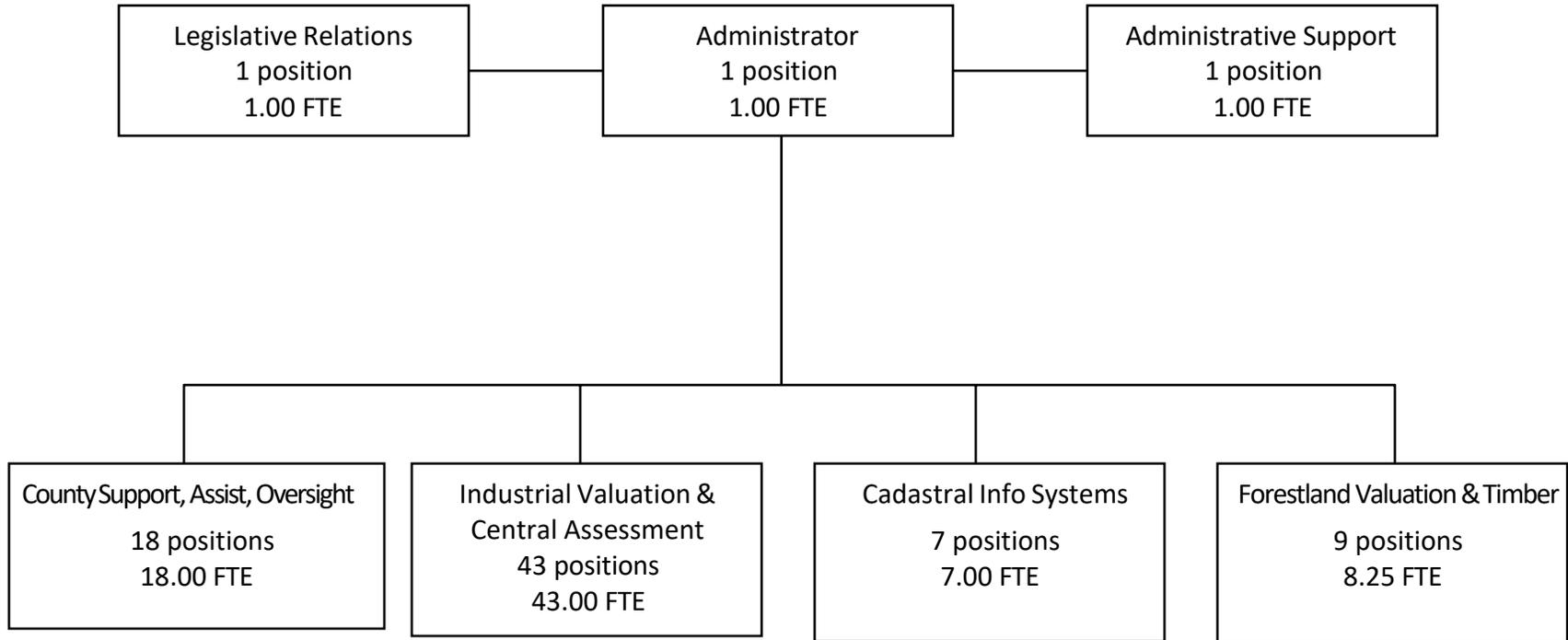
Property Tax Division

Organizational chart

2023–25 Agency Request Budget

80 positions

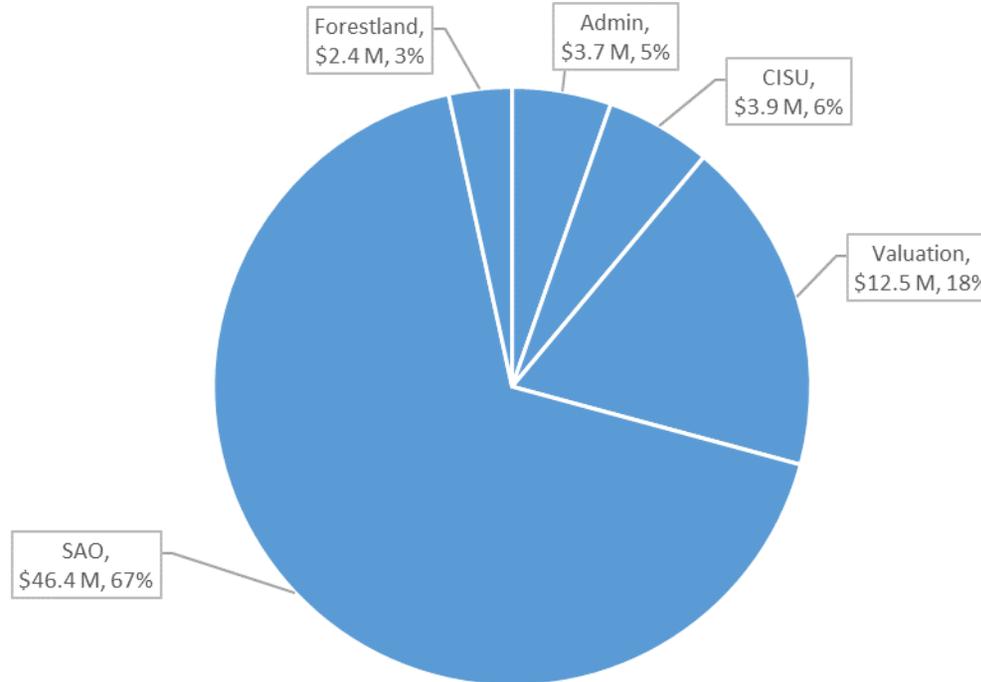
79.25 FTE



BUDGET NARRATIVE

Property Tax Division

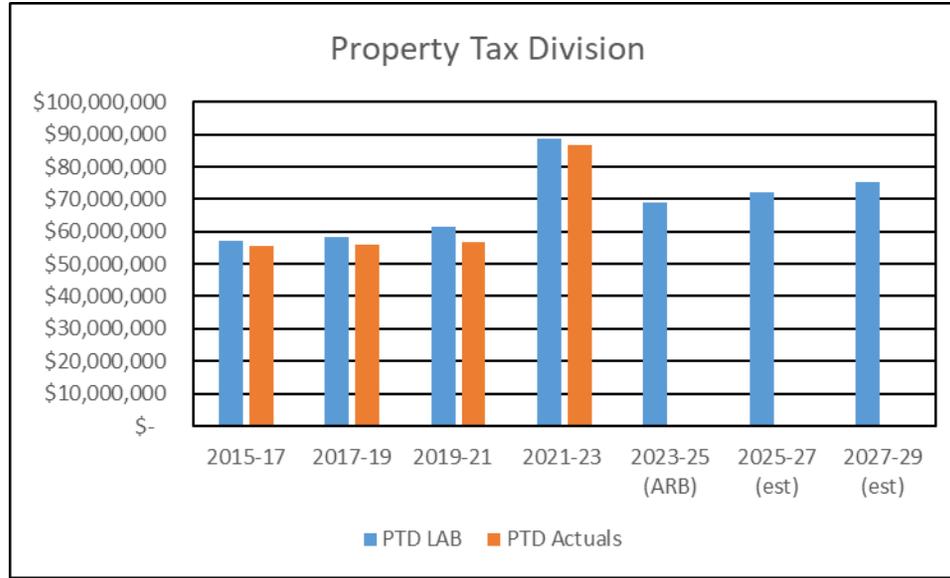
2023-25 Agency Request Budget
Property Tax Total Funds by Program \$68,888,385



Long-term focus area: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
PTD	LAB	\$ 57,118,377	\$ 58,329,530	\$ 61,397,067	\$ 88,716,600	\$ 68,888,385	\$ 71,984,896	\$ 75,242,272
	Actuals	\$ 55,387,284	\$ 55,820,577	\$ 56,617,862	\$ 86,641,826			

Program Overview

Property tax is one of the highest-generating sources of revenue in Oregon, raising over \$15 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

BUDGET NARRATIVE

Program Funding Request

Property Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 42,980,392	\$ 45,736,208	\$ 88,716,600	80	79.25
CSL 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
ARB 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ (21,823,902)	\$ 1,995,687	\$ (19,828,215)	-	-
% change	-50.8%	4.4%	-22.4%	0.0%	0.0%

Program Description

The Property Tax Division (PTD) oversees the property tax system for Oregon’s 36 counties and has four divisions. Though counties directly collect the taxes, PTD plays a large administrative role in helping counties evaluate and calculate property taxes.

- The County Support, Assistance, and Oversight (SAO) Section makes property appraisal standards more equitable and uniform, sets statewide methods of assessment, monitors programs, provides training to county and agency staff, evaluates county performance, and offers direct assistance to counties that do not have the tools or personnel to calculate their own property taxes.
- The Valuation Section determines the real-market value for two main property types: state-appraised industrial properties (processing or manufacturing activities) and centrally-assessed companies (companies operating in Oregon and other states, including airlines, utilities, railroads, and telecommunications). Between the two property types, there is a combined property value of over \$78 billion, which generates more than \$400 million annually in property taxes for Oregon counties.
- The Forestland Program within PTD has three functions: establishing the assessed value for approximately 8.1 million acres of forestland for a statewide assessed value of about \$2.5 billion; determining the productivity classes of western Oregon forestlands, which are used for property tax values; and providing assistance to the counties identifying owners with 5,000 or more acres of forestland and providing general Forestland Program guidance.
- The Cadastral Information Systems Unit (CISU) sets mapping standards for county assessment maps, maintains and updates maps for 10 counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports developing a seamless statewide digital tax lot base map.

BUDGET NARRATIVE

PTD also administers the Senior and Disabled Citizen Property Tax Deferral Program, which pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold. The state paid about \$12 million in property taxes to counties for nearly 4,300 program participants in the 2021–22 tax year. The program is funded by the repayment of the tax when the property is sold. The revolving account is stable, and the balance has been growing the past several years.

Program Justification and Link to Long-Term Outcomes

The Oregon Constitution (Article 1, Section 32, and Article 9, Section 1) requires uniformity in property assessment and taxation. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). PTD is committed to improving the services it provides to counties and property owners, along with achieving equity and uniformity in property taxation throughout Oregon.

Division staff work closely with county staff to identify best practices and develop efficient procedures in uniform methods of assessment and tax administration. PTD provides training to counties in accordance with nationally recognized assessment standards for mass appraisal programs and foundational competencies. Staff collaborate with stakeholders to improve assessment methods by providing instruction on best practices and making progress toward delivering solutions using up-to-date technologies.

The department is also a member of the Western States Association of Tax Administrators (WSATA), Committee on Centrally Assessed Properties (CCAP), and the Committee for Valuing Industrial Property (CVIP), to ensure equitable values for state-appraised industrial properties and centrally assessed companies. Both committees include representatives from several western states, and they work toward defining best practices in the appraisal field. Staff regularly collaborate with other states to ensure the division's appraisal methodology and application meets those of other states.

Accurate cartographic maps are essential to ensure accurate real property taxation. PTD's statewide mapping standards maintain accuracy and consistency across Oregon's 36 counties.

Program Performance

A key performance metric for PTD is uniformity within the assessment program which is defined as the coefficient of dispersion from annual ratio studies. The computation measures accuracy of real-market value and the mass appraisal program for Oregon's counties. Key Performance Measure #6, Appraisal Program Equity and Uniformity measures the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards. The Performance for 2021 was 97.8, slightly below the target of 98 percent.

BUDGET NARRATIVE

KPM #7- Appraisal Value Uniformity, which demonstrates the ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. The lower the percentage of deviation, the greater the accuracy. Performance for 2021 was 12 percent, well below the limit of 20 percent, showing a high degree of equity and uniformity in our appraisals.

The division has also made improvements through technology in many areas.

- All education materials are sent and received electronically, and PTD offers online self-service options for customers. In 2021, 60 online live classes were held with 2,955 participants. Approximately 2,040 continuing education credits were awarded to appraisers statewide. The Appraiser Continuing Education Database was created to record and ensure appraiser continuing education requirements are met.
- The County Assessment Function Funding Assistance (CAFFA) grant program including deposits, distributions, and grant applications has moved to Revenue Online and GenTax. This all-electronic process reduces assistance requests by more than 95 percent and creates county self-sufficiency.
- The timber tax programs have taken advantage of technology to lower suspense rates and decrease manual return processing. This allows staff more time to perform compliance work related to filing of returns and validating accuracy of filed returns.

The Cadastral Unit uses a cycle time measurement to evaluate performance. ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. An internal standard has been set to return map maintenance items to counties within 14 days of receipt. The unit is meeting this goal with few exceptions.

Enabling Legislation/Program Authorization

The Oregon Constitution provides the high-level authorization for the property tax program. ORS Chapters 285C, 294, 306, 307, 308, 308A, 309, 310, 311, and 321 provide authority for the various programs administered by the division. The specific functions and statutory authority are identified more clearly in the program narratives.

Funding Streams

Funding for oversight, training, and assessment standards comes from the General Fund, except for one position that is used to administer the CAFFA grant program (which is funded by CAFFA revenues).

About 69 percent of the funding for positions in the Valuation Section comes from the General Fund with the balance coming from CAFFA revenues. Established under ORS 294.184, CAFFA provides 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.

BUDGET NARRATIVE

Expenses related to administration of the Senior and Disabled Citizen Property Tax Deferral Program are reimbursed from the program's revolving account.

Timber and forestland programs are almost entirely funded by the General Fund. ORS Chapter 321 allows for administrative expenses related to small tract forestland to be charged prior to distribution of receipts.

Cadastral and mapping work is funded between the General Fund and Other Funds, including \$1 per document recorded, which is used to fund the ORMAP project. Map maintenance, provided to 9 counties, accounts for about 9.5 percent of the funding for cadastral and mapping functions.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

Policy Option Package 101 - Electronic Valuation Information System (ELVIS) Phase 2

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

This project is being implemented in two phases. Funding for the first phase, modernizing the Central Assessment program, was provided by the Legislature during the 2021 session. This part is scheduled to be implemented in December 2022. The second phase, which is being requested during the 2023 session, will provide funding for the second half of the modernization project, the Industrial Program.

This project aligns with our agency priorities of making it simpler for our customers to work with us and enhancing data access and use.

Note: This Package was moved to the Core Systems Replacement Program area.

BUDGET NARRATIVE

Property Tax Division Administration

Program Overview

Property Tax Division Administration is responsible for leadership and coordination of the functions within the division. This includes providing leadership in the areas of budget development and execution, policy development, representation of the division at the Legislature, and interactions with county assessors and tax collectors.

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 26,192,647	\$ 257,116	\$ 26,449,763	3	3.00
CSL 23-25	\$ 3,413,287	\$ 280,994	\$ 3,694,281	3	3.00
ARB 23-25	\$ 3,413,287	\$ 280,994	\$ 3,694,281	3	3.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (22,779,360)	\$ 23,878	\$ (22,755,482)	-	-
% change	-87.0%	9.3%	-86.0%	0.0%	0.0%

Program Description

Property Tax Division Administration consists of three positions: the division administrator, property tax policy liaison, and division executive assistant. The administrator participates on the department's executive leadership team to help establish broad division policies and strategic plans and align Property Tax Division's initiatives with the agency's desired outcomes. Program administration work conducted by the Property Tax Division includes overseeing the statewide property tax system, prescribing technical standards for appraisal, providing assistance to counties, administering the County Assessment Function Funding Assistance (CAFFA) grant program, administering the Senior and Disabled Citizen Property Tax Deferral Program, administering the Oregon Map Project (ORMAP) grant program, distributing funds for the Nonprofit Homes for the Elderly program, providing cadastral services to counties, administering timber tax programs, and appraising high-value properties for the state's property tax system. The statewide property tax system generates almost \$8 billion a year to fund public schools, police and fire departments, and other local government services.

BUDGET NARRATIVE

The division administrator leads the development of Property Tax Division strategic plans, strategies, and resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including outcomes related to the department's values. Core functions include tax administration, training, grant administration, oversight, policy development, appraisal, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Two sections within the division, each lead by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Support, Assistance, and Oversight (SAO), and Valuation sections. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support for division management. The property tax policy liaison provides a leadership role in coordinating legislation impacting property tax-related programs and the administrative rules process and serves as an adviser to the division leadership team on property tax issues. This person also works with a variety of agency partners in planning the implementation of new and revised tax policies and providing training to DOR staff and counties.

Program Justification and Link to Long-Term Outcomes

The property tax system generates almost \$8 billion in revenue each year that supports many of the programs the local governments in Oregon depend on for education, public safety, and health. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities, the division is focused on the long-term outcome of equity and uniformity in property taxation throughout the state.

Program Performance

There are no specific program performance indicators for the division administration area. Please refer to the sections of this budget document that contain the program performance details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP)
- Timber tax programs
- Senior and Disabled Citizen Property Tax Deferral Program
- Support, assistance, and oversight of county assessment and taxation responsibilities
- Valuation of state-appraised industrial properties and centrally assessed companies. These valuations typically involve the largest and most complex businesses operating in Oregon.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The Property Tax Division is one of the divisions authorized under ORS 305.025 with an administrator. The division administers multiple programs. Please refer to the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP)
- Timber tax programs
- Senior and Disabled Citizen Property Tax Deferral Program
- Support, assistance, and oversight of county assessment and taxation responsibilities
- Valuation of state-appraised industrial properties and centrally assessed companies

Funding Streams

Property Tax Division Administration is primarily funded by the General Fund.

BUDGET NARRATIVE

Cadastral Information Systems Unit

Program Overview

The Cadastral Information Systems Unit (CISU) sets mapping standards for county assessment maps, maintains and updates maps for 9 counties, and reviews and approves taxing district boundary changes statewide. This unit also administers the Oregon Map (ORMAP) Project, which supports digital mapping activities statewide, including the Oregon Land Information System (OLIS). Accurate mapping of a county’s real property is essential to ensure complete and accurate property assessment.

Program Funding Request

Cadastral Information Systems					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,139,103	\$ 1,573,968	\$ 3,713,071	7	7.00
CSL 23-25	\$ 2,273,526	\$ 1,671,522	\$ 3,945,048	7	7.00
ARB 23-25	\$ 2,273,526	\$ 1,671,522	\$ 3,945,048	7	7.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 134,423	\$ 97,554	\$ 231,977	-	-
% change	6.3%	6.2%	6.2%	0.0%	0.0%

Program Description

Cadastral mapping and ORMAP

CISU sets mapping standards for county assessment maps, maintains and updates maps for 9 counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, which supports the development of a seamless, statewide, digital tax lot base map that will facilitate and improve administration of the property tax system. CISU also participates in statewide committees to maintain awareness and utilization of industry best practices and efficiencies.

BUDGET NARRATIVE

CISU provides services to internal and external customers, including:

- Processing property classification memos (PCMs) for the Valuation Section. PCMs identify the assessment responsibilities of the state and counties for centrally assessed property apportionment.
- Performing contractual map maintenance work and providing expertise to solve mapping issues for county cartography offices.
- Approving boundary change data submitted by local taxing districts, as required under ORS 308.225.
- Setting statewide mapping criteria and reviewing county maps for uniformity and adherence to standards to ensure accuracy for map users.
- Creating specialty maps for statewide use, such as the Oregon Taxing District Boundaries project.
- Assisting the Lodging Tax and Marijuana Tax programs by providing geolocation services.

Services are provided upon request or as needed throughout the year. PCMs, map maintenance, and boundary changes must be completed before property tax assessments can be made. Setting mapping standards and reviewing compliance occurs as time allows.

Cost drivers for CISU are mainly related to personnel expenses, with a small component for software related to producing the actual digital maps.

Program Justification and Link to Long-Term Outcome

Accurate cartographic maps are the basis for tax lot identification and are essential to ensure accurate real property taxation. The cartography unit was established by the agency in the 1950s after a legislative inquiry found county mapping standards were inaccurate and inconsistent. Although maps have mostly moved from paper to digital, maintaining accurate and consistent mapping standards is still essential for assessment and taxation.

Some of the services this unit provides, map maintenance for example, are also available from other providers, such as county cartography units. When demand for our services decreases, corresponding FTE are reduced as needed. This competitive environment is unique to CISU and helps ensure the unit produces high-quality work at a reasonable price. CISU and ORMAP both convene stakeholder feedback groups and advisory committees to help align efforts to provide timely services that meet customer expectations.

Program Performance

CISU uses a cycle time measurement to evaluate performance. For example, ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. The cartography unit's internal target for returning map maintenance items to the counties is within 14 days of receipt. Starting in 2020, the program implemented a more robust standard of quality control (QC) which created additional points for review.

BUDGET NARRATIVE

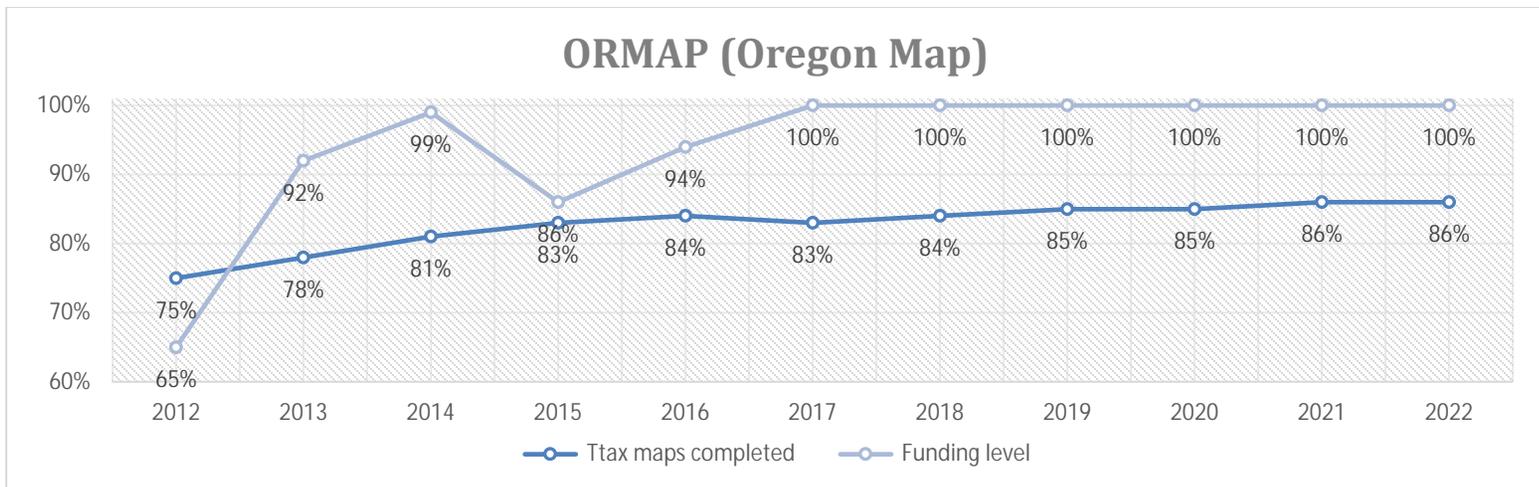
The graphic below shows the trend and result of increased measures for quality performance since 2020.



The ORMAP project distributes tax lot maps for nearly every county and is one of the most heavily used state websites, with an average of 9,000 map downloads each month. Many state agencies use the ORMAP maps as base layers for their geographic information systems (GIS) operations.

The graphic below illustrates two things:

- The percentage of maps statewide that have been converted to a digital format that meets ORMAP standards.
- The funding percentage level for all grant requests.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The work CISU does is mandated by state laws or agency rules:

- County map maintenance—ORS 306.125
- Approve boundary changes—ORS 308.225
- Property classification memos—ORS 308.517 and OAR 150-308-0540
- Prescribe mapping standards for Oregon’s 36 counties—ORS 306.125(1)
- Review county maps for uniformity—ORS 306.125
- Administer the ORMAP Project—ORS 306.132
- Develop base map to improve administration of assessment & taxation- ORS 306.135
- Secure uniformity in the system of assessment and taxation—ORS 306.120
- Appraise industrial property—ORS 306.126

Funding Streams

CISU funding is split between General Fund and Other Funds. Expenses related to maintaining cadastral assessment maps for 9 counties, as provided under ORS 306.125, are reimbursed under contract. CISU charges \$60 per hour for this work. The Other Funds stream partially supports seven FTE, and accounts for about 9.5 percent of the funding for cadastral and mapping functions.

ORMAP is funded entirely with Other Funds generated from a \$1 document recording fee. Administrative expenses are paid from the account as provided under OAR 150-306-0130, prior to distributing grant funds to the counties. The fee is expected to generate approximately \$1 million annually for the purpose of funding grants. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

BUDGET NARRATIVE

Industrial Valuation and Central Assessment

Program Overview

The Valuation Section is responsible for determining real market value (RMV) and defending those determinations of RMV for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.
2. Centrally assessed companies, which are companies operating in this and other states, including airlines, utilities, railroads, and communications.

The Valuation Section’s RMVs on these properties is provided to Oregon’s 36 counties where property taxes are imposed. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

Program Funding Request

Industrial Valuation & Central Assessment					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 7,185,022	\$ 4,368,597	\$ 11,553,619	41	41.00
CSL 23-25	\$ 7,876,607	\$ 4,598,397	\$ 12,475,004	43	43.00
ARB 23-25	\$ 7,876,607	\$ 4,598,397	\$ 12,475,004	43	43.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 691,585	\$ 229,800	\$ 921,385	2	2.00
% change	9.6%	5.3%	8.0%	4.9%	4.9%

BUDGET NARRATIVE

Program Description

There are approximately 850 sites with 4,750 accounts of state-appraised industrial properties. There are over 570 centrally assessed companies in the state. Between the two property types, there is a combined property value of over \$78 billion, which equates to over \$400 million in annual property tax assessments for Oregon's counties.

Collected property tax funds taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 42 percent of collected property tax goes to K–12 school districts and education service districts. Success of this system is dependent on the program's ability to have the proper resources to determine RMV, ultimately resulting in a reliable funding stream for Oregon's education system. Other clients include taxpayers, taxpayer representatives, and the Oregon Tax Court. The section interacts with and serves most of these clients daily.

Program Justification and Link to Long-Term Outcomes

Program performance for the Valuation programs can be analyzed using Oregon's long-term outcome of equity, uniformity, and appraised values. The best way for the section to ensure that equitable values are determined is through frequent appraisals of industrial sites and centrally assessed companies, which ensures all accounts represent real market value. This conforms to ORS 308.232 (property to be valued at 100 percent market value).

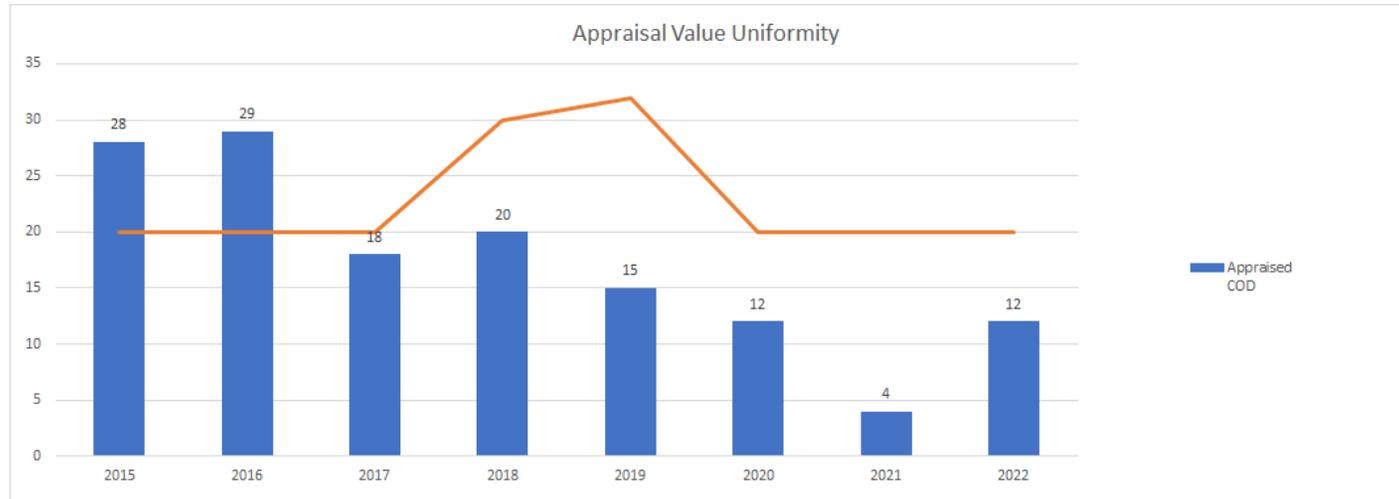
The Valuation Section maintains active membership in the Western States Association of Tax Administrators (WSATA) Committee for Centrally Assessed Property (CCAP), and the WSATA Committee on Valuation of Industrial Property (CVIP). Both committees include representatives from several western states and work towards defining best practices in the field of complex property appraisal. The section regularly collaborates with other states to ensure appraisal methodology and application is consistent with the professional standards of peer appraisers from across the nation.

Program Performance

The graph below is Revenue's Key Performance Measure (KPM) No. 7, Appraisal Value Uniformity, which demonstrates the ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. Measuring the coefficient of dispersion (COD) is an appraisal industry standard metric for uniformity. Although there are weaknesses inherent in this metric when applied to specialized complex properties, it is still informative. When reviewing the graph below, please note the indication of success in this measurement is when the blue bar falls below the red line. Performance for 2021 was 12 percent, aligning with our goal of remaining below 20%, and indicating a high degree of equity and uniformity in our appraisals.

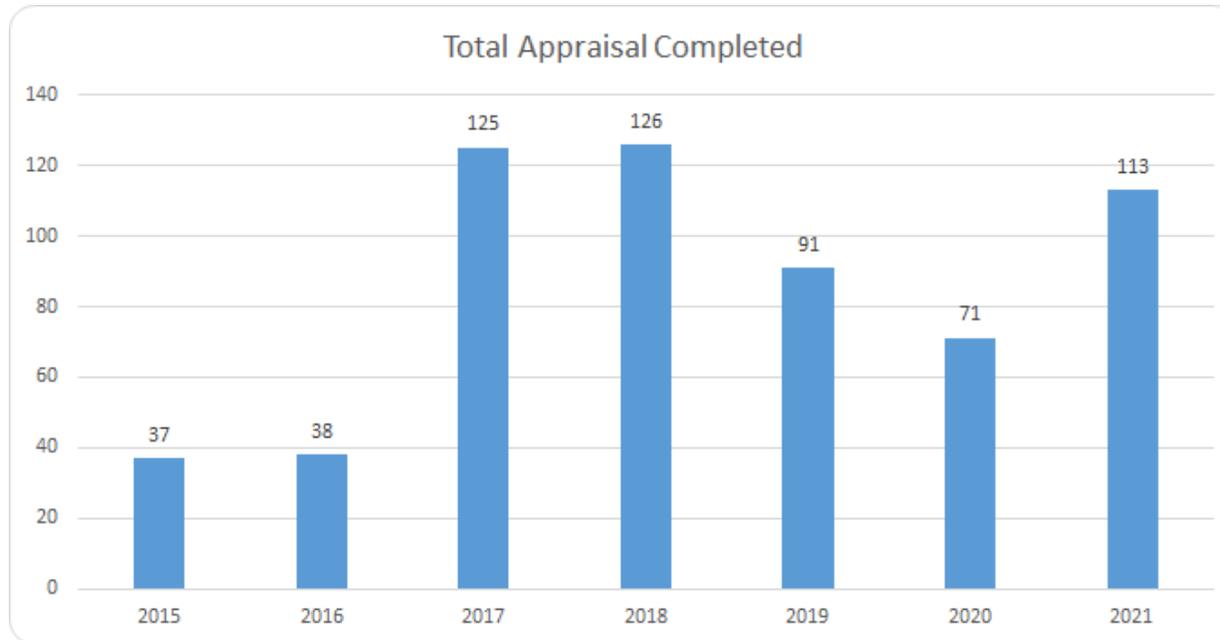
BUDGET NARRATIVE

The section will be recommending a new KPM, which addresses program rework and inefficiencies that better measure the level of services provided to the general public, tax professionals, and counties. However, this is still in the early data collection phase of establishing a measurable baseline for this KPM. Plans are for the section to submit a proposal for a replacement KPM prior to the 2025-27 biennium.



BUDGET NARRATIVE

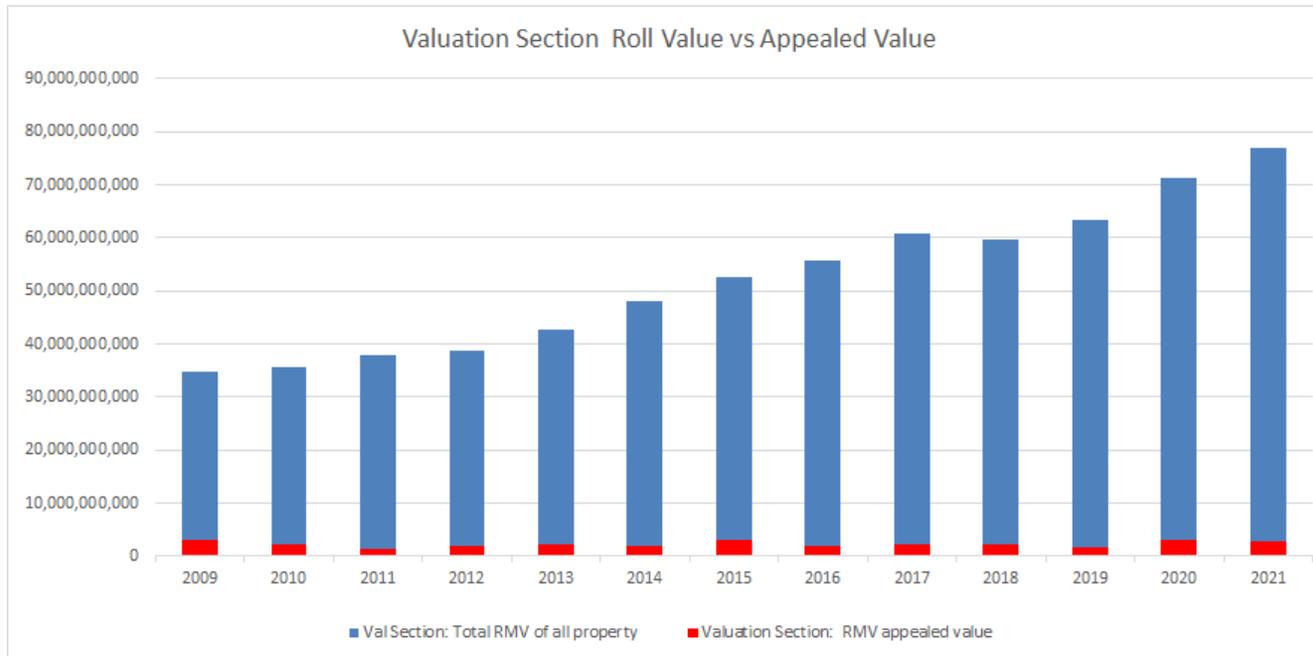
The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. After the 2016 season, a strategic change was made to ensure that all state-appraised properties in Oregon were appraised in a timely manner. In 2017, the section met its appraisal cycle goal by reducing scope requirements for appraisals by taking a targeted approach and prioritizing known problem areas to promote value accuracy and uniformity.



In 2021, the department lifted COVID-19 restrictions, and returned to conducting site-visits. We expect to find an increased amount of compliance related issues around resuming physical inspections, including omitted property, double reporting, and other taxpayer reporting errors.

BUDGET NARRATIVE

The next graph measures total RMV of property appraised by the Valuation Section as well as the amount of RMV that is appealed each year. The percentage of total RMV appealed has varied from over 20 percent to less than 4 percent over the past 10 years. In many respects, the number of appeals filed is determined by external forces outside agency control, such as the recession of 2007–08. Although the percentage of value that is contested each year appears to be small compared to the total RMV, the number of individual complaints can be many, and the total dollars contested can be measured in the billions. Litigating complex industrial properties and centrally assessed properties can be costly in time and resources and creates the risk of large—and potentially devastating—refunds from all of Oregon’s 36 counties. Of the total value that is appealed each year, there is only a small reduction in value once a resolution has been achieved. This can be attributed, in part, to the expertise of the appraisal staff valuing these properties.



The graph below shows the amount of property taxes imposed by counties for all the companies appraised within the Valuation Section, compared to the personnel cost of the appraisal work. The data shows that for every \$1 in appraiser cost, about \$74 in property taxes were collected by the counties each year. The property tax system in Oregon is one of the most efficient revenue-generating programs in the state, second only to personal income tax.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The work the Valuation Section does is mandated by state laws or agency rules:

- Definitions of “land” and “real property” for state property tax laws, timber, and mineral interests—ORS 307.010
- Definitions of “intangible personal property” and “tangible personal property” for state property tax laws, inapplicability to centrally assessed persons—ORS 307.020
- Real market value defined, rules—ORS 308.205
- Property to be valued at 100 percent real market value and assessed at assessed value—ORS 308.232
- Valuation of real property—ORS 308.235
- Returns, personal property, exception, real property, combined real and personal returns for industrial property, confidentiality and disclosure, lessor-lessee elections, rules—ORS 308.290
- “Industrial plant” defined—ORS 308.408
- Appraisal and real market valuation of industrial plants, rules—ORS 308.411
- Confidential information furnished under ORS 308.411, exception, rules—ORS 308.413
- Department to make annual assessment of designated utilities and companies—ORS 308.515
- Valuing property of a company operating both inside and outside the state—ORS 308.550
- Unit valuation of property—ORS 308.555
- Apportionment of assessment among counties—ORS 308.565

Funding Streams

Approximately 61 percent of the Property Tax Division’s funding for the section’s positions comes from the General Fund. The remaining funding comes from the County Assessment Function Funding Assistance (CAFFA) account. CAFFA, established under ORS 294.184, provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally assessed companies. This funding stream supports 41 FTE, almost entirely in the industrial valuation and central assessment areas. Monies from the CAFFA account are from interest on delinquent property taxes and document recording fees.

BUDGET NARRATIVE

County Support, Assistance, and Oversight Section

Program Overview

The Property Tax Division is responsible for the overall supervision and support of the statewide property tax system. To make for a more equitable and uniform system, the division sets appraisal standards through consistent methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties and local taxing authorities.

The amounts in Other Funds are the distributions to counties for the County Assessment Function Funding Assistance Program (CAFFA), created to supplement funding for county and Department of Revenue valuation and assessment resources.

Program Funding Request

County Support, Assistance and Oversight					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 4,964,517	\$ 39,457,937	\$ 44,422,454	18	18.00
CSL 23-25	\$ 5,316,604	\$ 41,106,245	\$ 46,422,849	18	18.00
ARB 23-25	\$ 5,316,604	\$ 41,106,245	\$ 46,422,849	18	18.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 352,087	\$ 1,648,308	\$ 2,000,395	-	-
% change	7.1%	4.2%	4.5%	0.0%	0.0%

Program Description

The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity, the Legislature granted the department supervisory authority over the assessment and taxation programs in Oregon’s 36 counties. The goal is to promote and ensure uniformity and equity in taxation and, in general, to strive for an equitable system. This is primarily accomplished by setting uniform assessment methods and standards, providing oversight of local government assessment and taxation programs, giving training to county and department staff, and directing assistance to individual counties on a variety of special programs.

The Support, Assistance, and Oversight (SAO) Section provides oversight and support to assessors, tax collectors, and county staff. Finance, Taxation, & Exemptions (FT&E) analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. Staff provide assistance and oversight on appraisal and complex assessment issues involving mass appraisal ratio studies, indexing

BUDGET NARRATIVE

studies, and uniform assessment methods to include the appraisal methods for unusual or special properties. Staff conduct evaluation and analysis of the County Assessment Function Funding Assistance Program (CAFFA) for all 36 counties. The CAFFA grant application is for assessment and taxation funding adequacy. All staff work with county partners to identify and implement productivity enhancements and efficiencies.

Program Justification and Link to Long-Term Outcomes

The section works closely with counties and local districts to identify best practices and develop the most efficient procedures in uniform methods of assessment and tax administration. This unit evaluates county performance to determine accuracy in property tax assessment statewide. This helps make sure all property is taxed or exempted according to statutory provisions. This is a cornerstone of the property tax system and imperative to maintaining the public's trust.

Program Performance

The section is responsible for training over 700 appraisers statewide. All appraisal, assessment, and taxation continuing education and training materials are provided electronically, and the section offers online self-service options for customers. In 2020, the section moved all training to primarily online web-based platforms, in response to the increase in the state's remote working environment. The change allowed the section to effectively reach more Oregon counties and appraisers. In 2021, the section delivered 35 online live classes reaching more than 1,155 students and awarded more than 2,000 continuing education hours to appraisers statewide. Continuing education records are now accessible by students anytime to update information or add classes to their record. Additionally, the section provided 25 online live classes, with more than 1,800 students attending, in support of county tax collection, local budget law, and exemptions.

Since 2020, the section administers the appraiser registration exam online. Program staff proctor the exam for approved appraiser candidates through an online platform. Since 2020, the section has administered about 300 examinations for appraisers statewide.

The CAFFA grant program, including deposits, distributions, and grant applications, are processed in Revenue Online (ROL) within the DOR GenTax system. The all-electronic process has reduced requests for assistance by more than 95 percent. This allows counties to better manage their applications and grant funding, including deposits and distributions. Additionally, the time savings from automation allow our County Mass Appraisal Review team (CMART) and FT&E analysts to visit counties to review property tax procedures and processes for adequacy and compliance with statute and rule.

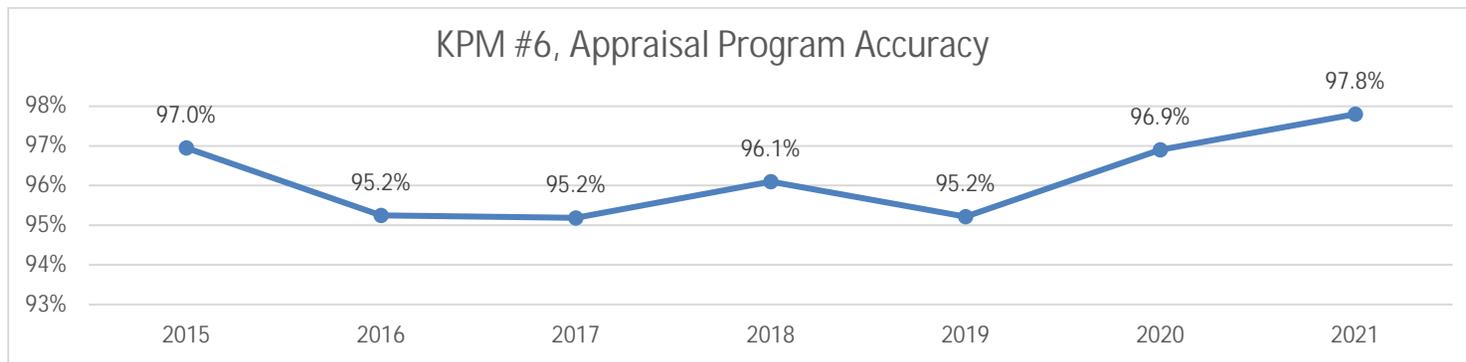
The county oversight review visits are designed to examine and analyze core functions using a combination of data review, office policy and procedure review, and field testing. The intended goal of county visits are as follows:

- Determine if the county's assessment and taxation (A&T) functions and systems comply with statutory obligations.
- Make the governing body aware of any deficiencies found.
- Recognize strengths of the county A&T system that may exist.
- Suggest more efficient and effective procedures for completing the statutorily required work, where appropriate.

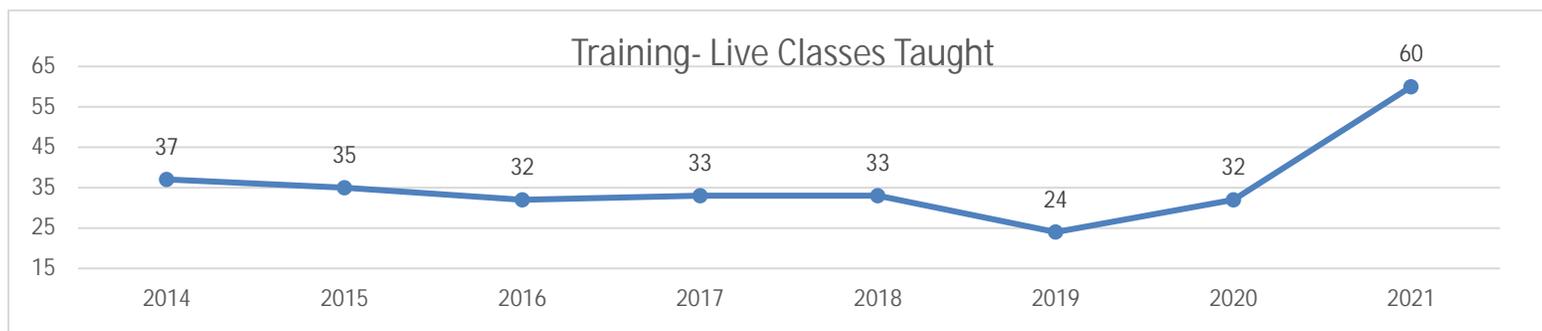
BUDGET NARRATIVE

County assessors are responsible for managing estimates of property values and annually developing new assessment and tax rolls. Law mandates that assessors track and measure the real estate market in order to maintain 100 percent of real market value. To demonstrate compliance has been achieved, assessors are required to annually complete and submit to the DOR ratio studies and publish the Assessor’s Certified Ratio Study report. The report assists the Department of Revenue in fulfilling the role of general supervision and control over the statewide system of property taxation. The department reviews the counties’ valuation programs to verify standards are met and to measure the health of the statewide valuation system. The department’s Key Performance Measure (KPM) No. 6 reports the findings of its ratio study review.

One of the key functions of the SAO Section is to measure accuracy of the assessments being done in county assessors’ offices. This is accomplished by measuring the number of geographic areas that are meeting industry performance standards. The chart below illustrates statewide performance.

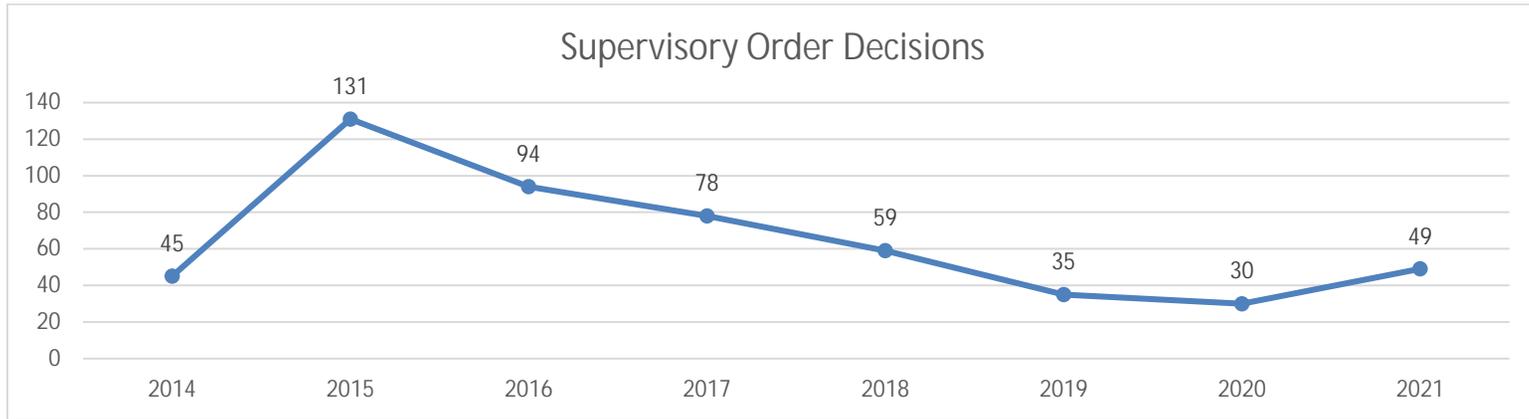


To help the counties in maintaining accurate assessment and taxation practices, the section provides classes and instruction to appraisers, assessors, and local taxing districts statewide. The graph below shows the number of classes offered each year since 2014. Offerings fluctuate based on resource availability.

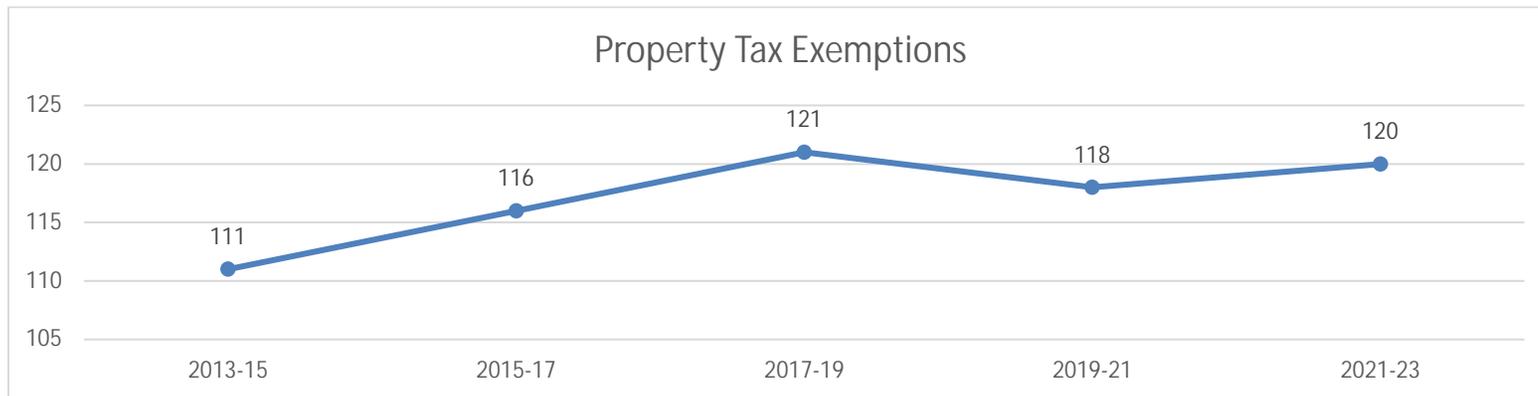


BUDGET NARRATIVE

The SAO section has a supervisory conference officer who hears testimony and issues orders in situations where facts indicate a likely error on the tax roll. The graph below shows the number of decisions issued by the conference officer since 2014.



The SAO also supports the administration of tax exemptions approved by the Legislature each session. The Finance, Taxation, and Exemptions (FT&E) team provide policy and oversight services in disparate areas such as administration of county assessment and taxation processes, local budget law, urban renewal, and property tax exemptions, including enterprise zones. The graphic below demonstrates the increase in property tax exemptions since the 2013-15 biennium.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The County Support, Assistance, and Oversight Section administers many different programs and functions. Below are the section's major duties and corresponding statutes.

- Provide training to county staff and assessors—ORS 308.010, 306.150
- Review and certify tax rolls—ORS 294.461 and 294.510
- Produce annual tax forms and statements for counties—ORS 306.245, 310.060, and 311.250
- Administer property tax exemptions—ORS 307.010-307.990
- Administer enterprise zone exemptions—ORS 285C.125
- Administer the CAFFA grant program, including reviewing and approving grants and collecting and distributing funds—ORS 294.175
- Review and approve county ratio reports to ensure uniformity in assessment and that counties meet 100 percent of real market value—ORS 309.200 and ORS 309.203
- Review county assessment programs for equity and uniformity—ORS 306.115
- Set statewide appraisal standards—ORS 306.115
- Oversee Board of Property Tax Appeals and provide training to members—ORS 306.120 and 306.152
- Administer statewide appraiser registration and education program—ORS 308.010
- Administer supervisory appeal process, make decisions, and issue orders—ORS 306.115
- Provide local budget law training and oversight for taxing districts—ORS 294.495 to 294.520

Funding Streams

These are all General Fund positions with the exception of one position used to administer the CAFFA grant program.

BUDGET NARRATIVE

Forestland Program

Program Overview

The Forestland Valuation and Timber Tax Unit administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs, which generate about \$32 million per biennium for state and county programs. It also establishes the specially assessed value for more than 8.1 million acres of private forestland, having an assessed value of over \$2.5 billion, generating about \$48 million per biennium for county and state programs.

Program Funding Request

Forestland Valuation and Timber Taxes					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,499,103	\$ 78,590	\$ 2,577,693	11	10.25
CSL 23-25	\$ 2,276,466	\$ 74,737	\$ 2,351,203	9	8.25
ARB 23-25	\$ 2,276,466	\$ 74,737	\$ 2,351,203	9	8.25
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (222,637)	\$ (3,853)	\$ (226,490)	(2)	(2.00)
% change	-8.9%	-4.9%	-8.8%	-18.2%	-19.5%

Program Description

The department's work related to forestland property taxes is done by the Forestland Valuation and Timber Tax Unit. The unit establishes the specially assessed value of forestland. This process uses a market sales analysis of the highest and best use of forestland to create the specially assessed value for about 8.2 million acres of forestland. In western Oregon, the unit is responsible for the establishment and review of the productivity classes of western Oregon forestlands. This classification process is used to assign the property tax values based on productivity. In addition, the unit provides assistance to counties by identifying owners with 5,000 or more acres of forestland and providing general forestland program guidance.

The unit also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs. The Small Tract Forestland Severance Tax generates nearly \$1.2 million per biennium statewide for the State School Fund, community colleges, and counties. The Forest Products Harvest Tax generates about \$31 million per biennium for fire suppression, forest research, and the Oregon Forest Resources Institute. The unit's activities relating to these tax programs include processing and auditing tax returns, educating the public and taxpayers, collecting and

BUDGET NARRATIVE

distributing timber tax revenues, maintaining tax databases, and advising the counties about laws and processes relating to forestland special assessments.

This unit also provides assistance to counties in the administration of the following special assessment programs: exclusive farm use, home site special assessment, open space, wildlife habitat, conservation easement, and riparian.

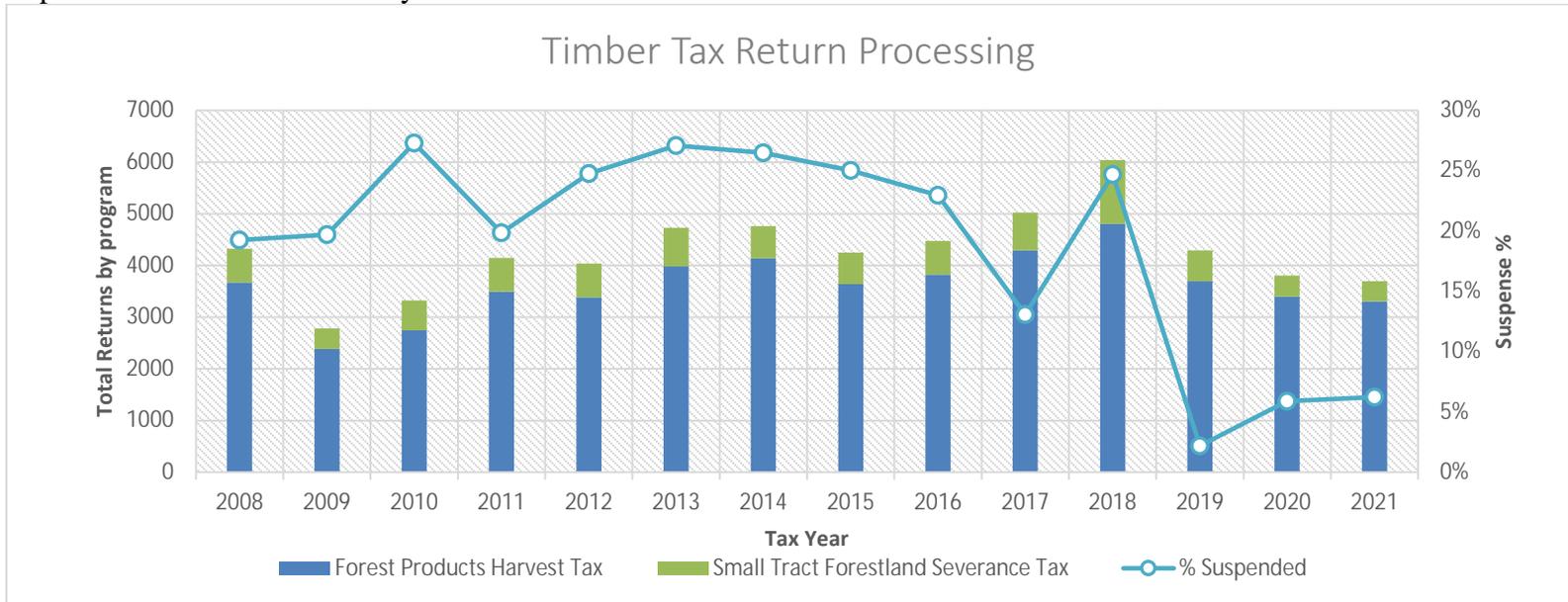
Program Justification and Link to Long-Term Outcomes

The Forestland Valuation and Timber Tax Unit’s revenues provide critical funding for schools, fighting forest fires, and promoting education and sustainable forestry practices (ORS 321).

Program Performance

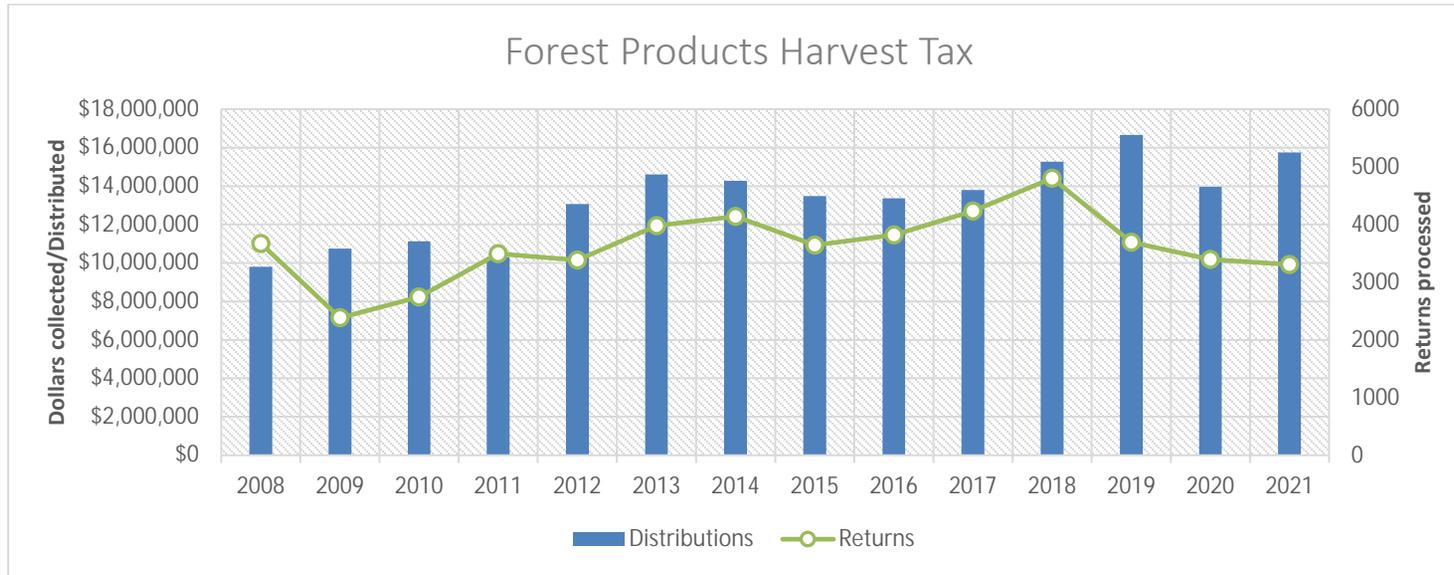
The graphs below provide information about return processing for the unit’s tax programs. By taking advantage of technology, the unit has been able to lower the suspense rate and decrease manual return processing.

This chart shows the number of returns for both the Forest Products Harvest Tax and Small Tract Forestland Severance Tax, and each year’s suspense rate. Returns suspend generally when the information provided by the taxpayer does not match what is estimated on their notification to the Department of Forestry. Resolution requires manual intervention. DOR’s GenTax system has enhanced the unit’s ability to provide electronic solutions to suspended returns as reflected by the decrease in 2019.

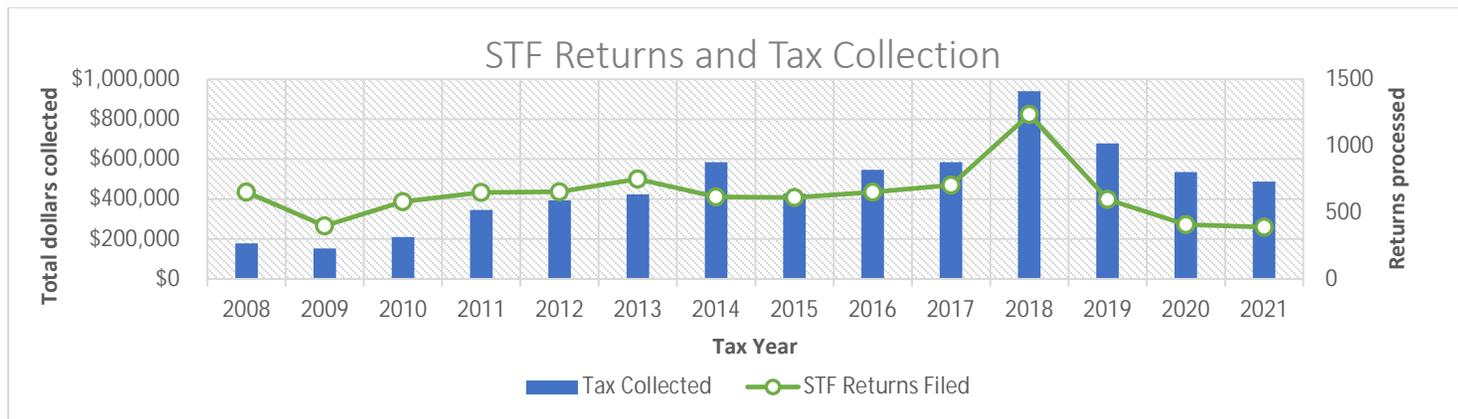


BUDGET NARRATIVE

This chart illustrates the revenue for the FPHT program and number of returns processed each year.



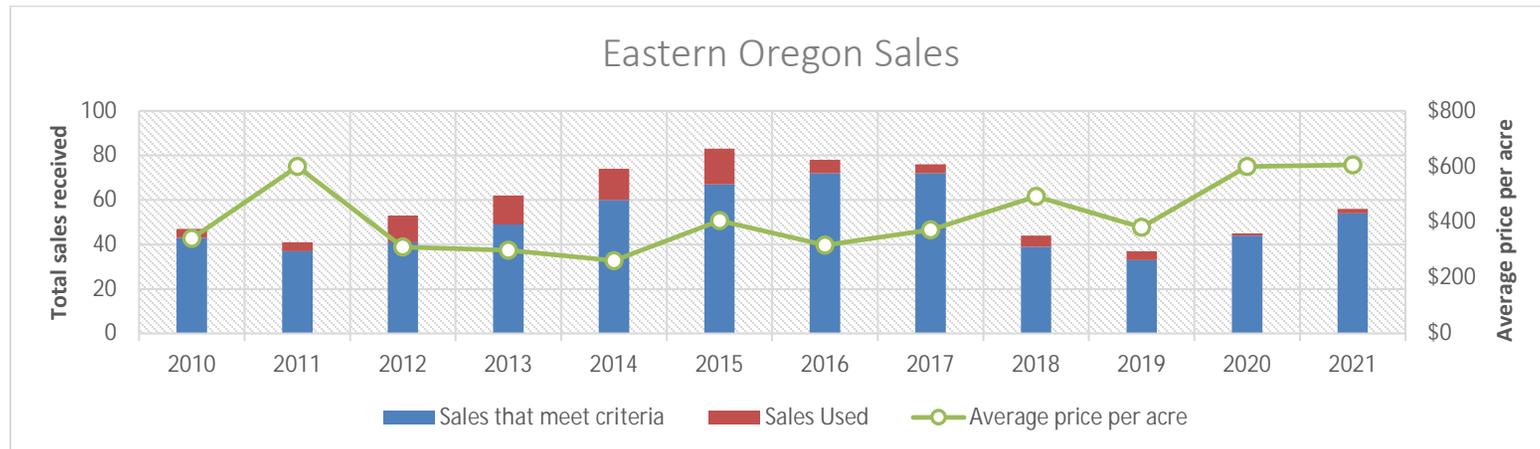
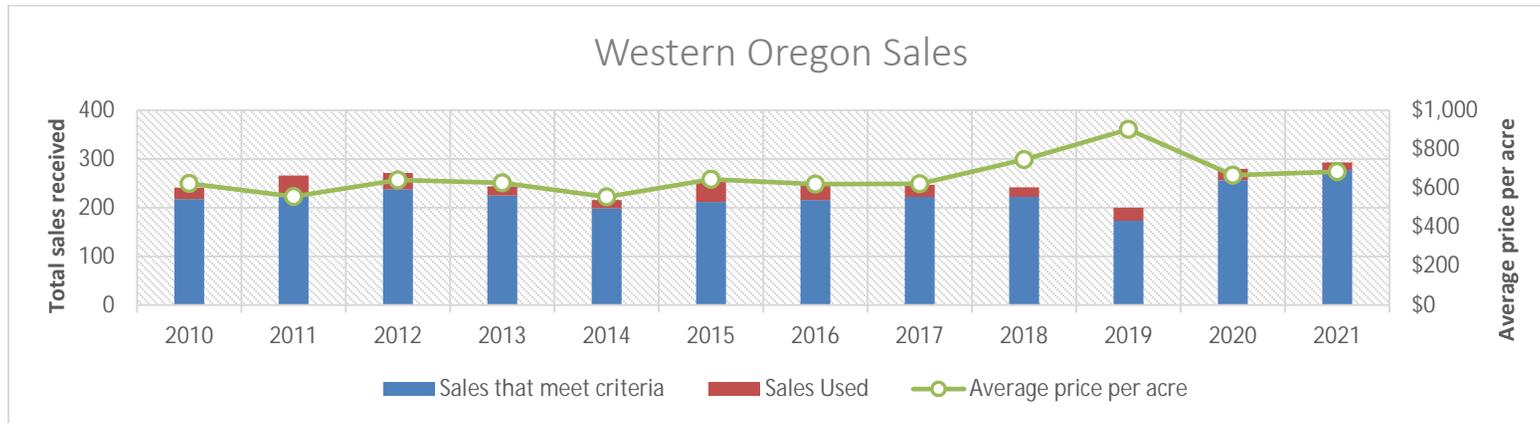
This chart shows the number of returns per year and total revenues for the Small Tract Forestland Program.



BUDGET NARRATIVE

The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all available sales information and analyze it to determine market trends and calculate a value per acre that is distributed to all counties.

The following two charts illustrate the number of sales analyzed each year, number of usable sales, and resulting value per acre of forestland. It is important to remember this value represents the land value only and excludes the timber value. Not all sales are usable in the study due to lack of information or lack of details on what was included in the sales price.



BUDGET NARRATIVE

The following chart illustrates the total assessed value of forestland in Oregon as designated forestland and small tract forestland.



Enabling Legislation/Program Authorization

- Administer Forest Products Harvest Tax Program—ORS 321.005
- Administer Small Tract Forestland Program—ORS 321.700
- Establish annual forestland values—ORS 321.210
- Administer farm special assessment program, set rates—ORS 308A.092
- Administer designated forestland special assessment—ORS 321.257 and 321.805
- Produce 5,000-acre report—ORS 321.833
- Administer the Oil and Gas Production Tax program—ORS 324.070

Funding Streams

The Forestland Valuation and Timber Tax Unit is funded almost entirely by the General Fund. However, ORS 321.751 and 321.754 allow the department to subtract administrative expenses related to the Small Tract Forestland Program from total receipts prior to distribution.

BUDGET NARRATIVE

Property Tax Division

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(21,544)
Other Funds	\$	(8,674)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Property Tax Division

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the 2020 Wildfire relief.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ (23,200,000)
Other Funds	\$ 0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Property Tax Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	443,865
Other Funds	\$	1,765,186

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Property Tax Division

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR’s facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	12,224
Other Funds	\$	4,754

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Beginning Balance							
Beginning Balance	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Revenues							
General Fund Appropriation	(21,544)	-	-	-	-	-	(21,544)
Transfer In - Intrafund	-	-	(8,674)	-	-	-	(8,674)
Total Revenues	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)
Personal Services							
Temporary Appointments	910	-	-	-	-	-	910
Overtime Payments	501	-	-	-	-	-	501
Shift Differential	69	-	-	-	-	-	69
All Other Differential	1,493	-	-	-	-	-	1,493
Public Employees' Retire Cont	370	-	-	-	-	-	370
Pension Obligation Bond	36,242	-	8,301	-	-	-	44,543
Social Security Taxes	227	-	-	-	-	-	227
Unemployment Assessments	907	-	61	-	-	-	968
Paid Family Medical Leave Insurance	8	-	-	-	-	-	8
Mass Transit Tax	6,728	-	1,652	-	-	-	8,380
Vacancy Savings	(68,999)	-	(18,688)	-	-	-	(87,687)
Total Personal Services	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(21,544)	-	(8,674)	-	-	-	(30,218)
Total Expenditures	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(23,200,000)	-	-	-	-	-	(23,200,000)
Total Revenues	(\$23,200,000)	-	-	-	-	-	(\$23,200,000)
Special Payments							
Dist to Counties	(23,200,000)	-	-	-	-	-	(23,200,000)
Total Special Payments	(\$23,200,000)	-	-	-	-	-	(\$23,200,000)
Total Expenditures							
Total Expenditures	(23,200,000)	-	-	-	-	-	(23,200,000)
Total Expenditures	(\$23,200,000)	-	-	-	-	-	(\$23,200,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	443,865	-	-	-	-	-	443,865
Transfer In - Intrafund	-	-	1,765,186	-	-	-	1,765,186
Total Revenues	\$443,865	-	\$1,765,186	-	-	-	\$2,209,051
Services & Supplies							
Instate Travel	3,227	-	1,345	-	-	-	4,572
Out of State Travel	2,207	-	232	-	-	-	2,439
Employee Training	6,347	-	2,849	-	-	-	9,196
Office Expenses	4,820	-	2,007	-	-	-	6,827
Telecommunications	4,663	-	516	-	-	-	5,179
Data Processing	141	-	47	-	-	-	188
Publicity and Publications	324	-	197	-	-	-	521
Professional Services	28,666	-	123,394	-	-	-	152,060
Attorney General	333,669	-	10,498	-	-	-	344,167
Employee Recruitment and Develop	513	-	329	-	-	-	842
Dues and Subscriptions	1,332	-	1,743	-	-	-	3,075
Facilities Rental and Taxes	44,798	-	(35,028)	-	-	-	9,770
Facilities Maintenance	449	-	9	-	-	-	458
Intra-agency Charges	808	-	227	-	-	-	1,035
Other Services and Supplies	5,700	-	3,374	-	-	-	9,074
Expendable Prop 250 - 5000	56	-	4	-	-	-	60
IT Expendable Property	5,967	-	2,082	-	-	-	8,049
Total Services & Supplies	\$443,687	-	\$113,825	-	-	-	\$557,512

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	540	-	-	-	540
Telecommunications Equipment	178	-	160	-	-	-	338
Total Capital Outlay	\$178	-	\$700	-	-	-	\$878
Special Payments							
Dist to Counties	-	-	1,650,661	-	-	-	1,650,661
Total Special Payments	-	-	\$1,650,661	-	-	-	\$1,650,661
Total Expenditures							
Total Expenditures	443,865	-	1,765,186	-	-	-	2,209,051
Total Expenditures	\$443,865	-	\$1,765,186	-	-	-	\$2,209,051
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	12,224	-	-	-	-	-	12,224
Transfer In - Intrafund	-	-	4,754	-	-	-	4,754
Total Revenues	\$12,224	-	\$4,754	-	-	-	\$16,978
Services & Supplies							
Facilities Rental and Taxes	12,224	-	4,754	-	-	-	16,978
Total Services & Supplies	\$12,224	-	\$4,754	-	-	-	\$16,978
Total Expenditures							
Total Expenditures	12,224	-	4,754	-	-	-	16,978
Total Expenditures	\$12,224	-	\$4,754	-	-	-	\$16,978
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-004-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	-	-	161,373	-	-	-
Transfer In - Intrafund	4,780,366	45,573,683	45,573,683	47,731,895	-	-
Transfer to Counties	35,441,367	-	-	-	-	-
Total Other Funds	\$40,221,733	\$45,573,683	\$45,735,056	\$47,731,895	-	-

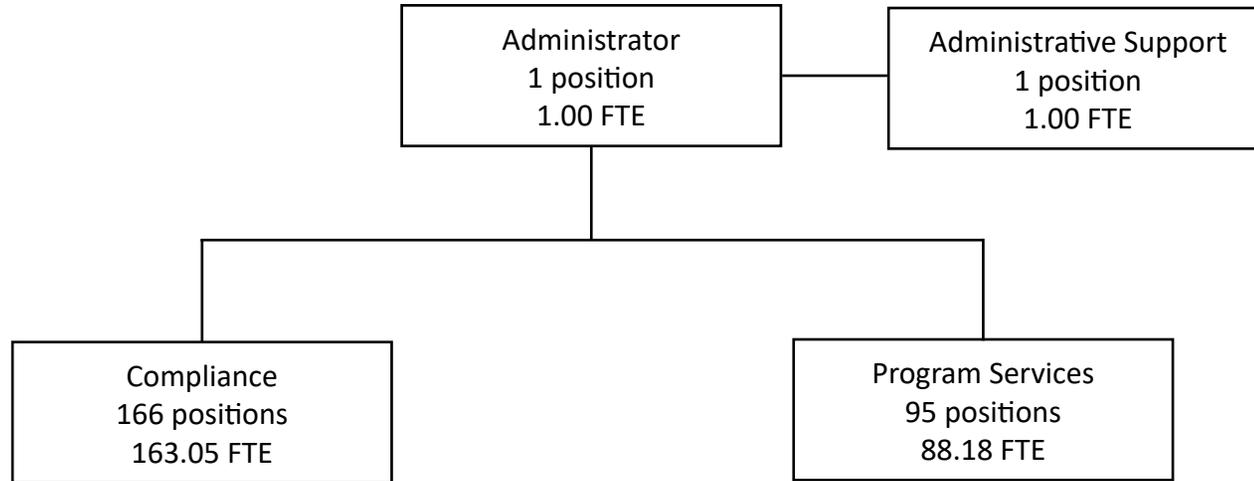
Personal Tax and Compliance Division

Organizational chart

2021–23 Legislatively Adopted Budget

263 positions

253.23 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland

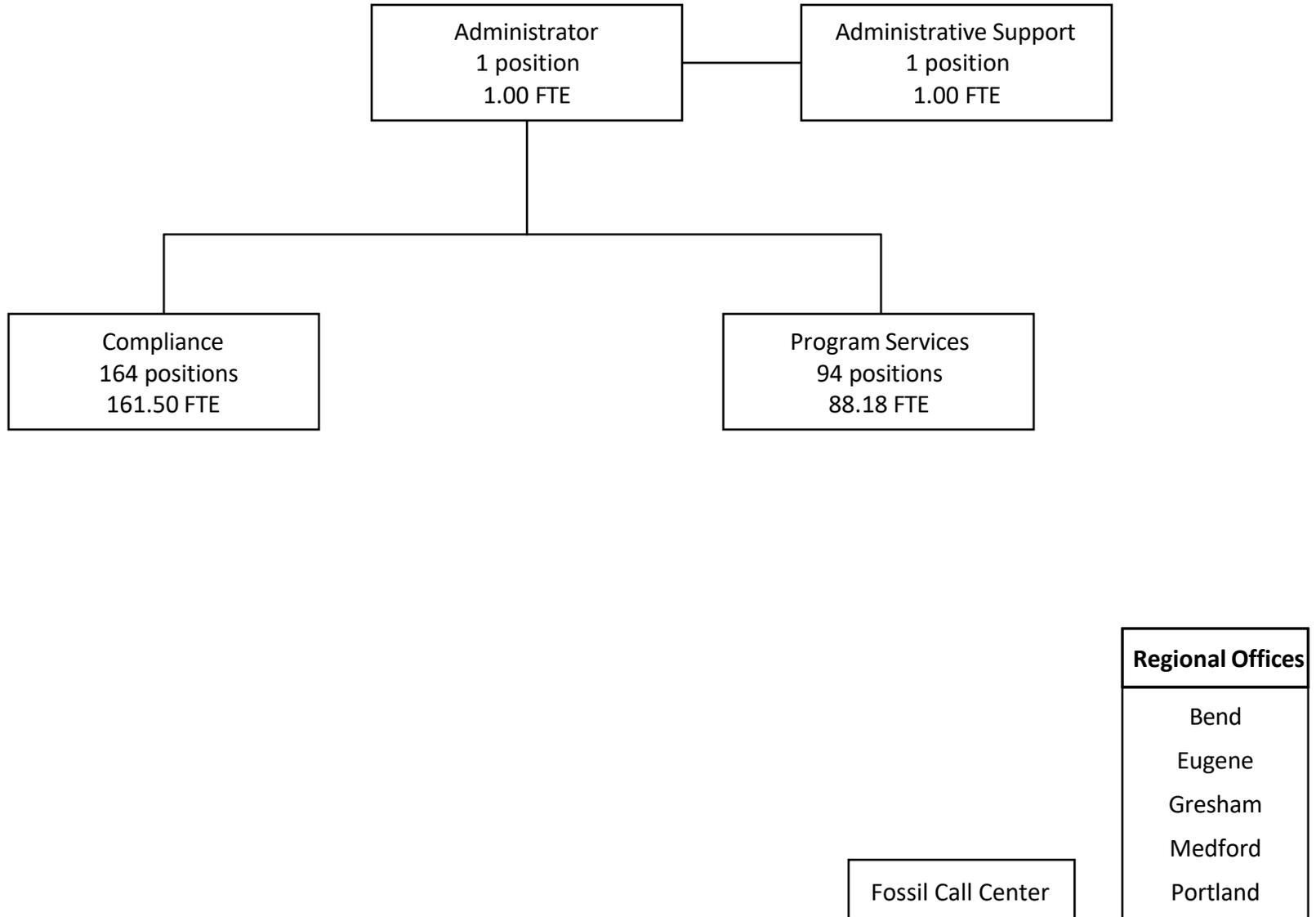
Personal Tax and Compliance Division

Organizational chart

2023–25 Agency Request Budget

260 positions

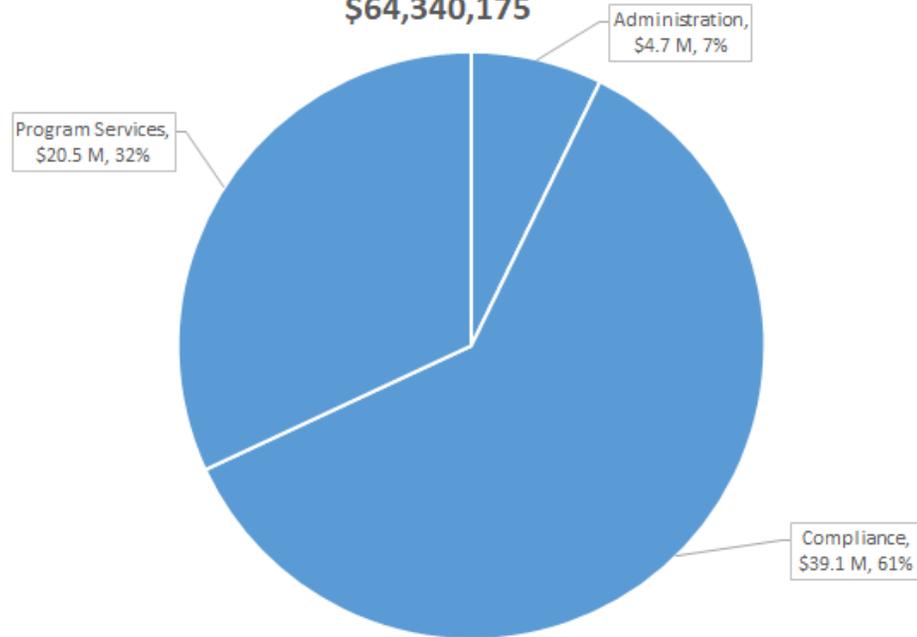
251.68 FTE



BUDGET NARRATIVE

Personal Tax and Compliance Division

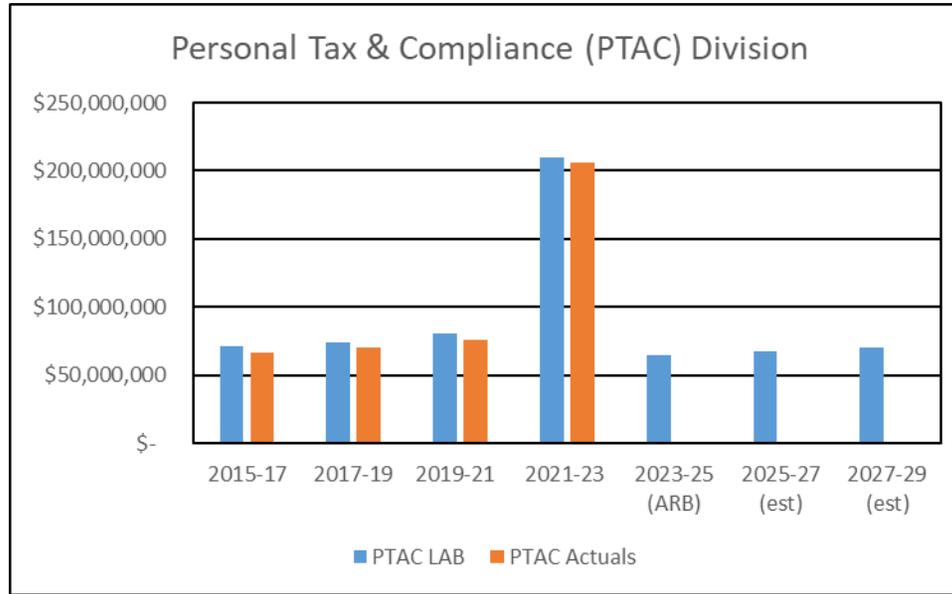
2023-25 Agency Request Budget
Personal Tax and Compliance Division Total Funds by Program
\$64,340,175



Long-term focus areas: Excellence in state government

Primary program contact: Megan Denison, Personal Tax and Compliance Division administrator

BUDGET NARRATIVE



Division Actual / LAB		2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
PTAC	LAB	\$ 71,018,838	\$ 73,916,627	\$ 80,918,775	\$ 209,890,055	\$ 64,340,175	\$ 67,433,130	\$ 70,726,419
	Actuals	\$ 67,005,907	\$ 70,340,471	\$ 75,688,235	\$ 205,696,364			

Program Overview

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state’s personal income tax program, which accounts for \$19 billion per biennium in revenue for the General Fund. Additionally, the division is responsible for managing the state’s partnership minimum tax program, pass-through entity elective tax program, and statewide transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, forms, return processing, enforcement, and customer service.

The Personal Income Tax is the state’s largest single source of revenue, accounting for about 92 percent of the General Fund. The program serves over 2 million taxpayers required to file an annual tax return. More than 2.3 million returns were received and processed in 2021. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

The PTAC Division handles the administration of the program, which comprises about 32 percent of the Department of Revenue’s operating budget. The division is headed by an administrator with oversight of about 250 staff.

BUDGET NARRATIVE

Program Funding Request

Personal Income Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 61,552,575	\$ 148,337,480	\$ 209,890,055	263	253.23
CSL 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
ARB 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ 1,332,690	\$ (146,882,570)	\$ (145,549,880)	(3)	(1.55)
% change	2.2%	-99.0%	-69.3%	-1.1%	-0.6%

Program Description

The PTAC Division manages the state’s Personal Income Tax program. It is divided into two sections, program services and compliance. Overall, the sections advance the agency’s goal of voluntary compliance, which is the cornerstone of our tax system and is supported by appropriate enforcement.

Program Services manages the Personal Income Tax program through updating forms, publications, and website content; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

The Compliance Section is the customer service and audit portion of the PTAC Division. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping. Included in this section is the management of the agency’s five regional offices located in Portland, Gresham, Bend, Eugene, and Medford. The district offices provide an agency presence in the state outside of the Salem area. The offices support individuals so they can correctly file and pay their taxes by providing information and assistance and act as an enforcement presence in communities. Taxpayer Services is the frontline of the agency’s customer service. The primary call centers are in Salem and Fossil, with an in-person payment and assistance center located in the Salem headquarters building. In addition to walk-in payments and taxpayer assistance, the payment center is responsible for setting up appointments and processing payments for the marijuana tax program, primarily made in cash.

BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The PTAC Division exists to provide tax revenue necessary to fund services for people and businesses in Oregon. The division’s activities are linked to all the agency’s strategic priorities, outlined below, and the governor’s long-term focus area of excellence in state government.

Racial Equity – While the tax laws of Oregon make no mention of race, it is known that disparities exist in access to services, programs, and resources. The division is actively working to improve equitable access, participating in the creation of the agency’s racial equity plan, and using Racial Equity Impact Statements to guide and inform our decision making. The division is working to educate its employees and partnering with community-based organizations to inform its approach to ensure services are inclusive, and everyone is treated with dignity and respect.

Customers – PTAC strives to make the easy things easy for Oregon’s taxpayers and tax practitioners. Voluntary compliance is the cornerstone of the tax system, so the department provides a variety of services to help taxpayers in meeting their filing obligations. Efforts have been made to evaluate call centers, improve correspondence, and review processes for improvement, all to make it simpler for taxpayers to work with the agency.

Employees – PTAC’s strength is its people. The division facilitates knowledge transfer and cross-training by identifying “single points of failure” and creating development plans for employees to ensure continuity of work processes.

Data – The division actively uses data to improve processes and monitor outcomes. A data team was created to ensure coordination of the full life-cycle of a return in processes—from return processing to audit to filing enforcement—to create consistency in outcomes.

Program Performance

The Program Services Section’s workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2015	2016	2017	2018	2019	2020	2021
Current Year Returns	1,942,678	1,993,570	2,040,738	2,105,202	2,156,701	2,223,688	2,248,804

BUDGET NARRATIVE

The division is also responsible for key performance measure (KPM) # 1, which measures the average number of days it takes to issue a refund. This measure reflects the balance between return accuracy and fraud reduction with timeliness in issuing refunds.

Calendar Year, January 1 through July 31	2015	2016	2017	2018	2019	2020	2021	2022
Average Days to Process Personal Income Tax Refund								
Actual	5	16	17	18	16	17	18	14
Target	12	12	12	8	8	16	16	16

KPM # 2 measures the percentage of electronically filed returns. E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly and quicker to process, and require less handling and storage than paper returns.

Calendar Year, January 1 through July 31	2015	2016	2017	2018	2019	2020	2021	2022
Percent of Personal Income Tax Returns Filed Electronically								
Actual	84.2%	85.6%	86.0%	87.7%	88.5%	91.3%	90.7%	93.1%
Target	82%	82%	84%	88%	90%	90%	90%	90%

KPM #4 measures the percent of customers rating their satisfaction with the agency’s customer service as good or excellent in a survey that’s offered when customers contact the department.

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
Percent of customers rating their satisfaction with the agency’s customer service as “good”; or “excellent” based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.						
a. Overall						
Actual	65%	81%	90%	91%	92%	88%
Target	98%	98%	98%	85%	85%	90%
b. Availability of Information						
Actual	66%	80%	89%	90%	93%	88%
Target	97%	97%	97%	85%	85%	90%

BUDGET NARRATIVE

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
c. Helpfulness						
Actual	75%	86%	94%	94%	96%	93%
Target	98%	98%	98%	85%	85%	90%
d. Timeliness						
Actual	68%	81%	90%	91%	92%	90%
Target	97%	97%	97%	85%	85%	90%
e. Accuracy						
Actual	71%	83%	92%	94%	95%	91%
Target	97%	97%	97%	85%	85%	90%
f. Expertise						
Actual	77%	86%	94%	94%	96%	93%
Target	97%	97%	97%	85%	85%	90%

KPM #5 is a customer assistance composite measure consisting of three weighted components: percentage of calls with a wait time of five minutes or less (40 percent weight); percentage of “successful” inquiries made to “Where’s My Refund” (50 percent weight); and percentage of customers rating our service as “good” or “excellent” in the customer service survey (10 percent weight).

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
Effective Taxpayer Assistance						
Actual	63	79	81	85	80	71
Target	56	80	90	85	85	85

Enabling Legislation/Program Authorization

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

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

BUDGET NARRATIVE

Funding Streams

The division is funded almost entirely through the General Fund. PTAC's Other Funds expenditures are primarily for the administration of the TriMet and Lane County transit district self-employment tax programs. In most cases, Other Funds revenue equals the department's administrative costs.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Personal Tax and Compliance (PTAC) Division. The large decrease in Other Funds from the 2021-23 biennium to the 2023-25 biennium is due to the allocation of federal funds that was received to distribute to households as a One-Time Assistance Payment in HB 4157 (2022).

BUDGET NARRATIVE

Personal Tax and Compliance Division Administration

Program Overview

The Personal Tax and Compliance (PTAC) Division’s Administration Section directs and manages the state’s Personal Income Tax Program, including policy development, enforcement, and customer service functions.

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 4,137,525	\$ 117,768	\$ 4,255,293	2	2.00
CSL 23-25	\$ 4,529,131	\$ 123,359	\$ 4,652,490	2	2.00
ARB 23-25	\$ 4,529,131	\$ 123,359	\$ 4,652,490	2	2.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 391,606	\$ 5,591	\$ 397,197	-	-
% change	9.5%	4.7%	9.3%	0.0%	0.0%

Program Description

The division is headed by an administrator with oversight of its two sections: Program Services and Compliance. The purpose of the administrator is to establish broad division policy and lead strategic planning for the division. The administrator, with the assistance of the two section managers, develops objectives, creates resource and organization plans for the effective delivery of services, and leads staff toward meeting the organization’s mission, vision, and values.

The division’s executive assistant supports the division administrator and leadership team by organizing meetings, keeping documentation and organization charts updated, and providing clerical support.

Program Justification and Link to Long-Term Outcomes

Long term, the goal is to have 100 percent voluntary compliance in Oregon. A secondary goal is to maintain the current voluntary compliance levels to ensure that revenue streams remain stable.

BUDGET NARRATIVE

To that end, PTAC commits its resources to providing taxpayers with information about their obligations and avenues to easily file a return and pay their personal income tax. To identify noncompliance and promote future voluntary compliance, the division also uses resources for auditing, filing enforcement, and the collection of debt.

Program Performance

Division administration oversees the key performance measures for all of PTAC. Please see the list of key performance measures in the PTAC Executive Summary Narrative.

Enabling Legislation/Program Authorization

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

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The division is funded almost entirely through the General Fund. PTAC’s Other Funds expenditures are primarily for the administration of the TriMet and Lane County transit district self-employment tax programs. In most cases, Other Funds revenue equals the department’s administrative costs.

BUDGET NARRATIVE

Compliance Section

Program Overview

The Compliance Section includes Taxpayer Services, audit, and regional offices that help taxpayers to be in tax compliance through customer service, tax help, and auditing tax returns.

Key external partners include:

- Internal Revenue Service
- Federation of Tax Administrators
- Tax practitioner community
- Oregon Department of Justice

Program Funding Request

Compliance					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 37,255,919	\$ 836,586	\$ 38,092,505	166	163.05
CSL 23-25	\$ 38,236,890	\$ 907,818	\$ 39,144,708	164	161.50
ARB 23-25	\$ 38,236,890	\$ 907,818	\$ 39,144,708	164	161.50
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 980,971	\$ 71,232	\$ 1,052,203	(2)	(1.55)
% change	2.6%	8.5%	2.8%	-1.2%	-1.0%

Program Description

The Compliance Section is the customer service and audit portion of the Personal Tax and Compliance (PTAC) division. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping.

BUDGET NARRATIVE

Included in this section is the management of the agency's five regional offices located in Portland, Gresham, Bend, Eugene, and Medford. The district offices provide an agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their taxes and act as an enforcement presence in communities.

Taxpayer Services is also included in this section. This is the frontline of the agency's customer service. The primary call centers are in Salem and Fossil, with an in-person payment center located in the Salem headquarters building. In addition to walk-in payments and taxpayer assistance, the payment center is responsible for setting up appointments and processing payments for the marijuana tax program, primarily made in cash.

The major cost for the Compliance Section is personnel. The section continually looks for ways to increase staff productivity with more efficient processes, technological solutions, and enhancing audit selection and management processes.

Program Justification and Link to Long-Term Outcome

The goal of the Compliance Section is to support and improve voluntary compliance through education and assistance, audit and verification, and enforcement activities. Voluntary compliance is the biggest revenue stream for the Personal Income Tax Program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process effective, DOR protects a major funding source for the state of Oregon.

The section supports voluntary compliance by providing exemplary taxpayer assistance through the Taxpayer Services Unit call centers, payment center, and district offices by delivering thorough, professional responses to tax-related questions. The section also strives to support voluntary compliance by offering education to taxpayers at every opportunity, whether during an audit, a phone call with public service representatives, an interaction at a regional office, or through contact with the tax professional community. By understanding how to comply with personal income tax laws, taxpayers are more likely to remain in voluntary compliance.

Key noncompliance issues result from understated income, overstated expenses or deductions, or misreported credits. The Compliance Section focuses its audit efforts on high-risk areas for noncompliance, such as lack of third-party documentation, cash-based businesses, and pass-through entities. The section's audit philosophy is to adjust and educate, offering the opportunity to taxpayers to self-correct errors and behaviors for future years. Auditor training and mentoring is centered on this philosophy along with providing clear communication and equal treatment for all taxpayers.

Enforcement activities are used when people do not voluntarily comply with Oregon's personal income tax laws. The section provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these enforcement actions have a direct impact on entities and may flow through to the individual owner's personal tax returns. The Compliance Section partners

BUDGET NARRATIVE

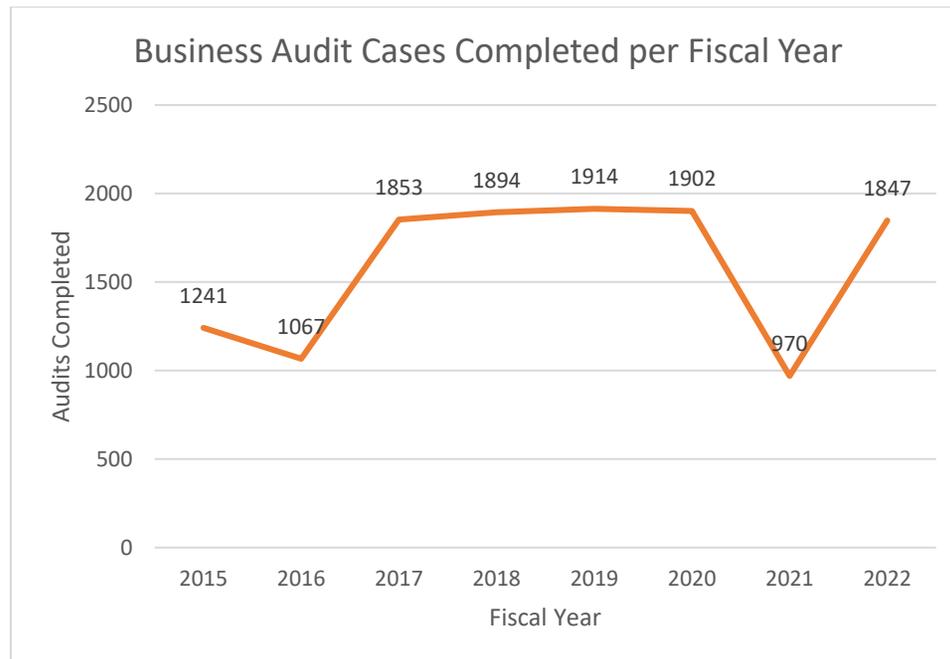
with the Attorney General’s office to conduct additional investigations for situations where there may be potential criminal prosecution.

The section’s strategy is to increase voluntary compliance by maintaining a presence across the state. The objective is to change the taxpayer’s behavior in the future and stay in voluntary compliance. Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon’s voluntary compliance-based system and impact the largest revenue stream for the state budget.

Program Performance

Audit

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



BUDGET NARRATIVE

Business audit activities are transitioning to normal after a reduction due to COVID-19. Auditors continue to consider taxpayers and industries affected by the pandemic when determining audits and scope. Taxpayer meetings and site visits are adjusted to accommodate safety protocols.

Taxpayer Services – Call Center

PTAC houses the agency’s primary call center. The center is staffed by 37 phone representatives. For the last two tax seasons (January–June), there have been five to seven additional temporary staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve issues using pre-recorded messages.

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022
Calls to IVR	402,466	720,834	643,181	718,142	543,130	502,362	440,164	594,605
Calls answered by staff	124,576	139,237	146,030	189,746	236,486	272,901	228,863	214,693

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Busy†	N/A	121,220	62,646	41,822	6,908	4,459	10,511	57,110
Abandoned‡	N/A	54,723	41,239	33,083	22,398	18,647	26,879	25,377

†Busy is the numbers of callers that tried to move from IVR to a representative but could not because the queue was full.

‡Abandoned = number of callers successfully transferred from the IVR to the representative queue but hung up before their call was answered.

The call center has an agency KPM to answer calls in five minutes or less. This KPM is designed to measure wait time, a factor that has a direct correlation to customer service satisfaction.

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022
Average Wait Time	6:45	11:26	12:59	6:14	2:45	1:46	3:21	8:18

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

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

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The division is funded almost entirely through the General Fund. PTAC’s Other Funds expenditures are primarily for the administration of the TriMet and Lane County transit district self-employment tax programs. In most cases, Other Funds revenue equals the department’s administrative costs.

BUDGET NARRATIVE

Program Services Section

Program Overview

Program Services supports the Personal Tax and Compliance Division (PTAC) in managing the Personal Income Tax Program through updating forms, publications, and website content; educating tax professionals and software partners; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

Key external partners include:

- Tax practitioners
- Oregon Board of Tax Practitioners (licensing agency)
- Oregon Board of Accountancy (licensing agency)
- Oregon State Bar
- Federation of Tax Administrators
- National Association of Computerized Tax Processors
- Oregon Legislature, Legislative Counsel, Legislative Fiscal Office, and Legislative Revenue Office
- Internal Revenue Service (IRS)
- Community based organizations
- Rules advisory committees
- Partner state agencies

Program Funding Request

Program Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 20,159,129	\$ 147,383,126	\$ 167,542,255	95	88.18
CSL 23-25	\$ 20,119,244	\$ 423,733	\$ 20,542,977	94	88.18
ARB 23-25	\$ 20,119,244	\$ 423,733	\$ 20,542,977	94	88.18
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (39,885)	\$ (146,959,393)	\$ (146,999,278)	(1)	-
% change	-0.2%	-99.7%	-87.7%	-1.1%	0.0%

BUDGET NARRATIVE

Program Description

The work in the Program Services Section is diverse, with responsibility for several different functions:

- **Forms, publications, and web content:** Update forms and instructions for changes to tax provisions, create forms for new tax programs related to individuals and members of pass-through entity businesses, and deliver these forms and publications to our website and software partners.
- **Tax professional and software partner education:** Provide new law updates through virtual and in-person training to tax professionals and software partners, and communicate legal, policy, and process updates to list serve subscribers.
- **Systems:** Update the return processing systems and electronic filing requirements and implement changes to tax provisions and processing rules annually. Work with IT programmers and software partners to ensure the accuracy and rapid processing of returns. Implement automated systems for new tax programs that affect individuals and members of pass-through entity businesses.
- **Fraud detection and refund protection:** Use system analytics to identify potentially fraudulent returns and manually review them to determine if the taxpayer is the filer or the victim of identity theft. Use analytics to identify refunds that indicate a risk of error before they are issued. Assist taxpayers who are victims of identity theft and coordinate with the IRS and other states to share information and stay informed of fraud trends. These activities protect taxpayers and help preserve General Fund revenue.
- **Return processing:** Review tax returns and amended returns that need manual validation and correction during the return processing cycle. The automated system assigns them to manual review based on risk factors where resolution is more effective before the refund is issued.
- **Filing enforcement:** Work with taxpayers who have a filing requirement but have not filed a tax return by the due dates prescribed by law. The process is mostly automated as the system issues request-to-file letters and creates estimated returns when the agency doesn't receive a return or a response. This automation allows the agency to contact potential non-filers sooner and frees staff to answer phone calls and assist those that respond to notices and billings.
- **Policy:** Provide technical support to the legislative process and lead internal policy development for the programs related to individuals and members of pass-through entity businesses. Implement changes to statutes, administrative rules, and program policies and procedures, and work with agency leadership and the Taxpayer Advocate Office to improve processes and service delivery.
- **Appeals:** Resolve all levels of appeals related to return processing adjustments and all conference appeals for the program. Appeals occur when the taxpayer does not agree with a processing or post-processing adjustment or audit adjustments made in the Compliance Section.
- **Data management and process reviews:** Gather and maintain data and develop reports that are used to inform decision making and conduct systemic review of processes and policy and procedures to improve the efficiency and effectiveness of the functions and overall program health.
- **Account maintenance:** Process administrative remedies provided to taxpayers such as penalty and interest waivers, refund apportionments, and reissuing refund checks to rightful claimants of a deceased taxpayer.
- **Federal data matching:** Receive information on return and audit adjustments made at the federal level from the IRS and make the corresponding adjustments to the Oregon return.

BUDGET NARRATIVE

- **Administrative support:** Provide general program support, including ordering supplies, entering power of attorney forms, and scanning and attaching paper correspondence to taxpayer accounts in the system.

Program Justification and Link to Long-Term Outcomes

The PTAC Division exists to collect the tax revenue necessary to fund services for people and businesses in Oregon, and its activities are linked to the agency’s strategic priorities and the governor’s long-term focus area of excellence in state government.

For the Program Services Section in particular:

Racial Equity: Work to educate Revenue staff and to partner with community-based organizations to inform our approach, ensuring our services are inclusive and everyone is treated with dignity and respect. Develop forms, schedules, and instructions in different languages to allow taxpayers to communicate with us in their preferred language.

Customers: Strive to make the easy things easy for Oregon’s taxpayers and tax practitioners. Participate in the Free File Alliance and work with the IRS and other agencies to promote tax benefits that are intended for low- to middle-income households. Partner with the Taxpayer Advocate Office to address barriers to taxpayers working with DOR and to continue to evaluate improvement on correspondence and processes for improvement.

Employees: Facilitate knowledge transfer and cross-training by identifying “single points of failure” and creating plans to ensure continuity of work processes. Provide staff with training and equipment to effectively work in the office or remotely.

Data: Actively use data to improve processes and monitor outcomes. Continue to create a data team to ensure coordination of the full life cycle of a return, from return processing to audit to filing enforcement, to create consistency in outcomes.

Program Performance

The Program Services Section’s workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2015	2016	2017	2018	2019	2020	2021
Current Year Returns	1,942,678	1,993,570	2,040,738	2,105,202	2,156,701	2,223,688	2,248,804

BUDGET NARRATIVE

The division is responsible for several agency key performance measures (KPM). KPM 2 measures the percentage of electronically filed returns. E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly, quicker to process, and require less handling and storage than paper returns.

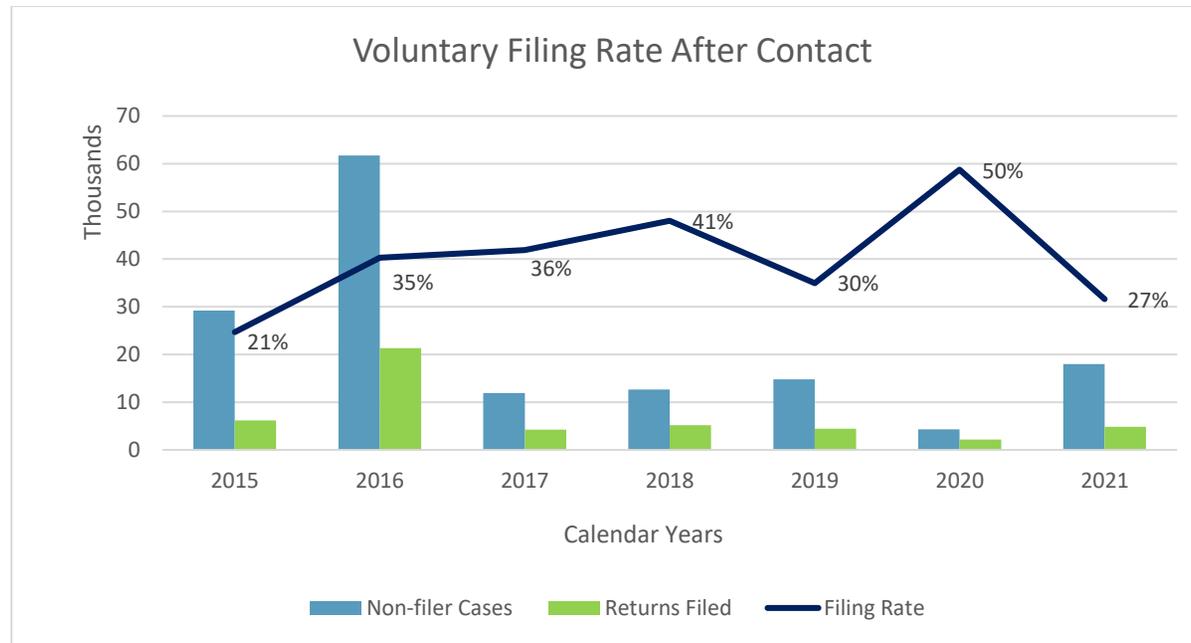
Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Percent of Personal Income Tax Returns Filed Electronically								
Actual	84.2%	85.6%	86.0%	87.7%	88.5%	91.3%	90.7%	93.1%
Target	82%	82%	84%	88%	90%	90%	90%	90%

The division is also responsible for KPM 1, which measures the average number of days it takes to issue a refund. This measure reflects the balance between return accuracy and fraud reduction with timeliness in issuing refunds.

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Average Days to Process Personal Income Tax Refund								
Actual	5	16	17	18	16	17	18	14
Target	12	12	12	8	8	16	16	16

The following chart represents the number of request-to-file notices issued and the number of tax returns filed in response to the notices.

BUDGET NARRATIVE



Note: During 2020 we delayed filing enforcement due to the effects of COVID-19. During the early months of 2020, we only sent non-filer letters when situations, such as bankruptcy, required us to ensure compliance with tax laws. That accounts for the high rate of voluntary filing after contact during 2020. Bankruptcy filers comply with filing requirements at a higher rate due to the bankruptcy court’s requirements. In addition, we delayed filing enforcement for communities affected by the September 2020 wildfires until late in 2021.

Enabling Legislation/Program Authorization

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

ORS Chapters 305, 314, 315, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The division is funded almost entirely through the General Fund. PTAC’s Other Funds expenditures are primarily for the administration of the TriMet and Lane County transit district self-employment tax programs. In most cases, Other Funds revenue equals the department’s administrative costs.

BUDGET NARRATIVE

Personal Tax and Compliance

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(308,505)
Other Funds	\$	48,280

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Personal Tax and Compliance

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the One Time Assistance Payments.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ (235,116)
Other Funds	\$(147,000,000)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	804,259
Other Funds	\$	36,911

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2023–25, CFO approved exceptional inflation for facility rental and taxes due to laser measurement impacts.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	232,770
Other Funds	\$	17,520

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 060—Technical Adjustments

Package Description

Purpose

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

How Achieved

The department adjusted specific budget line items to reflect its operations and current spending more accurately. This division moved a part-time Data Entry Operator position to the Processing Center where the actual work occurs.

Agency Request Budget

Staff Impact

Position	(1)
FTE	(0.50)

Revenue Source

General Fund	\$	(73,121)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(308,505)	-	-	-	-	-	(308,505)
Transfer In - Intrafund	-	-	48,280	-	-	-	48,280
Total Revenues	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)
Personal Services							
Temporary Appointments	392	-	2,239	-	-	-	2,631
Overtime Payments	107	-	18	-	-	-	125
All Other Differential	104	-	-	-	-	-	104
Public Employees' Retire Cont	38	-	3	-	-	-	41
Pension Obligation Bond	56,199	-	750	-	-	-	56,949
Social Security Taxes	46	-	172	-	-	-	218
Unemployment Assessments	1,321	-	46	-	-	-	1,367
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	16,957	-	251	-	-	-	17,208
Vacancy Savings	(383,670)	-	44,801	-	-	-	(338,869)
Total Personal Services	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)
Total Expenditures							
Total Expenditures	(308,505)	-	48,280	-	-	-	(260,225)
Total Expenditures	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(235,116)	-	-	-	-	-	(235,116)
Tsfr From Administrative Svcs	-	-	(147,000,000)	-	-	-	(147,000,000)
Total Revenues	(\$235,116)	-	(\$147,000,000)	-	-	-	(\$147,235,116)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Office Expenses	(235,116)	-	-	-	-	-	(235,116)
Total Services & Supplies	(\$235,116)	-	-	-	-	-	(\$235,116)
Special Payments							
Dist to Individuals	-	-	(147,000,000)	-	-	-	(147,000,000)
Total Special Payments	-	-	(\$147,000,000)	-	-	-	(\$147,000,000)
Total Expenditures							
Total Expenditures	(235,116)	-	(147,000,000)	-	-	-	(147,235,116)
Total Expenditures	(\$235,116)	-	(\$147,000,000)	-	-	-	(\$147,235,116)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	804,259	-	-	-	-	-	804,259
Transfer In - Intrafund	-	-	36,911	-	-	-	36,911
Total Revenues	\$804,259	-	\$36,911	-	-	-	\$841,170

Services & Supplies

Instate Travel	7,132	-	85	-	-	-	7,217
Out of State Travel	448	-	-	-	-	-	448
Employee Training	6,808	-	118	-	-	-	6,926
Office Expenses	22,778	-	3,150	-	-	-	25,928
Telecommunications	31,776	-	1,498	-	-	-	33,274
Data Processing	1,032	-	96	-	-	-	1,128
Publicity and Publications	515	-	-	-	-	-	515
Professional Services	45,483	-	690	-	-	-	46,173
IT Professional Services	73,072	-	8	-	-	-	73,080
Attorney General	285,265	-	447	-	-	-	285,712
Employee Recruitment and Develop	344	-	9	-	-	-	353
Dues and Subscriptions	426	-	-	-	-	-	426
Facilities Rental and Taxes	254,901	-	29,759	-	-	-	284,660
Facilities Maintenance	1,344	-	6	-	-	-	1,350
Intra-agency Charges	4,893	-	102	-	-	-	4,995
Other Services and Supplies	51,627	-	627	-	-	-	52,254
Expendable Prop 250 - 5000	155	-	76	-	-	-	231

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	1,741	-	9	-	-	-	1,750
Total Services & Supplies	\$789,740	-	\$36,680	-	-	-	\$826,420
Capital Outlay							
Office Furniture and Fixtures	9,521	-	206	-	-	-	9,727
Telecommunications Equipment	4,837	-	25	-	-	-	4,862
Data Processing Hardware	161	-	-	-	-	-	161
Total Capital Outlay	\$14,519	-	\$231	-	-	-	\$14,750
Total Expenditures							
Total Expenditures	804,259	-	36,911	-	-	-	841,170
Total Expenditures	\$804,259	-	\$36,911	-	-	-	\$841,170
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	232,770	-	-	-	-	-	232,770
Transfer In - Intrafund	-	-	17,520	-	-	-	17,520
Total Revenues	\$232,770	-	\$17,520	-	-	-	\$250,290
Services & Supplies							
Facilities Rental and Taxes	232,770	-	17,520	-	-	-	250,290
Total Services & Supplies	\$232,770	-	\$17,520	-	-	-	\$250,290
Total Expenditures							
Total Expenditures	232,770	-	17,520	-	-	-	250,290
Total Expenditures	\$232,770	-	\$17,520	-	-	-	\$250,290
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(73,121)	-	-	-	-	-	(73,121)
Total Revenues	(\$73,121)	-	-	-	-	-	(\$73,121)
Personal Services							
Class/Unclass Sal. and Per Diem	(38,580)	-	-	-	-	-	(38,580)
Empl. Rel. Bd. Assessments	(26)	-	-	-	-	-	(26)
Public Employees' Retire Cont	(6,914)	-	-	-	-	-	(6,914)
Social Security Taxes	(2,951)	-	-	-	-	-	(2,951)
Paid Family Medical Leave Insurance	(154)	-	-	-	-	-	(154)
Worker's Comp. Assess. (WCD)	(23)	-	-	-	-	-	(23)
Flexible Benefits	(19,800)	-	-	-	-	-	(19,800)
Total Personal Services	(\$68,448)	-	-	-	-	-	(\$68,448)
Services & Supplies							
Employee Training	(800)	-	-	-	-	-	(800)
Office Expenses	(773)	-	-	-	-	-	(773)
Telecommunications	(1,450)	-	-	-	-	-	(1,450)
State Gov. Service Charges	-	-	-	-	-	-	-
IT Expendable Property	(1,650)	-	-	-	-	-	(1,650)
Total Services & Supplies	(\$4,673)	-	-	-	-	-	(\$4,673)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	(73,121)	-	-	-	-	-	(73,121)
Total Expenditures	(\$73,121)	-	-	-	-	-	(\$73,121)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(1)
Total Positions	-	-	-	-	-	-	(1)
Total FTE							
Total FTE							(0.50)
Total FTE	-	-	-	-	-	-	(0.50)

POS116 - Net Package Fiscal Impact Report

Personal Tax and Compliance Division

2023-25 Biennium

Cross Reference Number: 15000-005-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE	
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	-38,580	-29,868	-68,448	-1	-0.50	
										General Funds	-38,580	-29,868	-68,448		
										Lottery Funds	0	0	0		
										Other Funds	0	0	0		
										Federal Funds	0	0	0		
										Total Funds	-38,580	-29,868	-68,448	-1	-0.50

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-005-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	-	-	48,156	-	-	-
Transfer In - Intrafund	1,796,861	1,289,324	1,289,324	1,454,910	-	-
Tsfr From Administrative Svcs	-	-	147,000,000	-	-	-
Total Other Funds	\$1,796,861	\$1,289,324	\$148,337,480	\$1,454,910	-	-

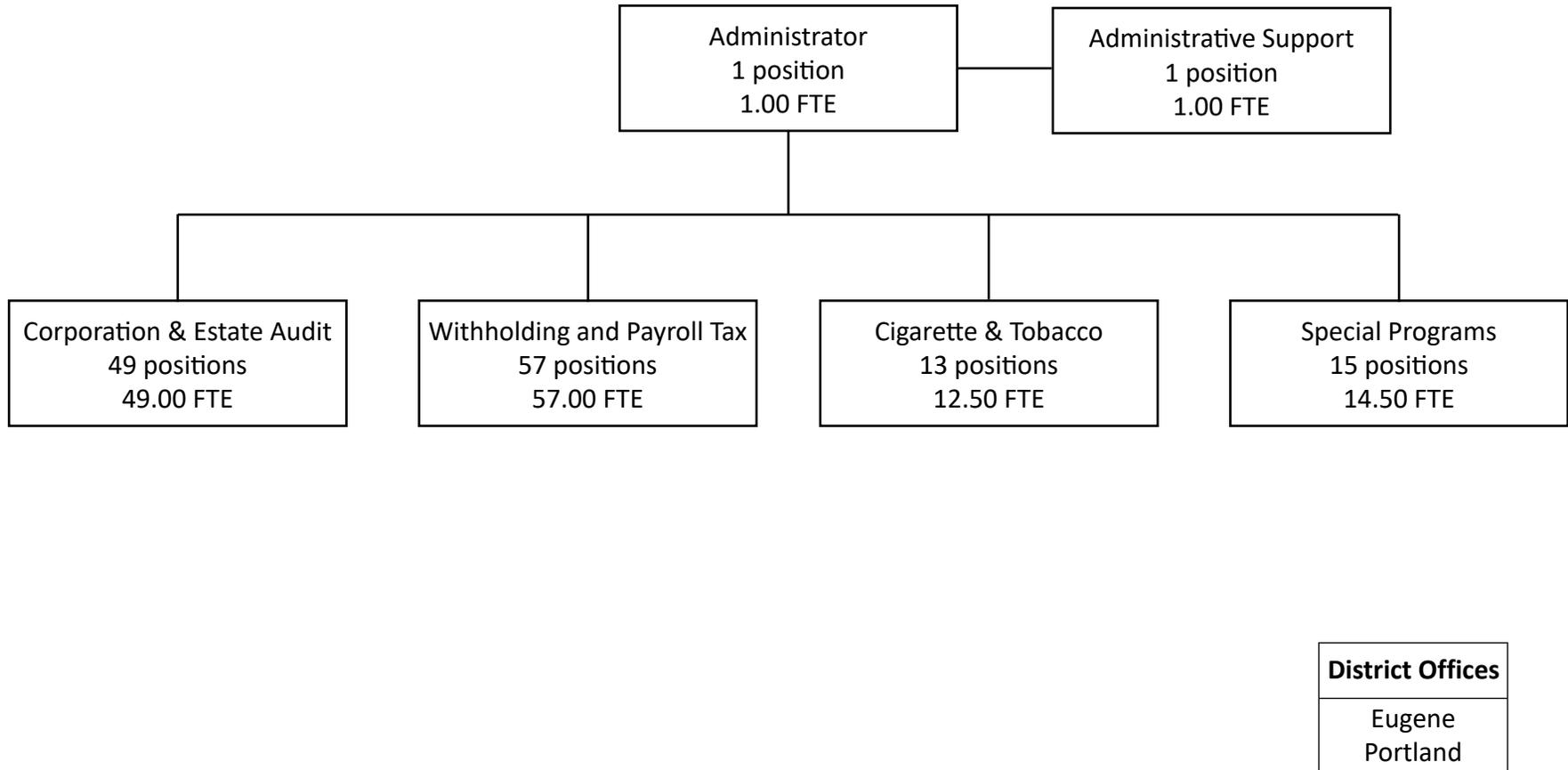
Business Division

Organizational chart

2021–23 Legislatively Adopted Budget

136 positions

135.00 FTE



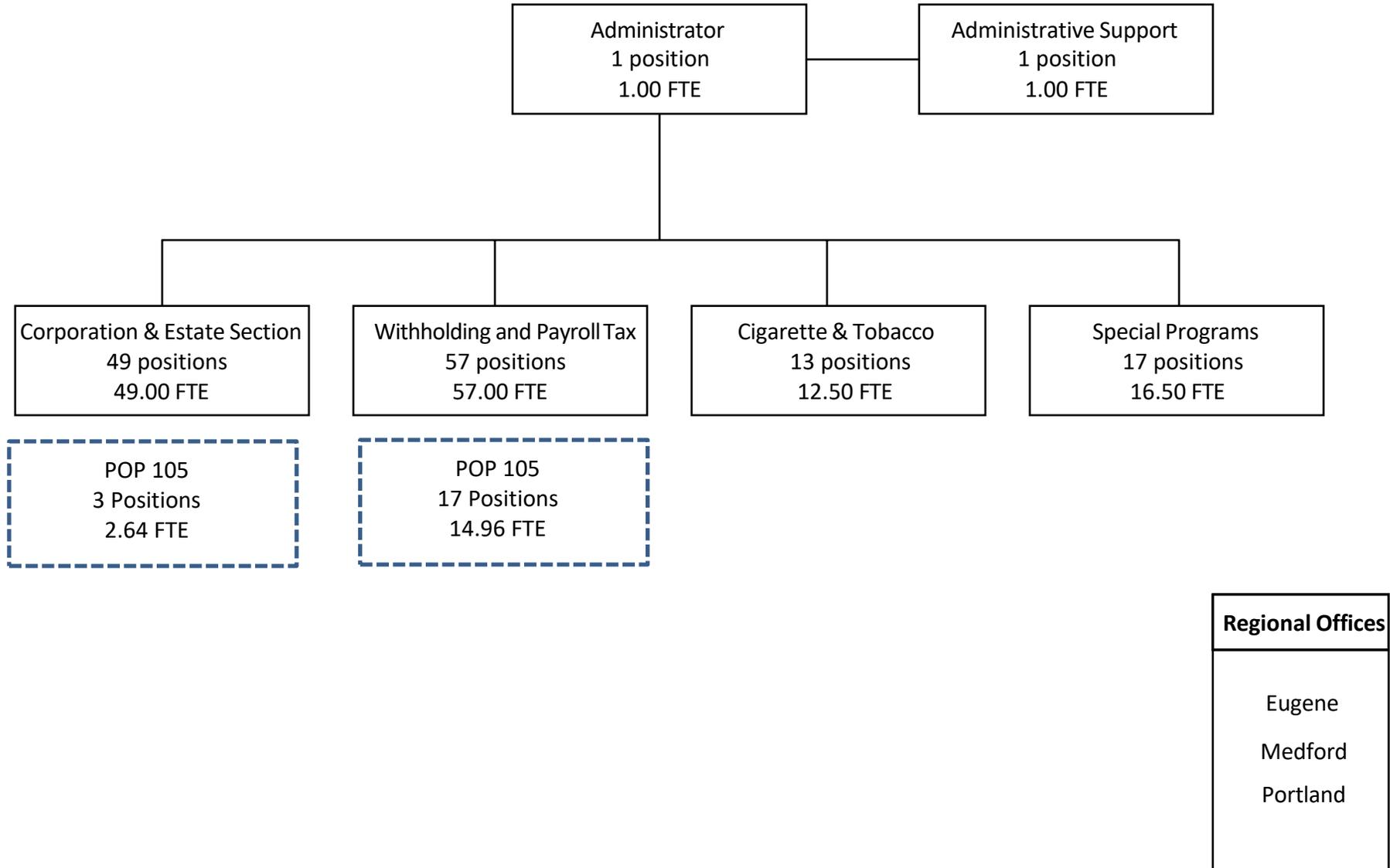
Business Division

Organizational chart

2023–25 Agency Request Budget

158 positions

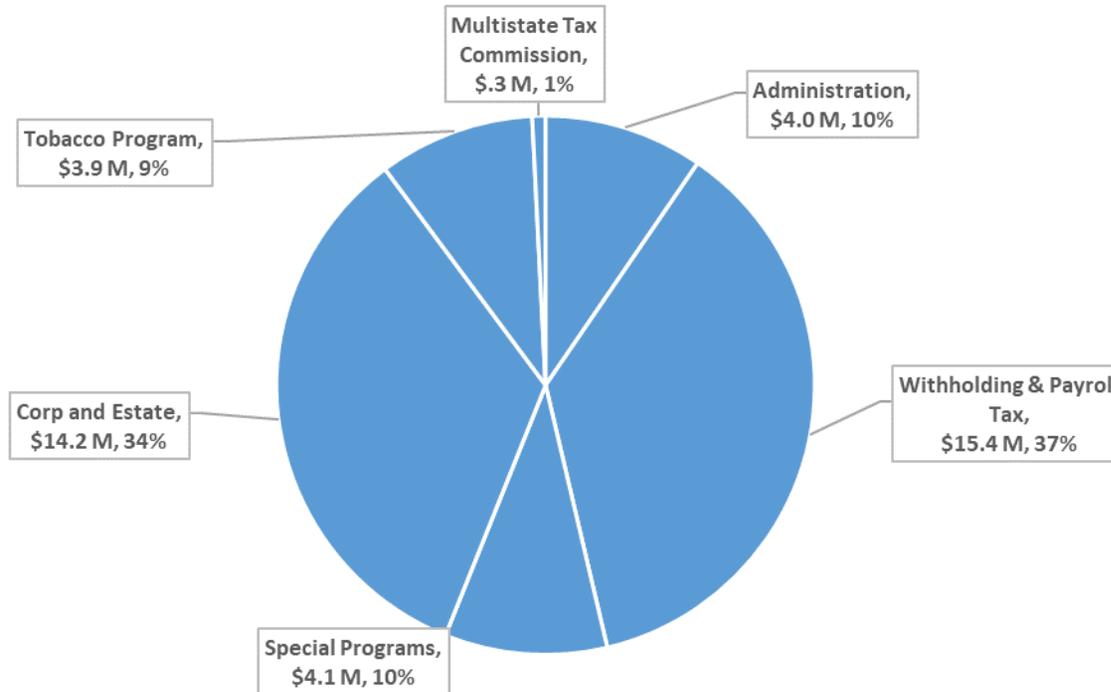
154.60 FTE



BUDGET NARRATIVE

Business Division

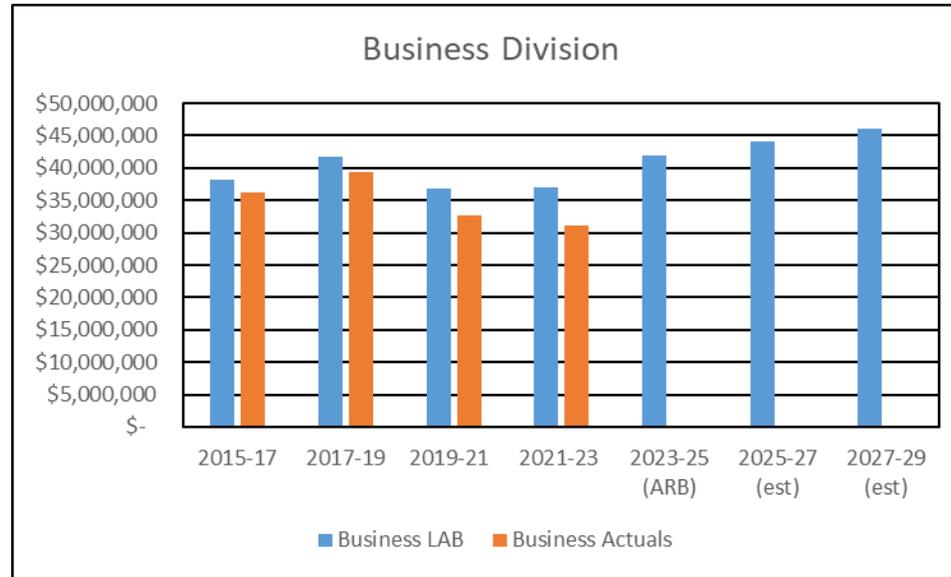
2023-25 Agency Request Budget
Business Division Total Funds by Program \$41,990,795



Long-term focus area: Excellence in state government

Primary program contact: Katie Lolley, Business Division administrator

BUDGET NARRATIVE



Division Actual / LAB		2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Business	LAB	\$ 38,191,294	\$ 41,708,742	\$ 36,715,487	\$ 37,041,084	\$ 41,990,795	\$ 44,004,906	\$ 46,148,648
	Actuals	\$ 36,167,747	\$ 39,404,242	\$ 32,640,958	\$ 31,062,324			

Program Overview

The Business Division generates more than \$22 billion in revenue each biennium, supporting many of the programs that the state of Oregon depends on. The division administers many programs and processes in a manner that most efficiently and effectively uses the resources allocated to align with the long-term focus area of excellence in state government.

The Business Division is responsible for the administration of taxes imposed on large and small businesses. Division staff work with taxpayers to ensure they can easily report and pay the correct amount of tax for each program. The Business Division is organized into six programs:

- Withholding and Payroll Tax Section (WPTS) includes the personal income tax withholding, TriMet and Lane transit district employer, and statewide transit tax programs..
- The Tobacco Program manages cigarette and tobacco taxes, including inhalant delivery systems, and tobacco retail licensing fee.
- The Corporation and Estate Section administers the corporate income and excise tax, estate transfer tax, fiduciary income tax, and

BUDGET NARRATIVE

TriMet and Lane transit district self-employment taxes.

- The Special Program Administration unit (SPA) manages the state transient lodging tax, emergency communications tax, petroleum load fee, amusement device tax, hazardous substance fee, vehicle privilege and use taxes, bicycle excise tax, high hazard oil train fee, and heavy equipment rental tax.
- The Multistate Tax Commission, which is an intergovernmental organization composed of 15 member states plus the District of Columbia, that jointly work to promote uniformity in state taxation of corporate income.
- Administration oversees the operations, strategic planning, policy making, and other activities throughout the division.
- The Corporate Division (in the budget narrative as its own division) manages the corporate activity tax.
- The Marijuana Division (in the budget narrative as its own division) manages the state marijuana tax.

The division also administers marijuana retail tax and transient lodging tax for a growing number of localities in Oregon. In addition, the division is currently implementing two new programs, psilocybin tax and kratom licensing.

The taxes, fees, and licensing programs administered by the division support the General Fund and dedicated Other Funds supporting specific state and local programs.

Program Funding Request

Business Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 22,727,156	\$ 14,313,928	\$ 37,041,084	138	136.00
CSL 23-25	\$ 23,787,413	\$ 15,077,180	\$ 38,864,593	138	137.00
ARB 23-25	\$ 25,686,830	\$ 16,303,965	\$ 41,990,795	158	154.60
GB 23-25	\$ -	\$ -	\$ -	-	-
LAB 23-25	\$ -	\$ -	\$ -	-	-
Difference	\$ 2,959,674	\$ 1,990,037	\$ 4,949,711	20	18.60
% change	13.0%	13.9%	13.4%	14.5%	13.7%

Program Description

More than \$22 billion in revenue reaches the General Fund, state funded programs, and local districts through the tax and fee programs administered by the Business Division.

BUDGET NARRATIVE

The clients served by the division are primarily entities doing business in Oregon who have responsibility to pay taxes administered by the division. Clients also include tax professionals, local jurisdictions, and other state agencies. Partnerships are maintained with other state agencies, the IRS, the Federation of Tax Administrators, the Multistate Tax Commission, and the Western States Association of Tax Administrators in the administration of these taxes. These partnerships provide a diverse backdrop of other tax administration agencies that can share best practices, compliance leads, and ideas for new ways to serve taxpayer demands.

Depending on the size of the business and the tax program involved, taxpayers must pay and file monthly, quarterly, or annually, with some large employers paying more frequently. Program staff regularly interact with taxpayers or their representatives for account maintenance, answering tax-related questions, providing education, and conducting various compliance activities including audit, verification of independent contractor status, and filing enforcement. Each program has a different number of resources assigned to it. Smaller programs have few resources and can offer only basic functions such as return processing, taxpayer assistance, and education. Larger programs have the most resources and thus perform a broader variety of functions including outreach and in-depth compliance activities.

Program Justification and Link to Long-Term Outcomes

The activities of the Business Division are linked to all the agency's strategic priorities and the governor's long-term focus area of excellence in state government.

Voluntary compliance is the backbone of tax administration. Enforced compliance supports and enhances taxpayer behavior in a voluntary reporting system. The division performs enforcement activities such as audits and filing enforcement. By continuing to learn from previous experiences in these areas, the division protects the revenue streams by ensuring taxpayers know about their responsibility and verifying that taxpayers are reporting correctly.

Creating a clear and easy experience for customers in the division means ensuring that taxpayers have the tools they need to voluntarily comply, as well as ensuring self-service tools are easily accessible. The division uses the experience of front-line staff to make changes to the service delivery based on taxpayer needs and ensure staff are consistently trained to provide the best service. In addition to these efforts, staff also attend outreach events for new businesses and partner with tax professionals and stakeholders while developing policies that impact them. All these activities ensure that taxpayers feel supported and have the information they need to comply with tax laws.

The division has successfully implemented multiple new programs over the past several years. With each implementation, the division learns from previous programs to maximize the resources and effectiveness of the new programs. The division is committed to developing new tools and processes to improve decision making using data and metrics. Many program areas use reports to determine workload needs and monitor resource levels for potential shifts. Finally, because the division's strength resides with its staff, the division focuses on providing them with what they need to be effective and efficient in their daily work. This can come in the form of training, providing growth opportunities, and listening to feedback.

BUDGET NARRATIVE

Taken together, the division's work falls in line with the governor's long-term focus of excellence in state government. The division strives to create a clear and easy experience for taxpayers, so they are able to comply with the tax programs that the division administers, enforces compliance when necessary, makes improvements to taxpayer assistance, and ensures staff and managers have what they need to provide top notch service to taxpayers, stakeholders, and partners. All together the division's activities support the agency's mission to collect the revenue that Oregon counts on.

Program Performance

The business division measures its program performance by dollars collected and the number of returns processed. Each of the unit narratives go into more detail. Many of the programs administered by business division are included in two agency-wide key performance measures.

KPM #8 Direct Enforcement Dollars Cost of Funds - will demonstrate efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by the agency.

KPM #10 Cost of Assessments- efficiency and effectiveness of our suspense, audit, and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.

Enabling Legislation/Program Authorization

Oregon Revised Statute (ORS) Chapters 118, 305, 314, 316, 317, 317A, and 318 require the department to provide forms and instructions for filing returns and paying tax, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due. ORS Chapters 307, 320, 323, 403, 453, 465, 468B, 475A, and Oregon Laws 2022 Chapter 41 give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS Chapter 475C gives the department authority to administer the marijuana tax program.

Funding Streams

Business Division operations are funded by a combination of General Fund and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the division. Sources of Other Funds revenue are transit district payments for administration, collection, and audit services, and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax and fee programs administered by the division.

BUDGET NARRATIVE

Describe how the 2023-25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021-23.

Policy Option Package 105 - Customer Service

This package will improve the division's ability to serve our customers and fully administer several tax programs that fund the General Fund. This division is responsible for over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who are required to file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the business division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven't been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, and increased taxpayer education, as well as allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, including unacceptably longer phone wait times, customer service backlog, and a lack of resources to educate taxpayers and perform compliance activities for tax programs that are main contributors to the General Fund.

Positions: 20

FTE: 17.60

General Fund: \$ 1,899,417

Other Funds: \$ 1,226,785

BUDGET NARRATIVE

Business Division Administration

Program Overview

Business Division Administration is responsible for the performance of all tax and fee programs within the division.

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,950,496	\$ 615,775	\$ 3,566,271	2	2.00
CSL 23-25	\$ 3,323,991	\$ 692,761	\$ 4,016,752	2	2.00
ARB 23-25	\$ 3,323,991	\$ 692,761	\$ 4,016,752	2	2.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 373,495	\$ 76,986	\$ 450,481	-	-
% change	12.7%	12.5%	12.6%	0.0%	0.0%

Program Description

Business Division Administration consists of two positions, the division administrator and division executive assistant. The administrator participates on the department’s executive leadership team to contribute toward the leadership of the agency, establish broad division policy, and ensure alignment with the agency’s strategies and goals. The programs administered by the division generate more than \$22 billion per biennium.

The division administrator leads the development of Business Division strategic plans, strategies, resources, and organization plans for the effective delivery of services by developing teams that work toward meeting the department’s mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including voluntary compliance, enforcement, customer experience, and employee engagement. Core functions include tax administration, audit, filing enforcement, collection, policy development, and budget management, which all require coordination in the division and with key business partners, both internal and external.

Each section in the division is led by a section manager who manages the programs and functions within their responsibility. They join the administrator on the division’s leadership team representing the Corporation and Estate, Withholding, Payroll, and Special Programs, and Corporate Activity Tax sections. The first two sections are budgeted within the Business Division. The last falls within the Corporate Division

BUDGET NARRATIVE

budget, however the program is organizationally located in the Business Division. Similar treatment is provided to the Marijuana Retail Tax Program, which has its own division for budget purposes. The division executive assistant supports the division administrator and leadership team by organizing meetings, maintaining documentation, updating organization charts, and providing support for division management and all tax programs.

Program Justification and Link to Long-Term Outcome

The Business Division generates more than \$22 billion in revenue each biennium that supports many of the programs the state of Oregon depends on for education, public safety, and healthcare. Revenue is generated in a way that efficiently and effectively uses the resources assigned to the division and is in direct alignment with the long-term outcome of excellence in state government.

Program Performance

Performance of individual programs is discussed thoroughly in the program sections of the budget document.

Enabling Legislation/Program Authorization

The Business Division administers multiple programs. Please reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Withholding and Payroll taxes
- Special Programs
- Corporation and Estate taxes
- Cigarette and Tobacco taxes
- Multistate Tax Commission
- Marijuana Retail Tax
- Corporate Activity Tax

Funding Streams

Business Division administration is primarily funded by the General Fund, but some of its funding comes from Other Funds associated with the following programs that are administered within the division:

- Local payroll taxes
- Special Programs
- Cigarette and Tobacco Tax
- Marijuana Retail Tax
- Corporate Activity Tax

BUDGET NARRATIVE

Withholding & Payroll Tax Section, Business Division

Program Overview

The Withholding and Payroll Tax Section (WPTS) administers the withholding program as part of a multi-agency effort to administer combined payroll tax programs. WPTS secures more than \$9 billion in General Fund revenue to the state annually. This includes personal income tax withholding that employers remit to the Department of Revenue and is subsequently claimed on individual income tax returns. In addition to the withholding program, the section administers the statewide transit tax and is under contract to administer the Lane and TriMet transit district payroll taxes.

These programs have far-reaching impacts as they affect the payroll reporting of more than 184,000 employers, mostly in Oregon. Employers must report payroll taxes quarterly (annually for agricultural and some domestic employers) and provide a reconciliation for the year with their fourth quarter return in addition to reporting their W2s and 1099s annually. Depending on the amount of income tax withholding, employers have varying requirements on when they're required to pay the tax to the state. Employers with a large number of employees in Oregon pay as often as the next business day. WPTS regularly interacts directly with employers to provide information and education to help them comply with the law and agency regulations.

WPTS staff provide a wide range of services to support taxpayers, tax professionals, cities/counties, tribal governments, and other state agencies as detailed below.

Program Funding Request

Withholding & Payroll Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,522,422	\$ 5,900,166	\$ 12,422,588	57	57.00
CSL 23-25	\$ 6,785,408	\$ 6,047,759	\$ 12,833,167	57	57.00
ARB 23-25	\$ 8,175,079	\$ 7,256,054	\$ 15,431,133	74	71.96
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 1,652,657	\$ 1,355,888	\$ 3,008,545	17	14.96
% change	25.3%	23.0%	24.2%	29.8%	26.2%

BUDGET NARRATIVE

Program Description

The primary responsibility of the section is to provide the means for employers to report and remit employee income tax withholding as well as payroll taxes that fund critical projects throughout the state. Oregon's revenue system relies heavily on the state's personal income tax, which according to the Office of Economic Analysis, will generate more than 85 percent of the state's General Fund revenue during the 21-23 biennium. An overwhelming portion of that personal income tax liability, approximately 94 percent, is withheld from the paychecks of employees when wages are paid. In short, WPTS is responsible for generating 80 percent of the General Fund revenue each biennium.

Employees provide their employers with instructions on how much to withhold from each paycheck. Employers withhold the money from the employee's paycheck and hold it in trust for the state of Oregon, remit the amount to the Department of Revenue, and then reconcile the withholding on a quarterly Combined Employer Payroll Tax Return (Form OQ). The department requires payment deposits of the withheld amount in line with the deposit frequency set by the federal government. This can range from daily deposits to quarterly deposits remitted with the return. This withholding ensures that in most cases when individual Oregonians file their annual Personal Income Tax Returns, their tax liability is pre-paid.

The work involved in administering these programs is varied, reaching all stages of an employer's business from starting a new business to closing the business. Staff in the WPTS play a critical role in ensuring that employers know their responsibilities and that the revenue that Oregonians count on is remitted to the state. The section is organized into units that support core functions of administration, including taxpayer service, enforcement, and policy development.

The units that make up the Withholding and Payroll Tax Section are:

Program Coordination Unit: This unit's role is to make sure the section has legal, technical, educational, and operational support while ensuring the WPTS staff have the tools they need to earn the trust of taxpayers. This unit builds partnerships with other state agencies and local governments, coordinates with the Department of Justice (DOJ), and is responsible for creating forms and publications, performing data analysis, updating administrative rules, monitoring and providing feedback on legislation, and overall facilitating tax compliance. The unit also ensures taxpayer assistance is easily accessible and customer focused, establishes service standards, aligns processes, and educates staff to create a clear and easy experience for customers.

Business, Compliance and Investigation Unit (BCIU): Compliance specialists in this unit investigate employers that are not accurately reporting their payroll to reduce noncompliance with payroll tax laws. This unit also participates in the Interagency Compliance Network formed under ORS 670.700, building a multi-agency partnership with the Oregon Employment Department, DOJ, and the Department of Consumer and Business Services among other members. BCIU staff participate in joint audits with multiple state agencies to establish consistency in agency determinations of worker classification to earn the trust of taxpayers.

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Account Resolution Unit (ARU): The unit provides direct education and assistance to ensure that new employers and current employers are treated with dignity and inclusion and provided the support they need to comply with Oregon’s complex combined payroll reporting. The unit processes returns, waiver requests, payments, and refunds, and responds to taxpayer questions. When taxpayers correspond with the section, it is generally with staff from this unit, which handles more than 80,000 calls annually. Staff work to resolve issues with taxpayers before the issue reaches litigation. This unit reviews the annual reconciliation returns and compares those returns to quarterly reports to identify deficiencies in income tax withholding. The unit also earns the trust of taxpayers by assisting employers in their efforts to accurately report and pay their payroll taxes, whether it’s an employer’s first-time filing, or a question that comes from a large payroll processor.

Registrations and Support Unit (RCAS): Staff in this unit register employers for combined payroll reporting, resolve registration issues, and act as the first opportunity to create a clear and easy experience for customers. RCAS staff partner with and support all WPTS units by ordering supplies and handling mail for the section to ensure accurate responses to taxpayers. This unit also ensures taxpayers are aware of the multiple tax programs the business may be subject to at the time of registration.

WPTS partners with other state and federal agencies to simplify payroll tax filing for Oregon employers. WPTS partners with two other agencies for the combined payroll tax reporting of seven different programs. During the 2021–23 biennium, the section assisted the Oregon Employment Department with the implementation of its Modernization Project, as well as the implementation of the Paid Leave Oregon program. The Employment Department administers the Paid Leave Oregon program; however, payments are remitted along with other programs on the Oregon Tax Coupon, a payment voucher which allows taxpayers to direct payments to Withholding, Unemployment Insurance, Worker’s Benefit Fund, Lane and TriMet Transit Districts, statewide transit tax, and Paid Leave Oregon on one voucher. In addition, during the 2021-23 biennium, the department reconfigured the Combined Payroll report to include reporting for statewide transit tax , which reduces the cost for Oregon businesses to comply with their filing requirements for all payroll based programs.

In addition to processing payments for these tax programs, WPTS also administers the Withholding Reconciliation and iWire programs. ORS 316.202 and 320.550 require Oregon employers to report the amount of wages and tax withheld for the Withholding program and statewide transit tax respectively. The department has combined the reporting for both Withholding and Statewide Transit Tax Reconciliation and requires electronic filing of these reports. In addition, ORS 314.360 and 316.202 authorize the filing of such information returns as necessary to substantiate this withholding. Additionally, the department has adopted OAR 150-316-0359 and 150-314-0140 to require employers report forms W-2—including statewide transit tax withheld, 1099-G, 1099-K, 1099-NEC, 1099-MISC, 1099-R, and W-2G—on iWire. These information reports provide the department with substantial data to perform enforcement efforts to protect the integrity of the personal income tax program.

The section has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network (ICN). These seven agencies and boards work together to achieve better compliance with independent contractor laws. The ICN provides an information website,

BUDGET NARRATIVE

outreach activities, and joint audit and enforcement efforts to establish a level playing field for all businesses, whether they hire employees or independent contractors. The ICN also partners with the Legislature when statutory changes are needed.

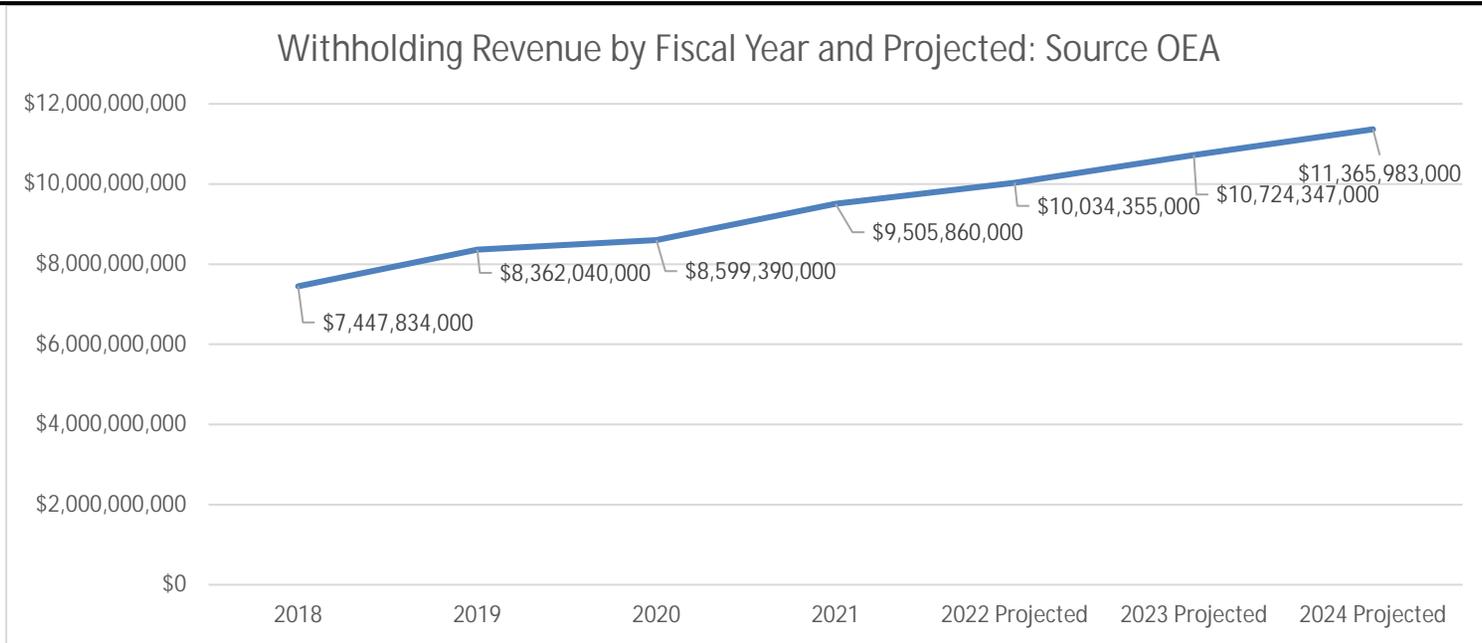
Program Justification and Link to Long-Term Outcomes

WPTS continues to structure its work to support the focus area of excellence in state government. This allows the section to serve the public while at the same time it helps fulfill the department’s vision of creating a clear and easy experience for customers. WPTS staff focus on delivering excellent customer service and acting with professionalism and integrity with all taxpayers, creating an environment of dignity and inclusion for all. WPTS provides the tools for businesses to follow tax reporting and payment regulations, rising to the occasion as needed. The section encourages electronic filing and payment so the data received requires less human intervention with reduced keying errors. The section prioritizes working suspended returns and payments and issuing refunds to taxpayers to make sure taxpayer accounts are up to date. A healthy revenue system is essential to creating a strong Oregon economy that will continue generating the revenue Oregon counts on. The section partners with several other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish this mission. The withholding and payroll tax is one of the state’s largest revenue streams and delivers much of the revenue that Oregon counts on.

Program Performance

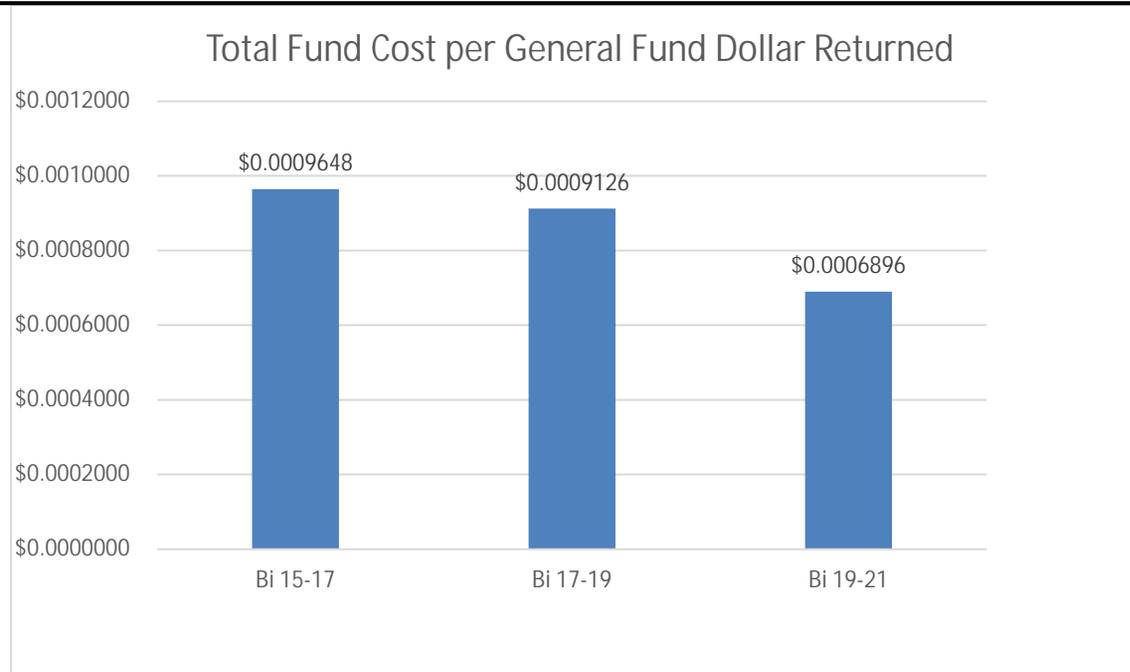
The work of WPTS impacts nearly every wage-earning Oregonian. This work can be seen directly by taxpayers through income tax withholding from an employee’s paycheck, or indirectly through the projects funded by the revenue from the statewide transit tax or local transit district taxes administered by the section. As these programs grow, the section continues to increase automation of its core processes to keep pace with increased revenue generated by the tax programs, as well as bring new businesses in compliance with their filing and payment requirements.

BUDGET NARRATIVE



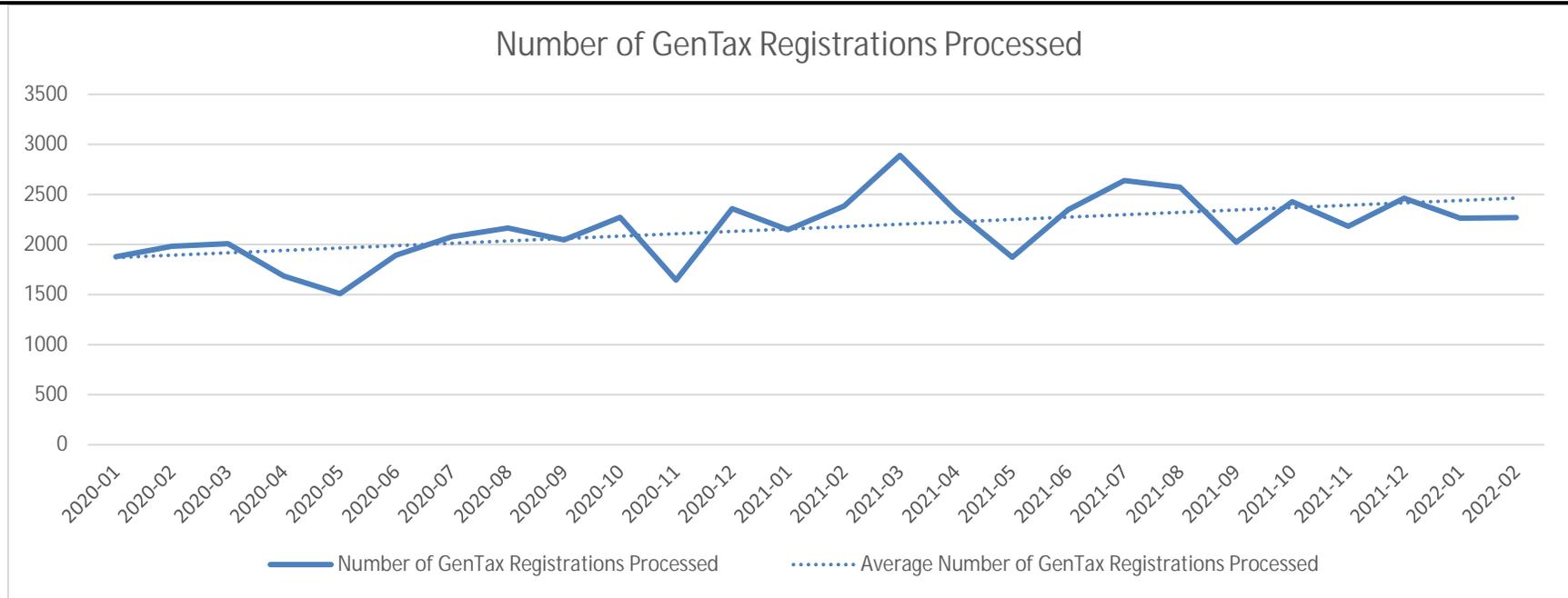
The above chart reflects revenues generated by the Withholding tax program since 2018 and projected through fiscal year 2024 as reported by the Office of Economic Analysis (OEA). Tracking these projections allows the section to remain accountable to Oregon taxpayers and provide information to guide policymakers. Revenue for withholding taxes has increased annually and is projected to continue to increase. In fiscal 2021, revenues were expected to exceed \$9 billion and this revenue stream is projected to exceed \$10 billion for the state in a calendar year for the first time in 2022. In the March 2022 economic forecast, OEA noted that during the pandemic wages grew as employers competed for workers and the average Oregon wage increased by 17 percent from the beginning of the pandemic. OEA forecasts wage growth in the next few years, and since Oregon’s withholding tax is levied on wages paid to employees, the projected growth in withholding tax revenue through 2024 is in line with that forecast.

BUDGET NARRATIVE



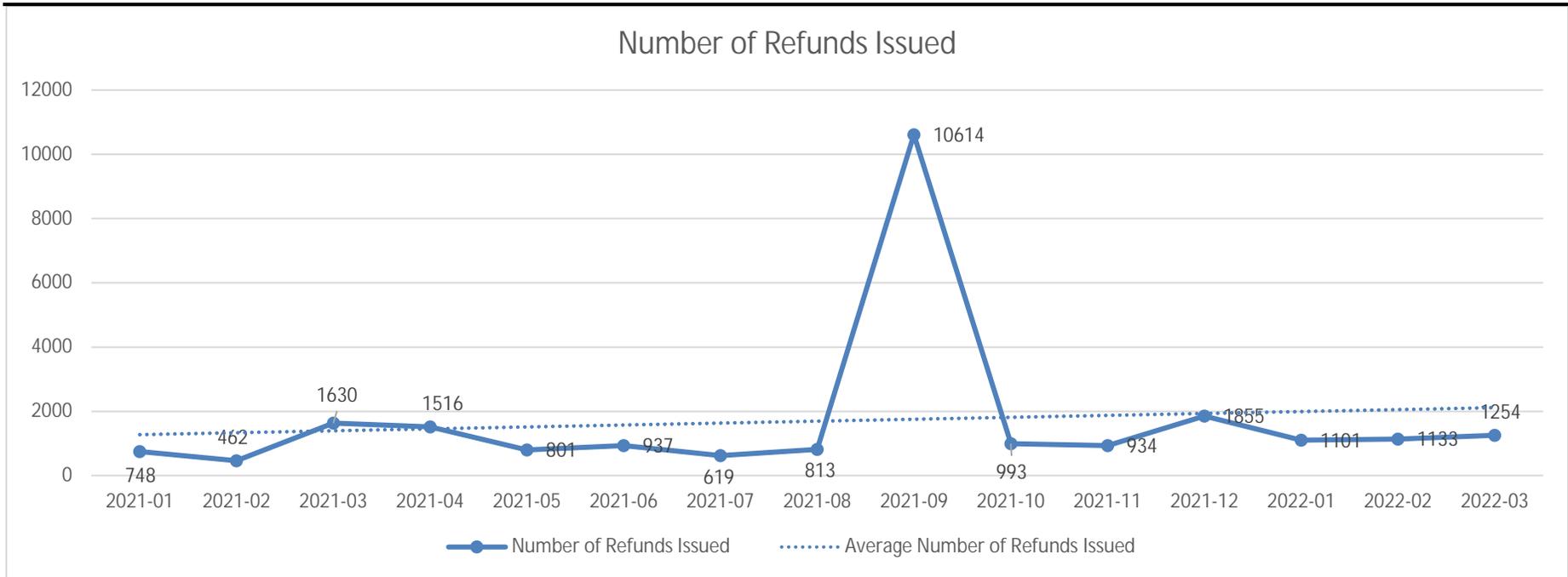
This chart demonstrates the section’s commitment to the value of fiscal responsibility and working to earn the trust of taxpayers by tracking the cost to the agency per general fund dollar generated by the Withholding tax program. WPTS spending per dollar collected is expected to be about 7/100s of a cent for 2021–23 based on the OEA projected revenue for the rest of the 2021–23 biennium. The section’s continued focus on efficient delivery of services to Oregon taxpayers ensures that the maximum amount of tax revenue is received by the intended recipients of that revenue whether it be the General Fund, local jurisdictions, tribal governments, or other state agencies.

BUDGET NARRATIVE



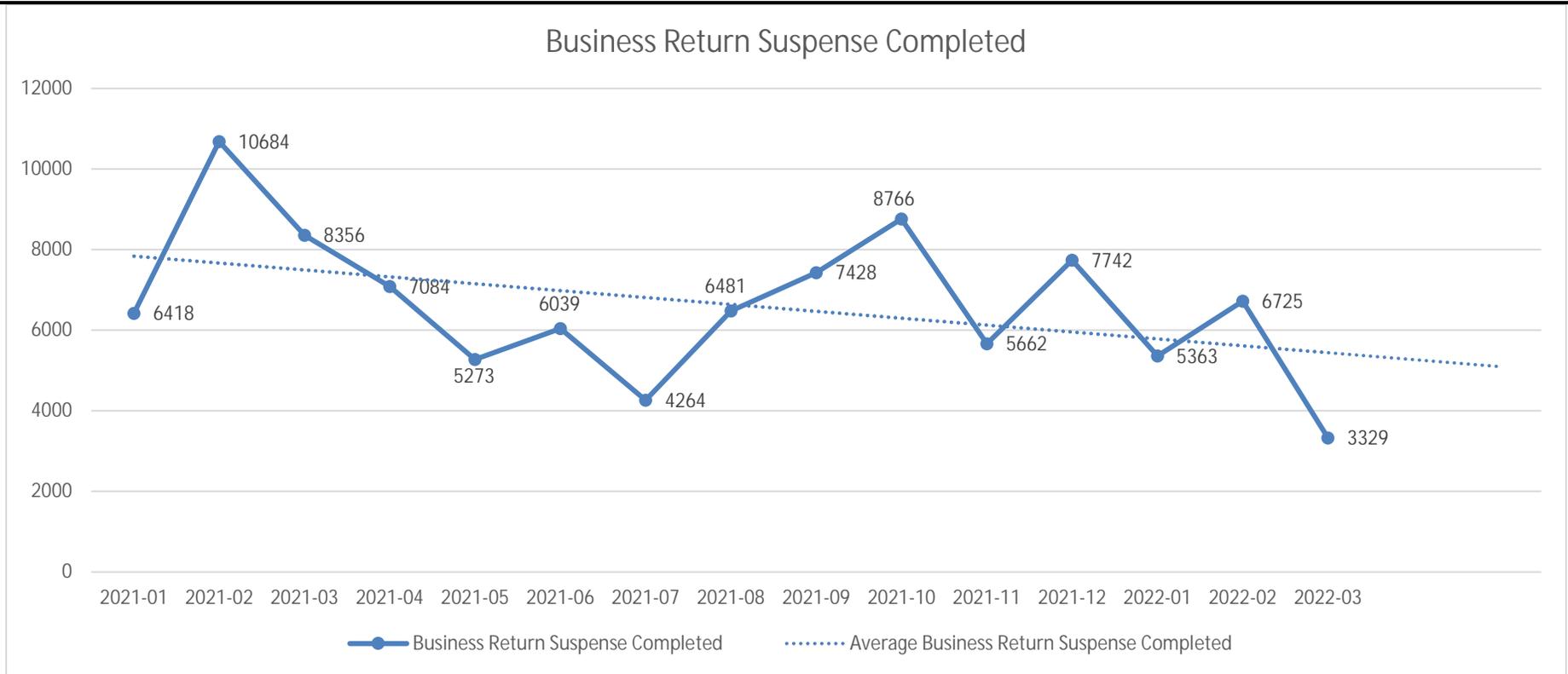
This above chart shows the number of combined payroll tax registrations processed by the section. This measure helps support ensuring dignity and inclusion for all new business taxpayers as the department supports employers whether they have one employee or thousands. The section tracks the time it takes to process a registration and seek improvements to expedite this process. The section continues to rise to the occasion to support Oregon taxpayers and has created an increasing number of accounts throughout the pandemic. New accounts may require associated outdated accounts to be closed and often require additional education and outreach when the business is registering for the first time.

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The section issued more than 21,900 refunds in the 2021 calendar year. The section continues to prioritize reviewing these refund claims to return money when a business has paid more than their actual liability. Even if a business has a credit on one period, they may have a debt on another period or for another program, and WPTS staff ensure that these refund amounts are used to offset these other debts where legally allowed. Issuing a refund is the result of an existing payment from a business with a corresponding tax liability less than the amount of the payment. For income tax withholding refunds, staff reach out directly to the business to see if the business would like the amounts carried forward to a future filing period or refunded directly to the taxpayer. The spike in the chart above reflects a completed section project that identified and resolved a significant number of open refunds that met certain program criteria to allow the section to focus on its ongoing review of refunds to prevent fraudulent refund claims. This project expedited the refunds meeting these criteria to reduce accumulating additional refund interest and return money to the business where it was owed. While the overall number of refunds issued in September 2021 reflected 40 percent of the total number of refunds issued during the biennium, those refunds only reflected 15 percent of the total amount of money refunded.

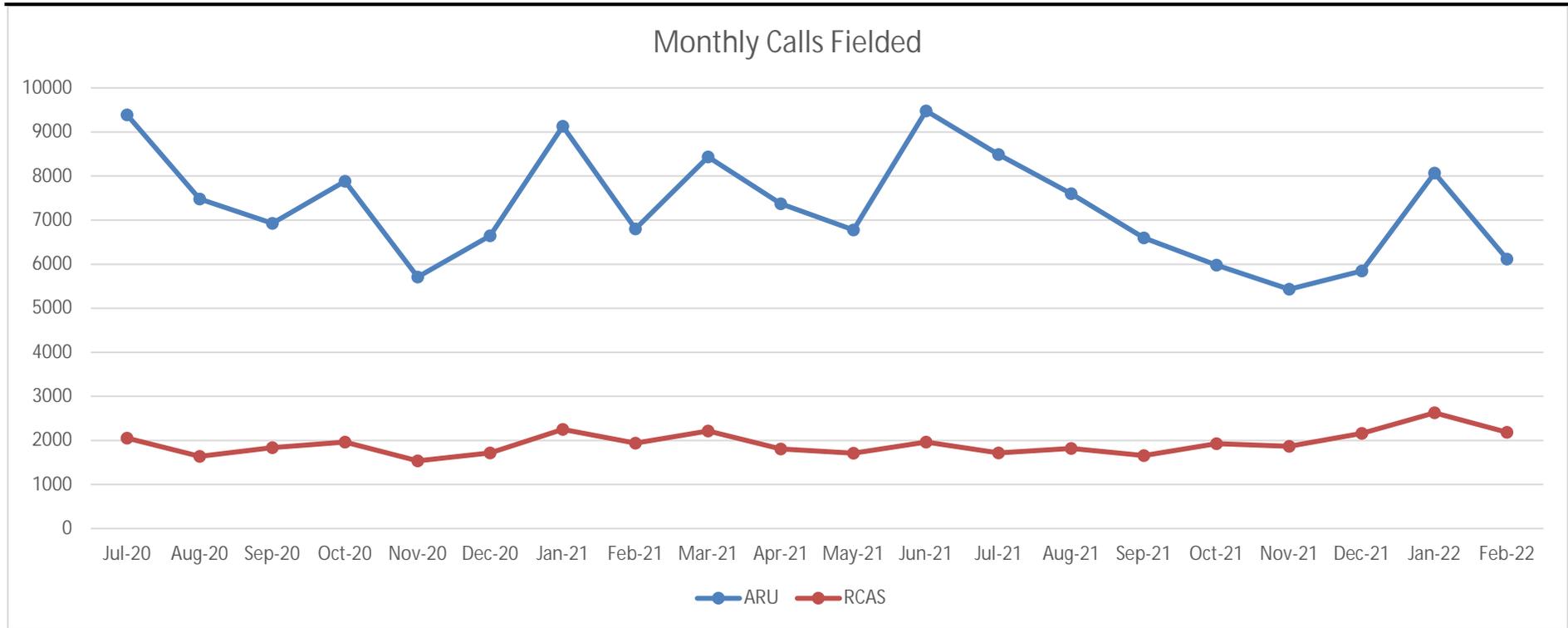
BUDGET NARRATIVE



This chart measures the number of suspended returns resolved monthly. Tracking this information gives the section the ability to identify opportunities for continuous improvement by identifying reasons returns are suspending and develop new business practices to reduce or increase return suspense. Returns suspend for many reasons, including incorrect or mismatching information. This requires an investigation into the cause of the suspended return and may require substantial two-way communication with taxpayers. Reducing unnecessary suspense by educating taxpayers and making it easier for them to file and pay correctly helps staff focus on other issues.

The section also identifies new reasons to suspend returns to support compliance for programs administered by the section to ensure that returns do not cause significant negative consequences to taxpayers.

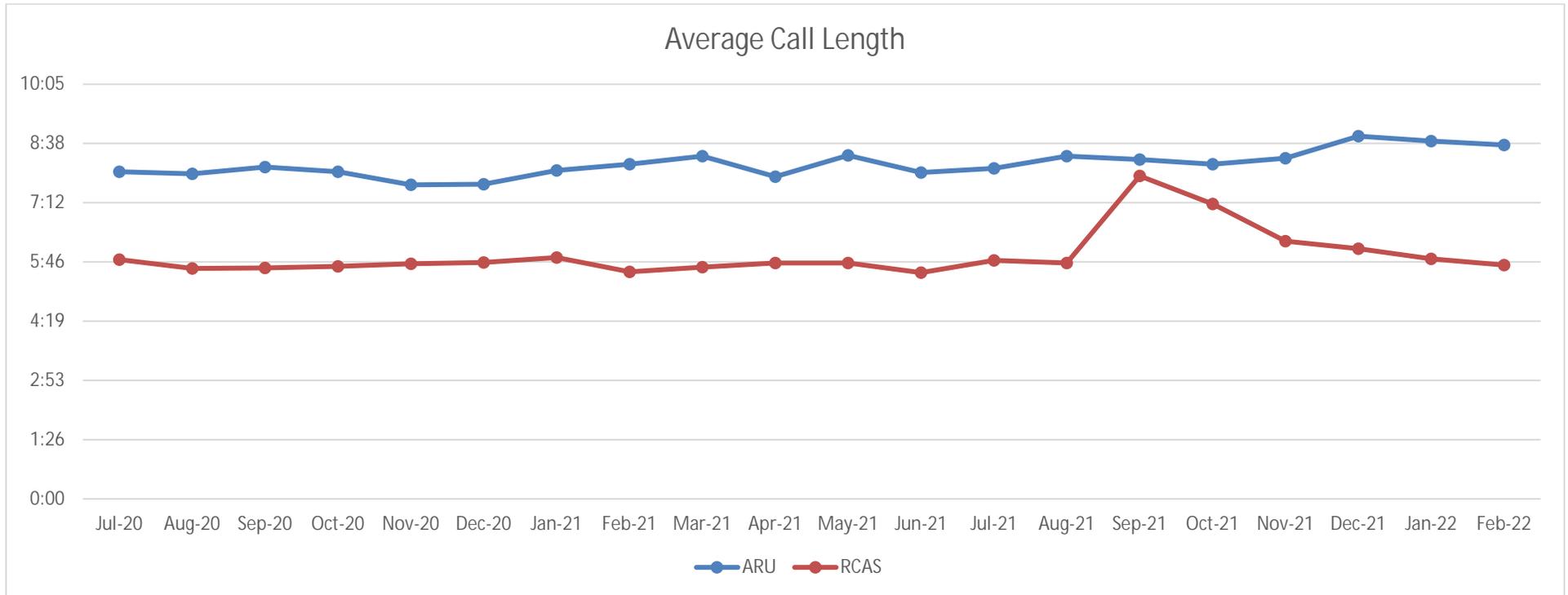
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Generally, the section receives the most contacts from taxpayers on a predictable schedule due to the quarterly nature of most of these tax programs. The largest increases in monthly calls generally occur during quarterly return due dates or when the department sends reminders to taxpayers to file their quarterly returns. The largest increases generally occur in January when both fourth quarter returns and the annual withholding reconciliation report and iWire information returns are due to the department. Despite the cyclical nature of customer calls, the section tracks several metrics around call volume and frequency. These measures all focus on appropriately allocating staff time to ensure customer service is provided as quickly, efficiently, and correctly as possible. If one unit appears overwhelmed, these measures are used to anticipate where to direct resources from other units to address the issue. Even when the section shifts resources to reduce wait times, the amount of calls the section receives from employers often continues to exceed capacity and prevents achieving target wait times. Tracking these metrics allows the section to reallocate resources to improve service to taxpayers, and support the values of continuous improvement, service, and operational excellence.

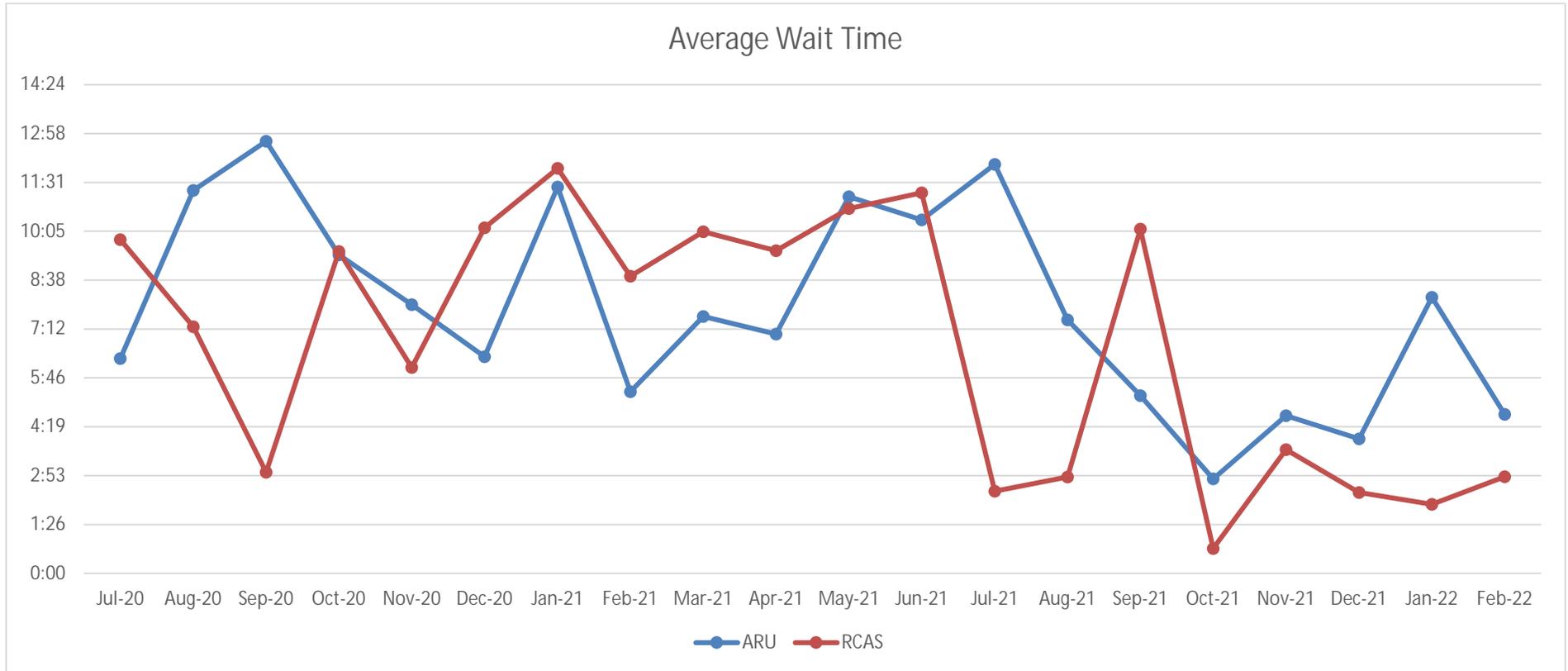
BUDGET NARRATIVE

The Accounts Resolution Unit (ARU) generally sees a significant call increase in January when annual Withholding Reconciliation Reports and iWire information returns are due, as well as fourth quarter returns. The registration unit calls remain relatively stable throughout, with increases in registrations in the beginning of each calendar year.



Average call length remains relatively static, with slight increases seen over the biennium. ARU staff often resolve multiple issues on customer accounts during one call which may involve processing amended returns, requests for waiver of penalty, or correcting account issues such as misapplied payments. RCAS unit calls generally also involve directly assisting taxpayers in resolving account issues with a taxpayer’s initial registration, such as an incorrect identification number or business entity type, identification of combined payroll programs the taxpayer may be subject to, and processing changes of business entity or status. The RCAS unit generally receives fewer calls than ARU, so a smaller number of significantly complex calls will lead to a larger variance in average call length.

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Average wait time is the amount of time on hold, on average. This number generally spikes during months when returns are due or when call length or volume is abnormally high. Staffing disruptions also increase average wait times for taxpayers.

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Enabling Legislation/Program Authorization

Article I, Section 32, of the Oregon Constitution establishes that no tax or duty shall be imposed without the consent of the people (via the vote) or their representatives in the Legislative Assembly. As such, the Legislature enacted a general policy under ORS 316.007, which states that “It is the intent of the Legislative Assembly, by the adoption of this chapter...to...make the Oregon personal income tax law identical in effect to the provisions of the Internal Revenue Code relating to the measurement of taxable income of individuals, estates and trusts, modified as necessary by the state’s jurisdiction to tax and the revenue needs of the state...” To mirror federal income tax withholding, the Oregon Legislature enacted laws in ORS Chapter 316, which requires employers to withhold state income taxes from employee wages at the time of the payment of such wages (specifically ORS 316.167). ORS Chapters 305, 314, 316, and 320 require the department to provide forms and instructions for filing returns and pay.

Funding Streams

WPTS is funded by a combination of General Fund revenue and Other Funds. General Fund revenue primarily comes from the income tax programs. Sources of Other Funds revenue are the transit district payments for administration, collection, and audit services provided by the department, and directly from the revenue streams of programs such as tobacco, Lane and TriMet transit taxes, statewide transit tax, and other smaller tax programs.

BUDGET NARRATIVE

Special Programs Administration (SPA) Section, Business Division

Program Overview

The Special Programs Administration (SPA) unit administers ten tax and fee programs. SPA conducts activities supporting voluntary compliance, including producing forms and instructions, electronic processing and verifying returns, payment processing, education, and customer assistance. Enforcement activities are focused on filing enforcement, audits for certain programs, and education and outreach. The revenue from the SPA programs funds emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on.

Revenue projections indicate these taxes may produce more than \$320 million during the 2021–23 biennium. However, many of these taxes reflect discretionary consumer spending which may be impacted by macro-economic conditions outside the control of the department.

Key external partners:

- Tax collection partners
- Funding recipients
- Oregon Department of Justice
- Trade associations (e.g., Oregon Auto Dealers Association)

Program Funding Request

Special Programs					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 522,238	\$ 3,480,117	\$ 4,002,355	17	15.50
CSL 23-25	\$ 524,269	\$ 3,575,272	\$ 4,099,541	17	16.50
ARB 23-25	\$ 524,269	\$ 3,575,272	\$ 4,099,541	17	16.50
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 2,031	\$ 95,155	\$ 97,186	-	1.00
% change	0.4%	2.7%	2.4%	0.0%	6.5%

If current service level is approved, the unit will continue to successfully administer the 12 individual tax and fee programs.

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Program Description

The twelve programs within SPA are:

State Transient Lodging Tax (ORS Chapter 320):

- Tax rate: 1.8 percent of lodging accommodation charges, decreased to 1.5 percent effective July 1, 2020 (administrative expenses capped at 2 percent of revenue).
- Revenue recipients: Travel Oregon for administrative expenses and distribution to local tourism organizations.
- ORS 305.620 and 320.365 authorize the department to enter into agreements with local governments to collect local lodging taxes imposed by those local jurisdictions. The department currently administers local lodging taxes on behalf of 12 cities and counties throughout the state, and the division is currently working with up to 7 additional localities to begin administration for fourth quarter 2022.

Emergency Communications (E-911) Tax (ORS Chapter 403):

- Tax rate: As of January 1, 2021, \$1.25 per month for telecommunications service, \$1.25 per sales transaction for pre-paid telecommunications services (administrative expenses capped at 0.6 percent of revenue).
- Revenue recipient: Office of Emergency Management for E-911 call centers.

Petroleum Load Fee (ORS Chapter 465):

- Tax rate: \$8 per load (rate determined annually in rule by Office of State Fire Marshal).
- Revenue recipient: Office of State Fire Marshal.

Amusement Device Tax (ORS Chapter 320):

- Tax rate: \$135 per lottery-issued video terminal, per year (base rate, additional fees dependent upon per-device revenues).
- Revenue recipients: General Fund, Oregon Youth Conservation Corp., and county governments.

Hazardous Substance Fee (ORS Chapter 453):

- Tax rate: Fee set by Office of State Fire Marshal.
- Revenue recipients: Funds Community Right to Know and DEQ Toxic Use Reduction and Orphan site activities.

Vehicle Privilege Tax (ORS Chapter 320):

- Tax rate: 0.5 percent tax for privilege of selling taxable motor vehicles in Oregon.
- Revenue recipients: First \$12 million funds the Zero-Emission Incentive Fund administered by the Department of Environmental Quality, with remainder to Connect Oregon, administered by the Oregon Department of Transportation.

BUDGET NARRATIVE

Vehicle Use Tax (ORS Chapter 320):

- Tax rate: 0.5 percent tax on purchase of taxable motor vehicles outside of Oregon.
- Revenue recipient: State Highway Fund, administered by the Oregon Department of Transportation.

Bicycle Excise Tax (ORS Chapter 320):

- Tax rate: \$15 per bicycle with retail sales price of \$200 or more.
- Revenue recipient: Funds Connect Oregon, for pedestrian and bicycle transportation improvement activities.

Heavy Equipment Rental Tax (ORS Chapter 307):

- Tax rate: 2 percent of rental amount collected by qualified heavy equipment provider (administrative expenses capped at 5 percent of revenue).
- Revenue recipients: Local taxing districts.

High Hazard Oil Train Fee (ORS Chapter 468B):

- Tax rate: Determined by Department of Environmental Quality by rule, no fee yet adopted.
- Revenue recipient: High Hazard Train Route Oil Spill Preparedness Fund.

Psilocybin Tax (ORS Chapter 475A):

- Tax rate: 15 percent of the retail sales price of psilocybin products.
- Revenue recipient: Psilocybin Control and Regulation Fund.

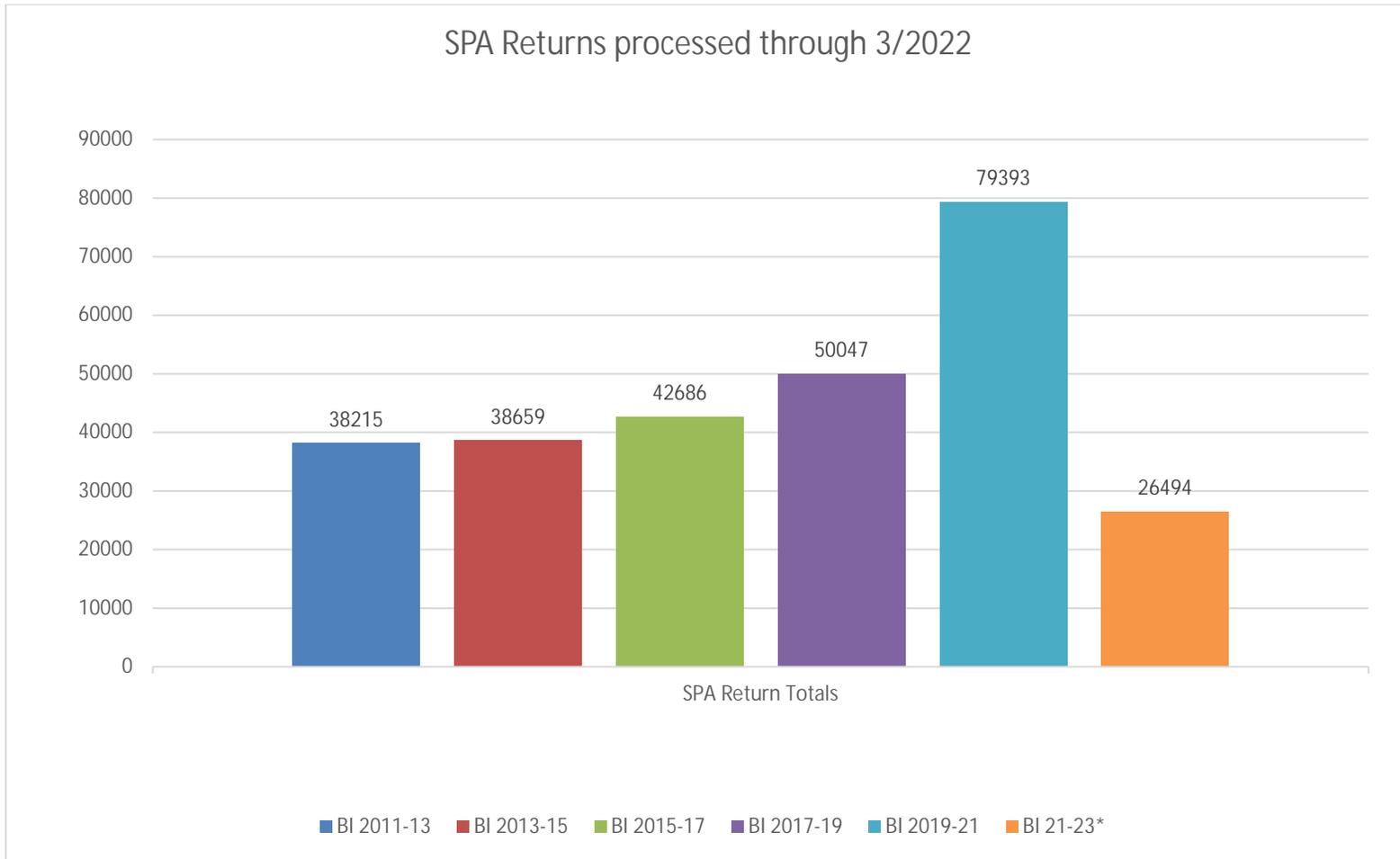
Kratom Processor Registration (Oregon Laws 2022, Chapter 41):

- Registration fee: To be determined by administrative rule.
- Revenue recipient: Registration fee is only to cover administrative costs incurred by the agency and provide refunds when required.

Administration of these tax and fee programs consists of three primary categories of activity: new program implementation, voluntary compliance, and enforced compliance consistent with budgeted position authority.

The SPA team is responsible for administration of an increasing number of tax programs. This increase in the number of programs has greatly increased the number of returns processed by the unit. The following table includes the total number of returns, whether original or amended, that have been filed by taxpayers for programs administered by the unit.

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Program Justification and Link to Long-Term Outcomes

Administration of SPA programs aligns with the department’s overall mission, vision, and values. SPA directly benefits Oregonians with tax and fee revenues funding the programs and government services summarized above.

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Continued funding at the current service level will enable SPA to continue its wide-ranging tax program administration activities in direct alignment of the long-term focus area of excellence in state government. These activities will in turn fund the revenue recipients and support the activities described above. The activities funded by SPA are critical to the health, safety, and well-being of all Oregonians.

Program Performance

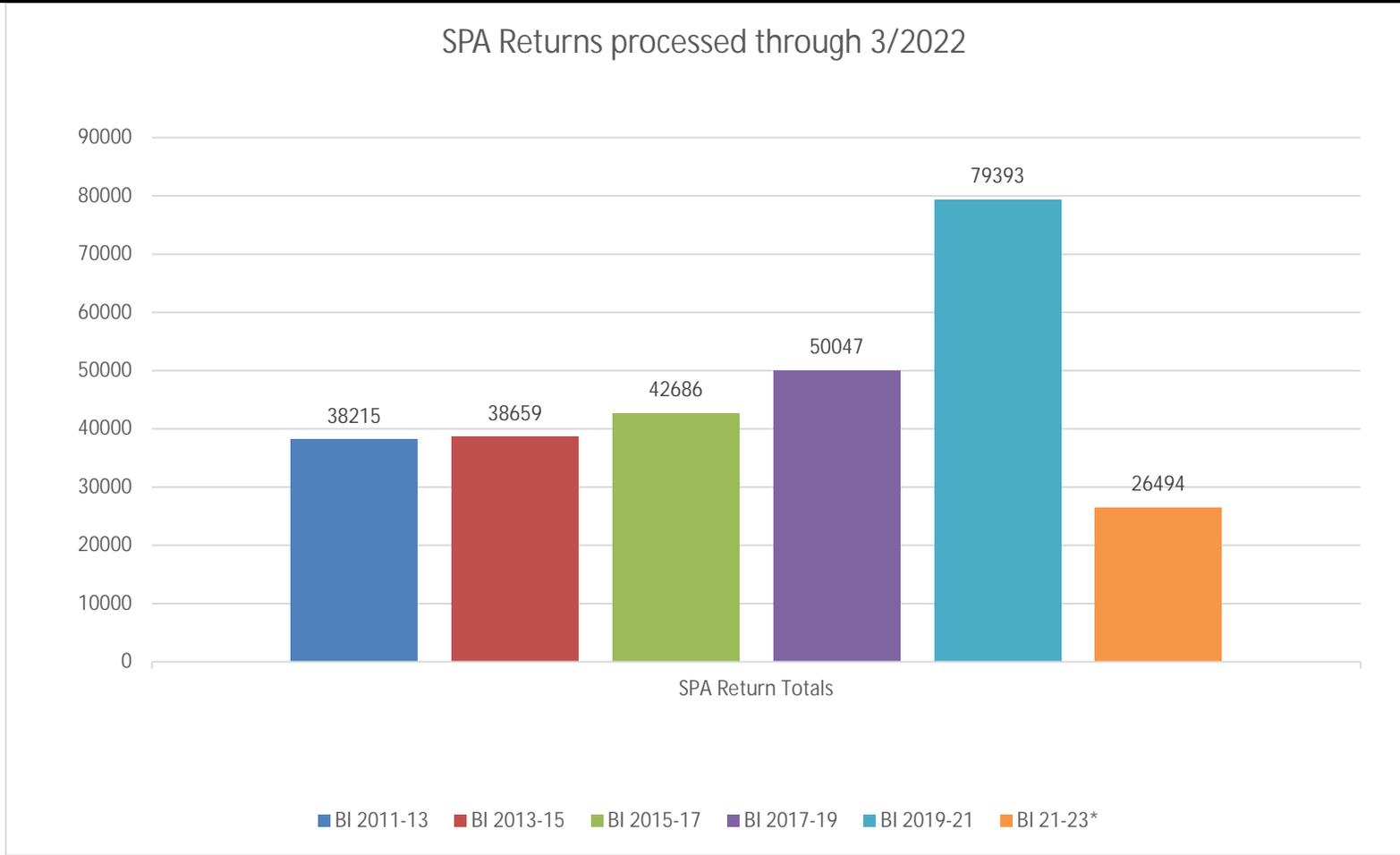
The effective performance of SPA is reflected in the collection of more than \$320 million in revenue per biennium. This outcome is driven by program activities, including support for more than 33,000 individual taxpayers who file more than 70,000 returns per biennium. Also reflective of SPA's successful launch and administration of new programs are the revenue to expense ratios reflected below. The more recent reductions to the positive revenue-to-expense ratio is impacted significantly by the costs associated with new program implementation. Expenses associated with new program implementation are, in many cases, one-time expenses. Therefore, revenue-to-expense ratios are expected to decrease over time.

Revenue delivered per dollar spent:

BI 09-11	BI 11-13	BI 13-15	BI 15-17	BI 17-19	BI 19-21	BI 21-23
86.1 : 1	79.6 : 1	63.6 : 1	70.0 : 1	75.6 : 1	77 : 1	77:1

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Enabling Legislation/Program Authorization

The authorities for the SPA programs are as follows.

- State Transient Lodging Tax: ORS 320.300–320.350; Local Lodging Administration: ORS 305.620
- Emergency Communications (E-911) Tax: ORS 403.200–403.250
- Petroleum Load Fee: ORS 465.101–465.131

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- Amusement Device Tax: ORS 320.005–320.150
- Hazardous Substance Possession Fee: ORS 453.396–453.414
- Vehicle Privilege Tax: ORS 320.400–320.490
- Vehicle Use Tax: ORS 320.400–320.490
- Bicycle Excise Tax: ORS 320.400–320.490
- Heavy Equipment Rental Tax: ORS 307.870-307.890
- High Hazard Oil Train Fee: ORS 468B.427-468B.437
- Psilocybin Tax: ORS 475A.658-475A.714
- Kratom Processor Registration: Oregon Laws 2022, Chapter 41

Funding Streams

SPA is funded exclusively by Other Funds with administrative expenses coming directly from the revenue streams of the programs administered. The Amusement Device Tax is the only General Fund program administered by SPA; however, the Oregon Lottery performs most of the administration through an interagency agreement. DOR's cost for administering this program is minimal and there is no General Fund allocation.

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Corporation and Estate Section, Business Division

Program Overview

The Corporation and Estate Section administers the Corporate Income and Excise Tax, Estate Transfer Tax (previously the Estate Inheritance Tax), Fiduciary Income Tax, and TriMet and Lane transit district self-employment taxes. In the 2019-21 biennium, administration of these taxes provided more than \$2 billion in general funds and \$33 million in funding for the local transit districts. These outcomes are supported by voluntary compliance activities including return processing, taxpayer education and assistance, policy development, forms, and payment processing. All these activities ensure that the section collects the revenue that Oregon counts on, striving to create a clear and easy experience for customers in these processes. The section also conducts enforcement efforts that include discovery of non-filers, audit, and processing appeals.

Program Funding Request

Corporation and Estate					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 12,732,000	\$ 461,633	\$ 13,193,633	49	49.00
CSL 23-25	\$ 13,153,745	\$ 486,586	\$ 13,640,331	49	49.00
ARB 23-25	\$ 13,663,491	\$ 505,076	\$ 14,168,567	52	51.64
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 931,491	\$ 43,443	\$ 974,934	3	2.64
% change	7.3%	9.4%	7.4%	6.1%	5.4%

Program Description

In tax year 2019, corporate income and excise taxpayers, who file returns annually, consisted of about 30,000 C corporations reporting \$780 million in tax and 73,000 S corporations reporting \$11 million in tax. Oregon corporate returns closely follow federal tax law. Estate transfer tax returns are filed only once, following death, if the value of the estate is over \$1 million. In tax year 2019, there were 2,142 returns filed reporting \$176 million in tax. Fiduciary income tax returns are also filed annually with about 32,000 returns per year. Receipts for fiduciary taxes are combined with personal income tax collections and are not restated here. TriMet and Lane transit district self-employment taxes are filed annually and account for over 50,000 returns filed and more than \$18 million in taxes paid during fiscal year 2019.

The taxes administered in the section are reported and paid voluntarily by taxpayers, and section staff work to earn their trust by being available for assistance and education purposes. A critical role of the section is to ensure taxpayer assistance is easily accessible and customer focused, and that

BUDGET NARRATIVE

staff rise to the occasion to assist taxpayers to fulfill their tax obligations quickly and reliably. These goals are achieved by developing forms, providing education and assistance to taxpayers and representatives, interpreting laws and rules, and correctly processing tax returns. A large part of this work involves getting forms and systems ready for filing season in partnership with others in the department. This includes making necessary changes to forms, processing systems, programming used to identify returns that require manual processing, and testing both data capture and processing system changes. It also includes working with vendors that supply tax preparation software and e-file platforms to ensure they understand the changes and apply them correctly so that return processing is efficient.

Administrative support staff manually process returns that the system cannot due to incomplete or mismatched information. Many times, the issue can be resolved quickly and without notifying the taxpayer. However, in some instances, it's necessary to contact the taxpayer for more information to complete processing of the return. This unit also provides account maintenance and processing support for the other programs administered in the section.

Customer service and operational excellence are key to supporting the agency's vision to create a clear and easy experience for customers. The section receives calls from taxpayers and representatives which are routed to the Administrative Support Unit who are familiar with basic corporate tax information and account maintenance. This enhances the section's ability to provide quality customer experience and support voluntary compliance. In the last biennium, this phone line averaged more than 80 calls per week. The calls are primarily due to customers needing assistance with a notice they received and resolving payment issues. Staff continuously ensure service standards align with customer expectations for quality and responsiveness by maintaining an environment with no wait times.

The Policy Unit plays a vital role in administering tax programs by being a resource for the rest of the section, providing technical assistance to taxpayers, monitoring federal and state legislation for impacts on section programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from enforcement work. The amount of work in this unit has increased over the years due to annual legislative sessions, increased review of administrative rules, complex federal tax reform, and working to earn the trust of taxpayers by building partnerships and doing the right thing. The section continues to engage with taxpayers and their representatives to ease their burden of proof and avoid potential litigation. The section also started a process to conduct Rules Advisory Committees (RAC) for prospective rulemaking and successfully completed the first RAC in 2021.

To ensure knowledge about best practices, uniformity initiatives, and using the best data possible, the section builds partnerships with other states and the Internal Revenue Service, as well as the Federation of Tax Administrators and the Multistate Tax Commission. These relationships provide leads for enforcement work, opportunities to learn from other states, and the development of uniform model statutes and rules to aid corporate taxpayers who file in multiple states. Overall, these venues provide the opportunity to share and learn from other taxing agencies and pursue uniform and best practices.

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The section supports voluntary compliance and the collection of the revenue that Oregonians count on, which is imperative to the health of these tax programs. Voluntary compliance is enhanced by providing taxpayers with clear forms, instructions, system configuration, and help with understanding complex tax laws.

The section continuously strives to improve compliance strategies, processes, and tools to ensure taxpayers are filing and paying their taxes on time and that the department provides a clear and easy experience for customers. The section regularly conducts a review of forms, publications, and the Revenue Online configuration to ensure taxpayers have what they need to follow Oregon tax laws. Enforcement work to ensure compliance is another important aspect of administering the corporation and estate tax programs to ensure the continued collection of the revenue that Oregon counts on. This starts when the return is filed. The system identifies potential errors and staff correct them before the return is processed. The return processing adjustments safeguard accurate reporting at the earliest point so that issues can be resolved quickly. Refund requests are also analyzed in the system by risk score so that large or unusual refunds are reviewed for accuracy. This protects the program revenue streams by eliminating fraudulent or erroneous refunds. Following this, federal tax information and a discovery system are used to identify returns for audit and corporations that have not filed but are required to. By using the discovery system, the section continues to refine and update its methods of selecting cases to ensure it is reviewing returns with the highest potential for noncompliance.

Filing enforcement leads are separated by domestic (in-state corporations) and out-of-state corporations. With domestic corporations, the obligation to file is automatic and these leads are somewhat easier to process. These leads are handled by the Administrative Support Unit. Out-of-state corporations are more complicated and thus require an auditor to determine if the activities of the company meet the constitutional requirement for Oregon to impose a tax. Continued relationships and building relationships with other states, the IRS, Multistate Tax Commission, Federation of Tax Administrators, and others have aided this effort.

Oregon corporate tax audits generally focus on state-level issues such as apportionment of income to Oregon and the unitary filing group and are intended to ensure that the taxpayer pays the proper amount of tax owed under Oregon tax laws. These issues and others are specific to Oregon and sometimes warrant further investigation to ensure correct application of Oregon statutes. Audits may take anywhere from one month to one year to complete depending on the complexity of the issues, the size of the corporation, and the amount of documentation required. Many audits are conducted out of state at the corporation's headquarters to facilitate efficient review of books and records and to create a clear and easy experience for the customer. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

Most recently, regarding the COVID-19 pandemic, the agency's normal audit plan and related practices required adjustment. Most of the corporate audit function has historically been conducted on site at the taxpayer's corporate office location. With health risks related to travel and entities reluctant to accept staff visits, activities have shifted to focus on correspondence audits. This shift resulted in lower audit activities as access to important records were compromised, reducing the number of years in the audit cycle. Additionally, the interruption to normal travel resulted in a shift in audit strategy to focus on single-year audits to ensure years that are near the statute of limitations are addressed. This has allowed staff to perform correspondence audits on the most critical tax years while preserving the ability to conduct on-site audits for later years that aren't in

BUDGET NARRATIVE

jeopardy. Even with this shift in strategy, audit assessment dollars have increased from pre-pandemic times. FOn-site audits and three-year audit cycles will resume during 2022.

The first path for appeal is an administrative appeal with the department and offers the chance to take a second look at the application of the statutes to the individual facts and circumstances of the taxpayer's audit while ensuring the agency does the right thing to earn the trust of taxpayers. Staff engage taxpayers in a transparent way and always look to achieve an understanding of the taxpayer's situation and how the tax laws apply to them. Conference officers in the policy unit fulfill this role for the programs administered in the section. Staff communicate with taxpayers to gather information and hold an informal hearing, if one is requested, before issuing a final decision. Following the first level of appeal, or if there is no administrative appeal, the taxes become assessed and may then be appealed to the Magistrate Division of Oregon Tax Court and representation by an assistant attorney general from the Department of Justice is generally requested. Appeals at this level can take a year or more to resolve depending on the number and complexity of the issue(s) involved.

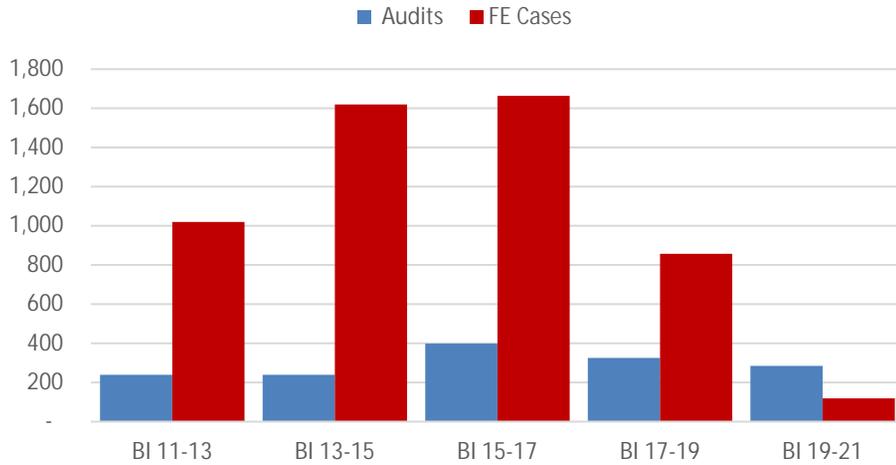
Program Justification and Link to Long-Term Outcomes

The Corporation and Estate Section supports the long-term focus area of excellence in state government and the agency mission of collecting the revenue that Oregon counts on along with the vision of creating a clear and easy customer experience while administering six different tax programs. Collectively, these programs recently provided over \$2 billion to the General Fund for the biennium, while costing only a fraction of that, about \$11 million in General Fund. These funds support many public services that are vital to enhancing the quality of life for Oregonians. Continuing to assess performance through newly developed metrics helps the section find better ways of doing business. The section also strives to build partnerships, include all, and do the right thing to collect the revenue that Oregon counts on. The section continues to pursue initiatives to revise web content and notices, refine forms and publications, and provide avenues for taxpayers to contact staff through email, Revenue Online, and by phone. These efforts improve the service to taxpayers by using more efficient ways to interact with staff and create a clear and easy experience for customers.

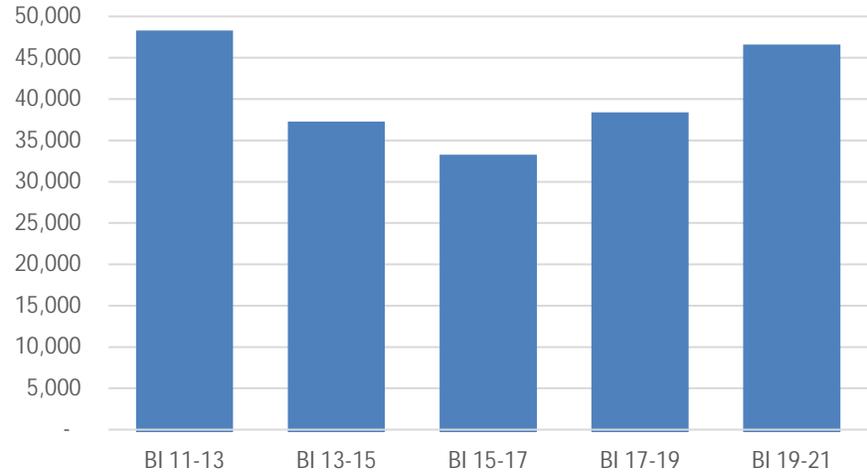
BUDGET NARRATIVE

Program Performance

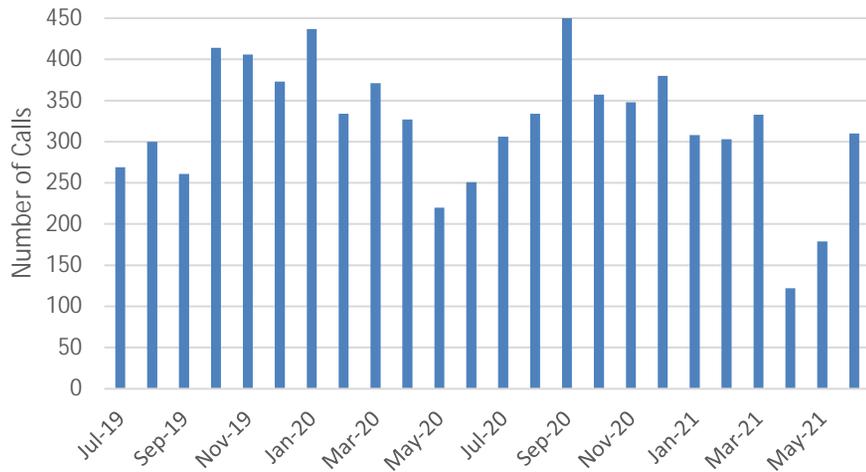
Corporate Income Tax Enforcement Activities



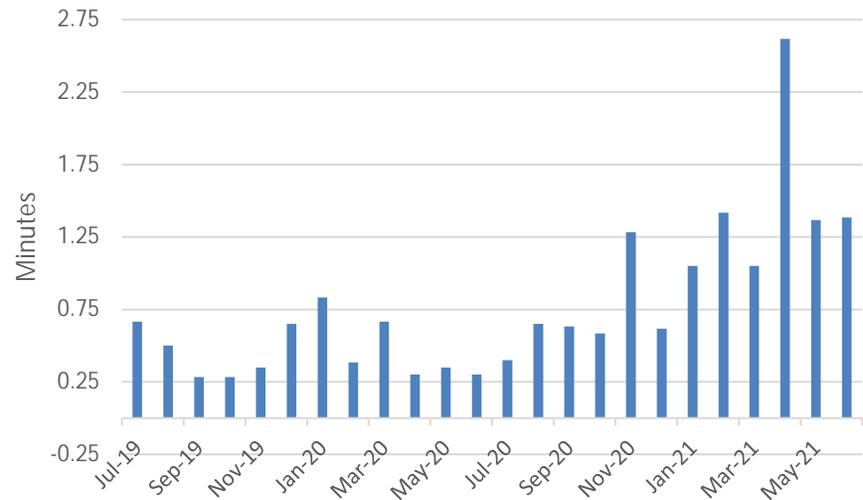
Corporation Returns Suspense Items Worked



Total Number of Calls Per Month

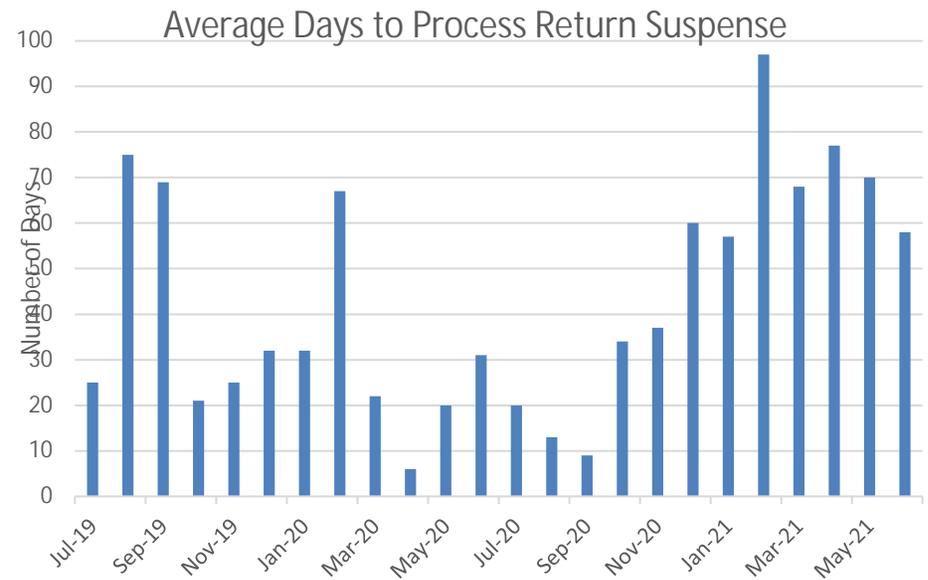
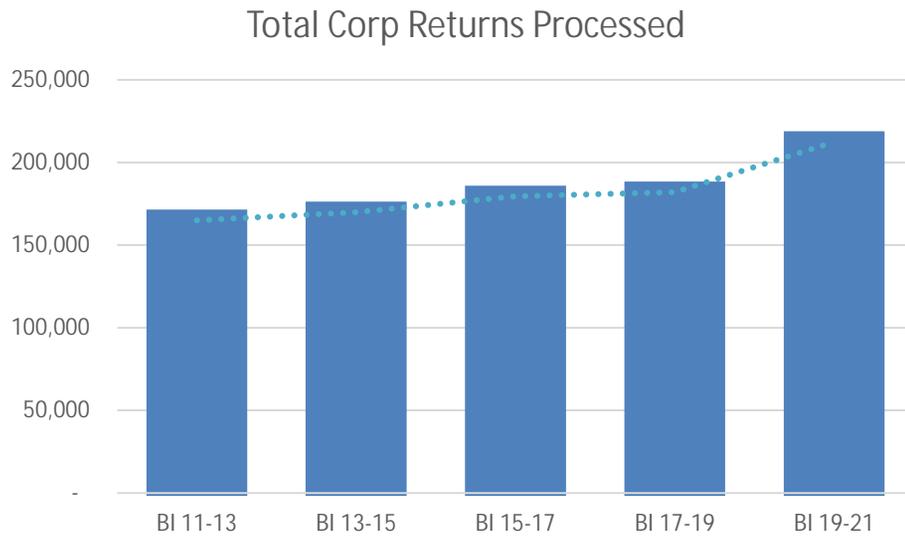


Average Wait Time for ACD



BUDGET NARRATIVE

As previously described, the work of the section is abundant and varied. Enforcement activities are tracked by the number of audits performed and the number of filing enforcement cases worked. These activities are directly impacted by resource levels, including when staff are deployed for special projects, such as implementation of a new system. The number of audit cases remains consistent over time and that is expected to continue. Filing enforcement cases are more volatile as resources may be shifted from time to time and the complexity of identifying out of state non-filers. The spike of cases in the 2013-15 and 2015-17 biennia are directly related to the implementation of GenTax and the subsequent effort to resume normal workload levels. Resources had previously been shifted to support the successful implementation of GenTax. Since then, there have been periods when resources were diverted to other priorities such as taxpayer assistance and correctly processing returns to make sure that the taxpayer experience is clear and easy.



For smaller programs, performance is best described by the number of returns processed. Prior to GenTax implementation, these returns were processed manually and predominantly by section resources. Currently, they are all processed through the Quick Modules and GenTax systems and resources in this section only work those that cannot be processed automatically. The number of returns is trending upward for the most part and one of the section’s goals is to minimize the number of returns that require manual intervention through clearer returns, instructions, and system configuration.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS Chapters 118, 305, 314, 316, 317, and 318 require the department to administer the taxes for which the Corporation and Estate Section is responsible. These chapters contain the requirements to provide forms for taxpayers to file, methods, due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns, as well as assess tax, when a return is not filed.

Funding Streams

The Corporation and Estate Section is predominantly funded by the General Fund for corporate, estate, and fiduciary taxes. A small portion of its budget for administration of transit district self-employment taxes is Other Funds.

BUDGET NARRATIVE

Cigarette and Other Tobacco Program, Business Division

Program Overview

The Cigarette and Other Tobacco Products (OTP) Tax (jointly the Tobacco Program) conducts activities that support voluntary compliance, including the management of stamp orders, processing of returns, verification of the correct amount paid, payment processing, education, and providing customer assistance. The Tobacco Program focuses its enforcement activities on filing enforcement, audits, and inspections of retailers to ensure compliance with Oregon's tobacco taxes. The revenue from the Tobacco Program funds important public health initiatives.

The Office of Economic Analysis's March 2022 revenue forecast from February 9, 2022, suggests that the Tobacco Program could continue to deliver as much as \$600 million in the 2021–23 biennium. However, overall cigarette use continues to decrease, which could impact revenue.

Key stakeholders and compliance partners of the program include:

- Department of Justice (DOJ): In addition to receiving legal advice and representation during litigation DOJ helps the department manage compliance issues under a variety of state and federal laws associated with tobacco regulation.
- Federally recognized tribal governments in Oregon: The department partners with federally recognized tribal governments through tax refund agreements related to tobacco sales on tribal land. Nine of Oregon's 10 federally recognized tribal governments have tax refund agreements with the department. The department has an OTP tax refund agreement with one tribe.
- Oregon Health Authority: The department partners with OHA on tobacco initiatives, including the Tobacco Retail License program enacted by SB 587 (2021).
- Federation of Tax Administrators (FTA): The department is working with FTA, other states, and industry partners to achieve uniformity in filing cigarette and tobacco returns for tax compliance and PACT (Prevent All Contraband Tobacco) Act enforcement.

BUDGET NARRATIVE

Program Funding Request

Tobacco Program					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23		\$ 3,536,331	\$ 3,536,331	13	12.50
CSL 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
ARB 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ -	\$ 405,129	\$ 405,129	-	-
% change	0.0%	11.5%	11.5%	0.0%	0.0%

Program Description

The cigarette tax began in 1966 and taxation of other tobacco products (OTP) began in 1986. The program has undergone significant changes and increased administrative responsibility over the last few years because of Measure 108, which added inhalant delivery systems to the program. The administration of the Tobacco Program consists of two main categories: voluntary compliance and enforced compliance.

The cigarette tax differs from most other tax programs in that revenue is pre-collected through the sale of tax stamps to licensed distributors. Stamps are then affixed to products before being distributed to retailers for sale. Tax returns submitted for the cigarette tax to reconcile prior stamp purchases. Return information is useful in identifying potential audit leads and instances when failure-to-file enforcement is warranted. The current tax rate on cigarettes is \$3.33 per pack of 20 cigarettes.

Oregon uses a direct-to-distributor system for stamp orders. All distributor stamp orders are submitted electronically through Revenue Online. The cigarette tax has a quarterly filing requirement due on the 20th of the month following the end of the calendar quarter. This report reconciles cigarettes imported into Oregon, those stamped for sale in Oregon, and those exported out of Oregon.

With OTP tax, Oregon imposes a tax on the sale, storage, use, consumption, handling, or distribution of tobacco products other than cigarettes. Generally, OTP taxes are paid quarterly by the distributor. The OTP tax is a 65 percent tax levied on the wholesale price for certain tobacco products including inhalant delivery systems, with cigars capped at \$1 per cigar. Remaining tobacco products are taxed by weight at \$1.80 per ounce with a minimum tax rate of \$2.14 per retail container or unit. Retailers of tobacco products must retain invoices that prove the tax has been paid on their inventory and unlike cigarettes, there are no tax stamps attached to these products.

BUDGET NARRATIVE

The Tobacco Program conducts retailer inspections, filing enforcement, audits, licensing, and customer assistance. The program works with the Department of Justice to ensure Prevent All Contraband Tobacco (PACT) Act compliance. There is a monthly reporting requirement for out-of-state distributors that ship cigarettes and any “roll-your-own” products into Oregon. These are due by the 10th of every month to the department and DOJ.

A primary focus of program compliance activity and associated resources is maintaining diligent enforcement of the tobacco laws for the tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including Oregon, under which Oregon receives about \$70 million per year. The MSA requires Oregon to enact and diligently enforce a set of statutes regulating the sale of cigarettes. DOR and DOJ work together to enforce these statutes. For Oregon to continue receiving MSA funds it is imperative that Tobacco Program resources continue to be funded so that enforcement work continues at the level required.

During the 2021 legislative session Senate Bill 587 passed, which requires all retailers of tobacco products or inhalant delivery systems to obtain a license issued by the Oregon Department of Revenue (or in some cases the local jurisdiction where the retailer is located). Prior to the enactment of SB 587, five counties—Benton, Clatsop, Klamath, Lane, and Multnomah—had existing tobacco retail licensing programs which were allowed to continue by the legislation, however Lane County chose to use the statewide license. The Oregon Health Authority and the department work together to administer the program for over 2,400 retail licensees.

Program Justification and Link to Long-Term Outcomes

Department of Revenue staff provide a diverse array of services to 387 distributors, 183 wholesalers, and more than 4,000 retailers of tobacco products and inhalant delivery systems. These business entities are reflected throughout the state, as well as large multinational corporations headquartered outside Oregon. The following table summarizes the compliance activities of program staff over the last several biennia.

BUDGET NARRATIVE



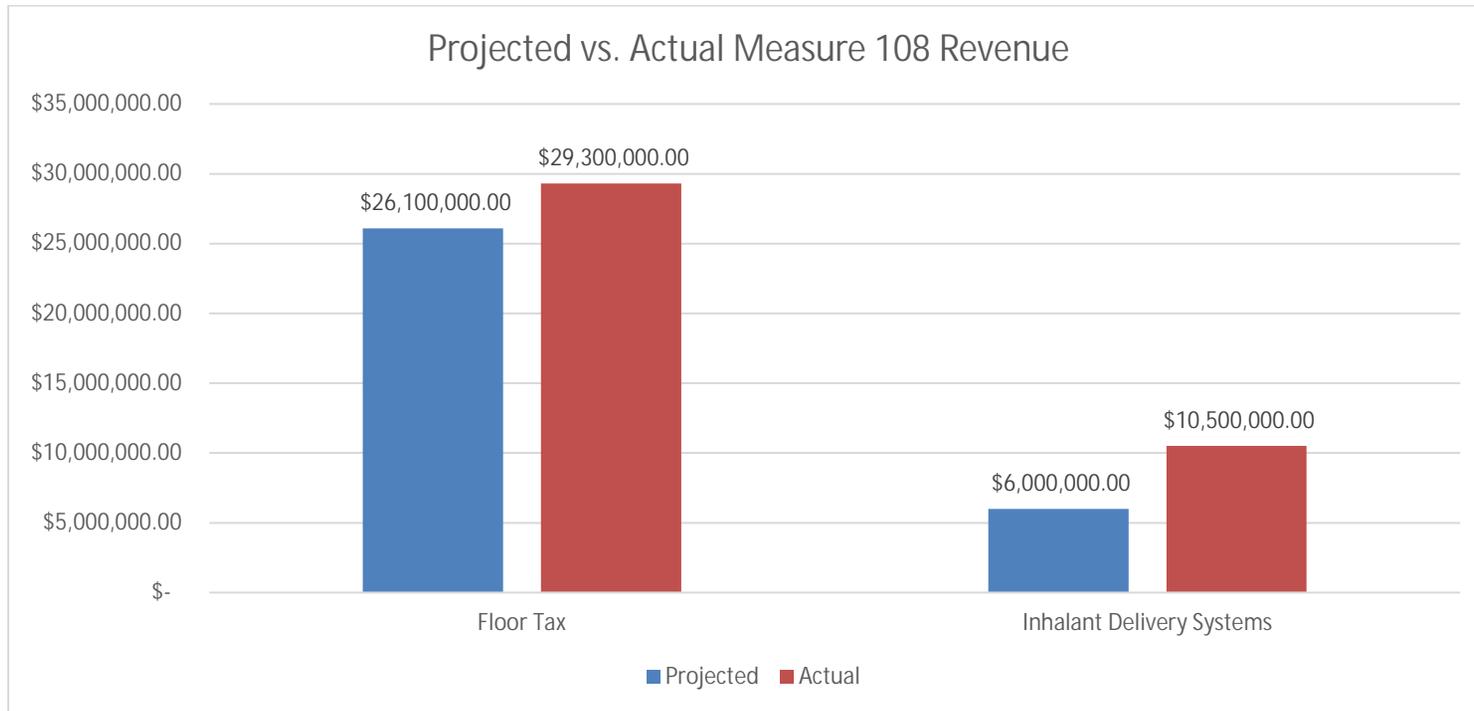
The compliance activities in the above table consist of in-person compliance inspections. During the 2019-21 biennium, the department was able to conduct safe in-person tobacco tax inspections during the pandemic, though inspections stopped during pandemic spikes. Even then, department compliance specialists still conducted remote compliance activities such as inspecting invoices electronically or answering questions or receiving product to be destroyed. Compliance activities ensure the state receives correct tax revenue.

Funding at the current service level is needed to maintain revenue generation and compliance activities. A decrease in compliance activities could reduce tax revenues and reduce funding for important public health initiatives.

BUDGET NARRATIVE

Program Performance

The effective performance of the Tobacco Program is reflected in the collection of about \$500 million in General Fund and Other Funds revenues per biennium. This outcome is supported by unit activities, including return processing and compliance activities. The program also successfully implemented the changes enacted by Measure 108 as illustrated in the below chart.



Revenue from the floor tax exceeded projections by 3.2 percent and the revenue from inhalant delivery systems exceeded initial estimates for the 2019-21 biennium by 75 percent. The Office of Economic Analysis projects revenue from inhalant delivery systems to continue to outpace the initial revenue estimates by nearly 100 percent during the 2021-23 biennium.

Enabling Legislation/Program Authorization

Authority for administering the cigarette taxation program is ORS 323.005-323.482, 323.740, and 823.850-823.862, and MSA ORS 180.400-180.494. The OTP authority is in ORS 323.500-323.645.

BUDGET NARRATIVE

Funding Streams

The Tobacco Program is funded by Other Funds.

BUDGET NARRATIVE

Multistate Tax Commission (MTC)

Program Overview

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 15 member states plus the District of Columbia that jointly work to promote uniformity in state taxation of corporate income. An additional 34 states participate in a variety of ways with the MTC, just not as full members. The Department of Revenue’s membership and continuing participation have resulted in many Oregon statutes and administrative rules that are uniform with other states, which can improve voluntary compliance among large multi-state corporations. Voluntary compliance is impacted because uniform laws support the agency vision and creates a clear and easy experience for corporations to understand when their business operates in multiple states. Oregon also participates in MTC’s multistate non-filer and audit efforts that support corporate income tax compliance while freeing up state resources to focus on other enforcement efforts.

Program Funding Request

Member states are assessed operational expenses by the MTC each year to fund the services they provide. Assessments are proportional to the total amount of all tax revenue received by each state.

Multistate Tax Commission					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23		\$ 319,906	\$ 319,906		
CSL 23-25		\$ 333,342	\$ 333,342		
ARB 23-25		\$ 333,342	\$ 333,342		
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ -	\$ 13,436	\$ 13,436	-	-
% change	0.0%	4.2%	4.2%	0.0%	0.0%

Program Description

As an MTC member state, the Oregon Legislature adopted the Multistate Tax Compact to attempt to eliminate taxation of the same income by more than one state and reduce the risk of federal legislation restricting state taxation. This is important to Oregon because imposing taxes fairly and consistently improves voluntary compliance. It also decreases the chance that Congress will pass federal legislation further limiting any state’s ability to tax interstate commerce, which would be detrimental to the General Fund.

The MTC accomplishes its objectives in several ways:

- Develops and recommends uniform statutes and regulations for application to special industries and situations.

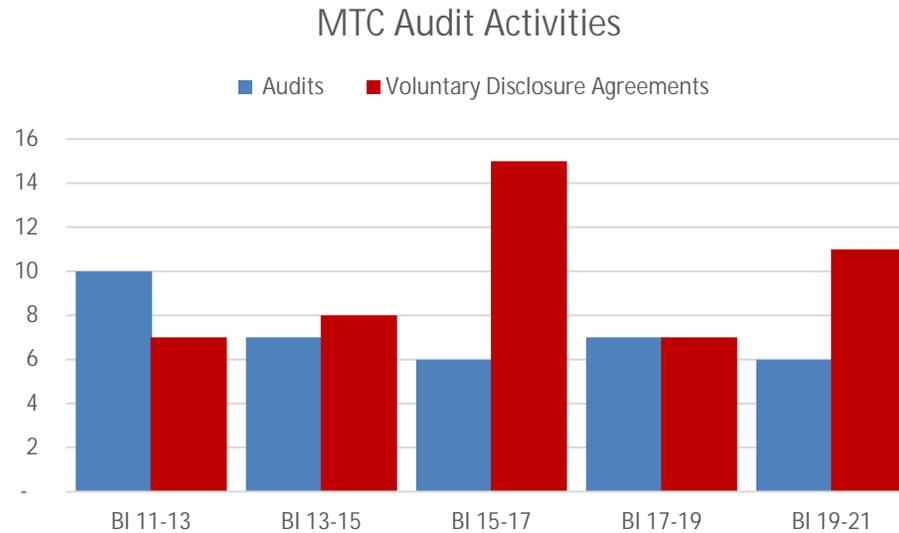
BUDGET NARRATIVE

- Conducts joint audits of multi-state corporations on behalf of the states in which the corporations operate.
- Runs a multi-state voluntary disclosure program that allows companies with a filing obligation in more than one state to come forward anonymously and without penalty.
- Provides education to federal and state audiences through workshops and conferences.
- Offers legal support to member states.

Program Justification and Link to Long-Term Outcome

The MTC is an intergovernmental state tax agency whose mission is to achieve fairness by promoting compliance and consistent tax policy and practice, and to preserve the sovereignty of state and local governments over their tax systems. The MTC program supports the long-term outcome of excellence in state government and supports the work of the department’s corporate income and excise tax programs, which contribute more than \$2 billion to Oregon’s General Fund each biennium. The activities of the MTC supports the mission of collecting the revenue Oregon counts on as this revenue may not have been realized otherwise. The MTC continually reviews model uniformity provisions from the past to identify necessary updates as the business environment and federal tax laws change. Oregon can then incorporate those updates into its laws and rules on corporate income taxation. By participating in the audit and voluntary disclosure programs, the state benefits from MTC enforcement resources, allowing the department to focus on other enforcement efforts and, overall, address more enforcement cases.

Program Performance



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The chart above shows the enforcement activities the MTC undertakes on behalf of Oregon. There are relatively few enforcement cases in number. However, the revenue resulting from these cases is significant. The number of resources the state uses to assess these taxes after MTC conducts its work is small, compared to a case of the department's own undertaking. Furthermore, the department's involvement in the MTC supports the agency's value of building partnerships and the vision of creating a clear and easy process for our customers.

The MTC completes an average of seven to 10 audits and voluntary disclosure cases per biennium and the return on investment is substantial. Revenue from these cases is generally \$2 to \$3 million. However, during the 2015–17 biennium, there was a large case that pushed revenue attributable to MTC actions over \$23 million for the biennium. All corporate tax assessments, including those generated by the MTC, fluctuate greatly depending on the complexity of the issues and size of the company being audited. Even at the lowest level of revenue, there is still a very good return on investment in comparison to the overall corporate program.

In addition, there are also non-monetary benefits to the MTC program as previously discussed. The department anticipates the cost and revenue for the MTC program to grow slightly from year to year, although revenue can fluctuate more significantly.

Enabling Legislation/Program Authorization

The Multistate Tax Compact was originally adopted in 1967 as ORS 305.655 but was revised in 2013 to ORS 305.653. Other provisions relating to Multistate Tax Commission are contained in ORS 305.660 through 685.

Funding Streams

The MTC program is self-funded through taxes paid as a result of MTC enforcement activities. These receipts more than pay for the cost of their services and further the agency mission of collecting the revenue that Oregon counts on. Revenues received from MTC enforcement activities are deposited into an MTC revolving account (ORS 305.685), and MTC assessment payments are withdrawn. Historically, account balances more than \$150,000 are transferred to the General Fund on June 30 every year. However, Senate Bill 1524 from the 2022 session adjusted that amount to \$250,000. The MTC assessment has recently increased to over \$180,000 and therefore the MTC fund will require adjustments moving forward.

BUDGET NARRATIVE

Business

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	42,654
Other Funds	\$	(18,801)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Business

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the one time system updates for Kratom.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(195,894)
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Business

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	397,265
Other Funds	\$	194,880

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Business

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR’s facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	6,463
Other Funds	\$	25,854

2023–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Business

Policy Option Package 105—Customer Service

Purpose:

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer experience for businesses, enhancing the internal audit capacity, and increasing department data analytics capabilities to better serve customers.

Business Division Customer Experience

This package will improve the division’s ability to serve customers and fully administer several General Fund tax programs. This division handles over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who must file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the Business Division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven’t been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, increased taxpayer education, and allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, which means unacceptably longer phone wait times, customer service backlogs, fewer resources to educate taxpayers, and increasing challenges with performing compliance activities for tax programs that are main contributors to the General Fund.

Internal Audit Resources

This policy package also requests more internal audit resources to provide taxpayers with independent assurance that the department’s risk management, governance, and internal controls are efficiently designed and operating effectively. Internal audit plans are driven from identified strategic risks and how these risks, if inadequately controlled, may impact taxpayers. The audits are conducted objectively and are designed to improve operational efficiency, ensure compliance, and mature business practices to better serve the department’s customers.

Data Analytics to Improve Customer Experience

The installation of the GenTax system in 2013 combined various systems into one consolidated tax administration system; however, this change made working with aggregated information about the many revenue streams and processes more difficult. With investment and expertise the department can better leverage its various data systems to provide transparent information and insights to the public and guide business decisions. Modern data analytics enables the department to diagnose issues more timely, address weaknesses, and create or sustain processes and systems that enhance the customer

BUDGET NARRATIVE

experience. Also, taxpayer and other stakeholder trust is increased when data is transparent and easily digestible. This policy package supports the department's 2022-2027 Strategic Plan goals of improving data literacy, developing data governance, and creating and executing a data strategy. This is designed to improve all the ways the department acquires, stores, manages, shares, and uses data to support data management across the agency.

How Achieved:

This package requests additional General Fund allocation and Other Fund limitation, as well as positional authority to hire additional staff in the Business Division, Internal audits, and Research Division to support customer service objectives.

Business Division Customer Experience

Currently, the Withholding and Payroll section receives over 15,000 contacts per month with average wait times of over four minutes. During high volume call periods, wait times can exceed two hours. The generally accepted target for call center wait time is to answer 80 percent of calls within 20 seconds. Given the call volume and significant other workload for this section, the department is requesting 15 PSR4 positions, one OS2, and one supervisor 2. The additional resources will allow existing staff to focus on maintaining employer tax accounts, approving refunds, and correcting tax filings while also improving call wait times and customer service. The section currently averages processing times of four to six months. This is not sustainable as quarterly filings are already due before the previous quarter is corrected. This leads to issue stacking that can extend from one filing period to another.

In the Corporation and Estate section, the Estate Transfer and Fiduciary Income tax programs have grown significantly over the years, however staffing has not kept up. The number of estate tax returns have increased 130 percent and they report five times as much tax revenue annually as they did 15 years ago. The law allows the department 12 months to process discharge requests; however, with the lack of resources, the department risks being out of compliance with the law. Current processing time for other work items can average 4-6 months with some items taking over 12 months. Without proper resourcing, these averages will continue to grow, resulting in reduced customer service and stacking of account related issues. There are currently three FTE dedicated to these programs, which allows for only basic administration of the programs. The addition of two Tax Auditor 1 and one Administrative Specialist positions for these programs will allow the agency to implement a compliance program to ensure that taxes are being reported correctly. These positions will also provide taxpayer education and outreach.

Internal Audit Resources

Internal audit is currently staffed with two full-time auditors. This policy package includes two new internal audit positions, including an ISS 8 with specialized IT auditing capabilities for focused auditing of technology controls and a PEM E to supervise the audit team and drive the strategic contribution of internal audit. These resources will ensure that the audit team has the capacity and skills that are well matched to the evolving business priorities at the department.

BUDGET NARRATIVE

Data Analytics to Improve Customer Experience

The department's emerging data governance implementation plan includes the provision of a data warehouse and a central source of truth in reporting, consisting of existing data sources, proposed new sources generated by the department, and potential external sources. The plan includes staffing needs and prioritization, including suggested processes to ensure or improve data quality and accuracy for data sources and a prioritized list of use cases that will benefit from better use of department data. The department does not currently have staffing in the Research Section or IT with the capacity to conduct this permanent, necessary work of mapping, developing, and curating processes related to improving data literacy, developing and maintaining data governance, and coordination of a permanent data strategy. This policy package includes one OPA2 for process infrastructure, a PEM E to manage the Data Integrity Unit, three Research Analyst 3's as GenTax and program performance reporting analysts and data stewards, and one Research Analyst 2 as a taxpayer quality assurance analyst. In addition, it includes one PEMD to manage the IT data analytics work, one Information Systems Specialist 7 database administrator, one Information Systems Specialist 8 data modeler, one OPA3 business analyst, and one Information Systems Specialist 8 information/cloud architect. This policy option package supports all these goals but primarily supports the data strategy goal by providing resources dedicated to making information more available, credible, and supporting analytical use of that information. This will improve the use of data, create capacity for better future use of current and novel data reporting, and increase the use of analytics throughout the agency by supporting the work of any person or group that works with revenue data.

Quantifying Results:

Business Division Customer Experience

This policy package can be measured by several Key Performance Measures (KPM). KPM #4, Customer Service, and KPM #5, Effective Taxpayer Assistance. Indirectly, it will also support KPM #11 Employee Engagement as workload can be shifted to these new resources to provide current employees opportunity for growth opportunities and a more reasonable workload. KPM #8, Direct Enforcement Dollars Cost of Funds and #10 Cost of Assessments will also be impacted as enforcement work increases. Additionally, the agency expects to increase enforcement for the Estate and Fiduciary tax programs, with a goal of auditing one percent of tax returns each year, once staff are onboard and fully trained.

Internal Audit Resources

The impact of the additional audit resources will double the current internal audit capacity. Impacts of the additional audits is difficult to quantify, however, internal audits increases accountability and reduces financial, privacy and operational risks.

Data Analytics to Improve Customer Experience

The Research section is creating dashboards and other ways to understand high-level performance metrics. This process has identified problems accessing dispersed data and limited expertise in being about to access reliable data to inform decision-making. With the resources requested in this policy option package, the department will have more capacity to generate, discuss, understand, and show quantitative results in KPMs but also routine reporting and more complex analysis.

BUDGET NARRATIVE

Staffing Impact & Revenue Source

Business Division Customer Experience

Positions 20
FTE 17.60

General Fund: \$ 1,899,417
Other Funds: \$ 1,226,785

Internal Audit Resources

Positions 2
FTE 1.76

General Fund: \$ 395,809
Other Funds: \$ 98,953

Data Analytics to Improve Customer Experience

Positions 11
FTE 9.68

General Fund: \$ 2,156,216
Other funds: \$ 539,052

Total Staffing Impact

Positions 33
FTE 29.04

BUDGET NARRATIVE

Total Revenue Source

Agency Requested Budget

General Fund:	\$	4,451,442
Other Funds:	\$	1,864,790

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	42,654	-	-	-	-	-	42,654
Transfer In - Intrafund	-	-	(18,801)	-	-	-	(18,801)
Total Revenues	\$42,654	-	(\$18,801)	-	-	-	\$23,853
Personal Services							
Temporary Appointments	-	-	1,511	-	-	-	1,511
Overtime Payments	2,049	-	-	-	-	-	2,049
All Other Differential	1,000	-	-	-	-	-	1,000
Public Employees' Retire Cont	546	-	-	-	-	-	546
Pension Obligation Bond	35,214	-	21,553	-	-	-	56,767
Social Security Taxes	233	-	116	-	-	-	349
Unemployment Assessments	1,180	-	614	-	-	-	1,794
Paid Family Medical Leave Insurance	12	-	-	-	-	-	12
Mass Transit Tax	6,862	-	3,815	-	-	-	10,677
Vacancy Savings	(4,442)	-	(46,410)	-	-	-	(50,852)
Total Personal Services	\$42,654	-	(\$18,801)	-	-	-	\$23,853
Total Expenditures							
Total Expenditures	42,654	-	(18,801)	-	-	-	23,853
Total Expenditures	\$42,654	-	(\$18,801)	-	-	-	\$23,853

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Business Division
 Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(195,894)	-	-	-	-	-	(195,894)
Total Revenues	(\$195,894)	-	-	-	-	-	(\$195,894)
Services & Supplies							
Office Expenses	(3,094)	-	-	-	-	-	(3,094)
IT Professional Services	(178,000)	-	-	-	-	-	(178,000)
Attorney General	(14,800)	-	-	-	-	-	(14,800)
Total Services & Supplies	(\$195,894)	-	-	-	-	-	(\$195,894)
Total Expenditures							
Total Expenditures	(195,894)	-	-	-	-	-	(195,894)
Total Expenditures	(\$195,894)	-	-	-	-	-	(\$195,894)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	397,265	-	-	-	-	-	397,265
Transfer In - Intrafund	-	-	194,880	-	-	-	194,880
Total Revenues	\$397,265	-	\$194,880	-	-	-	\$592,145

Services & Supplies

Instate Travel	2,115	-	4,293	-	-	-	6,408
Out of State Travel	13,170	-	1,337	-	-	-	14,507
Employee Training	3,842	-	2,405	-	-	-	6,247
Office Expenses	8,112	-	3,235	-	-	-	11,347
Telecommunications	10,921	-	3,278	-	-	-	14,199
Data Processing	725	-	591	-	-	-	1,316
Publicity and Publications	1,520	-	943	-	-	-	2,463
Professional Services	25,425	-	18,144	-	-	-	43,569
IT Professional Services	-	-	24,974	-	-	-	24,974
Attorney General	296,876	-	85,624	-	-	-	382,500
Employee Recruitment and Develop	-	-	12	-	-	-	12
Dues and Subscriptions	341	-	8	-	-	-	349
Facilities Rental and Taxes	1,016	-	2,701	-	-	-	3,717
Fuels and Utilities	-	-	195	-	-	-	195
Facilities Maintenance	18	-	80	-	-	-	98
Agency Program Related S and S	8	-	76	-	-	-	84
Intra-agency Charges	1,319	-	661	-	-	-	1,980
Other Services and Supplies	28,078	-	21,317	-	-	-	49,395
Expendable Prop 250 - 5000	1,132	-	561	-	-	-	1,693

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	277	-	2,856	-	-	-	3,133
Total Services & Supplies	\$394,895	-	\$173,291	-	-	-	\$568,186
Capital Outlay							
Office Furniture and Fixtures	1,731	-	8,153	-	-	-	9,884
Telecommunications Equipment	639	-	-	-	-	-	639
Total Capital Outlay	\$2,370	-	\$8,153	-	-	-	\$10,523
Special Payments							
Dist to Non-Gov Units	-	-	13,436	-	-	-	13,436
Total Special Payments	-	-	\$13,436	-	-	-	\$13,436
Total Expenditures							
Total Expenditures	397,265	-	194,880	-	-	-	592,145
Total Expenditures	\$397,265	-	\$194,880	-	-	-	\$592,145
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	6,463	-	-	-	-	-	6,463
Transfer In - Intrafund	-	-	25,854	-	-	-	25,854
Total Revenues	\$6,463	-	\$25,854	-	-	-	\$32,317
Services & Supplies							
Facilities Rental and Taxes	6,463	-	25,854	-	-	-	32,317
Total Services & Supplies	\$6,463	-	\$25,854	-	-	-	\$32,317
Total Expenditures							
Total Expenditures	6,463	-	25,854	-	-	-	32,317
Total Expenditures	\$6,463	-	\$25,854	-	-	-	\$32,317
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,899,417	-	-	-	-	-	1,899,417
Transfer In - Intrafund	-	-	1,226,785	-	-	-	1,226,785
Total Revenues	\$1,899,417	-	\$1,226,785	-	-	-	\$3,126,202
Personal Services							
Class/Unclass Sal. and Per Diem	1,038,184	-	687,617	-	-	-	1,725,801
Empl. Rel. Bd. Assessments	540	-	380	-	-	-	920
Public Employees' Retire Cont	186,041	-	123,219	-	-	-	309,260
Social Security Taxes	79,419	-	52,602	-	-	-	132,021
Paid Family Medical Leave Insurance	4,147	-	2,758	-	-	-	6,905
Worker's Comp. Assess. (WCD)	474	-	326	-	-	-	800
Mass Transit Tax	6,229	-	4,126	-	-	-	10,355
Flexible Benefits	412,516	-	280,501	-	-	-	693,017
Total Personal Services	\$1,727,550	-	\$1,151,529	-	-	-	\$2,879,079
Services & Supplies							
Instate Travel	5,380	-	1,670	-	-	-	7,050
Employee Training	20,952	-	11,048	-	-	-	32,000
Office Expenses	20,258	-	10,682	-	-	-	30,940
Telecommunications	37,976	-	20,025	-	-	-	58,001
Data Processing	7,958	-	4,197	-	-	-	12,155
Attorney General	28,927	-	1,049	-	-	-	29,976
Expendable Prop 250 - 5000	7,202	-	3,798	-	-	-	11,000

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	43,214	-	22,787	-	-	-	66,001
Total Services & Supplies	\$171,867	-	\$75,256	-	-	-	\$247,123
Total Expenditures							
Total Expenditures	1,899,417	-	1,226,785	-	-	-	3,126,202
Total Expenditures	\$1,899,417	-	\$1,226,785	-	-	-	\$3,126,202
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							20
Total Positions	-	-	-	-	-	-	20
Total FTE							
Total FTE							17.60
Total FTE	-	-	-	-	-	-	17.60

POS116 - Net Package Fiscal Impact Report

Business Division

2023-25 Biennium

Cross Reference Number: 15000-006-00-00-00000

Agency Request Budget

Package Number: 105

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
6673000	1425793		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6674000	1425795		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6675000	1425831		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6676000	1425891		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6677000	1425892		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6678000	1425893		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6679000	1425894		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6680000	1425895		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6681000	1425896		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6682000	1425897		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6683000	1425898		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6684000	1425899		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6685000	1425900		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6686000	1425901		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6687000	1425902		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6688000	1426011		OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	21	3	3,215	67,515	52,271	119,786	1	0.88
6689000	1426016		MMS X7746 A P	REVENUE SUPERVISOR 2	28X	PF	21	3	5,985	125,685	67,378	193,063	1	0.88
6690000	1426020		OAS C5631 A P	TAX AUDITOR 1	25	PF	21	3	5,019	105,399	62,109	167,508	1	0.88
6691000	1426022		OAS C5631 A P	TAX AUDITOR 1	25	PF	21	3	5,019	105,399	62,109	167,508	1	0.88
6692000	1426023		OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	21	3	3,483	73,143	53,731	126,874	1	0.88
General Funds										1,038,184	683,154	1,721,338		
Lottery Funds										0	0	0		
Other Funds										687,617	459,769	1,147,386		
Federal Funds										0	0	0		
Total Funds										1,725,801	1,142,923	2,868,724	20	17.60

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

Cross Reference Number: 15000-006-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	278,318	-	458,774	-	-	-
Transfer In - Intrafund	10,185,795	13,855,154	13,855,154	16,303,965	-	-
Total Other Funds	\$10,464,113	\$13,855,154	\$14,313,928	\$16,303,965	-	-

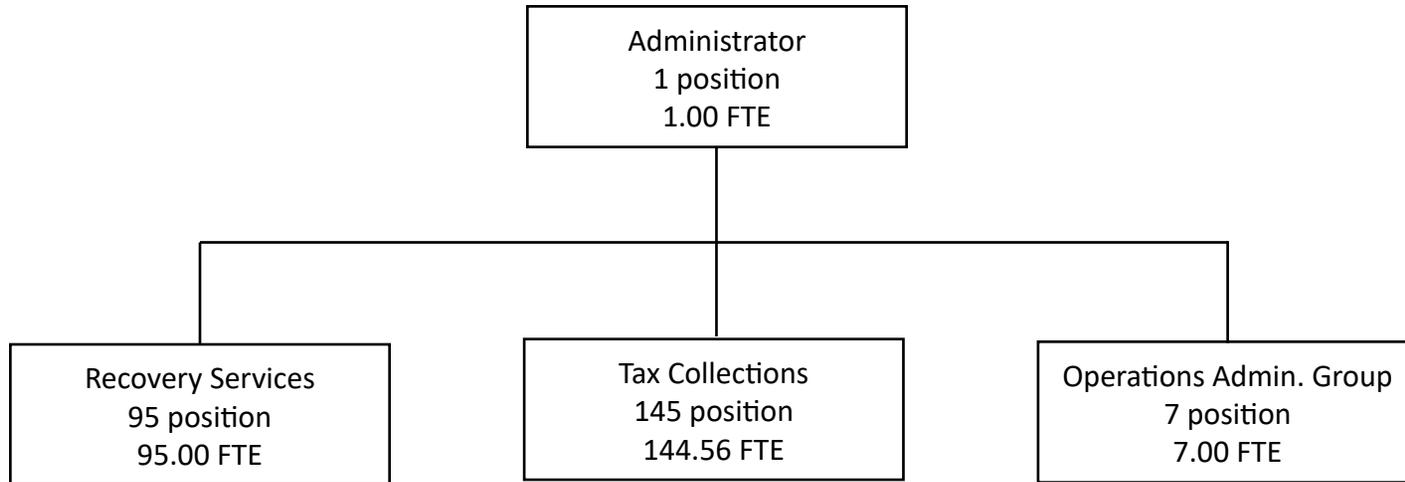
Collections Division

Organizational chart

2021–23 Legislatively Adopted Budget

248 positions

247.56 FTE



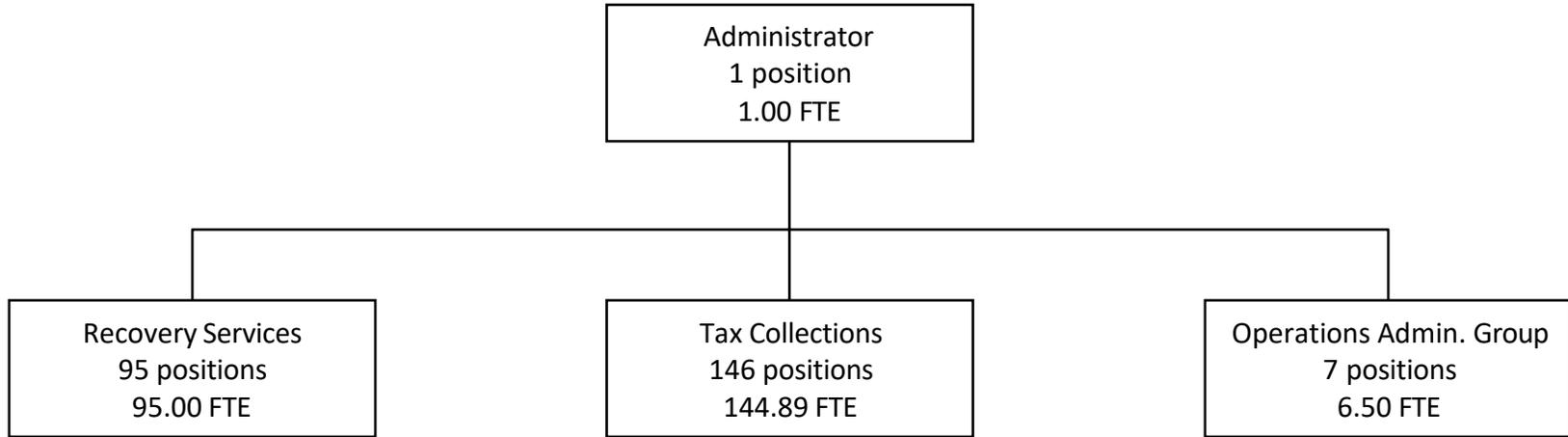
Collection Division

Organizational chart

2023–25 Agency Request Budget

249 positions

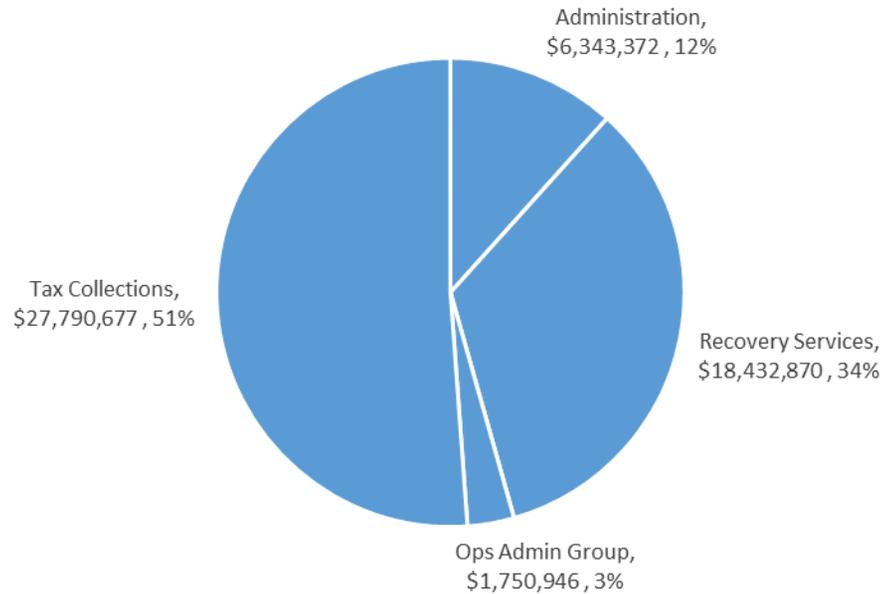
247.39 FTE



BUDGET NARRATIVE

Collection Division

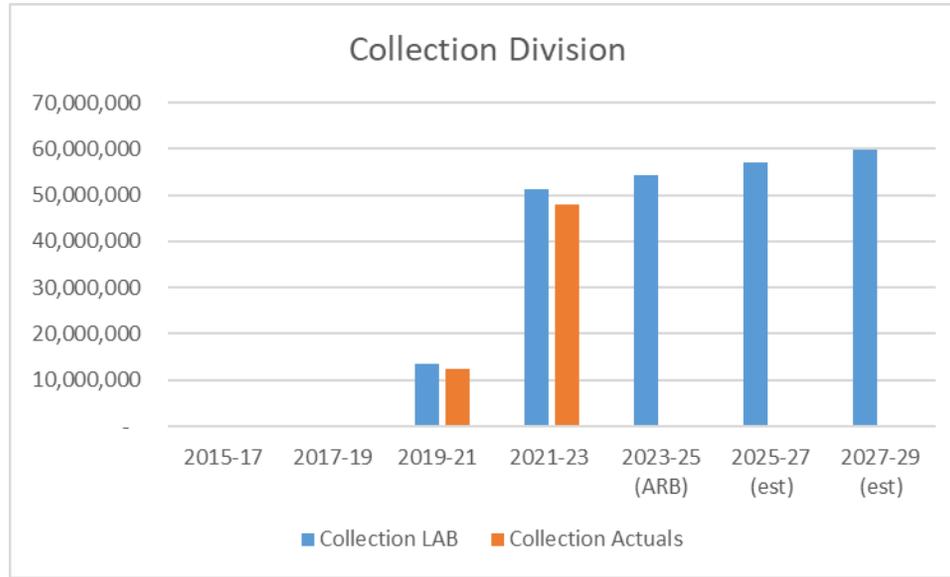
2023-25 Agency Request Budget Collection Division Total Funds by Program \$54,317,865



Long-term focus area: Excellence in state government

Primary program contact: Deanna Mack, Collection Division administrator

BUDGET NARRATIVE



Division Actual / LAB		2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Collection	LAB			\$ 13,626,145	\$ 51,392,502	\$ 54,317,865	\$ 56,937,100	\$ 59,727,476
	Actuals			\$ 12,378,505	\$ 48,004,593			

Program Funding Request

Collection Division is requesting \$35,616,692 in General Fund and \$18,701,173 in Other Funds and 247.39 full-time equivalent positions for the 2023-25 biennium to administer the state’s collection function for the 2023–25 biennium.

BUDGET NARRATIVE

Collection Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 33,429,723	\$ 17,962,779	\$ 51,392,502	248	247.56
CSL 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
ARB 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ 2,186,969	\$ 738,394	\$ 2,925,363	1	(0.17)
% change	6.5%	4.1%	5.7%	0.4%	-0.1%

Program Overview

The Collection Division has program responsibility for the collection of delinquent debt owed to Oregon.

Program Description

The division collects through two sections, the Tax Collections Section (TCS) and Recovery Services Section (RSS) and is supported by the Policy and Operations Administration Group.

TCS collects tax for the personal income tax program (including the withholding program), corporate income/excise taxes, corporate activity tax, state and local transit taxes, state and local marijuana taxes, cigarette/tobacco taxes, as well as several smaller programs such as emergency communications, state and local lodging taxes, and the heavy equipment rental tax, among others.

RSS encompasses the Other Agency Accounts collections units (OAA) as well as Collections Central Support, the Administrative Services Unit (Bankruptcy and Collection Agency Program), and the Financials Team which handles administration for OAA, processes settlement offers and financial statements, and performs the skip trace work for the division.

The Policy and Operations Administration Group supports the legislative, administrative rule, policy development, appeal, and analytics processes for the division.

BUDGET NARRATIVE

The Collection Division supports the mission, vision, values and goals of the agency through three strategic priorities within the division: making things easier for customers and staff, improving employee development and training, and Collection Unity. The division also makes things easier for customers and staff through improving its website presence and self-service tools available online, reviewing forms and processes, creating a single point of contact for people that owe both tax and non-tax debt, and maximizing the use of Revenue Online. The division improves employee development and training by providing more cross-training and development opportunities for staff, ensuring that managers have the tools they need to be successful, providing more diversity, equity, and inclusion training, and expanding recruiting efforts more broadly across the state. Finally, Collections Unity is important because the division was newly created in July 2021 and must identify and clarify its identity as a division. This is achieved by creating a unified culture in the newly formed division that supports alignment of policies, procedures, desk guides and customer service expectations, developing division-wide performance metrics, establishing an employee recognition program, and supporting the agency and division's mission, vision, values, and goals.

Key external partners:

- Private collection firms
- Licensing agencies (DMV, Construction Contractors' Board, etc.)
- Federal government (Treasury Department, IRS)
- DAS Statewide Accounts Receivable Management
- Employers
- Businesses
- Individual taxpayers
- 180 state and local governmental entities
- Department of Justice

Program Justification and Link to Long-Term Outcome

The Collection Division assists people who owe in resolving their debt. It also ensures people who owe understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The division supports this through letters, education, face-to-face contact, online interactions through Revenue Online, the Collections call center, as well as establishing payment plans and enforced collections such as garnishments and seizures.

BUDGET NARRATIVE

The **Tax Collections Section** is responsible for addressing and collecting delinquent taxes from businesses and individuals. Collection activity occurs when there are unpaid taxes resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments, or filing enforcement activity. The section's revenue agents provide collection support for other divisions' tax programs, including personal income tax, corporate income/excise tax, corporate activity tax, payroll withholding, statewide transit tax, Lane and TriMet transit district, property tax deferral, timber, cigarette and other tobacco products, marijuana tax, vehicle privilege and use taxes, bicycle tax, emergency communications tax, and the heavy equipment rental tax, among others.

All revenue agents work daily with taxpayers to resolve unpaid tax issues. Revenue agents offer a multitude of repayment options including, but not limited to ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible status, and suspended collection status to fit taxpayers' circumstances. When taxpayers are not on an approved repayment option, revenue agents locate assets through garnishments and advanced collection action such as occupational license suspension. If taxpayers are financially unable to pay their debt, there are options for taxpayers to settle their debt or for the department to cancel the debt if certain criteria are met. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayers with information and assistance. This is so taxpayers understand how, in the future, they can use Revenue's self-service tools to resolve their debt issue, prevent debt from being created in the future, or work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Revenue agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences. Revenue agents also perform collections of delinquent taxes owed by businesses.

As of June 30, 2022, delinquent accounts totaled approximately \$803 million and the division has collected more than \$233 million for fiscal year 2022 in revenues from tax debt.

The **Recovery Services Section** was created in 2019 as part of the new Collection Division. RSS includes administrative and support functions for the Collection Division along with the Other Agency Accounts (OAA) program. The administrative functions include the Collection Agency Program (CAP) and bankruptcy support for both tax and non-tax debts. CAP contracts with private collection firms (PCF) to collect tax and non-tax debt. The Bankruptcy Team works to protect the interest of the state in bankruptcy situations including receiving, processing, and monitoring bankruptcy cases, performing filing enforcement actions, and applying bankruptcy payments. The support functions within RSS include the settlement offer process, financial statement processing, skip trace, and clerical support.

OAA was formed in 1971 and serves as the state's centralized collections unit. As of April 2022, OAA collects delinquent debt for 180 state agencies, boards, and commissions, including circuit courts and various educational and regulatory agencies. The revenues OAA collects are

BUDGET NARRATIVE

distributed to customer agencies, less the department's collection fees. OAA offers two categories of collection services: refund offsets only and full collection services. Offset collection services involve the collection of unpaid debts through the seizure of refunds being issued by the department that would otherwise be returned to people who owe. Full collection services include refund offset, as well as active collections including entering into payment arrangements and garnishment of wages or assets.

OAA collects a wide range of debt types including unpaid court judgments, parking tickets, parole and probation fees, student loans, and board-imposed penalties. In addition to the varying nature of the underlying debts collected, OAA also manages various processes and collection expectations among its customers. Some variability in customer needs and expectations is inherent to OAA's diverse debt portfolio. Therefore, OAA continually strives to realize the benefits of process streamlining and economies of scale, while meeting individual customer needs whenever possible.

As of June 30, 2022, delinquent accounts totaled approximately \$599 million and the division collected more than \$63 million for fiscal year 2022 in revenues for other agencies

The **Policy and Operation Administration Group** provides support to the operations of the other two sections described above. We accomplish this in the following functions.

- **Systems:** This unit coordinates the maintenance and operations of the systems the Collection Division uses to deliver services, including GenTax updates and related training, etc.
- **Account maintenance:** Staff do refund reviews and other account adjustments related to collection actions.
- **Data matching and analysis:** This unit is responsible for ensuring the Financial Institution Data Match program runs properly. This unit is also responsible for the performance metrics in the division and external reporting of liquidated and delinquent debt balances and activities to the Legislative Fiscal Office and DAS each year.
- **Policy:** This unit provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscals for new legislation, develops legislative concepts to address issues in program administration, responds to letters from taxpayers, and provides annual new law training to staff and practitioners.
- **Appeals:** This unit handles appeal requests, which occur when the taxpayer does not agree with the action the agency has taken on a collection action (e.g., personal responsibility for tax debt, foreclosure proceedings, occupational license suspensions, etc.). In response to

BUDGET NARRATIVE

appeal requests, staff research the laws governing the action and provides an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences and issue the final determination following the conference. This unit also handles appeals filed through the Oregon Tax Court or the Office of Administrative Hearings.

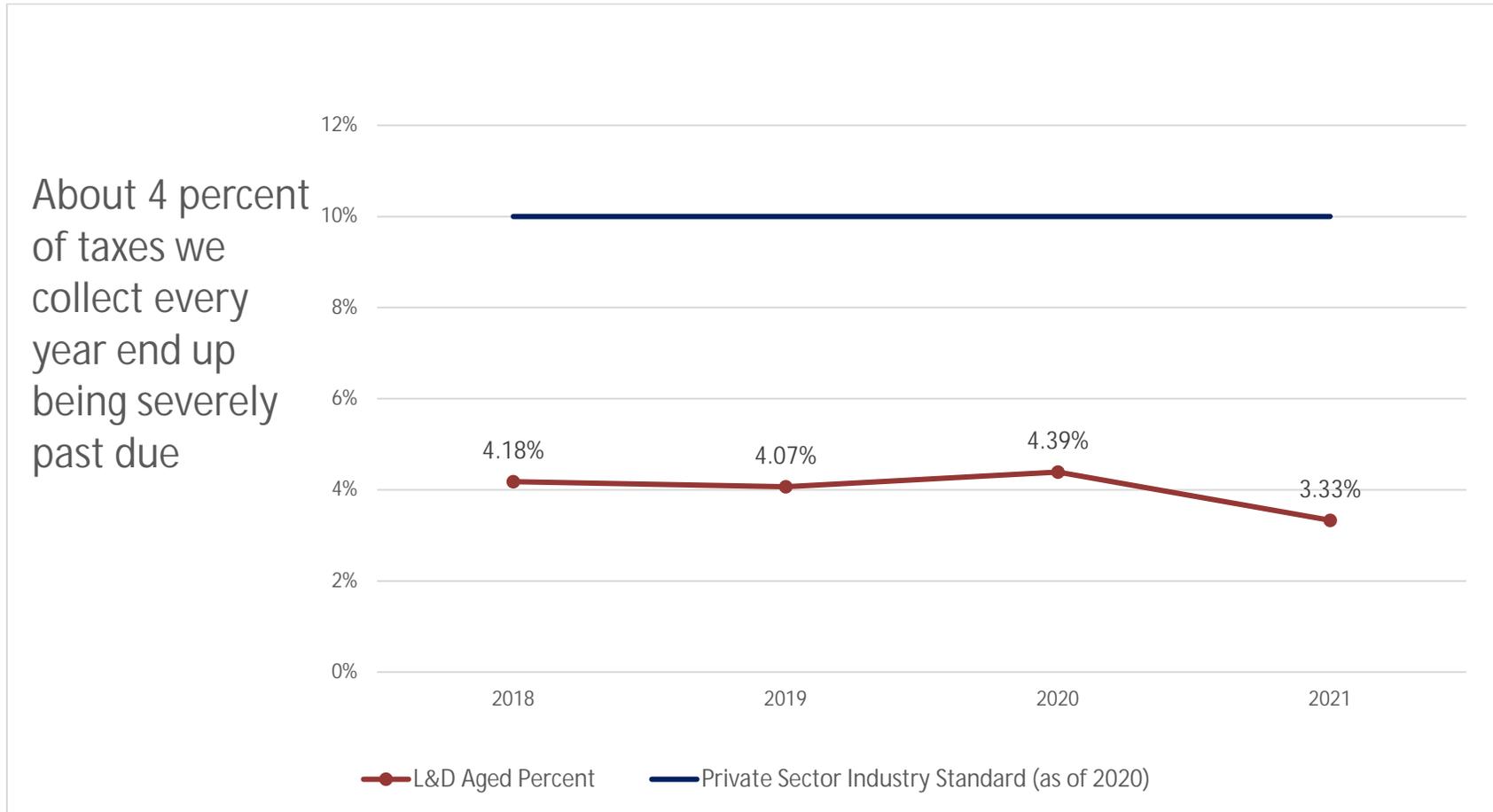
- **Division Training:** This unit handles coordinating the required training for staff in the division. Training topics include diversity, equity and inclusion, soft skills training, technical training related to policy and procedures, and other required training for the division.
- **Miscellaneous:** This unit also responds to escalated constituent issues coming through the governor's office, a legislators, or the director's office to provide the taxpayer with understanding of laws/rules related to the issue and work with the customer to find a resolution. This unit responds to public records requests related to collections and supports state agencies with the Vendor Offset Coordination program.

BUDGET NARRATIVE

Program Performance

Percentage of total Accounts Receivable that is Liquidated and Delinquent: Of the nearly 17 billion in revenue the department collects in taxes each fiscal year, very little of it ends up severely past due (more than 90 days delinquent) and in collections. Many private sector businesses target less than 10 percent of their accounts receivables to go into delinquent status. As you can see in Figure 1, the agency typically keeps its accounts receivables well below that standard.

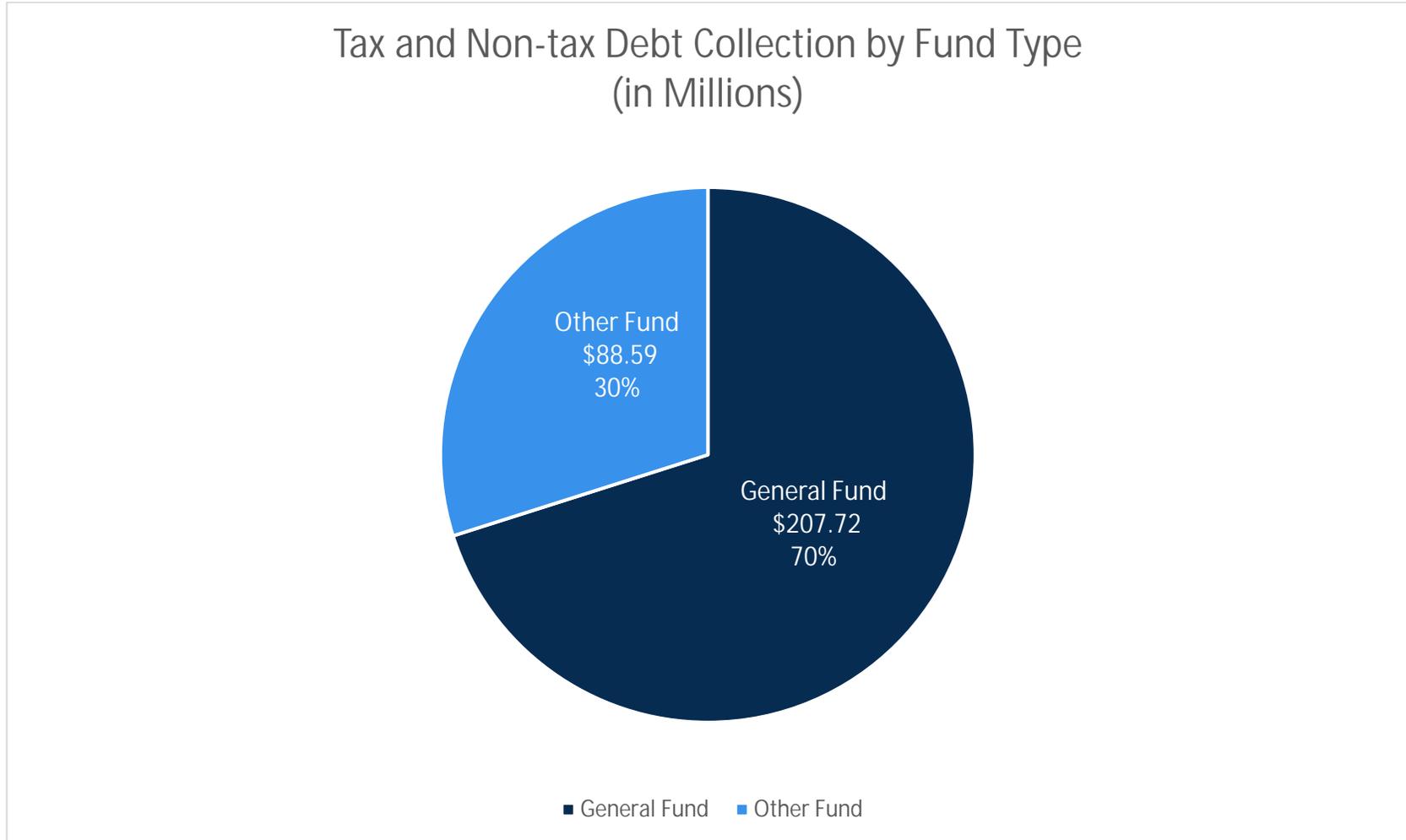
Figure 1:



BUDGET NARRATIVE

Percentage of delinquent collections by fund type: The Collection Division collected nearly \$300 million in tax and non-tax debt during fiscal year 2022. Figure 2 shows the breakdown between General Fund and Other Fund collections.

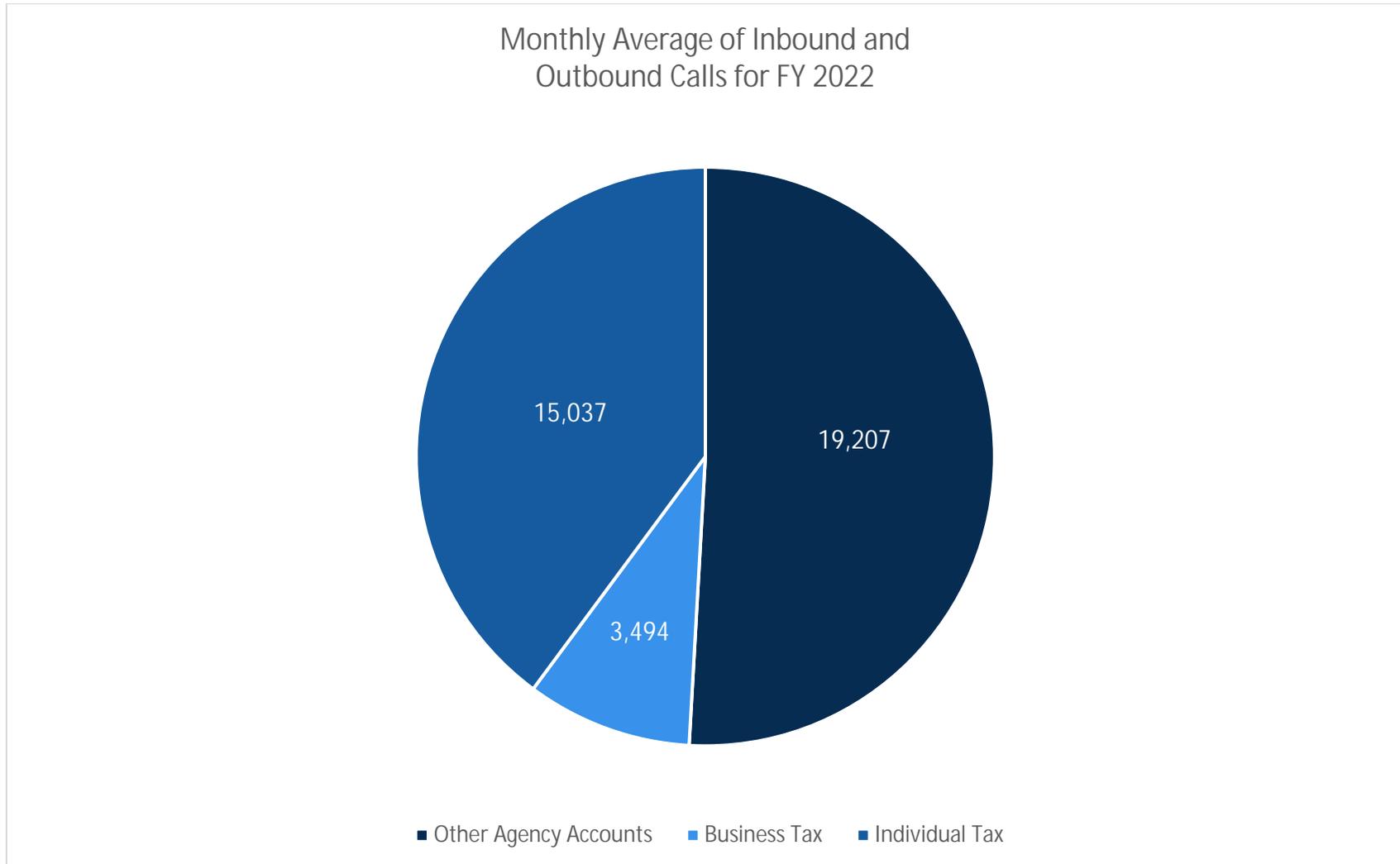
Figure 2:



BUDGET NARRATIVE

Call Volume: Collectors handle calls from people that owe both tax and non-tax debt. In an average month, the collectors field approximately 37,737 calls. Figure 3 shows the average monthly calls handled for Other Agency Accounts, as well as taxpayers that have business or individual tax debt.

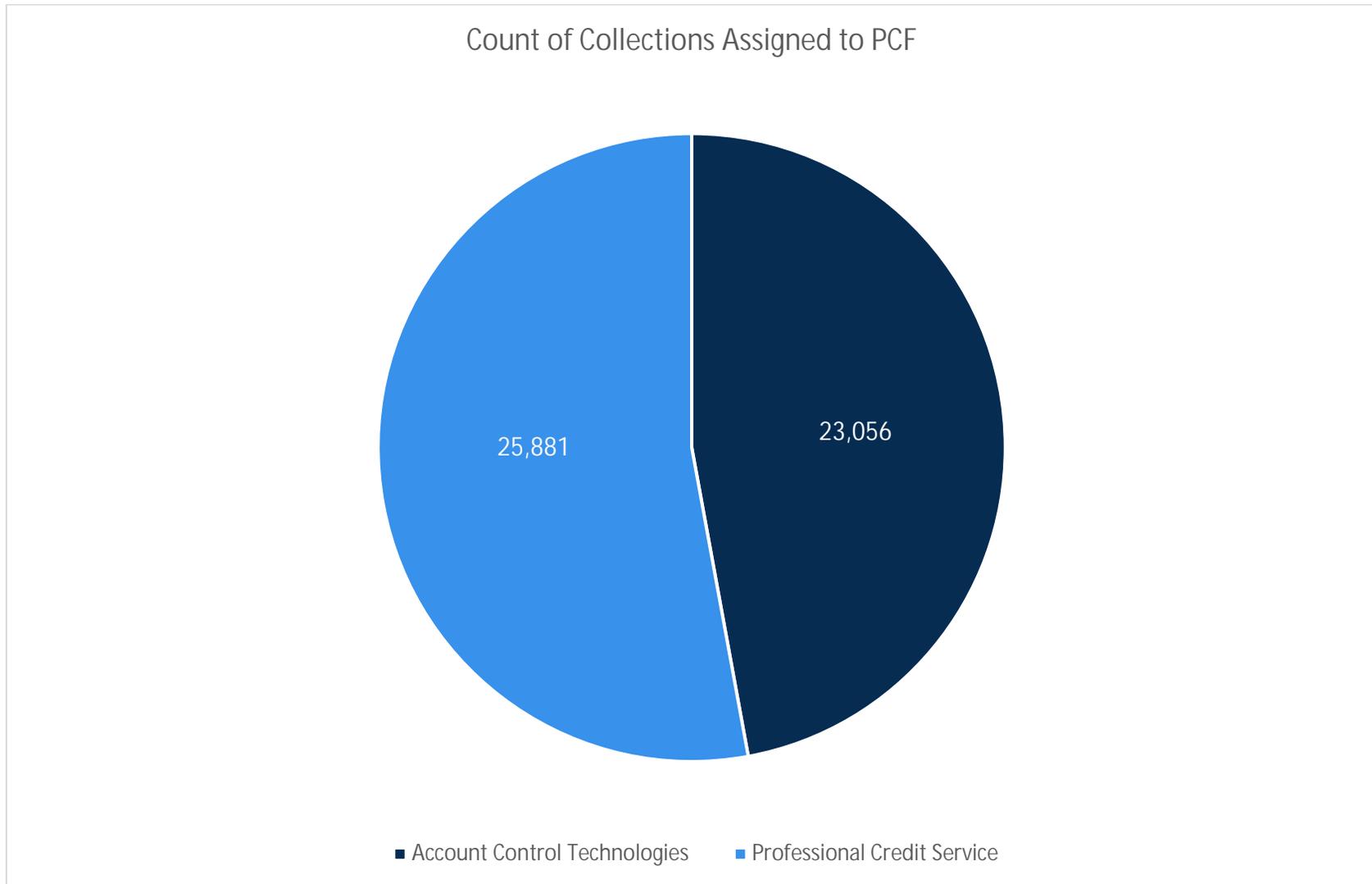
Figure 3:



BUDGET NARRATIVE

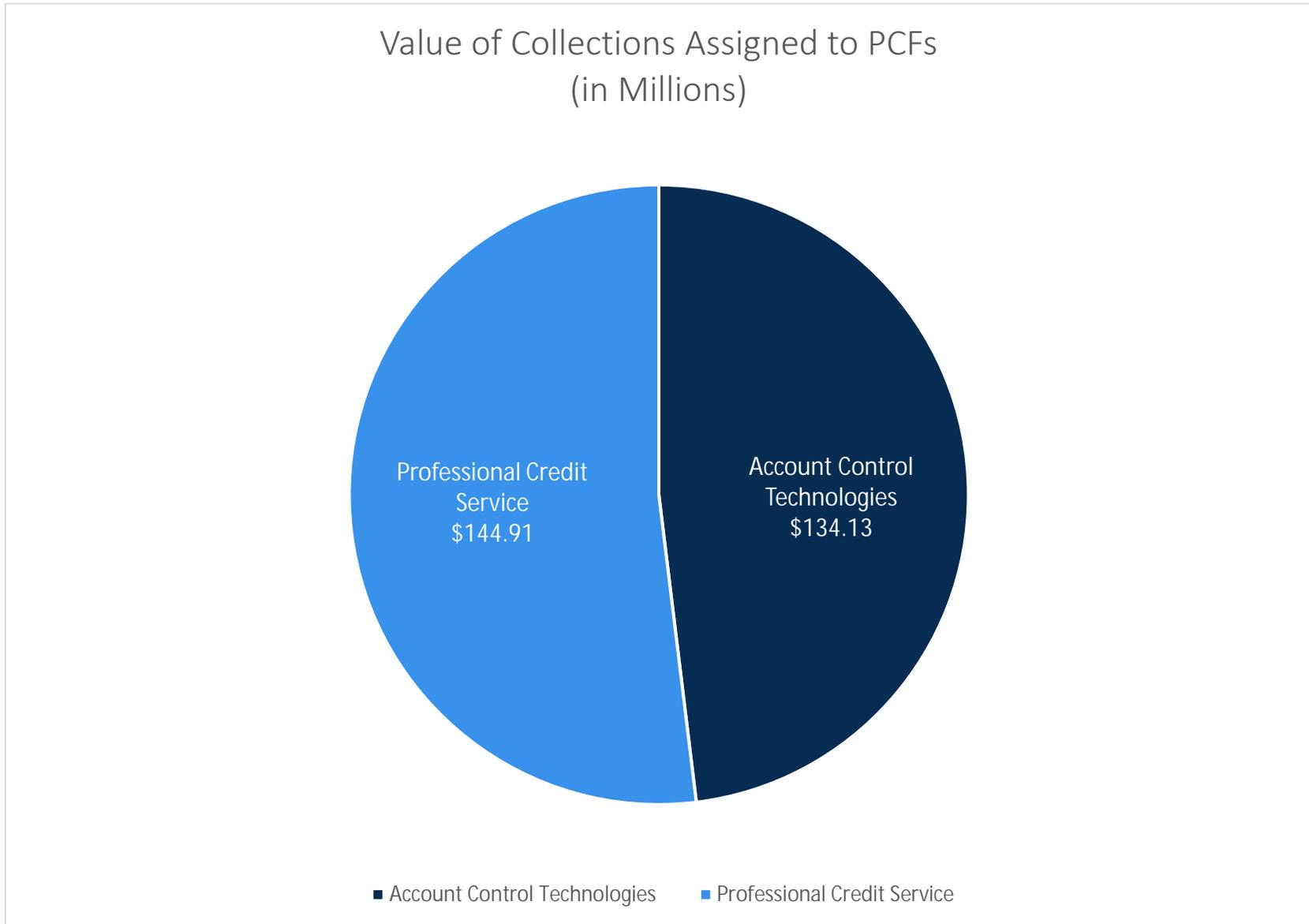
Private Collection Firm Partnership: We currently engage with two private collection firms (PCF), however as of July 2022 we have added a third, Integral Recoveries, Inc. Figure 4 illustrates the current number of accounts held by each of the two PCFs as of June 30, 2022. Figure 5 illustrates the value of the accounts held by each PCF as of the end of the fiscal year.

Figure 4:



BUDGET NARRATIVE

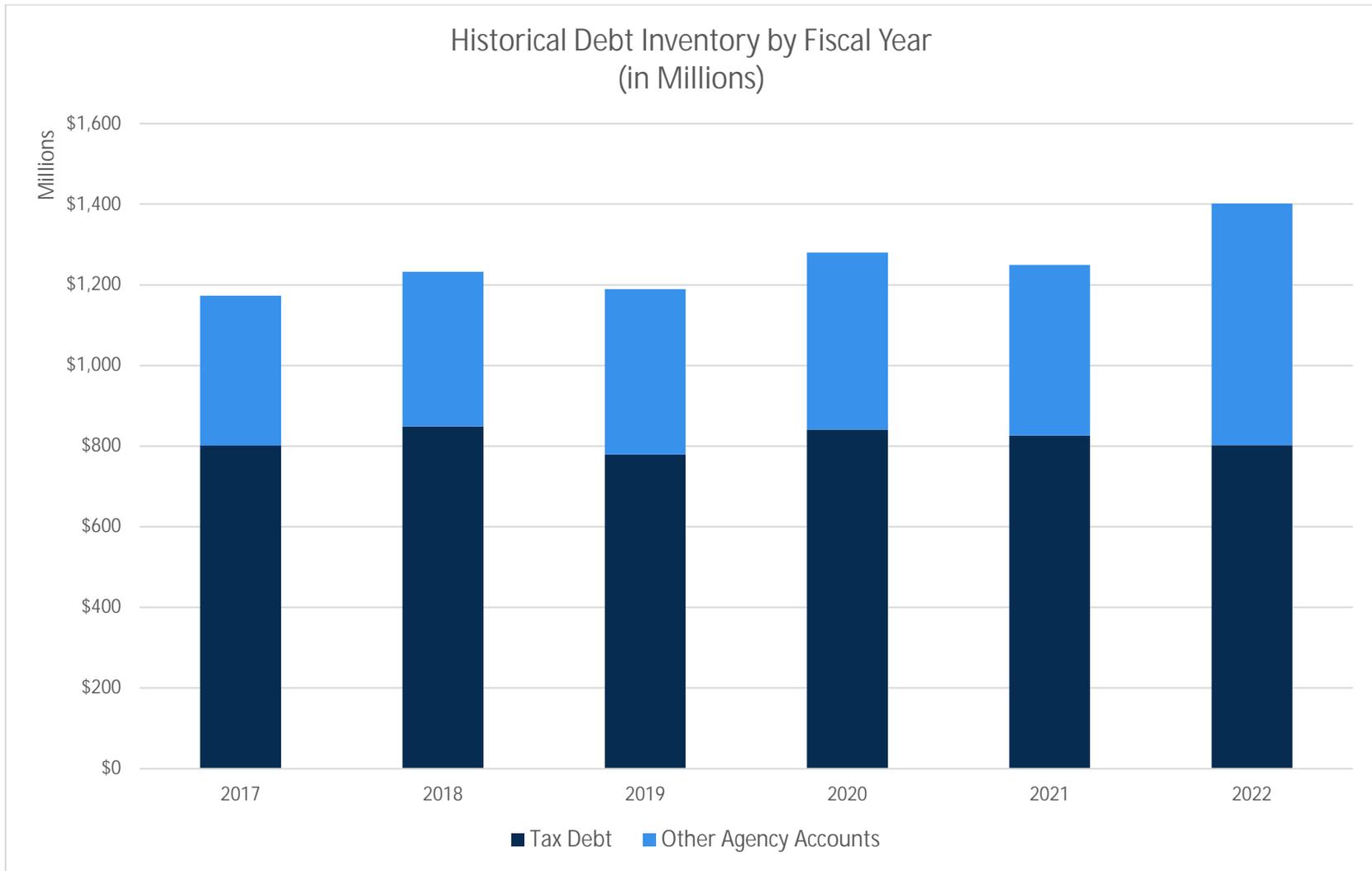
Figure 5:



BUDGET NARRATIVE

Historical Debt Inventory: Liquidated and Delinquent debt is debt that ages to a specific date in statute and is fixed and known to the person who owes the debt. Figure 6 illustrates the value of the inventory we have available to collect over the prior five fiscal years.

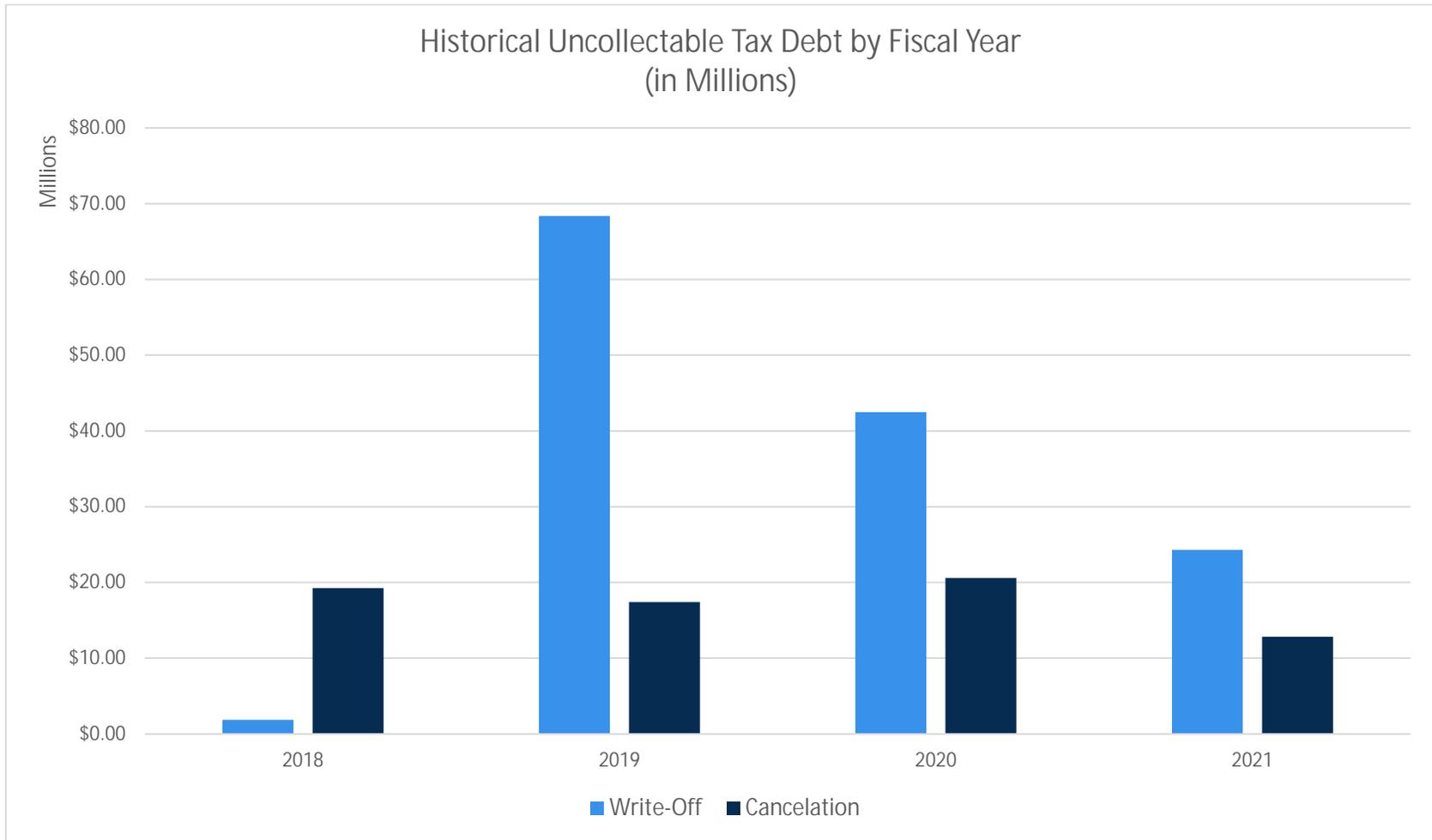
Figure 6:



BUDGET NARRATIVE

Historical Uncollectable Tax Debt: Beginning with fiscal year 2018, agencies were required to track the amount of debt that they write off or cancel, a requirement established in HB 2947 (2017). Figure 7 shows the value of the tax debt that the agency has written-off or cancelled since 2018. Agencies for which we collect in Other Agency Accounts report their own write-off and cancellation actions. Because our client agencies track that non-tax debt information, it is not included in this chart.

Figure 7:



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

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

ORS Chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program, which includes the provisions related to collections. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

ORS 293.250 and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA’s collection work. Additional laws, such as the local agreement provisions contained in ORS 190.240, supplement this authority.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams

The Tax Collection Section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the TriMet and Lane transit self-employment tax programs and the Corporate Activity Tax.

The Recovery Services Section is funded primarily through Other Funds and supplemented by General Funds. OAA’s funding source consists of the Other Funds resulting from collection fees paid by the agencies for the section’s services. The support areas within RSS provides a mix of services for both tax and non-tax programs so it is funded by a mix of General and Other Funds.

The administrative functions of the division are funded through General Fund and Other Fund revenues. The Other Funds expenditures are primarily for the administration of the TriMet and Lane transit district self-employment tax programs, Marijuana Retail Tax, Corporate Activity Tax, and Other Agency Accounts administration.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Collections Division.

BUDGET NARRATIVE

Collections

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(80,931)
Other Funds	\$	(134,119)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Collections

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	360,285
Other Funds	\$	114,764

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Collections

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR’s facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	2,164
Other Funds	\$	4,018

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(80,931)	-	-	-	-	-	(80,931)
Transfer In - Intrafund	-	-	(134,119)	-	-	-	(134,119)
Total Revenues	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)
Personal Services							
Temporary Appointments	245	-	1,402	-	-	-	1,647
Overtime Payments	64	-	-	-	-	-	64
All Other Differential	65	-	-	-	-	-	65
Public Employees' Retire Cont	23	-	-	-	-	-	23
Pension Obligation Bond	53,252	-	28,007	-	-	-	81,259
Social Security Taxes	29	-	107	-	-	-	136
Unemployment Assessments	820	-	507	-	-	-	1,327
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	10,236	-	5,443	-	-	-	15,679
Vacancy Savings	(145,666)	-	(169,585)	-	-	-	(315,251)
Total Personal Services	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)
Total Expenditures							
Total Expenditures	(80,931)	-	(134,119)	-	-	-	(215,050)
Total Expenditures	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Collections Division
 Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	360,285	-	-	-	-	-	360,285
Transfer In - Intrafund	-	-	114,764	-	-	-	114,764
Total Revenues	\$360,285	-	\$114,764	-	-	-	\$475,049

Services & Supplies

Instate Travel	1,354	-	440	-	-	-	1,794
Out of State Travel	839	-	1,253	-	-	-	2,092
Employee Training	4,774	-	2,112	-	-	-	6,886
Office Expenses	12,332	-	3,811	-	-	-	16,143
Telecommunications	15,473	-	10,941	-	-	-	26,414
Data Processing	591	-	1,248	-	-	-	1,839
Publicity and Publications	310	-	-	-	-	-	310
Professional Services	27,609	-	532	-	-	-	28,141
Attorney General	210,106	-	27,876	-	-	-	237,982
Employee Recruitment and Develop	208	-	59	-	-	-	267
Dues and Subscriptions	256	-	37	-	-	-	293
Facilities Rental and Taxes	1,221	-	2,336	-	-	-	3,557
Facilities Maintenance	150	-	361	-	-	-	511
Agency Program Related S and S	34,018	-	4,680	-	-	-	38,698
Intra-agency Charges	-	-	843	-	-	-	843
Other Services and Supplies	42,288	-	56,076	-	-	-	98,364
Expendable Prop 250 - 5000	24	-	982	-	-	-	1,006

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	702	-	-	-	702
Total Services & Supplies	\$351,553	-	\$114,289	-	-	-	\$465,842
Capital Outlay							
Office Furniture and Fixtures	5,377	-	458	-	-	-	5,835
Telecommunications Equipment	3,247	-	17	-	-	-	3,264
Data Processing Hardware	108	-	-	-	-	-	108
Total Capital Outlay	\$8,732	-	\$475	-	-	-	\$9,207
Total Expenditures							
Total Expenditures	360,285	-	114,764	-	-	-	475,049
Total Expenditures	\$360,285	-	\$114,764	-	-	-	\$475,049
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	2,164	-	-	-	-	-	2,164
Transfer In - Intrafund	-	-	4,018	-	-	-	4,018
Total Revenues	\$2,164	-	\$4,018	-	-	-	\$6,182
Services & Supplies							
Facilities Rental and Taxes	2,164	-	4,018	-	-	-	6,182
Total Services & Supplies	\$2,164	-	\$4,018	-	-	-	\$6,182
Total Expenditures							
Total Expenditures	2,164	-	4,018	-	-	-	6,182
Total Expenditures	\$2,164	-	\$4,018	-	-	-	\$6,182
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-007-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Charges for Services	-	1,589,998	1,589,998	-	-	-
Other Revenues	-	-	620,070	-	-	-
Transfer In - Intrafund	12,378,505	17,342,709	17,342,709	18,701,173	-	-
Total Other Funds	\$12,378,505	\$18,932,707	\$19,552,777	\$18,701,173	-	-

Corporate Division

Organizational chart

2021–23 Legislatively Adopted Budget

67 positions

57.96 FTE

Corporate Division

67 positions

57.96 FTE

Commercial Activity Tax

Organizational chart

2023–25 Agency Request Budget

50 positions

50.00 FTE

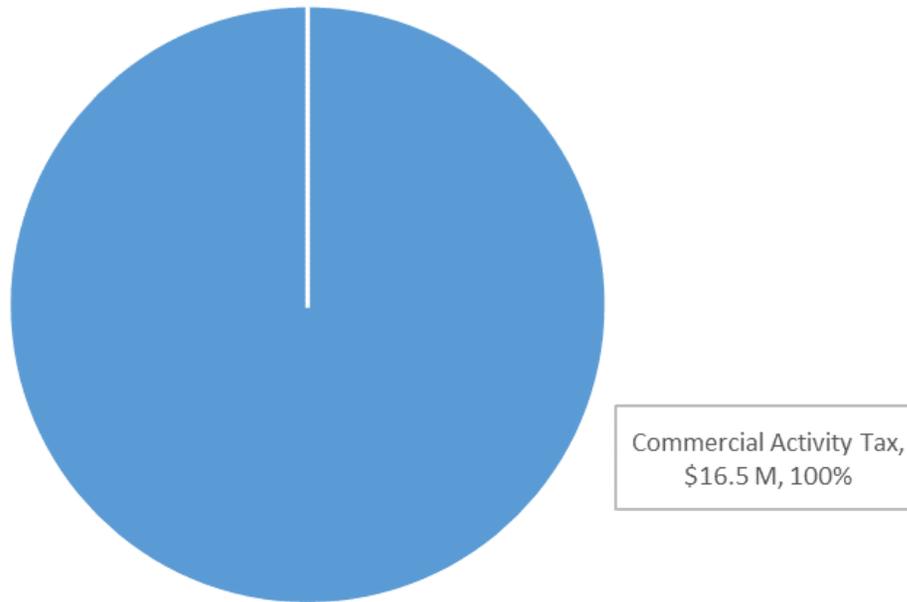
Commercial Activity Tax
67 positions
60.98 FTE

POP 107
(17) Positions
(10.98) FTE

BUDGET NARRATIVE

Corporate Division

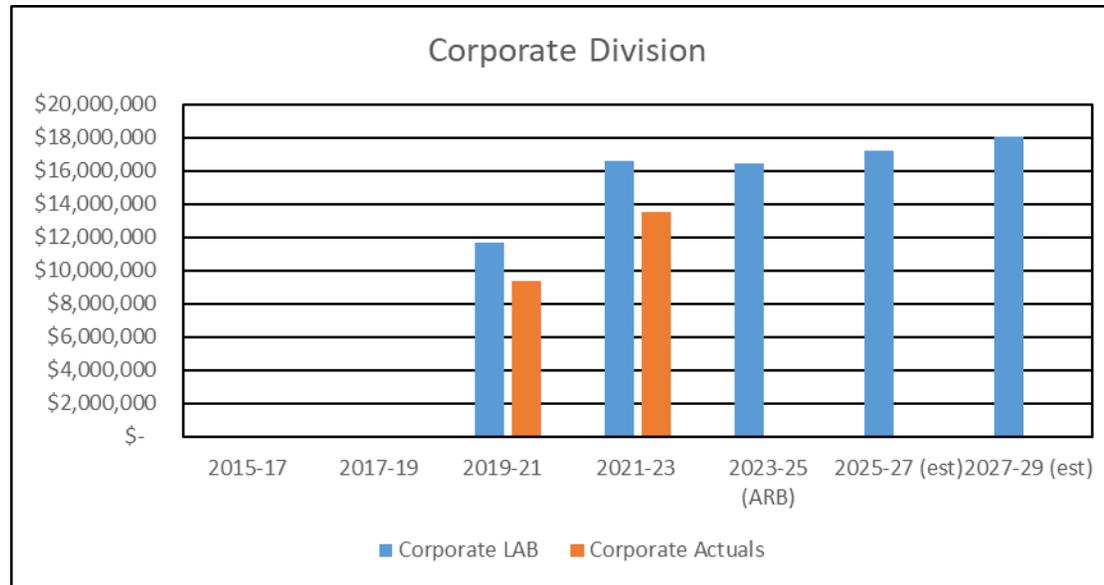
2023-25 Agency Request Budget Corporate Division Total Funds by Program \$16,471,392



Long-term focus area: Excellence in state government

Primary program contact: Leah Putnam, Corporate Activity Tax section manager

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Corporate	LAB			\$ 11,645,314	\$ 16,638,267	\$ 16,471,392	\$ 17,251,110	\$ 18,079,100
	Actuals			\$ 9,386,038	\$ 13,538,377			

Program Overview

ORS Chapter 317A establishes the Corporate Activity Tax (CAT). Revenue from the CAT is deposited into the Fund for Student Success after administrative expenses. The CAT is the only tax program in the department’s Corporate Division.

Program staff support taxpayers in complying with tax reporting and payment regulations. The program also conducts policy analysis, provides responses to legislative and media inquiries, coordinates administrative rules, develops forms, issues distributions, and assists the research division with reports.

BUDGET NARRATIVE

Program Funding Request

Corporate Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 16,638,267	\$ 16,638,267	67	57.96
CSL 23-25	\$ -	\$ 19,156,972	\$ 19,156,972	67	60.98
ARB 23-25	\$ -	\$ 16,471,392	\$ 16,471,392	50	50.00
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ -	\$ (166,875)	\$ (166,875)	(17)	(7.96)
% change	0.0%	-1.0%	-1.0%	-25.4%	-13.7%

Program Description

There are 28,000 taxpayers registered for the CAT as of March 2022 and over 21,000 returns were filed for the 2020 tax year. The CAT is a stand-alone program that does not follow federal or state income or excise tax laws and therefore will generally not tie to legal precedents or trends from those tax laws. Instead, over time the CAT will create its own set of precedents through data from the returns filed, assessments made, and court decisions.

A critical role of division resources is to support voluntary compliance by developing forms, assisting taxpayers and representatives, interpreting laws and rules, and processing tax returns. Customer service is a key to supporting voluntary compliance. The Corporate Division has a direct phone number for taxpayers or representatives with questions. The division also has a direct email and its own webpage for helpful information for taxpayers and representatives.

The CAT Policy unit plays a vital role in administering the tax program by being a resource for the rest of the division, helping taxpayers, monitoring federal and state legislation for impacts on programs, and updating and issuing administrative rules. The focus of this unit is on developing and updating administrative rules, other written guidance, forms, publications, instructions, and stakeholder outreach. This unit is also responsible for holding conference-level appeals that stem from enforcement as they arise.

To ensure the division is up-to-date with industry best practices and uniformity initiatives, the section partners with other states and the IRS, as well as the Federation of Tax Administrators and Multistate Tax Commission.

BUDGET NARRATIVE

Enforcement work is another important aspect to administering this tax program. Staff will identify potential errors and correct them before the return is processed. Refund requests will also be analyzed by risk score so that large or unusual refunds are reviewed for accuracy.

Oregon CAT audits will focus on issues specific to this new program. These issues may include, but are not limited to, apportionment, nexus, commercial activity, and exclusions. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods. Staff will adjust processes to what fits this new program best as lessons are learned.

The predominant costs for the section are personal services that are needed to carry out the effective and efficient administration of the tax program. Other costs include training, travel to educational conferences, and travel for out-of-state audits.

Program Justification and Link to Long-Term Outcomes

Taken together, the division's work follows the agency priorities as described below and is in line with the governor's long-term focus of excellence in state government. The CAT program has put a large emphasis on partnering and outreach. Management and policy staff have worked closely with industry leaders and representatives on multiple policy issues and administrative rule development. The program has used many tools to reach as many affected parties as possible. The section is striving to provide the tools and information necessary for taxpayers to comply with the CAT program, check compliance, when necessary, make needed improvements to taxpayer assistance, and ensure staff and managers have what they need to provide top-notch service to taxpayers, stakeholders, and partners. The CAT program also links to the governor's long-term priority of a seamless system of education as all receipts from this program, less administrative costs, go to the Fund for Student Success.

The Corporate Division supports the agency's strategic priority of making it simpler for our customers to work with us by listening to customer ideas and making adjustments where possible and reasonable.

This program supports the agency's strategic priority of training and preparing our workforce for the future by putting a continuous focus on developing and improving training for the staff working with CAT.

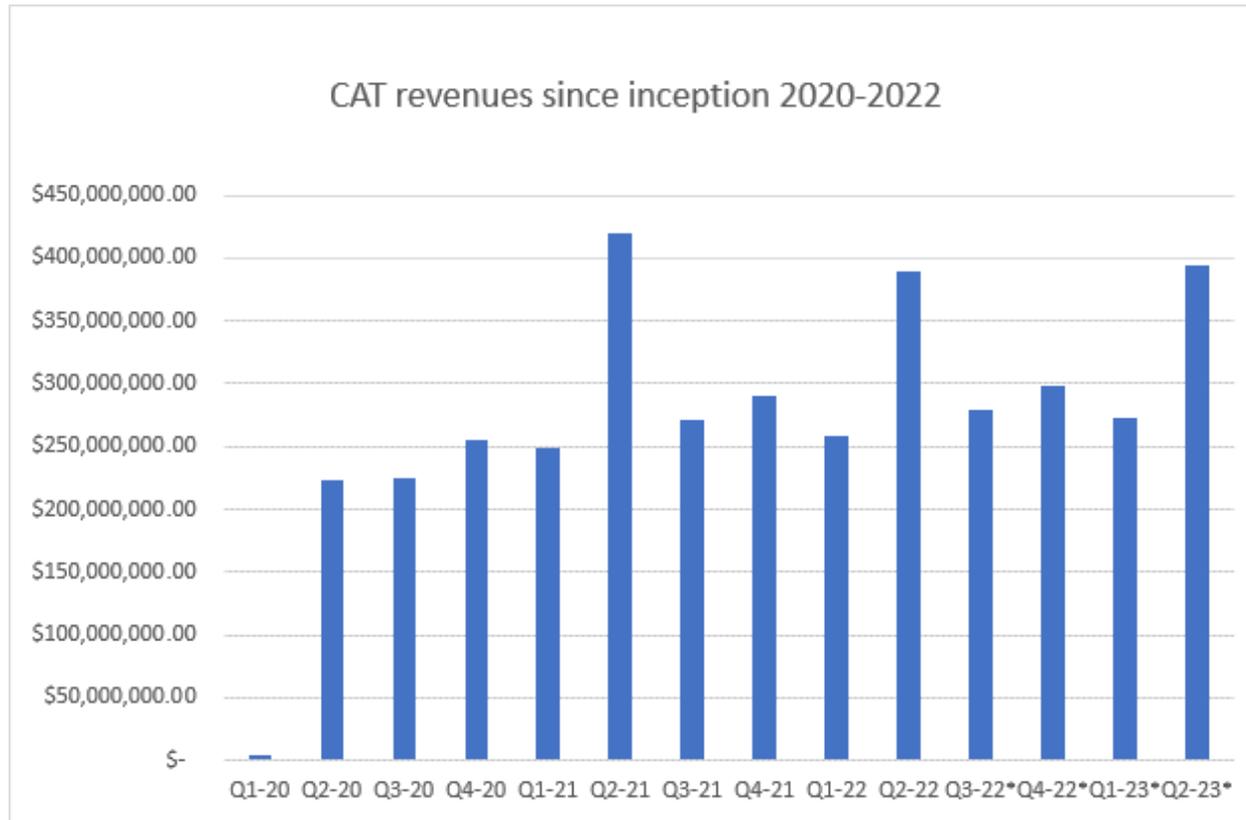
This program also supports the agency's strategic priority of enhancing data access and use. Data is used on a day-to-day basis to make decisions for the program.

Program Performance

The CAT program is new and therefore has data from the first year of filing and payments only. Enforcement efforts have begun but are not far enough along to have data to report at this time.

BUDGET NARRATIVE

The CAT program generated about \$1.2 billion in revenue during the 2020-21 fiscal year. The graph below shows the initial distributions of CAT receipts to the Fund for Student Success which is administered by the Oregon Department of Education. Distributions are the receipts collected less Revenue administrative costs.



Enabling Legislation/Program Authorization

ORS Chapter 317A require the department to administer the taxes for which this section is responsible. This ORS chapter contains the requirements to provide forms for taxpayers to file, methods and due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns, as well as assess tax when a return is not filed.

Funding Streams

The Corporate Division is funded directly from collected CAT revenues.

BUDGET NARRATIVE

Corporate

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	388,841

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Corporate

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	391,139

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Corporate

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	196,015

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Corporate

Policy Option Package 104—Reliable Operations

Purpose:

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency’s application portfolio. The agency’s two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, were completed in 2017 and 2021 respectively. Since the completion of the CSR project, the department has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division (ITSD).

How Achieved:

This policy option package includes key resources to address essential operational deficiencies created by modernizing the departments IT systems. The systems have provided great flexibility and automation. However, the frequent change to business processes and IT application interfaces creates a need to plan, train and implement workforce change management strategies in order to more effectively adapt to change. In addition, the modern systems have increased the complexity of the tasks employees perform by automating more routine tasks. This policy option package addresses these issues and relate technical fixes, including:

- 1) Addition of a GenTax trainer and a GenTax change management position will round out the GenTax support team and allow the agency to continue delivering on both operations and new tax implementations. The trainer will provide ongoing training on GenTax to new hires and refresher training or new functionality training to current employees. The change management position will enable the agency to keep pace with the rising level of change happening in every unit of the agency.
- 2) Expansion of a part time Information Systems Specialist 4 position on the IT Service Desk to a full-time position. The agency has grown in number and the IT Service Desk has not expanded to support the growing needs of the agency. ITSD requests to move Services and Supplies budget to Personnel Service for this request, so there will be no fiscal impact to this request.
- 3) A personnel services adjustment to settle a grievance filed by the union. In 2021 the union filed a grievance on behalf of the Processing Center’s mail room staff, claiming the staff were assigned ongoing duties of a higher classification. The grievance covered staff currently assigned the Office Assistant 1 and Office Assistant 2 classifications. After conducting an internal review and commissioning an external independent review of the assigned duties it was determined staff were mis-classified.

BUDGET NARRATIVE

- 4) Adjustment to the Processing Center’s Services and Supplies budget to remedy a funding gap that began in 2017. A number of reductions and allocation errors occurred over the last five years in the Processing Center’s budget, resulting in a lack of Services and Supplies funding to cover the basic operating costs of the Processing Center. These costs have been covered by strict management of the seasonal costs of funding allocated for the Statewide Transit Program and by ongoing efficiencies gained from the Processing Center Modernization project. When the Statewide Transit Program processing moves to the Oregon Employment Department, the Processing Center will not be able to cover its basic operating costs.

The department needs these adjustments to its current service level to ensure the agency is able to continue operating efficiently and effectively to deliver the services taxpayers and the state depend on.

Quantifying Results:

This POP will ensure that ITSD will continue to support the entire agency; therefore, a majority of the agency’s key performance measurements may be affected if this POP is not approved. These key performance metrics are measured annually and include the following:

KPM #1: Average Days to Process a Personal Income Tax Refund

KPM #4: Customer Service

KPM #5: Effective Taxpayer Assistance

KPM #6: Appraisal Program Equity and Uniformity

KPM #7: Appraisal Value Uniformity

KPM #8: Direct Enforcement Dollars Cost of Funds

KPM #9: Collection Dollars Cost of Funds

KPM #10: Cost of Assessments

KPM #11: Employee Engagement

Staffing Impact

None

BUDGET NARRATIVE

Revenue Source

Information Technology

Agency Requested Budget

General Fund:	\$	1,550,210
Other Funds:	\$	304,899

Corporate

Agency Requested Budget

General Fund:	\$	0
Other Funds:	\$	1,109

BUDGET NARRATIVE

Corporate

Policy Option Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department’s portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department’s administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department’s administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department’s central costs (Human Resources, Finance, the Director’s Office, IT, etc.) to the department’s 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

Agency Requested Budget

General Fund: \$ (5,230,303)
 Other Funds: \$ 5,230,304

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	388,841	-	-	-	388,841
Total Revenues	-	-	\$388,841	-	-	-	\$388,841
Personal Services							
Pension Obligation Bond	-	-	50,783	-	-	-	50,783
Mass Transit Tax	-	-	42,678	-	-	-	42,678
Vacancy Savings	-	-	295,380	-	-	-	295,380
Total Personal Services	-	-	\$388,841	-	-	-	\$388,841
Total Expenditures							
Total Expenditures	-	-	388,841	-	-	-	388,841
Total Expenditures	-	-	\$388,841	-	-	-	\$388,841
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	391,139	-	-	-	391,139
Total Revenues	-	-	\$391,139	-	-	-	\$391,139
Services & Supplies							
Instate Travel	-	-	3,176	-	-	-	3,176
Out of State Travel	-	-	7,134	-	-	-	7,134
Employee Training	-	-	5,289	-	-	-	5,289
Office Expenses	-	-	42,670	-	-	-	42,670
Telecommunications	-	-	7,338	-	-	-	7,338
Data Processing	-	-	1,538	-	-	-	1,538
Publicity and Publications	-	-	2,412	-	-	-	2,412
Professional Services	-	-	4,865	-	-	-	4,865
Attorney General	-	-	170,215	-	-	-	170,215
Facilities Rental and Taxes	-	-	112,795	-	-	-	112,795
Agency Program Related S and S	-	-	4,990	-	-	-	4,990
Intra-agency Charges	-	-	869	-	-	-	869
Other Services and Supplies	-	-	11,333	-	-	-	11,333
Expendable Prop 250 - 5000	-	-	1,392	-	-	-	1,392
IT Expendable Property	-	-	5,278	-	-	-	5,278
Total Services & Supplies	-	-	\$381,294	-	-	-	\$381,294

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	9,845	-	-	-	9,845
Total Capital Outlay	-	-	\$9,845	-	-	-	\$9,845
Total Expenditures							
Total Expenditures	-	-	391,139	-	-	-	391,139
Total Expenditures	-	-	\$391,139	-	-	-	\$391,139
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	196,015	-	-	-	196,015
Total Revenues	-	-	\$196,015	-	-	-	\$196,015
Services & Supplies							
Facilities Rental and Taxes	-	-	196,015	-	-	-	196,015
Total Services & Supplies	-	-	\$196,015	-	-	-	\$196,015
Total Expenditures							
Total Expenditures	-	-	196,015	-	-	-	196,015
Total Expenditures	-	-	\$196,015	-	-	-	\$196,015
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Reliable Operations

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	1,109	-	-	-	1,109
Total Revenues	-	-	\$1,109	-	-	-	\$1,109
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	880	-	-	-	880
Public Employees' Retire Cont	-	-	158	-	-	-	158
Social Security Taxes	-	-	68	-	-	-	68
Paid Family Medical Leave Insurance	-	-	3	-	-	-	3
Total Personal Services	-	-	\$1,109	-	-	-	\$1,109
Total Expenditures							
Total Expenditures	-	-	1,109	-	-	-	1,109
Total Expenditures	-	-	\$1,109	-	-	-	\$1,109
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	(2,686,689)	-	-	-	(2,686,689)
Total Revenues	-	-	(\$2,686,689)	-	-	-	(\$2,686,689)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(1,700,547)	-	-	-	(1,700,547)
Empl. Rel. Bd. Assessments	-	-	(581)	-	-	-	(581)
Public Employees' Retire Cont	-	-	(304,737)	-	-	-	(304,737)
Social Security Taxes	-	-	(130,094)	-	-	-	(130,094)
Paid Family Medical Leave Insurance	-	-	(6,804)	-	-	-	(6,804)
Worker's Comp. Assess. (WCD)	-	-	(503)	-	-	-	(503)
Flexible Benefits	-	-	(433,950)	-	-	-	(433,950)
Total Personal Services	-	-	(\$2,577,216)	-	-	-	(\$2,577,216)
Services & Supplies							
Instate Travel	-	-	(2,551)	-	-	-	(2,551)
Employee Training	-	-	(14,400)	-	-	-	(14,400)
Office Expenses	-	-	(26,299)	-	-	-	(26,299)
Telecommunications	-	-	(26,100)	-	-	-	(26,100)
Data Processing	-	-	(5,472)	-	-	-	(5,472)
Expendable Prop 250 - 5000	-	-	(4,951)	-	-	-	(4,951)
IT Expendable Property	-	-	(29,700)	-	-	-	(29,700)
Total Services & Supplies	-	-	(\$109,473)	-	-	-	(\$109,473)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	(2,686,689)	-	-	-	(2,686,689)
Total Expenditures	-	-	(\$2,686,689)	-	-	-	(\$2,686,689)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(17)
Total Positions	-	-	-	-	-	-	(17)
Total FTE							
Total FTE							(10.98)
Total FTE	-	-	-	-	-	-	(10.98)

POS116 - Net Package Fiscal Impact Report

Corporate Division

2023-25 Biennium

Cross Reference Number: 15000-008-00-00-00000

Agency Request Budget

Package Number: 104

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	880	229	1,109	0	0.00
				General Funds						0	0	0		
				Lottery Funds						0	0	0		
				Other Funds						880	229	1,109		
				Federal Funds						0	0	0		
				Total Funds						880	229	1,109	0	0.00

POS116 - Net Package Fiscal Impact Report

Corporate Division

2023-25 Biennium

Cross Reference Number: 15000-008-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1141000	1373420	104763	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	6	6,601	-158,424	-80,842	-239,266	-1	-1.00
8055000	1373410	106378	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	0	9	8,831	-211,944	-94,741	-306,685	-1	-1.00
8056000	1373430	107235	OAS C1488 I P	INFORMATION SYSTEMS SPECIALIST 3	33	PF	0	3	7,518	-180,432	-86,557	-266,989	-1	-1.00
8057000	1373440	60482	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST 3	31	PF	0	9	9,091	-218,184	-96,362	-314,546	-1	-1.00
8060000	1373470	107037	OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	0	10	8,870	-212,880	-94,984	-307,864	-1	-1.00
8065000	1373520	107637	OAS C1486 I P	INFORMATION SYSTEMS SPECIALIST 2	29	PF	0	4	6,523	-156,552	-80,355	-236,907	-1	-1.00
8081000	1373680	107562	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	6	6,350	-152,400	-79,278	-231,678	-1	-1.00
8082000	1373690	107543	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PP	0	2	5,256	-73,584	-42,267	-115,851	-1	-0.58
8125000	1396451	113299	OAS C0103 A P	OFFICE SPECIALIST 1	13	SP	0	5	3,215	-28,935	-22,402	-51,337	-1	-0.38
8126000	1396452	113194	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	3	3,215	-28,935	-22,402	-51,337	-1	-0.38
8127000	1396453	113192	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	1	2,995	-26,955	-21,887	-48,842	-1	-0.38
8128000	1396454	113193	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	3	3,215	-28,935	-22,402	-51,337	-1	-0.38
8129000	1396455	113307	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	-17,970	-14,591	-32,561	-1	-0.25
8130000	1396456	113306	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	-17,970	-14,591	-32,561	-1	-0.25
8131000	1396457	113305	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	-16,075	-12,446	-28,521	-1	-0.21
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	-12,860	-9,957	-22,817	-1	-0.17
8137000	1395502	112281	OAS C1484 I P	INFORMATION SYSTEMS SPECIALIST 2	25	PF	0	8	6,563	-157,512	-80,605	-238,117	-1	-1.00
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										-1,700,547	-876,669	-2,577,216		
Federal Funds										0	0	0		
Total Funds										-1,700,547	-876,669	-2,577,216	-17	-10.98

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-008-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Corporate Activity Tax	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	-	-
Tsfr To Education, Dept of	(1,363,244,951)	(2,349,097,000)	(2,385,707,000)	(2,671,672,000)	-	-
Total Other Funds	\$9,386,038	\$19,200,000	(\$53,275,640)	\$21,312,000	-	-

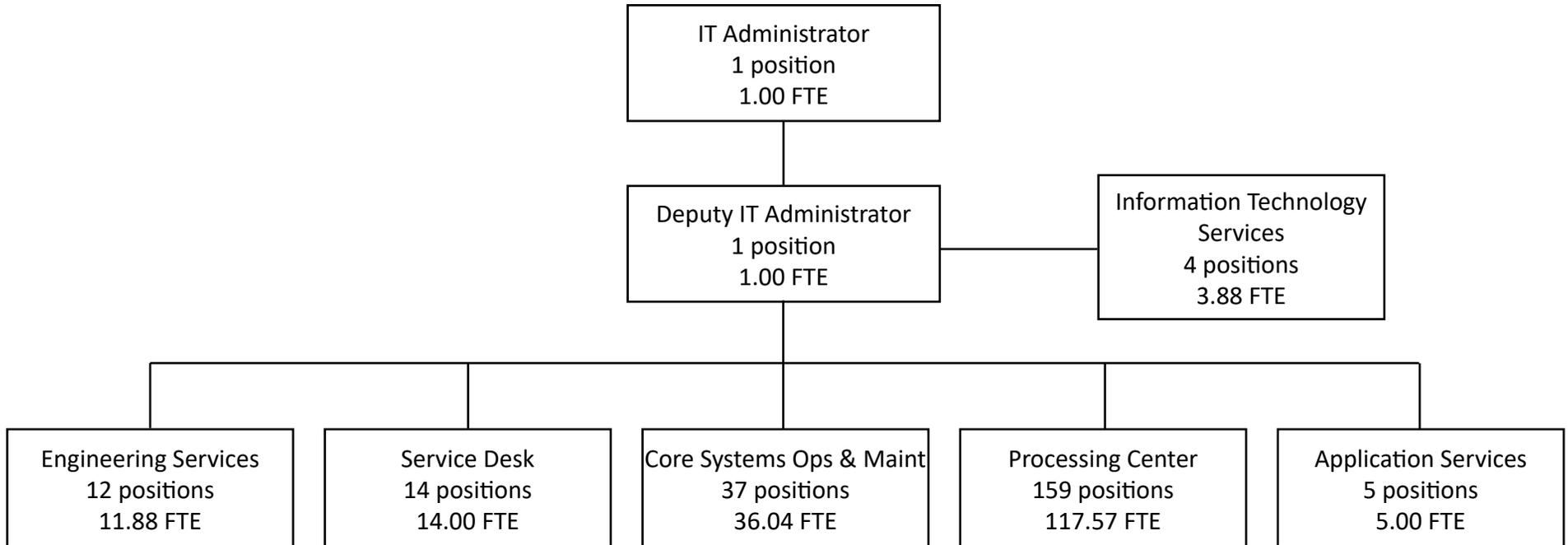
Information Technology Services Division

Organizational chart

2021–23 Legislatively Adopted Budget

233 positions

190.37 FTE



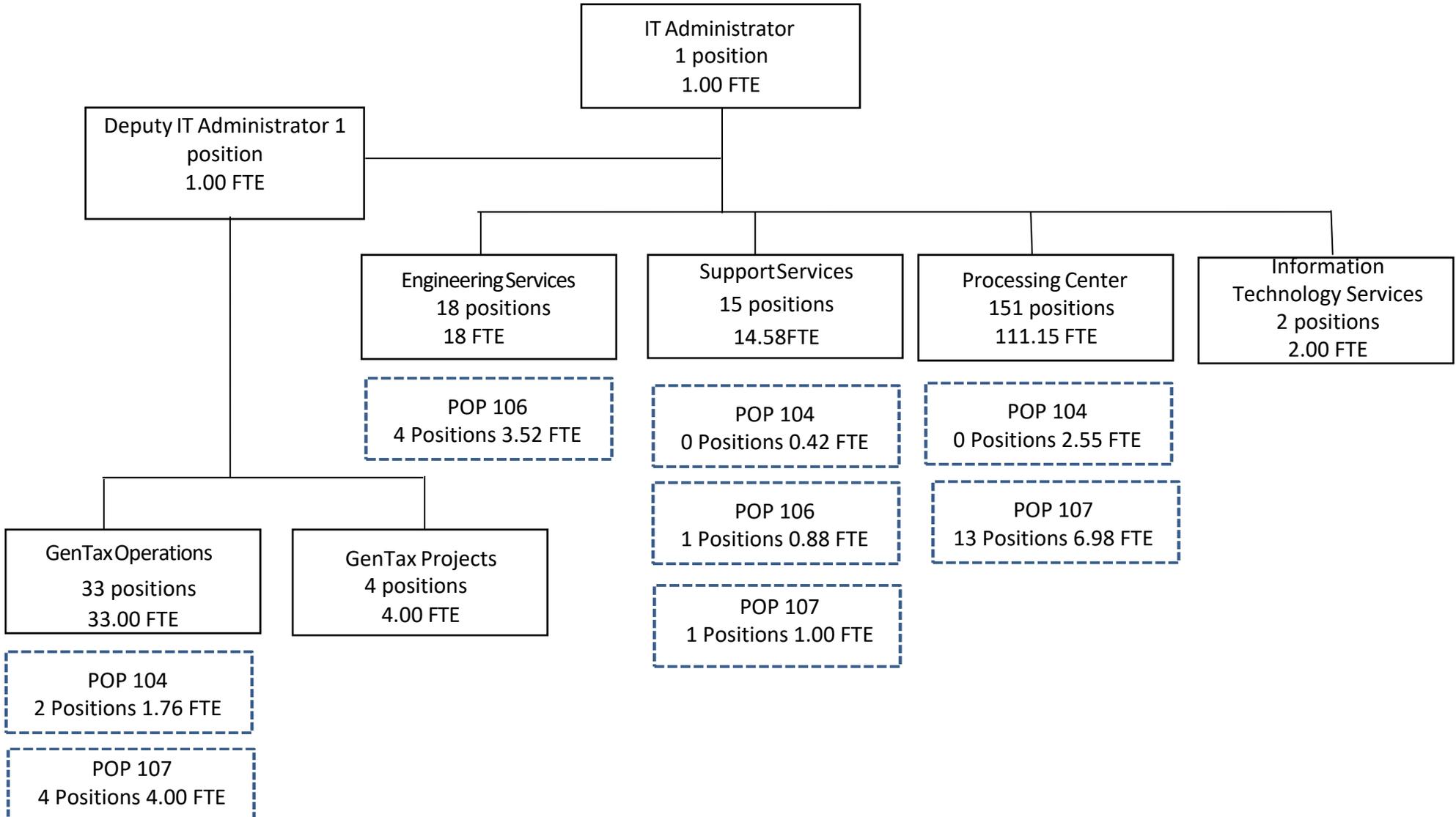
Information Technology Services Division

Organizational chart

2023–25 Agency Request Budget

250 positions

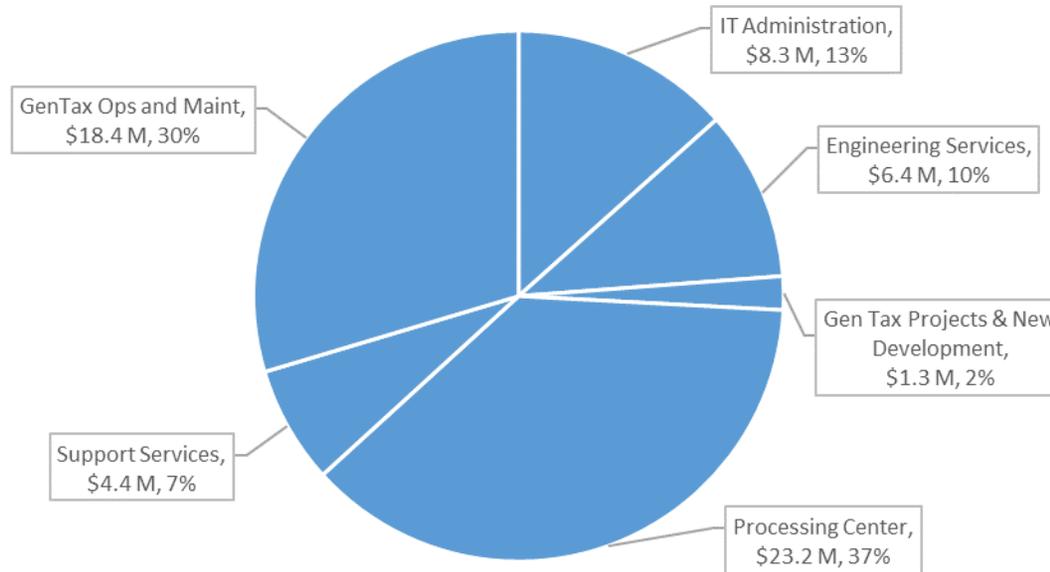
205.84 FTE



BUDGET NARRATIVE

Information Technology Services Division

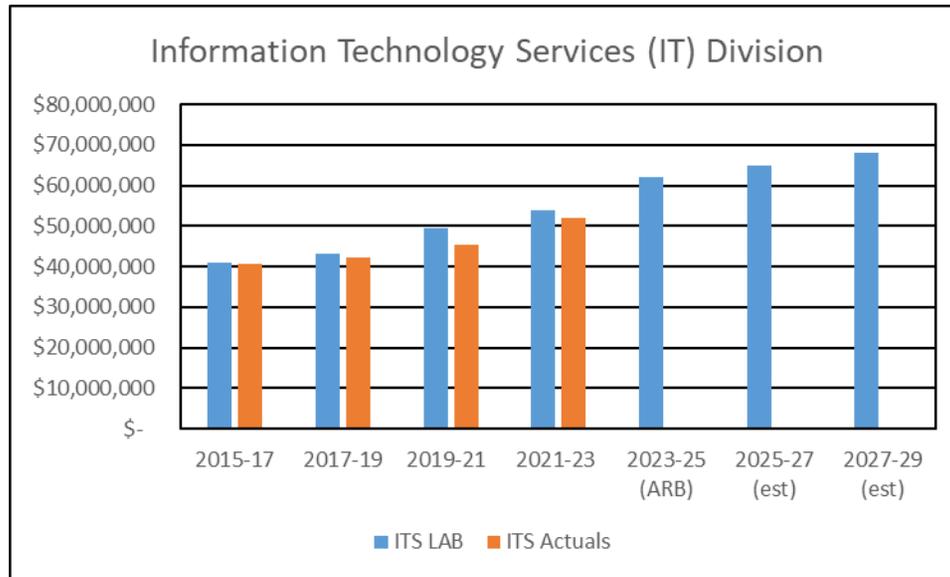
2023-25 Agency Request Budget
Information Technology Services Division Total Funds by
Program \$62,050,250



Long-term focus area: Excellence in state government

Primary program contact: Kathleen Terman, Information Technology Services Division administrator

BUDGET NARRATIVE



Division Actual / LAB		2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
ITSD	LAB	\$ 40,092,069	\$ 43,140,866	\$ 49,375,280	\$ 53,918,964	\$ 62,050,250	\$ 64,994,975	\$ 68,123,392
	Actuals	\$ 40,538,882	\$ 42,371,872	\$ 45,543,858	\$ 51,880,579			

Program Overview

The Information Technology Services (ITS) Division supports the Department of Revenue (DOR) by providing technology-based business solutions, technical support, and the processing of all paper returns and correspondence sent to the agency. The department has over 1,000 employees and administers over 36 tax programs and a total of 58 revenue streams. ITS also processes and deposits all payments for the agency.

BUDGET NARRATIVE

Program Funding Request

Information Technology Services Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 46,270,944	\$ 7,648,020	\$ 53,918,964	233	190.37
CSL 23-25	\$ 49,711,484	\$ 6,623,360	\$ 56,334,844	225	184.73
ARB 23-25	\$ 48,775,297	\$ 13,274,953	\$ 62,050,250	250	205.84
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ 2,504,353	\$ 5,626,933	\$ 8,131,286	17	15.47
% change	5.4%	73.6%	15.1%	7.3%	8.1%

Program Description

Information Technology Services (ITS) is the centralized information technology provider for the Department of Revenue. ITS provides technology and telephone services for more than 1,000 agency staff in seven locations throughout Oregon. ITS is made up of five separate units.

Engineering Services: Provides expertise in network, middleware, database, systems/server administration, and testing and quality assurance services. Responsibilities include network infrastructure maintenance, including wired and wireless networks, for all agency locations, database tuning, optimization, backup and configuration, managing backups, performance tuning, configuration, file and print servers, and the agency’s multiple web application environments.

Support Services: Provides end-user support for more than 1,000 employees. Responsibilities include configuration, deployment, and support for desktops and laptops, configuration and support of mobile phones and devices, user account creation and management, and general support for productivity applications.

GenTax Operations and Maintenance Provides support for the agency’s core system, GenTax. Responsibilities include break/fix support, enhancements to features and functionality, reporting, discovery and fraud functionality support, tax-program creation, and general system configuration.

GenTax Projects and New Development: Provides expertise in custom application development, support of in-house developed applications, and support for Quick Modules, the system used by the Processing Center. Responsibilities include modernization of older custom applications to

BUDGET NARRATIVE

increase functionality and usability and mitigate the risk of failure, assistance with customization and implementation of some commercial off-the-shelf applications, and maintenance of the Quick Modules system. The unit also enables seamless integration between applications when necessary.

Processing Center: Assists the agency by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. Responsibilities include depositing more than \$19 billion in tax payments each year, processing more than 1.8 million pieces of mail including all paper-filed tax returns, and providing the essential functions for tax return and payment processing for most of the agency's programs.

Program Justification and Link to Long-Term Outcomes

ITS provides technology and support at different levels. Each level is critical to the agency's business functions and necessary to fulfilling its mission. Critical technology and services include:

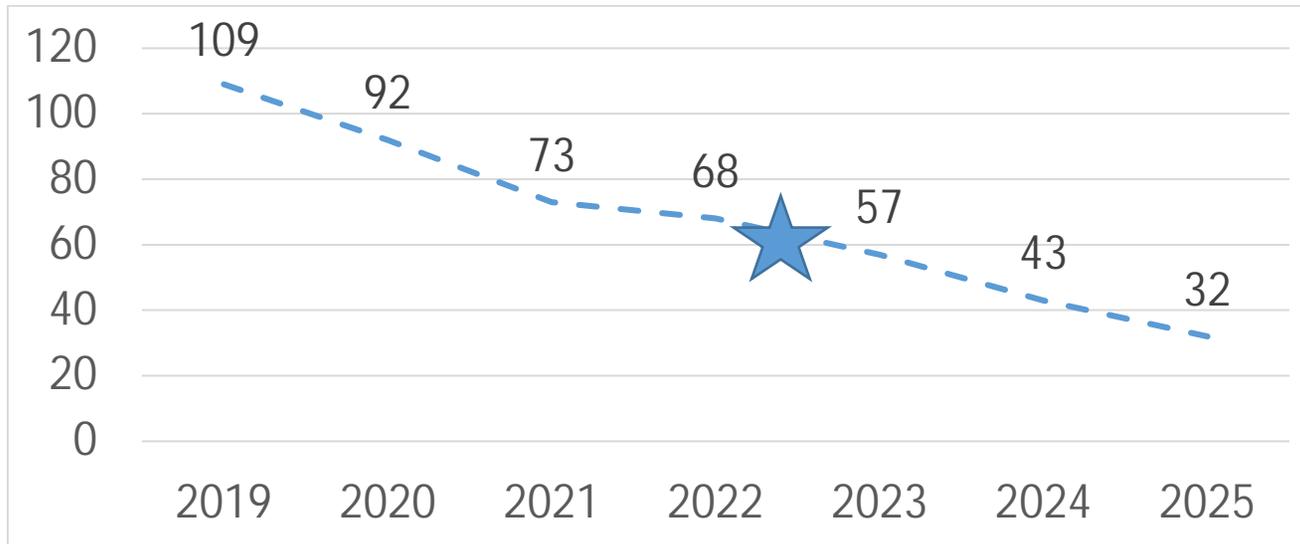
- Operations and maintenance for GenTax, the agency's core computer system, through which most of the state's General Fund revenues are processed.
- Operations and maintenance for all agency computing and communication systems.
- Strategic technology planning.
- Continuity of operations and disaster recovery planning and coordination, which helps ensure that, in an emergency, the agency can continue to process and bank funds that support important public services.
- Perpetual modernization efforts for agency computing systems to make the agency's operations more efficient and effective.

Program Performance

Starting in 2013, the agency embarked on a major modernization of its IT systems. The agency has completed two of its three large modernization projects, and is currently working on its third major effort, the Property Tax application replacement project. In addition, ITS has modernized 20 of its 24 smaller applications. Once this modernization effort is complete, the agency will be on a completely modern application platform, with all applications current and supported.

In 2019, ITS started to look at the existing application portfolio and decommission any application that had been replaced or was no longer used. This effort will continue through the modernization process, as the division continues to decommission applications being replaced or upgraded. The goal is to go from an application portfolio of 109 applications to a portfolio of 32 applications. The graph below shows where ITS is in this effort:

BUDGET NARRATIVE



ITS established a new governance process for systems work, to ensure that only work of the highest business value is pursued. The Governance Committee is made up of representatives from each of the divisions of the agency and prioritizes projects based on business criteria that has been approved by the Revenue Leadership Team. ITS also started a rigorous capacity management program, to match resources with projects to ensure that high priority work has the resources needed to ensure success. Finally, Application Services implemented a new Systems Development Life Cycle process, to ensure that projects follow all stages of the defined development process. This increases the likelihood of success of each project.

In the 2021-23 biennium, ITS established the Testing Center of Excellence, to create testing standards for the organization and ensure that work going into production is error-free and of the highest quality.

In the past two years, DOR IT teams have implemented the following major initiatives:

Year	Initiatives completed by DOR staff
2020	Season-Up Inhalant Tax Tobacco Floor Tax

BUDGET NARRATIVE

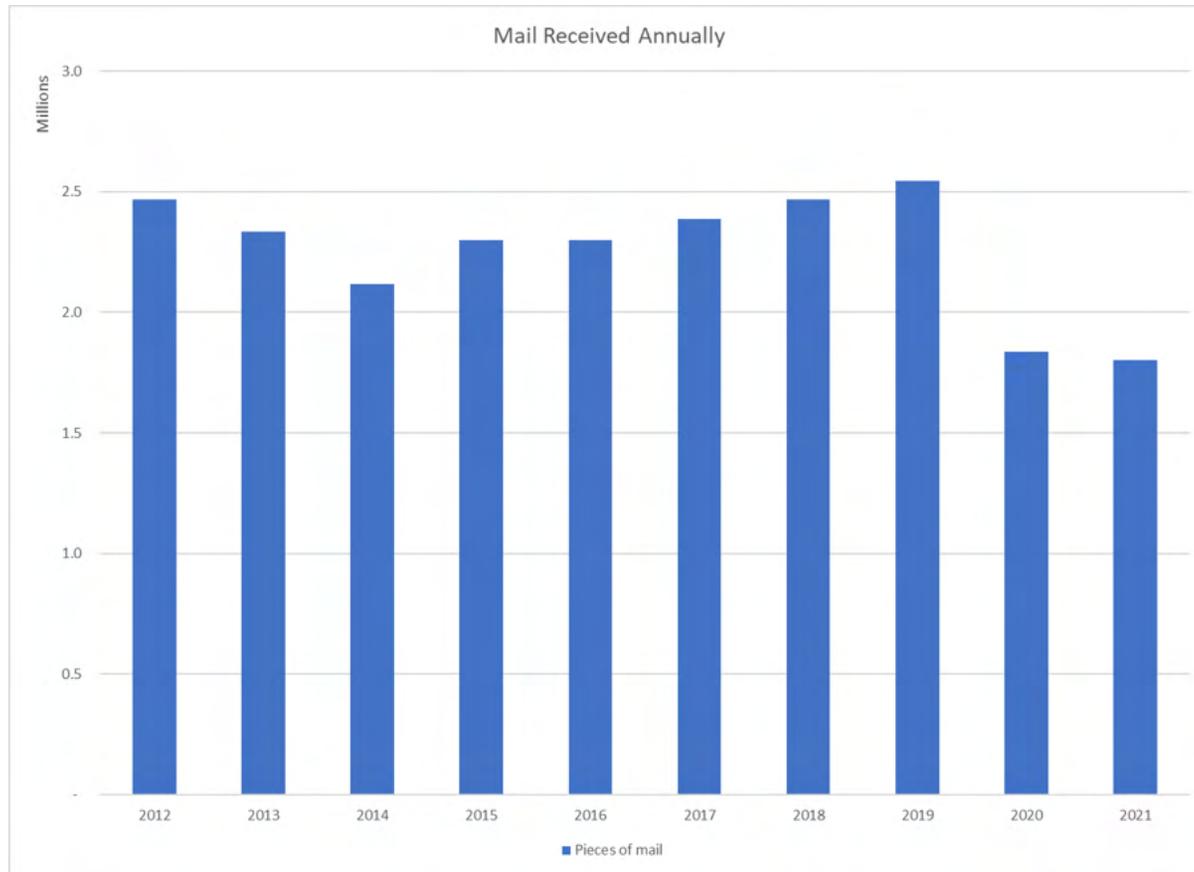
	COVID relief efforts
2021	Season-Up Tobacco Retail Licensure CAT Fiscal Filing ROL Non-Logged in Response 1099 notifications on ROL Local Lodging Administration

ITS has made similar gains with infrastructure. ITS completed its Windows 10 migration/PC refresh, migrated to the Enterprise version of M365, and upgraded numerous servers to currency. The Support Services unit created a new service catalog and completed the migration of all cell phones to a mobile device management system. Finally, the agency upgraded its 10-year-old Interactive Voice Response (IVR) unit to a modern IVR solution. As part of the upgrade of the IVR, the agency implemented new functionality that will allow taxpayers to interact with the agency in new, more modern channels.

Two other major ITS efforts include replacing the agency’s aging intranet to create more cohesion throughout the agency, and continuing the disaster recovery work to ensure the agency can continue to operate in case of a disruption.

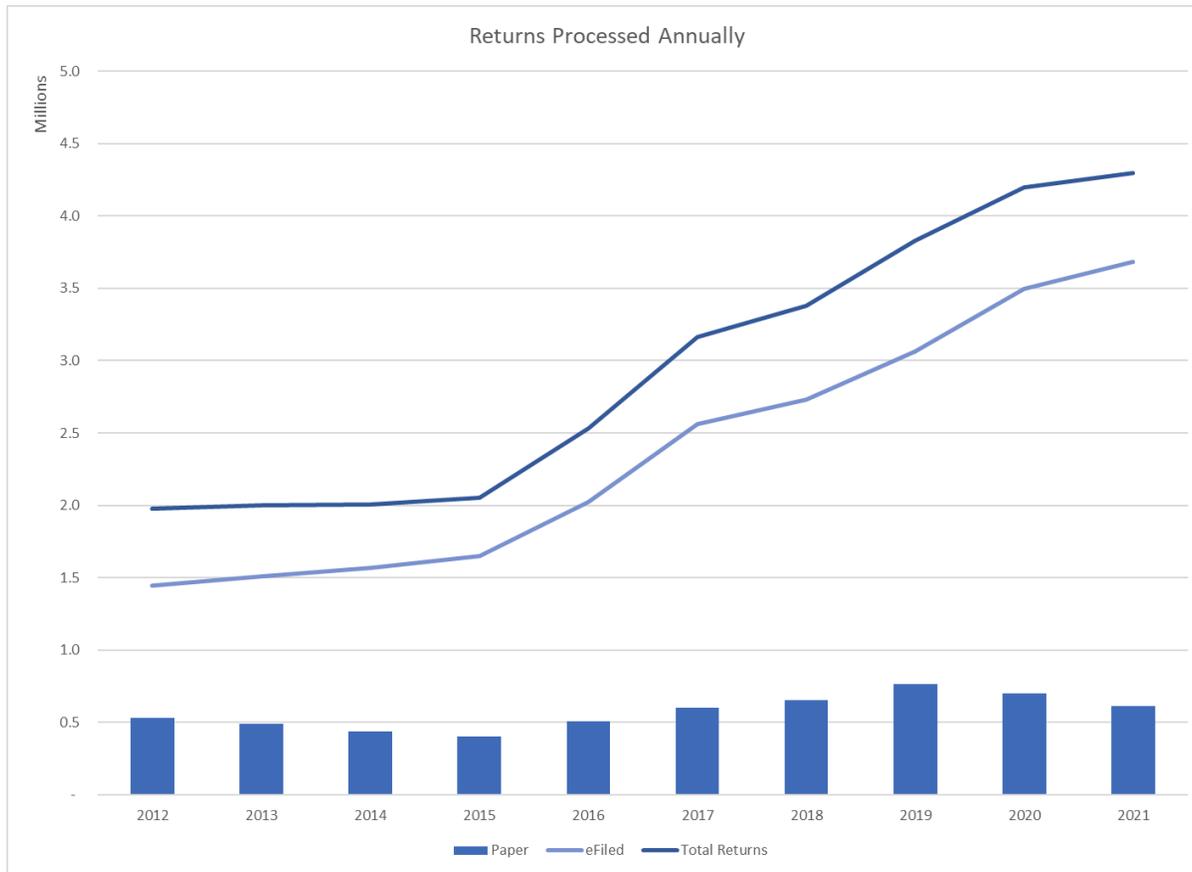
The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. This chart displays the total pieces of mail that were received by and processed through the center over the past 10 years. This volume is expected to decline over the next five years as more and more taxpayers file electronically.

BUDGET NARRATIVE



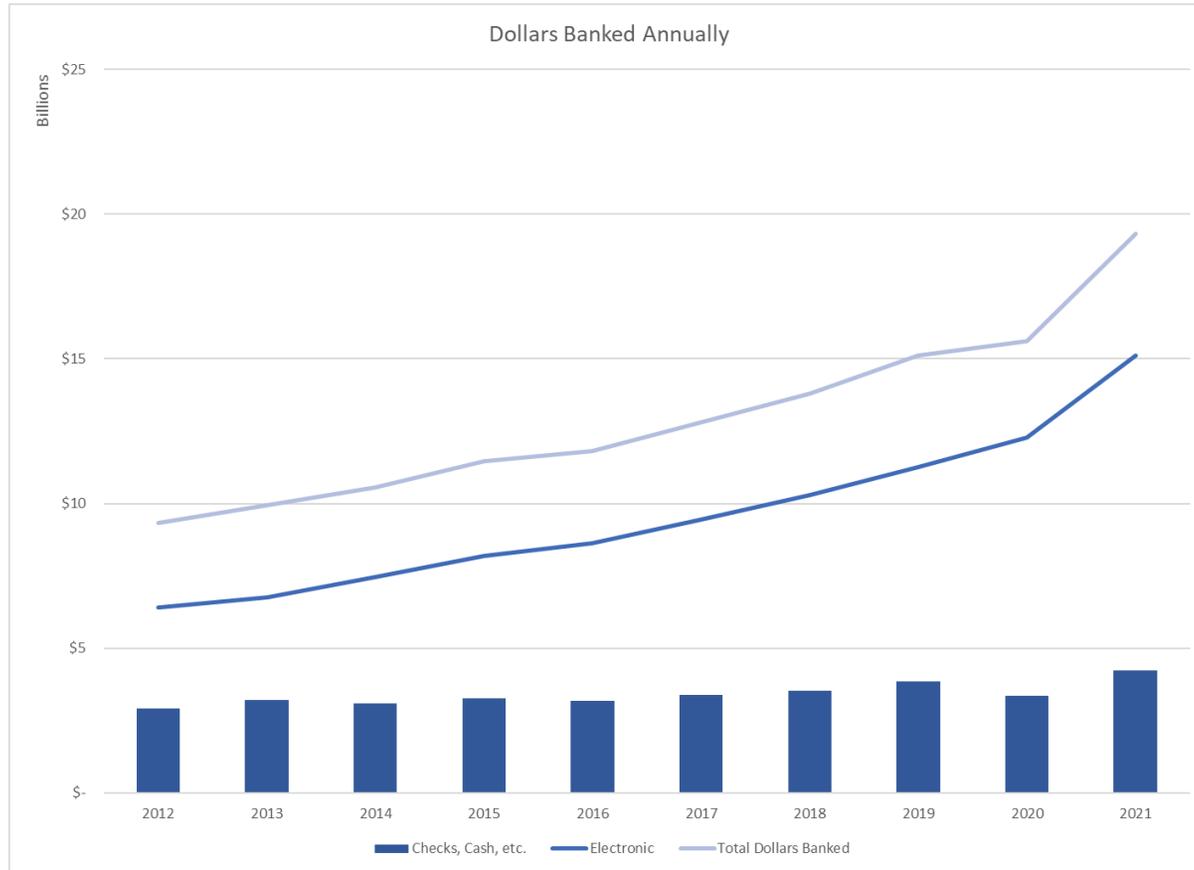
BUDGET NARRATIVE

The chart below displays the total volume of tax returns and the volume of electronically filed tax returns (e-file) alongside total paper returns. The bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. Paper returns increased again in 2018 and 2019 by about 90,000 due to the Statewide Transit Tax. The volume of paper tax returns is expected to decline as the Statewide Transit Tax program is added into the combined payroll return (Form-OQ).



BUDGET NARRATIVE

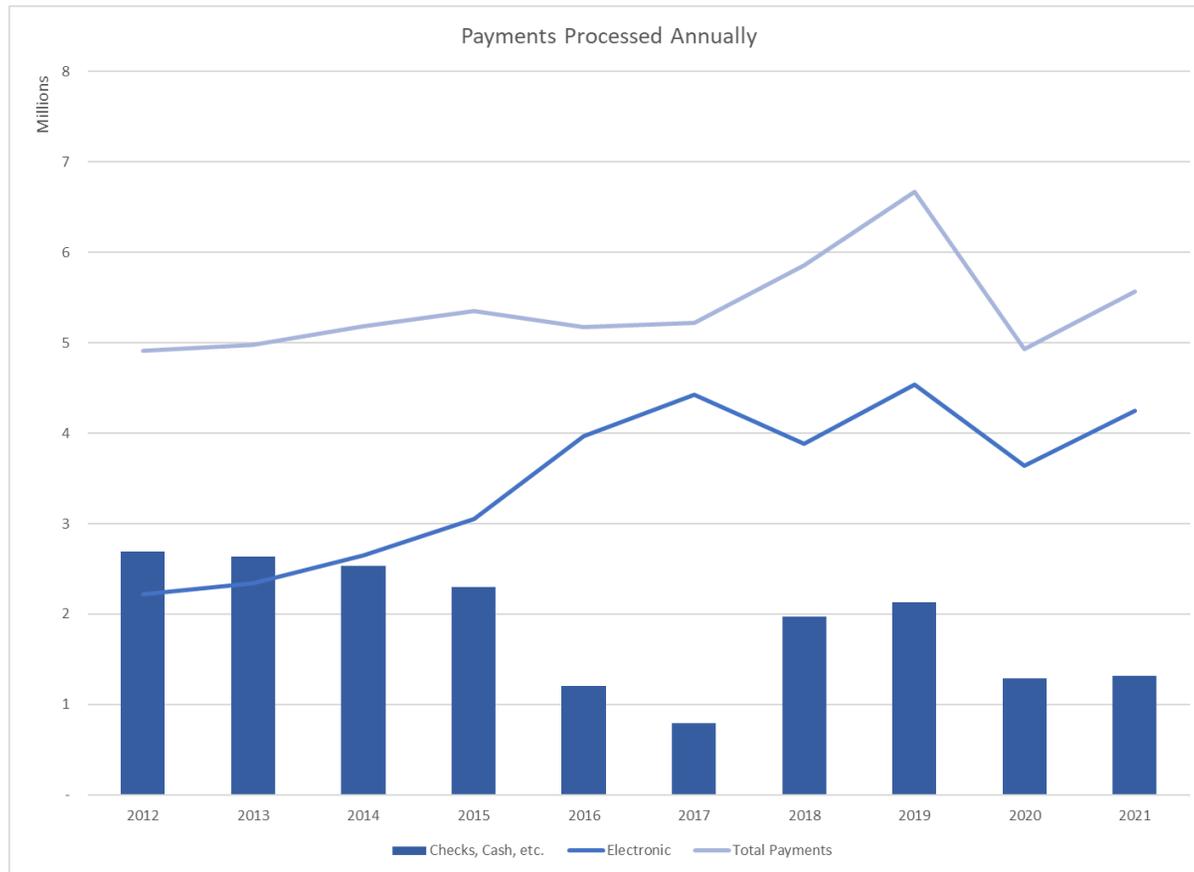
The chart below displays the total dollars and the dollars that are banked electronically alongside the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Processing unit. The total dollars banked will continue to increase due to the implementation of the Statewide Transit Tax and the Corporate Activity Tax.



This chart displays the total number of payments and number of payments that are made electronically against the payments made, the dollars received and banked using a paper method, such as a check, money order, or cash. Again, these bars correspond to the work items processed in the Payment Processing unit. The paper payment count experienced a drastic decline through 2017 due to the increased adoption of electronic methods. However, the implementation of the Statewide Transit Tax nearly reversed this progress. The paper volume is expected to decline again as the

BUDGET NARRATIVE

Statewide Transit Tax reporting program is added into the combined payroll return (Form-OQ) and as taxpayers return to making a single electronic payment for all their payroll-related taxes.



Enabling Legislation/Program Authorization

The ITS division is not mandated. However, it provides the technologies needed to successfully administer the many agency mandated programs.

BUDGET NARRATIVE

Funding Streams

ITS is funded by 86 percent General Fund and 14 percent Other Funds.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

Policy Option Package 104 - Reliable Operations

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency’s application portfolio. The agency’s two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, completed in 2017 and 2021 respectively. Since the completion of the CSR project, DOR has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division.

Agency Request Budget

Staff Impact

Pos	2
FTE	4.73

Revenue Source

General Fund:	\$	1,550,210
Other Funds:	\$	304,899

Policy Option Package 106 - Engineering and Asset Security

This policy option package expands the agency’s IT engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems in alignment with federal and state standards. These resources will allow for faster implementation of findings of the recently created Internal Control Office, which provides policy, planning, compliance, and training agency-wide to mitigate cybersecurity and operational risks. As threats increase and regulations change, more resources are needed to implement improvements and mature to a proactive security posture. These resources will reduce the current internal competition for IT engineering resources between security and tax program operations.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

Pos	5
FTE	4.40

Revenue Source

General Fund:	\$	1,088,466
Other Funds:	\$	272,117

Policy Option Package 107 - Cost Allocation Methodology

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) tax and fee programs have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Funded tax/fee programs the rightful portion of the department's administrative costs. This is IT's portion of the costs.

Agency Request Budget

Staff Impact

Pos	18
FTE	11.98

Revenue Source

General Fund:	\$	(3,574,863)
Other Funds:	\$	6,074,577

BUDGET NARRATIVE

Information Technology Services (ITS) Administration Section

Program Overview

The ITS Administration Section contains the administration portion of the division and includes some of the software and consultant budget.

Program Funding Request

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

IT Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,866,261	\$ 1,314,622	\$ 8,180,883	6	5.88
CSL 23-25	\$ 6,869,886	\$ 1,355,155	\$ 8,225,041	4	4.00
ARB 23-25	\$ 6,670,864	\$ 1,652,670	\$ 8,323,534	4	4.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (195,397)	\$ 338,048	\$ 142,651	(2)	(1.88)
% change	-2.8%	25.7%	1.7%	-33.3%	-32.0%

Program Description

ITS Administration consists of four positions: the division administrator, the deputy division administrator, the portfolio manager, and division executive assistant. The administrator participates on the department’s executive leadership team to help establish broad division policies and strategic plans and align ITS with the agency’s desired outcomes. Program administration work includes overseeing the agency’s major projects, systems upgrades, cybersecurity, and overseeing the health of the main system, GenTax.

The division administrator leads the development of ITS’s strategic plans, strategies, and resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department’s mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including outcomes related to the department’s values.

BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The Department of Revenue processed approximately \$34 billion in revenue last biennium. ITS helps maintain the systems that the department, its employees, and program partners depend on so the department can continue to collect and administer the revenue Oregon counts on.

Program Performance

There are no specific program performance indicators for the division administration area. Please refer to the sections of this budget document that contain the program performance details for ITS's programs.

Enabling Legislation/Program Authorization

The ITS division is not mandated. However, it provides the technologies needed to successfully administer the many department mandated programs.

Funding Streams

ITS administration division is funded by a mix of General Fund and Other Funds.

BUDGET NARRATIVE

Engineering Services

Program Overview

This unit is responsible for managing, monitoring, and advancing the agency's technology infrastructure. This includes all technology delivered via the network to the users.

Program Funding Request

Engineering Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,386,210	\$ 413,439	\$ 3,799,649	12	11.88
CSL 23-25	\$ 4,911,704	\$ 571,379	\$ 5,483,083	18	18.00
ARB 23-25	\$ 4,669,663	\$ 1,773,265	\$ 6,442,928	22	21.52
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 1,283,453	\$ 1,359,826	\$ 2,643,279	10	9.64
% change	37.9%	328.9%	69.6%	83.3%	81.1%

Program Description

Information Technology Services' Engineering Services unit provides expertise in the key areas of network management, middleware support, database administration, systems/server administration, and application administration. The unit also provides testing and quality assurance services to all areas of the IT organization.

- Network responsibilities include maintaining network connectivity and monitoring performance for the agency's wired and wireless networks in all locations, including field offices.
- Database administration responsibilities include database tuning and optimization, database backups, and complex configurations for agency applications.
- Middleware and server administration responsibilities include solution design, resource acquisition, secure server configuration, backup management, performance tuning, and managing agency-used home-grown and Commercial Off The Shelf (COTS) applications as well as multiple web -application environments.
- Application Administration handles the administration of the agency's core systems as well as other COTS solutions. This group also manages the agency's disaster recovery program for its critical systems.

BUDGET NARRATIVE

- Testing and Quality Assurance provides functional, regression, and other testing services to all units in ITS. All units are responsible for keeping server operating systems and applications patched and current.

Program Justification and Link to Long-term Outcome

For the agency to demonstrate excellence in state government in the 21st century and fulfill its mission, all staff and operations rely heavily on the use and availability of multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the agency's operations.

The Engineering Services unit provides the agency with technology expertise that is aligned with the locations, systems, and people working in the agency. This unit is responsible for providing the agency with highly reliable, mission-critical systems. This unit handles the connectivity and access to agency systems in all agency offices daily, from switches to network endpoints (phones, computers, security cameras, etc.).

In addition to managing and monitoring the physical network for the agency, this unit is also responsible for the virtual server environments that provide the infrastructure necessary to run the agency's myriad of mission-critical and other business systems.

Engineering Services is responsible for managing and supporting the various middleware required for the agency to conduct its business. This can include database management systems, web and application server software, integration systems, and security and monitoring systems. This unit is also essential for performing eDiscovery and other investigative work for various legal cases.

Engineering Services has set up a new Testing Center of Excellence (TCoE) to provide testing and quality assurance services to the organization. This new service will establish testing standards for the agency as well as providing testing services such as functional and regression testing for all units within IT.

Lastly, this unit manages a robust disaster recovery program to ensure that the agency will be able to continue to function in case of a disruption to normal operations.

Program Performance

One way to view performance for Engineering Services is by the system up-time of the agency's core systems. GenTax has a system up-time of 99.9 percent. Quick Modules is slightly lower at about 95 percent, but that takes into consideration daily scheduled downtime for maintenance that occurs outside of business hours. These system up-times would not be achievable without the work of the Engineering Services team.

The unit had several important accomplishments in 2021.

- Engineering Services was pivotal in migrating the agency to the Enterprise tenant of M365. In the process, this unit became responsible for new collaboration tools that will help the agency communicate better.

BUDGET NARRATIVE

- The unit worked with Communications to modernize the agency’s intranet. The result is a fresh, modern intranet that has generated a lot of excitement in the agency.
- The unit led the triannual IRS compliance audit, to ensure the agency is following IRS standards for federal tax information.
- Engineering Services upgraded many of its security tools to ensure that DOR has a safe, secure environment to perform its mission.
- The unit implemented a robust disaster recovery program for the agency to ensure the agency’s critical applications can be restored in the event of a major disruption.

Enabling Legislation/Program Authorization

This program, while not mandated, provides essential support to mandated programs.

Funding Streams

The Engineering Services unit is part General Fund and part Other Funds.

BUDGET NARRATIVE

GenTax Projects and New Development

Program Overview

This unit is responsible for support and development of a wide variety of custom applications and off-the-shelf applications that are not part of the agency’s core system, GenTax. The portfolio of applications fulfills a variety of needs, all in support of the agency’s mission. Many are back-office or administrative systems. There are also many that serve the specialized work of the agency’s Property Tax Division.

Program Funding Request

GenTax Projects					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 1,315,323	\$ 163,388	\$ 1,478,711	5	5.00
CSL 23-25	\$ 1,151,595	\$ 117,521	\$ 1,269,116	4	4.00
ARB 23-25	\$ 901,977	\$ 367,139	\$ 1,269,116	4	4.00
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (413,346)	\$ 203,751	\$ (209,595)	(1)	(1.00)
% change	-31.4%	124.7%	-14.2%	-20.0%	-20.0%

Program Description

The Information Technology Services’ GenTax Projects and New Development Unit continually works to support and improve the agency’s portfolio of non-core-tax-system applications. The unit has taken over the maintenance and support of the Processing Center’s core payment and forms keying and imaging system—the Quick Modules product from Fairfax. The system processes and images DOR’s payment by checks with their vouchers and allows for keying and imaging forms for 18 different state account types and their associated federal forms. The unit supports 11 of its own custom applications that support a variety of DOR functions, including ORMAP, the publicly accessible statewide digital cadastral base map. Also, the unit is working to modernize the agency’s remaining legacy custom applications by moving them into current and supported technologies, while also improving them in ways that enhance security and increase the efficiency of the agency. At this time, there are still four applications that need to be modernized by this team. Two upcoming property tax projects will take care of the remaining five applications. This unit will be supporting one of the two new property tax applications after it is implemented by the agency.

BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The link between this unit and excellence in state government is best illustrated by examining the diverse portfolio of applications and understanding the risks associated with not keeping this portfolio as current as possible.

The unit has been working to decommission custom legacy applications. To date, 46 applications have been decommissioned. The remaining legacy custom applications were developed in at least five different technologies, many of which are aging or decreasing in value. The unit is working to centralize the applications into a handful of intentionally chosen technologies to make the agency's tax administration efforts more effective and efficient. It is becoming increasingly difficult to find the skills in the workforce to support these aging technologies. Moreover, the available talent with the skills for these older technologies is generally more experienced and more costly. In addition, working with these older technologies is not attractive to the 2022 workforce, resulting in difficulty retaining talent in the public sector. The disparate nature of the inventory has also led to an overall need for individual specialization of staff members. This specialization has made it difficult to successfully transition support of an application or system from one person to another. The staff are also struggling to switch from supporting an application built in one technology to another.

The legacy migration initiative is designed to address the security, recruitment and retention, and specialization concerns. The strategy for addressing these needs has been to select a common platform of technologies that is consistent across the portfolio and consistent with the technologies used to deliver GenTax. Microsoft's .Net "ecosystem" was chosen for its ubiquity and its use in the GenTax system. One key activity being incorporated into the unit's effort is a rationalization exercise geared at first determining if the application is necessary, followed by looking for commercially available options, with the consideration of in-house development as a last resort.

Overall, this unit is working to mitigate risks to the agency's success by emphasizing a forward-thinking approach that prioritizes security and sustainability. Embracing these values, the unit is eliminating vulnerabilities and improving the agency's risk profile. In addition, the unit is also working closely with the agency's program areas to leverage automation in ways that increase capabilities and efficiencies.

Program Performance

The work produced by this unit varies in size, scope, number of users served, etc. In fiscal year 2021, the unit produced four applications for the agency in a 12-month period. The applications were not all the same size or scope. However, the development speed has increased, and the qualitative feedback has been positive. Support for the Processing Center's core system resulted in more than six months of work for the team. Support for vendor systems for this team will increase with the upcoming major property tax system initiative.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

BUDGET NARRATIVE

Funding Streams

The GenTax Projects and New Development Unit is part of the agency's budget.

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 \$19 billion in tax payments are banked and over 600,000 paper tax returns are processed. The work of the Processing Center provides a critical central service to the agency and the state.

Program Funding Request

Processing Center					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 16,957,181	\$ 3,234,068	\$ 20,191,249	159	117.57
CSL 23-25	\$ 18,681,101	\$ 2,011,954	\$ 20,693,055	151	111.15
ARB 23-25	\$ 18,755,896	\$ 4,445,941	\$ 23,201,837	164	120.68
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 1,798,715	\$ 1,211,873	\$ 3,010,588	5	3.11
% change	10.6%	37.5%	14.9%	3.1%	2.6%

Program Description

The Processing Center’s activities are carried out in a high-volume environment that relies heavily on technology and automation. The department deposits more than \$19 billion in tax payments each year. For calendar year 2021, the department banked about \$19.33 billion from 5,568,765 transactions. Of those amounts, 78.19 percent of the total dollars and 76.31 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 21.81 percent of the dollars and 23.69 percent of the transactions. Annually, the Processing Center processes more than 1.8 million pieces of mail, including all Oregon paper-filed tax returns. It provides the essential functions for return and payment processing for most of the agency’s programs. All check payments and approximately 96 percent of paper tax returns are imaged in the section and data is captured in a combination of automated and semi-automated processes. The following functional units help achieve the Processing Center’s objectives.

The Mail Processing unit handles opening, sorting, routing, and preparing all incoming mail for imaging. The unit uses mail extracting equipment in addition to hand processing to perform these functions. The work in this unit is highly seasonal, especially from March to May, so seasonal workers

BUDGET NARRATIVE

are used to augment the permanent staff in this unit. These processes have been streamlined for increased efficiency by promoting electronic processes and imaging more paper items, reducing the paper that flows through the department.

The Imaging unit scans incoming tax returns and payments for processing. The unit is responsible for imaging all returns and documents needed by other parts of the agency, such as audit or suspense. Original paper documents are then retained in short-term storage. A review team researches missing or invalid information that is needed to complete processing of payments and returns for the various units within the Processing Center.

The Payment Processing unit is responsible for processing all check payments received by the department. A significant portion of their work consists of researching payments received without a usable payment voucher and providing electronic payment direction for posting in the department's accounting system. All check payments are imaged and processed using optical and image character recognition. The work in this unit is steady all year with quarterly cycles and a slight seasonal impact during the peak tax processing season.

The Information Transcription Unit is responsible for capturing data primarily from tax returns. This data is captured through an automated key-from-image process displayed on a computer screen. The work in this unit is highly seasonal, especially from February to May, so seasonal workers are used during this time. Additionally, the Statewide Transit Tax (STT) has created quarterly seasons for this unit in the months of February, May, August, and November. In each of these months, approximately 70,000 to 80,000 paper STT returns are processed. In 2023, this program will be added to the combined payroll return (Form-OQ) and will no longer be processed by DOR. The process of capturing data has been streamlined by using more automated systems such as 2D barcodes, optical and image character recognition (OCR/ICR), and guided key-from-image technology.

The Taxpayer Identification unit is responsible for resolving posting errors for payments and returns whether they are submitted electronically or on paper. These errors occur when there are missing or erroneous names, addresses, and identification numbers. The work in this unit has a slight seasonal impact during the peak of the tax processing season.

The Processing Center Operations unit is responsible for researching, troubleshooting, and resolving issues during day-to-day operations throughout the Processing Center. The unit ensures compliance with national banking standards, provides support and research during Secretary of State audits, and conducts daily reconciliation of deposited funds. The unit maintains business rules, reviews form design, develops test documents, and tests the front-end system ensuring annual season updates are successful. This unit is also responsible for evaluating policies, procedures, forms, workflows, and systems for efficiencies and implementing changes that take advantage of these efficiencies. They work with program areas across the agency, as well as other state agencies. They also work with industry leaders including other states, software vendors, and national organizations.

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

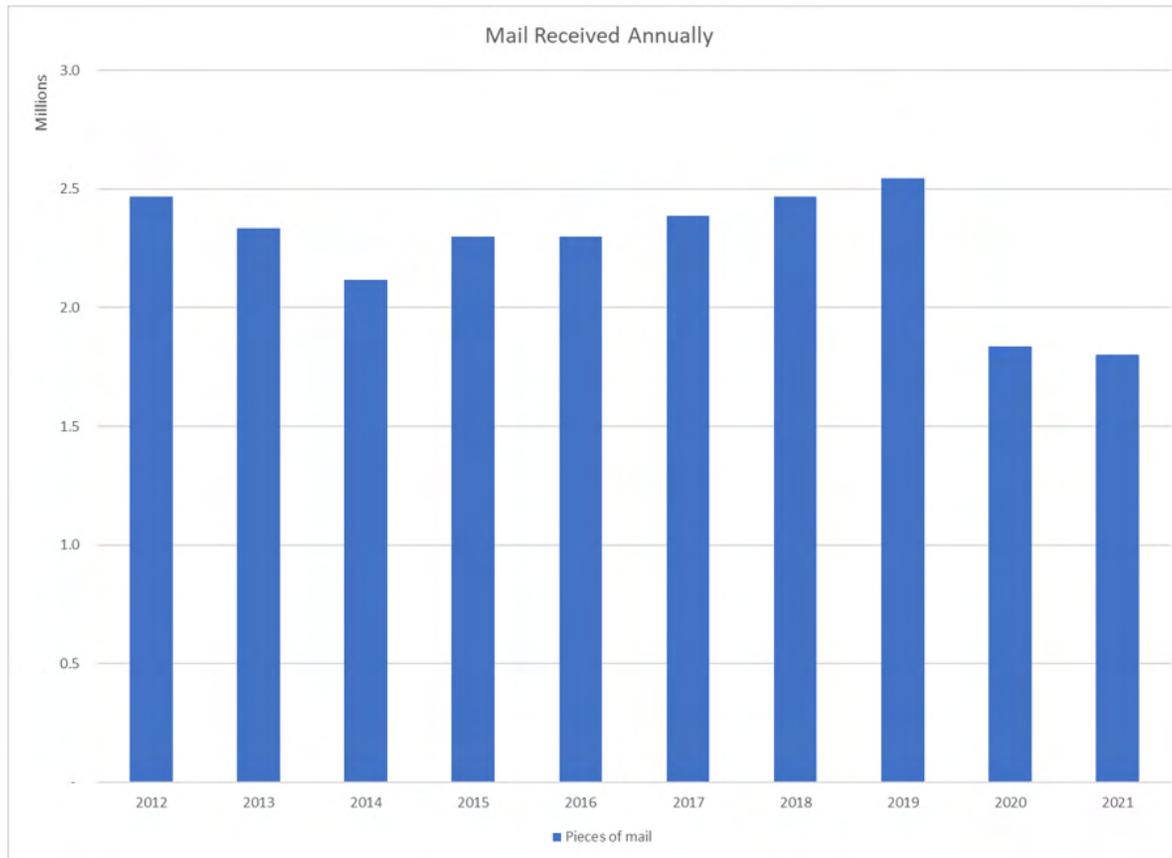
BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. The center processes more than 600,000 paper tax returns and deposits more than \$19 billion each year.

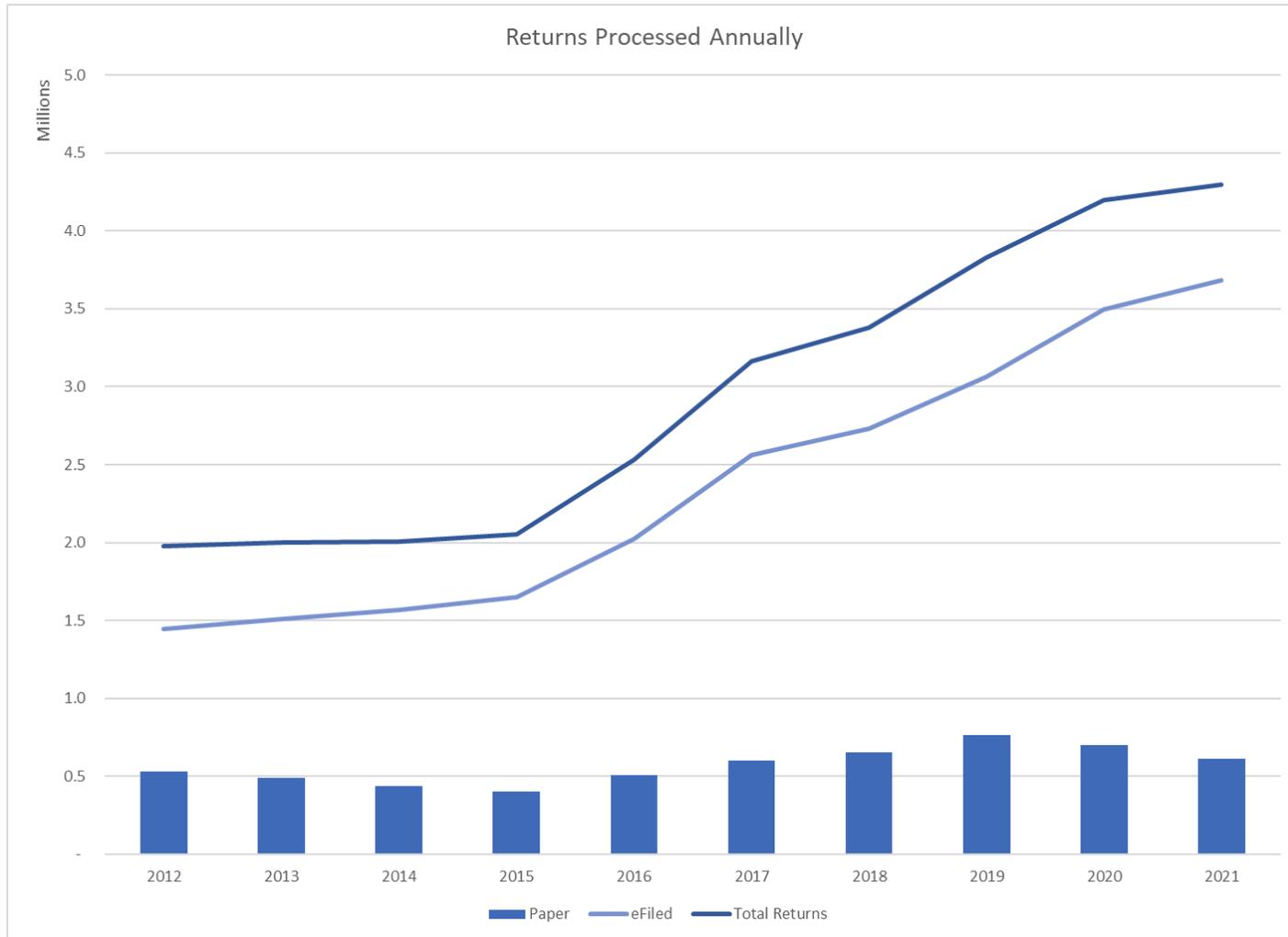
Program Performance

This chart displays the total pieces of mail that were received by, and processed through, mail processing over the past 10 years. This volume is expected to decline over the next five years.



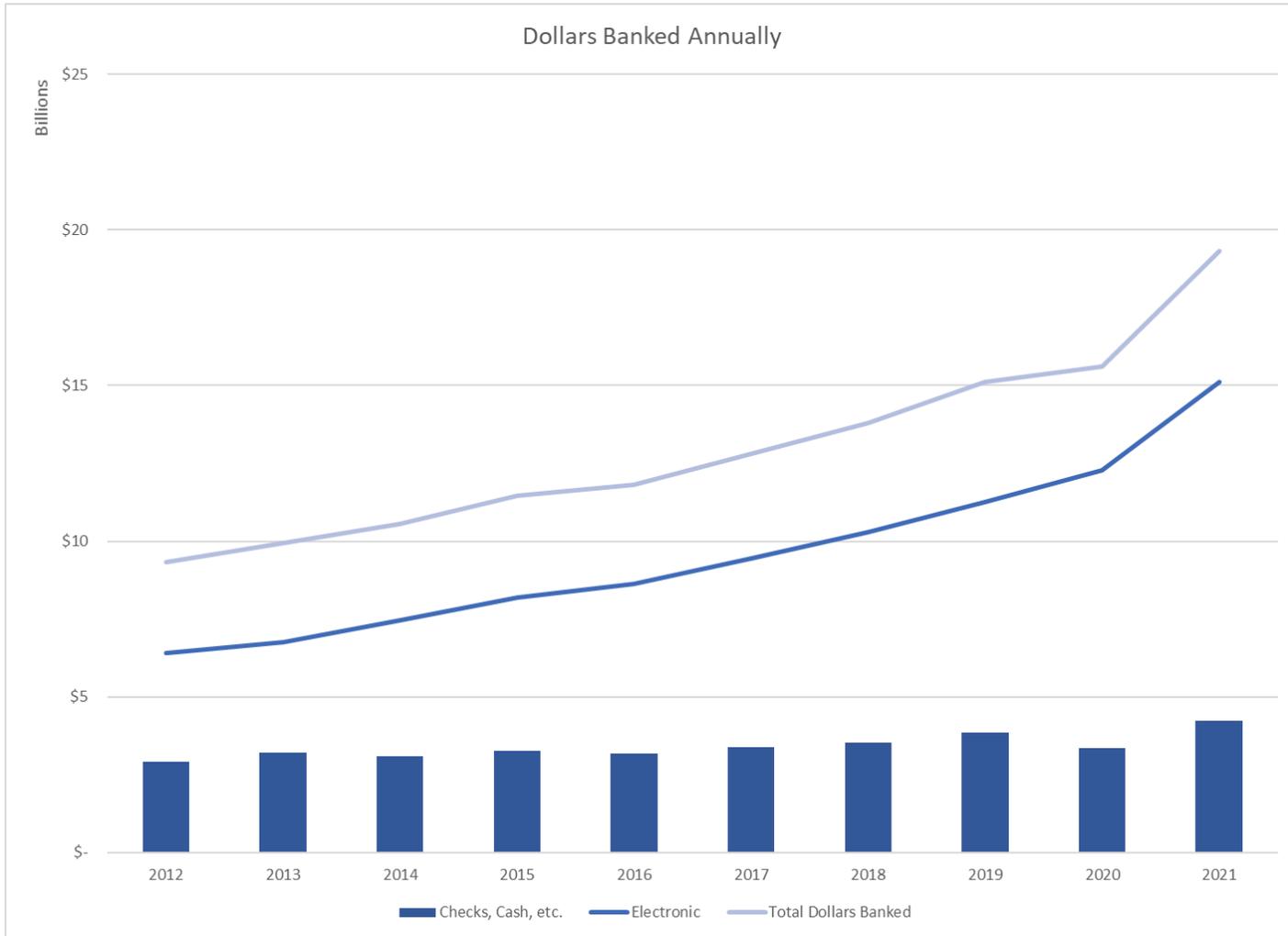
BUDGET NARRATIVE

This chart displays the total volume of tax returns and the volume of electronically-filed tax returns (e-file) alongside and the total paper returns. The bars correspond to the volume of returns processed in the Information Transcription unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017, Form OR-WR. It increased again in 2018 and 2019 due to the new Statewide Transit Tax. The volume of paper tax returns is expected to decline as the Statewide Transit Tax program is added into the combined payroll return (Form-OQ).



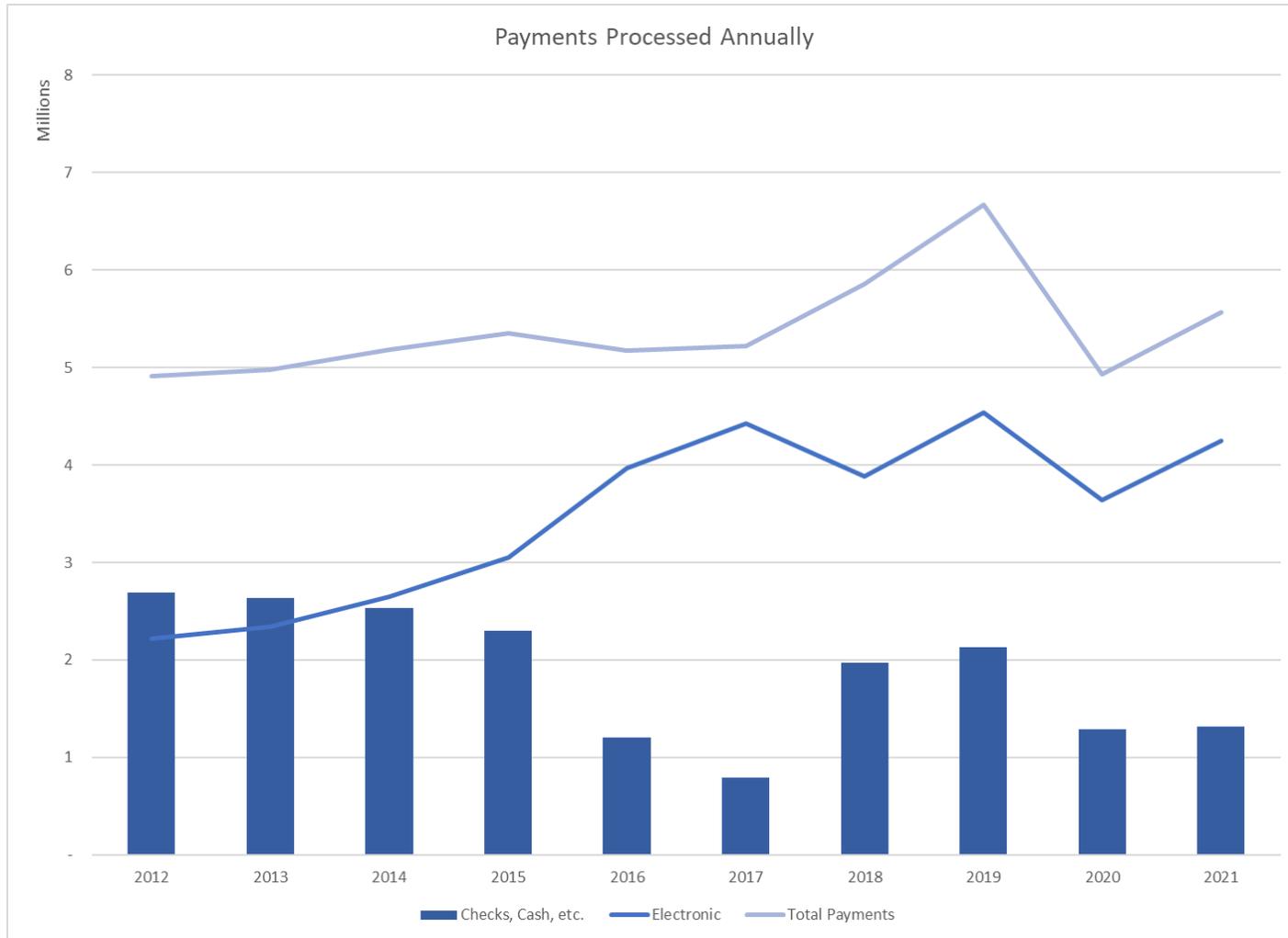
BUDGET NARRATIVE

The next chart displays the total dollars and dollars banked electronically alongside the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Processing unit. The total dollars banked will continue to increase due to the implementation of the Statewide Transit Tax and the Corporate Activity Tax.



BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically against payments made using a paper method (cash, check, etc.). Again, these bars correspond to the work items processed in the Payment Processing unit. The paper payment count experienced a drastic decline through 2017 due to the increased adoption of electronic methods. However, the implementation of the Statewide Transit Tax nearly reversed this progress. The paper volume is expected to decline again as the Statewide Transit Tax reporting program is added into the combined payroll return (Form-OQ) and taxpayers transition back to making a single electronic payment for all their payroll-related taxes.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are. The Processing Center provides critical services to the agency by banking all tax dollars and processing and posting incoming paper documents into the agency's back-end systems so these items can be used by other areas.

Funding Streams

The Processing Center Section is part of the agency's budget, funded by 90 percent General Fund and 10 percent Other Funds.

BUDGET NARRATIVE

Support Services

Program Overview

The Information Technology Services' (ITS) Support Services unit provides IT support for Department of Revenue employees. Technicians in this area strive to solve most issues themselves, but, when necessary, they triage and route work to specialized units within ITS.

Program Funding Request

Support Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,275,926	\$ 448,424	\$ 3,724,350	14	14.00
CSL 23-25	\$ 3,394,418	\$ 495,957	\$ 3,890,375	15	14.58
ARB 23-25	\$ 3,222,068	\$ 1,219,325	\$ 4,441,393	17	16.88
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ (53,858)	\$ 770,901	\$ 717,043	3	2.88
% change	-1.6%	171.9%	19.3%	21.4%	20.6%

Program Description

The Support Services unit provides end-user support for more than 1,000 department employees. Support responsibilities include provisioning, installation, patching, configuration, upgrades, and support of the agency's desktops, laptops, and mobile devices. The unit also provides malware and virus remediation, incident response, VoIP phone and call center support, remote user connectivity support, user account creation, and management of computer access, software licensing, and general support for productivity applications.

Program Justification and Link to Long-Term Outcomes

For the department to demonstrate excellence in state government, its staff and operations need access to multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the department's operations.

The Support Services unit is the first line of support for any type of technology concern, impediment, or request for additional service. The unit is responsible for triaging incoming contacts from users in the agency and either resolving the issue or request routing the work to the appropriate unit within IT.

BUDGET NARRATIVE

Program Performance

The Support Services unit uses a service management tool to track incidents, service requests, and contacts (the sum of incidents and service requests). It was installed in August 2016, but at that time, the corresponding service management processes were not created and documented. During 2021, the unit rolled out service management processes for its major service processes. It is continuing to create procedures for its operations to ensure consistent and reliable service to our customers.

The unit had many important accomplishments in 2021.

- Received and triaged 13,800 calls for service, responded to 10,922 incidents, and fulfilled 1,686 service requests
- Received and completed 3,582 requests for computer access
- Updated its service catalog and established standard time frames for service requests
- Completed the PC refresh for the agency and upgraded all computers to Windows 10
- Migrated to the Enterprise tenant for M365
- Replaced DOR's 10-year-old Interactive Voice Response (IVR) unit with a modern IVR solution that will lay the foundation for future innovative uses of the telephone system
- Migrated all cell phones to a mobile device management system to better manage security
- Supported the agency in the new normal of remote work during the COVID-19 pandemic

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

The Support Services unit is funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

GenTax Operations and Maintenance

Program Overview

This unit is responsible for the maintenance, support, development, and configuration of the department’s core IT system, GenTax.

GenTax Operations & Maintenance					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 14,470,043	\$ 2,074,079	\$ 16,544,122	37	36.04
CSL 23-25	\$ 14,702,780	\$ 2,071,394	\$ 16,774,174	33	33.00
ARB 23-25	\$ 14,554,829	\$ 3,816,613	\$ 18,371,442	39	38.76
GB 23-25			\$ -		
LAB 23-25			\$ -		
Difference	\$ 84,786	\$ 1,742,534	\$ 1,827,320	2	2.72
% change	0.6%	84.0%	11.0%	5.4%	7.5%

Program Description

The purpose of this unit is to analyze, plan, develop, and coordinate work and activities that support operations, maintenance, installation, and construction of information systems. This unit works with multiple vendors and state agencies.

The unit is responsible for the maintenance, support, development, and configuration of GenTax, the department’s core IT system. This includes return processing, payment processing, collections, audit, interfaces, revenue accounting, and distribution. This system supports the agency’s business areas in the administration of 36 tax programs, including personal and business income taxes, property tax, tobacco taxes, and a variety of other tax programs. These programs fund both state and local government services.

Program Justification and Link to Long-Term Outcomes

This unit provides technical support for the department’s tax programs and employees by providing maintenance, support, development, and configuration of GenTax, which is the repository of taxpayer account information for the state of Oregon.

The unit functions symbiotically with the agency program areas to make modifications to GenTax that are necessary to adapt to future changes to tax laws and programs. GenTax is a sophisticated system that can accommodate these changes. However, it requires a considerable amount of expertise and proficiency in both understanding tax and revenue programs, as well as the technical tools and approaches needed to change the system.

BUDGET NARRATIVE

Program Performance

From July 2020 to present the Department of Revenue’s developers have completed hundreds of change requests and taken over all maintenance tasks which were formerly the responsibility of FAST developers. Among these are key system performance tasks such as monitoring production support tickets, resolving system interventions from nightly job streams, and the resolution of system errors. The GenTax Support Service unit has continued to complete legislatively mandated projects by creating a team dedicated to special projects. This team focuses on large mandates and enhancements in GenTax and over the last two years has completed initiatives outlined in the table below.

Year	Initiatives completed by DOR staff
2020	Season-Up Inhalant Tax Tobacco Floor Tax COVID relief efforts
2021	Season-Up Tobacco Retail Licensure CAT Fiscal Filing ROL Non-Logged in response 1099 notifications on ROL Local Lodging Administration CAP Rewrite

The GenTax Operations unit has worked over the past couple of years to make the GenTax system fully operational by finalizing a production support plan, implementing planned releases, and working closely with DOR’s governance committee to prioritize projects and quarterly SQR plans. The team has worked with FAST Enterprises to set up a standardized maintenance schedule for service packs and system upgrades, which includes our second major system upgrade to GenTax version 12 to be released in fall 2022.

BUDGET NARRATIVE

In the summer of 2021, the Application Services unit implemented a new System Development Lifecycle (SDLC) to help provide structure and a repeatable methodology for projects and large enhancements. With the new SDLC, staff have also implemented new KPMs to measure productivity in gathering system requirements, quality of code, and testing performance. These KPMs will be used to monitor and improve in these areas over the coming months in hope of reducing system corrections and changes after implementation.

In 2021, the GenTax Operations unit also implemented a new ticketing system to streamline service requests and application questions. This system replaced a previously antiquated process by which business users would submit requests and questions through email. The ticketing system allows the tracking and monitoring of responses to the business areas more efficiently. In addition, the GenTax Operations unit has implemented a new SQR scoring process which allows the business areas to prioritize their changes and enhancements. These prioritized SQRs are then used to establish a planned implementation schedule reviewed quarterly by DOR's governance committee and reported on weekly.

DOR developers and business analysts have also taken over monitoring system health. This involves workday monitoring of system errors and performance, as well as researching and resolving system errors after nightly job streams, called interventions. These are areas of GenTax support that the department had previously relied on FAST developers to handle. In addition, increased knowledge and experience working in the GenTax system has allowed internal staff to estimate the time and cost of projects and large-scale enhancement requests more accurately.

Management of the GenTax support teams has also instituted a capacity management plan where staff examine current workload and future projects to plan work more efficiently. Capacity is reviewed as new projects are prioritized, or at a minimum, on a quarterly basis. Management of developer and business analyst capacity has improved morale and provided much needed transparency of staff workload.

Finally, the unit completed another successful year of readying the GenTax system for return processing. DOR staff has standardized a repeatable season up schedule to execute on an annual basis. By implementing a standard schedule, the GenTax support unit has been able to better plan work throughout the year and ensure the system will be ready on time each tax season. For the sixth year in a row, the Department of Revenue has opened for electronic filing the same day as the IRS began processing returns.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

Funding for this unit is composed of both General Fund and Other Funds. Most of the funding for this unit comes from the General Fund. However, work associated with legislative mandates has been funded through various Other Funds streams, such as implementation of the transportation package tax programs (House Bill 2017) and centralized collections (Senate Bill 1067).

BUDGET NARRATIVE

Information Technology Services

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(64,938)
Other Funds	\$	(52,339)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Information Technology Services

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the implementation of Statewide Transit Tax.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(17,017)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Information Technology Services

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	843,888
Other Funds	\$	115,773

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Information Technology Services

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	24,117
Other Funds	\$	746

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Information Technology Services

Essential Package 060—Technical Adjustments

Package Description

Purpose

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

How Achieved

The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department moved the Forms and Publications unit from the Director's Office to the Processing Center in this package.

Agency Request Budget

Staff Impact

Position	7
FTE	6.50

Revenue Source

General Fund	\$	1,377,888
Other Funds	\$	173,548

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 104—Reliable Operations

Purpose:

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency's application portfolio. The agency's two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, were completed in 2017 and 2021 respectively. Since the completion of the CSR project, the department has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division (ITSD).

How Achieved:

This policy option package includes key resources to address essential operational deficiencies created by modernizing the departments IT systems. The systems have provided great flexibility and automation. However, the frequent change to business processes and IT application interfaces creates a need to plan, train and implement workforce change management strategies in order to more effectively adapt to change. In addition, the modern systems have increased the complexity of the tasks employees perform by automating more routine tasks. This policy option package addresses these issues and relate technical fixes, including:

- 1) Addition of a GenTax trainer and a GenTax change management position will round out the GenTax support team and allow the agency to continue delivering on both operations and new tax implementations. The trainer will provide ongoing training on GenTax to new hires and refresher training or new functionality training to current employees. The change management position will enable the agency to keep pace with the rising level of change happening in every unit of the agency.
- 2) Expansion of a part time Information Systems Specialist 4 position on the IT Service Desk to a full-time position. The agency has grown in number and the IT Service Desk has not expanded to support the growing needs of the agency. ITSD requests to move Services and Supplies budget to Personnel Service for this request, so there will be no fiscal impact to this request.
- 3) A personnel services adjustment to settle a grievance filed by the union. In 2021 the union filed a grievance on behalf of the Processing Center's mail room staff, claiming the staff were assigned ongoing duties of a higher classification. The grievance covered staff currently assigned the Office Assistant 1 and Office Assistant 2 classifications. After conducting an internal review and commissioning an external independent review of the assigned duties it was determined staff were mis-classified.

BUDGET NARRATIVE

- 4) Adjustment to the Processing Center’s Services and Supplies budget to remedy a funding gap that began in 2017. A number of reductions and allocation errors occurred over the last five years in the Processing Center’s budget, resulting in a lack of Services and Supplies funding to cover the basic operating costs of the Processing Center. These costs have been covered by strict management of the seasonal costs of funding allocated for the Statewide Transit Program and by ongoing efficiencies gained from the Processing Center Modernization project. When the Statewide Transit Program processing moves to the Oregon Employment Department, the Processing Center will not be able to cover its basic operating costs.

The department needs these adjustments to its current service level to ensure the agency is able to continue operating efficiently and effectively to deliver the services taxpayers and the state depend on.

Quantifying Results:

This POP will ensure that ITSD will continue to support the entire agency; therefore, a majority of the agency’s key performance measurements may be affected if this POP is not approved. These key performance metrics are measured annually and include the following:

KPM #1: Average Days to Process a Personal Income Tax Refund

KPM #4: Customer Service

KPM #5: Effective Taxpayer Assistance

KPM #6: Appraisal Program Equity and Uniformity

KPM #7: Appraisal Value Uniformity

KPM #8: Direct Enforcement Dollars Cost of Funds

KPM #9: Collection Dollars Cost of Funds

KPM #10: Cost of Assessments

KPM #11: Employee Engagement

Staffing Impact

Positions	2
FTE	4.73

BUDGET NARRATIVE

Revenue Source

Information Technology

Agency Requested Budget

General Fund:	\$	1,550,210
Other Funds:	\$	304,899

Corporate

Agency Requested Budget

General Fund:	\$	0
Other Funds:	\$	1,109

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 106—Engineering and Asset Security

Purpose:

This policy option package expands the agency's IT engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems in alignment with federal and state standards. These resources will allow for faster implementation of findings of the recently created Internal Control Office which provides policy, planning, compliance, and training agency wide to mitigate cybersecurity and operational risks. As threats increase and regulations change, more resources are needed to implement improvements and mature to a proactive security posture. These resources will reduce the current internal competition for IT engineering resources between security and tax program operations.

How Achieved:

This policy option package will expand the engineering resources of the Information Technology Services Division (ITSD) to enable the agency to meet the objectives of its cybersecurity plan to become compliant with the CIS version 8 controls as well as the IRS publication 1075 standards. Due to the confidential nature of the cybersecurity implementation plan, the department is not able to discuss the details of plan here. If this package is not funded, the agency will be forced to delay IT improvements identified through audit, internal audit, and internal compliance review.

The positions requested and their duties are summarized below:

The IT Assurance Manager position supervises a staff of engineers, security analysts and compliance analysts to develop, update, and implement the agency's cybersecurity plan and program. This unit will also remediate IRS audit findings and be the IT point of contact for the agency's cybersecurity needs.

Two Information Systems Specialist 8 positions will ensure compliance against technical requirements. Maintain and improve the agency's information assurance posture as it pertains to state, local and federal regulations, especially CIS controls version 8 and IRS Publication 1075 standards. Maintain and improve the agency's information assurance posture, focusing on audit logs and security operations alerts.

The Information Systems Specialist 7 position will ensure compliance with CIS controls version 8 and IRS Publication 1075 standards, specifically around endpoint security.

BUDGET NARRATIVE

The Information Systems Specialist 6 position will provide support for specific compliance areas, such as auditing, the CIS version 8 control remediation, and IRS Publication 1075 compliance work.

Quantifying Results:

The department recently completed a new cybersecurity plan to implement the CIS version 8 controls as well as the new IRS Publication 1075 standards. Once each control is implemented, there is a periodic review process that is part of each control. The review period ranges from weekly to annually. The department's internal audit and internal control office will monitor progress to ensure that the department maintains compliance with the standards. Gaps in the process will be remediated as soon as possible.

Staffing Impact

Positions	5
FTE	4.40

Revenue Source

Agency Requested Budget

General Fund:	\$	1,088,466
Other Funds:	\$	272,117

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

Agency Requested Budget

General Fund: \$ (5,230,303)
 Other Funds: \$ 5,230,304

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Information Technology Services Division
 Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(64,938)	-	-	-	-	-	(64,938)
Transfer In - Intrafund	-	-	(52,339)	-	-	-	(52,339)
Total Revenues	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Personal Services							
Pension Obligation Bond	40,712	-	(36,304)	-	-	-	4,408
Unemployment Assessments	5,301	-	91	-	-	-	5,392
Mass Transit Tax	18,965	-	1,972	-	-	-	20,937
Vacancy Savings	(129,916)	-	(18,098)	-	-	-	(148,014)
Total Personal Services	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Total Expenditures							
Total Expenditures	(64,938)	-	(52,339)	-	-	-	(117,277)
Total Expenditures	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(17,017)	-	-	-	(17,017)
Total Revenues	-	-	(\$17,017)	-	-	-	(\$17,017)
Services & Supplies							
Office Expenses	-	-	(17,017)	-	-	-	(17,017)
Total Services & Supplies	-	-	(\$17,017)	-	-	-	(\$17,017)
Total Expenditures							
Total Expenditures	-	-	(17,017)	-	-	-	(17,017)
Total Expenditures	-	-	(\$17,017)	-	-	-	(\$17,017)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	843,888	-	-	-	-	-	843,888
Transfer In - Intrafund	-	-	115,773	-	-	-	115,773
Total Revenues	\$843,888	-	\$115,773	-	-	-	\$959,661
Services & Supplies							
Instate Travel	510	-	195	-	-	-	705
Out of State Travel	359	-	65	-	-	-	424
Employee Training	10,553	-	1,813	-	-	-	12,366
Office Expenses	5,078	-	2,182	-	-	-	7,260
Telecommunications	13,471	-	5,172	-	-	-	18,643
Data Processing	135,991	-	26,591	-	-	-	162,582
Publicity and Publications	458	-	-	-	-	-	458
Professional Services	29,742	-	5,345	-	-	-	35,087
IT Professional Services	604,269	-	72,496	-	-	-	676,765
Employee Recruitment and Develop	41	-	-	-	-	-	41
Dues and Subscriptions	355	-	19	-	-	-	374
Facilities Rental and Taxes	13,807	-	500	-	-	-	14,307
Facilities Maintenance	1,305	-	330	-	-	-	1,635
Intra-agency Charges	2,436	-	425	-	-	-	2,861
Other Services and Supplies	376	-	138	-	-	-	514
Expendable Prop 250 - 5000	1,588	-	72	-	-	-	1,660
IT Expendable Property	18,346	-	105	-	-	-	18,451
Total Services & Supplies	\$838,685	-	\$115,448	-	-	-	\$954,133

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	4,180	-	325	-	-	-	4,505
Data Processing Software	377	-	-	-	-	-	377
Other Capital Outlay	646	-	-	-	-	-	646
Total Capital Outlay	\$5,203	-	\$325	-	-	-	\$5,528
Total Expenditures							
Total Expenditures	843,888	-	115,773	-	-	-	959,661
Total Expenditures	\$843,888	-	\$115,773	-	-	-	\$959,661
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	24,117	-	-	-	-	-	24,117
Transfer In - Intrafund	-	-	746	-	-	-	746
Total Revenues	\$24,117	-	\$746	-	-	-	\$24,863
Services & Supplies							
Facilities Rental and Taxes	24,117	-	746	-	-	-	24,863
Total Services & Supplies	\$24,117	-	\$746	-	-	-	\$24,863
Total Expenditures							
Total Expenditures	24,117	-	746	-	-	-	24,863
Total Expenditures	\$24,117	-	\$746	-	-	-	\$24,863
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,377,888	-	-	-	-	-	1,377,888
Transfer In - Intrafund	-	-	173,548	-	-	-	173,548
Total Revenues	\$1,377,888	-	\$173,548	-	-	-	\$1,551,436
Personal Services							
Class/Unclass Sal. and Per Diem	868,409	-	110,107	-	-	-	978,516
Empl. Rel. Bd. Assessments	308	-	36	-	-	-	344
Public Employees' Retire Cont	155,621	-	19,731	-	-	-	175,352
Social Security Taxes	66,434	-	8,423	-	-	-	74,857
Paid Family Medical Leave Insurance	3,473	-	440	-	-	-	3,913
Worker's Comp. Assess. (WCD)	267	-	32	-	-	-	299
Flexible Benefits	229,351	-	28,049	-	-	-	257,400
Total Personal Services	\$1,323,863	-	\$166,818	-	-	-	\$1,490,681
Services & Supplies							
Employee Training	9,248	-	1,152	-	-	-	10,400
Office Expenses	8,941	-	1,114	-	-	-	10,055
Telecommunications	16,762	-	2,088	-	-	-	18,850
IT Expendable Property	19,074	-	2,376	-	-	-	21,450
Total Services & Supplies	\$54,025	-	\$6,730	-	-	-	\$60,755

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	1,377,888	-	173,548	-	-	-	1,551,436
Total Expenditures	\$1,377,888	-	\$173,548	-	-	-	\$1,551,436
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							7
Total Positions	-	-	-	-	-	-	7
Total FTE							
Total FTE							6.50
Total FTE	-	-	-	-	-	-	6.50

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Reliable Operations

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,550,210	-	-	-	-	-	1,550,210
Transfer In - Intrafund	-	-	304,899	-	-	-	304,899
Total Revenues	\$1,550,210	-	\$304,899	-	-	-	\$1,855,109
Personal Services							
Class/Unclass Sal. and Per Diem	576,882	-	82,389	-	-	-	659,271
Empl. Rel. Bd. Assessments	217	-	30	-	-	-	247
Public Employees' Retire Cont	103,372	-	14,762	-	-	-	118,134
Social Security Taxes	44,130	-	6,303	-	-	-	50,433
Paid Family Medical Leave Insurance	2,286	-	325	-	-	-	2,611
Worker's Comp. Assess. (WCD)	185	-	27	-	-	-	212
Mass Transit Tax	1,280	-	320	-	-	-	1,600
Flexible Benefits	160,187	-	22,963	-	-	-	183,150
Total Personal Services	\$888,539	-	\$127,119	-	-	-	\$1,015,658
Services & Supplies							
Instate Travel	2,129	-	532	-	-	-	2,661
Out of State Travel	11,930	-	2,982	-	-	-	14,912
Employee Training	2,560	-	640	-	-	-	3,200
Office Expenses	77,848	-	19,492	-	-	-	97,340
Telecommunications	4,640	-	1,160	-	-	-	5,800
Data Processing	(74,671)	-	(6,335)	-	-	-	(81,006)
Professional Services	629,323	-	157,331	-	-	-	786,654
Expendable Prop 250 - 5000	2,632	-	658	-	-	-	3,290

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Reliable Operations

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	5,280	-	1,320	-	-	-	6,600
Total Services & Supplies	\$661,671	-	\$177,780	-	-	-	\$839,451
Total Expenditures							
Total Expenditures	1,550,210	-	304,899	-	-	-	1,855,109
Total Expenditures	\$1,550,210	-	\$304,899	-	-	-	\$1,855,109
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							2
Total Positions	-	-	-	-	-	-	2
Total FTE							
Total FTE							4.73
Total FTE	-	-	-	-	-	-	4.73

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Engineering and asset security

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,088,466	-	-	-	-	-	1,088,466
Transfer In - Intrafund	-	-	272,117	-	-	-	272,117
Total Revenues	\$1,088,466	-	\$272,117	-	-	-	\$1,360,583
Personal Services							
Class/Unclass Sal. and Per Diem	607,806	-	151,953	-	-	-	759,759
Empl. Rel. Bd. Assessments	185	-	45	-	-	-	230
Public Employees' Retire Cont	108,921	-	27,229	-	-	-	136,150
Social Security Taxes	46,497	-	11,625	-	-	-	58,122
Paid Family Medical Leave Insurance	2,431	-	608	-	-	-	3,039
Worker's Comp. Assess. (WCD)	160	-	40	-	-	-	200
Mass Transit Tax	3,647	-	912	-	-	-	4,559
Flexible Benefits	138,600	-	34,650	-	-	-	173,250
Total Personal Services	\$908,247	-	\$227,062	-	-	-	\$1,135,309
Services & Supplies							
Instate Travel	600	-	150	-	-	-	750
Employee Training	86,400	-	21,600	-	-	-	108,000
Office Expenses	6,188	-	1,547	-	-	-	7,735
Telecommunications	11,600	-	2,900	-	-	-	14,500
Data Processing	60,031	-	15,008	-	-	-	75,039
Expendable Prop 250 - 5000	2,200	-	550	-	-	-	2,750

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Engineering and asset security

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	13,200	-	3,300	-	-	-	16,500
Total Services & Supplies	\$180,219	-	\$45,055	-	-	-	\$225,274
Total Expenditures							
Total Expenditures	1,088,466	-	272,117	-	-	-	1,360,583
Total Expenditures	\$1,088,466	-	\$272,117	-	-	-	\$1,360,583
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							5
Total Positions	-	-	-	-	-	-	5
Total FTE							
Total FTE							4.40
Total FTE	-	-	-	-	-	-	4.40

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(3,574,863)	-	-	-	-	-	(3,574,863)
Transfer In - Intrafund	-	-	6,074,577	-	-	-	6,074,577
Total Revenues	(\$3,574,863)	-	\$6,074,577	-	-	-	\$2,499,714
Personal Services							
Class/Unclass Sal. and Per Diem	(2,438,139)	-	3,950,286	-	-	-	1,512,147
Empl. Rel. Bd. Assessments	(764)	-	1,398	-	-	-	634
Public Employees' Retire Cont	(436,925)	-	707,902	-	-	-	270,977
Social Security Taxes	(185,121)	-	300,804	-	-	-	115,683
Paid Family Medical Leave Insurance	(9,671)	-	15,719	-	-	-	6,048
Worker's Comp. Assess. (WCD)	(727)	-	1,276	-	-	-	549
Flexible Benefits	(594,822)	-	1,068,372	-	-	-	473,550
Total Personal Services	(\$3,666,169)	-	\$6,045,757	-	-	-	\$2,379,588
Services & Supplies							
Instate Travel	2,093	-	607	-	-	-	2,700
Employee Training	12,080	-	3,920	-	-	-	16,000
Office Expenses	21,580	-	6,266	-	-	-	27,846
Telecommunications	21,895	-	7,105	-	-	-	29,000
Data Processing	4,591	-	1,489	-	-	-	6,080
Expendable Prop 250 - 5000	4,152	-	1,348	-	-	-	5,500
IT Expendable Property	24,915	-	8,085	-	-	-	33,000
Total Services & Supplies	\$91,306	-	\$28,820	-	-	-	\$120,126

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(3,574,863)	-	6,074,577	-	-	-	2,499,714
Total Expenditures	(\$3,574,863)	-	\$6,074,577	-	-	-	\$2,499,714
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							18
Total Positions	-	-	-	-	-	-	18
Total FTE							
Total FTE							11.98
Total FTE	-	-	-	-	-	-	11.98

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Cross Reference Number: 15000-009-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	184,272	87,555	271,827	1	1.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER	31X	PF	0	3	6,930	166,320	82,892	249,212	1	1.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	114,624	69,467	184,091	1	1.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	184,272	87,555	271,827	1	1.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	145,224	77,414	222,638	1	1.00
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	145,224	77,414	222,638	1	1.00
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	38,580	29,868	68,448	1	0.50
General Funds										868,409	455,451	1,323,859		
Lottery Funds										0	0	0		
Other Funds										110,107	56,714	166,822		
Federal Funds										0	0	0		
Total Funds										978,516	512,165	1,490,681	7	6.50

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 104

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3258	22530	62099	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	2,313	599	2,912	0	0.00
3282	22750	62100	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	5,869	1,525	7,394	0	0.00
3288	22810	62101	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	2,470	640	3,110	0	0.00
3289	22820	62102	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	2,200	571	2,771	0	0.00
3290	22830	62103	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	2,470	640	3,110	0	0.00
3291	22840	62104	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	2,200	571	2,771	0	0.00
3294	22870	62105	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	3,634	944	4,578	0	0.00
3301	22890	62106	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	3,760	977	4,737	0	0.00
3304	22900	62107	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	638	166	804	0	0.00
3305	22910	62108	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	2,313	599	2,912	0	0.00
3480	25110	62143	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	5,227	1,358	6,585	0	0.00
3486	639900	65030	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	5,869	1,525	7,394	0	0.00
3134000	26280	3006	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	34,149	18,787	52,936	0	0.27
3254000	27320	17389	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3446000	564970	32632	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	11,544	2,998	14,542	0	0.00
3466000	608960	16143	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3481000	24610	62141	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	42,543	24,269	66,812	0	0.37
3495000	714290	30311	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	8	3,629	41,668	25,697	67,365	0	0.41
3526000	793950	20943	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3547000	803600	6383	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	11,544	2,998	14,542	0	0.00
3760000	1425611		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
3761000	1425631		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
5472000	855620	65553	OAS C1484 I P	INFORMATION SYSTEMS SPECIALI	25	PF	0	3	5,214	52,140	30,082	82,222	0	0.42
General Funds										576,882	310,373	887,256		
Lottery Funds										0	0	0		
Other Funds										82,389	44,416	126,802		
Federal Funds										0	0	0		
Total Funds										659,271	354,789	1,014,058	2	4.73

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2917000	1425697		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	21	3	8,015	168,315	78,447	246,762	1	0.88
2918000	1425716		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
2919000	1425731		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
2920000	1425732		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
2921000	1425753		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	21	3	6,230	130,830	68,712	199,542	1	0.88
General Funds										607,806	296,793	904,601		
Lottery Funds										0	0	0		
Other Funds										151,953	74,198	226,149		
Federal Funds										0	0	0		
Total Funds										759,759	370,991	1,130,750	5	4.40

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3258	22530	62099	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3282	22750	62100	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	0	0	0	0	0.00
3288	22810	62101	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3289	22820	62102	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	0	0	0	0	0.00
3290	22830	62103	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3291	22840	62104	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	0	0	0	0	0.00
3294	22870	62105	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3301	22890	62106	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3304	22900	62107	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3305	22910	62108	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3311	22950	62109	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3313	22970	62110	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3314	22980	62111	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3315	22990	62112	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	10	3,790	0	0	0	0	0.00
3316	23000	62113	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3317	23010	62114	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	10	3,790	0	0	0	0	0.00
3318	23020	62115	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3319	23030	62116	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3321	23050	62117	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3322	23060	62118	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3323	23070	62119	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3329	23130	62120	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3331	23150	62121	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3332	23160	62122	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3333	23170	62123	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3334	23180	62124	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3335	23190	62125	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3337	23210	62126	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3342	23260	62127	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3354	23380	62128	OAS C0501 A P	DATA ENTRY OPERATOR	12	SF	0	7	3,335	0	0	0	0	0.00
3363	23470	62129	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3364	23480	62130	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3366	23500	62132	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3367	23510	62133	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3368	23520	62134	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3369	23530	62135	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3370	23540	62136	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3373	23570	62137	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3375	23590	62138	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3378	23610	62139	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3480	25110	62143	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	0	0	0	0	0.00
3486	639900	65030	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	0	0	0	0	0.00
3506	721420	65195	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3670	1311280	53530	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	9	4,155	0	0	0	0	0.00
3671	1311290	67865	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	6	3,629	0	0	0	0	0.00
3672	1311300	67866	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3673	1311310	67867	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3674	1311320	67868	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3675	1311330	67869	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3676	1311340	67870	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3677	1311350	67871	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3678	1311360	67872	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	5	3,483	0	0	0	0	0.00
3679	1311370	67873	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3680	1311380	67874	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3686	1311490	67884	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3687	1311500	67885	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3696	1311440	67880	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	8	3,629	0	0	0	0	0.00
3697	1311450	67881	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
3698	1311460	67882	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
3699	1311470	67883	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER 31X	31X	PF	0	3	6,930	0	0	0	0	0.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	0	0	0	0	0.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER 22	22	PF	0	10	6,051	0	0	0	0	0.00
2305000	24650	17024	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	10	6,930	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGN	22	PF	0	10	6,051	0	0	0	0	0.00
2391000	576200	11023	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
2404000	634050	1798	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	6	5,986	0	0	0	0	0.00
3028000	25250	23460	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	7	8,292	0	0	0	0	0.00
3033000	25290	15785	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3034000	25300	39005	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	9	3,629	0	0	0	0	0.00
3036000	25320	43280	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	8	3,483	0	0	0	0	0.00
3041000	25370	13056	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3043000	25390	8768	OAS C1475 I P	DATA ENTRY CONTROL TECHNICIA	12	PF	0	10	3,805	0	0	0	0	0.00
3047000	25430	52140	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3048000	25440	10345	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	3	6,350	0	0	0	0	0.00
3049000	25450	25781	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	10	6,930	0	0	0	0	0.00
3051000	25470	12494	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	8	3,483	0	0	0	0	0.00
3054000	25500	8863	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3078000	25740	23863	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3079000	25750	58189	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	8	7,846	0	0	0	0	0.00
3080000	25760	39299	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	9	6,874	0	0	0	0	0.00
3082000	25780	36119	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00
3083000	25790	17171	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	3	6,230	0	0	0	0	0.00
3085000	25810	12022	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00
3088000	25840	25378	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3089000	25850	57638	MMS X7374 I P	Information Technology Manager 2		PF	0	10	12,394	0	0	0	0	0.00
3090000	25860	23459	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	3	5,214	0	0	0	0	0.00
3091000	25870	26394	MESN Z7372 I P	Information Technology Administrator		PF	0	10	16,590	0	0	0	0	0.00
3094000	25900	15889	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3095000	25910	17344	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	9	9,914	0	0	0	0	0.00
3111000	26060	26944	MMS X7744 A P	REVENUE MANAGER 2	33X	PF	0	10	10,720	0	0	0	0	0.00
3119000	26140	1328	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3126000	26210	22608	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3134000	26280	3006	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3159000	26490	7038	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3160000	26500	62146	OAS C0870 A P	OPERATIONS & POLICY ANALYST	23	PF	0	6	5,256	0	0	0	0	0.00
3161000	26510	39006	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	9	4,155	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3163000	26540	43088	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3169000	26600	42827	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3171000	26620	29479	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3172000	26630	12288	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3174000	26650	10121	MMS X0113 A P	SUPPORT SERVICES SUPERVISOR	20	PF	0	3	4,277	0	0	0	0	0.00
3175000	26660	38813	MMS X7745 A P	REVENUE MANAGER 1	31X	PF	0	7	8,408	0	0	0	0	0.00
3177000	26670	35616	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3194000	26830	12470	OAS C0103 A P	OFFICE SPECIALIST 1	13	PP	0	5	3,215	0	0	0	0	0.00
3196000	26850	7900	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	8	4,356	0	0	0	0	0.00
3197000	26860	11984	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3206000	26940	38815	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3210000	26980	62147	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	3	4,941	0	0	0	0	0.00
3214000	27020	38565	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	7	3,790	0	0	0	0	0.00
3215000	27030	48173	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3219000	27080	6427	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	0	0	0	0	0.00
3221000	27100	12044	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3222000	27110	13399	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3223000	27120	6431	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3227000	27160	5084	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3228000	27170	18160	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3239000	27270	4555	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3254000	27320	17389	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3257000	27380	67	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	5	3,215	0	0	0	0	0.00
3258000	27390	12797	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3270000	27500	37108	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	9	8,450	0	0	0	0	0.00
3390000	27620	62148	OAS C1484 I P	INFORMATION SYSTEMS SPECIALIST	25	PF	0	3	5,214	0	0	0	0	0.00
3391000	27630	38564	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	6	7,327	0	0	0	0	0.00
3393000	27650	32633	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	6	5,700	0	0	0	0	0.00
3395000	27660	6974	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST	31	PF	0	3	6,898	0	0	0	0	0.00
3398000	533670	38138	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST	31	PF	0	10	9,517	0	0	0	0	0.00
3440000	565020	576	OAS C1486 I P	INFORMATION SYSTEMS SPECIALIST	29	PF	0	9	8,216	0	0	0	0	0.00
3446000	564970	32632	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3447000	565010	30243	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3452000	567950	15826	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3459000	549010	44026	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	9	4,155	0	0	0	0	0.00
3460000	579840	8100	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	5	3,215	0	0	0	0	0.00
3461000	584580	4761	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00
3462000	584690	17999	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3466000	608960	16143	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3469000	608990	35630	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3471000	631560	64999	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
3474000	631870	2872	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	8	8,683	0	0	0	0	0.00
3475000	631880	44936	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3476000	631890	40686	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	9	8,216	0	0	0	0	0.00
3477000	631900	2313	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3481000	24610	62141	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3482000	640020	13466	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
3483000	639870	3859	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3493000	695050	12708	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3495000	714290	30311	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	8	3,629	0	0	0	0	0.00
3498000	714280	24582	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3500000	715380	11766	MMS X7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
3507000	721370	54760	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3526000	793950	20943	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3528000	795740	22377	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3529000	796190	18108	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3534000	803470	1223	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
3537000	803500	41026	OAS C7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
3538000	803510	21075	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	3	6,230	0	0	0	0	0.00
3539000	803520	13357	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	4	6,523	0	0	0	0	0.00
3542000	803550	4769	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3545000	803580	16815	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3547000	803600	6383	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3551000	855310	42565	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3552000	855320	8099	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3556000	869800	11249	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3561000	913660	3137	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3563000	919520	14277	OAS C0870 A P	OPERATIONS & POLICY ANALYST	23	PF	0	3	4,555	0	0	0	0	0.00
3568000	939990	52866	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3571000	940100	52868	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3575000	940120	8169	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3576000	963100	13621	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
3577000	967550	7034	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3579000	1002020	9043	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3580000	1002030	2635	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3581000	1002050	66025	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	4	3,335	0	0	0	0	0.00
3582000	1002060	66026	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	4	6,523	0	0	0	0	0.00
3595000	1049920	43654	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	6	5,986	0	0	0	0	0.00
3598000	1095220	17728	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3599000	1095230	38573	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3616000	1222890	43858	MENN Z0118 A P	EXECUTIVE SUPPORT SPECIALIST	17	PF	0	9	4,941	0	0	0	0	0.00
3618000	1226000	12696	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3619000	1226010	34777	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3623000	1262030	53931	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3625000	1262050	42430	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3629000	1288950	53927	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3630000	1288960	46187	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3657000	1308500	51517	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3683000	1311410	67877	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	6	3,629	0	0	0	0	0.00
3684000	1311420	67878	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	5	3,483	0	0	0	0	0.00
3685000	1311430	67879	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3690000	1311710	55357	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3730000	1384471	132981	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3731000	1384491	127636	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	9	8,216	0	0	0	0	0.00
3732000	1384493	132982	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
3733000	1384512	133084	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
3734000	1384531	127840	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
3735000	1384551	127839	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	9	8,450	0	0	0	0	0.00
3736000	1384553	135409	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3738000	1384571	137102	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	2	5,567	0	0	0	0	0.00
3739000	1384591	135411	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	5	6,832	0	0	0	0	0.00
3740000	1384611	135383	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00
4028000	27820	1001	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
4166000	28820	13258	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	10	8,033	0	0	0	0	0.00
4174000	28890	4043	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
4185000	28940	1980	MMS X7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
4232000	29380	62156	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
4282000	576170	34776	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
4290000	634020	41512	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
5190000	30890	22884	MMS X7375 I P	Information Technology Manager 1		PF	0	9	10,720	0	0	0	0	0.00
5295000	31570	1766	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
5398000	608520	13750	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	8	8,057	0	0	0	0	0.00
5418000	715330	8636	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
5419000	715340	13577	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
5472000	855620	65553	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	3	5,214	0	0	0	0	0.00
5668000	1252890	24187	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	0	0	0	0	0.00
6352000	576180	2436	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	3	5,825	0	0	0	0	0.00
6399000	634030	28312	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
6401000	721360	9396	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	4	5,771	0	0	0	0	0.00
6406000	728420	41510	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	7	7,490	0	0	0	0	0.00
6408000	728440	6932	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
6418000	796120	33093	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	5	6,982	0	0	0	0	0.00
6528000	1031110	5813	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
6578000	1118610	22981	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
8056000	1373430	107235	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	24	3	7,518	180,432	86,557	266,989	1	1.00
8057000	1373440	60482	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	24	9	9,091	218,184	96,362	314,546	1	1.00
8060000	1373470	107037	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	10	8,870	212,880	94,984	307,864	1	1.00
8065000	1373520	107637	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	24	4	6,523	156,552	80,355	236,907	1	1.00
8082000	1373690	107543	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PP	14	2	5,256	73,584	42,267	115,851	1	0.58
8125000	1396451	113299	OAS C0103 A P	OFFICE SPECIALIST 1	13	SP	9	5	3,215	28,935	22,402	51,337	1	0.38
8126000	1396452	113194	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	3	3,215	28,935	22,402	51,337	1	0.38

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
8127000	1396453	113192	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	1	2,995	26,955	21,887	48,842	1	0.38
8128000	1396454	113193	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	3	3,215	28,935	22,402	51,337	1	0.38
8129000	1396455	113307	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	6	4	2,995	17,970	14,591	32,561	1	0.25
8130000	1396456	113306	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	6	4	2,995	17,970	14,591	32,561	1	0.25
8131000	1396457	113305	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	5	6	3,215	16,075	12,446	28,521	1	0.21
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	4	8	3,215	12,860	9,957	22,817	1	0.17
8137000	1395502	112281	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	24	8	6,563	157,512	80,606	238,118	1	1.00
General Funds										1,126,420	654,456	1,780,875		
Lottery Funds										0	0	0		
Other Funds										385,727	212,985	598,713		
Federal Funds										0	0	0		
Total Funds										1,512,147	867,441	2,379,588	18	11.98

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

Cross Reference Number: 15000-009-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	-	-	234,213	-	-	-
Transfer In - Intrafund	5,418,518	7,413,807	7,413,807	13,274,953	-	-
Total Other Funds	\$5,418,518	\$7,413,807	\$7,648,020	\$13,274,953	-	-

Marijuana Program

Organizational chart

2021–23 Legislatively Adopted Budget

16 positions

16.00 FTE

Marijuana program

16 positions

16.00 FTE

Marijuana Program

Organizational chart

2023–25 Agency Request Budget

10 positions

10 FTE

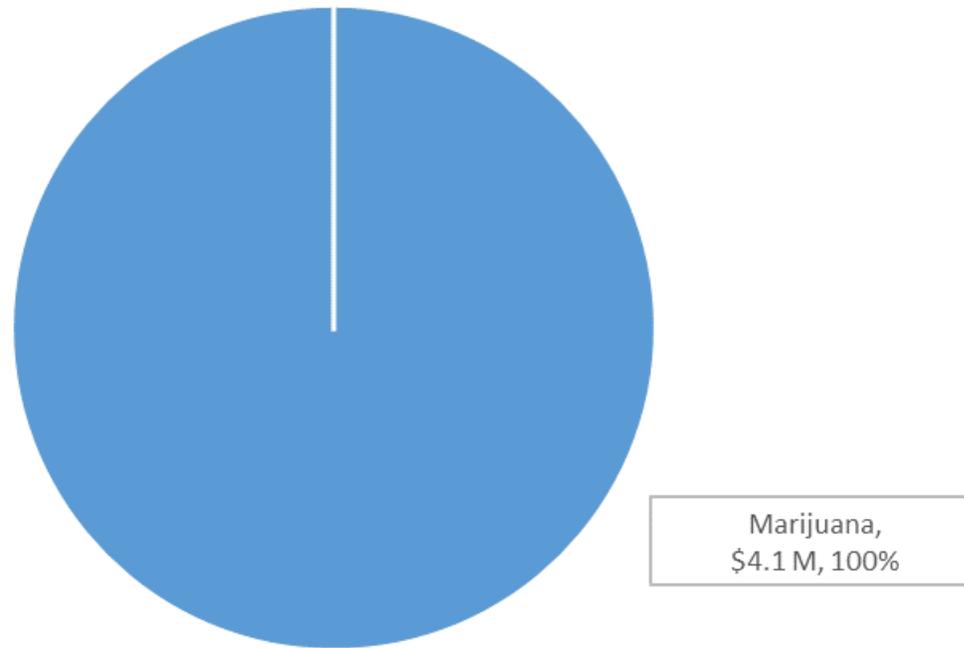
Marijuana Program
16 positions
16.00 FTE

POP 107
(6) Positions
(6.00) FTE

BUDGET NARRATIVE

Marijuana Tax Program

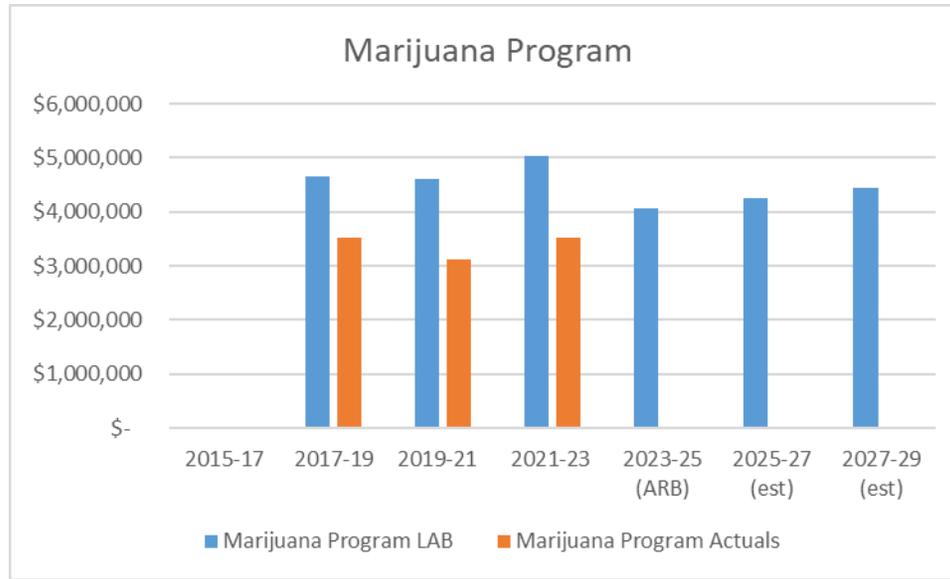
2023-25 Agency Request Budget Marijuana Total Funds by Program \$4,066,450



Long-term focus area: Excellence in state government

Primary program contact: John Galvin, Withholding and Payroll Tax section manager

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Marijuana Program	LAB		\$ 4,659,957	\$ 4,609,158	\$ 5,026,002	\$ 4,066,450	\$ 4,254,496	\$ 4,453,348
	Actuals		\$ 3,513,553	\$ 3,120,041	\$ 3,529,492			

Program Overview

The Marijuana tax program is administered by the Withholding and Payroll Tax section. The Oregon retail marijuana tax rate is 17 percent on the retail price of marijuana items sold by licensed marijuana retailers.

The tax is collected from consumers by the retailer and held in trust until remitted to the department. Retailers are allowed to keep 2 percent of the tax collected to offset the costs of collecting, reporting, and remitting the taxes. The department also has authority under ORS 305.620 to collect local marijuana taxes levied by cities or counties. The department administers local marijuana taxes on behalf of 85 cities and seven counties located throughout the state. Additionally, at least 14 cities and four counties self-administer local marijuana taxes. Under current law, local marijuana taxes are limited to a maximum of 3 percent and are collected by retailers at the same time as the state tax. Sales of marijuana items to Oregon Medical Marijuana Program (OMMP) cardholders are exempt from taxation.

BUDGET NARRATIVE

Program Funding Request

Marijuana					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 5,026,002	\$ 5,026,002	16	16.00
CSL 23-25	\$ -	\$ 5,180,810	\$ 5,180,810	16	16.00
ARB 23-25	\$ -	\$ 4,066,450	\$ 4,066,450	10	10.00
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ -	\$ (959,552)	\$ (959,552)	(6)	(6.00)
% change	0.0%	-19.1%	-19.1%	-37.5%	-37.5%

The Marijuana program staff provide direct support to marijuana retailers to create a clear and easy experience for our customers. That support includes assistance with processing registrations, returns, payment adjustments, collections, and enforcement activities.

During the 2019 legislative session, the Legislature provided funding for two tax auditor positions. Audits completed during the 2021-23 biennium have led to an additional \$170,886 in marijuana tax.

Administration of this program also requires support from the Taxpayer Services unit located in the Personal Tax and Compliance Division to accept large cash payments from marijuana retailers.

Program Description

In 2015, House Bill 2041 established a 17 percent tax on the retail sales price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products sold for recreational purposes. The Marijuana Retail Tax has a quarterly filing and monthly payment requirement. The Withholding and Payroll Tax Section (WPTS) regularly interacts with customers to provide information and education on their tax obligations. The section also performs payment processing, filing enforcement, collections, and audit functions. Additionally, WPTS administers local option marijuana taxes for 92 local governments and distributes those revenues quarterly.

Marijuana tax revenues contribute a projected \$175 million to the Oregon Marijuana Account annually. The revenues from the state tax are distributed according to statute, as modified by Measure 110 (2020). Following the passage of Measure 110, any revenue in the Oregon Marijuana Account in excess of \$11,250,000 is directed to the Drug Abuse and Treatment Services Fund. The remaining \$11,250,000 is distributed as follows: 40 percent to the State School Fund; 20 percent to Oregon Health Authority (OHA) for mental health treatment or for alcohol and drug abuse

BUDGET NARRATIVE

prevention, early intervention, and treatment services; 15 percent to the Oregon State Police (OSP); 5 percent to OHA for funding drug-use prevention programs; 10 percent to cities; and 10 percent to counties.

Local governments may adopt an ordinance prohibiting the establishment of premises licensed for the retail sale, production, processing, or wholesale of recreational marijuana. However, those local jurisdictions are ineligible for the state-shared city or county distributions.

In addition to direct responsibility for administering the state's Marijuana Retail Tax Program, the program is also under contract with 92 local governments to administer their local option marijuana taxes. The program also has an agreement with two tribal governments to account for sales of marijuana by tribal entities within the overall distribution scheme. Under Oregon Revised Statute (ORS) 457C.718, the program is required to rebate an amount of tax receipts attributable to marijuana items from a producer or processor located on tribal land when there is an active agreement, and the producer or processor qualifies for the rebate.

The Marijuana Retail Tax Program has a small team that works to earn the trust of taxpayers through direct contact to improve understanding of tax laws and obligations. Program staff seek dignity and inclusion for all new businesses that register with the department by ensuring taxpayers have dedicated resources available to answer questions about the marijuana tax program, ensure they understand their filing and payment requirements, and the impact of failure to file or pay their marijuana taxes timely. Additionally, program staff monitor new accounts to ensure that taxpayers are filing their returns correctly and on time, reaching out to businesses to ensure they don't have questions. Direct contact helps to resolve any potential outstanding issues before they become too burdensome for the taxpayer. Staff also proactively pursue direct contact with taxpayers to resolve issues and provide them with opportunities to comply with the requirements for electronic return filing and available options for payment to create a clear and easy experience for customers.

Federal law continues to limit banking options for the industry. As a result, many of these businesses make tax deposits in the form of cash payments to the department. The department requires these cash payments to be made at the Salem office to ensure safe and accurate processing. The department also performs collection, filing enforcement, audit, and investigation activities, which enhance taxpayer education and compliance.

The program partners with many internal and external stakeholders to ensure successful administration of the Marijuana Retail Tax. Internally, the program partners regularly with the Director's Office, Communications, Processing Center, Disclosure Office, and Collections Division. Externally, the program partners with the Governor's Office, Oregon Department of Justice (DOJ), Oregon Department of Administrative Services, Oregon State Police (OSP), county sheriffs, city and county governments, tribal governments, League of Oregon Cities, Association of Oregon Counties, OLCC, and Oregon Health Authority (OHA).

Program administration costs are recovered from marijuana tax receipts. Under ORS 475C.734, amounts necessary to pay administrative and enforcement expenses are continuously appropriated to the department from the suspense account. The marijuana tax program's administrative costs for the 2021–23 biennium are expected to be about \$4 million.

BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The Marijuana Retail Tax is a critical source of revenue that supports critical infrastructure for Oregonians. As of the first quarter of 2022, the marijuana tax program has distributed \$656.6 million to the recipients identified in statute. This has meant an additional:

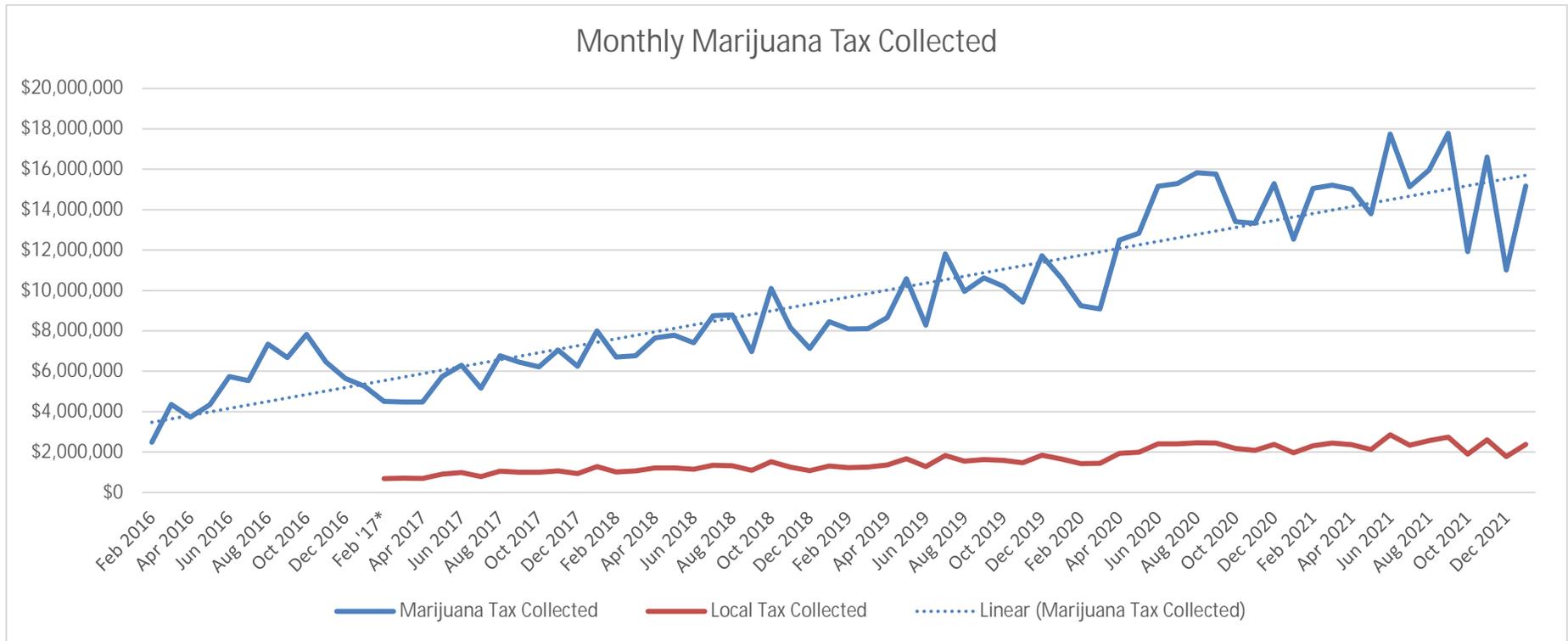
- \$198.25 million to the State School Fund.
- \$99.13 million for mental health, alcoholism, and drug services.
- \$74.34 million for OSP.
- \$24.8.7 million to OHA for drug treatment and prevention programs.
- \$100.2 million to Oregon’s cities and counties, with an additional \$96.7 million in local taxes.

The marijuana program reflects the agency’s mission of collecting the revenue that Oregon counts on. In the administration of the state’s marijuana tax program, the program partners with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and—most importantly—taxpayers, to deliver this important stream of revenue.

Program Performance

The Marijuana Retail Tax generates about \$175 million in Other Funds revenue annually. There were 716 marijuana tax accounts registered as of March 2022, an 8 percent increase from this point during the 2019–21 biennium. Growth has slowed from the previous biennium. Additional licenses granted by OLCC continue to increase the number of marijuana taxpayers; however, legislation during the 2022 legislative session gives OLCC the authority to create a moratorium on additional retail licenses. Revenue continues to increase in line with projections from the Office of Economic Analysis. Traditionally revenues in the months of November through February are lower than revenues the remainder of the year. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.

BUDGET NARRATIVE

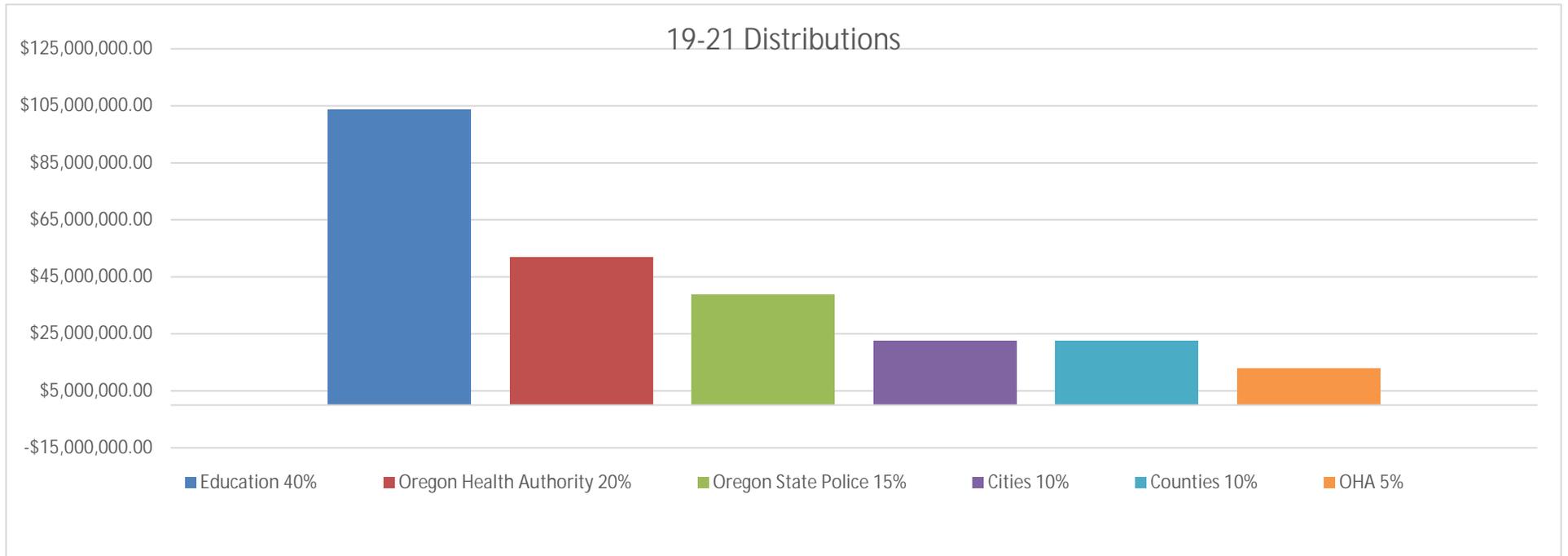


Marijuana taxes are remitted to the department in the month following the month in which they were collected. For example, taxes collected on sales in January would be due to the department by the end of February and would be included in tax receipts for February in the graph above.

Measure 110 Changes

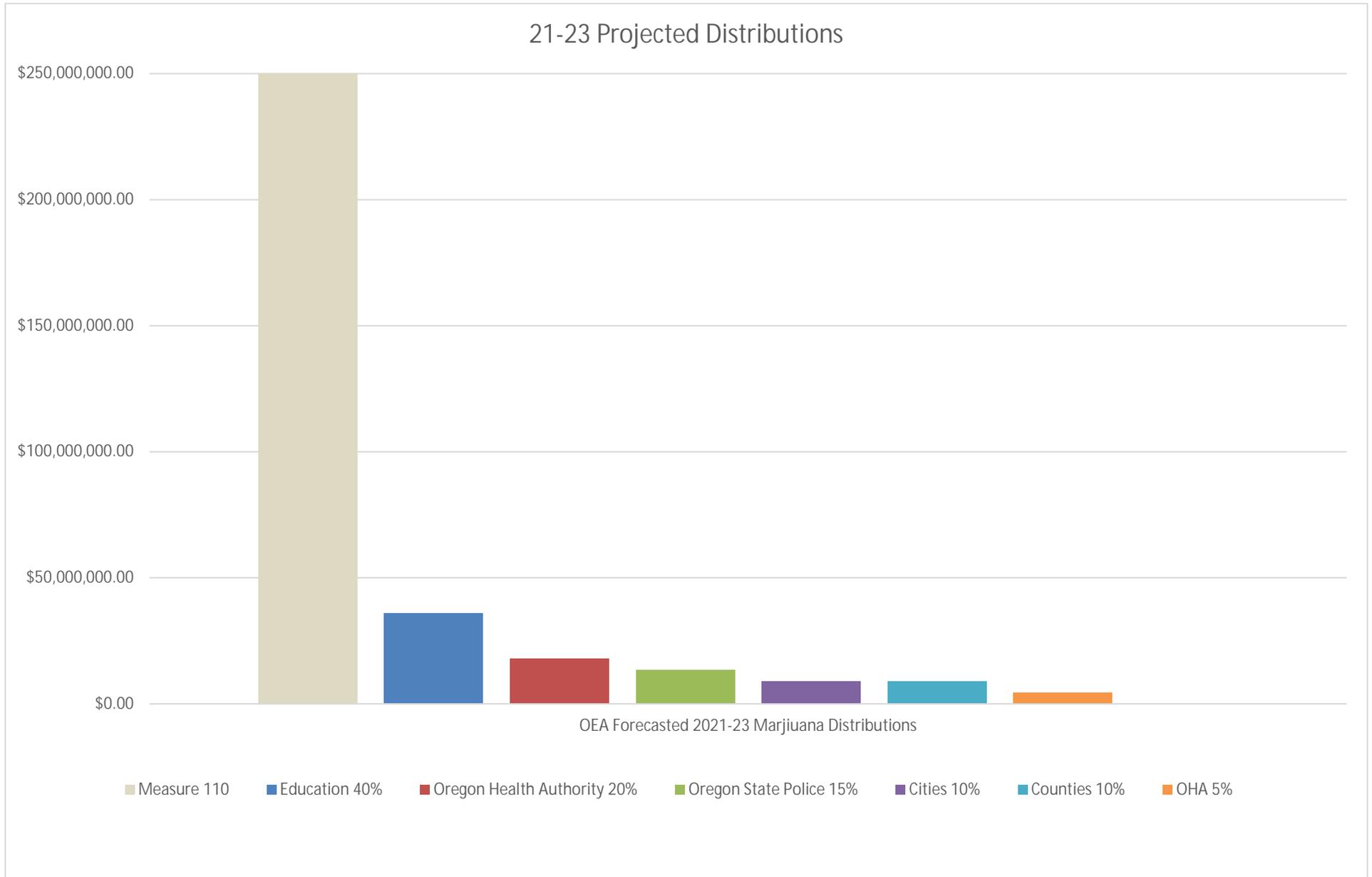
Measure 110 passed by Oregon voters in 2020 significantly changed the distributions of marijuana tax. Prior to Measure 110, distributions to the State School Fund, OSP, and OHA were restricted to the amounts included in the legislatively adopted budgets for those state agencies, whereas distributions to cities and counties were not similarly restricted. Measure 110 redirected all revenue in the Oregon Marijuana account in excess of \$11.25 million to the Oregon Drug Treatment and Recovery Services Fund.

BUDGET NARRATIVE



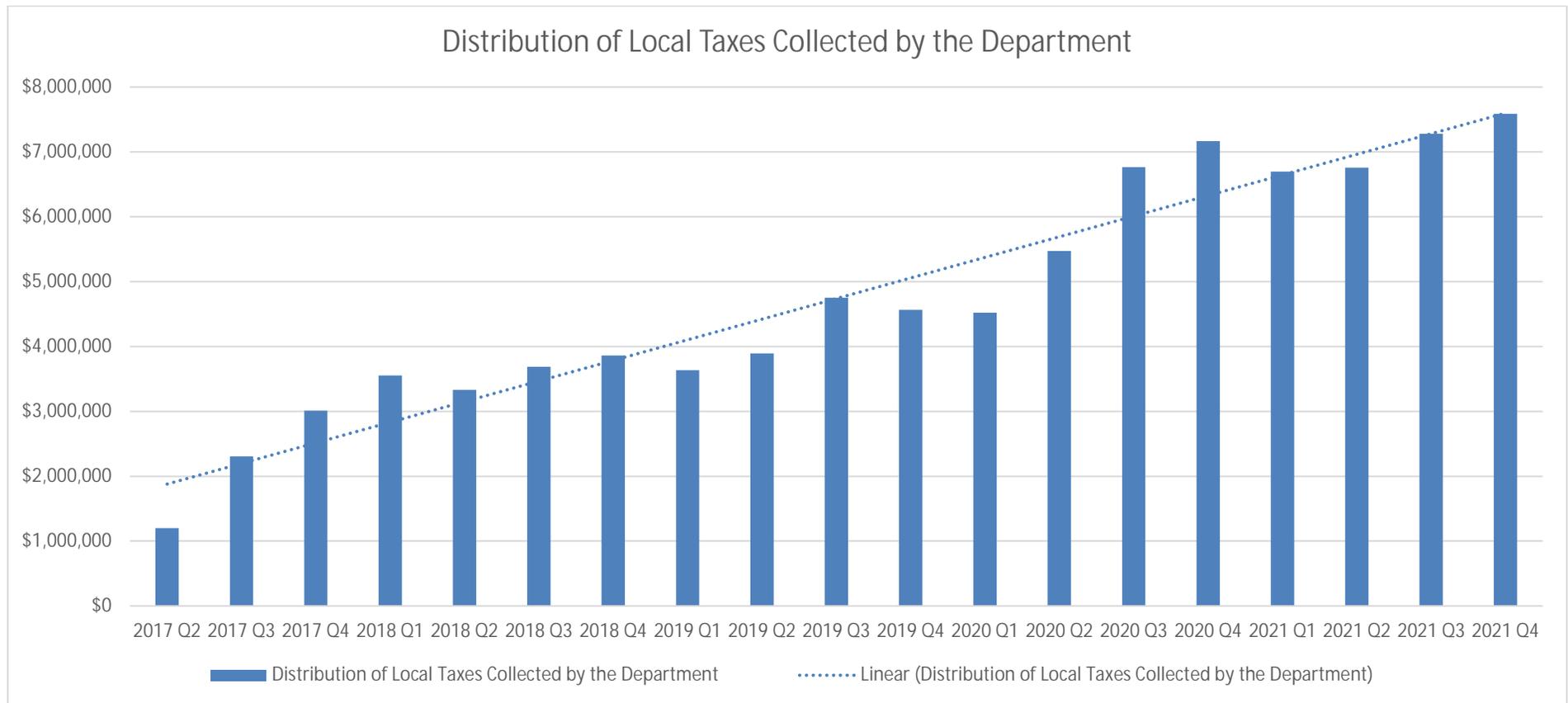
Distributions during the 2019-21 biennium were mostly unaffected by Measure 110, with biennial distributions in line with the House Bill 5029 (2019). The final two distributions of the 2019-21 biennium were affected by Measure 110, with revenues in excess of \$11,250,00 being distributed to the Drug Treatment and Recovery Services Fund. The following chart illustrates the projected distributions during the 2021-23 biennium as forecasted by the Oregon Office of Economic Analysis.

BUDGET NARRATIVE



BUDGET NARRATIVE

The next graph shows the amount the program has distributed to participating cities and counties as part of its administration of their local tax programs. The department has collected \$96.7 million on behalf of localities since February 2017. The department administers local taxes concurrently with the administration of the state marijuana tax. The local tax is reported on the same tax return as the state tax, and any deficiency is collected at the same time and in the same manner as the state Marijuana Retail Tax. The department provides quarterly reports to localities detailing the amount of tax distributed, administration fees charged, and any deficiencies outstanding as well as annual reports to localities detailing legislative changes and program news.



Enabling Legislation/Program Authorization

Ballot Measure 91 in 2014 legalized the growth and sale of recreational marijuana in Oregon and established a tax on the amount of marijuana grown. The Legislature decided to replace the grower tax with a point-of-sale tax. In 2015, House Bill 2041 established a tax on licensed marijuana

BUDGET NARRATIVE

retailers of 17 percent of the sale price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products beginning in 2017. HB 2041 also identified that the Department of Revenue would administer that tax. Because the state’s retail marijuana regulatory infrastructure wouldn’t be ready until late 2016, the department was tasked with administering a temporary 25 percent tax on marijuana leaves, seeds, flowers, and nonflowering plants sold by medical marijuana retailers, as described in Senate Bill 460 and HB 2041. The 17 percent retail marijuana tax and regulated sales of recreational marijuana began January 4, 2016. By June 2, 2016 edibles, concentrates, and extracts were added to the list of taxable items.

The 2015 Legislature authorized cities and counties to impose a tax on marijuana retailers of up to 3 percent. In the 2016 session, the Legislature modified ORS 305.620 to allow municipalities to enter into agreements with “any state agency or department” for the purpose of the “collection, enforcement, administration and distribution” of local marijuana taxes. In the 2019 legislative session, the Legislature passed a bill that combines the tax categories of marijuana flowers and marijuana leaves into the singular category of usable marijuana. The bill also requires the department to notify OLCC of certain categories of noncompliance with Oregon’s marijuana tax laws. Also in the 2019 session, the Legislature modified the process by which cities and counties opt-in to receive state-shared marijuana tax revenue. ORS Chapter 475B was renumbered to ORS Chapter 475C in late 2021.

Funding Streams

Currently, the funding proposal for the Marijuana Retail Tax Program will continue to rely on ORS 475C.734 to appropriate monies necessary to pay expenses for the administration and enforcement of ORS 475C.670 to 475C.734. Additionally, the department has negotiated the payment of administrative fees for local tax administration through interagency agreements with the localities that receive the service.

BUDGET NARRATIVE

Marijuana Program

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(108,637)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Marijuana Program

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	122,581

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Marijuana Program

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	35,795

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Marijuana Program

Policy Option Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department’s portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department’s administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department’s administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department’s central costs (Human Resources, Finance, the Director’s Office, IT, etc.) to the department’s 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

Agency Requested Budget

General Fund: \$ (5,230,303)
 Other Funds: \$ 5,230,304

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	(108,637)	-	-	-	(108,637)
Total Revenues	-	-	(\$108,637)	-	-	-	(\$108,637)
Personal Services							
Overtime Payments	-	-	1,443	-	-	-	1,443
Public Employees' Retire Cont	-	-	259	-	-	-	259
Pension Obligation Bond	-	-	3,687	-	-	-	3,687
Social Security Taxes	-	-	110	-	-	-	110
Paid Family Medical Leave Insurance	-	-	6	-	-	-	6
Mass Transit Tax	-	-	905	-	-	-	905
Vacancy Savings	-	-	(115,047)	-	-	-	(115,047)
Total Personal Services	-	-	(\$108,637)	-	-	-	(\$108,637)
Total Expenditures							
Total Expenditures	-	-	(108,637)	-	-	-	(108,637)
Total Expenditures	-	-	(\$108,637)	-	-	-	(\$108,637)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	122,581	-	-	-	122,581
Total Revenues	-	-	\$122,581	-	-	-	\$122,581
Services & Supplies							
Instate Travel	-	-	147	-	-	-	147
Out of State Travel	-	-	1,432	-	-	-	1,432
Employee Training	-	-	1,458	-	-	-	1,458
Office Expenses	-	-	1,830	-	-	-	1,830
Telecommunications	-	-	2,015	-	-	-	2,015
Data Processing	-	-	533	-	-	-	533
Publicity and Publications	-	-	28	-	-	-	28
Professional Services	-	-	29,161	-	-	-	29,161
Attorney General	-	-	22,166	-	-	-	22,166
Facilities Rental and Taxes	-	-	20,598	-	-	-	20,598
Agency Program Related S and S	-	-	3,735	-	-	-	3,735
Intra-agency Charges	-	-	204	-	-	-	204
Other Services and Supplies	-	-	10,391	-	-	-	10,391
Expendable Prop 250 - 5000	-	-	486	-	-	-	486
IT Expendable Property	-	-	2,940	-	-	-	2,940
Total Services & Supplies	-	-	\$97,124	-	-	-	\$97,124
Capital Outlay							
Office Furniture and Fixtures	-	-	8,170	-	-	-	8,170
Telecommunications Equipment	-	-	955	-	-	-	955

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Other Capital Outlay	-	-	16,332	-	-	-	16,332
Total Capital Outlay	-	-	\$25,457	-	-	-	\$25,457
Total Expenditures							
Total Expenditures	-	-	122,581	-	-	-	122,581
Total Expenditures	-	-	\$122,581	-	-	-	\$122,581
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	35,795	-	-	-	35,795
Total Revenues	-	-	\$35,795	-	-	-	\$35,795
Services & Supplies							
Facilities Rental and Taxes	-	-	35,795	-	-	-	35,795
Total Services & Supplies	-	-	\$35,795	-	-	-	\$35,795
Total Expenditures							
Total Expenditures	-	-	35,795	-	-	-	35,795
Total Expenditures	-	-	\$35,795	-	-	-	\$35,795
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	(1,114,360)	-	-	-	(1,114,360)
Total Revenues	-	-	(\$1,114,360)	-	-	-	(\$1,114,360)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(644,784)	-	-	-	(644,784)
Empl. Rel. Bd. Assessments	-	-	(318)	-	-	-	(318)
Public Employees' Retire Cont	-	-	(115,547)	-	-	-	(115,547)
Social Security Taxes	-	-	(49,327)	-	-	-	(49,327)
Paid Family Medical Leave Insurance	-	-	(2,578)	-	-	-	(2,578)
Worker's Comp. Assess. (WCD)	-	-	(276)	-	-	-	(276)
Flexible Benefits	-	-	(237,600)	-	-	-	(237,600)
Total Personal Services	-	-	(\$1,050,430)	-	-	-	(\$1,050,430)
Services & Supplies							
Instate Travel	-	-	(900)	-	-	-	(900)
Employee Training	-	-	(9,600)	-	-	-	(9,600)
Office Expenses	-	-	(9,282)	-	-	-	(9,282)
Telecommunications	-	-	(17,400)	-	-	-	(17,400)
Data Processing	-	-	(3,648)	-	-	-	(3,648)
Expendable Prop 250 - 5000	-	-	(3,300)	-	-	-	(3,300)
IT Expendable Property	-	-	(19,800)	-	-	-	(19,800)
Total Services & Supplies	-	-	(\$63,930)	-	-	-	(\$63,930)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	(1,114,360)	-	-	-	(1,114,360)
Total Expenditures	-	-	(\$1,114,360)	-	-	-	(\$1,114,360)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(6)
Total Positions	-	-	-	-	-	-	(6)
Total FTE							
Total FTE							(6.00)
Total FTE	-	-	-	-	-	-	(6.00)

POS116 - Net Package Fiscal Impact Report

Marijuana Program

2023-25 Biennium

Cross Reference Number: 15000-014-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1094000	1288970	56664	OAS C1346 A P	SAFETY SPECIALIST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
3621000	1260440	25377	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	2	5,256	-126,144	-72,459	-198,603	-1	-1.00
3623000	1262030	53931	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3625000	1262050	42430	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3629000	1288950	53927	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3630000	1288960	46187	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										-644,784	-405,646	-1,050,430		
Federal Funds										0	0	0		
Total Funds										-644,784	-405,646	-1,050,430	-6	-6.00

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

Revenue, Dept of
2023-25 Biennium

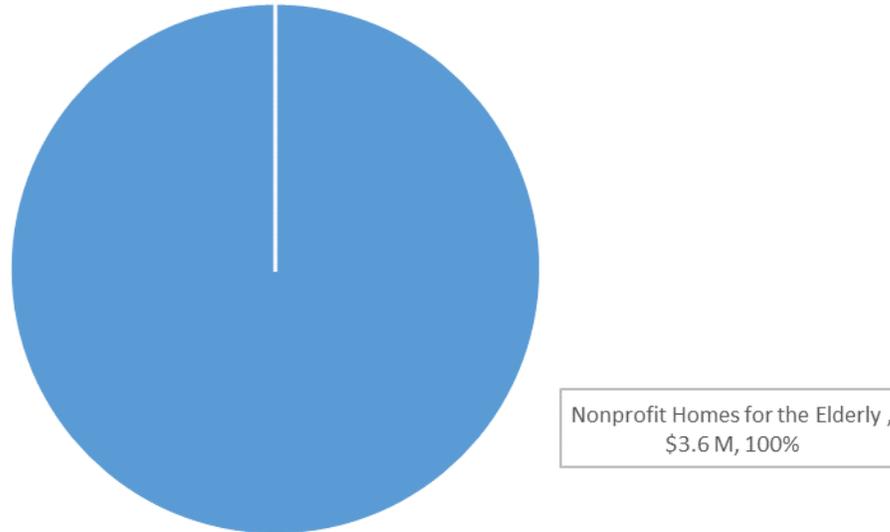
Agency Number: 15000
Cross Reference Number: 15000-014-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Marijuana Taxes	359,295,968	339,360,000	339,482,486	377,204,000	-	-
Tsfr To Administrative Svcs	(88,196,967)	(18,000,000)	(18,000,000)	(18,000,000)	-	-
Tsfr To Criminal Justice Comm	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	-	-
Tsfr To Police, Dept of State	(38,911,800)	(13,500,000)	(13,500,000)	(13,500,000)	-	-
Tsfr To Oregon Health Authority	(124,681,745)	(271,860,000)	(271,860,000)	(291,330,000)	-	-
Tsfr To Education, Dept of	(96,163,128)	(36,000,000)	(36,000,000)	(36,000,000)	-	-
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	-	-
Total Other Funds	\$1,342,328	(\$13,000,000)	(\$12,877,514)	\$5,374,000	-	-

BUDGET NARRATIVE

Nonprofit Homes for the Elderly

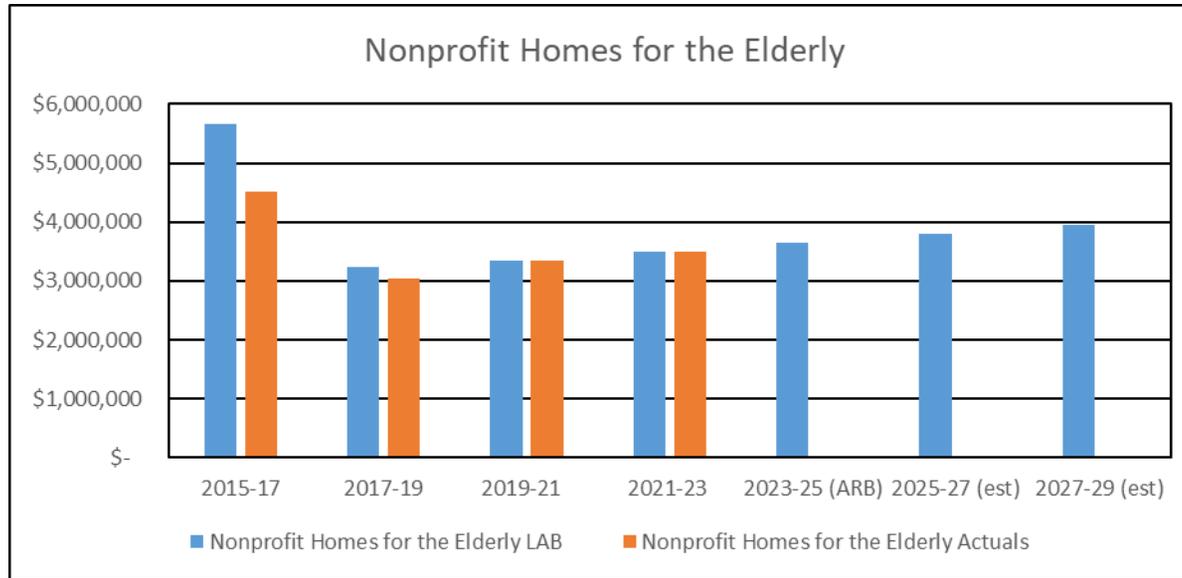
2023-25 Agency Request Budget
Nonprofit Homes for the Elderly Total Funds by
Program \$3,639,677



Long-term focus areas: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Nonprofit Homes for the Elderly	LAB	\$ 5,672,000	\$ 3,226,364	\$ 3,348,966	\$ 3,492,972	\$ 3,639,677	\$ 3,796,183	\$ 3,959,419
	Actuals	\$ 4,508,575	\$ 3,037,426	\$ 3,348,966	\$ 3,492,972			

Program Overview

The Nonprofit Homes for the Elderly Program (NPHE) is a state-funded property tax exemption. It is granted to private, nonprofit corporations that provide permanent housing, recreational and social facilities, and care to elderly persons. The value of the exemption must be passed on to the individual residents in the form of a reduction in the amount of rent that would otherwise have been paid.

BUDGET NARRATIVE

Nonprofit Homes for the Elderly					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,492,972	\$ -	\$ 3,492,972	0	0.00
CSL 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
ARB 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
GB 23-25	\$ -	\$ -	\$ -	0	0.00
LAB 23-25	\$ -	\$ -	\$ -	0	0.00
Difference	\$ 146,705	\$ -	\$ 146,705	-	-
% change	4.2%	0.0%	4.2%	0.0%	0.0%

Program Description

The NPHE program was enacted in 1977 to assist private, nonprofit corporations in providing permanent housing to elderly persons. To qualify for this program, the nonprofit corporation must be organized and operated only for the purpose of furnishing permanent residential, recreational, and social facilities for elderly persons (62 years of age and older). The residents’ payments for living, medical, and recreational expenses, and for social services and facilities, must make up at least 95 percent of the corporation’s operating gross income. The nonprofit must receive federal or state financial aid under federal and state laws designed to aid low-income individuals. The corporation may not charge more than one month of rent as a move-in fee or deposit, and the rent amount must reflect the property tax savings.

The corporation applies for the exemption with the county assessor of the county in which the property is located. The assessor approves or denies the exemption but may request the department’s assistance to determine the nonprofit corporation’s qualification for the exemption. If approved, the assessor computes the tax and notifies the Department of Revenue of the amount of the exemption. The agency pays the amount of tax that would have been due, less the 3 percent timely payment deduction, to the county treasurer by November 15 of each year.

Program Justification and Link to Long-Term Outcomes

The statutorily stated purpose of the program is to “assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons” (ORS 307.241). The effect of the state funded tax relief is to reduce housing operating expenses, thereby reducing the rent for occupants. Tenants otherwise would have to support the property taxes through the monthly rent they pay. The average monthly rent reduction is about \$40 per unit. For seniors on fixed incomes, any rent reduction can be significant. This program takes minimal resources to administer with a high benefit to program participants.

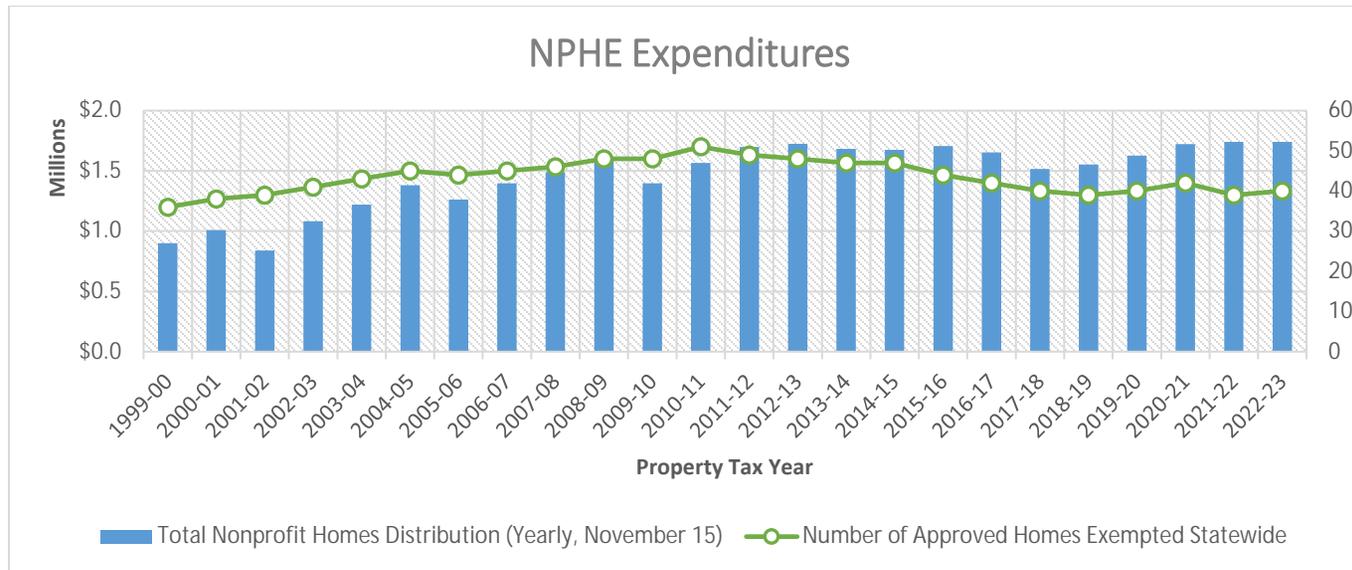
Program Performance

The department made property tax payments of over \$1.7 million to 14 counties for 40 eligible nonprofit homes for the elderly for the 2022-23 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. The department is also responsible for transferring the money to the counties for qualifying properties, and the counties send letters to approved applicants. The section can perform all required functions with one person and 40 hours of time annually.

This graph shows the annual expenditure for the exemption and the number of homes participating.



Enabling Legislation/Program Authorization

ORS 307.241-245 describes the purpose of the NPHE program and administrative tasks.

Funding Streams

The money to carry out the NPHE program and pay the property tax exemption to the counties is from a suspense account described under ORS 307.248. Funds are appropriated to the Department of Revenue by the Legislative Assembly to make payments under this exemption. If the funding for the biennium is inadequate to cover all the taxes for both years, the amounts paid to the counties will be prorated to equalize each year's payments approximately.

BUDGET NARRATIVE

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Nonprofit Homes for the Elderly Program.

BUDGET NARRATIVE

Non-Profit Housing for Elderly

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	146,705
Other Funds	\$	0

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Non-Profit Housing for Elderly Persons
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	146,705	-	-	-	-	-	146,705
Total Revenues	\$146,705	-	-	-	-	-	\$146,705
Special Payments							
Dist to Counties	146,705	-	-	-	-	-	146,705
Total Special Payments	\$146,705	-	-	-	-	-	\$146,705
Total Expenditures							
Total Expenditures	146,705	-	-	-	-	-	146,705
Total Expenditures	\$146,705	-	-	-	-	-	\$146,705
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-019-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Transfer from General Fund	3,348,966	-	-	-	-	-
Total Other Funds	\$3,348,966	-	-	-	-	-

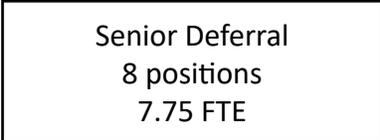
Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2021–23 Legislatively Adopted Budget

8 positions

7.75 FTE



Senior and Disabled Citizen Property Tax Deferral

Organizational chart
2023–25 Agency Request Budget

8 positions

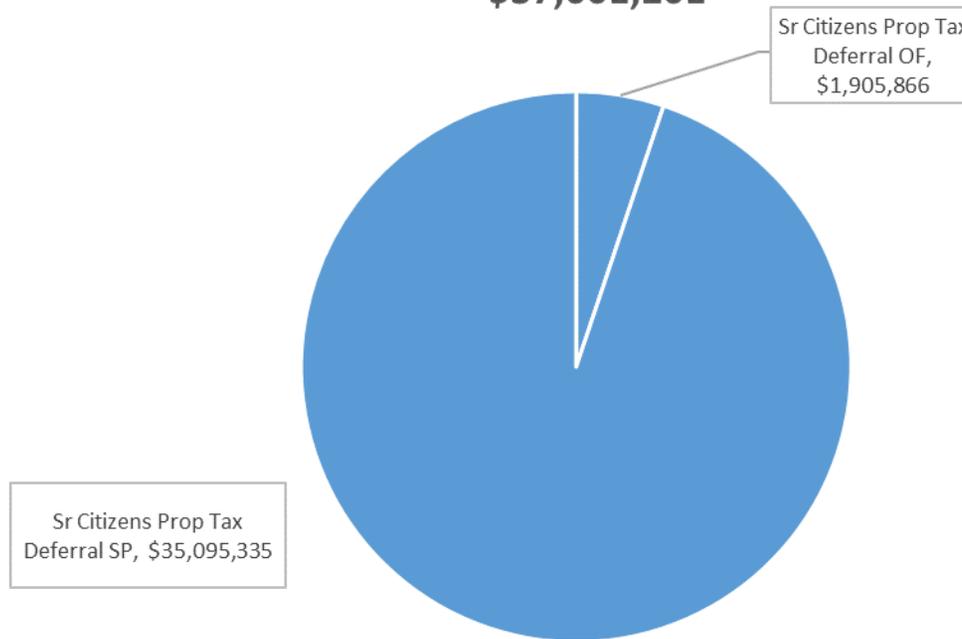
7.75 FTE

Senior Deferral 8 positions 7.75 FTE
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BUDGET NARRATIVE

Senior and Disabled Citizen Property Tax Deferral

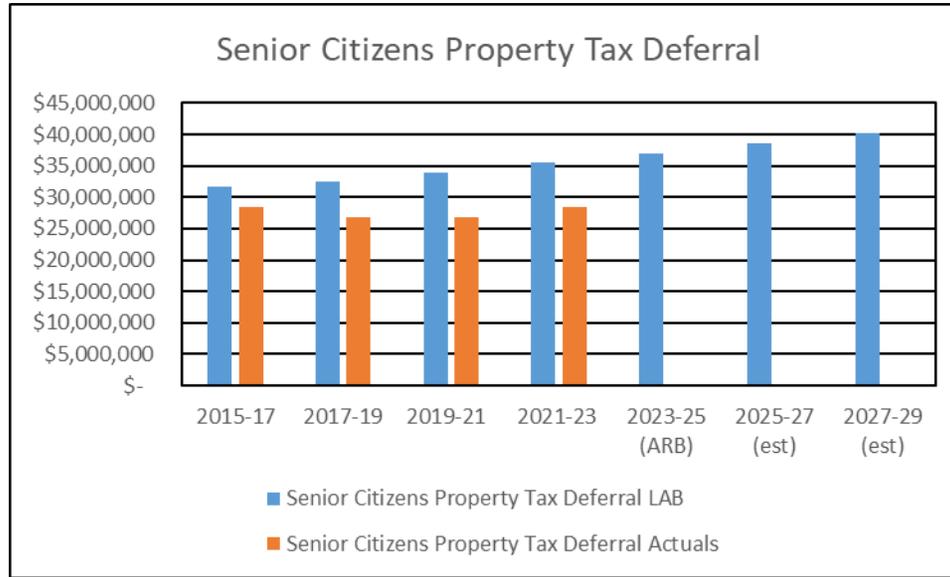
2023-25 Agency Request Budget
Sr Citizens Prop Tax Deferral Total Funds by Program
\$37,001,201



Long-term focus areas: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Senior Citizens Property Tax Deferral	LAB	\$ 31,637,204	\$ 32,584,756	\$ 33,822,890	\$ 35,477,664	\$ 37,001,201	\$ 38,602,045	\$ 40,273,745
	Actuals	\$ 28,421,535	\$ 26,893,888	\$ 26,709,650	\$ 28,486,106			

Program Overview

The agency administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This program pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

BUDGET NARRATIVE

Program Funding Request

Senior Citizens Prop Tax Deferral					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 35,477,664	\$ 35,477,664	8	7.75
CSL 23-25	\$ -	\$ 37,001,201	\$ 37,001,201	8	7.75
ARB 23-25	\$ -	\$ 37,001,201	\$ 37,001,201	8	7.75
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ -	\$ 1,523,537	\$ 1,523,537	-	-
% change	0.0%	4.3%	4.3%	0.0%	0.0%

Program Description

The department administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This program pays the property taxes for qualified seniors and people with disabilities in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

Participation is by application. Those approved are required to recertify every two years to verify they continue to meet the requirements for program participation.

The state paid about \$12 million in property taxes to counties for nearly 4,300 program participants in the 2021–22 tax year.

Program Justification and Link to Long-Term Outcomes

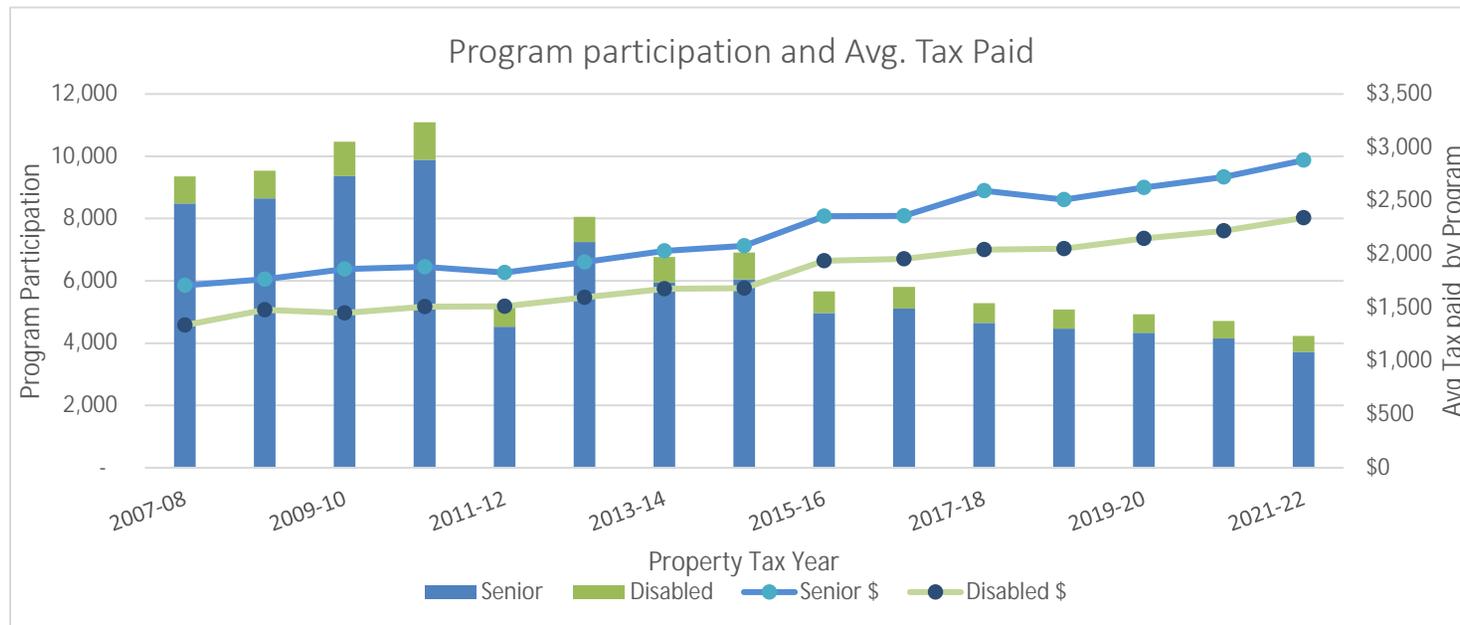
This program allows seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

BUDGET NARRATIVE

Program Performance

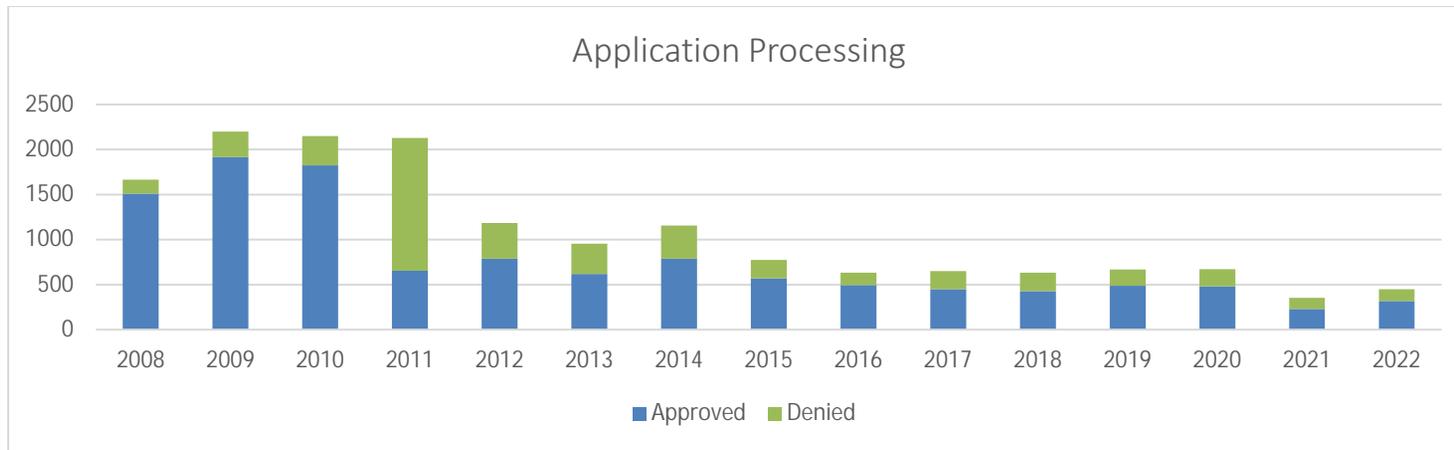
The deferral program has benefited from processing applications within the GenTax system. This has provided quicker access to data and automation of many functions, including reporting program performance. Some program participants tend to prefer telephone communication and written communications over electronic delivery. This results in somewhat higher call volumes during application season compared to other programs.

This graph illustrates program participation. The bars represent the composition of program participants (seniors or people with disabilities). The line shows the average tax amount paid per participant, also split out based on type of participant.

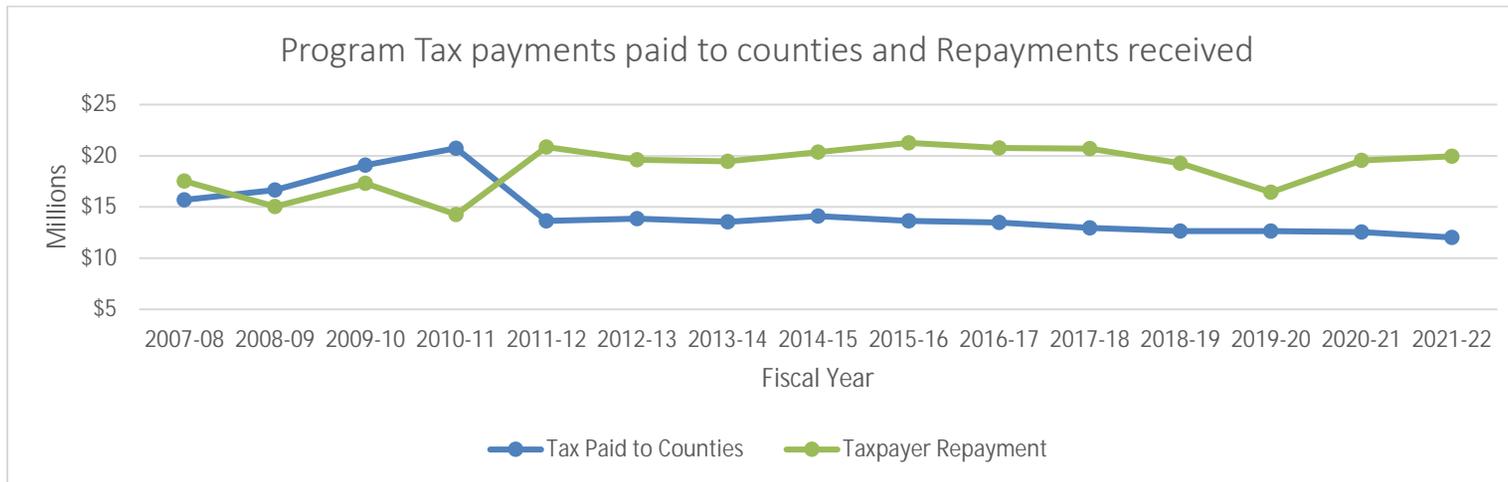


The graph below shows the annual number of applications processed, and the number approved and denied. In 2011, the Legislature changed the program’s eligibility requirements. These changes had a significant impact on program eligibility in 2011 and each year thereafter.

BUDGET NARRATIVE



The program is funded through a self-sustained revolving account that pays the property tax to the counties on behalf of the approved applicant or continuing participant. Since 2011, the payments made to counties have stabilized to an average of \$13 million per year, and the repayments back into the fund equal about \$1.50 for every dollar paid out to the counties. The graph below shows a history of annual property taxes paid to the counties statewide, and the annual repayment amounts received by the department.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS 311.666 to 311.701 provides full authority to administer the deferral programs.

Funding Streams

Expenses related to administration of the deferral programs are reimbursed from the program's Other Funds revolving account.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Senior and Disabled Citizen Property Tax Deferral Program.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

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

Package Description

Purpose

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

How Achieved

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

Non-PICS Accounts—With the exception of mass transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(23,153)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

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

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	1,446,383

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Sr Citizen Prop Tax Repayments	-	-	(23,153)	-	-	-	(23,153)
Total Revenues	-	-	(\$23,153)	-	-	-	(\$23,153)
Personal Services							
Shift Differential	-	-	769	-	-	-	769
Public Employees' Retire Cont	-	-	138	-	-	-	138
Pension Obligation Bond	-	-	3,959	-	-	-	3,959
Social Security Taxes	-	-	59	-	-	-	59
Paid Family Medical Leave Insurance	-	-	3	-	-	-	3
Mass Transit Tax	-	-	681	-	-	-	681
Vacancy Savings	-	-	(28,762)	-	-	-	(28,762)
Total Personal Services	-	-	(\$23,153)	-	-	-	(\$23,153)
Total Expenditures							
Total Expenditures	-	-	(23,153)	-	-	-	(23,153)
Total Expenditures	-	-	(\$23,153)	-	-	-	(\$23,153)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Sr Citizen Prop Tax Repayments	-	-	1,446,383	-	-	-	1,446,383
Total Revenues	-	-	\$1,446,383	-	-	-	\$1,446,383
Services & Supplies							
Instate Travel	-	-	36	-	-	-	36
Employee Training	-	-	58	-	-	-	58
Office Expenses	-	-	596	-	-	-	596
Telecommunications	-	-	309	-	-	-	309
Attorney General	-	-	28,366	-	-	-	28,366
Intra-agency Charges	-	-	102	-	-	-	102
Other Services and Supplies	-	-	1,820	-	-	-	1,820
Expendable Prop 250 - 5000	-	-	64	-	-	-	64
IT Expendable Property	-	-	125	-	-	-	125
Total Services & Supplies	-	-	\$31,476	-	-	-	\$31,476
Capital Outlay							
Office Furniture and Fixtures	-	-	316	-	-	-	316
Total Capital Outlay	-	-	\$316	-	-	-	\$316
Special Payments							
Dist to Counties	-	-	1,414,591	-	-	-	1,414,591
Total Special Payments	-	-	\$1,414,591	-	-	-	\$1,414,591

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	1,446,383	-	-	-	1,446,383
Total Expenditures	-	-	\$1,446,383	-	-	-	\$1,446,383
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-025-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Sr Citizen Prop Tax Repayments	63,744,923	42,577,687	42,638,383	42,647,022	-	-
Total Other Funds	\$63,744,923	\$42,577,687	\$42,638,383	\$42,647,022	-	-

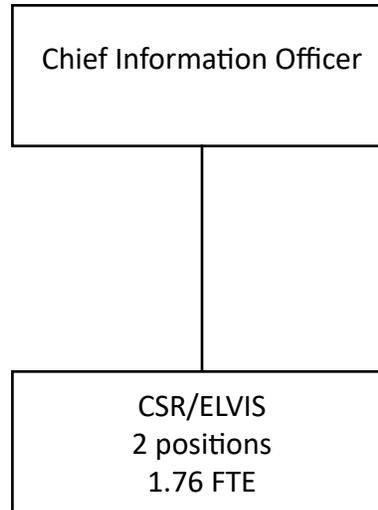
Core Systems Replacement / ELVIS

Organizational chart

2021–23 Legislatively Adopted Budget

2 positions

1.76 FTE



Core System Replacement

Organizational chart

2023–25 Agency Request Budget

5 positions

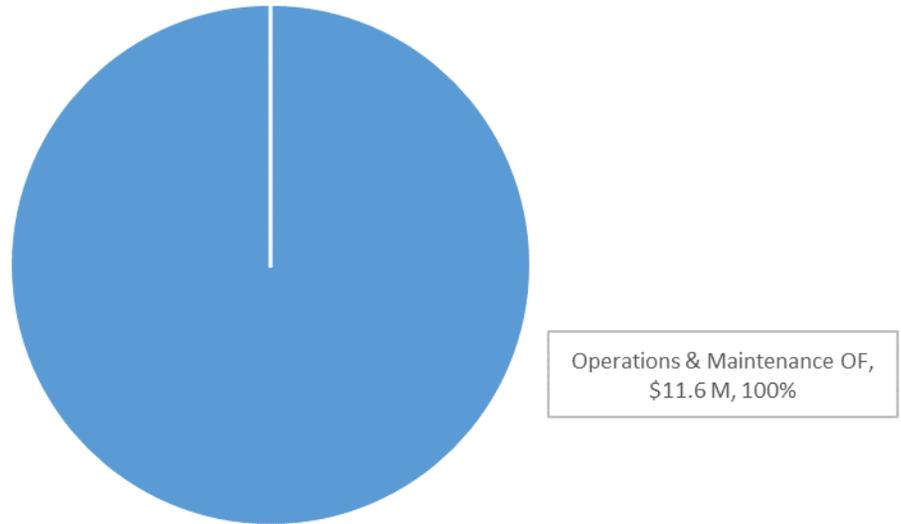
4.52 FTE



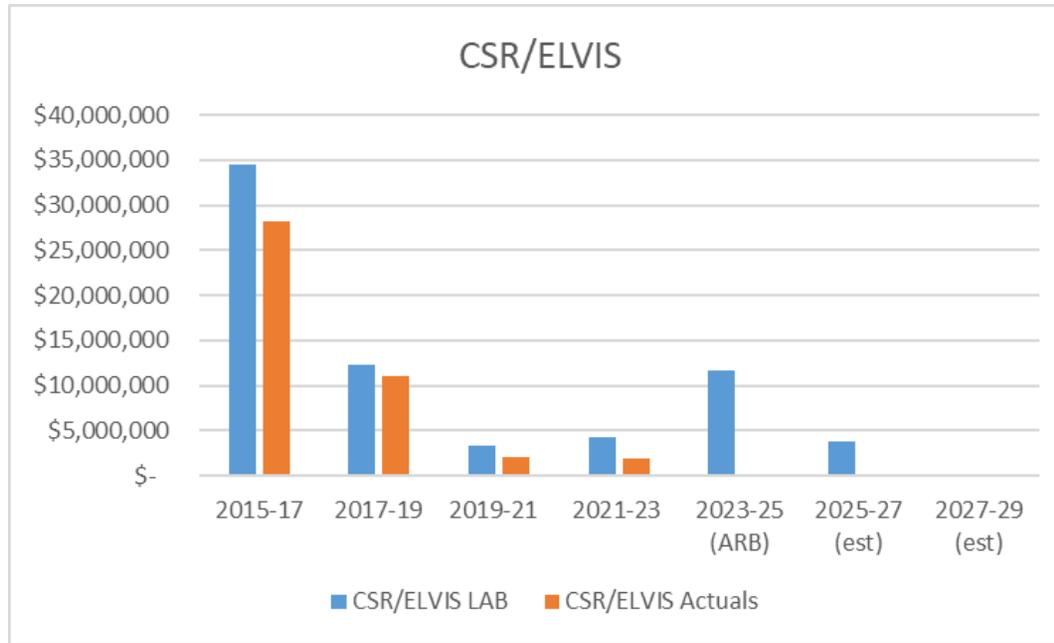
BUDGET NARRATIVE

Core Systems Replacement

2023-25 Agency Request Budget
Core Systems Replacement/ELVIS Total Funds by Program
\$11,614,159



BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
CSR/ELVIS	LAB	\$ 34,523,892	\$ 12,293,110	\$ 3,251,000	\$ 4,182,613	\$ 11,614,159	\$ 3,734,493	\$ -
	Actuals	\$ 28,240,525	\$ 11,109,351	\$ 2,000,000	\$ 1,909,266			

BUDGET NARRATIVE

Program Funding Request

Core Systems Replacement/ELVIS					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 400,000	\$ 3,782,613	\$ 4,182,613	2	1.76
CSL 23-25	\$ -	\$ -	\$ -	0	-
ARB 23-25	\$ 11,614,159	\$ -	\$ 11,614,159	5	4.52
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ 11,214,159	\$ (3,782,613)	\$ 7,431,546	3	2.76
% change	2803.5%	-100.0%	177.7%	150.0%	156.8%

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 program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the ELVIS phase 1 funding.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(400,000)
Other Funds	\$	(3,363,567)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Core System Replacement

Policy Option Package 101—Electronic Valuation Information System (ELVIS) Phase 2

Purpose:

The Valuation Section is responsible for determining real market value (RMV) for approximately 4,750 industrial accounts and 600 centrally-assessed companies around the state. As a result of this program's efforts, local taxing districts annually collect approximately \$600 million in tax revenue on more than \$75 billion in assessed property. The agency seeks to ensure that revenue systems, such as property tax, are administered appropriately now and into the future.

The Valuation Section currently relies on 20-year-old applications, internally developed databases, spreadsheets, and paper files to manage the complex effort of annually determining the assessed values for Oregon's state appraised industrial manufacturing companies. The properties that are appraised by the department's Valuation Section are among the most complex properties in the state, representing nearly 10 percent of Oregon's overall property tax base. The department lacks a comprehensive computerized system that integrates all the data necessary to manage and perform its appraisal responsibilities effectively. Staff is spending significant time on inefficient manual processes and on disparate applications that inhibit the ability to perform appraisals. These inefficiencies are problematic as current staffing levels have not kept pace with the increase in the workload for which the section is responsible. This results in long-term program instability that necessitates the need to reinvest in modern appraisal tools to improve the efficiency, accuracy, and transparency of these complex appraisal programs.

Presently, many taxpayer and county expectations are unmet due to technology limitations. The Valuation Section's current applications lack basic elements common in private and public sectors. For example, taxpayers cannot electronically file annual returns or electronically access basic information relating to their property tax assessments. Much of this functionality and online access is available when interacting with Oregon counties, further emphasizing the section's deficiencies. Additionally, substandard internal audit capability and value-review information (using data analytics) make it difficult for the department to verify that its appraised values are meeting statutory requirements, or if they are equitable within industry segments, regions, and property classifications. The absence of analytics also hinders the section's ability to use internal resources efficiently, due to a lack of workload management interface or audit case selection tools.

The ELVIS project is aligned with the agency's strategic priorities, the desire to move away from the older systems architecture, and the dependencies created with these older platforms. The current myriad of systems includes the iSeries mid-range computing platform to process the DB2 databases, Windows servers for the Access databases, plus numerous Excel spreadsheets used to process industrial property returns and to perform appraisals. Modernizing the industrial property tax appraisal systems with an integrated and seamless solution will enable the department to

BUDGET NARRATIVE

enhance data collection services, maximize employee performance through improved engagement, and develop metrics and tools to enhance program performance. These improvements will, in turn, elevate customer experience and enhance a critical appraisal function that fund important public services statewide. The project aligns with the agency's vision to create a clear and easy experience for our customers.

How Achieved:

During the 2021-23 biennium the department received phase one funding for modernizing the centrally assessed appraisal program's core software. This policy option package funds phase two of the project to implement a solution to replace the antiquated, manual process-reliant software for the industrial appraisal program of the Property Tax Division.

Phase one of this project is currently in-process and on schedule to be completed by July 2023. The ELVIS project team has a request for proposals (RFP) ready to be published on the oregonbuys.gov website with the intent of identifying a vendor and developing an accurate cost estimate for this policy option package. This project is still in the planning phase, and no vendor has been selected at this point. All business requirements have been gathered and are included as an attachment on the RFP. Once funding has been established, implementation is expected to span 36 months with project completion in 2026.

The department considered two other options, examined below.

Option 1: No action or status quo.

This option is the least expensive, but leaves the Valuation Section with little automation, with the majority of the processing being completed through Excel worksheets to inventory and value a taxpayer's assets. This option is paper intensive, lacks transparency, and is prone to errors.

Option 2: Build a new custom solution.

Custom development involves the execution of a modernization effort from the ground up with little or no use of existing software assets. Typically, the agency or the vendor will start with collaboration on definition of requirements and then execute a system development lifecycle approach to building a custom application from the requirements.

A custom solution can be appropriate when a state has very specific business rules, highly specialized business processes, or legislative restrictions that force a custom solution. There also can be a preference for custom work when an agency has a strong business and technical staff who can be assigned to the project.

BUDGET NARRATIVE

If this package is not funded the department will continue expending resources to maintain ineffective and obsolete applications and forgoing significant functionality improvements currently used by virtually all of Oregon's county partners. The current system architecture lacks modern cybersecurity standards, which has the potential to put taxpayers' data at risk. Taking no action puts the department at risk of being unable to complete statutorily required appraisal work. The department's reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues.

The Valuation Section works with many stakeholders in the performance of its duties including county assessor offices in all Oregon counties, and local property tax programs in cities and municipalities, to mention a few. These entities are directly impacted by the work the Valuation Section will do with this system. Over 1,200 local taxing districts rely on property tax dollars as a primary source of revenue for education, police, fire districts, and social services. Our reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues. System failure would create revenue shortfalls for local governments resulting in equity impacts to communities that rely on these services.

The policy option package will expand the Information Technology Division by the following five positions:

- The Application Development Manager provides technical leadership to the development team and supervises a staff of application and information technology system developers and business analysts who design, develop, test, and maintain the software applications in support of the mission of the Oregon Department of Revenue. The position is a member of the IT Services leadership team, collaborating to provide strategic guidance for ITS processes, procedures, operations, and future direction.
- The Information Systems Specialist 8 Business Analyst position will work closely with the Property Tax Division leadership and staff to validate and organize business and technical requirements, update the business case, and ensure the successful deployment for the Industrial subsystem of the ELVIS project. This position will work with the business owners to refresh documentation that will be used by the Property Tax Division and Oregon citizens.
- The Information Systems Specialist 7 Developer position is the lead developer responsible for coordinating with management and other staff to ensure that the Central Assessment subsystem that was installed by the first part of the ELVIS project continues to be maintained and enhanced. This includes conducting application architecture design sessions, coding and code reviews, testing, and deployment of change requests for Central Assessment.
- The Information Systems Specialist 6 Developer positions are the DOR developers that works with the vendor, the business analyst and other staff to develop, configure, and install the Industrial subsystem of the ELVIS project.

BUDGET NARRATIVE

Quantifying Results:

Below are the measurable business outcomes from this project (from the business case). These benefits will be reviewed annually.

Benefit	Measurement
A more reliable and stable environment for property valuations.	Achieve a 99.9% system runtime.
Improved government engagement, transparency, and accountability through usage of a web portal, electronic transmission of data and account access.	<ul style="list-style-type: none"> • Improved transactional tracking for historical purposes and better retention of data in a single system of record. • Taxpayer can view valuations on-line and not travel to the a Revenue office to view information.
Improve communications with taxpayer throughout the tax filing process.	Improved communications with the taxpayer via: <ul style="list-style-type: none"> • Online chat with appraiser. • Notice of pending assessment, with list of assets and tax law changes, at beginning of tax year. • Online help for filing questions.
Streamline government services to foster collaboration through usage of a web portal, automation of manual processes and better data transparency for DOR customers.	Role based web interface that allows external customers to securely access and update their data.
Utilize best practices and partnerships to accelerate implementation of software enhancements of ELVIS valuation solution and integration with DOR tools and systems.	Reduced time implementing system and future changes.
Integrated appraisal technology that utilizes a more broadly and equally employ appraisal industry standards.	More uniform and consistent appraisals.
Ability to perform data analytics for workflow and appraisal performance.	Improved productivity and better accuracy in appraisals.
Better employee engagement because of modern tools and eliminated redundancy.	Lower employee turnover rate.
Reduced reliance on paper files.	All physical files digitized and placed on system of record. Elimination of need for paper tax filings and supporting documentation file storage resulting in a reduction of risk of documentation loss due to fire.
Better transparency with taxpayers.	Taxpayer not required to come to a Revenue office to view paper files.

BUDGET NARRATIVE

Benefit	Measurement
Fewer appeals saving DOR and DOJ time and effort.	Fewer appeals being created by taxpayers.
Reduced manual steps through automation and better integration.	Elimination of copying data to other applications to work valuations.
Better data integration with counties.	Improved data sharing with county systems for tax rolls with emphasis on the elimination of faxes, CDs and mailed paper communications for an automated electronic exchange transfer of information
More robust and stable computing platform to facilitate future enhancements.	Use of currently supported platforms and coding languages.
Newer database technologies to enable analytics reporting.	Data capture of historical data to facilitate creation of analytics and management Key Production Indicator (KPI) reporting.
Better workflow management.	Work assignments via work queues and not having to pull paper files from inhouse storage.
Better document management.	Eliminated reliance on paper documents.
Ability to develop in house appraisal trend and depreciation studies, factors, and tools and become less reliant on fee-based appraisal services such as Marshall Valuation service.	<ul style="list-style-type: none"> • Improved productivity and better accuracy in appraisals by development of in-house market comparables. • Reduce reliance on 3rd party publications for determination of value • Reduction of time spent researching market comparables by utilization of inhouse comparables. • Reduction of subscription costs on 3rd party publications.
Improved system and data security	<ul style="list-style-type: none"> • Eliminate reliance on unsupported Windows programs. • Elimination of other unsupported application sub-components (MEDS, UAR, VATS, PCM, and BIZ/BNA). • Integration into our current active directory architecture. • Audit trail capable of tracking the access and alteration of taxpayer data. • Improved security by migration to current DOR version of Microsoft Office Suite products. • Improved security based on current standards. • Usage of Object Orientated Programming (OOP) with .NET for a more robust and scalable application. • Alignment with EIS Cloud Forward strategy.
Data resulting from this system can be used to support the DEI plan.	<ul style="list-style-type: none"> • Reports provided. • Better equipped to track and highlight underserved populations

BUDGET NARRATIVE

Benefit	Measurement
	such as rural or low-income communities. This in turn could identify the impact the Property Tax Program has on underserved populations and improve agency reporting.

Staffing Impact:

Positions 5
 FTE 4.52

Revenue Source

Agency Request Budget

General Fund: \$ 11,614,159
 Other Funds: \$ 0

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(400,000)	-	-	-	-	-	(400,000)
General Fund Obligation Bonds	-	-	(3,363,567)	-	-	-	(3,363,567)
Total Revenues	(\$400,000)	-	(\$3,363,567)	-	-	-	(\$3,763,567)
Personal Services							
Pension Obligation Bond	-	-	(15,062)	-	-	-	(15,062)
Total Personal Services	-	-	(\$15,062)	-	-	-	(\$15,062)
Services & Supplies							
Office Expenses	-	-	(111,505)	-	-	-	(111,505)
Professional Services	(150,000)	-	-	-	-	-	(150,000)
IT Professional Services	-	-	(887,000)	-	-	-	(887,000)
Other Services and Supplies	(250,000)	-	(150,000)	-	-	-	(400,000)
IT Expendable Property	-	-	(2,200,000)	-	-	-	(2,200,000)
Total Services & Supplies	(\$400,000)	-	(\$3,348,505)	-	-	-	(\$3,748,505)
Total Expenditures							
Total Expenditures	(400,000)	-	(3,363,567)	-	-	-	(3,763,567)
Total Expenditures	(\$400,000)	-	(\$3,363,567)	-	-	-	(\$3,763,567)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 101 - Electronic Valuation Information System (ELVIS) Phase 2

Cross Reference Name: Core System Replacement
 Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	11,614,159	-	-	-	-	-	11,614,159
Total Revenues	\$11,614,159	-	-	-	-	-	\$11,614,159
Personal Services							
Class/Unclass Sal. and Per Diem	823,977	-	-	-	-	-	823,977
Empl. Rel. Bd. Assessments	237	-	-	-	-	-	237
Public Employees' Retire Cont	147,658	-	-	-	-	-	147,658
Social Security Taxes	63,034	-	-	-	-	-	63,034
Paid Family Medical Leave Insurance	3,295	-	-	-	-	-	3,295
Worker's Comp. Assess. (WCD)	206	-	-	-	-	-	206
Mass Transit Tax	4,944	-	-	-	-	-	4,944
Flexible Benefits	178,200	-	-	-	-	-	178,200
Total Personal Services	\$1,221,551	-	-	-	-	-	\$1,221,551
Services & Supplies							
Instate Travel	750	-	-	-	-	-	750
Employee Training	8,000	-	-	-	-	-	8,000
Office Expenses	7,735	-	-	-	-	-	7,735
Telecommunications	14,500	-	-	-	-	-	14,500
Data Processing	3,039	-	-	-	-	-	3,039
Expendable Prop 250 - 5000	2,750	-	-	-	-	-	2,750
IT Expendable Property	10,355,834	-	-	-	-	-	10,355,834
Total Services & Supplies	\$10,392,608	-	-	-	-	-	\$10,392,608

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - Electronic Valuation Information System (ELVIS) Phase 2

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	11,614,159	-	-	-	-	-	11,614,159
Total Expenditures	\$11,614,159	-	-	-	-	-	\$11,614,159
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							5
Total Positions	-	-	-	-	-	-	5
Total FTE							
Total FTE							4.52
Total FTE	-	-	-	-	-	-	4.52

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
9001000	1425491		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	LF	21	3	8,015	168,315	78,447	246,762	1	0.88
9002000	1425674		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
9003000	1425451		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	LF	21	3	6,230	130,830	68,712	199,542	1	0.88
9004000	1425534		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	LF	21	3	6,230	130,830	68,712	199,542	1	0.88
9005000	1425551		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	LF	24	10	10,381	249,144	104,403	353,547	1	1.00
General Funds										823,977	392,630	1,216,607		
Lottery Funds										0	0	0		
Other Funds										0	0	0		
Federal Funds										0	0	0		
Total Funds										823,977	392,630	1,216,607	5	4.52

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-030-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
General Fund Obligation Bonds	-	4,157,000	3,782,613	-	-	-
Transfer In - Intrafund	2,000,000	-	-	-	-	-
Total Other Funds	\$2,000,000	\$4,157,000	\$3,782,613	-	-	-

BUDGET NARRATIVE

Revenue Clearinghouse

Overview

The Revenue Clearinghouse reconciles budgeted General Fund and Other Funds revenue line items with anticipated forecasted revenues.

Description

Internal agency transfer of funds from the Revenue Clearinghouse to other divisions in support of the administration of the programs. Funds are transferred to the General Fund, other state agencies, counties, and other entities with which the Department of Revenue has agreements.

2023—25 Biennium

Estimated Revenues

General Fund:	\$	25,262,749,950
Other Funds	\$	2,877,209,623
Other Funds Debt Svc Ltd	\$	113,110

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

Cross Reference Number: 15000-070-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	-	-
Corp Excise and Income Taxes	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	-	-
Other Employer -Employee Taxes	-	1,273,652,335	1,273,652,335	1,422,220,494	-	-
Cigarette Taxes	467,030,193	679,700,000	679,700,000	658,400,000	-	-
Other Tobacco Products Taxes	125,392,936	140,629,000	140,629,000	183,800,000	-	-
Amusement Taxes	1,006,836	5,490,000	5,490,000	5,652,345	-	-
Inheritance Taxes	524,066,306	368,932,000	368,932,000	529,600,000	-	-
Eastern Oregon Severance Taxes	3,593	26,260	26,260	37,914	-	-
Western Oregon Severance Taxes	45,000	1,060,000	1,060,000	1,141,910	-	-
Other Severance Taxes	-	100,000	100,000	33,478	-	-
Privilege Taxes	-	54,200,000	54,200,000	95,280,000	-	-
Other Taxes	466,407,168	403,181,367	403,181,367	374,343,733	-	-
Business Lic and Fees	-	12,103,704	12,103,704	12,443,302	-	-
Charges for Services	20,387,776	20,458,329	20,458,329	22,000,000	-	-
Fines and Forfeitures	28,237,552	66,447,591	66,447,591	29,902,077	-	-
Donations	101,051	2,000,000	2,000,000	2,426,683	-	-
Other Revenues	134,069,139	118,355,294	118,355,294	115,234,008	-	-
Tsfr From Judicial Dept	71,953,631	87,482,646	87,482,646	87,774,898	-	-
Transfer Out - Intrafund	(43,466,989)	(95,200,150)	(95,165,150)	(111,642,524)	-	-
Transfer to Public Universities	-	(7,331,270)	(7,331,270)	(1,752,978)	-	-
Transfer to Other	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	-	-
Transfer to General Fund	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	-	-
Transfer to Counties	-	(37,330,480)	(37,330,480)	(71,406,363)	-	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	-	-

____ Agency Request
2023-25 Biennium

____ Governor's Budget
Page _____

____ Legislatively Adopted
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

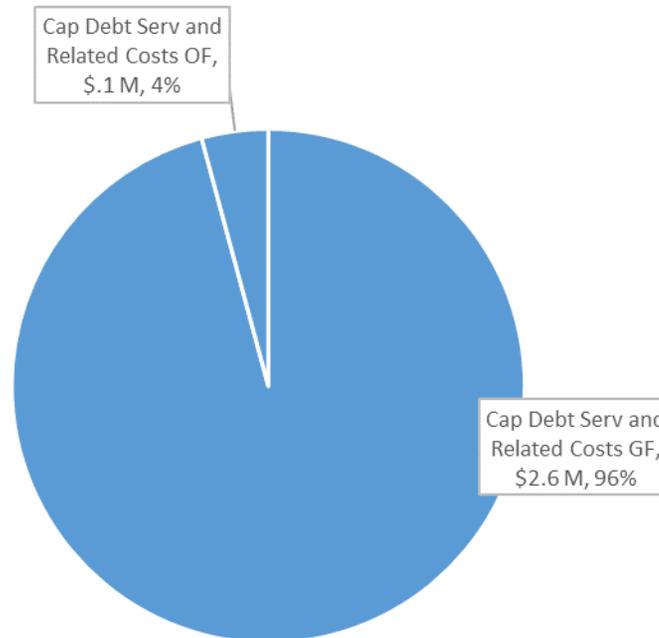
Cross Reference Number: 15000-070-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr To Administrative Svcs	(12,839,044)	(11,165,524)	(11,165,524)	(8,708,655)	-	-
Tsfr To Justice, Dept of	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	-	-
Tsfr To Lands, Dept of State	(680)	(100,000)	(100,000)	(33,478)	-	-
Tsfr To Judicial Dept	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	-	-
Tsfr To Military Dept, Or	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	-	-
Tsfr To Police, Dept of State	(9,479,584)	(9,491,572)	(9,491,572)	(351,572)	-	-
Tsfr To Emergency Management, Dept of	-	-	(76,634,614)	(171,329,595)	-	-
Tsfr To Pub Safety Std/Trng	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	-	-
Tsfr to State Flre Marshal, Dept of	-	-	-	(10,287,858)	-	-
Tsfr To Corrections, Dept of	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	-	-
Tsfr To Environmental Quality	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	-	-
Tsfr To Oregon Health Authority	(488,744,626)	(702,297,708)	(702,297,708)	(718,697,668)	-	-
Tsfr To HECC	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	-	-
Tsfr To Education, Dept of	-	(599,736)	(599,736)	(706,534)	-	-
Tsfr To Forestry, Dept of	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	-	-
Tsfr To Fish/Wildlife, Dept of	(101,051)	(30,000)	(30,000)	(30,000)	-	-
Tsfr To Transportation, Dept	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	-	-
Tsfr To Housing and Com Svcs	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	-	-
Total Other Funds	\$9,769,587	\$10,008,725	\$10,043,725	(\$2,348,854)	-	-

BUDGET NARRATIVE

Capital Debt Service

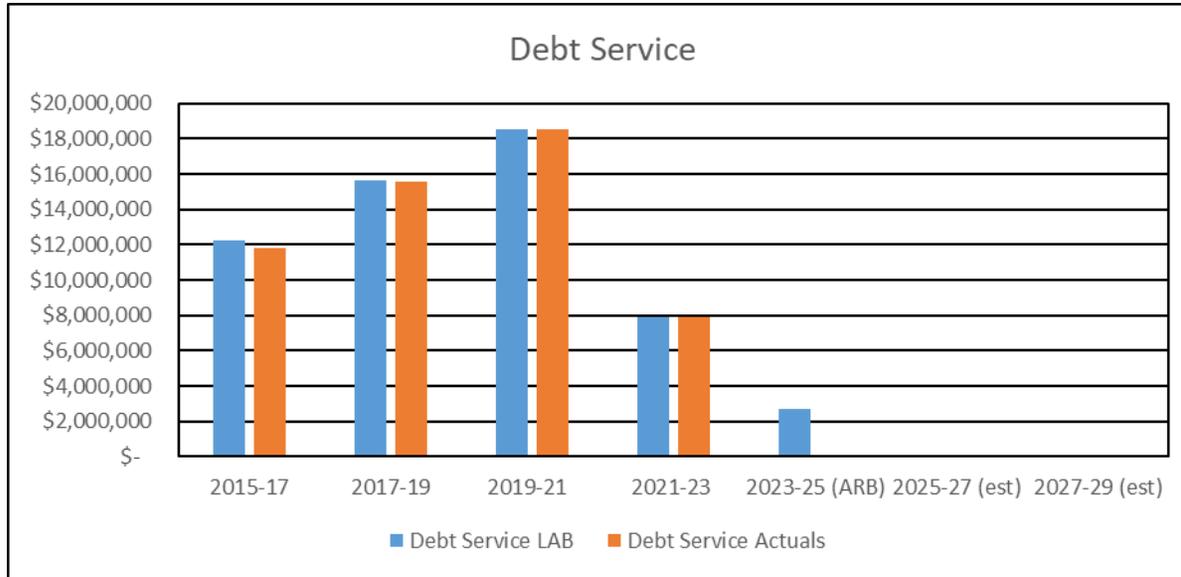
2023-25 Agency Request Budget
Debt Service Total Funds by Program \$2,695,530



Program Description

This program is for the Capital Debt Service for the Core Systems Replacement (CSR) project, plus additional Capital Debt Service for the ELVIS project.

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (ARB)	2025-27 (est)	2027-29 (est)
Debt Service	LAB	\$ 12,238,713	\$ 15,631,160	\$ 18,560,866	\$ 7,900,799	\$ 2,695,530	\$ -	
	Actuals	\$ 11,839,165	\$ 15,577,812	\$ 18,557,326	\$ 7,900,799			

Program Funding Request

Debt Service					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,507,679	\$ 1,393,120	\$ 7,900,799	0	-
CSL 23-25	\$ 2,582,420	\$ 113,110	\$ 2,695,530	0	-
ARB 23-25	\$ 2,582,420	\$ 113,110	\$ 2,695,530	0	-
GB 23-25	\$ -	\$ -	\$ -	0	-
LAB 23-25	\$ -	\$ -	\$ -	0	-
Difference	\$ (3,925,259)	\$ (1,280,010)	\$ (5,205,269)	-	-
% change	-60.3%	-91.9%	-65.9%	0.0%	0.0%

BUDGET NARRATIVE

Capital Debt Services

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved for the 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with cost of issuance.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(53,000)

2025–27 Fiscal Impact

None.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(53,000)	-	-	-	(53,000)
Total Revenues	-	-	(\$53,000)	-	-	-	(\$53,000)
Services & Supplies							
Other Services and Supplies	-	-	(53,000)	-	-	-	(53,000)
Total Services & Supplies	-	-	(\$53,000)	-	-	-	(\$53,000)
Total Expenditures							
Total Expenditures	-	-	(53,000)	-	-	-	(53,000)
Total Expenditures	-	-	(\$53,000)	-	-	-	(\$53,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000
Cross Reference Number: 15000-087-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Interest Income	41,643	-	-	-	-	-
Transfer In - Intrafund	3,639,159	1,428,120	1,393,120	113,110	-	-
Transfer Out - Intrafund	(2,569,465)	-	-	-	-	-
Total Other Funds	\$1,111,337	\$1,428,120	\$1,393,120	\$113,110	-	-
Nonlimited Other Funds						
Refunding Bonds	2,255,000	-	-	-	-	-
Transfer In - Intrafund	27,183	-	-	-	-	-
Transfer Out - Intrafund	(27,183)	-	-	-	-	-
Total Nonlimited Other Funds	\$2,255,000	-	-	-	-	-

DOR Project Prioritization Criteria

Criteria	Low (1)	Medium Low (2)	Medium (3)	Medium High (4)	High (5)
<p>Strategic Goal Alignment [score low - high] Weight 20%</p> <p>See graphic below:</p> <ul style="list-style-type: none"> Optimize Collections Efforts Enhance Taxpayer Assistance Cultivate Operational Excellence 	<ul style="list-style-type: none"> Project does not directly support any strategic goals 	<ul style="list-style-type: none"> Somewhat supports 1 or 2 goals of the strategic plan 	<ul style="list-style-type: none"> Supports 1-2 goals of the strategic plan, OR Somewhat supports all three goals of the strategic plan 	<ul style="list-style-type: none"> Strongly supports at least 2 goals of the strategic plan, OR Supports all three goals of the strategic plan 	<ul style="list-style-type: none"> Strongly supports all three goals of the strategic plan
<p>Value to the Business or Customer [score low - high] Weight 45%</p>	<ul style="list-style-type: none"> Project is "Nice to have" to a group of users or customers 	<ul style="list-style-type: none"> Project is "Nice to have" to all users or customers, OR Enables productivity improvements 	<ul style="list-style-type: none"> Project will improve customer satisfaction, OR Fixes a business obstacle, OR Enables new services, capabilities, or productivity improvements 	<ul style="list-style-type: none"> Project is a "Must Have" to a group of users or customers, OR Fixes an important sore point, OR business obstacle, or Enables a significant new service, capability, or productivity improvement 	<ul style="list-style-type: none"> Project is a "Must Have" to all users or customers, OR Will significantly improve customer satisfaction, OR Fixes more than one important bottleneck, sore point, or business obstacle, OR Enables or mandates multiple significant new services or tax program, capabilities, or productivity improvements
<p>Risk Reduction to Business [score low - high] Weight 20%</p>	<ul style="list-style-type: none"> No risk reduction. 	<ul style="list-style-type: none"> Minimal lowering of one area of operational, compliance, financial, or 	<ul style="list-style-type: none"> Moderate lowering of one or two areas of operational, compliance, financial, or 	<ul style="list-style-type: none"> Lowering of multiple areas or significant lowering of one operational, compliance, financial, or 	<ul style="list-style-type: none"> Significant lowering of multiple areas of operational, compliance, financial, or

DOR Project Prioritization Criteria

		reputational risk to the agency	reputational risk to the agency	reputational risk to the agency	reputational risk to the agency
Project Timing [score low - high] Weight 15%	<ul style="list-style-type: none"> Project has no desired end date – whenever it is done is fine 	<ul style="list-style-type: none"> Project has an approximate desired end date, but it is a “nice to have” 	<ul style="list-style-type: none"> Project will require a steady pace by project resources and has a targeted desired end date 	<ul style="list-style-type: none"> Project will require a quick and steady pace by project resources and the target completion date is a dependency for other projects 	<ul style="list-style-type: none"> Project will require an unusually fast pace by many people and the target completion date is firm

Mandate override: project is required by Agency Director, Deputy Director, CIO, legislative, State or Federal mandate, policy, or law.

Agency	Policy Group	IT Investment Name	Mandate	Project	Start Date	End Date	Total Cost	Previous Biennia GF Cost	Previous Biennia OF Cost	Previous Biennia LF Cost	Previous Biennia FF Cost	Current Biennium GF Cost	Current Biennium OF Cost	Current Biennium LF Cost	Current Biennium FF Cost	Future Biennia GF Cost	Future Biennia OF Cost	Future Biennia LF Cost	Future Biennia FF Cost	Policy Option Package Request	Short Description
DOR	Property Tax Division	ELVIS	None	Yes	2021-07-01	2025-06-30	\$ 15,625,496	\$ -	\$ -	\$ -	\$ -	\$ 677,370	\$ 4,160,000	\$ -	\$ -	\$ -	\$ 10,788,126	\$ -	\$ -	Yes	The scope of this project is to replace the various outdated appraisal systems and associated manual processes used by DOR's Property Tax Division's Valuation Section. Central Assessments will be done first in the 21-23 biennium (asking for 54.8 million), followed by Industrial in the 23-25 biennium.
DOR	Information Technology Services Division	Engineering and Asset Security	None	No	2023-07-01	2025-06-30	\$ 1,360,583									\$ 1,088,466	\$ 272,117			Yes	This policy option package will expand the agency's engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems. This will enable the agency to comply with the CS cybersecurity version 8 controls and the new IRS publication 1075 requirements. This policy option package requests one PEMD manager, two ISSS security operations analysts, one ISS7 for endpoint security, and an ISS6 security analyst to review audit logs and other ongoing security operations tasks.
DOR	Information Technology Services Division	Reliable Operations	None	No	2023-07-01	2025-06-30	\$ 602,065									\$ 324,346	\$ 81,086			Yes	Over the years since the agency completed its Core System Replacement project, DOR has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the Department, the agency needs to optimize the support provided by the Information Technology Services Division. This policy option package adds an OPA3 GenTax trainer and an OPA3 change management position, and increases a part-time ISS4 Service Desk analyst to full time.
DOR	Information Technology Services Division	Customer Service	None	No	2023-07-01	2025-06-30	\$ 1,473,124									\$ 1,178,499	\$ 294,625			Yes	The IT portion of this policy option package creates a data analytics support group with a PEMD manager, an ISS7 DBA, an ISS8 Information Architect, an OPA3 BA, and an ISS8 data modeler. This staffing has been confirmed by a Gartner consulting engagement.

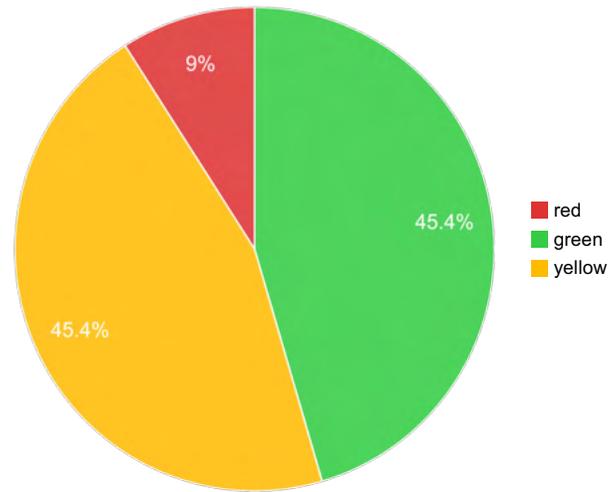
Revenue, Department of

Annual Performance Progress Report

Reporting Year 2021

Published: 9/24/2021 9:00:58 AM

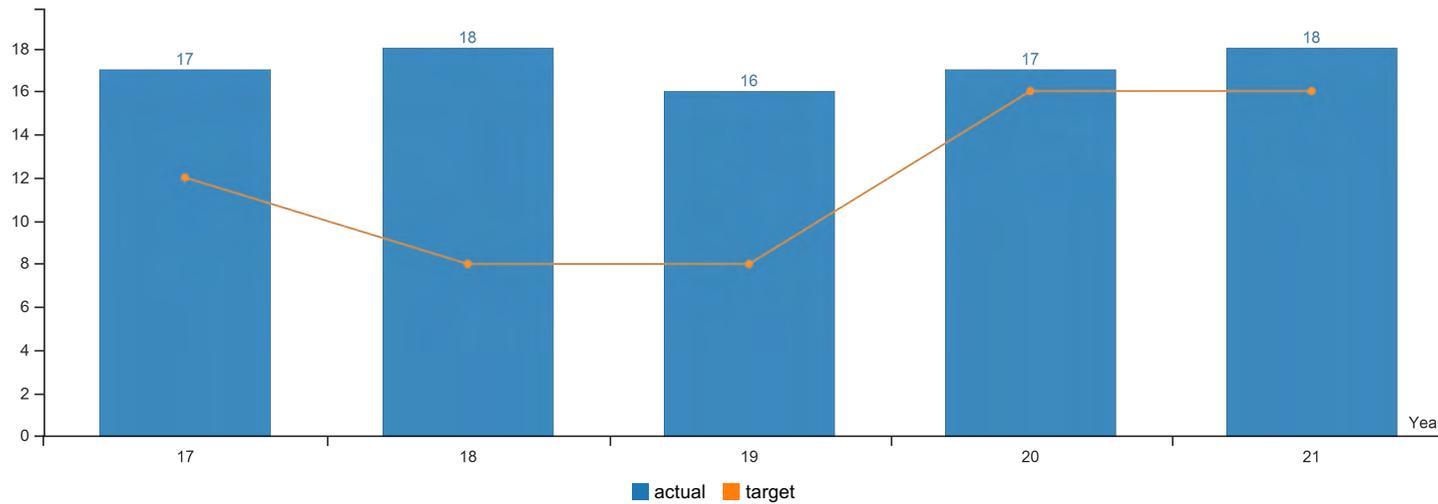
KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	45.45%	45.45%	9.09%

KPM #1	Average Days to Process Personal Income Tax Refund. -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = negative result



Report Year	2017	2018	2019	2020	2021
Average Days to Process Personal Income Tax Refund					
Actual	17	18	16	17	18
Target	12	8	8	16	16

How Are We Doing

We are not meeting this target. The agency averaged 18 days to refund in 2021, two days longer than the target of 16 days.

For the 2021 tax season, the department processed approximately 1.9 million 2020 personal income tax returns; about 55 percent (1.04 million) were refund claims. This measurement is the average amount of time it takes from when the agency received a return until a refund was issued. In response to a desire to balance timeliness with fraud reduction, the Oregon Legislature modified the target from eight days in 2019 to 16 days in 2020.

The primary factors that impact return processing and slow down refunds include:

- **Paper return filing.** Preparing a paper return to enter our processing system is mostly a manual process (receiving mail, opening envelopes and removing returns, preparing returns to be scanned, scanning the returns, and keying the information) compared to electronically filed returns that enter the processing system directly without manual intervention. The manual process of entering paper tax return information into the processing system can take hours to weeks depending on the time of year.
- **Manual review.** Some returns divert from automatic processing for manual review because of errors, fraud, or missing information. These "suspended" returns require additional time and information to process.
- The following table provides information on average processing timelines overall and for nonsuspended and suspended returns.

Average Days to Process Returns - Returns Suspended*

Type of Return	Overall	Nonsuspended	Suspended	Percentage of Returns Suspended
All	18.21	16.15	71.07	3.74%
E-file	17.81	15.79	75.83	3.36%
Paper	23.86	21.60	46.32	9.15%

*This table illustrates that e-filed returns that don't suspend have the shortest average processing time of 16 days. E-filed returns are the most common filing method.

Direct Deposit. Having refunds direct deposited into bank accounts, without issuing a paper check, also results in faster processing.

The following table provides information on average processing timelines overall, and for direct deposit and paper check refunds.

Average Days to Process Returns - Direct Deposit*

Type of Return	Overall	Direct Deposit	Paper Check	Percentage of Returns with Direct Deposit
All	18.21	14.16	31.58	76.78%
E-file	17.81	13.83	32.30	78.47%
Paper	23.86	21.14	26.92	52.88%

*This table illustrates that direct deposit decreases the average refund processing time.

Factors Affecting Results

Aside from suspended returns, other factors within the agency's control that impact return processing include:

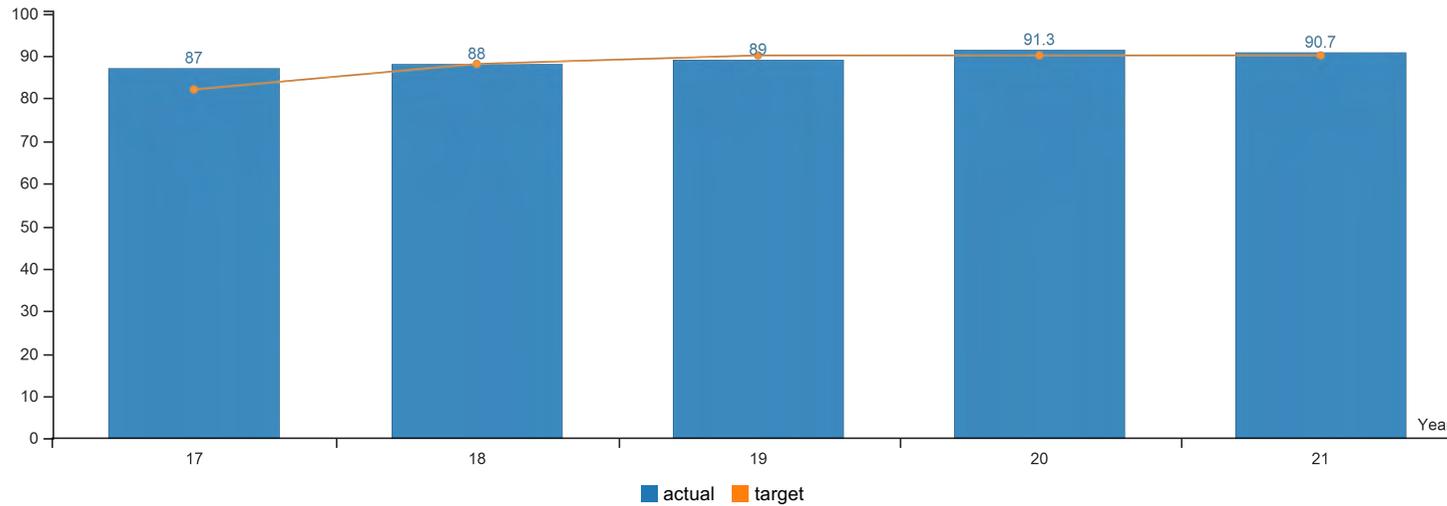
- **Business edits/rules on processing returns.** The agency has more than 200 rules that incorporate statutory limits, correct math errors, match against third-party information, and allow the agency to request additional documentation. Some rules are system processed (math errors), while others require a manual review. Annually, business rules are improved to close known gaps and keep fewer legitimate refunds from suspending.
- **Fraud.** The fraud module in the agency's tax processing system uses analytics to identify potentially fraudulent refunds. Each year, the agency reviews fraud triggers to address known gaps and to make improvements. There will always be a need for manual review to combat fraud, but Revenue is working to identify those that the system can better sort through.
- **Early season refund hold.** The agency did not issue refunds prior to February 23. This allows the agency time to load income and withholding information submitted by payors (due January 31) and match it to the information reported by the taxpayer on their tax return. Over 319,000 refund returns were received prior to February 23. This is similar to the IRS holding refunds until mid-February due to the Earned Income Tax Credit and the Additional Child Tax Credit.
- **Unemployment Project.** The department undertook a major project adjusting returns to remove non-taxable unemployment income due to a midseason tax law change by the federal government. This project affected nearly every area of the agency and reduced the time available to spend on enforcement activity. The personal income tax section was particularly impacted with nearly all staff working full time on this project from March 30, 2021, to May 4, 2021. The department processed 164,000 returns and issued \$91.5 million in adjustments to taxpayers due to the project. Work on this project increased return processing time.

Factors outside the agency's control that impact return processing include:

- **Taxpayers choose their filing method.** Electronically filed returns are typically more accurate and take less time to process than other filing methods. E-file is the recommended option for a faster refund, but there is not an individual e-file mandate. For more details on e-filed returns, see KPM #2.
- **W-2 information submitted by employers.** Information to verify withholding on a taxpayer's return is due from their employer by January 31. If a large employer is late in submitting their information, it can cause their employee's returns to stop for review unnecessarily.
- **Midseason changes to tax law by the IRS.** The federal American Rescue Plan Act made a retroactive change to the taxability of unemployment benefits after the start of the 2021 filing season. This change, which affected Federal adjusted gross income, affected Oregon personal income tax returns and temporarily shifted staff resources to correct already filed returns and delayed processing of refunds overall.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = positive result



Report Year	2017	2018	2019	2020	2021
Percent of Personal Income Tax Returns Filed Electronically					
Actual	87%	88%	89%	91.30%	90.70%
Target	82%	88%	90%	90%	90%

How Are We Doing

We are exceeding this target. Over this reporting period, the agency had a 90.7 percent rate of returns filed electronically. This is slightly less than last year's percentage but it marks the second straight year of being over the 90 percent threshold. The decrease is likely due to this being a non-kicker year with fewer refund returns filed than last fiscal year.

Filing Method	Count	Percent
Electronic	947,935	90.7%
Paper	200,039	9.3%

E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly, quicker to process, and require less handling and storage than paper returns.

Factors Affecting Results

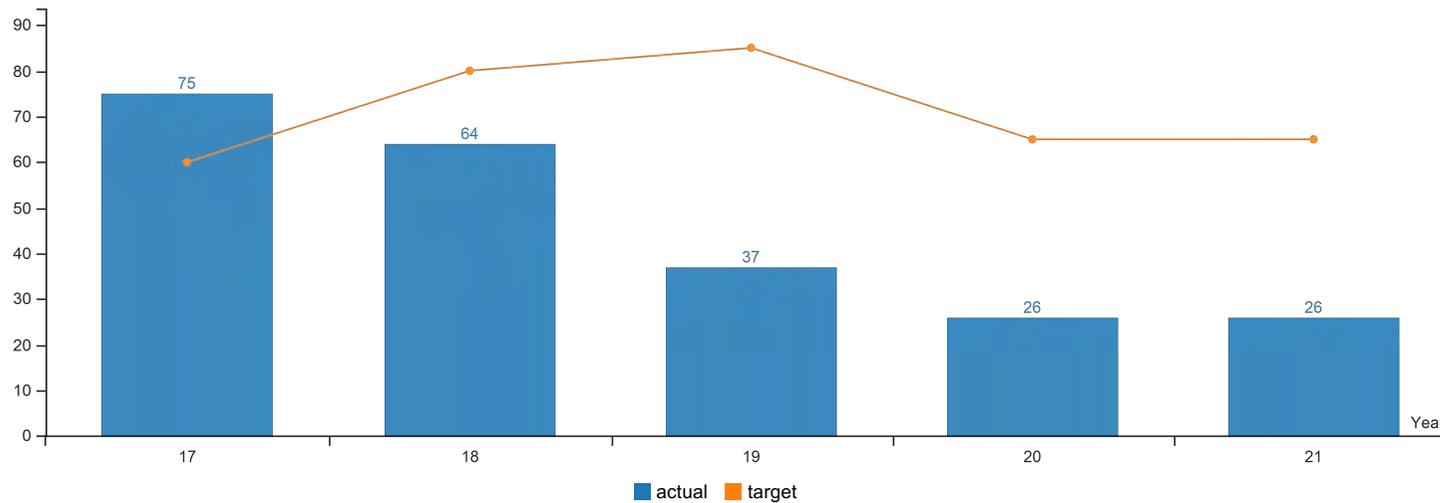
The agency takes several steps that are designed to encourage e-filing:

- **Promotion.** Like the IRS, the agency discusses e-file in our publications, press releases and on our website to promote the accuracy and typically quicker refunds for e-filing.
- **Analysis of paper filers.** The agency is taking a closer look at the demographics of paper filers to develop more targeted outreach strategies.

- **Ease of filing.** The agency has a direct e-file system that allows any full-year resident taxpayer to enter their return information into an online form and file the return directly with us for free, regardless of income level or return type.
- **Free File Alliance.** Revenue also participates in the Free File Alliance where taxpayers meeting certain income, age, veteran, and return-type criteria are able to e-file for free. The agency posts a list of software companies offering free services on our website.
- **E-file mandate.** Like the IRS, the agency has an e-file mandate for tax practitioners. There is no penalty for non-compliance, but the agency sends a reminder letter each year to those practitioners who didn't file their clients' returns electronically.

KPM #3	Employee Training Per Year (percent receiving 20 hours per year). -
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2017	2018	2019	2020	2021
Employee Training Per Year (percent receiving 20 hours per year)					
Actual	75%	64%	37%	26%	26%
Target	60%	80%	85%	65%	65%

How Are We Doing

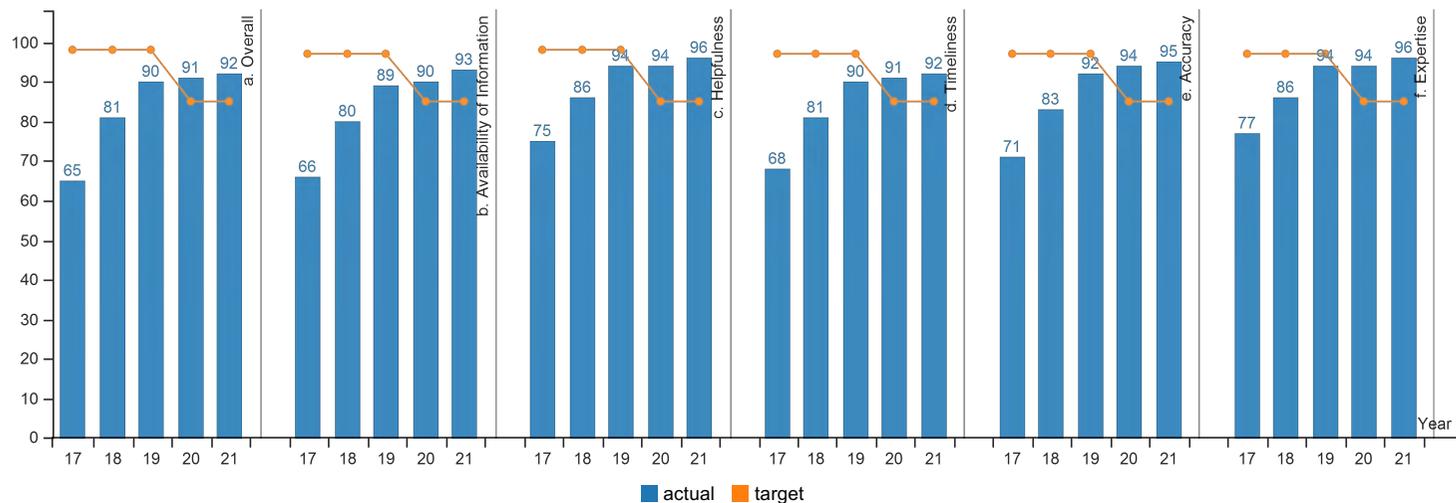
We are not meeting this target. The agency exceeded its performance goals for this measure in 2016 and 2017, reflective of the intensive training, required of nearly all staff, as a part of the Core Systems Replacement (CSR) Project. The agency missed the increased target set by the Legislature in 2018, in part due to the limited scope of the final implementation stage of the CSR Project and the resulting loss of resources and personnel. The agency anticipated not meeting the target in 2019, 2020, and 2021 due to continued limited resources and personnel.

The agency acknowledges it will be unable to make demonstrative inroads towards meeting the agency's target without adequate training resources and staff. Revenue will continue to request additional training positions to allow the agency to be more responsive to its training needs, proactively plan and design training programs for employee personal and professional development, and offer enough in-house, no-cost, targeted training to begin improving performance in this key performance measure.

Factors Affecting Results

While the agency did not anticipate meeting the target for 2021, it performed to the level it expected, considering resource constraints and initially limited training opportunities during the COVID-19 pandemic. The agency was able to shift its training delivery method and begin to provide developmental, technical, and professional training to employees virtually. Of note, the agency was able to complete its Respectful Workplace Training initiative and begin targeted training for managers to assist with managing and engaging the remote workforce. Additionally, many external training vendors also shifted to offering virtual training opportunities and conferences, in some cases allowing more employees the opportunity to participate with expanded enrollment and the elimination of travel costs. The agency continues to focus on ensuring all training is captured in Workday and encourages employees and managers to create professional growth goals that involve training to enhance knowledge, skills, or abilities.

KPM #4 Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
 Data Collection Period: Jul 01 - Jun 30



Report Year	2017	2018	2019	2020	2021
a. Overall					
Actual	65%	81%	90%	91%	92%
Target	98%	98%	98%	85%	85%
b. Availability of Information					
Actual	66%	80%	89%	90%	93%
Target	97%	97%	97%	85%	85%
c. Helpfulness					
Actual	75%	86%	94%	94%	96%
Target	98%	98%	98%	85%	85%
d. Timeliness					
Actual	68%	81%	90%	91%	92%
Target	97%	97%	97%	85%	85%
e. Accuracy					
Actual	71%	83%	92%	94%	95%
Target	97%	97%	97%	85%	85%
f. Expertise					
Actual	77%	86%	94%	94%	96%
Target	97%	97%	97%	85%	85%

We are exceeding this target. The agency's customer service ratings increased in all of the six categories in 2021. Helpfulness and expertise are the highest scoring categories with a rating of 96 percent. Availability of information increased by three points to 93 percent and no longer lags other categories. Availability of information is an indicator of self-service and will continue to be a focus for the next year.

This measure provides information on customers' assessment of agency performance related to key drivers of customer satisfaction. While the agency recognizes that paying taxes may not make taxpayers happy, it is important they rate their experiences with the agency as satisfactory. During the 2021 session, the Oregon Legislature modified the targets in all categories to 90 percent, beginning in 2022.

The data is collected from a survey. Taxpayers can take the survey by telephone or online. About 99 percent of the surveys are by telephone. The responses are from several different tax programs but predominantly from the Personal Income Tax Program.

Factors Affecting Results

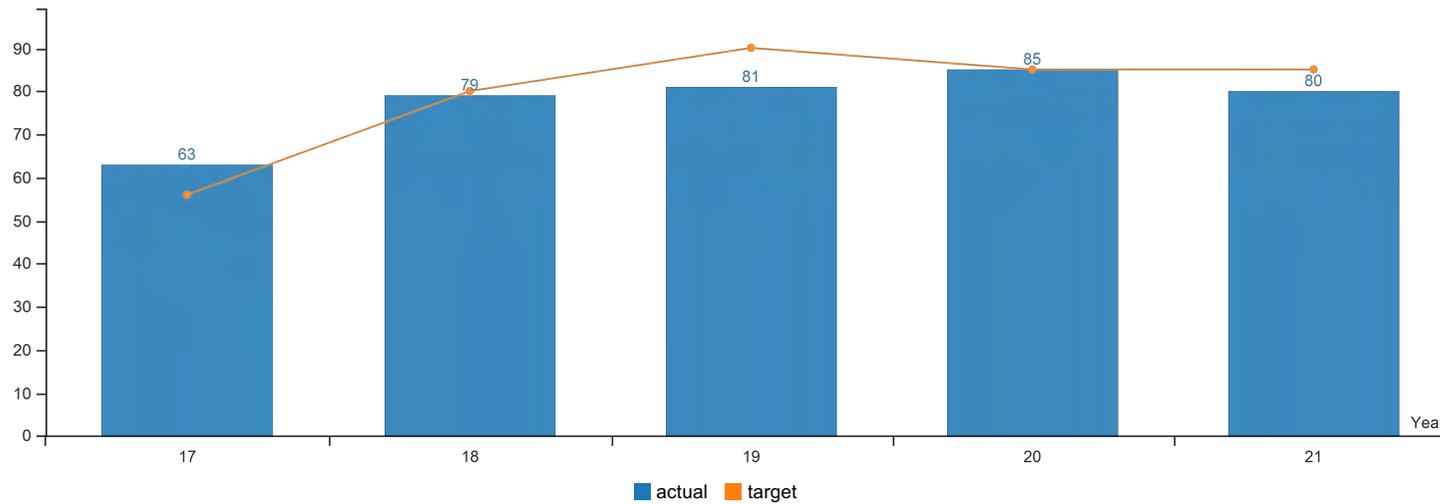
The agency standardized the data collection processes for this measure. As a result, the sample size jumped from 1,875 in 2016 to more than 27,000 in 2021. The agency believes there is a relationship between timely processing of returns and customer satisfaction. Despite not meeting the target in the number of days to process a refund, customer satisfaction has increased. Revenue believes this is attributable to:

- Separate telephone lines for tax professionals, as well as one for corporations.
- Staff encouraging taxpayers who use services to take the survey, increasing the sample size.
- Anecdotally, even though call wait times were longer than last year, we heard that we were answering phones more quickly than our partner agencies and private industry, and taxpayers appreciated our response times during the pandemic.
- Revenue's work to automatically send refunds to taxpayers who had filed returns claiming unemployment income before the passage of the American Rescue Plan, which exempted all or a portion of their income from taxation.

During the pandemic, the agency continued to process returns and implemented filing requirements and administrative relief for impacted taxpayers in the form of the agency's Director's Orders that extended the filing due date to May 15, 2021. A tax relief webpage was created to keep taxpayers and tax professionals informed on the latest relief provisions.

KPM #5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2017	2018	2019	2020	2021
Effective Taxpayer Assistance					
Actual	63	79	81	85	80
Target	56	80	90	85	85

How Are We Doing

We are not meeting this target. Performance decreased from the previous year to below the target of 85 set in the 2019 budget process.

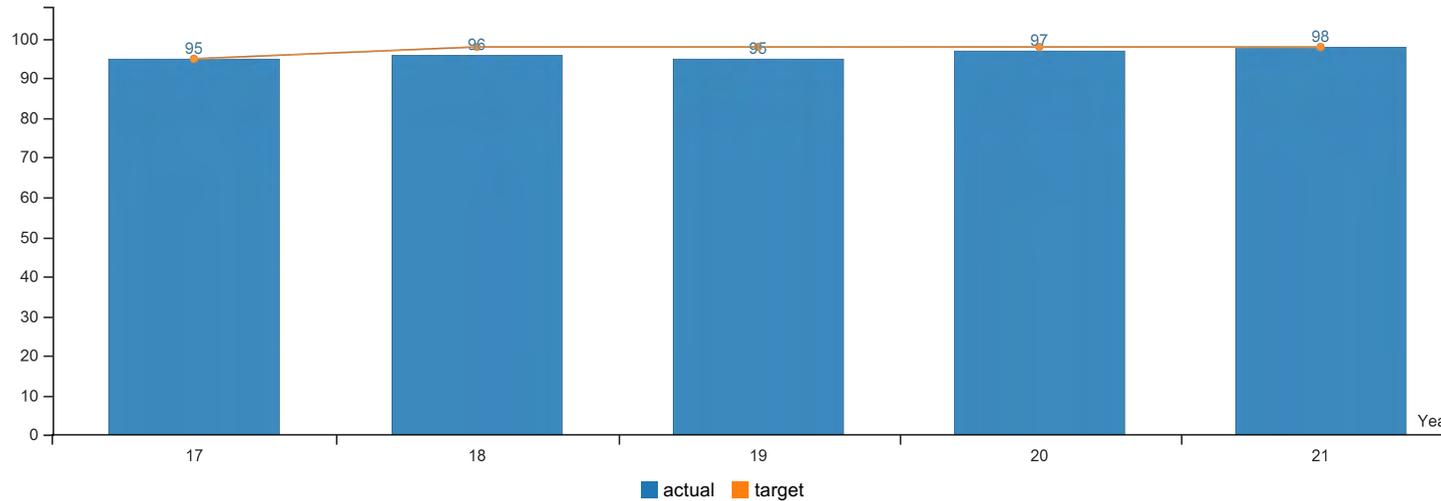
Factors Affecting Results

The results of this measure are affected by the performance of three components that form this composite measure. Each component is weighted:

- **Call wait time (40 percent).** Calls with less than a five-minute wait time made up 83 percent of total calls, down from 90 percent in 2020. Staffing issues due to COVID-19, such as staff taking leave time to take care of family members and difficulty hiring temporary staff, were the primary drivers of the increase in wait times.
- **Where's My Refund inquiries (50 percent).** The percentage of "successful" inquiries made through phone or web applications was 76 percent, which reflects a 2 percent decrease from 2020. Successful inquiries are defined as any response other than "not found," which means the return is not in the system when the taxpayer asks. We instruct taxpayers to wait two weeks after they file before requesting a status update.
- **Customer service rating (10 percent).** The percentage of customers rating our service as "good" or "excellent" is 92 percent, up from 91 percent in 2020.

KPM #6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2017	2018	2019	2020	2021
Appraisal Uniformity					
Actual	95%	96%	95%	97%	98%
Target	95%	98%	98%	98%	98%

How Are We Doing

We are meeting this target. Prior to 2018, the agency had consistently met or exceeded established targets for this measure. In 2018, the target was increased to 98 percent and performance was at 96 percent, slightly below the target but consistent with previous years' performance levels. Statewide county appraisal performance has now met the 98 percent target.

The 2019 Legislature provided funding to fill existing department positions that work closely with counties on assessment and taxation. This resulted in the agency meeting its performance target of 98 percent. This additional resourcing enabled enhanced analysis of the sales used by counties in determining whether their appraised values are compliant with appraisal standards.

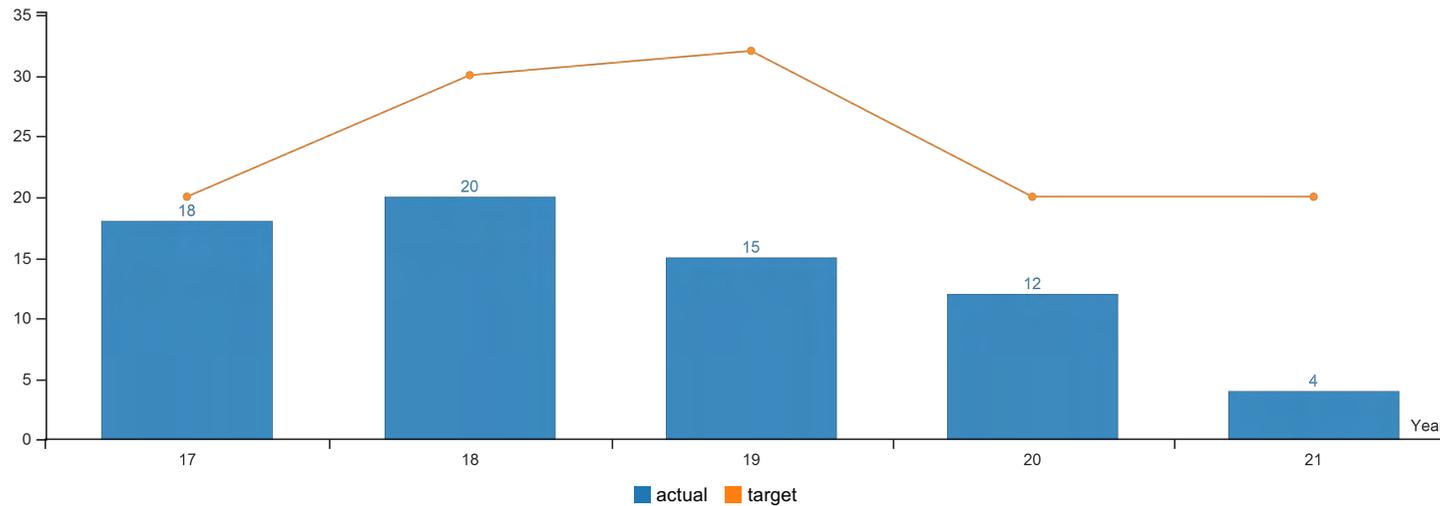
Factors Affecting Results

The number of county appraisals that meet this standard is tracked and reported as a percentage annually in the Ratio Report (as directed by statute). While the counties self-report results, the department has instituted a process of reviewing the data and calculations provided by each county. Revenue makes official recommendations and can order adjustments to county processes to ensure standards are met. County performance may be impacted by county budget constraints and turnover.

The agency considers this an effective outcome measure because the primary goal of the Support, Assistance, and Oversight (SAO) Section is to support and monitor the performance of assessment and taxation at the local government level. This is accomplished by providing training, teaching best practices, and reviewing processes of county appraisal programs statewide.

KPM #7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2017	2018	2019	2020	2021
Appraisal Value Uniformity					
Actual	18%	20%	15%	12%	4%
Target	20%	30%	32%	20%	20%

How Are We Doing

We are exceeding this target. The reported metric is the measure of variance between the values from site-specific appraisals and the values from the annual mass-appraisal program of processing taxpayer-filed industrial property returns. Performance for 2021 was 4 percent, well below the target of 20 percent, indicating a high degree of equity and uniformity in appraisals.

Measuring the coefficient of dispersion is an appraisal industry-standard metric for uniformity. The metric is reliant on market sale transactions. In the last five years, the agency hasn't had a large enough sampling of usable sale transactions, so, the agency used site-specific appraisals to calculate results.

Factors Affecting Results

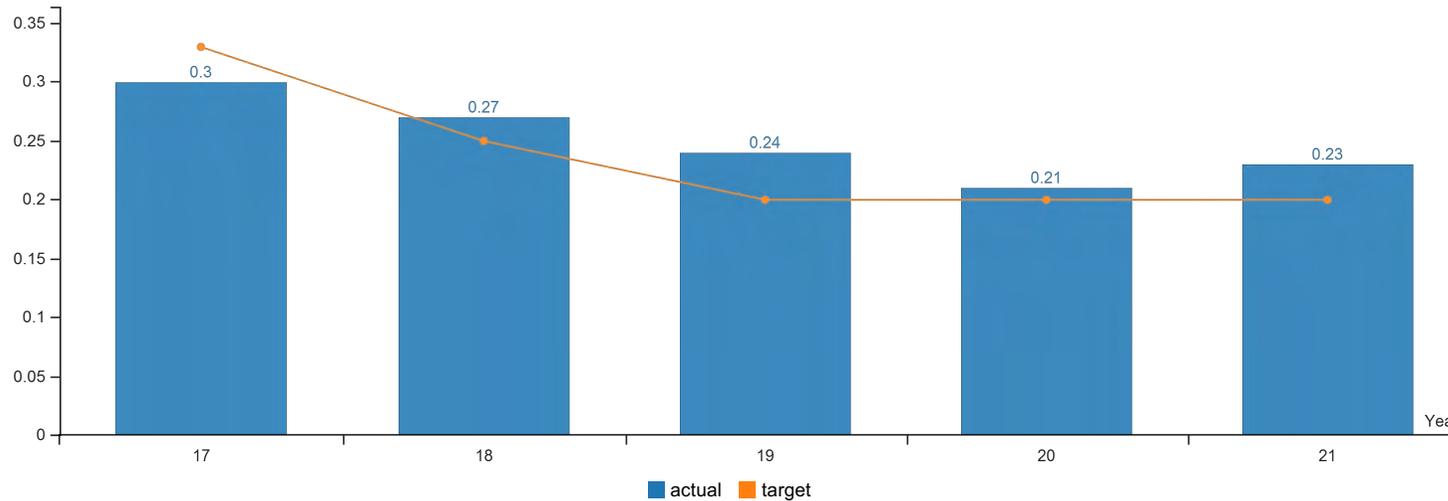
The agency is required to appraise Oregon's highly complex industrial properties that are engaged in processing and manufacturing activities. These properties don't sell often. When they do, many factors make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions has decreased the reliability of this indicator.

Some properties have valuation issues, including omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. These issues can create a greater separation between the value determined via Revenue's mass appraisal process and the value determined via the site-specific appraisal process, resulting in a higher coefficient of dispersion (COD) and greater deviation between real market value (RMV) and the roll value.

In 2017, the agency refined its business strategy and set a goal to appraise industrial sites on an eight-year cycle. Through the implementation of our eight-year appraisal cycle, we should continue to see a reduction in the deviation between roll values and RMV.

KPM #8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2017	2018	2019	2020	2021
Cost of Direct Enforcement Funds					
Actual	\$0.30	\$0.27	\$0.24	\$0.21	\$0.23
Target	\$0.33	\$0.25	\$0.20	\$0.20	\$0.20

How Are We Doing

We are not meeting this target. The agency's cost of funds for direct enforcement for fiscal year 2021 (FY 2021) was \$0.23. For this measure, a lower value is better. This represents an increase from the 2020 cost of \$0.21. Dollars received decreased from \$253.9 million in 2020 to \$224.9 million in 2021. The enforcement function funding in the Legislatively Adopted Budget (LAB) remained constant at \$52.4 million from 2020 to 2021. The Corporate Activity Tax program, implemented in FY 2021, is not included in this measure as enforcement activity has not yet begun. We expect to include these program costs and revenues in future reporting years.

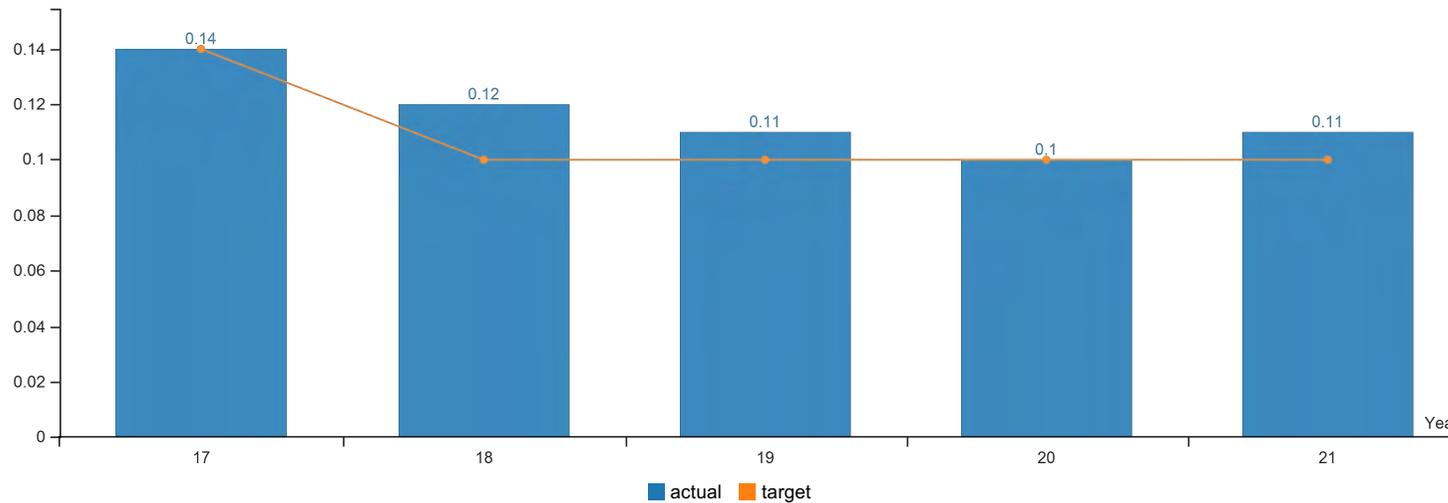
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, Revenue doesn't have a way to measure the impact of those factors on its activities. Internal factors influencing enforcement revenue include:

- **COVID-19 affected enforcement dollars collected.** Collection payments were delayed due to more lenient time frames to pay and extended due dates for filing returns. COVID-19 affected audit enforcement activity for the individual income tax program as audit timelines were delayed to allow taxpayers more time to gather documents and care for sick family members. For July and August 2020, we stopped audit work and focused on training and staff development due to the pandemic.
- **Unemployment Project.** The department undertook a major project adjusting returns to remove non-taxable unemployment income due to a midseason tax law change by the federal government. This project impacted nearly every area of the agency and reduced the time spent on enforcement activity. The personal income tax section was particularly impacted with nearly all staff working full time on this project from March 30 to May 4, 2021. The department processed 164,000 returns and issued \$91.5 million in adjustments to taxpayers due to the project.

KPM #9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2017	2018	2019	2020	2021
Cost of Collections Funds					
Actual	\$0.14	\$0.12	\$0.11	\$0.10	\$0.11
Target	\$0.14	\$0.10	\$0.10	\$0.10	\$0.10

How Are We Doing

We are not meeting this target. Our cost of funds for collections for FY 2021 was \$0.11. For this measure, a lower value is better. This represents a slight increase from the FY 2020 cost of \$0.10. Dollars collected decreased from \$253.9 million in 2019 to \$224.9 million in 2021. The collections function funding in the Legislatively Adopted Budget (LAB) remained constant at \$25.5 million from 2020 to 2021. The Corporate Activity Tax program, implemented in FY 2021, is not included in this measure as enforcement activity has not yet begun. We expect to include these program costs and revenues in future reporting years.

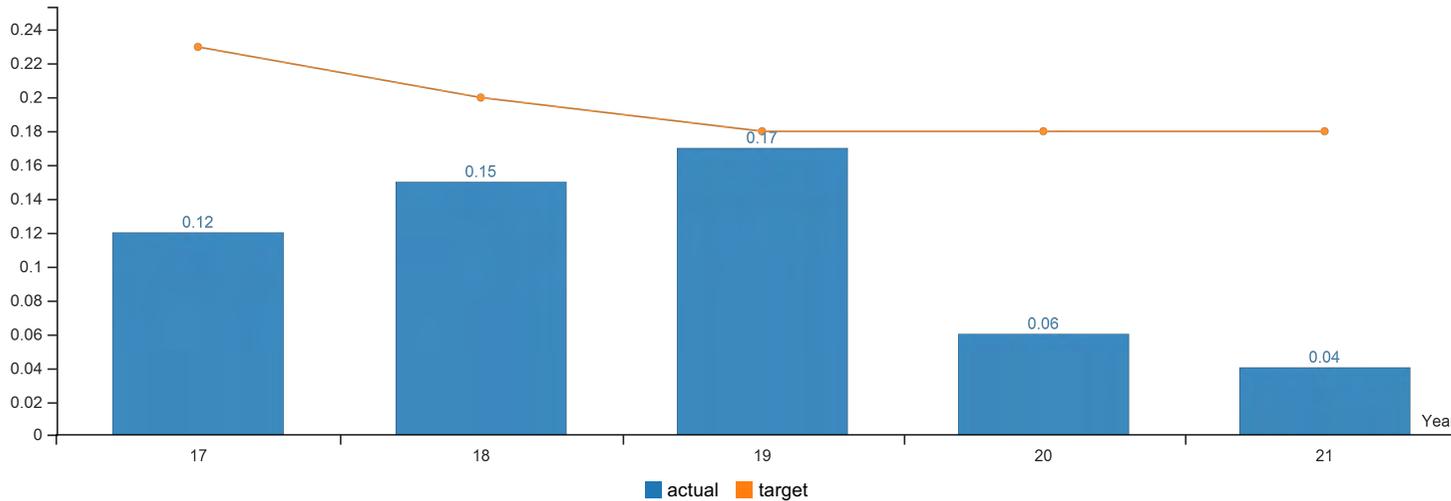
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors that affect enforcement revenue include the health of the overall economy and the labor market participation rate. However, Revenue doesn't have a way to measure the impact of those factors on its activities. Internal factors influencing enforcement revenue include:

- **COVID-19 affected enforcement dollars collected.** Collection payments were delayed due to more lenient time frames to pay and extended due dates for filing returns. COVID-19 affected audit enforcement activity for the individual income tax program as audit timelines were delayed to allow taxpayers more time to gather documents and care for sick family members. For July and August 2020, we stopped audit work and focused on training and staff development due to the pandemic.
- **Unemployment Project.** The department undertook a major project adjusting returns to remove non-taxable unemployment income due to a midseason tax law change by the federal government. This project impacted nearly every area of the agency and reduced time spent on enforcement activity. The personal income tax section was particularly impacted with nearly all staff working full time on this project from March 30 to May 4, 2021. The department processed 164,000 returns and issued \$91.5 million in adjustments to taxpayers due to the project.

KPM #10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2017	2018	2019	2020	2021
Cost of Assessments					
Actual	\$0.12	\$0.15	\$0.17	\$0.06	\$0.04
Target	\$0.23	\$0.20	\$0.18	\$0.18	\$0.18

How Are We Doing

We are exceeding this target. In 2021, the cost of assessments decreased to \$0.04. For this measure, a lower value is better. This represents a decrease from the FY 2020 costs of \$0.06. This was mostly due to increased assessments in the withholding and corporation sections. Assessed dollars increased from \$458.3 million in 2020 to \$629.8 million in 2021. The audit and filing enforcement funding in our Legislatively Adopted Budget remained constant at \$26.9 million from 2020 to 2021. The Corporate Activity Tax program, implemented in FY 2021, is not included in this measure as enforcement activity has not yet begun. We expect to include these program costs and revenues in future reporting years.

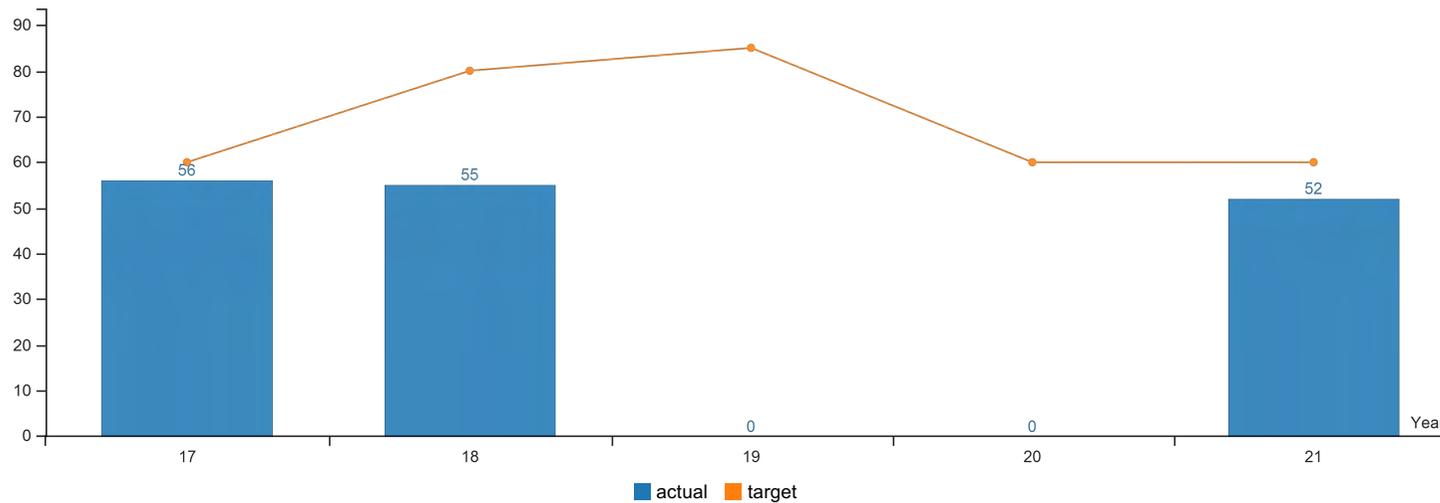
This measure is calculated using both audit and filing enforcement data. The filing enforcement portion includes "failure to file" data, which is a department estimate of owed revenues. This estimate is typically quite different than actual monies owed, which is determined when the taxpayer files.

Factors Affecting Results

Many factors impact the cost of assessments. COVID-19 reduced many enforcement activities but had little impact on our filing enforcement function which is mostly automated. In addition, the Withholding Section had one large failure to file assessment, which dramatically shifted the dollars billed.

KPM #11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2017	2018	2019	2020	2021
Employee Engagement					
Actual	56	55			52
Target	60	80	85	60	60

How Are We Doing

We are not meeting this target. In 2013, the agency contracted with the Department of Administrative Services to access an employee engagement tool used by several other state agencies. This tool was used to report results from 2013 to 2018. In 2018, the Department of Administrative Services stopped using this tool and the Department of Revenue followed suit.

In August 2020, the agency conducted a survey using Gallup Consulting's Q12 employee engagement survey, the most widely used survey of this type used in the world. Gallup's survey identifies key elements that exist in every high-performing work environment. The department achieved a response rate of 74 percent which was the highest rate out of any previous engagement survey Revenue conducted. While the agency did not meet the target for this KPM, Gallup estimates that typically 33 percent of employees in the United States are actively engaged in businesses using their models. The agency's rate of 52 percent is 19 points higher than this average.

Factors Affecting Results

There are many potential impacts on employee engagement. The most recent survey was taken during the unprecedented time of the COVID-19 pandemic which likely influenced the results. The shift in employee engagement survey methodology in relation to the target likely influenced the results as well.

Audit Response Report

Date Range: February 2020 – July 2022

Created: July 2022

<u>Audit Name:</u>	Selected Financial Accounts for the Year ended June 30, 2019 150-2019-12-01
<u>Objective:</u>	This audit work was not a comprehensive financial audit of the department but was performed as part of our annual audit of the State of Oregon's financial statements. We audited accounts that we determined to be material to the State of Oregon's financial statements.
<u>Recommendations:</u>	No Recommendations were delivered at the conclusion of this audit work.
<u>Mgmt. Responses:</u>	Not Required
<u>Audit Name:</u>	Change of Director 150-2021-01-01
<u>Objective:</u>	Ensure appropriate actions were taken to protect state assets when the former director resigned and to ensure state retention policies were followed.
<u>Recommendations:</u>	Department management review travel reimbursements to ensure compliance with state policy and maintain a record of property assigned to state employees to ensure property is returned.
<u>Mgmt. Responses:</u>	Recommendation closed after adjustments made to Executive exit process steps.
<u>Audit Name:</u>	Selected Financial Accounts for the year ended June 30, 2021, 150-2022-01-01
<u>Objective:</u>	This audit work was not a comprehensive financial audit of the department but was performed as part of our annual audit of the State of Oregon's financial statements. We audited accounts that we determined to be material to the State of Oregon's financial statements.
<u>Recommendations:</u>	No Recommendations were delivered at the conclusion of this audit work.
<u>Mgmt. Responses:</u>	Not Required
<u>Audit Name:</u>	Without Legislative Action the Mortgage Interest Deduction Will Remain Regressive and Inequitable Report No. 2022-11
<u>Objective:</u>	This audit had two objectives: <ul style="list-style-type: none">• Determine the distribution and equity of the MID in Oregon by income, geography, and race and ethnicity.• Determine the current level of review the MID receives and who should be accountable for assessing its effectiveness.
<u>Recommendations:</u>	While the auditee was the Department of Revenue, the two recommendations are directed to the Legislature.
<u>Mgmt. Responses:</u>	Not required

Racial Equity Impact Statement Worksheet

This worksheet is adapted from the State of Oregon Diversity, Equity and Inclusion Action Plan. It is a tool to apply a racial equity lens to agency budget and policy proposals by assessing how programs benefit and/or burden Tribal/Native American, Black/ African American, Latino/a/x, Asian, Pacific Islander, Arab/Middle Eastern/North African, Immigrant, and Refugee communities.

Step 1. Set Equity Outcomes and Define Impact

Does your agency have an Equity Strategic Plan? [no, it is currently being developed as part of our 2022-27 Strategic Plan]

If so, what does your agency define as the most important equitable community outcomes related to the investment or program? [n/a]

What is the program under consideration?

Taxpayer Advocate program

Which racial equity opportunity areas will the program primarily impact? *(Check all that apply)*

- Criminal Justice Reform and Police Accountability
- Economic Opportunity
- Education
- Environmental Justice/Natural Resources
- Health Equity
- Housing and Homelessness
- Jobs/Employment
- Other

Are there impacts on:

- Contract/Procurement Equity
- Culturally Specific Programs and Services
- Immigrant and Refugee Access to Services
- Inclusive Communications and Outreach
- Workforce Equity
- Other: _____

Please explain your selection: *The Taxpayer Advocate Office assists taxpayers with accessing understandable information and documents and answering questions. The office also advocates for systemic changes that remove barriers to equitable and fair collection of taxes. This includes helping taxpayers who are entitled to tax credits and working with providing resources to historically underserved populations.*

What are the desired results and outcomes with this program?

The goal of the office is to improve voluntary compliance with tax filing and embed a lens of equity and agency access to information and resources and improve efforts to proactively connect with taxpayers, break-down barriers and build relationships with community-based organizations. The office achieves this by assisting taxpayers with access to understandable information and documents and answering their questions. It provides a semi-annual report to the legislature on the status and operation of the office and includes identified issues or barriers to the equitable and fair collection of taxes. It also:

- *collaborates with internal personnel to resolve complex and sensitive taxpayer problems;*
- *provides expeditious service for taxpayer issues not resolved through ordinary channels;*
- *receives and evaluates complaints of improper, abusive or inefficient service by employees;*
- *reviews current and potential policies and procedures, attends planning meetings and recommends solutions on potential processes and procedures; and*
- *advises the director of improper action in administering laws.*

Step 2. Analyze Data

Does the program have different impacts within different geographic areas?

Administration of the program does not explicitly consider geography.

What are the racial demographics of those living in the area or impacted by the program?

Administration of the program does not explicitly consider geography, so the program impacts people with the racial demographics of the state as a whole.

How are you collecting, reviewing, and analyzing demographic data to inform program decisions?

The personal information collected when receiving a taxpayer inquiry typically includes the name of the inquirer, the name of the taxpayer, any business name, and relevant contact information like phone number or email address. Specific demographic data is not collected at this time, although in some cases the information provided may be sufficient to look up income and geographic information should a justified research project require it.

How are you notifying and educating constituents in the collection of this data and how it will be used?

The basic personal information is voluntarily disclosed by the inquirer or taxpayer as part of the inquiry process. Matched income and geographic data would come from tax returns submitted by the taxpayer to the DOR.

How is demographic data being woven into program decision-making? Will this data, or a version of this data, be incorporated into the agency's open data efforts, so that constituents may view and understand this dataset?

Demographic data is currently not being used in program decision-making; rather, information about the types of issues faced by taxpayers, their causes, and their resolutions are used to guide efforts and may be published in Taxpayer Advocate reports or legislative testimony.

Step 3. Determine Benefit and/or Burden

Who benefits from the program, both directly and indirectly?

All Oregonians benefit from the program.

Who will be burdened from the proposal?

This is not a burden to any population.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result?

This program increases racial equity and provides racial equity benefits. Many taxpayers face barriers that interfere with their ability to voluntarily comply with the tax system. Lack of trust in the system, fear of taxes, complex tax situations, language barriers, inability to access tax help sites, and individual hardships can prevent Oregonians from filing their taxes and prevent them from receiving other benefits they may be eligible for based on tax filing status. Some of those programs include the Earned Income Tax Credit (EITC), student financial aid, homeownership, and other programs. Also, banks and employers may require proof of taxes filed to obtain a job or loan.

Additionally, there are some circumstances in which a taxpayer has tried but been unable to resolve their tax problems with the department or believes the department's system or procedures are not working as they should. These situations may result in financial difficulties and additional barriers to the taxpayer. The Taxpayer Advocate Office provides a single point of contact in the department to assist with, identify, track and report systemic agency or policy issues that may be addressed through administrative or legislative action.

To improve voluntary compliance with tax filing and imbed a lens of equity and access to agency information and resources, the department must expand opportunities to proactively connect with taxpayers, break-down barriers, and build relationships with community-based organizations. The taxpayer advocate serves as a tool for achieving these objectives.

Racial Equity Impact Statement Worksheet

This worksheet is adapted from the State of Oregon Diversity, Equity and Inclusion Action Plan. It is a tool to apply a racial equity lens to agency budget and policy proposals by assessing how programs benefit and/or burden Tribal/Native American, Black/ African American, Latino/a/x, Asian, Pacific Islander, Arab/Middle Eastern/North African, Immigrant, and Refugee communities.

Step 1. Set Equity Outcomes and Define Impact

Does your agency have an Equity Strategic Plan? [no, it is currently being developed as part of our 2022-27 Strategic Plan]

If so, what does your agency define as the most important equitable community outcomes related to the investment or program? [n/a]

What is the program under consideration?

Expansion of Oregon's Earned Income Tax Credit (EITC) to include individual Taxpayer Identification Number (ITIN) filers.

In the 2021 legislative session, HB 2433 was passed making the Oregon EITC more equitable by eliminating the distinction between taxpayers filing with a Social Security Number (SSN) and those filing with an ITIN. This change applies to tax years 2022 (returns filed in the 2023 tax processing season) through 2025 (return filed in the 2026 tax processing season).

Which racial equity opportunity areas will the program primarily impact? *(Check all that apply)*

- Criminal Justice Reform and Police Accountability
- Economic Opportunity
- Education
- Environmental Justice/Natural Resources
- Health Equity
- Housing and Homelessness
- Jobs/Employment
- Other

Are there impacts on:

- Contract/Procurement Equity
- Culturally Specific Programs and Services
- Immigrant and Refugee Access to Services
- Inclusive Communications and Outreach
- Workforce Equity
- Other: _____

Please explain your selection:

What are the desired results and outcomes with this program?

To have all eligible ITIN filers become aware of and receive the Oregon EITC.

Step 2. Analyze Data

Does the program have different impacts within different geographic areas?

Yes

What are the racial demographics of those living in the area or impacted by the program?

The ITIN is a tax processing number issued by the Internal Revenue Service (IRS) to individuals who are not eligible to obtain a SSN. The ITIN is used solely for the purposes of filing federal and state income taxes.

The department does not capture the race/ethnicity of any filer, including ITIN filers, and so we would rely on other sources to determine the racial demographics impacted by this program.

How are you collecting, reviewing, and analyzing demographic data to inform program decisions?

We have demographic data on current ITIN filers such as income, dependents, and addresses. With this information, we can do direct outreach to inform ITIN filers of their eligibility to claim the EITC.

We do not have race/ethnicity data on any of our filers and on potentially eligible individuals and households that currently do not file. We may be able to use independent data sources to determine the racial make-up of where ITIN filers live and work to develop strategies with community-based organizations to reach ITIN filers and individuals that are eligible for the EITC and are not filing.

How are you notifying and educating constituents in the collection of this data and how it will be used?

We currently do not collect race and ethnicity data but we are aware of potential legislation that would require the department to provide a form with the personal income tax return that would allow individuals to elect to provide their race and ethnicity for purposes of informing tax policy decisions.

How is demographic data being woven into program decision-making? Will this data, or a version of this data, be incorporated into the agency's open data efforts, so that constituents may view and understand this dataset?

Tax year 2022 is the first year of eligibility for ITIN filers to receive the Oregon EITC so we will begin receiving these returns in the 2023 tax filing season. The department will be able to analyze the utilization of EITC by ITIN filers after 2023 and share this information with external stakeholders and through our Tax Expenditure Report published annually.

Step 3. Determine Benefit and/or Burden

Who benefits from the program, both directly and indirectly?

The expansion of the EITC directly benefits ITIN filers and it will also indirectly benefit SSN filers and eligible individuals that do not currently file as we do more outreach and undertake initiatives to increase utilization of EITC.

Who will be burdened from the proposal?

The expansion to ITIN increases the eligibility for the Oregon EITC beyond federal eligibility, thus requiring the department to expand its efforts to identify and deny improper claims. Absent an SSN, it can be challenging to accurately match or verify the taxpayer-reported wage and withholding information with employer-reported wages to the Employment Department.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result?

The expansion of the Oregon EITC to ITIN filers remedies an inequity that exists between SSN and ITIN filers at the state level. All Oregon filers that meet the eligibility requirements, regardless of race, ethnicity or documented status will now be able to receive the Oregon EITC. At the federal level, only SSN filers are eligible to receive the federal EITC.

Section 2. Guiding Questions to Operationalize Racial Equity

Below are some guiding questions to apply the DEI Action Plan strategies in all development and implementation State of Oregon's policy, practice, budget, program, and service decisions.

Note: We are in the initial stages of implementing this program. For the project, it will be in scope to develop a DEI Action Plan specifically for this program and to provide clear deliverables to the questions below.

Inclusive Communications

1. How do we ensure our communications and messaging are getting to all Oregonians?
2. Who are the communities being left behind and how do we connect with those communities? What processes are in place for:
 - Translating and interpreting agency communications?
 - Ensuring that ADA requirements are met or exceeded?
 - Communicating with people who may be unable to read, lack access to the internet, and/or need information through alternate media?
 - Working with trusted messengers and local leaders to communicate with communities?
 - Seeking early input to inform the development of communications materials?

Data Collection and Data-informed Decision-Making

1. Are we collecting, reviewing, and analyzing demographic data to inform mitigation measures, communication strategies, and targeted investments?
2. How are these data being woven into decision making?
3. Who is interpreting the data?
4. Is the data being used to impact systems rather than define people?
5. Was there a community engagement or other outreach process in the creation of this data system, collection methodology, or standard?
6. Will this data be made publicly available as open data to support the state's vision for transparency?

Community-Informed Policy and Partnerships

1. How are we ensuring we have representation of voices across race, ethnicity, culture, color, Tribal membership, disability, gender, gender identity, marital status, national origin, age, religion, sexual orientation, socio-economic status, veteran status, and immigration status? And geographically?
2. What are the ways we engage agency equity leaders and communities in decision-making currently?
3. Whose voices and perspectives are not at the table? Why?
4. What can we do to ensure they are part of our decision-making process?
5. What are the barriers that keep communities from participating in decision-making?
6. How are we ensuring that we provide access to and address the needs of:
 - Language?
 - Technology?
 - Physical accessibility?
 - Adequate support and preparation?
 - Financial support?

Resource Allocation and Accessibility

1. How are we ensuring that forms of response/relief/benefit/resource/budget allocation are:
 - Going directly to the communities who need it?
 - Accessible regardless of disability or status?
 - Accessible regardless of language?
 - Compliant with the ADA requirements?
 - Accessible regardless of access to technology?
 - Supporting, consulting, and/or partnering with tribes?
 - Accessible regardless of geographic location including rural Oregonians?

- Being prioritized for communities already living on the margins (e.g., older adults, gender, ethnic, and racial minorities, immigration status, socio-economic status)?
2. Are we using strategies that are culturally specific and responsive to address the distinct needs of Oregonians? If not, what resources or community partners can we consult with to develop culturally specific and responsive strategies?
 3. Are our programs and services providing reasonable accommodations in compliance with the ADA to Oregonians? If not, what resources or partners can we consult with to develop strategies to better support people with disabilities?

Evaluation

1. What measurable outcomes are most important to our historically and currently underserved communities?
3. How will impacts be documented and evaluated?
4. How will our communities participate in the evaluation process?
5. Are we achieving the anticipated outcomes?
6. Are we having measurable impact in the communities?
7. How are we consistently communicating our efforts with our communities and demonstrating our results?
8. How do we collect and respond to feedback?
9. How do we use these results to continually reevaluate and improve our efforts?
10. How are we ensuring these partnerships do not exploit the communities we seek to engage?
11. How will we operationalize equity and create accountability systems?
12. How will we ensure adequate capacity to implement strategies as outlined?



2021-23 Affirmative Action Report

January 2021

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Agency Overview

Introduction

The Oregon Department of Revenue submits this biennial Affirmative Action Plan in compliance with the requirements of Oregon Revised Statutes 182.100, 243.305, 243.315, and 659A.012, direction from the Governor in Executive Order 17-11; the federal Title VII of the 1964 Civil Rights Act, and Section 503 of the Rehabilitation Act of 1973.

Note: The Governor's Affirmative Action Office and state agencies will update the parity analysis for the next Affirmative Action Plan (2023-2025).

Mission¹

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

Vision

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

Values

- Highly ethical conduct
- Service and operational excellence
- Fiscal responsibility
- Quality in relationships
- Accountability
- Continuous improvement

Strategic Priorities

- Optimize Collection Efforts
- Enhance Taxpayer Assistance
- Cultivate Operational Excellence

¹ We have undertaken a strategic planning effort that may result in an update to our mission, vision, values and strategic priorities.

Identification of Individuals

Director:
Betsy Imholt

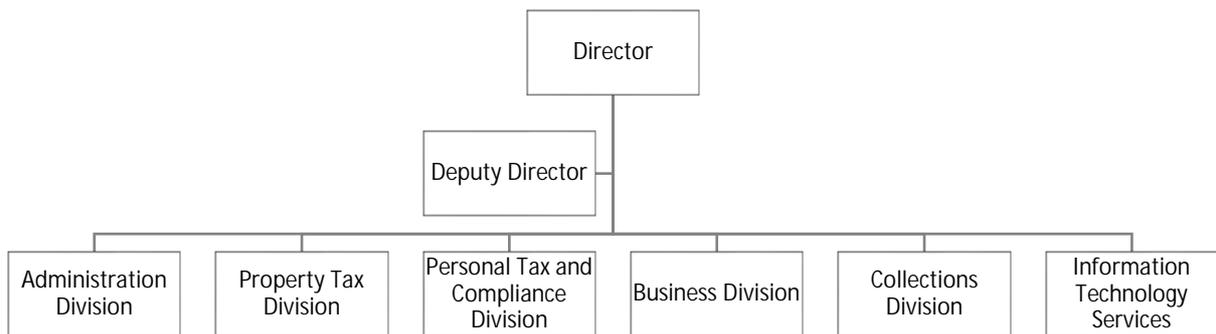
Governor's Policy Advisor:
Christian Gaston

Affirmative Action Representative:
Dickson Henry, Dickson.henry@oregon.gov, 503-871-7143

Equity leader(s):
The agency is seeking a new position through the 2021 Legislative budget process. The position would be solely dedicated to diversity, equity and inclusion. In addition, the agency has a diversity committee (Revenue Committee on Diversity and Inclusion (RCDI)) that coordinates activities to promote diversity and is a sponsor of the state's annual diversity conference.

Lead for COBID contracting and procurement:
Krista Olson, krista.olson@oregon.gov, 503-480-6506

Agency Organizational Chart:



Affirmative Action Policies

Agency Affirmative Action, or Diversity, Equity, and Inclusion Policy

The Department of Revenue is committed to Equal Employment and Affirmative Action in the workplace. The Department demonstrates its commitment by actively supporting equal employment for all employees and applicants regardless of race, religion, national origin, age, gender, marital status, mental or physical disability, sexual orientation, political affiliation, membership or activity in or on behalf of a labor organization or refraining from such membership or activity, or any other non job-related criteria. All Revenue employees are responsible for creating and maintaining a work environment that is free from discrimination.

Managers have the primary responsibility to develop and foster a motivated, diverse, highly skilled workforce. As such, managers' quarterly check-ins will include an evaluation of their efforts and accomplishments in the areas of affirmative action, equal employment, and diversity.

Diversity, Equity and Inclusion Plans or Policies

The agency is seeking a new position through the 2021 Legislative budget process that will be dedicated to facilitating the agency's Diversity, Equity and Inclusion work. Revenue is committed to creating and sustaining a diverse, equitable, and inclusive work environment where all employees are valued and affirmed, whatever their race, ethnicity, national origin, age, sexual orientation or identity, education, or disability.

The addition of a dedicated DEI officer will assist the agency to build the core values of diversity, equity, and inclusion into the agency operational model, workplace culture, and focus on using those values to advance the agency's mission. This position will assist the agency to pursue equity by providing input on agency strategic planning, program specific policy creation, and procedure development and review to ensure equity is a primary outcome with the processes. The position will support the agency's efforts to provide access to substantive learning opportunities focused on ensuring agency personnel treat individuals respectfully, compassionately, and in a manner that recognizes, affirms, and values the worth of individuals, families, and communities. Additionally, this position will help guide the agency's recruitment, retention, promotion, and succession planning activities to maintain an inclusive environment with equitable opportunity for all.

Additional requests for positions will help the agency to delivery DEI training to employees and to improve employee engagement and measure our culture of inclusion and diversity as a part of employee engagement.

State Employment Law Documents

Links to state employment law documents can be found in Appendix A.

Federal Employment Law Documents

Links to state employment law documents can be found in Appendix B.

Agency documentation in support of its Affirmative Action Plan

Hiring

The DOR recruitment team supports over 85 managers through the Workday recruitment process. By the end of the 2021-23 biennium, 17% of the workforce at DOR will be eligible to retire (both PERS-eligible and Social Security-eligible) which means the need to grow a diversified staff is more important than ever. The recruitment team gets out to all the management groups at least once a year to go over any updates and changes to the processes, in addition to the in-person training, they provide 1:1 meeting with managers and applicants to help ensure we are promoting the policies that guide us to a more equitable workforce.

All hiring panels consist of at least three people, one of which is unaffiliated with the division for which the applicant is interviewing. Additionally, RCDI maintains a diverse interview panelist pool from where managers can request a panelist to participate in their hiring process. Employees in the panelist pool have a wide variety of perspectives and come from varying backgrounds including multiple generations, multiple ethnicities, various experience in type and duration within Revenue, varying lengths of service within state government. Members of the panelist pool have all been trained on basic interviewing skills as well as overcoming bias. The pool of panelist is re-set on an annual basis to ensure maximum participation for new people, these panelists are selected because they expressed a desire to help shape the workforce by ensuring a fair and equitable process for all candidates.

Other efforts to attract a diverse pool of applicants is the use of social media. One of the goals for the 2021-2023 biennium is to increase our outreach to more people. Some of the tools we had used over the past couple of years is regional advertising to attract local talent, Handshake (college recruiting site), LinkedIn, radio and Twitter. The next phase of our social media efforts will include conducting outreach to underrepresented populations. We will do this by attending career fairs, and advertising to targeted groups by posting our jobs on sites that promote a more diverse and inclusive pool of applicants.

On June 1, 2017, House Bill (HB) 2005 was passed, also known as the Pay Equity law. HB 2005 states (in part) that it is, *“unlawful for any employer to discriminate between employees on the basis of a protected class in the payment of wages or other compensation for work of a comparable character.”* In response to passage of the Pay Equity Act and its effective date of January 1, 2019, the State’s Department of Administrative Services (DAS) initiated an enterprise-wide pay equity survey in January 2018. DAS conducted its initial analysis between July to November 2018. In January 2019, employees were notified of initial adjustments, if any, made to their compensation and thereafter employees had an opportunity to appeal their determination to DAS. DAS analyzed appeals between February to June of 2019 and in June 2019, employees were notified of appeal adjustments made retroactively to January 2019.

With regard to pay equity, DOR’s practice is to conduct an internal pay equity assessment during the hiring process or when requested by an employee.

Employee Development

Employees receive annual performance evaluations of which a part is the employee's training and development plan. These plans are developed within the human resources information system called, Workday. These plans are created between the manager and the employee based on the individual goals of the employee. Managers make use of the following tools or opportunities to help implement the employee development plans:

Tuition Reimbursement - for employees who wish to pursue degrees that are related to one of the many job classifications or career paths within DOR (i.e. Tax Auditor, Appraiser Analyst)

Job Rotational Assignments - allow an employee to be assigned to perform the duties of another position for a specific amount of time while retaining their permanent position, classification, and pay level. Job rotations are intended as a tool for the agency to use to resolve temporary workload issues but can also be used for employee development. There are two types of job rotation assignments used at the DOR: career enrichment and developmental.

Training - The department has provided its employees more than 27,000 training hours from July 1, 2019 – December 30, 2020. We are actively expanding our virtual training options for inclusion and retention.

Other options for managers to use to help with development of employees are leadership roles, special projects, and committee membership.

Retention

Retention begins with a strong onboarding process. DOR has developed an onboarding tool called the Workforce Lifecycle. Managers are trained to use the tools available located on the human resources intranet page. The onboarding process includes a day-long live New Employee Orientation, orientation checklist, trial service evaluation forms, position descriptions, and general managerial expectations. DOR recognizes that a strong onboarding program helps to retain quality employees and that the process does not end after day one.

Promotions

All employees are afforded the opportunity for advancement and are encouraged to apply for promotional opportunities. New job announcements are distributed agency wide when they are opened. Managers and human resources staff regularly work individually with employees to further their progress toward their ultimate career paths. Informational interviews, mock interviews, and in-depth assistance with career planning are all examples of education offered.

Executive Order 11246 – Equal Employment Opportunity

Executive Order 11246 (Office of Federal Contract Compliance Programs) can be found on the following website: <https://www.dol.gov/agencies/ofccp/executive-order-11246/ca-11246>.

State and Federal Affirmative Action Policies

The Department of Revenue's Equal Employment and Affirmative Action policy and procedure are available to employees on the department's intranet site and they are posted in the agency headquarters atrium. Agency policies and procedures are public records; partners may access the policies through a public records request or they may view them in the department headquarters atrium.

Complaint Options

DOR follows DAS – Statewide Policy 50.010.01 Discrimination and Harassment Free Workplace. All employee reports of discrimination, oral or written, are considered complaints and all complaints of this nature are investigated. DOR does not distinguish between informal and formal complaints. Anyone who is subject to or aware of what they believe to be discrimination or harassment should report that behavior to the designated individual. This includes any supervisor or manager, agency head, human resources section, executive director, chair, or DAS CHRO. Managers are required to immediately notify their assigned human resource business partners of the complaint.

DOR recently created an internal complaint policy and procedure (240-007PO & 240-007PR) and form which is available on the DOR intranet and has been posted on bulletin boards throughout the agency. Human resources has the primary role into investigations of discrimination and harassment complaints.

Complaints are formally acknowledged with five (5) business days of receipt. The assigned investigator contacts the complainant to initiate the investigation. The duration of the investigation will vary based on several factors. Typically, human resources will conduct the investigation by meeting with the complainant, subject of the complaint, and all appropriate witnesses.

Upon concluding the investigation, the investigator will communicate any concerns and/or recommendations with management, then meet with all parties to communicate the results of the investigation. This includes providing a written summary of the outcome. The final step to complete the investigation is to file all case documentation and maintain files in a confidential manner.

Upon resolution of the investigation, if unsatisfied with the outcome the complainant has the option to escalate the complaint to the next appropriate level.

Employees are advised under DAS Statewide Policy 50.010.01 of their other reporting options which include BOLI, EEOC and, when applicable, the US DOL Civil Rights Center.

Roles for Implementation of the Affirmative Action Plan

Director. As the head of the Department of Revenue, the director has set the tone that the agency will fully commit to applying the State of Oregon Equity Framework in developing agency-specific strategies and concrete actions to address racial and economic disparities. Through her leadership she is establishing a culture within the agency, and specifically with agency leadership, where each individual view each decision or action through an equity lens.

Managers/supervisors. Managers have the primary responsibility to develop and foster a motivated, diverse, highly skilled workforce through their hiring practices and continuing employee engagement and development. Managers and supervisors at the Department of Revenue actively engage their workforce through regular meetings and support the affirmative action plan in their day-to-day interactions. Managers work closely with human resources, including monthly trainings on diverse manager/employee relation topics.

Affirmative action representative. For the 2021-2023 the agency expects to have a full-time permanent Diversity, Equity and Inclusion Officer who will work with senior leaders of the agency to develop and implement programs designed to meet the agency's goal of a diverse and inclusive workforce. The DEI officer will document and track agency wide progress toward meeting our equity goals. The DEI officer will support the infrastructure and facilitate agency wide learning and leadership in areas of equity, diversity, inclusion and racial justice in their daily work, and in the programs and activities of the agency. The DEI officer will be working with program leadership to infuse an equity lens into our daily work; program specific policy and procedure development and review; coordination of metrics and data collection/evaluation/analysis; recruitment, retention, promotion and succession planning activities and training.

2019-2021 Affirmative Action Plan Progress Report

Goals for July 1, 2019–June 30, 2021

The COVID-19 pandemic required us to shift focus to agency operations for much of 2020. The pandemic also interrupted our plans to engage in community events and partner with community-based organizations.

Prior to the start of the pandemic in February 2020, our managers completed respectful workplace training, focused on the manager's role in ensuring and maintaining a respectful workplace. Training topics included respect languages, implicit and unconscious bias, and micro-aggression. The training has now been rolled out to all employees, with an emphasis on the role and responsibility employees have in maintaining a respectful workplace and a brief overview of a manager's role.

Just prior to the start of the pandemic, Revenue staff was involved in a national movement through a training cohort, Government Alliance on Race and Equity. The cohort was a 9-month training program on how to approach racial equity on a variety of levels. As a result of our involvement, the department plans to reset the purpose of the Revenue Committee on Diversity and Inclusion support and the department's focus and approach to racial equity. We plan to continue to engage and learn from both state and national organizations and to incorporate practices in Revenue.

As we approach the coming biennium, our hope is that the legislature authorizes a dedicated Diversity, Equity and Inclusion Officer. With the addition of that position, the department can take advantage of our new normal work situation that started with the pandemic, to focus our recruitment efforts to ensure the diversity of our workforce.

The DEI Officer will facilitate the develop and implementation of training opportunities for employees in diversity, equity and inclusion.

While the pandemic has delayed some of the implementation of our goals, it has in no way diminished the agency's commitment to those goals. We have refreshed our goals for the coming biennium and remain committed even as we adapt how we meet those goals.

Demographic Analysis

The department's demographic data² as of June 30, 2020 is provided in Appendix C. The data includes:

- Director/executive leadership by racial category, gender, disabilities reported and veteran status
- All employee racial representation by job category
- Supervisors by racial category, gender, disabilities reported and veteran status
- Supervisor promotions by racial category, gender, disabilities reported and veteran status

² This report does not require a parity analysis for department workforce. The state will update the parity study for the 2023-2025 Affirmation Action Plan. Data is provided as of June 30, 2020.

2021-23 Affirmative Action, Goals and Strategies

We developed the goals based on receiving additional resources in the 2021 Legislative Session which has not yet been decided. The position in the policy option package will facilitate our efforts to identify barriers, expected outcomes, measures and implementation plans to carry out these goals. If we do not receive the additional resources, we will make every effort to reprioritize to ensure that we make progress toward these goals.

Goal 1

The Department of Revenue will increase training opportunities to develop learning on topics of diversity, equity, inclusion, and respectful workplace training.

Goal 2

The Department of Revenue will identify recruiting opportunities that focus on under-represented areas.

Management

Leadership Evaluation

The director will set the expectation agency-wide and human resources will provide direction and oversight to managers of the expectation to evaluate managers on their effectiveness in achieving affirmative action objectives as prescribed in ORS 659A.012 in their quarterly management check-ins.

Succession Plan

The department has not yet formalized a succession plan. Historically, we have had very little staff turnover and have organically developed practices to plan for our future workforce.

We have created opportunities to develop employees, including job shadowing and job rotation/development opportunities. We have also encouraged training for employees who are interested in career advancement opportunities.

We often promote from within the agency and we also move employees around to give them exposure to other programs. When we implement a new tax program, we often move seasoned employees from a stable program to help implement the new program. This creates opportunities in the stable programs for other staff seeking career enrichment or job promotion. This practice allows for more growth for existing employees or an opportunity to bring in new employees to work with seasoned, experienced employees.

Appendix A – State Employment Law Documents

- [ADA and Reasonable Accommodation Policy \(Statewide Policy 50.020.10\)](#)
- [Discrimination and Harassment Free Workplace - \(Statewide Policy No. 50.010.01\)](#)
- [Employee Development and Implementation of Oregon Benchmarks for Workforce Development \(Statewide Policy 50.045.01\)](#)
- [Veterans Preference in Employment \(40-055-03\)](#)
- [Equal Opportunity and Affirmative Action Rule \(105-040-0001\)](#)
- [Executive Order 17-11: Relating to Affirmative Action and Diversity and Inclusion](#)

Appendix B – Federal Employment Law Documents

The following links leads to a pdf with the documents listed below

http://www.oregon.gov/gov/policy/Documents/Federal_Affirmative_Action_TitleVII.pdf

- Age Discrimination in Employment Act of 1967 (ADEA)
- Disability Discrimination Title I of the Americans with Disability Act of 1990
- Equal Pay and Compensation Discrimination Equal Pay Act of 1963, and Title VII of the Civil Rights Act of 1964
- Genetic Information Discrimination Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)
- National Origin Discrimination Title VII of the Civil Rights Act of 1964
- Pregnancy Discrimination Title VII of the Civil Rights Act of 1964
- Race/Color Discrimination Title VII of the Civil Rights Act of 1964
- Religious Discrimination Title VII of the Civil Rights Act of 1964
- Retaliation Title VII of the Civil Agency Affirmative Action Policy
- Sex-Based Discrimination Title VII of the Civil Rights Act of 1964
- Sexual Harassment Title VII of the Civil Rights Act of 1964

Appendix C – Demographic Analysis

The demographic analysis is in the attached Excel document.

AGENCY LEADERSHIP: DIRECTOR

Agency Director by Racial Category and Gender		
Racial Categories	Female	Male
American Indian/Alaska Native	0	0
Asian	0	1
Black/African American	0	0
Hispanic	0	0
Native Hawaiian/Other Pacific Islander	0	0
Two Or More Races	0	0
White	0	0
Totals	0	1

Data as of 6/30/2020

AGENCY LEADERSHIP: EXECUTIVES

Agency Executives by Racial Categories & Gender				
Racial Category	Female	Male	All	Pct.
American Indian/Alaska Native	0	0	0	0.00%
Asian	0	1	1	10.00%
Black/African American	0	1	1	10.00%
Hispanic	0	1	1	10.00%
Native Hawaiian/Other Pacific Islander	0	0	0	0.00%
Two Or More Races	0	0	0	0.00%
White	4	3	7	70.00%
Totals	4	6	10	

Agency Executives by Race & Gender				
Race	Female	Male	All	Pct.
POC	0	3	3	100.00%
White	4	3	7	100.00%
Totals	4	6	10	

POC = All racial categories, excluding White

Agency Executives by Reported Disability & Veteran's Status, and Racial Categories						
Racial Category	Female			Male		
	Disability Reported	Veteran	All	Disability Reported	Veteran	All
American Indian/Alaska Native	0	0	0	0	0	0
Asian	0	0	0	0	0	0
Black/African American	0	0	0	0	0	0
Hispanic	0	0	0	0	1	1
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	0
White	0	0	0	0	1	1
Totals	0	0	0	0	2	2

Agency Executives by Reported Disability & Veteran's Status, & Gender				
Gender	Reported Disability	Pct.	Veteran	Pct
Female	0	0.00%	0	0.00%
Male	0	0.00%	2	0.00%
Totals	0		2	

Data as of 6/30/2020

AGENCY
Affirmative Action Analysis as of June 30, 2020

Racial Representation by Job Classification																	
Job Categories	Total Emp	American Indian or Alaska Native		Asian		Black or African American		Hispanic or Latino		Native Hawaiian or Other Pacific Islanders		Two or more races		White		Do not wish to answer	
		Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%
Administrative Support	266	2	0.8%	11	4.1%	3	1.1%	26	9.8%	0	0.0%	6	2.3%	218	82.0%	4	1.5%
Officials and Administrators	85	2	2.4%	4	4.7%	1	1.2%	9	10.6%	0	0.0%	1	1.2%	68	80.0%	5	5.9%
Paraprofessionals	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Professionals	342	1	0.3%	30	8.8%	2	0.6%	21	6.1%	0	0.0%	11	3.2%	277	81.0%	11	3.2%
Service	2	0	0.0%	0	0.0%	1	50.0%	0	0.0%	0	0.0%	0	0.0%	1	50.0%	0	0.0%
Skilled Craft Workers	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Technicians	164	1	0.6%	4	2.4%	3	1.8%	23	14.0%	1	0.6%	8	4.9%	124	75.6%	0	0.0%
Totals	859	6	1%	49	5.70%	10	1.16%	79	9.20%	1	0.12%	26	3.03%	688	80.09%	20	2.33%

*Affirmative Action Statistics are voluntary and may not accurately reflect the actual diversity of the agency.

Data as of 6/30/2020

SUPERVISORS

Agency Supervisors by Racial Categories & Gender				
Racial Category	Female	Male	All	Pct.
American Indian/Alaska Native	1	1	2	2.35%
Asian	0	4	4	4.71%
Black/African American	0	1	1	1.18%
Hispanic	4	5	9	10.59%
Native Hawaiian/Other Pacific Islander	0	0	0	0.00%
Two Or More Races	0	1	1	1.18%
White	35	33	68	80.00%
Totals	40	45	85	

Supervisors by Reported Disability & Veteran's Status, and Racial Categories						
Racial Category	Female			Male		
	Disability Reported	Veteran	All	Disability Reported	Veteran	All
American Indian/Alaska Native	0	0	0	0	1	1
Asian	0	0	0	0	0	0
Black/African American	0	0	0	0	0	0
Hispanic	0	0	0	0	2	2
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	0
White	0	0	0	0	4	4
Totals	0	0	0	0	7	7

Data as of 6/30/2020

PROMOTIONS (7/1/2019 - 6/30/2020)

Agency Supervisor Promotions by Racial Categories & Gender							
Racial Categories	Female			Male			All
	Reported Disability	Veterans	Agency Workforce	Reported Disability	Veterans	Agency Workforce	Agency Workforce
American Indian/Alaska Native	0	0	0	0	1	1	1
Asian	0	0	0	0	0	1	1
Black/African American	0	0	0	0	0	0	0
Hispanic	0	0	3	0	0	2	5
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	1	1
White	0	0	7	0	2	10	17
Agency Totals	0	0	10	0	3	15	25

Agency Non-Supervisor Promotions by Racial Categories & Gender							
Racial Categories	Female			Male			All
	Reported Disability	Veterans	Agency Workforce	Reported Disability	Veterans	Agency Workforce	Agency Workforce
American Indian/Alaska Native	0	0	0	0	0	0	0
Asian	0	0	4	0	0	4	8
Black/African American	0	0	0	0	0	0	0
Hispanic	0	0	5	0	1	4	9
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0	0
Two Or More Races	0	0	1	0	0	0	1
White	1	0	41	0	3	27	68
Agency Totals	1	0	51	0	4	35	86

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase-in	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Executive Division	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Executive Division	081	0	June 2022 Emergency Board	Policy Packages
002-00-00-00000	General Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
002-00-00-00000	General Services Division	021	0	Phase-in	Essential Packages
002-00-00-00000	General Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
002-00-00-00000	General Services Division	031	0	Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	032	0	Above Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	033	0	Exceptional Inflation	Essential Packages
002-00-00-00000	General Services Division	070	0	Revenue Shortfalls	Policy Packages
002-00-00-00000	General Services Division	081	0	June 2022 Emergency Board	Policy Packages
003-00-00-00000	Administration	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
003-00-00-00000	Administration	021	0	Phase-in	Essential Packages
003-00-00-00000	Administration	022	0	Phase-out Pgm & One-time Costs	Essential Packages
003-00-00-00000	Administration	031	0	Standard Inflation	Essential Packages
003-00-00-00000	Administration	032	0	Above Standard Inflation	Essential Packages
003-00-00-00000	Administration	033	0	Exceptional Inflation	Essential Packages

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

**Agency Number: 15000
BAM Analyst: Gibson, Wendy
Budget Coordinator: Taber, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
003-00-00-00000	Administration	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administration	070	0	Revenue Shortfalls	Policy Packages
003-00-00-00000	Administration	081	0	June 2022 Emergency Board	Policy Packages
003-00-00-00000	Administration	102	0	Revenue Building	Policy Packages
003-00-00-00000	Administration	103	0	Diversity, Equity and Inclusion	Policy Packages
003-00-00-00000	Administration	105	0	Customer Service	Policy Packages
003-00-00-00000	Administration	107	0	Cost Allocation Methodology	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
004-00-00-00000	Property Tax Division	021	0	Phase-in	Essential Packages
004-00-00-00000	Property Tax Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
004-00-00-00000	Property Tax Division	031	0	Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	032	0	Above Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	033	0	Exceptional Inflation	Essential Packages
004-00-00-00000	Property Tax Division	070	0	Revenue Shortfalls	Policy Packages
004-00-00-00000	Property Tax Division	081	0	June 2022 Emergency Board	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	021	0	Phase-in	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	031	0	Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	032	0	Above Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	033	0	Exceptional Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	060	0	Technical Adjustments	Essential Packages

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
005-00-00-00000	Personal Tax and Compliance Division	070	0	Revenue Shortfalls	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	081	0	June 2022 Emergency Board	Policy Packages
006-00-00-00000	Business Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
006-00-00-00000	Business Division	021	0	Phase-in	Essential Packages
006-00-00-00000	Business Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
006-00-00-00000	Business Division	031	0	Standard Inflation	Essential Packages
006-00-00-00000	Business Division	032	0	Above Standard Inflation	Essential Packages
006-00-00-00000	Business Division	033	0	Exceptional Inflation	Essential Packages
006-00-00-00000	Business Division	070	0	Revenue Shortfalls	Policy Packages
006-00-00-00000	Business Division	081	0	June 2022 Emergency Board	Policy Packages
006-00-00-00000	Business Division	105	0	Customer Service	Policy Packages
007-00-00-00000	Collections Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
007-00-00-00000	Collections Division	021	0	Phase-in	Essential Packages
007-00-00-00000	Collections Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
007-00-00-00000	Collections Division	031	0	Standard Inflation	Essential Packages
007-00-00-00000	Collections Division	032	0	Above Standard Inflation	Essential Packages
007-00-00-00000	Collections Division	033	0	Exceptional Inflation	Essential Packages
007-00-00-00000	Collections Division	070	0	Revenue Shortfalls	Policy Packages
007-00-00-00000	Collections Division	081	0	June 2022 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
008-00-00-00000	Corporate Division	021	0	Phase-in	Essential Packages
008-00-00-00000	Corporate Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

**Agency Number: 15000
BAM Analyst: Gibson, Wendy
Budget Coordinator: Taber, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
008-00-00-00000	Corporate Division	031	0	Standard Inflation	Essential Packages
008-00-00-00000	Corporate Division	032	0	Above Standard Inflation	Essential Packages
008-00-00-00000	Corporate Division	033	0	Exceptional Inflation	Essential Packages
008-00-00-00000	Corporate Division	070	0	Revenue Shortfalls	Policy Packages
008-00-00-00000	Corporate Division	081	0	June 2022 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	104	0	Reliable Operations	Policy Packages
008-00-00-00000	Corporate Division	107	0	Cost Allocation Methodology	Policy Packages
009-00-00-00000	Information Technology Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
009-00-00-00000	Information Technology Services Division	021	0	Phase-in	Essential Packages
009-00-00-00000	Information Technology Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
009-00-00-00000	Information Technology Services Division	031	0	Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	032	0	Above Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	033	0	Exceptional Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	060	0	Technical Adjustments	Essential Packages
009-00-00-00000	Information Technology Services Division	070	0	Revenue Shortfalls	Policy Packages
009-00-00-00000	Information Technology Services Division	081	0	June 2022 Emergency Board	Policy Packages
009-00-00-00000	Information Technology Services Division	104	0	Reliable Operations	Policy Packages
009-00-00-00000	Information Technology Services Division	106	0	Engineering and asset security	Policy Packages
009-00-00-00000	Information Technology Services Division	107	0	Cost Allocation Methodology	Policy Packages
014-00-00-00000	Marijuana Program	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
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

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

**Agency Number: 15000
BAM Analyst: Gibson, Wendy
Budget Coordinator: Taber, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
014-00-00-00000	Marijuana Program	031	0	Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	032	0	Above Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	033	0	Exceptional Inflation	Essential Packages
014-00-00-00000	Marijuana Program	070	0	Revenue Shortfalls	Policy Packages
014-00-00-00000	Marijuana Program	081	0	June 2022 Emergency Board	Policy Packages
014-00-00-00000	Marijuana Program	107	0	Cost Allocation Methodology	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
015-00-00-00000	Multistate Tax Commission	021	0	Phase-in	Essential Packages
015-00-00-00000	Multistate Tax Commission	022	0	Phase-out Pgm & One-time Costs	Essential Packages
015-00-00-00000	Multistate Tax Commission	031	0	Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	032	0	Above Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	033	0	Exceptional Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	070	0	Revenue Shortfalls	Policy Packages
015-00-00-00000	Multistate Tax Commission	081	0	June 2022 Emergency Board	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	021	0	Phase-in	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	033	0	Exceptional Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	070	0	Revenue Shortfalls	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	081	0	June 2022 Emergency Board	Policy Packages

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	021	0	Phase-in	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	022	0	Phase-out Pgm & One-time Costs	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	031	0	Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	032	0	Above Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	033	0	Exceptional Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	070	0	Revenue Shortfalls	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	081	0	June 2022 Emergency Board	Policy Packages
030-00-00-00000	Core System Replacement	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
030-00-00-00000	Core System Replacement	021	0	Phase-in	Essential Packages
030-00-00-00000	Core System Replacement	022	0	Phase-out Pgm & One-time Costs	Essential Packages
030-00-00-00000	Core System Replacement	031	0	Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	032	0	Above Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	033	0	Exceptional Inflation	Essential Packages
030-00-00-00000	Core System Replacement	070	0	Revenue Shortfalls	Policy Packages
030-00-00-00000	Core System Replacement	081	0	June 2022 Emergency Board	Policy Packages
030-00-00-00000	Core System Replacement	101	0	Electronic Valuation Information System (ELVIS) Phase 2	Policy Packages
031-00-00-00000	Property Valuation System	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
031-00-00-00000	Property Valuation System	021	0	Phase-in	Essential Packages
031-00-00-00000	Property Valuation System	022	0	Phase-out Pgm & One-time Costs	Essential Packages
031-00-00-00000	Property Valuation System	031	0	Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	032	0	Above Standard Inflation	Essential Packages

Revenue, Dept of

**Summary Cross Reference Listing and Packages
2023-25 Biennium**

**Agency Number: 15000
BAM Analyst: Gibson, Wendy
Budget Coordinator: Taber, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
031-00-00-00000	Property Valuation System	033	0	Exceptional Inflation	Essential Packages
031-00-00-00000	Property Valuation System	070	0	Revenue Shortfalls	Policy Packages
031-00-00-00000	Property Valuation System	081	0	June 2022 Emergency Board	Policy Packages
070-00-00-00000	Revenue Clearinghouse	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
070-00-00-00000	Revenue Clearinghouse	081	0	June 2022 Emergency Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	021	0	Phase-in	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	022	0	Phase-out Pgm & One-time Costs	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	031	0	Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	032	0	Above Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	033	0	Exceptional Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	070	0	Revenue Shortfalls	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	081	0	June 2022 Emergency Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	101	0	Electronic Valuation Information System (ELVIS) Phase 2	Policy Packages

Revenue, Dept of

**Policy Package List by Priority
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

<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	070	Revenue Shortfalls	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	081	June 2022 Emergency Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division

Revenue, Dept of

**Policy Package List by Priority
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

<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	081	June 2022 Emergency Board	007-00-00-00000	Collections Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	101	Electronic Valuation Information System (ELVI	030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	102	Revenue Building	003-00-00-00000	Administration
	103	Diversity, Equity and Inclusion	003-00-00-00000	Administration
	104	Reliable Operations	008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
	105	Customer Service	003-00-00-00000	Administration
			006-00-00-00000	Business Division
	106	Engineering and asset security	009-00-00-00000	Information Technology Services Division
	107	Cost Allocation Methodology	003-00-00-00000	Administration
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division

Revenue, Dept of

**Policy Package List by Priority
2023-25 Biennium**

Agency Number: 15000

BAM Analyst: Gibson, Wendy

Budget Coordinator: Taber, Melody - (971)375-8656

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	107	Cost Allocation Methodology	014-00-00-00000	Marijuana Program

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	191,955,292	37,827,306	-	37,827,306	(19,548,214)	(19,548,214)
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
All Funds	192,858,887	37,827,306	-	37,827,306	(19,548,214)	(19,548,214)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	62,144,131	-	62,144,131	433,742,917	433,742,917
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	191,955,292	99,971,437	-	99,971,437	414,194,703	414,194,703
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
TOTAL BEGINNING BALANCE	\$192,858,887	\$99,971,437	-	\$99,971,437	\$414,194,703	\$414,194,703

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	193,109,647	235,958,511	7,673,153	243,631,664	250,494,189	233,474,772
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
All Funds	207,397,041	242,537,681	7,601,662	250,139,343	253,076,609	236,057,192

TAXES

0105 Personal Income Taxes

8800 General Fund Revenue	19,964,645,478	20,627,298,000	-	20,627,298,000	22,838,400,000	22,838,400,000
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	2,035,562,263	1,290,183,000	-	1,290,183,000	1,759,032,987	1,759,032,987
0113 Corporate Activity Tax						
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	(35,865,640)	2,332,431,360	2,694,693,585	2,695,669,580
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	1,272,312,215	-	1,272,312,215	1,422,107,384	1,422,107,384
3430 Other Funds Debt Svc Ltd	-	1,340,120	-	1,340,120	113,110	113,110
All Funds	-	1,273,652,335	-	1,273,652,335	1,422,220,494	1,422,220,494
0135 Cigarette Taxes						
3400 Other Funds Ltd	412,282,111	634,797,000	-	634,797,000	614,900,000	614,900,000
8800 General Fund Revenue	54,748,082	44,903,000	-	44,903,000	43,500,000	43,500,000
All Funds	467,030,193	679,700,000	-	679,700,000	658,400,000	658,400,000
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	64,099,723	75,500,000	-	75,500,000	118,200,000	118,200,000
8800 General Fund Revenue	61,293,213	65,129,000	-	65,129,000	65,600,000	65,600,000
All Funds	125,392,936	140,629,000	-	140,629,000	183,800,000	183,800,000
0142 Marijuana Taxes						
3400 Other Funds Ltd	359,295,968	339,360,000	122,486	339,482,486	378,268,621	378,318,360
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,890,000	-	3,890,000	4,052,345	4,052,345
8800 General Fund Revenue	1,006,836	1,600,000	-	1,600,000	1,600,000	1,600,000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	1,006,836	5,490,000	-	5,490,000	5,652,345	5,652,345
0155 Inheritance Taxes						
8800 General Fund Revenue	524,066,306	368,932,000	-	368,932,000	529,600,000	529,600,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	20,260	-	20,260	31,914	31,914
8800 General Fund Revenue	3,593	6,000	-	6,000	6,000	6,000
All Funds	3,593	26,260	-	26,260	37,914	37,914
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	970,000	-	970,000	1,135,910	1,135,910
8800 General Fund Revenue	45,000	90,000	-	90,000	6,000	6,000
All Funds	45,000	1,060,000	-	1,060,000	1,141,910	1,141,910
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	100,000	-	100,000	33,478	33,478
0185 Privilege Taxes						
3400 Other Funds Ltd	-	54,200,000	-	54,200,000	95,280,000	95,280,000
0195 Other Taxes						
3400 Other Funds Ltd	466,407,168	403,181,367	-	403,181,367	374,343,733	374,343,733
TOTAL TAXES						
3400 Other Funds Ltd	2,674,715,959	5,152,627,842	(35,743,154)	5,116,884,688	5,703,046,970	5,704,072,704
3430 Other Funds Debt Svc Ltd	-	1,340,120	-	1,340,120	113,110	113,110
8800 General Fund Revenue	22,641,370,771	22,398,141,000	-	22,398,141,000	25,237,744,987	25,237,744,987

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL TAXES	\$25,316,086,730	\$27,552,108,962	(\$35,743,154)	\$27,516,365,808	\$30,940,905,067	\$30,941,930,801
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	12,103,704	-	12,103,704	12,443,302	12,443,302
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	19,318,082	22,048,327	-	22,048,327	22,000,000	22,000,000
3430 Other Funds Debt Svc Ltd	1,069,694	-	-	-	-	-
All Funds	20,387,776	22,048,327	-	22,048,327	22,000,000	22,000,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	28,237,552	54,419,258	-	54,419,258	18,380,925	18,380,925
8800 General Fund Revenue	-	12,028,333	-	12,028,333	11,521,152	11,521,152
All Funds	28,237,552	66,447,591	-	66,447,591	29,902,077	29,902,077
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	-	4,157,000	(374,387)	3,782,613	3,363,567	-
0575 Refunding Bonds						
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
TOTAL BOND SALES						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
3400 Other Funds Ltd	-	4,157,000	(374,387)	3,782,613	3,363,567	-
TOTAL BOND SALES	\$2,255,000	\$4,157,000	(\$374,387)	\$3,782,613	\$3,363,567	-
INTEREST EARNINGS						
0605 Interest Income						
3430 Other Funds Debt Svc Ltd	41,643	-	-	-	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	101,051	2,000,000	-	2,000,000	2,426,683	2,426,683
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	63,744,923	42,577,687	60,696	42,638,383	41,223,792	42,647,022
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	111,386,426	118,355,294	1,587,603	119,942,897	115,234,008	115,234,008
8800 General Fund Revenue	25,037,060	-	-	-	-	-
All Funds	136,423,486	118,355,294	1,587,603	119,942,897	115,234,008	115,234,008
TRANSFERS IN						
1010 Transfer In - Intrafund						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	42,397,295	93,860,030	(35,000)	93,825,030	95,870,501	99,384,325
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	-	1,340,120	113,110	113,110
All Funds	46,063,637	95,200,150	(35,000)	95,165,150	95,983,611	99,497,435
1060 Transfer from General Fund						
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	52,056	-	147,000,000	147,000,000	147,000,000	-
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	32,500	-	-	-	-	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	71,953,631	36,911,091	-	36,911,091	74,291,087	74,291,087
8800 General Fund Revenue	-	50,571,555	-	50,571,555	13,483,811	13,483,811
All Funds	71,953,631	87,482,646	-	87,482,646	87,774,898	87,774,898
TOTAL TRANSFERS IN						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-
3400 Other Funds Ltd	117,784,448	130,771,121	146,965,000	277,736,121	317,161,588	173,675,412
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	-	1,340,120	113,110	113,110
8800 General Fund Revenue	-	50,571,555	-	50,571,555	13,483,811	13,483,811
TOTAL TRANSFERS IN	\$121,450,790	\$182,682,796	\$146,965,000	\$329,647,796	\$330,758,509	\$187,272,333

REVENUES

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	193,109,647	235,958,511	7,673,153	243,631,664	250,494,189	233,474,772
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3230 Other Funds Debt Svc Non-Ltd	2,282,183	-	-	-	-	-
3400 Other Funds Ltd	3,015,288,441	5,539,060,233	112,495,758	5,651,555,991	6,235,280,835	6,090,880,056
3430 Other Funds Debt Svc Ltd	4,750,496	2,680,240	-	2,680,240	226,220	226,220
8800 General Fund Revenue	22,666,407,831	22,460,740,888	-	22,460,740,888	25,262,749,950	25,262,749,950
TOTAL REVENUES	\$25,896,125,992	\$28,245,019,042	\$120,097,420	\$28,365,116,462	\$31,751,333,614	\$31,589,913,418

TRANSFERS OUT

2010 Transfer Out - Intrafund

3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3400 Other Funds Ltd	(42,397,295)	(93,860,030)	35,000	(93,825,030)	(111,529,414)	(111,529,414)
3430 Other Funds Debt Svc Ltd	(3,639,159)	(1,340,120)	-	(1,340,120)	(113,110)	(113,110)
All Funds	(46,063,637)	(95,200,150)	35,000	(95,165,150)	(111,642,524)	(111,642,524)

2048 Transfer to Public Universities

3400 Other Funds Ltd	-	(7,331,270)	-	(7,331,270)	(1,752,978)	(1,752,978)
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2050 Transfer to Other

3400 Other Funds Ltd	-	(1,141,729,050)	-	(1,141,729,050)	(1,168,407,800)	(1,168,407,800)
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2060 Transfer to General Fund

8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	-	(22,460,740,888)	(25,262,749,950)	(25,262,749,950)
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Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
2080 Transfer to Counties						
3400 Other Funds Ltd	35,441,367	(37,330,480)	-	(37,330,480)	(71,406,363)	(71,406,363)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,876,601)	-	(2,876,601)	(3,273,913)	(3,273,913)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(101,036,011)	(29,165,524)	-	(29,165,524)	(26,708,655)	(26,708,655)
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(7,500)	-	-	-	-	-
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,144,307)	(23,172,359)	-	(23,172,359)	(23,172,359)	(23,172,359)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(680)	(100,000)	-	(100,000)	(33,478)	(33,478)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(10,603,518)	(11,092,862)	-	(11,092,862)	(11,708,132)	(11,708,132)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	(3,000,000)	(6,000,000)	-	(6,000,000)	(6,000,000)	(6,000,000)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(114,349,766)	(153,326,228)	76,634,614	(76,691,614)	(60,000)	(60,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(48,391,384)	(22,991,572)	-	(22,991,572)	(13,851,572)	(13,851,572)
2258 Tsfr To Emergency Management, Dept of						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	-	(76,634,614)	(76,634,614)	(171,329,595)	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(33,265,265)	(43,537,104)	-	(43,537,104)	(42,871,132)	(42,871,132)
2260 Tsfr to State Fire Marshal, Dept of						
3400 Other Funds Ltd	-	-	-	-	(10,287,858)	(10,287,858)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,585,442)	(4,864,812)	-	(4,864,812)	(5,197,236)	(5,197,236)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(29,856,549)	(26,155,444)	-	(26,155,444)	(33,055,444)	(33,055,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(613,426,371)	(974,157,708)	-	(974,157,708)	(1,010,027,668)	(1,010,027,668)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(1,306,093)	(2,138,373)	-	(2,138,373)	(2,196,243)	(2,196,243)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(1,459,408,079)	(2,385,696,736)	(36,610,000)	(2,422,306,736)	(2,708,378,534)	(2,708,378,534)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(14,081,537)	(26,848,559)	-	(26,848,559)	(39,360,190)	(39,360,190)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(101,051)	(30,000)	-	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(268,116,967)	(290,909,667)	-	(290,909,667)	(337,839,051)	(337,839,051)

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	-	(7,000,000)	(7,000,000)	(7,000,000)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(109,032,079)	(90,352,414)	-	(90,352,414)	(115,234,008)	(115,234,008)
TOTAL TRANSFERS OUT						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3400 Other Funds Ltd	(2,847,426,534)	(5,380,666,793)	(36,575,000)	(5,417,241,793)	(5,920,711,623)	(5,920,711,623)
3430 Other Funds Debt Svc Ltd	(3,639,159)	(1,340,120)	-	(1,340,120)	(113,110)	(113,110)
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	-	(22,460,740,888)	(25,262,749,950)	(25,262,749,950)
TOTAL TRANSFERS OUT	(\$25,517,500,707)	(\$27,842,747,801)	(\$36,575,000)	(\$27,879,322,801)	(\$31,183,574,683)	(\$31,183,574,683)
AVAILABLE REVENUES						
8000 General Fund	193,109,647	235,958,511	7,673,153	243,631,664	250,494,189	233,474,772
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	359,817,199	258,364,877	75,920,758	334,285,635	728,763,915	584,363,136
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL AVAILABLE REVENUES	\$571,484,172	\$502,242,678	\$83,522,420	\$585,765,098	\$981,953,634	\$820,533,438

EXPENDITURES

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	83,886,112	101,192,683	6,840,599	108,033,282	110,307,328	110,307,328
3400 Other Funds Ltd	27,361,452	35,069,206	2,047,708	37,116,914	37,854,208	37,854,208
All Funds	111,247,564	136,261,889	8,888,307	145,150,196	148,161,536	148,161,536
3160 Temporary Appointments						
8000 General Fund	179,708	65,934	-	65,934	65,857	68,622
3400 Other Funds Ltd	9,053	204,654	-	204,654	204,219	212,797
All Funds	188,761	270,588	-	270,588	270,076	281,419
3170 Overtime Payments						
8000 General Fund	456,636	108,055	-	108,055	108,153	112,694
3400 Other Funds Ltd	96,492	34,347	-	34,347	34,782	36,243
All Funds	553,128	142,402	-	142,402	142,935	148,937
3180 Shift Differential						
8000 General Fund	3,665	31,228	-	31,228	31,228	32,540
3400 Other Funds Ltd	993	18,303	-	18,303	18,303	19,072
All Funds	4,658	49,531	-	49,531	49,531	51,612
3190 All Other Differential						
8000 General Fund	928,174	278,437	-	278,437	278,416	290,110
3400 Other Funds Ltd	276,904	22,174	-	22,174	22,174	23,105

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	1,205,078	300,611	-	300,611	300,590	313,215
TOTAL SALARIES & WAGES						
8000 General Fund	85,454,295	101,676,337	6,840,599	108,516,936	110,790,982	110,811,294
3400 Other Funds Ltd	27,744,894	35,348,684	2,047,708	37,396,392	38,133,686	38,145,425
TOTAL SALARIES & WAGES	\$113,199,189	\$137,025,021	\$8,888,307	\$145,913,328	\$148,924,668	\$148,956,719
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	38,010	44,851	-	44,851	41,141	41,141
3400 Other Funds Ltd	12,251	16,559	-	16,559	14,589	14,589
All Funds	50,261	61,410	-	61,410	55,730	55,730
3220 Public Employees' Retire Cont						
8000 General Fund	14,022,635	17,405,900	-	17,405,900	19,842,008	19,845,152
3400 Other Funds Ltd	4,380,770	6,020,187	-	6,020,187	6,796,991	6,797,558
All Funds	18,403,405	23,426,087	-	23,426,087	26,638,999	26,642,710
3221 Pension Obligation Bond						
8000 General Fund	4,694,710	5,739,933	(146,361)	5,593,572	5,593,572	5,852,040
3400 Other Funds Ltd	1,496,759	1,441,601	493,050	1,934,651	1,934,651	2,004,624
All Funds	6,191,469	7,181,534	346,689	7,528,223	7,528,223	7,856,664
3230 Social Security Taxes						
8000 General Fund	6,433,920	7,758,139	-	7,758,139	8,442,201	8,443,754

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	2,080,197	2,700,252	-	2,700,252	2,909,971	2,910,868
All Funds	8,514,117	10,458,391	-	10,458,391	11,352,172	11,354,622
3240 Unemployment Assessments						
8000 General Fund	213,400	301,705	-	301,705	301,705	314,376
3400 Other Funds Ltd	28,738	75,309	-	75,309	75,309	78,471
All Funds	242,138	377,014	-	377,014	377,014	392,847
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	440,116	440,186
3400 Other Funds Ltd	-	-	-	-	151,029	151,042
All Funds	-	-	-	-	591,145	591,228
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	26,683	35,554	-	35,554	35,636	35,636
3400 Other Funds Ltd	8,645	13,167	-	13,167	12,751	12,751
All Funds	35,328	48,721	-	48,721	48,387	48,387
3260 Mass Transit Tax						
8000 General Fund	504,026	596,980	-	596,980	596,980	664,868
3400 Other Funds Ltd	160,465	170,065	-	170,065	170,065	228,873
All Funds	664,491	767,045	-	767,045	767,045	893,741
3270 Flexible Benefits						
8000 General Fund	23,541,081	29,580,397	-	29,580,397	30,711,508	30,711,508
3400 Other Funds Ltd	7,709,616	10,921,628	-	10,921,628	10,944,392	10,944,392

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	31,250,697	40,502,025	-	40,502,025	41,655,900	41,655,900
3280 Other OPE						
8000 General Fund	(39,841)	-	-	-	-	-
3400 Other Funds Ltd	39,841	-	-	-	-	-
All Funds	-	-	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	49,434,624	61,463,459	(146,361)	61,317,098	66,004,867	66,348,661
3400 Other Funds Ltd	15,917,282	21,358,768	493,050	21,851,818	23,009,748	23,143,168
TOTAL OTHER PAYROLL EXPENSES	\$65,351,906	\$82,822,227	\$346,689	\$83,168,916	\$89,014,615	\$89,491,829
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(842,688)	-	(842,688)	(842,688)	(1,835,285)
3400 Other Funds Ltd	-	(592,337)	-	(592,337)	(592,337)	(666,984)
All Funds	-	(1,435,025)	-	(1,435,025)	(1,435,025)	(2,502,269)
3465 Reconciliation Adjustment						
8000 General Fund	-	99,290	-	99,290	-	-
3400 Other Funds Ltd	-	109,468	-	109,468	-	-
All Funds	-	208,758	-	208,758	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(743,398)	-	(743,398)	(842,688)	(1,835,285)

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	(482,869)	-	(482,869)	(592,337)	(666,984)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,226,267)	-	(\$1,226,267)	(\$1,435,025)	(\$2,502,269)
TOTAL PERSONAL SERVICES						
8000 General Fund	134,888,919	162,396,398	6,694,238	169,090,636	175,953,161	175,324,670
3400 Other Funds Ltd	43,662,176	56,224,583	2,540,758	58,765,341	60,551,097	60,621,609
TOTAL PERSONAL SERVICES	\$178,551,095	\$218,620,981	\$9,234,996	\$227,855,977	\$236,504,258	\$235,946,279
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	312,759	462,021	300	462,321	462,322	481,738
3400 Other Funds Ltd	56,851	291,605	-	291,605	291,605	302,246
All Funds	369,610	753,626	300	753,926	753,927	783,984
4125 Out of State Travel						
8000 General Fund	90,399	416,320	-	416,320	416,319	433,871
3400 Other Funds Ltd	35,480	278,464	-	278,464	278,464	290,039
All Funds	125,879	694,784	-	694,784	694,783	723,910
4150 Employee Training						
8000 General Fund	410,828	912,461	3,200	915,661	915,661	960,503
3400 Other Funds Ltd	116,090	413,860	-	413,860	413,860	429,358
All Funds	526,918	1,326,321	3,200	1,329,521	1,329,521	1,389,861
4175 Office Expenses						

Revenue, Dept of

Agency Number: 15000

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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	6,567,047	2,569,005	241,304	2,810,309	2,810,309	2,649,195
3400 Other Funds Ltd	1,875,082	2,442,517	-	2,442,517	2,442,517	2,412,296
All Funds	8,442,129	5,011,522	241,304	5,252,826	5,252,826	5,061,491
4200 Telecommunications						
8000 General Fund	1,707,592	2,155,139	5,800	2,160,939	2,160,939	2,258,822
3400 Other Funds Ltd	462,259	814,920	-	814,920	814,920	849,857
All Funds	2,169,851	2,970,059	5,800	2,975,859	2,975,859	3,108,679
4225 State Gov. Service Charges						
8000 General Fund	7,124,719	8,283,099	-	8,283,099	8,283,099	10,507,414
3400 Other Funds Ltd	1,887,851	1,464,927	-	1,464,927	1,464,927	1,854,249
All Funds	9,012,570	9,748,026	-	9,748,026	9,748,026	12,361,663
4250 Data Processing						
8000 General Fund	2,929,215	3,340,149	1,216	3,341,365	3,341,365	3,481,702
3400 Other Funds Ltd	389,857	737,549	-	737,549	737,549	768,526
All Funds	3,319,072	4,077,698	1,216	4,078,914	4,078,914	4,250,228
4275 Publicity and Publications						
8000 General Fund	14,868	81,160	-	81,160	81,160	84,568
3400 Other Funds Ltd	5,875	86,061	-	86,061	86,061	89,676
All Funds	20,743	167,221	-	167,221	167,221	174,244
4300 Professional Services						
8000 General Fund	890,081	2,124,225	150,000	2,274,225	2,274,225	2,311,158

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	1,309,112	2,252,980	(150,000)	2,102,980	2,102,980	2,286,955
All Funds	2,199,193	4,377,205	-	4,377,205	4,377,205	4,598,113
4315 IT Professional Services						
8000 General Fund	8,154,435	7,737,043	178,000	7,915,043	7,915,043	8,417,904
3400 Other Funds Ltd	3,529,931	1,997,313	-	1,997,313	1,997,313	1,208,019
All Funds	11,684,366	9,734,356	178,000	9,912,356	9,912,356	9,625,923
4325 Attorney General						
8000 General Fund	3,534,871	6,432,749	111,700	6,544,449	6,544,449	7,683,437
3400 Other Funds Ltd	1,397,217	1,953,553	-	1,953,553	1,953,553	2,298,745
All Funds	4,932,088	8,386,302	111,700	8,498,002	8,498,002	9,982,182
4375 Employee Recruitment and Develop						
8000 General Fund	6,792	33,461	-	33,461	33,461	34,867
3400 Other Funds Ltd	2,531	14,087	-	14,087	14,087	14,680
All Funds	9,323	47,548	-	47,548	47,548	49,547
4400 Dues and Subscriptions						
8000 General Fund	68,422	122,860	-	122,860	122,860	128,021
3400 Other Funds Ltd	155,487	47,956	-	47,956	47,956	49,513
All Funds	223,909	170,816	-	170,816	170,816	177,534
4425 Facilities Rental and Taxes						
8000 General Fund	6,068,450	6,085,455	14,880	6,100,335	6,100,335	8,665,561
3400 Other Funds Ltd	1,972,855	2,941,127	-	2,941,127	2,941,127	4,320,316

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	8,041,305	9,026,582	14,880	9,041,462	9,041,462	12,985,877
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,638	-	4,638	4,638	4,833
4475 Facilities Maintenance						
8000 General Fund	100,249	233,300	-	233,300	227,851	237,421
3400 Other Funds Ltd	5,970	51,072	-	51,072	51,072	53,217
All Funds	106,219	284,372	-	284,372	278,923	290,638
4575 Agency Program Related S and S						
8000 General Fund	326,077	809,948	187	810,135	810,135	844,161
3400 Other Funds Ltd	130,167	320,969	-	320,969	320,969	334,450
All Funds	456,244	1,130,917	187	1,131,104	1,131,104	1,178,611
4600 Intra-agency Charges						
8000 General Fund	-	254,937	-	254,937	254,937	265,644
3400 Other Funds Ltd	-	85,052	-	85,052	85,052	88,124
All Funds	-	339,989	-	339,989	339,989	353,768
4650 Other Services and Supplies						
8000 General Fund	1,294,711	3,083,088	250,000	3,333,088	3,338,537	3,218,255
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	905,909	4,634,307	(285,000)	4,349,307	4,349,307	4,320,235
All Funds	2,209,436	7,717,395	(35,000)	7,682,395	7,687,844	7,538,490
4700 Expendable Prop 250 - 5000						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	137,444	208,961	1,100	210,061	210,061	218,884
3400 Other Funds Ltd	19,547	104,712	-	104,712	104,712	108,632
All Funds	156,991	313,673	1,100	314,773	314,773	327,516
4715 IT Expendable Property						
8000 General Fund	1,941,681	644,823	6,600	651,423	651,423	696,206
3400 Other Funds Ltd	552,768	2,542,565	-	2,542,565	2,542,565	359,809
All Funds	2,494,449	3,187,388	6,600	3,193,988	3,193,988	1,056,015
TOTAL SERVICES & SUPPLIES						
8000 General Fund	41,680,640	45,990,204	964,287	46,954,491	46,954,491	53,579,332
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	14,810,839	23,480,234	(435,000)	23,045,234	23,045,234	22,443,775
TOTAL SERVICES & SUPPLIES	\$56,500,295	\$69,470,438	\$529,287	\$69,999,725	\$69,999,725	\$76,023,107
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	20,054	502,266	14,628	516,894	516,894	538,603
3400 Other Funds Ltd	2,446	705,324	-	705,324	705,324	734,950
All Funds	22,500	1,207,590	14,628	1,222,218	1,222,218	1,273,553
5150 Telecommunications Equipment						
8000 General Fund	-	242,874	-	242,874	242,874	253,075
3400 Other Funds Ltd	-	30,242	-	30,242	30,242	31,512

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	-	273,116	-	273,116	273,116	284,587
5550 Data Processing Software						
8000 General Fund	561,733	14,061	-	14,061	14,061	14,651
3400 Other Funds Ltd	12,812	5,698	-	5,698	5,698	5,937
All Funds	574,545	19,759	-	19,759	19,759	20,588
5600 Data Processing Hardware						
8000 General Fund	-	34,186	-	34,186	34,186	35,621
3400 Other Funds Ltd	-	95,543	-	95,543	95,543	99,556
All Funds	-	129,729	-	129,729	129,729	135,177
5900 Other Capital Outlay						
8000 General Fund	-	85,550	-	85,550	85,550	89,143
3400 Other Funds Ltd	-	388,846	-	388,846	388,846	405,178
All Funds	-	474,396	-	474,396	474,396	494,321
TOTAL CAPITAL OUTLAY						
8000 General Fund	581,787	878,937	14,628	893,565	893,565	931,093
3400 Other Funds Ltd	15,258	1,225,653	-	1,225,653	1,225,653	1,277,133
TOTAL CAPITAL OUTLAY	\$597,045	\$2,104,590	\$14,628	\$2,119,218	\$2,119,218	\$2,208,226
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	-	26,692,972	-	26,692,972	26,692,972	3,639,677

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	60,594,196	72,982,197	-	72,982,197	72,982,197	76,047,449
All Funds	60,594,196	99,675,169	-	99,675,169	99,675,169	79,687,126
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	131,400	319,906	-	319,906	319,906	333,342
6035 Dist to Individuals						
3400 Other Funds Ltd	-	-	147,000,000	147,000,000	147,000,000	-
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	3,348,966	-	-	-	-	-
TOTAL SPECIAL PAYMENTS						
8000 General Fund	3,348,966	26,692,972	-	26,692,972	26,692,972	3,639,677
3400 Other Funds Ltd	60,725,596	73,302,103	147,000,000	220,302,103	220,302,103	76,380,791
TOTAL SPECIAL PAYMENTS	\$64,074,562	\$99,995,075	\$147,000,000	\$246,995,075	\$246,995,075	\$80,020,468
DEBT SERVICE						
7050 Pmt To Ret Bond Escrow						
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
7100 Principal - Bonds						
8030 General Fund Debt Svc	12,998,154	5,889,180	(71,491)	5,817,689	2,084,860	2,084,860
3430 Other Funds Debt Svc Ltd	1,731,846	1,291,830	-	1,291,830	105,150	105,150
All Funds	14,730,000	7,181,010	(71,491)	7,109,519	2,190,010	2,190,010
7150 Interest - Bonds						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8030 General Fund Debt Svc	1,289,240	689,990	-	689,990	497,560	497,560
3430 Other Funds Debt Svc Ltd	283,086	48,290	-	48,290	7,960	7,960
All Funds	1,572,326	738,280	-	738,280	505,520	505,520
TOTAL DEBT SERVICE						
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL DEBT SERVICE	\$18,548,510	\$7,919,290	(\$71,491)	\$7,847,799	\$2,695,530	\$2,695,530
EXPENDITURES						
8000 General Fund	180,500,312	235,958,511	7,673,153	243,631,664	250,494,189	233,474,772
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	119,213,869	154,232,573	149,105,758	303,338,331	305,124,087	160,723,308
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL EXPENDITURES	\$318,271,507	\$398,110,374	\$156,707,420	\$554,817,794	\$558,313,806	\$396,893,610
REVERSIONS						
9900 Reversions						
8000 General Fund	(12,609,335)	-	-	-	-	-
ENDING BALANCE						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue, Dept of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	-	-	-	-	-
8030 General Fund Debt Svc	-	-	-	-	-	-
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	240,603,330	104,132,304	(73,185,000)	30,947,304	423,639,828	423,639,828
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	\$240,603,330	\$104,132,304	(\$73,185,000)	\$30,947,304	\$423,639,828	\$423,639,828
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	1,082	1,124	2	1,126	1,109	1,109
8180 Position Reconciliation	-	1	-	1	-	-
TOTAL AUTHORIZED POSITIONS	1,082	1,125	2	1,127	1,109	1,109
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	1,007.33	1,058.35	1.00	1,059.35	1,050.78	1,050.78
8280 FTE Reconciliation	-	1.86	-	1.86	-	-
TOTAL AUTHORIZED FTE	1,007.33	1,060.21	1.00	1,061.21	1,050.78	1,050.78

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	112,435,088	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	27,373,952	32,199,466	578,436	32,777,902	33,811,666	36,677,751
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,076,029	-	65,017	65,017	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	5,837,250	8,297,353	-	8,297,353	8,500,267	9,795,807
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	52,056	-	-	-	-	-
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	32,500	-	-	-	-	-
TOTAL TRANSFERS IN						
3400 Other Funds Ltd	5,921,806	8,297,353	-	8,297,353	8,500,267	9,795,807
TOTAL TRANSFERS IN	\$5,921,806	\$8,297,353	-	\$8,297,353	\$8,500,267	\$9,795,807

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Administration

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
REVENUES						
8000 General Fund	27,373,952	32,199,466	578,436	32,777,902	33,811,666	36,677,751
3400 Other Funds Ltd	7,997,835	8,297,353	65,017	8,362,370	8,500,267	9,795,807
TOTAL REVENUES	\$35,371,787	\$40,496,819	\$643,453	\$41,140,272	\$42,311,933	\$46,473,558
TRANSFERS OUT						
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(7,500)	-	-	-	-	-
AVAILABLE REVENUES						
8000 General Fund	27,373,952	32,199,466	578,436	32,777,902	33,811,666	36,677,751
3400 Other Funds Ltd	120,425,423	8,297,353	65,017	8,362,370	8,500,267	9,795,807
TOTAL AVAILABLE REVENUES	\$147,799,375	\$40,496,819	\$643,453	\$41,140,272	\$42,311,933	\$46,473,558
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	7,800,246	10,705,378	598,391	11,303,769	11,859,610	11,029,781
3400 Other Funds Ltd	2,104,963	1,203,918	62,793	1,266,711	1,336,238	1,226,131
All Funds	9,905,209	11,909,296	661,184	12,570,480	13,195,848	12,255,912
3160 Temporary Appointments						
8000 General Fund	24,334	29,004	-	29,004	29,004	30,222

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	6,567	81,562	-	81,562	81,562	84,988
All Funds	30,901	110,566	-	110,566	110,566	115,210
3170 Overtime Payments						
8000 General Fund	863	43,342	-	43,342	43,342	45,162
3400 Other Funds Ltd	233	-	-	-	-	-
All Funds	1,096	43,342	-	43,342	43,342	45,162
3180 Shift Differential						
8000 General Fund	-	29,596	-	29,596	29,596	30,839
3190 All Other Differential						
8000 General Fund	26,449	215,041	-	215,041	215,041	224,073
3400 Other Funds Ltd	7,137	22,174	-	22,174	22,174	23,105
All Funds	33,586	237,215	-	237,215	237,215	247,178
TOTAL SALARIES & WAGES						
8000 General Fund	7,851,892	11,022,361	598,391	11,620,752	12,176,593	11,360,077
3400 Other Funds Ltd	2,118,900	1,307,654	62,793	1,370,447	1,439,974	1,334,224
TOTAL SALARIES & WAGES	\$9,970,792	\$12,330,015	\$661,184	\$12,991,199	\$13,616,567	\$12,694,301
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	2,398	3,708	-	3,708	3,435	3,153
3400 Other Funds Ltd	647	429	-	429	381	345

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	3,045	4,137	-	4,137	3,816	3,498
3220 Public Employees' Retire Cont						
8000 General Fund	1,307,695	1,883,158	-	1,883,158	2,176,857	2,030,317
3400 Other Funds Ltd	345,771	210,036	-	210,036	243,428	223,864
All Funds	1,653,466	2,093,194	-	2,093,194	2,420,285	2,254,181
3221 Pension Obligation Bond						
8000 General Fund	436,357	625,131	(19,955)	605,176	605,176	642,025
3400 Other Funds Ltd	117,747	65,271	2,224	67,495	67,495	71,794
All Funds	554,104	690,402	(17,731)	672,671	672,671	713,819
3230 Social Security Taxes						
8000 General Fund	584,997	830,392	-	830,392	911,915	849,450
3400 Other Funds Ltd	157,857	98,764	-	98,764	108,225	100,135
All Funds	742,854	929,156	-	929,156	1,020,140	949,585
3240 Unemployment Assessments						
8000 General Fund	7,336	74,795	-	74,795	74,795	77,937
3400 Other Funds Ltd	1,979	43,891	-	43,891	43,891	45,734
All Funds	9,315	118,686	-	118,686	118,686	123,671
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	46,959	43,688
3400 Other Funds Ltd	-	-	-	-	5,271	4,835
All Funds	-	-	-	-	52,230	48,523

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,012	2,936	-	2,936	2,956	2,712
3400 Other Funds Ltd	542	345	-	345	356	324
All Funds	2,554	3,281	-	3,281	3,312	3,036
3260 Mass Transit Tax						
8000 General Fund	46,785	64,999	-	64,999	64,999	73,139
3400 Other Funds Ltd	12,601	7,256	-	7,256	7,256	8,667
All Funds	59,386	72,255	-	72,255	72,255	81,806
3270 Flexible Benefits						
8000 General Fund	1,649,703	2,452,613	-	2,452,613	2,557,542	2,347,991
3400 Other Funds Ltd	445,158	274,603	-	274,603	293,658	265,609
All Funds	2,094,861	2,727,216	-	2,727,216	2,851,200	2,613,600
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	4,037,283	5,937,732	(19,955)	5,917,777	6,444,634	6,070,412
3400 Other Funds Ltd	1,082,302	700,595	2,224	702,819	769,961	721,307
TOTAL OTHER PAYROLL EXPENSES	\$5,119,585	\$6,638,327	(\$17,731)	\$6,620,596	\$7,214,595	\$6,791,719
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(76,608)	-	(76,608)	(76,608)	(336,512)
3400 Other Funds Ltd	-	(19,152)	-	(19,152)	(19,152)	(37,390)

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	-	(95,760)	-	(95,760)	(95,760)	(373,902)
3465 Reconciliation Adjustment						
8000 General Fund	-	48,934	-	48,934	-	-
3400 Other Funds Ltd	-	(1,228)	-	(1,228)	-	-
All Funds	-	47,706	-	47,706	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(27,674)	-	(27,674)	(76,608)	(336,512)
3400 Other Funds Ltd	-	(20,380)	-	(20,380)	(19,152)	(37,390)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$48,054)	-	(\$48,054)	(\$95,760)	(\$373,902)
TOTAL PERSONAL SERVICES						
8000 General Fund	11,889,175	16,932,419	578,436	17,510,855	18,544,619	17,093,977
3400 Other Funds Ltd	3,201,202	1,987,869	65,017	2,052,886	2,190,783	2,018,141
TOTAL PERSONAL SERVICES	\$15,090,377	\$18,920,288	\$643,453	\$19,563,741	\$20,735,402	\$19,112,118
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	107,170	120,900	-	120,900	120,901	125,979
3400 Other Funds Ltd	1,105	22,004	-	22,004	22,004	22,928
All Funds	108,275	142,904	-	142,904	142,905	148,907
4125 Out of State Travel						
8000 General Fund	5,718	11,029	-	11,029	11,028	11,557

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	1,543	5,751	-	5,751	5,751	5,873
All Funds	7,261	16,780	-	16,780	16,779	17,430
4150 Employee Training						
8000 General Fund	103,275	146,074	-	146,074	146,074	150,144
3400 Other Funds Ltd	29,261	30,424	-	30,424	30,424	28,668
All Funds	132,536	176,498	-	176,498	176,498	178,812
4175 Office Expenses						
8000 General Fund	1,830,380	1,307,305	-	1,307,305	1,307,305	1,323,113
3400 Other Funds Ltd	84,918	897,781	-	897,781	897,781	935,487
All Funds	1,915,298	2,205,086	-	2,205,086	2,205,086	2,258,600
4200 Telecommunications						
8000 General Fund	80,106	344,205	-	344,205	344,205	350,472
3400 Other Funds Ltd	21,691	75,224	-	75,224	75,224	77,006
All Funds	101,797	419,429	-	419,429	419,429	427,478
4225 State Gov. Service Charges						
8000 General Fund	6,893,400	8,283,099	-	8,283,099	8,283,099	10,507,414
3400 Other Funds Ltd	1,860,123	1,464,927	-	1,464,927	1,464,927	1,854,249
All Funds	8,753,523	9,748,026	-	9,748,026	9,748,026	12,361,663
4250 Data Processing						
8000 General Fund	-	44,187	-	44,187	44,187	46,044
3400 Other Funds Ltd	-	7,934	-	7,934	7,934	8,267

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	-	52,121	-	52,121	52,121	54,311
4275 Publicity and Publications						
8000 General Fund	5,044	6,684	-	6,684	6,684	6,965
3400 Other Funds Ltd	1,360	824	-	824	824	859
All Funds	6,404	7,508	-	7,508	7,508	7,824
4300 Professional Services						
8000 General Fund	112,991	340,992	-	340,992	340,992	371,000
3400 Other Funds Ltd	34,331	33,315	-	33,315	33,315	35,159
All Funds	147,322	374,307	-	374,307	374,307	406,159
4315 IT Professional Services						
8000 General Fund	203	40,000	-	40,000	40,000	43,520
3400 Other Funds Ltd	55	2,592	-	2,592	2,592	2,820
All Funds	258	42,592	-	42,592	42,592	46,340
4325 Attorney General						
8000 General Fund	49,403	157,739	-	157,739	157,739	185,611
3400 Other Funds Ltd	13,331	-	-	-	-	-
All Funds	62,734	157,739	-	157,739	157,739	185,611
4375 Employee Recruitment and Develop						
8000 General Fund	4,638	7,129	-	7,129	7,129	7,429
3400 Other Funds Ltd	1,251	4,361	-	4,361	4,361	4,545
All Funds	5,889	11,490	-	11,490	11,490	11,974

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4400 Dues and Subscriptions						
8000 General Fund	26,716	58,333	-	58,333	58,333	60,784
3400 Other Funds Ltd	7,209	4,902	-	4,902	4,902	4,652
All Funds	33,925	63,235	-	63,235	63,235	65,436
4425 Facilities Rental and Taxes						
8000 General Fund	4,256,304	3,860,647	-	3,860,647	3,860,647	5,832,392
3400 Other Funds Ltd	1,142,247	1,911,845	-	1,911,845	1,911,845	2,872,671
All Funds	5,398,551	5,772,492	-	5,772,492	5,772,492	8,705,063
4475 Facilities Maintenance						
8000 General Fund	(2,194)	150,085	-	150,085	150,085	156,389
3400 Other Funds Ltd	644	32,354	-	32,354	32,354	33,713
All Funds	(1,550)	182,439	-	182,439	182,439	190,102
4600 Intra-agency Charges						
8000 General Fund	-	29,783	-	29,783	29,783	31,034
3400 Other Funds Ltd	-	3,332	-	3,332	3,332	2,971
All Funds	-	33,115	-	33,115	33,115	34,005
4650 Other Services and Supplies						
8000 General Fund	172,792	39,260	-	39,260	39,260	40,909
3400 Other Funds Ltd	79,281	1,644,507	-	1,644,507	1,644,507	1,713,359
All Funds	252,073	1,683,767	-	1,683,767	1,683,767	1,754,268
4700 Expendable Prop 250 - 5000						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	5,238	139,719	-	139,719	139,719	145,587
3400 Other Funds Ltd	1,415	18,158	-	18,158	18,158	18,441
All Funds	6,653	157,877	-	157,877	157,877	164,028
4715 IT Expendable Property						
8000 General Fund	167,196	24,485	-	24,485	24,485	25,513
3400 Other Funds Ltd	91,546	6,920	-	6,920	6,920	7,691
All Funds	258,742	31,405	-	31,405	31,405	33,204
TOTAL SERVICES & SUPPLIES						
8000 General Fund	13,818,380	15,111,655	-	15,111,655	15,111,655	19,421,856
3400 Other Funds Ltd	3,371,311	6,167,155	-	6,167,155	6,167,155	7,629,359
TOTAL SERVICES & SUPPLIES	\$17,189,691	\$21,278,810	-	\$21,278,810	\$21,278,810	\$27,051,215
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	21,437	-	21,437	21,437	22,337
3400 Other Funds Ltd	-	38,387	-	38,387	38,387	40,000
All Funds	-	59,824	-	59,824	59,824	62,337
5150 Telecommunications Equipment						
8000 General Fund	-	30,947	-	30,947	30,947	32,247
3400 Other Funds Ltd	-	2,701	-	2,701	2,701	2,814
All Funds	-	33,648	-	33,648	33,648	35,061

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
5550 Data Processing Software						
8000 General Fund	-	5,080	-	5,080	5,080	5,293
3400 Other Funds Ltd	-	5,698	-	5,698	5,698	5,937
All Funds	-	10,778	-	10,778	10,778	11,230
5600 Data Processing Hardware						
8000 General Fund	-	27,759	-	27,759	27,759	28,925
3400 Other Funds Ltd	-	95,543	-	95,543	95,543	99,556
All Funds	-	123,302	-	123,302	123,302	128,481
5900 Other Capital Outlay						
8000 General Fund	-	70,169	-	70,169	70,169	73,116
TOTAL CAPITAL OUTLAY						
8000 General Fund	-	155,392	-	155,392	155,392	161,918
3400 Other Funds Ltd	-	142,329	-	142,329	142,329	148,307
TOTAL CAPITAL OUTLAY	-	\$297,721	-	\$297,721	\$297,721	\$310,225

EXPENDITURES

8000 General Fund	25,707,555	32,199,466	578,436	32,777,902	33,811,666	36,677,751
3400 Other Funds Ltd	6,572,513	8,297,353	65,017	8,362,370	8,500,267	9,795,807
TOTAL EXPENDITURES	\$32,280,068	\$40,496,819	\$643,453	\$41,140,272	\$42,311,933	\$46,473,558

REVERSIONS

9900 Reversions

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	(1,666,397)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	113,852,910	-	-	-	-	-
TOTAL ENDING BALANCE	\$113,852,910	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	70	72	-	72	72	66
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	70.00	71.33	-	71.33	72.00	66.00

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,145,897	964,844	-	964,844	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	17,447,147	42,335,705	644,687	42,980,392	43,921,945	21,156,490
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	161,373	161,373	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	4,780,366	45,573,683	-	45,573,683	45,970,629	47,731,895
REVENUES						
8000 General Fund	17,447,147	42,335,705	644,687	42,980,392	43,921,945	21,156,490
3400 Other Funds Ltd	4,780,366	45,573,683	161,373	45,735,056	45,970,629	47,731,895
TOTAL REVENUES	\$22,227,513	\$87,909,388	\$806,060	\$88,715,448	\$89,892,574	\$68,888,385
TRANSFERS OUT						
2080 Transfer to Counties						
3400 Other Funds Ltd	35,441,367	-	-	-	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
AVAILABLE REVENUES						
8000 General Fund	17,447,147	42,335,705	644,687	42,980,392	43,921,945	21,156,490
3400 Other Funds Ltd	41,367,630	46,538,527	161,373	46,699,900	45,970,629	47,731,895
TOTAL AVAILABLE REVENUES	\$58,814,777	\$88,874,232	\$806,060	\$89,680,292	\$89,892,574	\$68,888,385

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	8,795,785	10,353,720	674,476	11,028,196	11,471,940	11,471,940
3400 Other Funds Ltd	2,788,015	2,844,882	169,552	3,014,434	3,120,216	3,120,216
All Funds	11,583,800	13,198,602	844,028	14,042,630	14,592,156	14,592,156

3160 Temporary Appointments

8000 General Fund	-	21,670	-	21,670	21,670	22,580
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3170 Overtime Payments

8000 General Fund	4,374	11,938	-	11,938	11,938	12,439
3400 Other Funds Ltd	878	-	-	-	-	-
All Funds	5,252	11,938	-	11,938	11,938	12,439

3180 Shift Differential

8000 General Fund	-	1,632	-	1,632	1,632	1,701
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3190 All Other Differential

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	28,177	35,536	-	35,536	35,536	37,029
3400 Other Funds Ltd	5,052	-	-	-	-	-
All Funds	33,229	35,536	-	35,536	35,536	37,029
TOTAL SALARIES & WAGES						
8000 General Fund	8,828,336	10,424,496	674,476	11,098,972	11,542,716	11,545,689
3400 Other Funds Ltd	2,793,945	2,844,882	169,552	3,014,434	3,120,216	3,120,216
TOTAL SALARIES & WAGES	\$11,622,281	\$13,269,378	\$844,028	\$14,113,406	\$14,662,932	\$14,665,905
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	3,007	3,600	-	3,600	3,288	3,288
3400 Other Funds Ltd	915	996	-	996	911	911
All Funds	3,922	4,596	-	4,596	4,199	4,199
3220 Public Employees' Retire Cont						
8000 General Fund	1,518,856	1,782,009	-	1,782,009	2,064,578	2,064,948
3400 Other Funds Ltd	459,022	487,331	-	487,331	559,144	559,144
All Funds	1,977,878	2,269,340	-	2,269,340	2,623,722	2,624,092
3221 Pension Obligation Bond						
8000 General Fund	493,875	602,456	(29,789)	572,667	572,667	608,909
3400 Other Funds Ltd	148,433	164,787	(8,179)	156,608	156,608	164,909
All Funds	642,308	767,243	(37,968)	729,275	729,275	773,818

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3230 Social Security Taxes						
8000 General Fund	675,781	796,373	-	796,373	881,142	881,369
3400 Other Funds Ltd	201,490	217,513	-	217,513	238,486	238,486
All Funds	877,271	1,013,886	-	1,013,886	1,119,628	1,119,855
3240 Unemployment Assessments						
8000 General Fund	496	21,597	-	21,597	21,597	22,504
3400 Other Funds Ltd	67	1,455	-	1,455	1,455	1,516
All Funds	563	23,052	-	23,052	23,052	24,020
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	45,853	45,861
3400 Other Funds Ltd	-	-	-	-	12,454	12,454
All Funds	-	-	-	-	58,307	58,315
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,184	2,858	-	2,858	2,858	2,858
3400 Other Funds Ltd	665	787	-	787	787	787
All Funds	2,849	3,645	-	3,645	3,645	3,645
3260 Mass Transit Tax						
8000 General Fund	53,692	62,547	-	62,547	62,547	69,275
3400 Other Funds Ltd	16,011	17,069	-	17,069	17,069	18,721
All Funds	69,703	79,616	-	79,616	79,616	87,996
3270 Flexible Benefits						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	2,010,637	2,372,844	-	2,372,844	2,457,774	2,457,774
3400 Other Funds Ltd	569,680	657,042	-	657,042	680,526	680,526
All Funds	2,580,317	3,029,886	-	3,029,886	3,138,300	3,138,300
3280 Other OPE						
8000 General Fund	(39,841)	-	-	-	-	-
3400 Other Funds Ltd	39,841	-	-	-	-	-
All Funds	-	-	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	4,718,687	5,644,284	(29,789)	5,614,495	6,112,304	6,156,786
3400 Other Funds Ltd	1,436,124	1,546,980	(8,179)	1,538,801	1,667,440	1,677,454
TOTAL OTHER PAYROLL EXPENSES	\$6,154,811	\$7,191,264	(\$37,968)	\$7,153,296	\$7,779,744	\$7,834,240
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(21,888)	-	(21,888)	(21,888)	(90,887)
3400 Other Funds Ltd	-	(5,472)	-	(5,472)	(5,472)	(24,160)
All Funds	-	(27,360)	-	(27,360)	(27,360)	(115,047)
TOTAL PERSONAL SERVICES						
8000 General Fund	13,547,023	16,046,892	644,687	16,691,579	17,633,132	17,611,588
3400 Other Funds Ltd	4,230,069	4,386,390	161,373	4,547,763	4,782,184	4,773,510
TOTAL PERSONAL SERVICES	\$17,777,092	\$20,433,282	\$806,060	\$21,239,342	\$22,415,316	\$22,385,098

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	13,918	76,822	-	76,822	76,822	80,049
3400 Other Funds Ltd	13,176	32,043	-	32,043	32,043	33,388
All Funds	27,094	108,865	-	108,865	108,865	113,437
4125 Out of State Travel						
8000 General Fund	3,492	52,539	-	52,539	52,539	54,746
3400 Other Funds Ltd	1,753	5,525	-	5,525	5,525	5,757
All Funds	5,245	58,064	-	58,064	58,064	60,503
4150 Employee Training						
8000 General Fund	74,955	151,113	-	151,113	151,113	157,460
3400 Other Funds Ltd	31,537	67,842	-	67,842	67,842	70,691
All Funds	106,492	218,955	-	218,955	218,955	228,151
4175 Office Expenses						
8000 General Fund	152,646	114,760	-	114,760	114,760	119,580
3400 Other Funds Ltd	78,355	47,782	-	47,782	47,782	49,789
All Funds	231,001	162,542	-	162,542	162,542	169,369
4200 Telecommunications						
8000 General Fund	65,225	110,993	-	110,993	110,993	115,656
3400 Other Funds Ltd	23,041	12,276	-	12,276	12,276	12,792
All Funds	88,266	123,269	-	123,269	123,269	128,448

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4225 State Gov. Service Charges						
8000 General Fund	35,752	-	-	-	-	-
3400 Other Funds Ltd	4,815	-	-	-	-	-
All Funds	40,567	-	-	-	-	-
4250 Data Processing						
8000 General Fund	1,542	3,369	-	3,369	3,369	3,510
3400 Other Funds Ltd	958	1,123	-	1,123	1,123	1,170
All Funds	2,500	4,492	-	4,492	4,492	4,680
4275 Publicity and Publications						
8000 General Fund	7,116	7,712	-	7,712	7,712	8,036
3400 Other Funds Ltd	3,152	4,683	-	4,683	4,683	4,880
All Funds	10,268	12,395	-	12,395	12,395	12,916
4300 Professional Services						
8000 General Fund	30,630	325,750	-	325,750	325,750	354,416
3400 Other Funds Ltd	1,037,097	1,402,204	-	1,402,204	1,402,204	1,525,598
All Funds	1,067,727	1,727,954	-	1,727,954	1,727,954	1,880,014
4325 Attorney General						
8000 General Fund	1,133,905	1,888,338	-	1,888,338	1,888,338	2,222,007
3400 Other Funds Ltd	424,059	59,413	-	59,413	59,413	69,911
All Funds	1,557,964	1,947,751	-	1,947,751	1,947,751	2,291,918
4375 Employee Recruitment and Develop						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	74	12,208	-	12,208	12,208	12,721
3400 Other Funds Ltd	10	7,842	-	7,842	7,842	8,171
All Funds	84	20,050	-	20,050	20,050	20,892
4400 Dues and Subscriptions						
8000 General Fund	4,338	31,725	-	31,725	31,725	33,057
3400 Other Funds Ltd	2,324	41,515	-	41,515	41,515	43,258
All Funds	6,662	73,240	-	73,240	73,240	76,315
4425 Facilities Rental and Taxes						
8000 General Fund	(5,325)	179	-	179	179	57,201
3400 Other Funds Ltd	5,500	52,519	-	52,519	52,519	22,245
All Funds	175	52,698	-	52,698	52,698	79,446
4475 Facilities Maintenance						
8000 General Fund	294	10,688	-	10,688	10,688	11,137
3400 Other Funds Ltd	183	209	-	209	209	218
All Funds	477	10,897	-	10,897	10,897	11,355
4600 Intra-agency Charges						
8000 General Fund	-	19,241	-	19,241	19,241	20,049
3400 Other Funds Ltd	-	5,394	-	5,394	5,394	5,621
All Funds	-	24,635	-	24,635	24,635	25,670
4650 Other Services and Supplies						
8000 General Fund	39,390	135,732	-	135,732	135,732	141,432

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	4,710	80,310	-	80,310	80,310	83,684
All Funds	44,100	216,042	-	216,042	216,042	225,116
4700 Expendable Prop 250 - 5000						
8000 General Fund	4,295	1,323	-	1,323	1,323	1,379
3400 Other Funds Ltd	1,434	84	-	84	84	88
All Funds	5,729	1,407	-	1,407	1,407	1,467
4715 IT Expendable Property						
8000 General Fund	140,962	142,085	-	142,085	142,085	148,052
3400 Other Funds Ltd	64,090	49,564	-	49,564	49,564	51,646
All Funds	205,052	191,649	-	191,649	191,649	199,698
TOTAL SERVICES & SUPPLIES						
8000 General Fund	1,703,209	3,084,577	-	3,084,577	3,084,577	3,540,488
3400 Other Funds Ltd	1,696,194	1,870,328	-	1,870,328	1,870,328	1,988,907
TOTAL SERVICES & SUPPLIES	\$3,399,403	\$4,954,905	-	\$4,954,905	\$4,954,905	\$5,529,395
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	12,851	-	12,851	12,851	13,391
5150 Telecommunications Equipment						
8000 General Fund	-	4,236	-	4,236	4,236	4,414
3400 Other Funds Ltd	-	3,813	-	3,813	3,813	3,973

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	-	8,049	-	8,049	8,049	8,387
TOTAL CAPITAL OUTLAY						
8000 General Fund	-	4,236	-	4,236	4,236	4,414
3400 Other Funds Ltd	-	16,664	-	16,664	16,664	17,364
TOTAL CAPITAL OUTLAY	-	\$20,900	-	\$20,900	\$20,900	\$21,778
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	-	23,200,000	-	23,200,000	23,200,000	-
3400 Other Funds Ltd	35,441,367	39,301,453	-	39,301,453	39,301,453	40,952,114
All Funds	35,441,367	62,501,453	-	62,501,453	62,501,453	40,952,114
EXPENDITURES						
8000 General Fund	15,250,232	42,335,705	644,687	42,980,392	43,921,945	21,156,490
3400 Other Funds Ltd	41,367,630	45,574,835	161,373	45,736,208	45,970,629	47,731,895
TOTAL EXPENDITURES	\$56,617,862	\$87,910,540	\$806,060	\$88,716,600	\$89,892,574	\$68,888,385
REVERSIONS						
9900 Reversions						
8000 General Fund	(2,196,915)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	963,692	-	963,692	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL ENDING BALANCE	-	\$963,692	-	\$963,692	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	81	80	-	80	80	80
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	80.13	79.25	-	79.25	79.25	79.25

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	79,092,342	58,568,078	2,984,497	61,552,575	62,464,978	62,885,265
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OTHER

0975 Other Revenues

3400 Other Funds Ltd	-	-	48,156	48,156	-	-
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	1,796,861	1,289,324	-	1,289,324	1,352,199	1,454,910
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1107 Tsfr From Administrative Svcs

3400 Other Funds Ltd	-	-	147,000,000	147,000,000	147,000,000	-
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TOTAL TRANSFERS IN

3400 Other Funds Ltd	1,796,861	1,289,324	147,000,000	148,289,324	148,352,199	1,454,910
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TOTAL TRANSFERS IN

	\$1,796,861	\$1,289,324	\$147,000,000	\$148,289,324	\$148,352,199	\$1,454,910
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REVENUES

8000 General Fund	79,092,342	58,568,078	2,984,497	61,552,575	62,464,978	62,885,265
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3400 Other Funds Ltd	1,796,861	1,289,324	147,048,156	148,337,480	148,352,199	1,454,910
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TOTAL REVENUES

	\$80,889,203	\$59,857,402	\$150,032,653	\$209,890,055	\$210,817,177	\$64,340,175
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AVAILABLE REVENUES

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	79,092,342	58,568,078	2,984,497	61,552,575	62,464,978	62,885,265
3400 Other Funds Ltd	1,796,861	1,289,324	147,048,156	148,337,480	148,352,199	1,454,910
TOTAL AVAILABLE REVENUES	\$80,889,203	\$59,857,402	\$150,032,653	\$209,890,055	\$210,817,177	\$64,340,175

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	38,220,862	31,098,015	2,729,499	33,827,514	33,454,385	33,415,805
3400 Other Funds Ltd	871,766	610,545	47,599	658,144	650,115	650,115
All Funds	39,092,628	31,708,560	2,777,098	34,485,658	34,104,500	34,065,920

3160 Temporary Appointments

8000 General Fund	155,374	9,416	-	9,416	9,339	9,731
3400 Other Funds Ltd	3,544	53,757	-	53,757	53,322	55,561
All Funds	158,918	63,173	-	63,173	62,661	65,292

3170 Overtime Payments

8000 General Fund	282,033	2,459	-	2,459	2,557	2,664
3400 Other Funds Ltd	6,433	-	-	-	435	453
All Funds	288,466	2,459	-	2,459	2,992	3,117

3180 Shift Differential

8000 General Fund	1,454	-	-	-	-	-
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DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	34	-	-	-	-	-
All Funds	1,488	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	516,724	2,495	-	2,495	2,474	2,578
3400 Other Funds Ltd	11,785	-	-	-	-	-
All Funds	528,509	2,495	-	2,495	2,474	2,578
TOTAL SALARIES & WAGES						
8000 General Fund	39,176,447	31,112,385	2,729,499	33,841,884	33,468,755	33,430,778
3400 Other Funds Ltd	893,562	664,302	47,599	711,901	703,872	706,129
TOTAL SALARIES & WAGES	\$40,070,009	\$31,776,687	\$2,777,098	\$34,553,785	\$34,172,627	\$34,136,907
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	18,746	14,406	-	14,406	13,114	13,088
3400 Other Funds Ltd	427	248	-	248	244	244
All Funds	19,173	14,654	-	14,654	13,358	13,332
3220 Public Employees' Retire Cont						
8000 General Fund	6,331,990	5,327,963	-	5,327,963	5,995,932	5,989,056
3400 Other Funds Ltd	143,988	104,587	-	104,587	116,591	116,594
All Funds	6,475,978	5,432,550	-	5,432,550	6,112,523	6,105,650
3221 Pension Obligation Bond						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	2,150,290	1,692,312	19,882	1,712,194	1,712,194	1,768,393
3400 Other Funds Ltd	49,046	33,053	557	33,610	33,610	34,360
All Funds	2,199,336	1,725,365	20,439	1,745,804	1,745,804	1,802,753
3230 Social Security Taxes						
8000 General Fund	2,946,930	2,378,001	-	2,378,001	2,558,354	2,555,449
3400 Other Funds Ltd	67,216	50,783	-	50,783	53,789	53,961
All Funds	3,014,146	2,428,784	-	2,428,784	2,612,143	2,609,410
3240 Unemployment Assessments						
8000 General Fund	87,787	31,456	-	31,456	31,456	32,777
3400 Other Funds Ltd	2,003	1,116	-	1,116	1,116	1,162
All Funds	89,790	32,572	-	32,572	32,572	33,939
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	133,561	133,408
3400 Other Funds Ltd	-	-	-	-	2,602	2,602
All Funds	-	-	-	-	136,163	136,010
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	13,178	11,388	-	11,388	11,366	11,343
3400 Other Funds Ltd	300	234	-	234	233	233
All Funds	13,478	11,622	-	11,622	11,599	11,576
3260 Mass Transit Tax						
8000 General Fund	223,442	183,859	-	183,859	183,859	200,816

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	5,002	3,985	-	3,985	3,985	4,236
All Funds	228,444	187,844	-	187,844	187,844	205,052
3270 Flexible Benefits						
8000 General Fund	11,997,273	9,475,659	-	9,475,659	9,795,786	9,775,986
3400 Other Funds Ltd	273,641	184,293	-	184,293	190,014	190,014
All Funds	12,270,914	9,659,952	-	9,659,952	9,985,800	9,966,000
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	23,769,636	19,115,044	19,882	19,134,926	20,435,622	20,480,316
3400 Other Funds Ltd	541,623	378,299	557	378,856	402,184	403,406
TOTAL OTHER PAYROLL EXPENSES	\$24,311,259	\$19,493,343	\$20,439	\$19,513,782	\$20,837,806	\$20,883,722
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(236,432)	-	(236,432)	(236,432)	(620,102)
3400 Other Funds Ltd	-	(57,456)	-	(57,456)	(57,456)	(12,655)
All Funds	-	(293,888)	-	(293,888)	(293,888)	(632,757)
3465 Reconciliation Adjustment						
8000 General Fund	-	15,164	-	15,164	-	-
3400 Other Funds Ltd	-	580	-	580	-	-
All Funds	-	15,744	-	15,744	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	(221,268)	-	(221,268)	(236,432)	(620,102)
3400 Other Funds Ltd	-	(56,876)	-	(56,876)	(57,456)	(12,655)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$278,144)	-	(\$278,144)	(\$293,888)	(\$632,757)
TOTAL PERSONAL SERVICES						
8000 General Fund	62,946,083	50,006,161	2,749,381	52,755,542	53,667,945	53,290,992
3400 Other Funds Ltd	1,435,185	985,725	48,156	1,033,881	1,048,600	1,096,880
TOTAL PERSONAL SERVICES	\$64,381,268	\$50,991,886	\$2,797,537	\$53,789,423	\$54,716,545	\$54,387,872
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	129,633	169,821	-	169,821	169,821	176,953
3400 Other Funds Ltd	2,958	2,008	-	2,008	2,008	2,093
All Funds	132,591	171,829	-	171,829	171,829	179,046
4125 Out of State Travel						
8000 General Fund	5,361	10,667	-	10,667	10,667	11,115
3400 Other Funds Ltd	123	-	-	-	-	-
All Funds	5,484	10,667	-	10,667	10,667	11,115
4150 Employee Training						
8000 General Fund	131,536	162,078	-	162,078	162,078	168,086
3400 Other Funds Ltd	3,014	2,806	-	2,806	2,806	2,924
All Funds	134,550	164,884	-	164,884	164,884	171,010

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4175 Office Expenses						
8000 General Fund	3,724,917	542,342	235,116	777,458	777,458	564,347
3400 Other Funds Ltd	84,421	75,006	-	75,006	75,006	78,156
All Funds	3,809,338	617,348	235,116	852,464	852,464	642,503
4200 Telecommunications						
8000 General Fund	914,460	756,580	-	756,580	756,580	786,906
3400 Other Funds Ltd	20,858	35,666	-	35,666	35,666	37,164
All Funds	935,318	792,246	-	792,246	792,246	824,070
4225 State Gov. Service Charges						
8000 General Fund	10,483	-	-	-	-	-
3400 Other Funds Ltd	239	-	-	-	-	-
All Funds	10,722	-	-	-	-	-
4250 Data Processing						
8000 General Fund	111	24,568	-	24,568	24,568	25,600
3400 Other Funds Ltd	3	2,297	-	2,297	2,297	2,393
All Funds	114	26,865	-	26,865	26,865	27,993
4275 Publicity and Publications						
8000 General Fund	2,129	12,269	-	12,269	12,269	12,784
3400 Other Funds Ltd	47	-	-	-	-	-
All Funds	2,176	12,269	-	12,269	12,269	12,784
4300 Professional Services						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	102,918	516,853	-	516,853	516,853	562,336
3400 Other Funds Ltd	2,347	7,846	-	7,846	7,846	8,536
All Funds	105,265	524,699	-	524,699	524,699	570,872
4315 IT Professional Services						
8000 General Fund	1,077,056	830,364	-	830,364	830,364	903,436
3400 Other Funds Ltd	24,567	88	-	88	88	96
All Funds	1,101,623	830,452	-	830,452	830,452	903,532
4325 Attorney General						
8000 General Fund	1,348,411	1,614,401	-	1,614,401	1,614,401	1,899,666
3400 Other Funds Ltd	30,755	2,529	-	2,529	2,529	2,976
All Funds	1,379,166	1,616,930	-	1,616,930	1,616,930	1,902,642
4375 Employee Recruitment and Develop						
8000 General Fund	1,525	8,206	-	8,206	8,206	8,550
3400 Other Funds Ltd	35	218	-	218	218	227
All Funds	1,560	8,424	-	8,424	8,424	8,777
4400 Dues and Subscriptions						
8000 General Fund	5,349	10,134	-	10,134	10,134	10,560
3400 Other Funds Ltd	122	-	-	-	-	-
All Funds	5,471	10,134	-	10,134	10,134	10,560
4425 Facilities Rental and Taxes						
8000 General Fund	1,617,770	2,135,075	-	2,135,075	2,135,075	2,622,746

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	36,899	150,132	-	150,132	150,132	197,411
All Funds	1,654,669	2,285,207	-	2,285,207	2,285,207	2,820,157
4475 Facilities Maintenance						
8000 General Fund	73,780	32,018	-	32,018	32,018	33,362
3400 Other Funds Ltd	1,683	147	-	147	147	153
All Funds	75,463	32,165	-	32,165	32,165	33,515
4575 Agency Program Related S and S						
8000 General Fund	326,077	-	-	-	-	-
3400 Other Funds Ltd	119,992	-	-	-	-	-
All Funds	446,069	-	-	-	-	-
4600 Intra-agency Charges						
8000 General Fund	-	116,495	-	116,495	116,495	121,388
3400 Other Funds Ltd	-	2,423	-	2,423	2,423	2,525
All Funds	-	118,918	-	118,918	118,918	123,913
4650 Other Services and Supplies						
8000 General Fund	623,943	1,229,222	-	1,229,222	1,229,222	1,280,849
3400 Other Funds Ltd	14,231	14,934	-	14,934	14,934	15,561
All Funds	638,174	1,244,156	-	1,244,156	1,244,156	1,296,410
4700 Expendable Prop 250 - 5000						
8000 General Fund	69,471	3,685	-	3,685	3,685	3,840
3400 Other Funds Ltd	1,585	1,808	-	1,808	1,808	1,884

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	71,056	5,493	-	5,493	5,493	5,724
4715 IT Expendable Property						
8000 General Fund	218,628	41,449	-	41,449	41,449	41,540
3400 Other Funds Ltd	4,985	209	-	209	209	218
All Funds	223,613	41,658	-	41,658	41,658	41,758
TOTAL SERVICES & SUPPLIES						
8000 General Fund	10,383,558	8,216,227	235,116	8,451,343	8,451,343	9,234,064
3400 Other Funds Ltd	348,864	298,117	-	298,117	298,117	352,317
TOTAL SERVICES & SUPPLIES	\$10,732,422	\$8,514,344	\$235,116	\$8,749,460	\$8,749,460	\$9,586,381
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	226,686	-	226,686	226,686	236,207
3400 Other Funds Ltd	-	4,885	-	4,885	4,885	5,091
All Funds	-	231,571	-	231,571	231,571	241,298
5150 Telecommunications Equipment						
8000 General Fund	-	115,159	-	115,159	115,159	119,996
3400 Other Funds Ltd	-	597	-	597	597	622
All Funds	-	115,756	-	115,756	115,756	120,618
5550 Data Processing Software						
8000 General Fund	561,733	-	-	-	-	-

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	12,812	-	-	-	-	-
All Funds	574,545	-	-	-	-	-
5600 Data Processing Hardware						
8000 General Fund	-	3,845	-	3,845	3,845	4,006
TOTAL CAPITAL OUTLAY						
8000 General Fund	561,733	345,690	-	345,690	345,690	360,209
3400 Other Funds Ltd	12,812	5,482	-	5,482	5,482	5,713
TOTAL CAPITAL OUTLAY	\$574,545	\$351,172	-	\$351,172	\$351,172	\$365,922
SPECIAL PAYMENTS						
6035 Dist to Individuals						
3400 Other Funds Ltd	-	-	147,000,000	147,000,000	147,000,000	-
EXPENDITURES						
8000 General Fund	73,891,374	58,568,078	2,984,497	61,552,575	62,464,978	62,885,265
3400 Other Funds Ltd	1,796,861	1,289,324	147,048,156	148,337,480	148,352,199	1,454,910
TOTAL EXPENDITURES	\$75,688,235	\$59,857,402	\$150,032,653	\$209,890,055	\$210,817,177	\$64,340,175
REVERSIONS						
9900 Reversions						
8000 General Fund	(5,200,968)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	390	262	-	262	261	260
8180 Position Reconciliation	-	1	-	1	-	-
TOTAL AUTHORIZED POSITIONS	390	263	-	263	261	260
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	389.59	252.68	-	252.68	252.18	251.68
8280 FTE Reconciliation	-	0.55	-	0.55	-	-
TOTAL AUTHORIZED FTE	389.59	253.23	-	253.23	252.18	251.68

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,432,562	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	23,660,861	21,574,849	1,152,307	22,727,156	23,536,925	23,787,413
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	278,318	-	458,774	458,774	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	10,185,795	13,855,154	-	13,855,154	14,875,247	15,077,180
REVENUES						
8000 General Fund	23,660,861	21,574,849	1,152,307	22,727,156	23,536,925	23,787,413
3400 Other Funds Ltd	10,464,113	13,855,154	458,774	14,313,928	14,875,247	15,077,180
TOTAL REVENUES	\$34,124,974	\$35,430,003	\$1,611,081	\$37,041,084	\$38,412,172	\$38,864,593
AVAILABLE REVENUES						
8000 General Fund	23,660,861	21,574,849	1,152,307	22,727,156	23,536,925	23,787,413
3400 Other Funds Ltd	11,896,675	13,855,154	458,774	14,313,928	14,875,247	15,077,180

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL AVAILABLE REVENUES	\$35,557,536	\$35,430,003	\$1,611,081	\$37,041,084	\$38,412,172	\$38,864,593
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	11,736,892	11,336,103	944,857	12,280,960	12,476,655	12,476,655
3400 Other Funds Ltd	5,288,031	6,892,245	472,840	7,365,085	7,586,577	7,586,577
All Funds	17,024,923	18,228,348	1,417,697	19,646,045	20,063,232	20,063,232
3160 Temporary Appointments						
3400 Other Funds Ltd	-	35,965	-	35,965	35,965	37,476
3170 Overtime Payments						
8000 General Fund	103,327	48,790	-	48,790	48,790	50,839
3400 Other Funds Ltd	45,143	-	-	-	-	-
All Funds	148,470	48,790	-	48,790	48,790	50,839
3180 Shift Differential						
8000 General Fund	662	-	-	-	-	-
3400 Other Funds Ltd	277	-	-	-	-	-
All Funds	939	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	130,511	23,817	-	23,817	23,817	24,817

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	56,013	-	-	-	-	-
All Funds	186,524	23,817	-	23,817	23,817	24,817
TOTAL SALARIES & WAGES						
8000 General Fund	11,971,392	11,408,710	944,857	12,353,567	12,549,262	12,552,311
3400 Other Funds Ltd	5,389,464	6,928,210	472,840	7,401,050	7,622,542	7,624,053
TOTAL SALARIES & WAGES	\$17,360,856	\$18,336,920	\$1,417,697	\$19,754,617	\$20,171,804	\$20,176,364
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	5,079	4,529	-	4,529	4,243	4,243
3400 Other Funds Ltd	2,264	3,301	-	3,301	3,017	3,017
All Funds	7,343	7,830	-	7,830	7,260	7,260
3220 Public Employees' Retire Cont						
8000 General Fund	1,973,669	1,954,318	-	1,954,318	2,248,832	2,249,378
3400 Other Funds Ltd	897,236	1,180,639	-	1,180,639	1,359,517	1,359,517
All Funds	2,870,905	3,134,957	-	3,134,957	3,608,349	3,608,895
3221 Pension Obligation Bond						
8000 General Fund	664,556	764,389	(136,349)	628,040	628,040	663,254
3400 Other Funds Ltd	299,739	393,479	(14,066)	379,413	379,413	400,966
All Funds	964,295	1,157,868	(150,415)	1,007,453	1,007,453	1,064,220
3230 Social Security Taxes						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	899,668	872,436	-	872,436	956,284	956,517
3400 Other Funds Ltd	405,059	529,977	-	529,977	582,723	582,839
All Funds	1,304,727	1,402,413	-	1,402,413	1,539,007	1,539,356
3240 Unemployment Assessments						
8000 General Fund	6,181	28,096	-	28,096	28,096	29,276
3400 Other Funds Ltd	3,100	14,609	-	14,609	14,609	15,223
All Funds	9,281	42,705	-	42,705	42,705	44,499
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	49,836	49,848
3400 Other Funds Ltd	-	-	-	-	30,315	30,315
All Funds	-	-	-	-	80,151	80,163
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	3,630	3,604	-	3,604	3,696	3,696
3400 Other Funds Ltd	1,617	2,606	-	2,606	2,606	2,606
All Funds	5,247	6,210	-	6,210	6,302	6,302
3260 Mass Transit Tax						
8000 General Fund	72,569	68,452	-	68,452	68,452	75,314
3400 Other Funds Ltd	32,607	41,930	-	41,930	41,930	45,745
All Funds	105,176	110,382	-	110,382	110,382	121,059
3270 Flexible Benefits						
8000 General Fund	3,614,181	2,986,084	-	2,986,084	3,172,154	3,172,154

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	1,623,238	2,175,236	-	2,175,236	2,253,046	2,253,046
All Funds	5,237,419	5,161,320	-	5,161,320	5,425,200	5,425,200
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	7,239,533	6,681,908	(136,349)	6,545,559	7,159,633	7,203,680
3400 Other Funds Ltd	3,264,860	4,341,777	(14,066)	4,327,711	4,667,176	4,693,274
TOTAL OTHER PAYROLL EXPENSES	\$10,504,393	\$11,023,685	(\$150,415)	\$10,873,270	\$11,826,809	\$11,896,954
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(120,384)	-	(120,384)	(120,384)	(124,826)
3400 Other Funds Ltd	-	(30,096)	-	(30,096)	(30,096)	(76,506)
All Funds	-	(150,480)	-	(150,480)	(150,480)	(201,332)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(362)	-	(362)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(120,384)	-	(120,384)	(120,384)	(124,826)
3400 Other Funds Ltd	-	(30,458)	-	(30,458)	(30,096)	(76,506)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$150,842)	-	(\$150,842)	(\$150,480)	(\$201,332)
TOTAL PERSONAL SERVICES						
8000 General Fund	19,210,925	17,970,234	808,508	18,778,742	19,588,511	19,631,165
3400 Other Funds Ltd	8,654,324	11,239,529	458,774	11,698,303	12,259,622	12,240,821

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL PERSONAL SERVICES	\$27,865,249	\$29,209,763	\$1,267,282	\$30,477,045	\$31,848,133	\$31,871,986
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	56,596	50,051	300	50,351	50,351	52,466
3400 Other Funds Ltd	25,250	140,464	-	140,464	140,464	144,757
All Funds	81,846	190,515	300	190,815	190,815	197,223
4125 Out of State Travel						
8000 General Fund	67,491	313,576	-	313,576	313,576	326,746
3400 Other Funds Ltd	30,512	31,840	-	31,840	31,840	33,177
All Funds	98,003	345,416	-	345,416	345,416	359,923
4150 Employee Training						
8000 General Fund	26,146	88,283	3,200	91,483	91,483	95,325
3400 Other Funds Ltd	11,318	57,279	-	57,279	57,279	59,684
All Funds	37,464	145,562	3,200	148,762	148,762	155,009
4175 Office Expenses						
8000 General Fund	742,816	190,070	6,188	196,258	196,258	201,276
3400 Other Funds Ltd	311,373	77,007	-	77,007	77,007	80,242
All Funds	1,054,189	267,077	6,188	273,265	273,265	281,518
4200 Telecommunications						
8000 General Fund	217,086	254,218	5,800	260,018	260,018	270,939

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	102,059	78,040	-	78,040	78,040	81,318
All Funds	319,145	332,258	5,800	338,058	338,058	352,257
4225 State Gov. Service Charges						
8000 General Fund	10	-	-	-	-	-
3400 Other Funds Ltd	4	-	-	-	-	-
All Funds	14	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	16,052	1,216	17,268	17,268	17,993
3400 Other Funds Ltd	-	14,059	-	14,059	14,059	14,650
All Funds	-	30,111	1,216	31,327	31,327	32,643
4275 Publicity and Publications						
8000 General Fund	184	36,199	-	36,199	36,199	37,719
3400 Other Funds Ltd	76	22,454	-	22,454	22,454	23,397
All Funds	260	58,653	-	58,653	58,653	61,116
4300 Professional Services						
8000 General Fund	59,417	288,914	-	288,914	288,914	314,339
3400 Other Funds Ltd	124,188	206,192	-	206,192	206,192	224,336
All Funds	183,605	495,106	-	495,106	495,106	538,675
4315 IT Professional Services						
8000 General Fund	104,946	-	178,000	178,000	178,000	-
3400 Other Funds Ltd	44,040	283,800	-	283,800	283,800	308,774

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	148,986	283,800	178,000	461,800	461,800	308,774
4325 Attorney General						
8000 General Fund	1,003,152	1,583,217	111,700	1,694,917	1,694,917	1,976,993
3400 Other Funds Ltd	420,971	484,575	-	484,575	484,575	570,199
All Funds	1,424,123	2,067,792	111,700	2,179,492	2,179,492	2,547,192
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	-	280	-	280	280	292
4400 Dues and Subscriptions						
8000 General Fund	31,738	8,110	-	8,110	8,110	8,451
3400 Other Funds Ltd	145,106	198	-	198	198	206
All Funds	176,844	8,308	-	8,308	8,308	8,657
4425 Facilities Rental and Taxes						
8000 General Fund	199,701	7,885	14,880	22,765	22,765	30,244
3400 Other Funds Ltd	83,804	92,425	-	92,425	92,425	120,980
All Funds	283,505	100,310	14,880	115,190	115,190	151,224
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,638	-	4,638	4,638	4,833
4475 Facilities Maintenance						
8000 General Fund	-	5,876	-	5,876	427	445
3400 Other Funds Ltd	-	1,910	-	1,910	1,910	1,990
All Funds	-	7,786	-	7,786	2,337	2,435

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4575 Agency Program Related S and S						
8000 General Fund	-	-	187	187	187	195
3400 Other Funds Ltd	-	1,800	-	1,800	1,800	1,876
All Funds	-	1,800	187	1,987	1,987	2,071
4600 Intra-agency Charges						
8000 General Fund	-	31,413	-	31,413	31,413	32,732
3400 Other Funds Ltd	-	15,728	-	15,728	15,728	16,389
All Funds	-	47,141	-	47,141	47,141	49,121
4650 Other Services and Supplies						
8000 General Fund	370,372	663,073	-	663,073	668,522	696,600
3400 Other Funds Ltd	342,356	507,542	-	507,542	507,542	528,859
All Funds	712,728	1,170,615	-	1,170,615	1,176,064	1,225,459
4700 Expendable Prop 250 - 5000						
8000 General Fund	12,917	25,857	1,100	26,957	26,957	28,089
3400 Other Funds Ltd	5,421	13,357	-	13,357	13,357	13,918
All Funds	18,338	39,214	1,100	40,314	40,314	42,007
4715 IT Expendable Property						
8000 General Fund	73,348	-	6,600	6,600	6,600	6,877
3400 Other Funds Ltd	31,911	68,008	-	68,008	68,008	70,864
All Funds	105,259	68,008	6,600	74,608	74,608	77,741
TOTAL SERVICES & SUPPLIES						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	2,965,920	3,562,794	329,171	3,891,965	3,891,965	4,097,429
3400 Other Funds Ltd	1,678,389	2,101,596	-	2,101,596	2,101,596	2,300,741
TOTAL SERVICES & SUPPLIES	\$4,644,309	\$5,664,390	\$329,171	\$5,993,561	\$5,993,561	\$6,398,170
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	26,603	14,628	41,231	41,231	42,962
3400 Other Funds Ltd	-	194,123	-	194,123	194,123	202,276
All Funds	-	220,726	14,628	235,354	235,354	245,238
5150 Telecommunications Equipment						
8000 General Fund	-	15,218	-	15,218	15,218	15,857
TOTAL CAPITAL OUTLAY						
8000 General Fund	-	41,821	14,628	56,449	56,449	58,819
3400 Other Funds Ltd	-	194,123	-	194,123	194,123	202,276
TOTAL CAPITAL OUTLAY	-	\$235,944	\$14,628	\$250,572	\$250,572	\$261,095
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	131,400	319,906	-	319,906	319,906	333,342
EXPENDITURES						
8000 General Fund	22,176,845	21,574,849	1,152,307	22,727,156	23,536,925	23,787,413
3400 Other Funds Ltd	10,464,113	13,855,154	458,774	14,313,928	14,875,247	15,077,180

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL EXPENDITURES	\$32,640,958	\$35,430,003	\$1,611,081	\$37,041,084	\$38,412,172	\$38,864,593
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,484,016)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	1,432,562	-	-	-	-	-
TOTAL ENDING BALANCE	\$1,432,562	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	155	136	2	138	138	138
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	152.69	135.00	1.00	136.00	137.00	137.00

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	12,378,505	17,342,709	-	17,342,709	18,716,510	18,701,173
REVENUES						
8000 General Fund	-	32,759,938	669,785	33,429,723	35,335,174	35,616,692
3400 Other Funds Ltd	12,378,505	18,932,707	620,070	19,552,777	18,716,510	18,701,173
TOTAL REVENUES	\$12,378,505	\$51,692,645	\$1,289,855	\$52,982,500	\$54,051,684	\$54,317,865
AVAILABLE REVENUES						
8000 General Fund	-	32,759,938	669,785	33,429,723	35,335,174	35,616,692
3400 Other Funds Ltd	12,378,505	18,932,707	620,070	19,552,777	18,716,510	18,701,173
TOTAL AVAILABLE REVENUES	\$12,378,505	\$51,692,645	\$1,289,855	\$52,982,500	\$54,051,684	\$54,317,865
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	-	17,152,215	679,864	17,832,079	18,872,981	18,872,981
3400 Other Funds Ltd	6,649,818	9,099,796	591,498	9,691,294	10,008,015	10,008,015
All Funds	6,649,818	26,252,011	1,271,362	27,523,373	28,880,996	28,880,996
3160 Temporary Appointments						
8000 General Fund	-	5,844	-	5,844	5,844	6,089
3400 Other Funds Ltd	-	33,370	-	33,370	33,370	34,772
All Funds	-	39,214	-	39,214	39,214	40,861

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3170 Overtime Payments						
8000 General Fund	-	1,526	-	1,526	1,526	1,590
3190 All Other Differential						
8000 General Fund	-	1,548	-	1,548	1,548	1,613
3400 Other Funds Ltd	61,384	-	-	-	-	-
All Funds	61,384	1,548	-	1,548	1,548	1,613
TOTAL SALARIES & WAGES						
8000 General Fund	-	17,161,133	679,864	17,840,997	18,881,899	18,882,273
3400 Other Funds Ltd	6,711,202	9,133,166	591,498	9,724,664	10,041,385	10,042,787
TOTAL SALARIES & WAGES	\$6,711,202	\$26,294,299	\$1,271,362	\$27,565,661	\$28,923,284	\$28,925,060
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	-	9,353	-	9,353	8,563	8,563
3400 Other Funds Ltd	3,622	4,968	-	4,968	4,550	4,550
All Funds	3,622	14,321	-	14,321	13,113	13,113
3220 Public Employees' Retire Cont						
8000 General Fund	-	2,938,699	-	2,938,699	3,382,609	3,382,632
3400 Other Funds Ltd	1,022,006	1,558,802	-	1,558,802	1,793,452	1,793,452
All Funds	1,022,006	4,497,501	-	4,497,501	5,176,061	5,176,084
3221 Pension Obligation Bond						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Collections Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-007-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	954,464	(10,079)	944,385	944,385	997,637
3400 Other Funds Ltd	364,181	472,365	28,572	500,937	500,937	528,944
All Funds	364,181	1,426,829	18,493	1,445,322	1,445,322	1,526,581
3230 Social Security Taxes						
8000 General Fund	-	1,312,841	-	1,312,841	1,444,502	1,444,531
3400 Other Funds Ltd	506,024	696,534	-	696,534	764,018	764,125
All Funds	506,024	2,009,375	-	2,009,375	2,208,520	2,208,656
3240 Unemployment Assessments						
8000 General Fund	-	19,525	-	19,525	19,525	20,345
3400 Other Funds Ltd	7,979	12,082	-	12,082	12,082	12,589
All Funds	7,979	31,607	-	31,607	31,607	32,934
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	75,493	75,494
3400 Other Funds Ltd	-	-	-	-	39,627	39,627
All Funds	-	-	-	-	115,120	115,121
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	7,390	-	7,390	7,413	7,413
3400 Other Funds Ltd	2,482	3,968	-	3,968	3,968	3,968
All Funds	2,482	11,358	-	11,358	11,381	11,381
3260 Mass Transit Tax						
8000 General Fund	-	103,058	-	103,058	103,058	113,294

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	39,904	54,814	-	54,814	54,814	60,257
All Funds	39,904	157,872	-	157,872	157,872	173,551
3270 Flexible Benefits						
8000 General Fund	-	6,151,093	-	6,151,093	6,390,644	6,390,644
3400 Other Funds Ltd	2,433,064	3,289,025	-	3,289,025	3,407,056	3,407,056
All Funds	2,433,064	9,440,118	-	9,440,118	9,797,700	9,797,700
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	-	11,496,423	(10,079)	11,486,344	12,376,192	12,440,553
3400 Other Funds Ltd	4,379,262	6,092,558	28,572	6,121,130	6,580,504	6,614,568
TOTAL OTHER PAYROLL EXPENSES	\$4,379,262	\$17,588,981	\$18,493	\$17,607,474	\$18,956,696	\$19,055,121
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(321,712)	-	(321,712)	(321,712)	(467,378)
3400 Other Funds Ltd	-	(82,080)	-	(82,080)	(82,080)	(251,665)
All Funds	-	(403,792)	-	(403,792)	(403,792)	(719,043)
3465 Reconciliation Adjustment						
8000 General Fund	-	25,299	-	25,299	-	-
3400 Other Funds Ltd	-	22,364	-	22,364	-	-
All Funds	-	47,663	-	47,663	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	(296,413)	-	(296,413)	(321,712)	(467,378)
3400 Other Funds Ltd	-	(59,716)	-	(59,716)	(82,080)	(251,665)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$356,129)	-	(\$356,129)	(\$403,792)	(\$719,043)
TOTAL PERSONAL SERVICES						
8000 General Fund	-	28,361,143	669,785	29,030,928	30,936,379	30,855,448
3400 Other Funds Ltd	11,090,464	15,166,008	620,070	15,786,078	16,539,809	16,405,690
TOTAL PERSONAL SERVICES	\$11,090,464	\$43,527,151	\$1,289,855	\$44,817,006	\$47,476,188	\$47,261,138
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	-	32,243	-	32,243	32,243	33,597
3400 Other Funds Ltd	394	10,465	-	10,465	10,465	10,905
All Funds	394	42,708	-	42,708	42,708	44,502
4125 Out of State Travel						
8000 General Fund	-	19,980	-	19,980	19,980	20,819
3400 Other Funds Ltd	243	29,835	-	29,835	29,835	31,088
All Funds	243	49,815	-	49,815	49,815	51,907
4150 Employee Training						
8000 General Fund	-	113,655	-	113,655	113,655	118,429
3400 Other Funds Ltd	14,685	50,286	-	50,286	50,286	52,398
All Funds	14,685	163,941	-	163,941	163,941	170,827

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4175 Office Expenses						
8000 General Fund	-	293,612	-	293,612	293,612	305,944
3400 Other Funds Ltd	852,522	90,724	-	90,724	90,724	94,535
All Funds	852,522	384,336	-	384,336	384,336	400,479
4200 Telecommunications						
8000 General Fund	-	368,420	-	368,420	368,420	383,893
3400 Other Funds Ltd	157,367	260,521	-	260,521	260,521	271,462
All Funds	157,367	628,941	-	628,941	628,941	655,355
4250 Data Processing						
8000 General Fund	-	14,068	-	14,068	14,068	14,659
3400 Other Funds Ltd	-	29,713	-	29,713	29,713	30,961
All Funds	-	43,781	-	43,781	43,781	45,620
4275 Publicity and Publications						
8000 General Fund	-	7,392	-	7,392	7,392	7,702
3400 Other Funds Ltd	604	-	-	-	-	-
All Funds	604	7,392	-	7,392	7,392	7,702
4300 Professional Services						
8000 General Fund	-	313,732	-	313,732	313,732	341,341
3400 Other Funds Ltd	10,338	6,048	-	6,048	6,048	6,580
All Funds	10,338	319,780	-	319,780	319,780	347,921
4315 IT Professional Services						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	7,421	-	-	-	-	-
4325 Attorney General						
8000 General Fund	-	1,189,054	-	1,189,054	1,189,054	1,399,160
3400 Other Funds Ltd	16,082	157,761	-	157,761	157,761	185,637
All Funds	16,082	1,346,815	-	1,346,815	1,346,815	1,584,797
4375 Employee Recruitment and Develop						
8000 General Fund	-	4,944	-	4,944	4,944	5,152
3400 Other Funds Ltd	-	1,386	-	1,386	1,386	1,445
All Funds	-	6,330	-	6,330	6,330	6,597
4400 Dues and Subscriptions						
8000 General Fund	-	6,105	-	6,105	6,105	6,361
3400 Other Funds Ltd	615	889	-	889	889	926
All Funds	615	6,994	-	6,994	6,994	7,287
4425 Facilities Rental and Taxes						
8000 General Fund	-	6,740	-	6,740	6,740	10,125
3400 Other Funds Ltd	325	12,448	-	12,448	12,448	18,802
All Funds	325	19,188	-	19,188	19,188	28,927
4475 Facilities Maintenance						
8000 General Fund	-	3,561	-	3,561	3,561	3,711
3400 Other Funds Ltd	-	8,593	-	8,593	8,593	8,954
All Funds	-	12,154	-	12,154	12,154	12,665

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4575 Agency Program Related S and S						
8000 General Fund	-	809,948	-	809,948	809,948	843,966
3400 Other Funds Ltd	-	111,438	-	111,438	111,438	116,118
All Funds	-	921,386	-	921,386	921,386	960,084
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	20,073	-	20,073	20,073	20,916
4650 Other Services and Supplies						
8000 General Fund	-	1,006,853	-	1,006,853	1,006,853	1,049,141
3400 Other Funds Ltd	181,953	1,335,143	-	1,335,143	1,335,143	1,391,219
All Funds	181,953	2,341,996	-	2,341,996	2,341,996	2,440,360
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	563	-	563	563	587
3400 Other Funds Ltd	981	23,365	-	23,365	23,365	24,347
All Funds	981	23,928	-	23,928	23,928	24,934
4715 IT Expendable Property						
3400 Other Funds Ltd	44,511	16,703	-	16,703	16,703	17,405
TOTAL SERVICES & SUPPLIES						
8000 General Fund	-	4,190,870	-	4,190,870	4,190,870	4,544,587
3400 Other Funds Ltd	1,288,041	2,165,391	-	2,165,391	2,165,391	2,283,698
TOTAL SERVICES & SUPPLIES	\$1,288,041	\$6,356,261	-	\$6,356,261	\$6,356,261	\$6,828,285

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	128,029	-	128,029	128,029	133,406
3400 Other Funds Ltd	-	10,909	-	10,909	10,909	11,367
All Funds	-	138,938	-	138,938	138,938	144,773
5150 Telecommunications Equipment						
8000 General Fund	-	77,314	-	77,314	77,314	80,561
3400 Other Funds Ltd	-	401	-	401	401	418
All Funds	-	77,715	-	77,715	77,715	80,979
5600 Data Processing Hardware						
8000 General Fund	-	2,582	-	2,582	2,582	2,690
TOTAL CAPITAL OUTLAY						
8000 General Fund	-	207,925	-	207,925	207,925	216,657
3400 Other Funds Ltd	-	11,310	-	11,310	11,310	11,785
TOTAL CAPITAL OUTLAY	-	\$219,235	-	\$219,235	\$219,235	\$228,442
EXPENDITURES						
8000 General Fund	-	32,759,938	669,785	33,429,723	35,335,174	35,616,692
3400 Other Funds Ltd	12,378,505	17,342,709	620,070	17,962,779	18,716,510	18,701,173
TOTAL EXPENDITURES	\$12,378,505	\$50,102,647	\$1,289,855	\$51,392,502	\$54,051,684	\$54,317,865

ENDING BALANCE

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	1,589,998	-	1,589,998	-	-
TOTAL ENDING BALANCE	-	\$1,589,998	-	\$1,589,998	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	73	248	-	248	249	249
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	72.51	246.89	-	246.89	247.39	247.39
8280 FTE Reconciliation	-	0.67	-	0.67	-	-
TOTAL AUTHORIZED FTE	72.51	247.56	-	247.56	247.39	247.39

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Corporate Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-008-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	-	(69,913,907)	(69,913,907)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	-	411,458,907	411,458,907
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	341,545,000	341,545,000
TOTAL BEGINNING BALANCE	-	-	-	-	\$341,545,000	\$341,545,000
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	108,398	-	-	-	-	-
TAXES						
0113 Corporate Activity Tax						
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	(35,865,640)	2,332,431,360	2,694,693,585	2,695,669,580
REVENUES						
8000 General Fund	108,398	-	-	-	-	-
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	(35,865,640)	2,332,431,360	2,694,693,585	2,695,669,580
TOTAL REVENUES	\$1,372,739,387	\$2,368,297,000	(\$35,865,640)	\$2,332,431,360	\$2,694,693,585	\$2,695,669,580

TRANSFERS OUT

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(1,363,244,951)	(2,349,097,000)	(36,610,000)	(2,385,707,000)	(2,671,672,000)	(2,671,672,000)
AVAILABLE REVENUES						
8000 General Fund	108,398	-	-	-	-	-
3400 Other Funds Ltd	9,386,038	19,200,000	(72,475,640)	(53,275,640)	364,566,585	365,542,580
TOTAL AVAILABLE REVENUES	\$9,494,436	\$19,200,000	(\$72,475,640)	(\$53,275,640)	\$364,566,585	\$365,542,580
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	5,157,142	7,924,699	308,112	8,232,811	9,215,003	9,215,003
3160 Temporary Appointments						
3400 Other Funds Ltd	(1,058)	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	34,884	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	450	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	88,318	-	-	-	-	-
TOTAL SALARIES & WAGES						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	5,279,736	7,924,699	308,112	8,232,811	9,215,003	9,215,003
TOTAL SALARIES & WAGES	\$5,279,736	\$7,924,699	\$308,112	\$8,232,811	\$9,215,003	\$9,215,003
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	2,133	3,336	-	3,336	3,231	3,231
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	784,857	1,357,498	-	1,357,498	1,651,330	1,651,330
3221 Pension Obligation Bond						
3400 Other Funds Ltd	269,386	-	436,248	436,248	436,248	487,031
3230 Social Security Taxes						
3400 Other Funds Ltd	399,177	606,253	-	606,253	704,956	704,956
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	-	36,863	36,863
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	1,520	2,645	-	2,645	2,803	2,803
3260 Mass Transit Tax						
3400 Other Funds Ltd	27,155	12,612	-	12,612	12,612	55,290
3270 Flexible Benefits						
3400 Other Funds Ltd	1,085,325	2,204,712	-	2,204,712	2,413,950	2,413,950
TOTAL OTHER PAYROLL EXPENSES						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	2,569,553	4,187,056	436,248	4,623,304	5,261,993	5,355,454
TOTAL OTHER PAYROLL EXPENSES	\$2,569,553	\$4,187,056	\$436,248	\$4,623,304	\$5,261,993	\$5,355,454
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(381,665)	-	(381,665)	(381,665)	(86,285)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	78,171	-	78,171	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(303,494)	-	(303,494)	(381,665)	(86,285)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$303,494)	-	(\$303,494)	(\$381,665)	(\$86,285)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	7,849,289	11,808,261	744,360	12,552,621	14,095,331	14,484,172
TOTAL PERSONAL SERVICES	\$7,849,289	\$11,808,261	\$744,360	\$12,552,621	\$14,095,331	\$14,484,172
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,284	75,608	-	75,608	75,608	78,784
4125 Out of State Travel						
3400 Other Funds Ltd	-	169,866	-	169,866	169,866	177,000
4150 Employee Training						
3400 Other Funds Ltd	14,543	125,928	-	125,928	125,928	131,217

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4175 Office Expenses						
3400 Other Funds Ltd	333,725	1,015,951	-	1,015,951	1,015,951	1,058,621
4200 Telecommunications						
3400 Other Funds Ltd	66,224	174,715	-	174,715	174,715	182,053
4250 Data Processing						
3400 Other Funds Ltd	-	36,626	-	36,626	36,626	38,164
4275 Publicity and Publications						
3400 Other Funds Ltd	587	57,429	-	57,429	57,429	59,841
4300 Professional Services						
3400 Other Funds Ltd	21,487	55,284	-	55,284	55,284	60,149
4315 IT Professional Services						
3400 Other Funds Ltd	78,538	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	289,023	963,302	-	963,302	963,302	1,133,517
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,168	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	554,080	608,410	-	608,410	608,410	917,220
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	118,800	-	118,800	118,800	123,790
4600 Intra-agency Charges						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	20,681	-	20,681	20,681	21,550
4650 Other Services and Supplies						
3400 Other Funds Ltd	16,526	269,845	-	269,845	269,845	281,178
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	3,159	33,136	-	33,136	33,136	34,528
4715 IT Expendable Property						
3400 Other Funds Ltd	144,405	125,664	-	125,664	125,664	130,942
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	1,536,749	3,851,245	-	3,851,245	3,851,245	4,428,554
TOTAL SERVICES & SUPPLIES	\$1,536,749	\$3,851,245	-	\$3,851,245	\$3,851,245	\$4,428,554
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	234,401	-	234,401	234,401	244,246
EXPENDITURES						
3400 Other Funds Ltd	9,386,038	15,893,907	744,360	16,638,267	18,180,977	19,156,972
REVERSIONS						
9900 Reversions						
8000 General Fund	(108,398)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	3,306,093	(73,220,000)	(69,913,907)	346,385,608	346,385,608

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL ENDING BALANCE	-	\$3,306,093	(\$73,220,000)	(\$69,913,907)	\$346,385,608	\$346,385,608
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	66	67	-	67	67	67
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	37.83	57.74	-	57.74	60.98	60.98
8280 FTE Reconciliation	-	0.22	-	0.22	-	-
TOTAL AUTHORIZED FTE	37.83	57.96	-	57.96	60.98	60.98

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	42,077,981	45,027,503	1,243,441	46,270,944	47,530,529	49,711,484
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OTHER

0975 Other Revenues

3400 Other Funds Ltd	-	-	234,213	234,213	-	-
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	5,418,518	7,413,807	-	7,413,807	6,402,649	6,623,360
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REVENUES

8000 General Fund	42,077,981	45,027,503	1,243,441	46,270,944	47,530,529	49,711,484
3400 Other Funds Ltd	5,418,518	7,413,807	234,213	7,648,020	6,402,649	6,623,360

TOTAL REVENUES	\$47,496,499	\$52,441,310	\$1,477,654	\$53,918,964	\$53,933,178	\$56,334,844
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AVAILABLE REVENUES

8000 General Fund	42,077,981	45,027,503	1,243,441	46,270,944	47,530,529	49,711,484
3400 Other Funds Ltd	5,418,518	7,413,807	234,213	7,648,020	6,402,649	6,623,360

TOTAL AVAILABLE REVENUES	\$47,496,499	\$52,441,310	\$1,477,654	\$53,918,964	\$53,933,178	\$56,334,844
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EXPENDITURES

PERSONAL SERVICES

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	17,330,812	20,547,252	1,213,512	21,760,764	22,171,757	23,040,166
3400 Other Funds Ltd	2,113,607	3,441,290	193,569	3,634,859	2,897,448	3,007,555
All Funds	19,444,419	23,988,542	1,407,081	25,395,623	25,069,205	26,047,721
3170 Overtime Payments						
8000 General Fund	66,039	-	-	-	-	-
3400 Other Funds Ltd	8,053	-	-	-	-	-
All Funds	74,092	-	-	-	-	-
3180 Shift Differential						
8000 General Fund	1,549	-	-	-	-	-
3400 Other Funds Ltd	188	-	-	-	-	-
All Funds	1,737	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	226,313	-	-	-	-	-
3400 Other Funds Ltd	27,600	-	-	-	-	-
All Funds	253,913	-	-	-	-	-
TOTAL SALARIES & WAGES						
8000 General Fund	17,624,713	20,547,252	1,213,512	21,760,764	22,171,757	23,040,166
3400 Other Funds Ltd	2,149,448	3,441,290	193,569	3,634,859	2,897,448	3,007,555

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL SALARIES & WAGES	\$19,774,161	\$23,988,542	\$1,407,081	\$25,395,623	\$25,069,205	\$26,047,721
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	8,778	9,255	-	9,255	8,498	8,806
3400 Other Funds Ltd	1,070	1,804	-	1,804	998	1,034
All Funds	9,848	11,059	-	11,059	9,496	9,840
3220 Public Employees' Retire Cont						
8000 General Fund	2,890,425	3,519,753	-	3,519,753	3,973,200	4,128,821
3400 Other Funds Ltd	352,506	589,496	-	589,496	519,215	538,946
All Funds	3,242,931	4,109,249	-	4,109,249	4,492,415	4,667,767
3221 Pension Obligation Bond						
8000 General Fund	949,632	1,101,181	29,929	1,131,110	1,131,110	1,171,822
3400 Other Funds Ltd	115,814	148,796	40,644	189,440	189,440	153,136
All Funds	1,065,446	1,249,977	70,573	1,320,550	1,320,550	1,324,958
3230 Social Security Taxes						
8000 General Fund	1,326,428	1,568,096	-	1,568,096	1,690,004	1,756,438
3400 Other Funds Ltd	161,768	262,933	-	262,933	221,137	229,560
All Funds	1,488,196	1,831,029	-	1,831,029	1,911,141	1,985,998
3240 Unemployment Assessments						
8000 General Fund	111,600	126,236	-	126,236	126,236	131,537

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	13,610	2,156	-	2,156	2,156	2,247
All Funds	125,210	128,392	-	128,392	128,392	133,784
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	-	88,414	91,887
3400 Other Funds Ltd	-	-	-	-	11,529	11,969
All Funds	-	-	-	-	99,943	103,856
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	5,678	7,378	-	7,378	7,347	7,614
3400 Other Funds Ltd	693	1,410	-	1,410	906	938
All Funds	6,371	8,788	-	8,788	8,253	8,552
3260 Mass Transit Tax						
8000 General Fund	107,529	114,065	-	114,065	114,065	133,030
3400 Other Funds Ltd	13,058	15,413	-	15,413	15,413	17,385
All Funds	120,587	129,478	-	129,478	129,478	150,415
3270 Flexible Benefits						
8000 General Fund	4,269,212	6,142,104	-	6,142,104	6,337,608	6,566,959
3400 Other Funds Ltd	520,659	1,161,801	-	1,161,801	765,642	793,691
All Funds	4,789,871	7,303,905	-	7,303,905	7,103,250	7,360,650
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	9,669,282	12,588,068	29,929	12,617,997	13,476,482	13,996,914
3400 Other Funds Ltd	1,179,178	2,183,809	40,644	2,224,453	1,726,436	1,748,906

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL OTHER PAYROLL EXPENSES	\$10,848,460	\$14,771,877	\$70,573	\$14,842,450	\$15,202,918	\$15,745,820
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(65,664)	-	(65,664)	(65,664)	(195,580)
3400 Other Funds Ltd	-	(16,416)	-	(16,416)	(16,416)	(34,514)
All Funds	-	(82,080)	-	(82,080)	(82,080)	(230,094)
3465 Reconciliation Adjustment						
8000 General Fund	-	9,893	-	9,893	-	-
3400 Other Funds Ltd	-	9,943	-	9,943	-	-
All Funds	-	19,836	-	19,836	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(55,771)	-	(55,771)	(65,664)	(195,580)
3400 Other Funds Ltd	-	(6,473)	-	(6,473)	(16,416)	(34,514)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$62,244)	-	(\$62,244)	(\$82,080)	(\$230,094)
TOTAL PERSONAL SERVICES						
8000 General Fund	27,293,995	33,079,549	1,243,441	34,322,990	35,582,575	36,841,500
3400 Other Funds Ltd	3,328,626	5,618,626	234,213	5,852,839	4,607,468	4,721,947
TOTAL PERSONAL SERVICES	\$30,622,621	\$38,698,175	\$1,477,654	\$40,175,829	\$40,190,043	\$41,563,447
SERVICES & SUPPLIES						
4100 Instate Travel						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	5,442	12,184	-	12,184	12,184	12,694
3400 Other Funds Ltd	684	4,668	-	4,668	4,668	4,863
All Funds	6,126	16,852	-	16,852	16,852	17,557
4125 Out of State Travel						
8000 General Fund	8,337	8,529	-	8,529	8,529	8,888
3400 Other Funds Ltd	1,016	1,545	-	1,545	1,545	1,610
All Funds	9,353	10,074	-	10,074	10,074	10,498
4150 Employee Training						
8000 General Fund	73,671	251,258	-	251,258	251,258	271,059
3400 Other Funds Ltd	8,984	43,198	-	43,198	43,198	46,163
All Funds	82,655	294,456	-	294,456	294,456	317,222
4175 Office Expenses						
8000 General Fund	116,187	120,916	-	120,916	120,916	134,935
3400 Other Funds Ltd	14,169	69,013	-	69,013	69,013	55,292
All Funds	130,356	189,929	-	189,929	189,929	190,227
4200 Telecommunications						
8000 General Fund	428,837	320,723	-	320,723	320,723	350,956
3400 Other Funds Ltd	52,300	123,141	-	123,141	123,141	130,401
All Funds	481,137	443,864	-	443,864	443,864	481,357
4225 State Gov. Service Charges						
8000 General Fund	185,074	-	-	-	-	-

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	22,570	-	-	-	-	-
All Funds	207,644	-	-	-	-	-
4250 Data Processing						
8000 General Fund	2,927,562	3,237,905	-	3,237,905	3,237,905	3,373,896
3400 Other Funds Ltd	357,036	633,109	-	633,109	633,109	659,700
All Funds	3,284,598	3,871,014	-	3,871,014	3,871,014	4,033,596
4275 Publicity and Publications						
8000 General Fund	395	10,904	-	10,904	10,904	11,362
3400 Other Funds Ltd	49	-	-	-	-	-
All Funds	444	10,904	-	10,904	10,904	11,362
4300 Professional Services						
8000 General Fund	584,125	337,984	-	337,984	337,984	367,726
3400 Other Funds Ltd	71,238	60,721	-	60,721	60,721	66,066
All Funds	655,363	398,705	-	398,705	398,705	433,792
4315 IT Professional Services						
8000 General Fund	6,972,230	6,866,679	-	6,866,679	6,866,679	7,470,948
3400 Other Funds Ltd	1,375,310	823,833	-	823,833	823,833	896,329
All Funds	8,347,540	7,690,512	-	7,690,512	7,690,512	8,367,277
4375 Employee Recruitment and Develop						
8000 General Fund	555	974	-	974	974	1,015
3400 Other Funds Ltd	67	-	-	-	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
All Funds	622	974	-	974	974	1,015
4400 Dues and Subscriptions						
8000 General Fund	281	8,453	-	8,453	8,453	8,808
3400 Other Funds Ltd	34	452	-	452	452	471
All Funds	315	8,905	-	8,905	8,905	9,279
4425 Facilities Rental and Taxes						
8000 General Fund	-	74,929	-	74,929	74,929	112,853
3400 Other Funds Ltd	-	2,244	-	2,244	2,244	3,490
All Funds	-	77,173	-	77,173	77,173	116,343
4475 Facilities Maintenance						
8000 General Fund	28,369	31,072	-	31,072	31,072	32,377
3400 Other Funds Ltd	3,460	7,859	-	7,859	7,859	8,189
All Funds	31,829	38,931	-	38,931	38,931	40,566
4600 Intra-agency Charges						
8000 General Fund	-	58,005	-	58,005	58,005	60,441
3400 Other Funds Ltd	-	10,122	-	10,122	10,122	10,547
All Funds	-	68,127	-	68,127	68,127	70,988
4650 Other Services and Supplies						
8000 General Fund	93,273	8,948	-	8,948	8,948	9,324
3400 Other Funds Ltd	11,381	3,300	-	3,300	3,300	3,438
All Funds	104,654	12,248	-	12,248	12,248	12,762

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4700 Expendable Prop 250 - 5000						
8000 General Fund	45,523	37,814	-	37,814	37,814	39,402
3400 Other Funds Ltd	5,552	1,728	-	1,728	1,728	1,800
All Funds	51,075	39,542	-	39,542	39,542	41,202
4715 IT Expendable Property						
8000 General Fund	1,341,430	436,804	-	436,804	436,804	474,224
3400 Other Funds Ltd	163,596	2,523	-	2,523	2,523	5,004
All Funds	1,505,026	439,327	-	439,327	439,327	479,228
TOTAL SERVICES & SUPPLIES						
8000 General Fund	12,811,291	11,824,081	-	11,824,081	11,824,081	12,740,908
3400 Other Funds Ltd	2,087,446	1,787,456	-	1,787,456	1,787,456	1,893,363
TOTAL SERVICES & SUPPLIES	\$14,898,737	\$13,611,537	-	\$13,611,537	\$13,611,537	\$14,634,271
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	20,054	99,511	-	99,511	99,511	103,691
3400 Other Funds Ltd	2,446	7,725	-	7,725	7,725	8,050
All Funds	22,500	107,236	-	107,236	107,236	111,741
5550 Data Processing Software						
8000 General Fund	-	8,981	-	8,981	8,981	9,358
5900 Other Capital Outlay						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	-	15,381	-	15,381	15,381	16,027
TOTAL CAPITAL OUTLAY						
8000 General Fund	20,054	123,873	-	123,873	123,873	129,076
3400 Other Funds Ltd	2,446	7,725	-	7,725	7,725	8,050
TOTAL CAPITAL OUTLAY	\$22,500	\$131,598	-	\$131,598	\$131,598	\$137,126
EXPENDITURES						
8000 General Fund	40,125,340	45,027,503	1,243,441	46,270,944	47,530,529	49,711,484
3400 Other Funds Ltd	5,418,518	7,413,807	234,213	7,648,020	6,402,649	6,623,360
TOTAL EXPENDITURES	\$45,543,858	\$52,441,310	\$1,477,654	\$53,918,964	\$53,933,178	\$56,334,844
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,952,641)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	223	233	-	233	218	225
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	181.07	189.95	-	189.95	178.23	184.73

<i>DESCRIPTION</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Emergency Boards</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Base Budget</i>	<i>2023-25 Current Service Level</i>
8280 FTE Reconciliation	-	0.42	-	0.42	-	-
TOTAL AUTHORIZED FTE	181.07	190.37	-	190.37	178.23	184.73

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	28,765,000	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	55,382,453	-	55,382,453	-	-
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	28,765,000	55,382,453	-	55,382,453	-	-
TOTAL BEGINNING BALANCE	\$28,765,000	\$55,382,453	-	\$55,382,453	-	-

REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	359,295,968	339,360,000	122,486	339,482,486	378,268,621	378,318,360
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REVENUES

3400 Other Funds Ltd	359,295,968	339,360,000	122,486	339,482,486	378,268,621	378,318,360
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TRANSFERS OUT

2107 Tsfr To Administrative Svcs

3400 Other Funds Ltd	(88,196,967)	(18,000,000)	-	(18,000,000)	(18,000,000)	(18,000,000)
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2213 Tsfr To Criminal Justice Comm

3400 Other Funds Ltd	(3,000,000)	(6,000,000)	-	(6,000,000)	(6,000,000)	(6,000,000)
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2257 Tsfr To Police, Dept of State

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	(38,911,800)	(13,500,000)	-	(13,500,000)	(13,500,000)	(13,500,000)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(124,681,745)	(271,860,000)	-	(271,860,000)	(291,330,000)	(291,330,000)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(96,163,128)	(36,000,000)	-	(36,000,000)	(36,000,000)	(36,000,000)
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	-	(7,000,000)	(7,000,000)	(7,000,000)
TOTAL TRANSFERS OUT						
3400 Other Funds Ltd	(357,953,640)	(352,360,000)	-	(352,360,000)	(371,830,000)	(371,830,000)
TOTAL TRANSFERS OUT	(\$357,953,640)	(\$352,360,000)	-	(\$352,360,000)	(\$371,830,000)	(\$371,830,000)

AVAILABLE REVENUES

3400 Other Funds Ltd	30,107,328	42,382,453	122,486	42,504,939	6,438,621	6,488,360
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	1,570,085	1,883,928	127,918	2,011,846	2,033,448	2,033,448
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3170 Overtime Payments

3400 Other Funds Ltd	868	34,347	-	34,347	34,347	35,790
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3180 Shift Differential

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	44	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	11,670	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	1,582,667	1,918,275	127,918	2,046,193	2,067,795	2,069,238
TOTAL SALARIES & WAGES	\$1,582,667	\$1,918,275	\$127,918	\$2,046,193	\$2,067,795	\$2,069,238
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	770	928	-	928	848	848
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	238,429	328,601	-	328,601	370,552	370,811
3221 Pension Obligation Bond						
3400 Other Funds Ltd	89,452	111,032	(5,432)	105,600	105,600	109,287
3230 Social Security Taxes						
3400 Other Funds Ltd	119,510	146,750	-	146,750	158,190	158,300
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	-	8,268	8,274
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	546	736	-	736	736	736
3260 Mass Transit Tax						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	9,172	11,510	-	11,510	11,510	12,415
3270 Flexible Benefits						
3400 Other Funds Ltd	460,610	611,712	-	611,712	633,600	633,600
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	918,489	1,211,269	(5,432)	1,205,837	1,289,304	1,294,271
TOTAL OTHER PAYROLL EXPENSES	\$918,489	\$1,211,269	(\$5,432)	\$1,205,837	\$1,289,304	\$1,294,271
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	-	-	(115,047)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	2,501,156	3,129,544	122,486	3,252,030	3,357,099	3,248,462
TOTAL PERSONAL SERVICES	\$2,501,156	\$3,129,544	\$122,486	\$3,252,030	\$3,357,099	\$3,248,462
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	3,498	-	3,498	3,498	3,645
4125 Out of State Travel						
3400 Other Funds Ltd	290	34,102	-	34,102	34,102	35,534
4150 Employee Training						
3400 Other Funds Ltd	2,406	34,720	-	34,720	34,720	36,178
4175 Office Expenses						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	42,049	43,561	-	43,561	43,561	45,391
4200 Telecommunications						
3400 Other Funds Ltd	12,168	47,976	-	47,976	47,976	49,991
4225 State Gov. Service Charges						
3400 Other Funds Ltd	100	-	-	-	-	-
4250 Data Processing						
3400 Other Funds Ltd	31,860	12,688	-	12,688	12,688	13,221
4275 Publicity and Publications						
3400 Other Funds Ltd	-	671	-	671	671	699
4300 Professional Services						
3400 Other Funds Ltd	3,419	331,370	-	331,370	331,370	360,531
4325 Attorney General						
3400 Other Funds Ltd	106,651	125,442	-	125,442	125,442	147,608
4400 Dues and Subscriptions						
3400 Other Funds Ltd	77	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	150,000	111,104	-	111,104	111,104	167,497
4575 Agency Program Related S and S						
3400 Other Funds Ltd	10,175	88,931	-	88,931	88,931	92,666
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	4,866	-	4,866	4,866	5,070

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
4650 Other Services and Supplies						
3400 Other Funds Ltd	253,656	247,395	-	247,395	247,395	257,786
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	11,563	-	11,563	11,563	12,049
4715 IT Expendable Property						
3400 Other Funds Ltd	6,034	69,992	-	69,992	69,992	72,932
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	618,885	1,167,879	-	1,167,879	1,167,879	1,300,798
TOTAL SERVICES & SUPPLIES	\$618,885	\$1,167,879	-	\$1,167,879	\$1,167,879	\$1,300,798
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	194,517	-	194,517	194,517	202,687
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	22,730	-	22,730	22,730	23,685
5900 Other Capital Outlay						
3400 Other Funds Ltd	-	388,846	-	388,846	388,846	405,178
TOTAL CAPITAL OUTLAY						
3400 Other Funds Ltd	-	606,093	-	606,093	606,093	631,550
TOTAL CAPITAL OUTLAY	-	\$606,093	-	\$606,093	\$606,093	\$631,550

EXPENDITURES

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	3,120,041	4,903,516	122,486	5,026,002	5,131,071	5,180,810
ENDING BALANCE						
3400 Other Funds Ltd	26,987,287	37,478,937	-	37,478,937	1,307,550	1,307,550
TOTAL ENDING BALANCE	\$26,987,287	\$37,478,937	-	\$37,478,937	\$1,307,550	\$1,307,550
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	16	16	-	16	16	16
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	15.76	16.00	-	16.00	16.00	16.00

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	3,037,426	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	3,348,966	3,492,972	-	3,492,972	3,492,972	3,639,677
TRANSFERS IN						
1060 Transfer from General Fund						
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
REVENUES						
8000 General Fund	3,348,966	3,492,972	-	3,492,972	3,492,972	3,639,677
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
TOTAL REVENUES	\$6,697,932	\$3,492,972	-	\$3,492,972	\$3,492,972	\$3,639,677
AVAILABLE REVENUES						
8000 General Fund	3,348,966	3,492,972	-	3,492,972	3,492,972	3,639,677
3400 Other Funds Ltd	6,386,392	-	-	-	-	-
TOTAL AVAILABLE REVENUES	\$9,735,358	\$3,492,972	-	\$3,492,972	\$3,492,972	\$3,639,677
EXPENDITURES						
SPECIAL PAYMENTS						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
6020 Dist to Counties						
8000 General Fund	-	3,492,972	-	3,492,972	3,492,972	3,639,677
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	3,348,966	-	-	-	-	-
TOTAL SPECIAL PAYMENTS						
8000 General Fund	3,348,966	3,492,972	-	3,492,972	3,492,972	3,639,677
TOTAL SPECIAL PAYMENTS	\$3,348,966	\$3,492,972	-	\$3,492,972	\$3,492,972	\$3,639,677
EXPENDITURES						
8000 General Fund	3,348,966	3,492,972	-	3,492,972	3,492,972	3,639,677
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	6,386,392	-	-	-	-	-
TOTAL ENDING BALANCE	\$6,386,392	-	-	-	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	35,478,452	-	35,478,452	49,400,849	49,400,849
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	6,761,678	-	6,761,678	20,900,000	20,900,000
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	-	42,240,130	-	42,240,130	70,300,849	70,300,849
TOTAL BEGINNING BALANCE	-	\$42,240,130	-	\$42,240,130	\$70,300,849	\$70,300,849

REVENUE CATEGORIES

LOAN REPAYMENT

0950 Sr Citizen Prop Tax Repayments

3400 Other Funds Ltd	63,744,923	42,577,687	60,696	42,638,383	41,223,792	42,647,022
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REVENUES

3400 Other Funds Ltd	63,744,923	42,577,687	60,696	42,638,383	41,223,792	42,647,022
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AVAILABLE REVENUES

3400 Other Funds Ltd	63,744,923	84,817,817	60,696	84,878,513	111,524,641	112,947,871
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	1,515	-	-	-	-	-
3400 Other Funds Ltd	818,025	894,294	63,276	957,570	1,007,148	1,007,148
All Funds	819,540	894,294	63,276	957,570	1,007,148	1,007,148
3180 Shift Differential						
3400 Other Funds Ltd	-	18,303	-	18,303	18,303	19,072
3190 All Other Differential						
3400 Other Funds Ltd	7,945	-	-	-	-	-
TOTAL SALARIES & WAGES						
8000 General Fund	1,515	-	-	-	-	-
3400 Other Funds Ltd	825,970	912,597	63,276	975,873	1,025,451	1,026,220
TOTAL SALARIES & WAGES	\$827,485	\$912,597	\$63,276	\$975,873	\$1,025,451	\$1,026,220
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	403	449	-	449	409	409
All Funds	405	449	-	449	409	409
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	136,955	156,328	-	156,328	183,762	183,900
3221 Pension Obligation Bond						
3400 Other Funds Ltd	42,961	52,818	(2,580)	50,238	50,238	54,197

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3230 Social Security Taxes						
8000 General Fund	116	-	-	-	-	-
3400 Other Funds Ltd	62,096	69,814	-	69,814	78,447	78,506
All Funds	62,212	69,814	-	69,814	78,447	78,506
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	-	4,100	4,103
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	280	356	-	356	356	356
All Funds	281	356	-	356	356	356
3260 Mass Transit Tax						
8000 General Fund	9	-	-	-	-	-
3400 Other Funds Ltd	4,955	5,476	-	5,476	5,476	6,157
All Funds	4,964	5,476	-	5,476	5,476	6,157
3270 Flexible Benefits						
8000 General Fund	75	-	-	-	-	-
3400 Other Funds Ltd	298,241	296,298	-	296,298	306,900	306,900
All Funds	298,316	296,298	-	296,298	306,900	306,900
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	203	-	-	-	-	-
3400 Other Funds Ltd	545,891	581,539	(2,580)	578,959	629,688	634,528

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL OTHER PAYROLL EXPENSES	\$546,094	\$581,539	(\$2,580)	\$578,959	\$629,688	\$634,528
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	-	-	(28,762)
TOTAL PERSONAL SERVICES						
8000 General Fund	1,718	-	-	-	-	-
3400 Other Funds Ltd	1,371,861	1,494,136	60,696	1,554,832	1,655,139	1,631,986
TOTAL PERSONAL SERVICES	\$1,373,579	\$1,494,136	\$60,696	\$1,554,832	\$1,655,139	\$1,631,986
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	847	-	847	847	883
4150 Employee Training						
8000 General Fund	1,245	-	-	-	-	-
3400 Other Funds Ltd	342	1,377	-	1,377	1,377	1,435
All Funds	1,587	1,377	-	1,377	1,377	1,435
4175 Office Expenses						
8000 General Fund	101	-	-	-	-	-
3400 Other Funds Ltd	73,550	14,187	-	14,187	14,187	14,783
All Funds	73,651	14,187	-	14,187	14,187	14,783
4200 Telecommunications						

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8000 General Fund	1,878	-	-	-	-	-
3400 Other Funds Ltd	6,551	7,361	-	7,361	7,361	7,670
All Funds	8,429	7,361	-	7,361	7,361	7,670
4300 Professional Services						
3400 Other Funds Ltd	4,667	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	96,345	160,531	-	160,531	160,531	188,897
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	2,433	-	2,433	2,433	2,535
4650 Other Services and Supplies						
8000 General Fund	(5,059)	-	-	-	-	-
3400 Other Funds Ltd	1,815	43,331	-	43,331	43,331	45,151
All Funds	(3,244)	43,331	-	43,331	43,331	45,151
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	1,513	-	1,513	1,513	1,577
4715 IT Expendable Property						
8000 General Fund	117	-	-	-	-	-
3400 Other Funds Ltd	1,690	2,982	-	2,982	2,982	3,107
All Funds	1,807	2,982	-	2,982	2,982	3,107
TOTAL SERVICES & SUPPLIES						
8000 General Fund	(1,718)	-	-	-	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	184,960	234,562	-	234,562	234,562	266,038
TOTAL SERVICES & SUPPLIES	\$183,242	\$234,562	-	\$234,562	\$234,562	\$266,038
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	7,526	-	7,526	7,526	7,842
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	25,152,829	33,680,744	-	33,680,744	33,680,744	35,095,335
EXPENDITURES						
3400 Other Funds Ltd	26,709,650	35,416,968	60,696	35,477,664	35,577,971	37,001,201
ENDING BALANCE						
3400 Other Funds Ltd	37,035,273	49,400,849	-	49,400,849	75,946,670	75,946,670
TOTAL ENDING BALANCE	\$37,035,273	\$49,400,849	-	\$49,400,849	\$75,946,670	\$75,946,670
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	-	8	8	8
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	7.75	7.75	-	7.75	7.75	7.75

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	45,139,319	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	-	400,000	400,000	400,000	-
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	-	4,157,000	(374,387)	3,782,613	3,363,567	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	2,000,000	-	-	-	-	-
REVENUES						
8000 General Fund	-	-	400,000	400,000	400,000	-
3400 Other Funds Ltd	2,000,000	4,157,000	(374,387)	3,782,613	3,363,567	-
TOTAL REVENUES	\$2,000,000	\$4,157,000	\$25,613	\$4,182,613	\$3,763,567	-
AVAILABLE REVENUES						
8000 General Fund	-	-	400,000	400,000	400,000	-
3400 Other Funds Ltd	47,139,319	4,157,000	(374,387)	3,782,613	3,363,567	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL AVAILABLE REVENUES	\$47,139,319	\$4,157,000	\$25,613	\$4,182,613	\$3,763,567	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	-	273,609	10,551	284,160	-	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	-	100	-	100	-	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	-	46,869	-	46,869	-	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	-	-	15,062	15,062	15,062	-
3230 Social Security Taxes						
3400 Other Funds Ltd	-	20,931	-	20,931	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	-	80	-	80	-	-
3270 Flexible Benefits						
3400 Other Funds Ltd	-	66,906	-	66,906	-	-
TOTAL OTHER PAYROLL EXPENSES						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	134,886	15,062	149,948	15,062	-
TOTAL OTHER PAYROLL EXPENSES	-	\$134,886	\$15,062	\$149,948	\$15,062	-
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	-	408,495	25,613	434,108	15,062	-
TOTAL PERSONAL SERVICES	-	\$408,495	\$25,613	\$434,108	\$15,062	-
SERVICES & SUPPLIES						
4175 Office Expenses						
3400 Other Funds Ltd	-	111,505	-	111,505	111,505	-
4300 Professional Services						
8000 General Fund	-	-	150,000	150,000	150,000	-
3400 Other Funds Ltd	-	150,000	(150,000)	-	-	-
All Funds	-	150,000	-	150,000	150,000	-
4315 IT Professional Services						
3400 Other Funds Ltd	2,000,000	887,000	-	887,000	887,000	-
4650 Other Services and Supplies						
8000 General Fund	-	-	250,000	250,000	250,000	-
3400 Other Funds Ltd	-	400,000	(250,000)	150,000	150,000	-
All Funds	-	400,000	-	400,000	400,000	-
4715 IT Expendable Property						
3400 Other Funds Ltd	-	2,200,000	-	2,200,000	2,200,000	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL SERVICES & SUPPLIES						
8000 General Fund	-	-	400,000	400,000	400,000	-
3400 Other Funds Ltd	2,000,000	3,748,505	(400,000)	3,348,505	3,348,505	-
TOTAL SERVICES & SUPPLIES	\$2,000,000	\$3,748,505	-	\$3,748,505	\$3,748,505	-
EXPENDITURES						
8000 General Fund	-	-	400,000	400,000	400,000	-
3400 Other Funds Ltd	2,000,000	4,157,000	(374,387)	3,782,613	3,363,567	-
TOTAL EXPENDITURES	\$2,000,000	\$4,157,000	\$25,613	\$4,182,613	\$3,763,567	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	45,139,319	-	-	-	-	-
TOTAL ENDING BALANCE	\$45,139,319	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	2	-	2	-	-
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	-	1.76	-	1.76	-	-

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	-	964,844	964,844
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	1,384,010	-	1,384,010	1,384,010	1,384,010
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	-	1,384,010	-	1,384,010	2,348,854	2,348,854
TOTAL BEGINNING BALANCE	-	\$1,384,010	-	\$1,384,010	\$2,348,854	\$2,348,854

REVENUE CATEGORIES

TAXES

0105 Personal Income Taxes

 8800 General Fund Revenue 19,964,645,478 20,627,298,000 - 20,627,298,000 22,838,400,000 22,838,400,000

0110 Corp Excise and Income Taxes

 8800 General Fund Revenue 2,035,562,263 1,290,183,000 - 1,290,183,000 1,759,032,987 1,759,032,987

0130 Other Employer -Employee Taxes

 3400 Other Funds Ltd - 1,272,312,215 - 1,272,312,215 1,422,107,384 1,422,107,384

 3430 Other Funds Debt Svc Ltd - 1,340,120 - 1,340,120 113,110 113,110

 All Funds - 1,273,652,335 - 1,273,652,335 1,422,220,494 1,422,220,494

0135 Cigarette Taxes

 3400 Other Funds Ltd 412,282,111 634,797,000 - 634,797,000 614,900,000 614,900,000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8800 General Fund Revenue	54,748,082	44,903,000	-	44,903,000	43,500,000	43,500,000
All Funds	467,030,193	679,700,000	-	679,700,000	658,400,000	658,400,000
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	64,099,723	75,500,000	-	75,500,000	118,200,000	118,200,000
8800 General Fund Revenue	61,293,213	65,129,000	-	65,129,000	65,600,000	65,600,000
All Funds	125,392,936	140,629,000	-	140,629,000	183,800,000	183,800,000
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,890,000	-	3,890,000	4,052,345	4,052,345
8800 General Fund Revenue	1,006,836	1,600,000	-	1,600,000	1,600,000	1,600,000
All Funds	1,006,836	5,490,000	-	5,490,000	5,652,345	5,652,345
0155 Inheritance Taxes						
8800 General Fund Revenue	524,066,306	368,932,000	-	368,932,000	529,600,000	529,600,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	20,260	-	20,260	31,914	31,914
8800 General Fund Revenue	3,593	6,000	-	6,000	6,000	6,000
All Funds	3,593	26,260	-	26,260	37,914	37,914
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	970,000	-	970,000	1,135,910	1,135,910
8800 General Fund Revenue	45,000	90,000	-	90,000	6,000	6,000
All Funds	45,000	1,060,000	-	1,060,000	1,141,910	1,141,910
0165 Other Severance Taxes						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	-	100,000	-	100,000	33,478	33,478
0185 Privilege Taxes						
3400 Other Funds Ltd	-	54,200,000	-	54,200,000	95,280,000	95,280,000
0195 Other Taxes						
3400 Other Funds Ltd	466,407,168	403,181,367	-	403,181,367	374,343,733	374,343,733
TOTAL TAXES						
3400 Other Funds Ltd	942,789,002	2,444,970,842	-	2,444,970,842	2,630,084,764	2,630,084,764
3430 Other Funds Debt Svc Ltd	-	1,340,120	-	1,340,120	113,110	113,110
8800 General Fund Revenue	22,641,370,771	22,398,141,000	-	22,398,141,000	25,237,744,987	25,237,744,987
TOTAL TAXES	\$23,584,159,773	\$24,844,451,962	-	\$24,844,451,962	\$27,867,942,861	\$27,867,942,861
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	12,103,704	-	12,103,704	12,443,302	12,443,302
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	19,318,082	20,458,329	-	20,458,329	22,000,000	22,000,000
3430 Other Funds Debt Svc Ltd	1,069,694	-	-	-	-	-
All Funds	20,387,776	20,458,329	-	20,458,329	22,000,000	22,000,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	28,237,552	54,419,258	-	54,419,258	18,380,925	18,380,925
8800 General Fund Revenue	-	12,028,333	-	12,028,333	11,521,152	11,521,152
All Funds	28,237,552	66,447,591	-	66,447,591	29,902,077	29,902,077
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	101,051	2,000,000	-	2,000,000	2,426,683	2,426,683
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	109,032,079	118,355,294	-	118,355,294	115,234,008	115,234,008
8800 General Fund Revenue	25,037,060	-	-	-	-	-
All Funds	134,069,139	118,355,294	-	118,355,294	115,234,008	115,234,008
TRANSFERS IN						
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	71,953,631	36,911,091	-	36,911,091	74,291,087	74,291,087
8800 General Fund Revenue	-	50,571,555	-	50,571,555	13,483,811	13,483,811
All Funds	71,953,631	87,482,646	-	87,482,646	87,774,898	87,774,898
REVENUES						
3400 Other Funds Ltd	1,171,431,397	2,689,218,518	-	2,689,218,518	2,874,860,769	2,874,860,769
3430 Other Funds Debt Svc Ltd	1,069,694	1,340,120	-	1,340,120	113,110	113,110
8800 General Fund Revenue	22,666,407,831	22,460,740,888	-	22,460,740,888	25,262,749,950	25,262,749,950

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
TOTAL REVENUES	\$23,838,908,922	\$25,151,299,526	-	\$25,151,299,526	\$28,137,723,829	\$28,137,723,829
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(42,397,295)	(93,860,030)	35,000	(93,825,030)	(111,529,414)	(111,529,414)
3430 Other Funds Debt Svc Ltd	(1,069,694)	(1,340,120)	-	(1,340,120)	(113,110)	(113,110)
All Funds	(43,466,989)	(95,200,150)	35,000	(95,165,150)	(111,642,524)	(111,642,524)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(7,331,270)	-	(7,331,270)	(1,752,978)	(1,752,978)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(1,141,729,050)	-	(1,141,729,050)	(1,168,407,800)	(1,168,407,800)
2060 Transfer to General Fund						
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	-	(22,460,740,888)	(25,262,749,950)	(25,262,749,950)
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(37,330,480)	-	(37,330,480)	(71,406,363)	(71,406,363)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,876,601)	-	(2,876,601)	(3,273,913)	(3,273,913)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(12,839,044)	(11,165,524)	-	(11,165,524)	(8,708,655)	(8,708,655)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,144,307)	(23,172,359)	-	(23,172,359)	(23,172,359)	(23,172,359)

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(680)	(100,000)	-	(100,000)	(33,478)	(33,478)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(10,603,518)	(11,092,862)	-	(11,092,862)	(11,708,132)	(11,708,132)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(114,349,766)	(153,326,228)	76,634,614	(76,691,614)	(60,000)	(60,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(9,479,584)	(9,491,572)	-	(9,491,572)	(351,572)	(351,572)
2258 Tsfr To Emergency Management, Dept of						
3400 Other Funds Ltd	-	-	(76,634,614)	(76,634,614)	(171,329,595)	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(33,265,265)	(43,537,104)	-	(43,537,104)	(42,871,132)	(42,871,132)
2260 Tsfr to State Fire Marshal, Dept of						
3400 Other Funds Ltd	-	-	-	-	(10,287,858)	(10,287,858)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,585,442)	(4,864,812)	-	(4,864,812)	(5,197,236)	(5,197,236)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(29,856,549)	(26,155,444)	-	(26,155,444)	(33,055,444)	(33,055,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(488,744,626)	(702,297,708)	-	(702,297,708)	(718,697,668)	(718,697,668)
2525 Tsfr To HECC						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-070-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3400 Other Funds Ltd	(1,306,093)	(2,138,373)	-	(2,138,373)	(2,196,243)	(2,196,243)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	-	(599,736)	-	(599,736)	(706,534)	(706,534)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(14,081,537)	(26,848,559)	-	(26,848,559)	(39,360,190)	(39,360,190)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(101,051)	(30,000)	-	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(268,116,967)	(290,909,667)	-	(290,909,667)	(337,839,051)	(337,839,051)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(109,032,079)	(90,352,414)	-	(90,352,414)	(115,234,008)	(115,234,008)
TOTAL TRANSFERS OUT						
3400 Other Funds Ltd	(1,161,661,810)	(2,679,209,793)	35,000	(2,679,174,793)	(2,877,209,623)	(2,877,209,623)
3430 Other Funds Debt Svc Ltd	(1,069,694)	(1,340,120)	-	(1,340,120)	(113,110)	(113,110)
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	-	(22,460,740,888)	(25,262,749,950)	(25,262,749,950)
TOTAL TRANSFERS OUT	(\$23,829,139,335)	(\$25,141,290,801)	\$35,000	(\$25,141,255,801)	(\$28,140,072,683)	(\$28,140,072,683)
AVAILABLE REVENUES						
3400 Other Funds Ltd	9,769,587	11,392,735	35,000	11,427,735	-	-
ENDING BALANCE						
3400 Other Funds Ltd	9,769,587	11,392,735	35,000	11,427,735	-	-

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-087-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
BOND SALES						
0575 Refunding Bonds						
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3430 Other Funds Debt Svc Ltd	41,643	-	-	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	(35,000)	53,000	53,000	-
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	-	1,340,120	113,110	113,110
All Funds	3,666,342	1,428,120	(35,000)	1,393,120	166,110	113,110
REVENUES						
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-087-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3230 Other Funds Debt Svc Non-Ltd	2,282,183	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	(35,000)	53,000	53,000	-
3430 Other Funds Debt Svc Ltd	3,680,802	1,340,120	-	1,340,120	113,110	113,110
TOTAL REVENUES	\$20,250,379	\$8,007,290	(\$106,491)	\$7,900,799	\$2,748,530	\$2,695,530
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	(2,569,465)	-	-	-	-	-
All Funds	(2,596,648)	-	-	-	-	-
AVAILABLE REVENUES						
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	(35,000)	53,000	53,000	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL AVAILABLE REVENUES	\$18,557,326	\$8,007,290	(\$106,491)	\$7,900,799	\$2,748,530	\$2,695,530

EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-087-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	(35,000)	53,000	53,000	-
All Funds	8,816	88,000	(35,000)	53,000	53,000	-
DEBT SERVICE						
7050 Pmt To Ret Bond Escrow						
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
7100 Principal - Bonds						
8030 General Fund Debt Svc	12,998,154	5,889,180	(71,491)	5,817,689	2,084,860	2,084,860
3430 Other Funds Debt Svc Ltd	1,731,846	1,291,830	-	1,291,830	105,150	105,150
All Funds	14,730,000	7,181,010	(71,491)	7,109,519	2,190,010	2,190,010
7150 Interest - Bonds						
8030 General Fund Debt Svc	1,289,240	689,990	-	689,990	497,560	497,560
3430 Other Funds Debt Svc Ltd	283,086	48,290	-	48,290	7,960	7,960
All Funds	1,572,326	738,280	-	738,280	505,520	505,520
TOTAL DEBT SERVICE						
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL DEBT SERVICE	\$18,548,510	\$7,919,290	(\$71,491)	\$7,847,799	\$2,695,530	\$2,695,530

EXPENDITURES

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2023-25 Biennium
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-087-00-00-00000

DESCRIPTION	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Emergency Boards	2021-23 Leg Approved Budget	2023-25 Base Budget	2023-25 Current Service Level
8030 General Fund Debt Svc	14,287,394	6,579,170	(71,491)	6,507,679	2,582,420	2,582,420
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	(35,000)	53,000	53,000	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	-	1,340,120	113,110	113,110
TOTAL EXPENDITURES	\$18,557,326	\$8,007,290	(\$106,491)	\$7,900,799	\$2,748,530	\$2,695,530
ENDING BALANCE						
8030 General Fund Debt Svc	-	-	-	-	-	-
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	(19,548,214)	-	(19,548,214)	-	(19,548,214)
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	433,742,917	-	433,742,917	-	433,742,917
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	414,194,703	-	414,194,703	-	414,194,703
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	250,494,189	(17,019,417)	233,474,772	16,161,529	249,636,301
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
All Funds	253,076,609	(17,019,417)	236,057,192	16,161,529	252,218,721
TAXES					
0105 Personal Income Taxes					
8800 General Fund Revenue	22,838,400,000	-	22,838,400,000	-	22,838,400,000
0110 Corp Excise and Income Taxes					
8800 General Fund Revenue	1,759,032,987	-	1,759,032,987	-	1,759,032,987
0113 Corporate Activity Tax					
3400 Other Funds Ltd	2,694,693,585	975,995	2,695,669,580	(2,685,580)	2,692,984,000
0130 Other Employer -Employee Taxes					
3400 Other Funds Ltd	1,422,107,384	-	1,422,107,384	-	1,422,107,384
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	1,422,220,494	-	1,422,220,494	-	1,422,220,494
0135 Cigarette Taxes					
3400 Other Funds Ltd	614,900,000	-	614,900,000	-	614,900,000
8800 General Fund Revenue	43,500,000	-	43,500,000	-	43,500,000
All Funds	658,400,000	-	658,400,000	-	658,400,000
0140 Other Tobacco Products Taxes					
3400 Other Funds Ltd	118,200,000	-	118,200,000	-	118,200,000
8800 General Fund Revenue	65,600,000	-	65,600,000	-	65,600,000
All Funds	183,800,000	-	183,800,000	-	183,800,000
0142 Marijuana Taxes					
3400 Other Funds Ltd	378,268,621	49,739	378,318,360	(1,114,360)	377,204,000
0145 Amusement Taxes					
3400 Other Funds Ltd	4,052,345	-	4,052,345	-	4,052,345
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,652,345	-	5,652,345	-	5,652,345
0155 Inheritance Taxes					
8800 General Fund Revenue	529,600,000	-	529,600,000	-	529,600,000
0160 Eastern Oregon Severance Taxes					
3400 Other Funds Ltd	31,914	-	31,914	-	31,914
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	37,914	-	37,914	-	37,914
0162 Western Oregon Severance Taxes					
3400 Other Funds Ltd	1,135,910	-	1,135,910	-	1,135,910

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	1,141,910	-	1,141,910	-	1,141,910
0165 Other Severance Taxes					
3400 Other Funds Ltd	33,478	-	33,478	-	33,478
0185 Privilege Taxes					
3400 Other Funds Ltd	95,280,000	-	95,280,000	-	95,280,000
0195 Other Taxes					
3400 Other Funds Ltd	374,343,733	-	374,343,733	-	374,343,733
TOTAL TAXES					
3400 Other Funds Ltd	5,703,046,970	1,025,734	5,704,072,704	(3,799,940)	5,700,272,764
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
8800 General Fund Revenue	25,237,744,987	-	25,237,744,987	-	25,237,744,987
TOTAL TAXES	\$30,940,905,067	\$1,025,734	\$30,941,930,801	(\$3,799,940)	\$30,938,130,861
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	12,443,302	-	12,443,302	-	12,443,302
CHARGES FOR SERVICES					
0410 Charges for Services					
3400 Other Funds Ltd	22,000,000	-	22,000,000	-	22,000,000
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	18,380,925	-	18,380,925	-	18,380,925
8800 General Fund Revenue	11,521,152	-	11,521,152	-	11,521,152

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	29,902,077	-	29,902,077	-	29,902,077
BOND SALES					
0555 General Fund Obligation Bonds					
3400 Other Funds Ltd	3,363,567	(3,363,567)	-	-	-
DONATIONS AND CONTRIBUTIONS					
0905 Donations					
3400 Other Funds Ltd	2,426,683	-	2,426,683	-	2,426,683
LOAN REPAYMENT					
0950 Sr Citizen Prop Tax Repayments					
3400 Other Funds Ltd	41,223,792	1,423,230	42,647,022	-	42,647,022
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	115,234,008	-	115,234,008	-	115,234,008
TRANSFERS IN					
1010 Transfer In - Intrafund					
3400 Other Funds Ltd	95,870,501	3,513,824	99,384,325	12,145,089	111,529,414
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
All Funds	95,983,611	3,513,824	99,497,435	12,145,089	111,642,524
1107 Tsfr From Administrative Svcs					
3400 Other Funds Ltd	147,000,000	(147,000,000)	-	-	-
1198 Tsfr From Judicial Dept					
3400 Other Funds Ltd	74,291,087	-	74,291,087	-	74,291,087
8800 General Fund Revenue	13,483,811	-	13,483,811	-	13,483,811

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	87,774,898	-	87,774,898	-	87,774,898
TOTAL TRANSFERS IN					
3400 Other Funds Ltd	317,161,588	(143,486,176)	173,675,412	12,145,089	185,820,501
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
8800 General Fund Revenue	13,483,811	-	13,483,811	-	13,483,811
TOTAL TRANSFERS IN	\$330,758,509	(\$143,486,176)	\$187,272,333	\$12,145,089	\$199,417,422
TOTAL REVENUES					
8000 General Fund	250,494,189	(17,019,417)	233,474,772	16,161,529	249,636,301
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	6,235,280,835	(144,400,779)	6,090,880,056	8,345,149	6,099,225,205
3430 Other Funds Debt Svc Ltd	226,220	-	226,220	-	226,220
8800 General Fund Revenue	25,262,749,950	-	25,262,749,950	-	25,262,749,950
TOTAL REVENUES	\$31,751,333,614	(\$161,420,196)	\$31,589,913,418	\$24,506,678	\$31,614,420,096
TRANSFERS OUT					
2010 Transfer Out - Intrafund					
3400 Other Funds Ltd	(111,529,414)	-	(111,529,414)	-	(111,529,414)
3430 Other Funds Debt Svc Ltd	(113,110)	-	(113,110)	-	(113,110)
All Funds	(111,642,524)	-	(111,642,524)	-	(111,642,524)
2048 Transfer to Public Universities					
3400 Other Funds Ltd	(1,752,978)	-	(1,752,978)	-	(1,752,978)
2050 Transfer to Other					
3400 Other Funds Ltd	(1,168,407,800)	-	(1,168,407,800)	-	(1,168,407,800)
2060 Transfer to General Fund					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8800 General Fund Revenue	(25,262,749,950)	-	(25,262,749,950)	-	(25,262,749,950)
2080 Transfer to Counties					
3400 Other Funds Ltd	(71,406,363)	-	(71,406,363)	-	(71,406,363)
2100 Tsfr To Human Svcs, Dept of					
3400 Other Funds Ltd	(3,273,913)	-	(3,273,913)	-	(3,273,913)
2107 Tsfr To Administrative Svcs					
3400 Other Funds Ltd	(26,708,655)	-	(26,708,655)	-	(26,708,655)
2137 Tsfr To Justice, Dept of					
3400 Other Funds Ltd	(23,172,359)	-	(23,172,359)	-	(23,172,359)
2141 Tsfr To Lands, Dept of State					
3400 Other Funds Ltd	(33,478)	-	(33,478)	-	(33,478)
2198 Tsfr To Judicial Dept					
3400 Other Funds Ltd	(11,708,132)	-	(11,708,132)	-	(11,708,132)
2213 Tsfr To Criminal Justice Comm					
3400 Other Funds Ltd	(6,000,000)	-	(6,000,000)	-	(6,000,000)
2248 Tsfr To Military Dept, Or					
3400 Other Funds Ltd	(60,000)	-	(60,000)	-	(60,000)
2257 Tsfr To Police, Dept of State					
3400 Other Funds Ltd	(13,851,572)	-	(13,851,572)	-	(13,851,572)
2258 Tsfr To Emergency Management, Dept of					
3400 Other Funds Ltd	(171,329,595)	-	(171,329,595)	-	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng					
3400 Other Funds Ltd	(42,871,132)	-	(42,871,132)	-	(42,871,132)

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
2260 Tsfr to State Fire Marshal, Dept of					
3400 Other Funds Ltd	(10,287,858)	-	(10,287,858)	-	(10,287,858)
2291 Tsfr To Corrections, Dept of					
3400 Other Funds Ltd	(5,197,236)	-	(5,197,236)	-	(5,197,236)
2340 Tsfr To Environmental Quality					
3400 Other Funds Ltd	(33,055,444)	-	(33,055,444)	-	(33,055,444)
2443 Tsfr To Oregon Health Authority					
3400 Other Funds Ltd	(1,010,027,668)	-	(1,010,027,668)	-	(1,010,027,668)
2525 Tsfr To HECC					
3400 Other Funds Ltd	(2,196,243)	-	(2,196,243)	-	(2,196,243)
2581 Tsfr To Education, Dept of					
3400 Other Funds Ltd	(2,708,378,534)	-	(2,708,378,534)	-	(2,708,378,534)
2629 Tsfr To Forestry, Dept of					
3400 Other Funds Ltd	(39,360,190)	-	(39,360,190)	-	(39,360,190)
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	(337,839,051)	-	(337,839,051)	-	(337,839,051)
2845 Tsfr To OLCC					
3400 Other Funds Ltd	(7,000,000)	-	(7,000,000)	-	(7,000,000)
2914 Tsfr To Housing and Com Svcs					
3400 Other Funds Ltd	(115,234,008)	-	(115,234,008)	-	(115,234,008)
TOTAL TRANSFERS OUT					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	(5,920,711,623)	-	(5,920,711,623)	-	(5,920,711,623)
3430 Other Funds Debt Svc Ltd	(113,110)	-	(113,110)	-	(113,110)
8800 General Fund Revenue	(25,262,749,950)	-	(25,262,749,950)	-	(25,262,749,950)
TOTAL TRANSFERS OUT	(\$31,183,574,683)	-	(\$31,183,574,683)	-	(\$31,183,574,683)
AVAILABLE REVENUES					
8000 General Fund	250,494,189	(17,019,417)	233,474,772	16,161,529	249,636,301
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	728,763,915	(144,400,779)	584,363,136	8,345,149	592,708,285
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL AVAILABLE REVENUES	\$981,953,634	(\$161,420,196)	\$820,533,438	\$24,506,678	\$845,040,116
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	110,307,328	-	110,307,328	2,549,283	112,856,611
3400 Other Funds Ltd	37,854,208	-	37,854,208	5,303,284	43,157,492
All Funds	148,161,536	-	148,161,536	7,852,567	156,014,103
3160 Temporary Appointments					
8000 General Fund	65,857	2,765	68,622	-	68,622
3400 Other Funds Ltd	204,219	8,578	212,797	-	212,797
All Funds	270,076	11,343	281,419	-	281,419
3170 Overtime Payments					
8000 General Fund	108,153	4,541	112,694	-	112,694

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	34,782	1,461	36,243	-	36,243
All Funds	142,935	6,002	148,937	-	148,937
3180 Shift Differential					
8000 General Fund	31,228	1,312	32,540	-	32,540
3400 Other Funds Ltd	18,303	769	19,072	-	19,072
All Funds	49,531	2,081	51,612	-	51,612
3190 All Other Differential					
8000 General Fund	278,416	11,694	290,110	-	290,110
3400 Other Funds Ltd	22,174	931	23,105	-	23,105
All Funds	300,590	12,625	313,215	-	313,215
TOTAL SALARIES & WAGES					
8000 General Fund	110,790,982	20,312	110,811,294	2,549,283	113,360,577
3400 Other Funds Ltd	38,133,686	11,739	38,145,425	5,303,284	43,448,709
TOTAL SALARIES & WAGES	\$148,924,668	\$32,051	\$148,956,719	\$7,852,567	\$156,809,286
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	41,141	-	41,141	1,187	42,328
3400 Other Funds Ltd	14,589	-	14,589	1,784	16,373
All Funds	55,730	-	55,730	2,971	58,701
3220 Public Employees' Retire Cont					
8000 General Fund	19,842,008	3,144	19,845,152	456,813	20,301,965
3400 Other Funds Ltd	6,796,991	567	6,797,558	950,357	7,747,915
All Funds	26,638,999	3,711	26,642,710	1,407,170	28,049,880

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3221 Pension Obligation Bond					
8000 General Fund	5,593,572	258,468	5,852,040	-	5,852,040
3400 Other Funds Ltd	1,934,651	69,973	2,004,624	-	2,004,624
All Funds	7,528,223	328,441	7,856,664	-	7,856,664
3230 Social Security Taxes					
8000 General Fund	8,442,201	1,553	8,443,754	200,531	8,644,285
3400 Other Funds Ltd	2,909,971	897	2,910,868	400,194	3,311,062
All Funds	11,352,172	2,450	11,354,622	600,725	11,955,347
3240 Unemployment Assessments					
8000 General Fund	301,705	12,671	314,376	-	314,376
3400 Other Funds Ltd	75,309	3,162	78,471	-	78,471
All Funds	377,014	15,833	392,847	-	392,847
3241 Paid Family Medical Leave Insurance					
8000 General Fund	440,116	70	440,186	10,588	450,774
3400 Other Funds Ltd	151,029	13	151,042	20,799	171,841
All Funds	591,145	83	591,228	31,387	622,615
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	35,636	-	35,636	946	36,582
3400 Other Funds Ltd	12,751	-	12,751	1,634	14,385
All Funds	48,387	-	48,387	2,580	50,967
3260 Mass Transit Tax					
8000 General Fund	596,980	67,888	664,868	34,738	699,606
3400 Other Funds Ltd	170,065	58,808	228,873	10,017	238,890

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	767,045	126,696	893,741	44,755	938,496
3270 Flexible Benefits					
8000 General Fund	30,711,508	-	30,711,508	867,982	31,579,490
3400 Other Funds Ltd	10,944,392	-	10,944,392	1,364,485	12,308,877
All Funds	41,655,900	-	41,655,900	2,232,467	43,888,367
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	66,004,867	343,794	66,348,661	1,572,785	67,921,446
3400 Other Funds Ltd	23,009,748	133,420	23,143,168	2,749,270	25,892,438
TOTAL OTHER PAYROLL EXPENSES	\$89,014,615	\$477,214	\$89,491,829	\$4,322,055	\$93,813,884
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(842,688)	(992,597)	(1,835,285)	-	(1,835,285)
3400 Other Funds Ltd	(592,337)	(74,647)	(666,984)	-	(666,984)
All Funds	(1,435,025)	(1,067,244)	(2,502,269)	-	(2,502,269)
TOTAL PERSONAL SERVICES					
8000 General Fund	175,953,161	(628,491)	175,324,670	4,122,068	179,446,738
3400 Other Funds Ltd	60,551,097	70,512	60,621,609	8,052,554	68,674,163
TOTAL PERSONAL SERVICES	\$236,504,258	(\$557,979)	\$235,946,279	\$12,174,622	\$248,120,901
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	462,322	19,416	481,738	20,398	502,136
3400 Other Funds Ltd	291,605	10,641	302,246	1,921	304,167
All Funds	753,927	30,057	783,984	22,319	806,303

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4125 Out of State Travel					
8000 General Fund	416,319	17,552	433,871	11,930	445,801
3400 Other Funds Ltd	278,464	11,575	290,039	2,982	293,021
All Funds	694,783	29,127	723,910	14,912	738,822
4150 Employee Training					
8000 General Fund	915,661	44,842	960,503	172,176	1,132,679
3400 Other Funds Ltd	413,860	15,498	429,358	24,294	453,652
All Funds	1,329,521	60,340	1,389,861	196,470	1,586,331
4175 Office Expenses					
8000 General Fund	2,810,309	(161,114)	2,649,195	169,505	2,818,700
3400 Other Funds Ltd	2,442,517	(30,221)	2,412,296	11,905	2,424,201
All Funds	5,252,826	(191,335)	5,061,491	181,410	5,242,901
4200 Telecommunications					
8000 General Fund	2,160,939	97,883	2,258,822	157,904	2,416,726
3400 Other Funds Ltd	814,920	34,937	849,857	5,492	855,349
All Funds	2,975,859	132,820	3,108,679	163,396	3,272,075
4225 State Gov. Service Charges					
8000 General Fund	8,283,099	2,224,315	10,507,414	-	10,507,414
3400 Other Funds Ltd	1,464,927	389,322	1,854,249	-	1,854,249
All Funds	9,748,026	2,613,637	12,361,663	-	12,361,663
4250 Data Processing					
8000 General Fund	3,341,365	140,337	3,481,702	15,052	3,496,754
3400 Other Funds Ltd	737,549	30,977	768,526	8,968	777,494

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All Funds	4,078,914	171,314	4,250,228	24,020	4,274,248
4275 Publicity and Publications					
8000 General Fund	81,160	3,408	84,568	-	84,568
3400 Other Funds Ltd	86,061	3,615	89,676	-	89,676
All Funds	167,221	7,023	174,244	-	174,244
4300 Professional Services					
8000 General Fund	2,274,225	36,933	2,311,158	629,323	2,940,481
3400 Other Funds Ltd	2,102,980	183,975	2,286,955	157,331	2,444,286
All Funds	4,377,205	220,908	4,598,113	786,654	5,384,767
4315 IT Professional Services					
8000 General Fund	7,915,043	502,861	8,417,904	-	8,417,904
3400 Other Funds Ltd	1,997,313	(789,294)	1,208,019	-	1,208,019
All Funds	9,912,356	(286,433)	9,625,923	-	9,625,923
4325 Attorney General					
8000 General Fund	6,544,449	1,138,988	7,683,437	28,927	7,712,364
3400 Other Funds Ltd	1,953,553	345,192	2,298,745	1,049	2,299,794
All Funds	8,498,002	1,484,180	9,982,182	29,976	10,012,158
4375 Employee Recruitment and Develop					
8000 General Fund	33,461	1,406	34,867	-	34,867
3400 Other Funds Ltd	14,087	593	14,680	-	14,680
All Funds	47,548	1,999	49,547	-	49,547
4400 Dues and Subscriptions					
8000 General Fund	122,860	5,161	128,021	-	128,021

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	47,956	1,557	49,513	-	49,513
All Funds	170,816	6,718	177,534	-	177,534
4425 Facilities Rental and Taxes					
8000 General Fund	6,100,335	2,565,226	8,665,561	-	8,665,561
3400 Other Funds Ltd	2,941,127	1,379,189	4,320,316	-	4,320,316
All Funds	9,041,462	3,944,415	12,985,877	-	12,985,877
4450 Fuels and Utilities					
3400 Other Funds Ltd	4,638	195	4,833	-	4,833
4475 Facilities Maintenance					
8000 General Fund	227,851	9,570	237,421	-	237,421
3400 Other Funds Ltd	51,072	2,145	53,217	-	53,217
All Funds	278,923	11,715	290,638	-	290,638
4575 Agency Program Related S and S					
8000 General Fund	810,135	34,026	844,161	-	844,161
3400 Other Funds Ltd	320,969	13,481	334,450	-	334,450
All Funds	1,131,104	47,507	1,178,611	-	1,178,611
4600 Intra-agency Charges					
8000 General Fund	254,937	10,707	265,644	-	265,644
3400 Other Funds Ltd	85,052	3,072	88,124	-	88,124
All Funds	339,989	13,779	353,768	-	353,768
4650 Other Services and Supplies					
8000 General Fund	3,338,537	(120,282)	3,218,255	-	3,218,255
3400 Other Funds Ltd	4,349,307	(29,072)	4,320,235	-	4,320,235

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	7,687,844	(149,354)	7,538,490	-	7,538,490
4700 Expendable Prop 250 - 5000					
8000 General Fund	210,061	8,823	218,884	33,437	252,321
3400 Other Funds Ltd	104,712	3,920	108,632	1,914	110,546
All Funds	314,773	12,743	327,516	35,351	362,867
4715 IT Expendable Property					
8000 General Fund	651,423	44,783	696,206	10,529,448	11,225,654
3400 Other Funds Ltd	2,542,565	(2,182,756)	359,809	8,899	368,708
All Funds	3,193,988	(2,137,973)	1,056,015	10,538,347	11,594,362
TOTAL SERVICES & SUPPLIES					
8000 General Fund	46,954,491	6,624,841	53,579,332	11,768,100	65,347,432
3400 Other Funds Ltd	23,045,234	(601,459)	22,443,775	224,755	22,668,530
TOTAL SERVICES & SUPPLIES	\$69,999,725	\$6,023,382	\$76,023,107	\$11,992,855	\$88,015,962
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	516,894	21,709	538,603	-	538,603
3400 Other Funds Ltd	705,324	29,626	734,950	-	734,950
All Funds	1,222,218	51,335	1,273,553	-	1,273,553
5150 Telecommunications Equipment					
8000 General Fund	242,874	10,201	253,075	-	253,075
3400 Other Funds Ltd	30,242	1,270	31,512	-	31,512
All Funds	273,116	11,471	284,587	-	284,587
5550 Data Processing Software					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	14,061	590	14,651	34,560	49,211
3400 Other Funds Ltd	5,698	239	5,937	8,640	14,577
All Funds	19,759	829	20,588	43,200	63,788
5600 Data Processing Hardware					
8000 General Fund	34,186	1,435	35,621	236,800	272,421
3400 Other Funds Ltd	95,543	4,013	99,556	59,200	158,756
All Funds	129,729	5,448	135,177	296,000	431,177
5900 Other Capital Outlay					
8000 General Fund	85,550	3,593	89,143	1	89,144
3400 Other Funds Ltd	388,846	16,332	405,178	-	405,178
All Funds	474,396	19,925	494,321	1	494,322
TOTAL CAPITAL OUTLAY					
8000 General Fund	893,565	37,528	931,093	271,361	1,202,454
3400 Other Funds Ltd	1,225,653	51,480	1,277,133	67,840	1,344,973
TOTAL CAPITAL OUTLAY	\$2,119,218	\$89,008	\$2,208,226	\$339,201	\$2,547,427
SPECIAL PAYMENTS					
6020 Dist to Counties					
8000 General Fund	26,692,972	(23,053,295)	3,639,677	-	3,639,677
3400 Other Funds Ltd	72,982,197	3,065,252	76,047,449	-	76,047,449
All Funds	99,675,169	(19,988,043)	79,687,126	-	79,687,126
6030 Dist to Non-Gov Units					
3400 Other Funds Ltd	319,906	13,436	333,342	-	333,342
6035 Dist to Individuals					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	147,000,000	(147,000,000)	-	-	-
TOTAL SPECIAL PAYMENTS					
8000 General Fund	26,692,972	(23,053,295)	3,639,677	-	3,639,677
3400 Other Funds Ltd	220,302,103	(143,921,312)	76,380,791	-	76,380,791
TOTAL SPECIAL PAYMENTS	\$246,995,075	(\$166,974,607)	\$80,020,468	-	\$80,020,468
DEBT SERVICE					
7100 Principal - Bonds					
8030 General Fund Debt Svc	2,084,860	-	2,084,860	-	2,084,860
3430 Other Funds Debt Svc Ltd	105,150	-	105,150	-	105,150
All Funds	2,190,010	-	2,190,010	-	2,190,010
7150 Interest - Bonds					
8030 General Fund Debt Svc	497,560	-	497,560	-	497,560
3430 Other Funds Debt Svc Ltd	7,960	-	7,960	-	7,960
All Funds	505,520	-	505,520	-	505,520
TOTAL DEBT SERVICE					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL DEBT SERVICE	\$2,695,530	-	\$2,695,530	-	\$2,695,530
TOTAL EXPENDITURES					
8000 General Fund	250,494,189	(17,019,417)	233,474,772	16,161,529	249,636,301
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	305,124,087	(144,400,779)	160,723,308	8,345,149	169,068,457
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
TOTAL EXPENDITURES	\$558,313,806	(\$161,420,196)	\$396,893,610	\$24,506,678	\$421,400,288
ENDING BALANCE					
3400 Other Funds Ltd	423,639,828	-	423,639,828	-	423,639,828
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	1,109	-	1,109	60	1,169
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	1,050.78	-	1,050.78	56.73	1,107.51

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	33,811,666	2,866,085	36,677,751	3,584,140	40,261,891
TRANSFERS IN					
1010 Transfer In - Intrafund					
3400 Other Funds Ltd	8,500,267	1,295,540	9,795,807	4,266,711	14,062,518
TOTAL REVENUES					
8000 General Fund	33,811,666	2,866,085	36,677,751	3,584,140	40,261,891
3400 Other Funds Ltd	8,500,267	1,295,540	9,795,807	4,266,711	14,062,518
TOTAL REVENUES	\$42,311,933	\$4,161,625	\$46,473,558	\$7,850,851	\$54,324,409
AVAILABLE REVENUES					
8000 General Fund	33,811,666	2,866,085	36,677,751	3,584,140	40,261,891
3400 Other Funds Ltd	8,500,267	1,295,540	9,795,807	4,266,711	14,062,518
TOTAL AVAILABLE REVENUES	\$42,311,933	\$4,161,625	\$46,473,558	\$7,850,851	\$54,324,409
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	11,859,610	(829,829)	11,029,781	1,940,573	12,970,354
3400 Other Funds Ltd	1,336,238	(110,107)	1,226,131	2,775,490	4,001,621
All Funds	13,195,848	(939,936)	12,255,912	4,716,063	16,971,975
3160 Temporary Appointments					

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8000 General Fund	29,004	1,218	30,222	-	30,222
3400 Other Funds Ltd	81,562	3,426	84,988	-	84,988
All Funds	110,566	4,644	115,210	-	115,210
3170 Overtime Payments					
8000 General Fund	43,342	1,820	45,162	-	45,162
3180 Shift Differential					
8000 General Fund	29,596	1,243	30,839	-	30,839
3190 All Other Differential					
8000 General Fund	215,041	9,032	224,073	-	224,073
3400 Other Funds Ltd	22,174	931	23,105	-	23,105
All Funds	237,215	9,963	247,178	-	247,178
TOTAL SALARIES & WAGES					
8000 General Fund	12,176,593	(816,516)	11,360,077	1,940,573	13,300,650
3400 Other Funds Ltd	1,439,974	(105,750)	1,334,224	2,775,490	4,109,714
TOTAL SALARIES & WAGES	\$13,616,567	(\$922,266)	\$12,694,301	\$4,716,063	\$17,410,364
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	3,435	(282)	3,153	772	3,925
3400 Other Funds Ltd	381	(36)	345	830	1,175
All Funds	3,816	(318)	3,498	1,602	5,100
3220 Public Employees' Retire Cont					
8000 General Fund	2,176,857	(146,540)	2,030,317	347,746	2,378,063
3400 Other Funds Ltd	243,428	(19,564)	223,864	497,371	721,235

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All Funds	2,420,285	(166,104)	2,254,181	845,117	3,099,298
3221 Pension Obligation Bond					
8000 General Fund	605,176	36,849	642,025	-	642,025
3400 Other Funds Ltd	67,495	4,299	71,794	-	71,794
All Funds	672,671	41,148	713,819	-	713,819
3230 Social Security Taxes					
8000 General Fund	911,915	(62,465)	849,450	152,572	1,002,022
3400 Other Funds Ltd	108,225	(8,090)	100,135	208,213	308,348
All Funds	1,020,140	(70,555)	949,585	360,785	1,310,370
3240 Unemployment Assessments					
8000 General Fund	74,795	3,142	77,937	-	77,937
3400 Other Funds Ltd	43,891	1,843	45,734	-	45,734
All Funds	118,686	4,985	123,671	-	123,671
3241 Paid Family Medical Leave Insurance					
8000 General Fund	46,959	(3,271)	43,688	8,100	51,788
3400 Other Funds Ltd	5,271	(436)	4,835	10,768	15,603
All Funds	52,230	(3,707)	48,523	18,868	67,391
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	2,956	(244)	2,712	648	3,360
3400 Other Funds Ltd	356	(32)	324	744	1,068
All Funds	3,312	(276)	3,036	1,392	4,428
3260 Mass Transit Tax					
8000 General Fund	64,999	8,140	73,139	18,638	91,777

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3400 Other Funds Ltd	7,256	1,411	8,667	4,659	13,326
All Funds	72,255	9,551	81,806	23,297	105,103
3270 Flexible Benefits					
8000 General Fund	2,557,542	(209,551)	2,347,991	573,301	2,921,292
3400 Other Funds Ltd	293,658	(28,049)	265,609	629,549	895,158
All Funds	2,851,200	(237,600)	2,613,600	1,202,850	3,816,450
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	6,444,634	(374,222)	6,070,412	1,101,777	7,172,189
3400 Other Funds Ltd	769,961	(48,654)	721,307	1,352,134	2,073,441
TOTAL OTHER PAYROLL EXPENSES	\$7,214,595	(\$422,876)	\$6,791,719	\$2,453,911	\$9,245,630
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(76,608)	(259,904)	(336,512)	-	(336,512)
3400 Other Funds Ltd	(19,152)	(18,238)	(37,390)	-	(37,390)
All Funds	(95,760)	(278,142)	(373,902)	-	(373,902)
TOTAL PERSONAL SERVICES					
8000 General Fund	18,544,619	(1,450,642)	17,093,977	3,042,350	20,136,327
3400 Other Funds Ltd	2,190,783	(172,642)	2,018,141	4,127,624	6,145,765
TOTAL PERSONAL SERVICES	\$20,735,402	(\$1,623,284)	\$19,112,118	\$7,169,974	\$26,282,092
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	120,901	5,078	125,979	9,446	135,425
3400 Other Funds Ltd	22,004	924	22,928	2,413	25,341

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All Funds	142,905	6,002	148,907	11,859	160,766
4125 Out of State Travel					
8000 General Fund	11,028	529	11,557	-	11,557
3400 Other Funds Ltd	5,751	122	5,873	-	5,873
All Funds	16,779	651	17,430	-	17,430
4150 Employee Training					
8000 General Fund	146,074	4,070	150,144	42,184	192,328
3400 Other Funds Ltd	30,424	(1,756)	28,668	11,086	39,754
All Funds	176,498	2,314	178,812	53,270	232,082
4175 Office Expenses					
8000 General Fund	1,307,305	15,808	1,323,113	35,896	1,359,009
3400 Other Funds Ltd	897,781	37,706	935,487	9,499	944,986
All Funds	2,205,086	53,514	2,258,600	45,395	2,303,995
4200 Telecommunications					
8000 General Fund	344,205	6,267	350,472	67,293	417,765
3400 Other Funds Ltd	75,224	1,782	77,006	17,802	94,808
All Funds	419,429	8,049	427,478	85,095	512,573
4225 State Gov. Service Charges					
8000 General Fund	8,283,099	2,224,315	10,507,414	-	10,507,414
3400 Other Funds Ltd	1,464,927	389,322	1,854,249	-	1,854,249
All Funds	9,748,026	2,613,637	12,361,663	-	12,361,663
4250 Data Processing					
8000 General Fund	44,187	1,857	46,044	14,104	60,148

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3400 Other Funds Ltd	7,934	333	8,267	3,729	11,996
All Funds	52,121	2,190	54,311	17,833	72,144
4275 Publicity and Publications					
8000 General Fund	6,684	281	6,965	-	6,965
3400 Other Funds Ltd	824	35	859	-	859
All Funds	7,508	316	7,824	-	7,824
4300 Professional Services					
8000 General Fund	340,992	30,008	371,000	-	371,000
3400 Other Funds Ltd	33,315	1,844	35,159	-	35,159
All Funds	374,307	31,852	406,159	-	406,159
4315 IT Professional Services					
8000 General Fund	40,000	3,520	43,520	-	43,520
3400 Other Funds Ltd	2,592	228	2,820	-	2,820
All Funds	42,592	3,748	46,340	-	46,340
4325 Attorney General					
8000 General Fund	157,739	27,872	185,611	-	185,611
4375 Employee Recruitment and Develop					
8000 General Fund	7,129	300	7,429	-	7,429
3400 Other Funds Ltd	4,361	184	4,545	-	4,545
All Funds	11,490	484	11,974	-	11,974
4400 Dues and Subscriptions					
8000 General Fund	58,333	2,451	60,784	-	60,784
3400 Other Funds Ltd	4,902	(250)	4,652	-	4,652

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All Funds	63,235	2,201	65,436	-	65,436
4425 Facilities Rental and Taxes					
8000 General Fund	3,860,647	1,971,745	5,832,392	-	5,832,392
3400 Other Funds Ltd	1,911,845	960,826	2,872,671	-	2,872,671
All Funds	5,772,492	2,932,571	8,705,063	-	8,705,063
4475 Facilities Maintenance					
8000 General Fund	150,085	6,304	156,389	-	156,389
3400 Other Funds Ltd	32,354	1,359	33,713	-	33,713
All Funds	182,439	7,663	190,102	-	190,102
4600 Intra-agency Charges					
8000 General Fund	29,783	1,251	31,034	-	31,034
3400 Other Funds Ltd	3,332	(361)	2,971	-	2,971
All Funds	33,115	890	34,005	-	34,005
4650 Other Services and Supplies					
8000 General Fund	39,260	1,649	40,909	-	40,909
3400 Other Funds Ltd	1,644,507	68,852	1,713,359	-	1,713,359
All Funds	1,683,767	70,501	1,754,268	-	1,754,268
4700 Expendable Prop 250 - 5000					
8000 General Fund	139,719	5,868	145,587	14,501	160,088
3400 Other Funds Ltd	18,158	283	18,441	3,811	22,252
All Funds	157,877	6,151	164,028	18,312	182,340
4715 IT Expendable Property					
8000 General Fund	24,485	1,028	25,513	87,005	112,518

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	6,920	771	7,691	22,907	30,598
All Funds	31,405	1,799	33,204	109,912	143,116
TOTAL SERVICES & SUPPLIES					
8000 General Fund	15,111,655	4,310,201	19,421,856	270,429	19,692,285
3400 Other Funds Ltd	6,167,155	1,462,204	7,629,359	71,247	7,700,606
TOTAL SERVICES & SUPPLIES	\$21,278,810	\$5,772,405	\$27,051,215	\$341,676	\$27,392,891
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	21,437	900	22,337	-	22,337
3400 Other Funds Ltd	38,387	1,613	40,000	-	40,000
All Funds	59,824	2,513	62,337	-	62,337
5150 Telecommunications Equipment					
8000 General Fund	30,947	1,300	32,247	-	32,247
3400 Other Funds Ltd	2,701	113	2,814	-	2,814
All Funds	33,648	1,413	35,061	-	35,061
5550 Data Processing Software					
8000 General Fund	5,080	213	5,293	34,560	39,853
3400 Other Funds Ltd	5,698	239	5,937	8,640	14,577
All Funds	10,778	452	11,230	43,200	54,430
5600 Data Processing Hardware					
8000 General Fund	27,759	1,166	28,925	236,800	265,725
3400 Other Funds Ltd	95,543	4,013	99,556	59,200	158,756
All Funds	123,302	5,179	128,481	296,000	424,481

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
5900 Other Capital Outlay					
8000 General Fund	70,169	2,947	73,116	1	73,117
TOTAL CAPITAL OUTLAY					
8000 General Fund	155,392	6,526	161,918	271,361	433,279
3400 Other Funds Ltd	142,329	5,978	148,307	67,840	216,147
TOTAL CAPITAL OUTLAY	\$297,721	\$12,504	\$310,225	\$339,201	\$649,426
TOTAL EXPENDITURES					
8000 General Fund	33,811,666	2,866,085	36,677,751	3,584,140	40,261,891
3400 Other Funds Ltd	8,500,267	1,295,540	9,795,807	4,266,711	14,062,518
TOTAL EXPENDITURES	\$42,311,933	\$4,161,625	\$46,473,558	\$7,850,851	\$54,324,409
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	72	(6)	66	33	99
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	72.00	(6.00)	66.00	30.48	96.48

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 43,921,945 (22,765,455) 21,156,490 - 21,156,490

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd 45,970,629 1,761,266 47,731,895 - 47,731,895

TOTAL REVENUES

8000 General Fund 43,921,945 (22,765,455) 21,156,490 - 21,156,490

3400 Other Funds Ltd 45,970,629 1,761,266 47,731,895 - 47,731,895

TOTAL REVENUES \$89,892,574 (\$21,004,189) \$68,888,385 - \$68,888,385

AVAILABLE REVENUES

8000 General Fund 43,921,945 (22,765,455) 21,156,490 - 21,156,490

3400 Other Funds Ltd 45,970,629 1,761,266 47,731,895 - 47,731,895

TOTAL AVAILABLE REVENUES \$89,892,574 (\$21,004,189) \$68,888,385 - \$68,888,385

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund 11,471,940 - 11,471,940 - 11,471,940

3400 Other Funds Ltd 3,120,216 - 3,120,216 - 3,120,216

All Funds 14,592,156 - 14,592,156 - 14,592,156

3160 Temporary Appointments

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	21,670	910	22,580	-	22,580
3170 Overtime Payments					
8000 General Fund	11,938	501	12,439	-	12,439
3180 Shift Differential					
8000 General Fund	1,632	69	1,701	-	1,701
3190 All Other Differential					
8000 General Fund	35,536	1,493	37,029	-	37,029
TOTAL SALARIES & WAGES					
8000 General Fund	11,542,716	2,973	11,545,689	-	11,545,689
3400 Other Funds Ltd	3,120,216	-	3,120,216	-	3,120,216
TOTAL SALARIES & WAGES	\$14,662,932	\$2,973	\$14,665,905	-	\$14,665,905
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	3,288	-	3,288	-	3,288
3400 Other Funds Ltd	911	-	911	-	911
All Funds	4,199	-	4,199	-	4,199
3220 Public Employees' Retire Cont					
8000 General Fund	2,064,578	370	2,064,948	-	2,064,948
3400 Other Funds Ltd	559,144	-	559,144	-	559,144
All Funds	2,623,722	370	2,624,092	-	2,624,092
3221 Pension Obligation Bond					
8000 General Fund	572,667	36,242	608,909	-	608,909
3400 Other Funds Ltd	156,608	8,301	164,909	-	164,909

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	729,275	44,543	773,818	-	773,818
3230 Social Security Taxes					
8000 General Fund	881,142	227	881,369	-	881,369
3400 Other Funds Ltd	238,486	-	238,486	-	238,486
All Funds	1,119,628	227	1,119,855	-	1,119,855
3240 Unemployment Assessments					
8000 General Fund	21,597	907	22,504	-	22,504
3400 Other Funds Ltd	1,455	61	1,516	-	1,516
All Funds	23,052	968	24,020	-	24,020
3241 Paid Family Medical Leave Insurance					
8000 General Fund	45,853	8	45,861	-	45,861
3400 Other Funds Ltd	12,454	-	12,454	-	12,454
All Funds	58,307	8	58,315	-	58,315
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	2,858	-	2,858	-	2,858
3400 Other Funds Ltd	787	-	787	-	787
All Funds	3,645	-	3,645	-	3,645
3260 Mass Transit Tax					
8000 General Fund	62,547	6,728	69,275	-	69,275
3400 Other Funds Ltd	17,069	1,652	18,721	-	18,721
All Funds	79,616	8,380	87,996	-	87,996
3270 Flexible Benefits					
8000 General Fund	2,457,774	-	2,457,774	-	2,457,774

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	680,526	-	680,526	-	680,526
All Funds	3,138,300	-	3,138,300	-	3,138,300
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	6,112,304	44,482	6,156,786	-	6,156,786
3400 Other Funds Ltd	1,667,440	10,014	1,677,454	-	1,677,454
TOTAL OTHER PAYROLL EXPENSES	\$7,779,744	\$54,496	\$7,834,240	-	\$7,834,240
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(21,888)	(68,999)	(90,887)	-	(90,887)
3400 Other Funds Ltd	(5,472)	(18,688)	(24,160)	-	(24,160)
All Funds	(27,360)	(87,687)	(115,047)	-	(115,047)
TOTAL PERSONAL SERVICES					
8000 General Fund	17,633,132	(21,544)	17,611,588	-	17,611,588
3400 Other Funds Ltd	4,782,184	(8,674)	4,773,510	-	4,773,510
TOTAL PERSONAL SERVICES	\$22,415,316	(\$30,218)	\$22,385,098	-	\$22,385,098
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	76,822	3,227	80,049	-	80,049
3400 Other Funds Ltd	32,043	1,345	33,388	-	33,388
All Funds	108,865	4,572	113,437	-	113,437
4125 Out of State Travel					
8000 General Fund	52,539	2,207	54,746	-	54,746
3400 Other Funds Ltd	5,525	232	5,757	-	5,757

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	58,064	2,439	60,503	-	60,503
4150 Employee Training					
8000 General Fund	151,113	6,347	157,460	-	157,460
3400 Other Funds Ltd	67,842	2,849	70,691	-	70,691
All Funds	218,955	9,196	228,151	-	228,151
4175 Office Expenses					
8000 General Fund	114,760	4,820	119,580	-	119,580
3400 Other Funds Ltd	47,782	2,007	49,789	-	49,789
All Funds	162,542	6,827	169,369	-	169,369
4200 Telecommunications					
8000 General Fund	110,993	4,663	115,656	-	115,656
3400 Other Funds Ltd	12,276	516	12,792	-	12,792
All Funds	123,269	5,179	128,448	-	128,448
4250 Data Processing					
8000 General Fund	3,369	141	3,510	-	3,510
3400 Other Funds Ltd	1,123	47	1,170	-	1,170
All Funds	4,492	188	4,680	-	4,680
4275 Publicity and Publications					
8000 General Fund	7,712	324	8,036	-	8,036
3400 Other Funds Ltd	4,683	197	4,880	-	4,880
All Funds	12,395	521	12,916	-	12,916
4300 Professional Services					
8000 General Fund	325,750	28,666	354,416	-	354,416

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	1,402,204	123,394	1,525,598	-	1,525,598
All Funds	1,727,954	152,060	1,880,014	-	1,880,014
4325 Attorney General					
8000 General Fund	1,888,338	333,669	2,222,007	-	2,222,007
3400 Other Funds Ltd	59,413	10,498	69,911	-	69,911
All Funds	1,947,751	344,167	2,291,918	-	2,291,918
4375 Employee Recruitment and Develop					
8000 General Fund	12,208	513	12,721	-	12,721
3400 Other Funds Ltd	7,842	329	8,171	-	8,171
All Funds	20,050	842	20,892	-	20,892
4400 Dues and Subscriptions					
8000 General Fund	31,725	1,332	33,057	-	33,057
3400 Other Funds Ltd	41,515	1,743	43,258	-	43,258
All Funds	73,240	3,075	76,315	-	76,315
4425 Facilities Rental and Taxes					
8000 General Fund	179	57,022	57,201	-	57,201
3400 Other Funds Ltd	52,519	(30,274)	22,245	-	22,245
All Funds	52,698	26,748	79,446	-	79,446
4475 Facilities Maintenance					
8000 General Fund	10,688	449	11,137	-	11,137
3400 Other Funds Ltd	209	9	218	-	218
All Funds	10,897	458	11,355	-	11,355
4600 Intra-agency Charges					

Detail Revenues & Expenditures - Requested Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	19,241	808	20,049	-	20,049
3400 Other Funds Ltd	5,394	227	5,621	-	5,621
All Funds	24,635	1,035	25,670	-	25,670
4650 Other Services and Supplies					
8000 General Fund	135,732	5,700	141,432	-	141,432
3400 Other Funds Ltd	80,310	3,374	83,684	-	83,684
All Funds	216,042	9,074	225,116	-	225,116
4700 Expendable Prop 250 - 5000					
8000 General Fund	1,323	56	1,379	-	1,379
3400 Other Funds Ltd	84	4	88	-	88
All Funds	1,407	60	1,467	-	1,467
4715 IT Expendable Property					
8000 General Fund	142,085	5,967	148,052	-	148,052
3400 Other Funds Ltd	49,564	2,082	51,646	-	51,646
All Funds	191,649	8,049	199,698	-	199,698
TOTAL SERVICES & SUPPLIES					
8000 General Fund	3,084,577	455,911	3,540,488	-	3,540,488
3400 Other Funds Ltd	1,870,328	118,579	1,988,907	-	1,988,907
TOTAL SERVICES & SUPPLIES	\$4,954,905	\$574,490	\$5,529,395	-	\$5,529,395
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	12,851	540	13,391	-	13,391
5150 Telecommunications Equipment					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	4,236	178	4,414	-	4,414
3400 Other Funds Ltd	3,813	160	3,973	-	3,973
All Funds	8,049	338	8,387	-	8,387
TOTAL CAPITAL OUTLAY					
8000 General Fund	4,236	178	4,414	-	4,414
3400 Other Funds Ltd	16,664	700	17,364	-	17,364
TOTAL CAPITAL OUTLAY	\$20,900	\$878	\$21,778	-	\$21,778
SPECIAL PAYMENTS					
6020 Dist to Counties					
8000 General Fund	23,200,000	(23,200,000)	-	-	-
3400 Other Funds Ltd	39,301,453	1,650,661	40,952,114	-	40,952,114
All Funds	62,501,453	(21,549,339)	40,952,114	-	40,952,114
TOTAL EXPENDITURES					
8000 General Fund	43,921,945	(22,765,455)	21,156,490	-	21,156,490
3400 Other Funds Ltd	45,970,629	1,761,266	47,731,895	-	47,731,895
TOTAL EXPENDITURES	\$89,892,574	(\$21,004,189)	\$68,888,385	-	\$68,888,385
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	80	-	80	-	80
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	79.25	-	79.25	-	79.25

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	62,464,978	420,287	62,885,265	-	62,885,265
TRANSFERS IN					
1010 Transfer In - Intrafund					
3400 Other Funds Ltd	1,352,199	102,711	1,454,910	-	1,454,910
1107 Tsfr From Administrative Svcs					
3400 Other Funds Ltd	147,000,000	(147,000,000)	-	-	-
TOTAL TRANSFERS IN					
3400 Other Funds Ltd	148,352,199	(146,897,289)	1,454,910	-	1,454,910
TOTAL REVENUES					
8000 General Fund	62,464,978	420,287	62,885,265	-	62,885,265
3400 Other Funds Ltd	148,352,199	(146,897,289)	1,454,910	-	1,454,910
TOTAL REVENUES	\$210,817,177	(\$146,477,002)	\$64,340,175	-	\$64,340,175
AVAILABLE REVENUES					
8000 General Fund	62,464,978	420,287	62,885,265	-	62,885,265
3400 Other Funds Ltd	148,352,199	(146,897,289)	1,454,910	-	1,454,910
TOTAL AVAILABLE REVENUES	\$210,817,177	(\$146,477,002)	\$64,340,175	-	\$64,340,175
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	33,454,385	(38,580)	33,415,805	-	33,415,805
3400 Other Funds Ltd	650,115	-	650,115	-	650,115
All Funds	34,104,500	(38,580)	34,065,920	-	34,065,920
3160 Temporary Appointments					
8000 General Fund	9,339	392	9,731	-	9,731
3400 Other Funds Ltd	53,322	2,239	55,561	-	55,561
All Funds	62,661	2,631	65,292	-	65,292
3170 Overtime Payments					
8000 General Fund	2,557	107	2,664	-	2,664
3400 Other Funds Ltd	435	18	453	-	453
All Funds	2,992	125	3,117	-	3,117
3190 All Other Differential					
8000 General Fund	2,474	104	2,578	-	2,578
TOTAL SALARIES & WAGES					
8000 General Fund	33,468,755	(37,977)	33,430,778	-	33,430,778
3400 Other Funds Ltd	703,872	2,257	706,129	-	706,129
TOTAL SALARIES & WAGES	\$34,172,627	(\$35,720)	\$34,136,907	-	\$34,136,907
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	13,114	(26)	13,088	-	13,088
3400 Other Funds Ltd	244	-	244	-	244
All Funds	13,358	(26)	13,332	-	13,332
3220 Public Employees' Retire Cont					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	5,995,932	(6,876)	5,989,056	-	5,989,056
3400 Other Funds Ltd	116,591	3	116,594	-	116,594
All Funds	6,112,523	(6,873)	6,105,650	-	6,105,650
3221 Pension Obligation Bond					
8000 General Fund	1,712,194	56,199	1,768,393	-	1,768,393
3400 Other Funds Ltd	33,610	750	34,360	-	34,360
All Funds	1,745,804	56,949	1,802,753	-	1,802,753
3230 Social Security Taxes					
8000 General Fund	2,558,354	(2,905)	2,555,449	-	2,555,449
3400 Other Funds Ltd	53,789	172	53,961	-	53,961
All Funds	2,612,143	(2,733)	2,609,410	-	2,609,410
3240 Unemployment Assessments					
8000 General Fund	31,456	1,321	32,777	-	32,777
3400 Other Funds Ltd	1,116	46	1,162	-	1,162
All Funds	32,572	1,367	33,939	-	33,939
3241 Paid Family Medical Leave Insurance					
8000 General Fund	133,561	(153)	133,408	-	133,408
3400 Other Funds Ltd	2,602	-	2,602	-	2,602
All Funds	136,163	(153)	136,010	-	136,010
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	11,366	(23)	11,343	-	11,343
3400 Other Funds Ltd	233	-	233	-	233
All Funds	11,599	(23)	11,576	-	11,576

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3260 Mass Transit Tax					
8000 General Fund	183,859	16,957	200,816	-	200,816
3400 Other Funds Ltd	3,985	251	4,236	-	4,236
All Funds	187,844	17,208	205,052	-	205,052
3270 Flexible Benefits					
8000 General Fund	9,795,786	(19,800)	9,775,986	-	9,775,986
3400 Other Funds Ltd	190,014	-	190,014	-	190,014
All Funds	9,985,800	(19,800)	9,966,000	-	9,966,000
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	20,435,622	44,694	20,480,316	-	20,480,316
3400 Other Funds Ltd	402,184	1,222	403,406	-	403,406
TOTAL OTHER PAYROLL EXPENSES	\$20,837,806	\$45,916	\$20,883,722	-	\$20,883,722
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(236,432)	(383,670)	(620,102)	-	(620,102)
3400 Other Funds Ltd	(57,456)	44,801	(12,655)	-	(12,655)
All Funds	(293,888)	(338,869)	(632,757)	-	(632,757)
TOTAL PERSONAL SERVICES					
8000 General Fund	53,667,945	(376,953)	53,290,992	-	53,290,992
3400 Other Funds Ltd	1,048,600	48,280	1,096,880	-	1,096,880
TOTAL PERSONAL SERVICES	\$54,716,545	(\$328,673)	\$54,387,872	-	\$54,387,872
SERVICES & SUPPLIES					
4100 Instate Travel					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	169,821	7,132	176,953	-	176,953
3400 Other Funds Ltd	2,008	85	2,093	-	2,093
All Funds	171,829	7,217	179,046	-	179,046
4125 Out of State Travel					
8000 General Fund	10,667	448	11,115	-	11,115
4150 Employee Training					
8000 General Fund	162,078	6,008	168,086	-	168,086
3400 Other Funds Ltd	2,806	118	2,924	-	2,924
All Funds	164,884	6,126	171,010	-	171,010
4175 Office Expenses					
8000 General Fund	777,458	(213,111)	564,347	-	564,347
3400 Other Funds Ltd	75,006	3,150	78,156	-	78,156
All Funds	852,464	(209,961)	642,503	-	642,503
4200 Telecommunications					
8000 General Fund	756,580	30,326	786,906	-	786,906
3400 Other Funds Ltd	35,666	1,498	37,164	-	37,164
All Funds	792,246	31,824	824,070	-	824,070
4250 Data Processing					
8000 General Fund	24,568	1,032	25,600	-	25,600
3400 Other Funds Ltd	2,297	96	2,393	-	2,393
All Funds	26,865	1,128	27,993	-	27,993
4275 Publicity and Publications					
8000 General Fund	12,269	515	12,784	-	12,784

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4300 Professional Services					
8000 General Fund	516,853	45,483	562,336	-	562,336
3400 Other Funds Ltd	7,846	690	8,536	-	8,536
All Funds	524,699	46,173	570,872	-	570,872
4315 IT Professional Services					
8000 General Fund	830,364	73,072	903,436	-	903,436
3400 Other Funds Ltd	88	8	96	-	96
All Funds	830,452	73,080	903,532	-	903,532
4325 Attorney General					
8000 General Fund	1,614,401	285,265	1,899,666	-	1,899,666
3400 Other Funds Ltd	2,529	447	2,976	-	2,976
All Funds	1,616,930	285,712	1,902,642	-	1,902,642
4375 Employee Recruitment and Develop					
8000 General Fund	8,206	344	8,550	-	8,550
3400 Other Funds Ltd	218	9	227	-	227
All Funds	8,424	353	8,777	-	8,777
4400 Dues and Subscriptions					
8000 General Fund	10,134	426	10,560	-	10,560
4425 Facilities Rental and Taxes					
8000 General Fund	2,135,075	487,671	2,622,746	-	2,622,746
3400 Other Funds Ltd	150,132	47,279	197,411	-	197,411
All Funds	2,285,207	534,950	2,820,157	-	2,820,157
4475 Facilities Maintenance					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	32,018	1,344	33,362	-	33,362
3400 Other Funds Ltd	147	6	153	-	153
All Funds	32,165	1,350	33,515	-	33,515
4600 Intra-agency Charges					
8000 General Fund	116,495	4,893	121,388	-	121,388
3400 Other Funds Ltd	2,423	102	2,525	-	2,525
All Funds	118,918	4,995	123,913	-	123,913
4650 Other Services and Supplies					
8000 General Fund	1,229,222	51,627	1,280,849	-	1,280,849
3400 Other Funds Ltd	14,934	627	15,561	-	15,561
All Funds	1,244,156	52,254	1,296,410	-	1,296,410
4700 Expendable Prop 250 - 5000					
8000 General Fund	3,685	155	3,840	-	3,840
3400 Other Funds Ltd	1,808	76	1,884	-	1,884
All Funds	5,493	231	5,724	-	5,724
4715 IT Expendable Property					
8000 General Fund	41,449	91	41,540	-	41,540
3400 Other Funds Ltd	209	9	218	-	218
All Funds	41,658	100	41,758	-	41,758
TOTAL SERVICES & SUPPLIES					
8000 General Fund	8,451,343	782,721	9,234,064	-	9,234,064
3400 Other Funds Ltd	298,117	54,200	352,317	-	352,317
TOTAL SERVICES & SUPPLIES	\$8,749,460	\$836,921	\$9,586,381	-	\$9,586,381

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Personal Tax and Compliance Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	226,686	9,521	236,207	-	236,207
3400 Other Funds Ltd	4,885	206	5,091	-	5,091
All Funds	231,571	9,727	241,298	-	241,298
5150 Telecommunications Equipment					
8000 General Fund	115,159	4,837	119,996	-	119,996
3400 Other Funds Ltd	597	25	622	-	622
All Funds	115,756	4,862	120,618	-	120,618
5600 Data Processing Hardware					
8000 General Fund	3,845	161	4,006	-	4,006
TOTAL CAPITAL OUTLAY					
8000 General Fund	345,690	14,519	360,209	-	360,209
3400 Other Funds Ltd	5,482	231	5,713	-	5,713
TOTAL CAPITAL OUTLAY	\$351,172	\$14,750	\$365,922	-	\$365,922
SPECIAL PAYMENTS					
6035 Dist to Individuals					
3400 Other Funds Ltd	147,000,000	(147,000,000)	-	-	-
TOTAL EXPENDITURES					
8000 General Fund	62,464,978	420,287	62,885,265	-	62,885,265
3400 Other Funds Ltd	148,352,199	(146,897,289)	1,454,910	-	1,454,910
TOTAL EXPENDITURES	\$210,817,177	(\$146,477,002)	\$64,340,175	-	\$64,340,175

AUTHORIZED POSITIONS

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Personal Tax and Compliance Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8150 Class/Unclass Positions	261	(1)	260	-	260
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	252.18	(0.50)	251.68	-	251.68

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 23,536,925 250,488 23,787,413 1,899,417 25,686,830

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd 14,875,247 201,933 15,077,180 1,226,785 16,303,965

TOTAL REVENUES

8000 General Fund 23,536,925 250,488 23,787,413 1,899,417 25,686,830

3400 Other Funds Ltd 14,875,247 201,933 15,077,180 1,226,785 16,303,965

TOTAL REVENUES \$38,412,172 \$452,421 \$38,864,593 \$3,126,202 \$41,990,795

AVAILABLE REVENUES

8000 General Fund 23,536,925 250,488 23,787,413 1,899,417 25,686,830

3400 Other Funds Ltd 14,875,247 201,933 15,077,180 1,226,785 16,303,965

TOTAL AVAILABLE REVENUES \$38,412,172 \$452,421 \$38,864,593 \$3,126,202 \$41,990,795

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund 12,476,655 - 12,476,655 1,038,184 13,514,839

3400 Other Funds Ltd 7,586,577 - 7,586,577 687,617 8,274,194

All Funds 20,063,232 - 20,063,232 1,725,801 21,789,033

3160 Temporary Appointments

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	35,965	1,511	37,476	-	37,476
3170 Overtime Payments					
8000 General Fund	48,790	2,049	50,839	-	50,839
3190 All Other Differential					
8000 General Fund	23,817	1,000	24,817	-	24,817
TOTAL SALARIES & WAGES					
8000 General Fund	12,549,262	3,049	12,552,311	1,038,184	13,590,495
3400 Other Funds Ltd	7,622,542	1,511	7,624,053	687,617	8,311,670
TOTAL SALARIES & WAGES	\$20,171,804	\$4,560	\$20,176,364	\$1,725,801	\$21,902,165
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	4,243	-	4,243	540	4,783
3400 Other Funds Ltd	3,017	-	3,017	380	3,397
All Funds	7,260	-	7,260	920	8,180
3220 Public Employees' Retire Cont					
8000 General Fund	2,248,832	546	2,249,378	186,041	2,435,419
3400 Other Funds Ltd	1,359,517	-	1,359,517	123,219	1,482,736
All Funds	3,608,349	546	3,608,895	309,260	3,918,155
3221 Pension Obligation Bond					
8000 General Fund	628,040	35,214	663,254	-	663,254
3400 Other Funds Ltd	379,413	21,553	400,966	-	400,966
All Funds	1,007,453	56,767	1,064,220	-	1,064,220
3230 Social Security Taxes					

Detail Revenues & Expenditures - Requested Budget
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 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	956,284	233	956,517	79,419	1,035,936
3400 Other Funds Ltd	582,723	116	582,839	52,602	635,441
All Funds	1,539,007	349	1,539,356	132,021	1,671,377
3240 Unemployment Assessments					
8000 General Fund	28,096	1,180	29,276	-	29,276
3400 Other Funds Ltd	14,609	614	15,223	-	15,223
All Funds	42,705	1,794	44,499	-	44,499
3241 Paid Family Medical Leave Insurance					
8000 General Fund	49,836	12	49,848	4,147	53,995
3400 Other Funds Ltd	30,315	-	30,315	2,758	33,073
All Funds	80,151	12	80,163	6,905	87,068
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	3,696	-	3,696	474	4,170
3400 Other Funds Ltd	2,606	-	2,606	326	2,932
All Funds	6,302	-	6,302	800	7,102
3260 Mass Transit Tax					
8000 General Fund	68,452	6,862	75,314	6,229	81,543
3400 Other Funds Ltd	41,930	3,815	45,745	4,126	49,871
All Funds	110,382	10,677	121,059	10,355	131,414
3270 Flexible Benefits					
8000 General Fund	3,172,154	-	3,172,154	412,516	3,584,670
3400 Other Funds Ltd	2,253,046	-	2,253,046	280,501	2,533,547
All Funds	5,425,200	-	5,425,200	693,017	6,118,217

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	7,159,633	44,047	7,203,680	689,366	7,893,046
3400 Other Funds Ltd	4,667,176	26,098	4,693,274	463,912	5,157,186
TOTAL OTHER PAYROLL EXPENSES	\$11,826,809	\$70,145	\$11,896,954	\$1,153,278	\$13,050,232
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(120,384)	(4,442)	(124,826)	-	(124,826)
3400 Other Funds Ltd	(30,096)	(46,410)	(76,506)	-	(76,506)
All Funds	(150,480)	(50,852)	(201,332)	-	(201,332)
TOTAL PERSONAL SERVICES					
8000 General Fund	19,588,511	42,654	19,631,165	1,727,550	21,358,715
3400 Other Funds Ltd	12,259,622	(18,801)	12,240,821	1,151,529	13,392,350
TOTAL PERSONAL SERVICES	\$31,848,133	\$23,853	\$31,871,986	\$2,879,079	\$34,751,065
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	50,351	2,115	52,466	5,380	57,846
3400 Other Funds Ltd	140,464	4,293	144,757	1,670	146,427
All Funds	190,815	6,408	197,223	7,050	204,273
4125 Out of State Travel					
8000 General Fund	313,576	13,170	326,746	-	326,746
3400 Other Funds Ltd	31,840	1,337	33,177	-	33,177
All Funds	345,416	14,507	359,923	-	359,923
4150 Employee Training					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	91,483	3,842	95,325	20,952	116,277
3400 Other Funds Ltd	57,279	2,405	59,684	11,048	70,732
All Funds	148,762	6,247	155,009	32,000	187,009
4175 Office Expenses					
8000 General Fund	196,258	5,018	201,276	20,258	221,534
3400 Other Funds Ltd	77,007	3,235	80,242	10,682	90,924
All Funds	273,265	8,253	281,518	30,940	312,458
4200 Telecommunications					
8000 General Fund	260,018	10,921	270,939	37,976	308,915
3400 Other Funds Ltd	78,040	3,278	81,318	20,025	101,343
All Funds	338,058	14,199	352,257	58,001	410,258
4250 Data Processing					
8000 General Fund	17,268	725	17,993	7,958	25,951
3400 Other Funds Ltd	14,059	591	14,650	4,197	18,847
All Funds	31,327	1,316	32,643	12,155	44,798
4275 Publicity and Publications					
8000 General Fund	36,199	1,520	37,719	-	37,719
3400 Other Funds Ltd	22,454	943	23,397	-	23,397
All Funds	58,653	2,463	61,116	-	61,116
4300 Professional Services					
8000 General Fund	288,914	25,425	314,339	-	314,339
3400 Other Funds Ltd	206,192	18,144	224,336	-	224,336
All Funds	495,106	43,569	538,675	-	538,675

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4315 IT Professional Services					
8000 General Fund	178,000	(178,000)	-	-	-
3400 Other Funds Ltd	283,800	24,974	308,774	-	308,774
All Funds	461,800	(153,026)	308,774	-	308,774
4325 Attorney General					
8000 General Fund	1,694,917	282,076	1,976,993	28,927	2,005,920
3400 Other Funds Ltd	484,575	85,624	570,199	1,049	571,248
All Funds	2,179,492	367,700	2,547,192	29,976	2,577,168
4375 Employee Recruitment and Develop					
3400 Other Funds Ltd	280	12	292	-	292
4400 Dues and Subscriptions					
8000 General Fund	8,110	341	8,451	-	8,451
3400 Other Funds Ltd	198	8	206	-	206
All Funds	8,308	349	8,657	-	8,657
4425 Facilities Rental and Taxes					
8000 General Fund	22,765	7,479	30,244	-	30,244
3400 Other Funds Ltd	92,425	28,555	120,980	-	120,980
All Funds	115,190	36,034	151,224	-	151,224
4450 Fuels and Utilities					
3400 Other Funds Ltd	4,638	195	4,833	-	4,833
4475 Facilities Maintenance					
8000 General Fund	427	18	445	-	445
3400 Other Funds Ltd	1,910	80	1,990	-	1,990

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	2,337	98	2,435	-	2,435
4575 Agency Program Related S and S					
8000 General Fund	187	8	195	-	195
3400 Other Funds Ltd	1,800	76	1,876	-	1,876
All Funds	1,987	84	2,071	-	2,071
4600 Intra-agency Charges					
8000 General Fund	31,413	1,319	32,732	-	32,732
3400 Other Funds Ltd	15,728	661	16,389	-	16,389
All Funds	47,141	1,980	49,121	-	49,121
4650 Other Services and Supplies					
8000 General Fund	668,522	28,078	696,600	-	696,600
3400 Other Funds Ltd	507,542	21,317	528,859	-	528,859
All Funds	1,176,064	49,395	1,225,459	-	1,225,459
4700 Expendable Prop 250 - 5000					
8000 General Fund	26,957	1,132	28,089	7,202	35,291
3400 Other Funds Ltd	13,357	561	13,918	3,798	17,716
All Funds	40,314	1,693	42,007	11,000	53,007
4715 IT Expendable Property					
8000 General Fund	6,600	277	6,877	43,214	50,091
3400 Other Funds Ltd	68,008	2,856	70,864	22,787	93,651
All Funds	74,608	3,133	77,741	66,001	143,742
TOTAL SERVICES & SUPPLIES					
8000 General Fund	3,891,965	205,464	4,097,429	171,867	4,269,296

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Business Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	2,101,596	199,145	2,300,741	75,256	2,375,997
TOTAL SERVICES & SUPPLIES	\$5,993,561	\$404,609	\$6,398,170	\$247,123	\$6,645,293
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	41,231	1,731	42,962	-	42,962
3400 Other Funds Ltd	194,123	8,153	202,276	-	202,276
All Funds	235,354	9,884	245,238	-	245,238
5150 Telecommunications Equipment					
8000 General Fund	15,218	639	15,857	-	15,857
TOTAL CAPITAL OUTLAY					
8000 General Fund	56,449	2,370	58,819	-	58,819
3400 Other Funds Ltd	194,123	8,153	202,276	-	202,276
TOTAL CAPITAL OUTLAY	\$250,572	\$10,523	\$261,095	-	\$261,095
SPECIAL PAYMENTS					
6030 Dist to Non-Gov Units					
3400 Other Funds Ltd	319,906	13,436	333,342	-	333,342
TOTAL EXPENDITURES					
8000 General Fund	23,536,925	250,488	23,787,413	1,899,417	25,686,830
3400 Other Funds Ltd	14,875,247	201,933	15,077,180	1,226,785	16,303,965
TOTAL EXPENDITURES	\$38,412,172	\$452,421	\$38,864,593	\$3,126,202	\$41,990,795
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	138	-	138	20	158
AUTHORIZED FTE					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8250 Class/Unclass FTE Positions	137.00	-	137.00	17.60	154.60

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 35,335,174 281,518 35,616,692 - 35,616,692

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd 18,716,510 (15,337) 18,701,173 - 18,701,173

TOTAL REVENUES

8000 General Fund 35,335,174 281,518 35,616,692 - 35,616,692

3400 Other Funds Ltd 18,716,510 (15,337) 18,701,173 - 18,701,173

TOTAL REVENUES \$54,051,684 \$266,181 \$54,317,865 - \$54,317,865

AVAILABLE REVENUES

8000 General Fund 35,335,174 281,518 35,616,692 - 35,616,692

3400 Other Funds Ltd 18,716,510 (15,337) 18,701,173 - 18,701,173

TOTAL AVAILABLE REVENUES \$54,051,684 \$266,181 \$54,317,865 - \$54,317,865

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund 18,872,981 - 18,872,981 - 18,872,981

3400 Other Funds Ltd 10,008,015 - 10,008,015 - 10,008,015

All Funds 28,880,996 - 28,880,996 - 28,880,996

3160 Temporary Appointments

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Collections Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	5,844	245	6,089	-	6,089
3400 Other Funds Ltd	33,370	1,402	34,772	-	34,772
All Funds	39,214	1,647	40,861	-	40,861
3170 Overtime Payments					
8000 General Fund	1,526	64	1,590	-	1,590
3190 All Other Differential					
8000 General Fund	1,548	65	1,613	-	1,613
TOTAL SALARIES & WAGES					
8000 General Fund	18,881,899	374	18,882,273	-	18,882,273
3400 Other Funds Ltd	10,041,385	1,402	10,042,787	-	10,042,787
TOTAL SALARIES & WAGES	\$28,923,284	\$1,776	\$28,925,060	-	\$28,925,060
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	8,563	-	8,563	-	8,563
3400 Other Funds Ltd	4,550	-	4,550	-	4,550
All Funds	13,113	-	13,113	-	13,113
3220 Public Employees' Retire Cont					
8000 General Fund	3,382,609	23	3,382,632	-	3,382,632
3400 Other Funds Ltd	1,793,452	-	1,793,452	-	1,793,452
All Funds	5,176,061	23	5,176,084	-	5,176,084
3221 Pension Obligation Bond					
8000 General Fund	944,385	53,252	997,637	-	997,637
3400 Other Funds Ltd	500,937	28,007	528,944	-	528,944

Detail Revenues & Expenditures - Requested Budget
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 Collections Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	1,445,322	81,259	1,526,581	-	1,526,581
3230 Social Security Taxes					
8000 General Fund	1,444,502	29	1,444,531	-	1,444,531
3400 Other Funds Ltd	764,018	107	764,125	-	764,125
All Funds	2,208,520	136	2,208,656	-	2,208,656
3240 Unemployment Assessments					
8000 General Fund	19,525	820	20,345	-	20,345
3400 Other Funds Ltd	12,082	507	12,589	-	12,589
All Funds	31,607	1,327	32,934	-	32,934
3241 Paid Family Medical Leave Insurance					
8000 General Fund	75,493	1	75,494	-	75,494
3400 Other Funds Ltd	39,627	-	39,627	-	39,627
All Funds	115,120	1	115,121	-	115,121
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	7,413	-	7,413	-	7,413
3400 Other Funds Ltd	3,968	-	3,968	-	3,968
All Funds	11,381	-	11,381	-	11,381
3260 Mass Transit Tax					
8000 General Fund	103,058	10,236	113,294	-	113,294
3400 Other Funds Ltd	54,814	5,443	60,257	-	60,257
All Funds	157,872	15,679	173,551	-	173,551
3270 Flexible Benefits					
8000 General Fund	6,390,644	-	6,390,644	-	6,390,644

Detail Revenues & Expenditures - Requested Budget
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 Collections Division

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	3,407,056	-	3,407,056	-	3,407,056
All Funds	9,797,700	-	9,797,700	-	9,797,700
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	12,376,192	64,361	12,440,553	-	12,440,553
3400 Other Funds Ltd	6,580,504	34,064	6,614,568	-	6,614,568
TOTAL OTHER PAYROLL EXPENSES	\$18,956,696	\$98,425	\$19,055,121	-	\$19,055,121
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(321,712)	(145,666)	(467,378)	-	(467,378)
3400 Other Funds Ltd	(82,080)	(169,585)	(251,665)	-	(251,665)
All Funds	(403,792)	(315,251)	(719,043)	-	(719,043)
TOTAL PERSONAL SERVICES					
8000 General Fund	30,936,379	(80,931)	30,855,448	-	30,855,448
3400 Other Funds Ltd	16,539,809	(134,119)	16,405,690	-	16,405,690
TOTAL PERSONAL SERVICES	\$47,476,188	(\$215,050)	\$47,261,138	-	\$47,261,138
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	32,243	1,354	33,597	-	33,597
3400 Other Funds Ltd	10,465	440	10,905	-	10,905
All Funds	42,708	1,794	44,502	-	44,502
4125 Out of State Travel					
8000 General Fund	19,980	839	20,819	-	20,819
3400 Other Funds Ltd	29,835	1,253	31,088	-	31,088

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	49,815	2,092	51,907	-	51,907
4150 Employee Training					
8000 General Fund	113,655	4,774	118,429	-	118,429
3400 Other Funds Ltd	50,286	2,112	52,398	-	52,398
All Funds	163,941	6,886	170,827	-	170,827
4175 Office Expenses					
8000 General Fund	293,612	12,332	305,944	-	305,944
3400 Other Funds Ltd	90,724	3,811	94,535	-	94,535
All Funds	384,336	16,143	400,479	-	400,479
4200 Telecommunications					
8000 General Fund	368,420	15,473	383,893	-	383,893
3400 Other Funds Ltd	260,521	10,941	271,462	-	271,462
All Funds	628,941	26,414	655,355	-	655,355
4250 Data Processing					
8000 General Fund	14,068	591	14,659	-	14,659
3400 Other Funds Ltd	29,713	1,248	30,961	-	30,961
All Funds	43,781	1,839	45,620	-	45,620
4275 Publicity and Publications					
8000 General Fund	7,392	310	7,702	-	7,702
4300 Professional Services					
8000 General Fund	313,732	27,609	341,341	-	341,341
3400 Other Funds Ltd	6,048	532	6,580	-	6,580
All Funds	319,780	28,141	347,921	-	347,921

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4325 Attorney General					
8000 General Fund	1,189,054	210,106	1,399,160	-	1,399,160
3400 Other Funds Ltd	157,761	27,876	185,637	-	185,637
All Funds	1,346,815	237,982	1,584,797	-	1,584,797
4375 Employee Recruitment and Develop					
8000 General Fund	4,944	208	5,152	-	5,152
3400 Other Funds Ltd	1,386	59	1,445	-	1,445
All Funds	6,330	267	6,597	-	6,597
4400 Dues and Subscriptions					
8000 General Fund	6,105	256	6,361	-	6,361
3400 Other Funds Ltd	889	37	926	-	926
All Funds	6,994	293	7,287	-	7,287
4425 Facilities Rental and Taxes					
8000 General Fund	6,740	3,385	10,125	-	10,125
3400 Other Funds Ltd	12,448	6,354	18,802	-	18,802
All Funds	19,188	9,739	28,927	-	28,927
4475 Facilities Maintenance					
8000 General Fund	3,561	150	3,711	-	3,711
3400 Other Funds Ltd	8,593	361	8,954	-	8,954
All Funds	12,154	511	12,665	-	12,665
4575 Agency Program Related S and S					
8000 General Fund	809,948	34,018	843,966	-	843,966
3400 Other Funds Ltd	111,438	4,680	116,118	-	116,118

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
All Funds	921,386	38,698	960,084	-	960,084
4600 Intra-agency Charges					
3400 Other Funds Ltd	20,073	843	20,916	-	20,916
4650 Other Services and Supplies					
8000 General Fund	1,006,853	42,288	1,049,141	-	1,049,141
3400 Other Funds Ltd	1,335,143	56,076	1,391,219	-	1,391,219
All Funds	2,341,996	98,364	2,440,360	-	2,440,360
4700 Expendable Prop 250 - 5000					
8000 General Fund	563	24	587	-	587
3400 Other Funds Ltd	23,365	982	24,347	-	24,347
All Funds	23,928	1,006	24,934	-	24,934
4715 IT Expendable Property					
3400 Other Funds Ltd	16,703	702	17,405	-	17,405
TOTAL SERVICES & SUPPLIES					
8000 General Fund	4,190,870	353,717	4,544,587	-	4,544,587
3400 Other Funds Ltd	2,165,391	118,307	2,283,698	-	2,283,698
TOTAL SERVICES & SUPPLIES	\$6,356,261	\$472,024	\$6,828,285	-	\$6,828,285
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	128,029	5,377	133,406	-	133,406
3400 Other Funds Ltd	10,909	458	11,367	-	11,367
All Funds	138,938	5,835	144,773	-	144,773
5150 Telecommunications Equipment					

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8000 General Fund	77,314	3,247	80,561	-	80,561
3400 Other Funds Ltd	401	17	418	-	418
All Funds	77,715	3,264	80,979	-	80,979
5600 Data Processing Hardware					
8000 General Fund	2,582	108	2,690	-	2,690
TOTAL CAPITAL OUTLAY					
8000 General Fund	207,925	8,732	216,657	-	216,657
3400 Other Funds Ltd	11,310	475	11,785	-	11,785
TOTAL CAPITAL OUTLAY	\$219,235	\$9,207	\$228,442	-	\$228,442
TOTAL EXPENDITURES					
8000 General Fund	35,335,174	281,518	35,616,692	-	35,616,692
3400 Other Funds Ltd	18,716,510	(15,337)	18,701,173	-	18,701,173
TOTAL EXPENDITURES	\$54,051,684	\$266,181	\$54,317,865	-	\$54,317,865
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	249	-	249	-	249
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	247.39	-	247.39	-	247.39

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	(69,913,907)	-	(69,913,907)	-	(69,913,907)
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	411,458,907	-	411,458,907	-	411,458,907
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	341,545,000	-	341,545,000	-	341,545,000
REVENUE CATEGORIES					
TAXES					
0113 Corporate Activity Tax					
3400 Other Funds Ltd	2,694,693,585	975,995	2,695,669,580	(2,685,580)	2,692,984,000
TRANSFERS OUT					
2581 Tsfr To Education, Dept of					
3400 Other Funds Ltd	(2,671,672,000)	-	(2,671,672,000)	-	(2,671,672,000)
AVAILABLE REVENUES					
3400 Other Funds Ltd	364,566,585	975,995	365,542,580	(2,685,580)	362,857,000
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	9,215,003	-	9,215,003	(1,699,667)	7,515,336
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					

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3400 Other Funds Ltd	3,231	-	3,231	(581)	2,650
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	1,651,330	-	1,651,330	(304,579)	1,346,751
3221 Pension Obligation Bond					
3400 Other Funds Ltd	436,248	50,783	487,031	-	487,031
3230 Social Security Taxes					
3400 Other Funds Ltd	704,956	-	704,956	(130,026)	574,930
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	36,863	-	36,863	(6,801)	30,062
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	2,803	-	2,803	(503)	2,300
3260 Mass Transit Tax					
3400 Other Funds Ltd	12,612	42,678	55,290	-	55,290
3270 Flexible Benefits					
3400 Other Funds Ltd	2,413,950	-	2,413,950	(433,950)	1,980,000
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	5,261,993	93,461	5,355,454	(876,440)	4,479,014
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
3400 Other Funds Ltd	(381,665)	295,380	(86,285)	-	(86,285)
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	14,095,331	388,841	14,484,172	(2,576,107)	11,908,065
SERVICES & SUPPLIES					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4100 Instate Travel					
3400 Other Funds Ltd	75,608	3,176	78,784	(2,551)	76,233
4125 Out of State Travel					
3400 Other Funds Ltd	169,866	7,134	177,000	-	177,000
4150 Employee Training					
3400 Other Funds Ltd	125,928	5,289	131,217	(14,400)	116,817
4175 Office Expenses					
3400 Other Funds Ltd	1,015,951	42,670	1,058,621	(26,299)	1,032,322
4200 Telecommunications					
3400 Other Funds Ltd	174,715	7,338	182,053	(26,100)	155,953
4250 Data Processing					
3400 Other Funds Ltd	36,626	1,538	38,164	(5,472)	32,692
4275 Publicity and Publications					
3400 Other Funds Ltd	57,429	2,412	59,841	-	59,841
4300 Professional Services					
3400 Other Funds Ltd	55,284	4,865	60,149	-	60,149
4325 Attorney General					
3400 Other Funds Ltd	963,302	170,215	1,133,517	-	1,133,517
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	608,410	308,810	917,220	-	917,220
4575 Agency Program Related S and S					
3400 Other Funds Ltd	118,800	4,990	123,790	-	123,790
4600 Intra-agency Charges					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	20,681	869	21,550	-	21,550
4650 Other Services and Supplies					
3400 Other Funds Ltd	269,845	11,333	281,178	-	281,178
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	33,136	1,392	34,528	(4,951)	29,577
4715 IT Expendable Property					
3400 Other Funds Ltd	125,664	5,278	130,942	(29,700)	101,242
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	3,851,245	577,309	4,428,554	(109,473)	4,319,081
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	234,401	9,845	244,246	-	244,246
TOTAL EXPENDITURES					
3400 Other Funds Ltd	18,180,977	975,995	19,156,972	(2,685,580)	16,471,392
ENDING BALANCE					
3400 Other Funds Ltd	346,385,608	-	346,385,608	-	346,385,608
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	67	-	67	(17)	50
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	60.98	-	60.98	(10.98)	50.00

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	47,530,529	2,180,955	49,711,484	(936,187)	48,775,297
TRANSFERS IN					
1010 Transfer In - Intrafund					
3400 Other Funds Ltd	6,402,649	220,711	6,623,360	6,651,593	13,274,953
TOTAL REVENUES					
8000 General Fund	47,530,529	2,180,955	49,711,484	(936,187)	48,775,297
3400 Other Funds Ltd	6,402,649	220,711	6,623,360	6,651,593	13,274,953
TOTAL REVENUES	\$53,933,178	\$2,401,666	\$56,334,844	\$5,715,406	\$62,050,250
AVAILABLE REVENUES					
8000 General Fund	47,530,529	2,180,955	49,711,484	(936,187)	48,775,297
3400 Other Funds Ltd	6,402,649	220,711	6,623,360	6,651,593	13,274,953
TOTAL AVAILABLE REVENUES	\$53,933,178	\$2,401,666	\$56,334,844	\$5,715,406	\$62,050,250
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	22,171,757	868,409	23,040,166	(1,253,451)	21,786,715
3400 Other Funds Ltd	2,897,448	110,107	3,007,555	4,184,628	7,192,183
All Funds	25,069,205	978,516	26,047,721	2,931,177	28,978,898
OTHER PAYROLL EXPENSES					

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	8,498	308	8,806	(362)	8,444
3400 Other Funds Ltd	998	36	1,034	1,473	2,507
All Funds	9,496	344	9,840	1,111	10,951
3220 Public Employees' Retire Cont					
8000 General Fund	3,973,200	155,621	4,128,821	(224,632)	3,904,189
3400 Other Funds Ltd	519,215	19,731	538,946	749,893	1,288,839
All Funds	4,492,415	175,352	4,667,767	525,261	5,193,028
3221 Pension Obligation Bond					
8000 General Fund	1,131,110	40,712	1,171,822	-	1,171,822
3400 Other Funds Ltd	189,440	(36,304)	153,136	-	153,136
All Funds	1,320,550	4,408	1,324,958	-	1,324,958
3230 Social Security Taxes					
8000 General Fund	1,690,004	66,434	1,756,438	(94,494)	1,661,944
3400 Other Funds Ltd	221,137	8,423	229,560	318,732	548,292
All Funds	1,911,141	74,857	1,985,998	224,238	2,210,236
3240 Unemployment Assessments					
8000 General Fund	126,236	5,301	131,537	-	131,537
3400 Other Funds Ltd	2,156	91	2,247	-	2,247
All Funds	128,392	5,392	133,784	-	133,784
3241 Paid Family Medical Leave Insurance					
8000 General Fund	88,414	3,473	91,887	(4,954)	86,933
3400 Other Funds Ltd	11,529	440	11,969	16,652	28,621

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All Funds	99,943	3,913	103,856	11,698	115,554
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	7,347	267	7,614	(382)	7,232
3400 Other Funds Ltd	906	32	938	1,343	2,281
All Funds	8,253	299	8,552	961	9,513
3260 Mass Transit Tax					
8000 General Fund	114,065	18,965	133,030	4,927	137,957
3400 Other Funds Ltd	15,413	1,972	17,385	1,232	18,617
All Funds	129,478	20,937	150,415	6,159	156,574
3270 Flexible Benefits					
8000 General Fund	6,337,608	229,351	6,566,959	(296,035)	6,270,924
3400 Other Funds Ltd	765,642	28,049	793,691	1,125,985	1,919,676
All Funds	7,103,250	257,400	7,360,650	829,950	8,190,600
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	13,476,482	520,432	13,996,914	(615,932)	13,380,982
3400 Other Funds Ltd	1,726,436	22,470	1,748,906	2,215,310	3,964,216
TOTAL OTHER PAYROLL EXPENSES	\$15,202,918	\$542,902	\$15,745,820	\$1,599,378	\$17,345,198
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(65,664)	(129,916)	(195,580)	-	(195,580)
3400 Other Funds Ltd	(16,416)	(18,098)	(34,514)	-	(34,514)
All Funds	(82,080)	(148,014)	(230,094)	-	(230,094)
TOTAL PERSONAL SERVICES					

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8000 General Fund	35,582,575	1,258,925	36,841,500	(1,869,383)	34,972,117
3400 Other Funds Ltd	4,607,468	114,479	4,721,947	6,399,938	11,121,885
TOTAL PERSONAL SERVICES	\$40,190,043	\$1,373,404	\$41,563,447	\$4,530,555	\$46,094,002
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	12,184	510	12,694	4,822	17,516
3400 Other Funds Ltd	4,668	195	4,863	1,289	6,152
All Funds	16,852	705	17,557	6,111	23,668
4125 Out of State Travel					
8000 General Fund	8,529	359	8,888	11,930	20,818
3400 Other Funds Ltd	1,545	65	1,610	2,982	4,592
All Funds	10,074	424	10,498	14,912	25,410
4150 Employee Training					
8000 General Fund	251,258	19,801	271,059	101,040	372,099
3400 Other Funds Ltd	43,198	2,965	46,163	26,160	72,323
All Funds	294,456	22,766	317,222	127,200	444,422
4175 Office Expenses					
8000 General Fund	120,916	14,019	134,935	105,616	240,551
3400 Other Funds Ltd	69,013	(13,721)	55,292	27,305	82,597
All Funds	189,929	298	190,227	132,921	323,148
4200 Telecommunications					
8000 General Fund	320,723	30,233	350,956	38,135	389,091
3400 Other Funds Ltd	123,141	7,260	130,401	11,165	141,566

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All Funds	443,864	37,493	481,357	49,300	530,657
4250 Data Processing					
8000 General Fund	3,237,905	135,991	3,373,896	(10,049)	3,363,847
3400 Other Funds Ltd	633,109	26,591	659,700	10,162	669,862
All Funds	3,871,014	162,582	4,033,596	113	4,033,709
4275 Publicity and Publications					
8000 General Fund	10,904	458	11,362	-	11,362
4300 Professional Services					
8000 General Fund	337,984	29,742	367,726	629,323	997,049
3400 Other Funds Ltd	60,721	5,345	66,066	157,331	223,397
All Funds	398,705	35,087	433,792	786,654	1,220,446
4315 IT Professional Services					
8000 General Fund	6,866,679	604,269	7,470,948	-	7,470,948
3400 Other Funds Ltd	823,833	72,496	896,329	-	896,329
All Funds	7,690,512	676,765	8,367,277	-	8,367,277
4375 Employee Recruitment and Develop					
8000 General Fund	974	41	1,015	-	1,015
4400 Dues and Subscriptions					
8000 General Fund	8,453	355	8,808	-	8,808
3400 Other Funds Ltd	452	19	471	-	471
All Funds	8,905	374	9,279	-	9,279
4425 Facilities Rental and Taxes					
8000 General Fund	74,929	37,924	112,853	-	112,853

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	2,244	1,246	3,490	-	3,490
All Funds	77,173	39,170	116,343	-	116,343
4475 Facilities Maintenance					
8000 General Fund	31,072	1,305	32,377	-	32,377
3400 Other Funds Ltd	7,859	330	8,189	-	8,189
All Funds	38,931	1,635	40,566	-	40,566
4600 Intra-agency Charges					
8000 General Fund	58,005	2,436	60,441	-	60,441
3400 Other Funds Ltd	10,122	425	10,547	-	10,547
All Funds	68,127	2,861	70,988	-	70,988
4650 Other Services and Supplies					
8000 General Fund	8,948	376	9,324	-	9,324
3400 Other Funds Ltd	3,300	138	3,438	-	3,438
All Funds	12,248	514	12,762	-	12,762
4700 Expendable Prop 250 - 5000					
8000 General Fund	37,814	1,588	39,402	8,984	48,386
3400 Other Funds Ltd	1,728	72	1,800	2,556	4,356
All Funds	39,542	1,660	41,202	11,540	52,742
4715 IT Expendable Property					
8000 General Fund	436,804	37,420	474,224	43,395	517,619
3400 Other Funds Ltd	2,523	2,481	5,004	12,705	17,709
All Funds	439,327	39,901	479,228	56,100	535,328
TOTAL SERVICES & SUPPLIES					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	11,824,081	916,827	12,740,908	933,196	13,674,104
3400 Other Funds Ltd	1,787,456	105,907	1,893,363	251,655	2,145,018
TOTAL SERVICES & SUPPLIES	\$13,611,537	\$1,022,734	\$14,634,271	\$1,184,851	\$15,819,122
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	99,511	4,180	103,691	-	103,691
3400 Other Funds Ltd	7,725	325	8,050	-	8,050
All Funds	107,236	4,505	111,741	-	111,741
5550 Data Processing Software					
8000 General Fund	8,981	377	9,358	-	9,358
5900 Other Capital Outlay					
8000 General Fund	15,381	646	16,027	-	16,027
TOTAL CAPITAL OUTLAY					
8000 General Fund	123,873	5,203	129,076	-	129,076
3400 Other Funds Ltd	7,725	325	8,050	-	8,050
TOTAL CAPITAL OUTLAY	\$131,598	\$5,528	\$137,126	-	\$137,126
TOTAL EXPENDITURES					
8000 General Fund	47,530,529	2,180,955	49,711,484	(936,187)	48,775,297
3400 Other Funds Ltd	6,402,649	220,711	6,623,360	6,651,593	13,274,953
TOTAL EXPENDITURES	\$53,933,178	\$2,401,666	\$56,334,844	\$5,715,406	\$62,050,250
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	218	7	225	25	250
AUTHORIZED FTE					

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8250 Class/Unclass FTE Positions	178.23	6.50	184.73	21.11	205.84

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
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REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	378,268,621	49,739	378,318,360	(1,114,360)	377,204,000
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TRANSFERS OUT

2107 Tsfr To Administrative Svcs

3400 Other Funds Ltd	(18,000,000)	-	(18,000,000)	-	(18,000,000)
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2213 Tsfr To Criminal Justice Comm

3400 Other Funds Ltd	(6,000,000)	-	(6,000,000)	-	(6,000,000)
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2257 Tsfr To Police, Dept of State

3400 Other Funds Ltd	(13,500,000)	-	(13,500,000)	-	(13,500,000)
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2443 Tsfr To Oregon Health Authority

3400 Other Funds Ltd	(291,330,000)	-	(291,330,000)	-	(291,330,000)
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2581 Tsfr To Education, Dept of

3400 Other Funds Ltd	(36,000,000)	-	(36,000,000)	-	(36,000,000)
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2845 Tsfr To OLCC

3400 Other Funds Ltd	(7,000,000)	-	(7,000,000)	-	(7,000,000)
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TOTAL TRANSFERS OUT

3400 Other Funds Ltd	(371,830,000)	-	(371,830,000)	-	(371,830,000)
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AVAILABLE REVENUES

3400 Other Funds Ltd	6,438,621	49,739	6,488,360	(1,114,360)	5,374,000
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EXPENDITURES

PERSONAL SERVICES

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	2,033,448	-	2,033,448	(644,784)	1,388,664
3170 Overtime Payments					
3400 Other Funds Ltd	34,347	1,443	35,790	-	35,790
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	2,067,795	1,443	2,069,238	(644,784)	1,424,454
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	848	-	848	(318)	530
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	370,552	259	370,811	(115,547)	255,264
3221 Pension Obligation Bond					
3400 Other Funds Ltd	105,600	3,687	109,287	-	109,287
3230 Social Security Taxes					
3400 Other Funds Ltd	158,190	110	158,300	(49,327)	108,973
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	8,268	6	8,274	(2,578)	5,696
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	736	-	736	(276)	460
3260 Mass Transit Tax					
3400 Other Funds Ltd	11,510	905	12,415	-	12,415
3270 Flexible Benefits					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	633,600	-	633,600	(237,600)	396,000
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	1,289,304	4,967	1,294,271	(405,646)	888,625
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
3400 Other Funds Ltd	-	(115,047)	(115,047)	-	(115,047)
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	3,357,099	(108,637)	3,248,462	(1,050,430)	2,198,032
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	3,498	147	3,645	(900)	2,745
4125 Out of State Travel					
3400 Other Funds Ltd	34,102	1,432	35,534	-	35,534
4150 Employee Training					
3400 Other Funds Ltd	34,720	1,458	36,178	(9,600)	26,578
4175 Office Expenses					
3400 Other Funds Ltd	43,561	1,830	45,391	(9,282)	36,109
4200 Telecommunications					
3400 Other Funds Ltd	47,976	2,015	49,991	(17,400)	32,591
4250 Data Processing					
3400 Other Funds Ltd	12,688	533	13,221	(3,648)	9,573
4275 Publicity and Publications					
3400 Other Funds Ltd	671	28	699	-	699

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4300 Professional Services					
3400 Other Funds Ltd	331,370	29,161	360,531	-	360,531
4325 Attorney General					
3400 Other Funds Ltd	125,442	22,166	147,608	-	147,608
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	111,104	56,393	167,497	-	167,497
4575 Agency Program Related S and S					
3400 Other Funds Ltd	88,931	3,735	92,666	-	92,666
4600 Intra-agency Charges					
3400 Other Funds Ltd	4,866	204	5,070	-	5,070
4650 Other Services and Supplies					
3400 Other Funds Ltd	247,395	10,391	257,786	-	257,786
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	11,563	486	12,049	(3,300)	8,749
4715 IT Expendable Property					
3400 Other Funds Ltd	69,992	2,940	72,932	(19,800)	53,132
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	1,167,879	132,919	1,300,798	(63,930)	1,236,868
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	194,517	8,170	202,687	-	202,687
5150 Telecommunications Equipment					
3400 Other Funds Ltd	22,730	955	23,685	-	23,685

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
5900 Other Capital Outlay					
3400 Other Funds Ltd	388,846	16,332	405,178	-	405,178
TOTAL CAPITAL OUTLAY					
3400 Other Funds Ltd	606,093	25,457	631,550	-	631,550
TOTAL EXPENDITURES					
3400 Other Funds Ltd	5,131,071	49,739	5,180,810	(1,114,360)	4,066,450
ENDING BALANCE					
3400 Other Funds Ltd	1,307,550	-	1,307,550	-	1,307,550
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	16	-	16	(6)	10
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	16.00	-	16.00	(6.00)	10.00

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	3,492,972	146,705	3,639,677	-	3,639,677
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AVAILABLE REVENUES

8000 General Fund	3,492,972	146,705	3,639,677	-	3,639,677
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EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	3,492,972	146,705	3,639,677	-	3,639,677
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Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	49,400,849	-	49,400,849	-	49,400,849
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	20,900,000	-	20,900,000	-	20,900,000
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	70,300,849	-	70,300,849	-	70,300,849
REVENUE CATEGORIES					
LOAN REPAYMENT					
0950 Sr Citizen Prop Tax Repayments					
3400 Other Funds Ltd	41,223,792	1,423,230	42,647,022	-	42,647,022
AVAILABLE REVENUES					
3400 Other Funds Ltd	111,524,641	1,423,230	112,947,871	-	112,947,871
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	1,007,148	-	1,007,148	-	1,007,148
3180 Shift Differential					
3400 Other Funds Ltd	18,303	769	19,072	-	19,072
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	1,025,451	769	1,026,220	-	1,026,220
OTHER PAYROLL EXPENSES					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	409	-	409	-	409
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	183,762	138	183,900	-	183,900
3221 Pension Obligation Bond					
3400 Other Funds Ltd	50,238	3,959	54,197	-	54,197
3230 Social Security Taxes					
3400 Other Funds Ltd	78,447	59	78,506	-	78,506
3241 Paid Family Medical Leave Insurance					
3400 Other Funds Ltd	4,100	3	4,103	-	4,103
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	356	-	356	-	356
3260 Mass Transit Tax					
3400 Other Funds Ltd	5,476	681	6,157	-	6,157
3270 Flexible Benefits					
3400 Other Funds Ltd	306,900	-	306,900	-	306,900
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	629,688	4,840	634,528	-	634,528
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
3400 Other Funds Ltd	-	(28,762)	(28,762)	-	(28,762)
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	1,655,139	(23,153)	1,631,986	-	1,631,986

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	847	36	883	-	883
4150 Employee Training					
3400 Other Funds Ltd	1,377	58	1,435	-	1,435
4175 Office Expenses					
3400 Other Funds Ltd	14,187	596	14,783	-	14,783
4200 Telecommunications					
3400 Other Funds Ltd	7,361	309	7,670	-	7,670
4325 Attorney General					
3400 Other Funds Ltd	160,531	28,366	188,897	-	188,897
4600 Intra-agency Charges					
3400 Other Funds Ltd	2,433	102	2,535	-	2,535
4650 Other Services and Supplies					
3400 Other Funds Ltd	43,331	1,820	45,151	-	45,151
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	1,513	64	1,577	-	1,577
4715 IT Expendable Property					
3400 Other Funds Ltd	2,982	125	3,107	-	3,107
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	234,562	31,476	266,038	-	266,038
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	7,526	316	7,842	-	7,842
SPECIAL PAYMENTS					
6020 Dist to Counties					
3400 Other Funds Ltd	33,680,744	1,414,591	35,095,335	-	35,095,335
TOTAL EXPENDITURES					
3400 Other Funds Ltd	35,577,971	1,423,230	37,001,201	-	37,001,201
ENDING BALANCE					
3400 Other Funds Ltd	75,946,670	-	75,946,670	-	75,946,670
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	8	-	8	-	8
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	7.75	-	7.75	-	7.75

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	400,000	(400,000)	-	11,614,159	11,614,159
BOND SALES					
0555 General Fund Obligation Bonds					
3400 Other Funds Ltd	3,363,567	(3,363,567)	-	-	-
TOTAL REVENUES					
8000 General Fund	400,000	(400,000)	-	11,614,159	11,614,159
3400 Other Funds Ltd	3,363,567	(3,363,567)	-	-	-
TOTAL REVENUES	\$3,763,567	(\$3,763,567)	-	\$11,614,159	\$11,614,159
AVAILABLE REVENUES					
8000 General Fund	400,000	(400,000)	-	11,614,159	11,614,159
3400 Other Funds Ltd	3,363,567	(3,363,567)	-	-	-
TOTAL AVAILABLE REVENUES	\$3,763,567	(\$3,763,567)	-	\$11,614,159	\$11,614,159
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	-	-	-	823,977	823,977
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	-	-	-	237	237

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3220 Public Employees' Retire Cont					
8000 General Fund	-	-	-	147,658	147,658
3221 Pension Obligation Bond					
3400 Other Funds Ltd	15,062	(15,062)	-	-	-
3230 Social Security Taxes					
8000 General Fund	-	-	-	63,034	63,034
3241 Paid Family Medical Leave Insurance					
8000 General Fund	-	-	-	3,295	3,295
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	-	-	-	206	206
3260 Mass Transit Tax					
8000 General Fund	-	-	-	4,944	4,944
3270 Flexible Benefits					
8000 General Fund	-	-	-	178,200	178,200
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	-	-	-	397,574	397,574
3400 Other Funds Ltd	15,062	(15,062)	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$15,062	(\$15,062)	-	\$397,574	\$397,574
TOTAL PERSONAL SERVICES					
8000 General Fund	-	-	-	1,221,551	1,221,551
3400 Other Funds Ltd	15,062	(15,062)	-	-	-
TOTAL PERSONAL SERVICES	\$15,062	(\$15,062)	-	\$1,221,551	\$1,221,551
SERVICES & SUPPLIES					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
4100 Instate Travel					
8000 General Fund	-	-	-	750	750
4150 Employee Training					
8000 General Fund	-	-	-	8,000	8,000
4175 Office Expenses					
8000 General Fund	-	-	-	7,735	7,735
3400 Other Funds Ltd	111,505	(111,505)	-	-	-
All Funds	111,505	(111,505)	-	7,735	7,735
4200 Telecommunications					
8000 General Fund	-	-	-	14,500	14,500
4250 Data Processing					
8000 General Fund	-	-	-	3,039	3,039
4300 Professional Services					
8000 General Fund	150,000	(150,000)	-	-	-
4315 IT Professional Services					
3400 Other Funds Ltd	887,000	(887,000)	-	-	-
4650 Other Services and Supplies					
8000 General Fund	250,000	(250,000)	-	-	-
3400 Other Funds Ltd	150,000	(150,000)	-	-	-
All Funds	400,000	(400,000)	-	-	-
4700 Expendable Prop 250 - 5000					
8000 General Fund	-	-	-	2,750	2,750
4715 IT Expendable Property					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8000 General Fund	-	-	-	10,355,834	10,355,834
3400 Other Funds Ltd	2,200,000	(2,200,000)	-	-	-
All Funds	2,200,000	(2,200,000)	-	10,355,834	10,355,834
TOTAL SERVICES & SUPPLIES					
8000 General Fund	400,000	(400,000)	-	10,392,608	10,392,608
3400 Other Funds Ltd	3,348,505	(3,348,505)	-	-	-
TOTAL SERVICES & SUPPLIES	\$3,748,505	(\$3,748,505)	-	\$10,392,608	\$10,392,608
TOTAL EXPENDITURES					
8000 General Fund	400,000	(400,000)	-	11,614,159	11,614,159
3400 Other Funds Ltd	3,363,567	(3,363,567)	-	-	-
TOTAL EXPENDITURES	\$3,763,567	(\$3,763,567)	-	\$11,614,159	\$11,614,159
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	-	-	-	5	5
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	-	-	-	4.52	4.52

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	964,844	-	964,844	-	964,844
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	1,384,010	-	1,384,010	-	1,384,010
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	2,348,854	-	2,348,854	-	2,348,854
REVENUE CATEGORIES					
TAXES					
0105 Personal Income Taxes					
8800 General Fund Revenue	22,838,400,000	-	22,838,400,000	-	22,838,400,000
0110 Corp Excise and Income Taxes					
8800 General Fund Revenue	1,759,032,987	-	1,759,032,987	-	1,759,032,987
0130 Other Employer -Employee Taxes					
3400 Other Funds Ltd	1,422,107,384	-	1,422,107,384	-	1,422,107,384
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
All Funds	1,422,220,494	-	1,422,220,494	-	1,422,220,494
0135 Cigarette Taxes					
3400 Other Funds Ltd	614,900,000	-	614,900,000	-	614,900,000
8800 General Fund Revenue	43,500,000	-	43,500,000	-	43,500,000
All Funds	658,400,000	-	658,400,000	-	658,400,000
0140 Other Tobacco Products Taxes					
3400 Other Funds Ltd	118,200,000	-	118,200,000	-	118,200,000

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-070-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
8800 General Fund Revenue	65,600,000	-	65,600,000	-	65,600,000
All Funds	183,800,000	-	183,800,000	-	183,800,000
0145 Amusement Taxes					
3400 Other Funds Ltd	4,052,345	-	4,052,345	-	4,052,345
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,652,345	-	5,652,345	-	5,652,345
0155 Inheritance Taxes					
8800 General Fund Revenue	529,600,000	-	529,600,000	-	529,600,000
0160 Eastern Oregon Severance Taxes					
3400 Other Funds Ltd	31,914	-	31,914	-	31,914
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	37,914	-	37,914	-	37,914
0162 Western Oregon Severance Taxes					
3400 Other Funds Ltd	1,135,910	-	1,135,910	-	1,135,910
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	1,141,910	-	1,141,910	-	1,141,910
0165 Other Severance Taxes					
3400 Other Funds Ltd	33,478	-	33,478	-	33,478
0185 Privilege Taxes					
3400 Other Funds Ltd	95,280,000	-	95,280,000	-	95,280,000
0195 Other Taxes					
3400 Other Funds Ltd	374,343,733	-	374,343,733	-	374,343,733
TOTAL TAXES					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-070-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	2,630,084,764	-	2,630,084,764	-	2,630,084,764
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
8800 General Fund Revenue	25,237,744,987	-	25,237,744,987	-	25,237,744,987
TOTAL TAXES	\$27,867,942,861	-	\$27,867,942,861	-	\$27,867,942,861
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	12,443,302	-	12,443,302	-	12,443,302
CHARGES FOR SERVICES					
0410 Charges for Services					
3400 Other Funds Ltd	22,000,000	-	22,000,000	-	22,000,000
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	18,380,925	-	18,380,925	-	18,380,925
8800 General Fund Revenue	11,521,152	-	11,521,152	-	11,521,152
All Funds	29,902,077	-	29,902,077	-	29,902,077
DONATIONS AND CONTRIBUTIONS					
0905 Donations					
3400 Other Funds Ltd	2,426,683	-	2,426,683	-	2,426,683
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	115,234,008	-	115,234,008	-	115,234,008
TRANSFERS IN					
1198 Tsfr From Judicial Dept					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-070-00-00-00000

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	74,291,087	-	74,291,087	-	74,291,087
8800 General Fund Revenue	13,483,811	-	13,483,811	-	13,483,811
All Funds	87,774,898	-	87,774,898	-	87,774,898
TOTAL REVENUES					
3400 Other Funds Ltd	2,874,860,769	-	2,874,860,769	-	2,874,860,769
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
8800 General Fund Revenue	25,262,749,950	-	25,262,749,950	-	25,262,749,950
TOTAL REVENUES	\$28,137,723,829	-	\$28,137,723,829	-	\$28,137,723,829
TRANSFERS OUT					
2010 Transfer Out - Intrafund					
3400 Other Funds Ltd	(111,529,414)	-	(111,529,414)	-	(111,529,414)
3430 Other Funds Debt Svc Ltd	(113,110)	-	(113,110)	-	(113,110)
All Funds	(111,642,524)	-	(111,642,524)	-	(111,642,524)
2048 Transfer to Public Universities					
3400 Other Funds Ltd	(1,752,978)	-	(1,752,978)	-	(1,752,978)
2050 Transfer to Other					
3400 Other Funds Ltd	(1,168,407,800)	-	(1,168,407,800)	-	(1,168,407,800)
2060 Transfer to General Fund					
8800 General Fund Revenue	(25,262,749,950)	-	(25,262,749,950)	-	(25,262,749,950)
2080 Transfer to Counties					
3400 Other Funds Ltd	(71,406,363)	-	(71,406,363)	-	(71,406,363)
2100 Tsfr To Human Svcs, Dept of					
3400 Other Funds Ltd	(3,273,913)	-	(3,273,913)	-	(3,273,913)

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget
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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
2107 Tsfr To Administrative Svcs					
3400 Other Funds Ltd	(8,708,655)	-	(8,708,655)	-	(8,708,655)
2137 Tsfr To Justice, Dept of					
3400 Other Funds Ltd	(23,172,359)	-	(23,172,359)	-	(23,172,359)
2141 Tsfr To Lands, Dept of State					
3400 Other Funds Ltd	(33,478)	-	(33,478)	-	(33,478)
2198 Tsfr To Judicial Dept					
3400 Other Funds Ltd	(11,708,132)	-	(11,708,132)	-	(11,708,132)
2248 Tsfr To Military Dept, Or					
3400 Other Funds Ltd	(60,000)	-	(60,000)	-	(60,000)
2257 Tsfr To Police, Dept of State					
3400 Other Funds Ltd	(351,572)	-	(351,572)	-	(351,572)
2258 Tsfr To Emergency Management, Dept of					
3400 Other Funds Ltd	(171,329,595)	-	(171,329,595)	-	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng					
3400 Other Funds Ltd	(42,871,132)	-	(42,871,132)	-	(42,871,132)
2260 Tsfr to State Fire Marshal, Dept of					
3400 Other Funds Ltd	(10,287,858)	-	(10,287,858)	-	(10,287,858)
2291 Tsfr To Corrections, Dept of					
3400 Other Funds Ltd	(5,197,236)	-	(5,197,236)	-	(5,197,236)
2340 Tsfr To Environmental Quality					
3400 Other Funds Ltd	(33,055,444)	-	(33,055,444)	-	(33,055,444)
2443 Tsfr To Oregon Health Authority					

Detail Revenues & Expenditures - Requested Budget
 2023-25 Biennium
 Revenue Clearinghouse

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Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
3400 Other Funds Ltd	(718,697,668)	-	(718,697,668)	-	(718,697,668)
2525 Tsfr To HECC					
3400 Other Funds Ltd	(2,196,243)	-	(2,196,243)	-	(2,196,243)
2581 Tsfr To Education, Dept of					
3400 Other Funds Ltd	(706,534)	-	(706,534)	-	(706,534)
2629 Tsfr To Forestry, Dept of					
3400 Other Funds Ltd	(39,360,190)	-	(39,360,190)	-	(39,360,190)
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	(337,839,051)	-	(337,839,051)	-	(337,839,051)
2914 Tsfr To Housing and Com Svcs					
3400 Other Funds Ltd	(115,234,008)	-	(115,234,008)	-	(115,234,008)
TOTAL TRANSFERS OUT					
3400 Other Funds Ltd	(2,877,209,623)	-	(2,877,209,623)	-	(2,877,209,623)
3430 Other Funds Debt Svc Ltd	(113,110)	-	(113,110)	-	(113,110)
8800 General Fund Revenue	(25,262,749,950)	-	(25,262,749,950)	-	(25,262,749,950)
TOTAL TRANSFERS OUT	(\$28,140,072,683)	-	(\$28,140,072,683)	-	(\$28,140,072,683)

Capital Debt Service and Related Costs

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
TRANSFERS IN					
1010 Transfer In - Intrafund					
3400 Other Funds Ltd	53,000	(53,000)	-	-	-
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
All Funds	166,110	(53,000)	113,110	-	113,110
TOTAL REVENUES					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	53,000	(53,000)	-	-	-
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL REVENUES	\$2,748,530	(\$53,000)	\$2,695,530	-	\$2,695,530
AVAILABLE REVENUES					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	53,000	(53,000)	-	-	-
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL AVAILABLE REVENUES	\$2,748,530	(\$53,000)	\$2,695,530	-	\$2,695,530
EXPENDITURES					
SERVICES & SUPPLIES					
4650 Other Services and Supplies					
3400 Other Funds Ltd	53,000	(53,000)	-	-	-

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2023-25 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

Description	2023-25 Base Budget	Essential Packages	2023-25 Current Service Level	Policy Packages	2023-25 Agency Request Budget
DEBT SERVICE					
7100 Principal - Bonds					
8030 General Fund Debt Svc	2,084,860	-	2,084,860	-	2,084,860
3430 Other Funds Debt Svc Ltd	105,150	-	105,150	-	105,150
All Funds	2,190,010	-	2,190,010	-	2,190,010
7150 Interest - Bonds					
8030 General Fund Debt Svc	497,560	-	497,560	-	497,560
3430 Other Funds Debt Svc Ltd	7,960	-	7,960	-	7,960
All Funds	505,520	-	505,520	-	505,520
TOTAL DEBT SERVICE					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL DEBT SERVICE	\$2,695,530	-	\$2,695,530	-	\$2,695,530
TOTAL EXPENDITURES					
8030 General Fund Debt Svc	2,582,420	-	2,582,420	-	2,582,420
3400 Other Funds Ltd	53,000	(53,000)	-	-	-
3430 Other Funds Debt Svc Ltd	113,110	-	113,110	-	113,110
TOTAL EXPENDITURES	\$2,748,530	(\$53,000)	\$2,695,530	-	\$2,695,530

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(17,019,417)	(628,491)	(24,031,010)	6,136,870	1,503,214	-
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TAXES

0113 Corporate Activity Tax

3400 Other Funds Ltd	975,995	388,841	-	391,139	196,015	-
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0142 Marijuana Taxes

3400 Other Funds Ltd	49,739	(108,637)	-	122,581	35,795	-
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TAXES

3400 Other Funds Ltd	1,025,734	280,204	-	513,720	231,810	-
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TOTAL TAXES	\$1,025,734	\$280,204	-	\$513,720	\$231,810	-
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BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	(3,363,567)	-	(3,363,567)	-	-	-
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LOAN REPAYMENT

0950 Sr Citizen Prop Tax Repayments

3400 Other Funds Ltd	1,423,230	(23,153)	-	1,446,383	-	-
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	3,513,824	(171,477)	(70,017)	3,098,833	656,485	-
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1107 Tsfr From Administrative Svcs

3400 Other Funds Ltd	(147,000,000)	-	(147,000,000)	-	-	-
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
TRANSFERS IN						
3400 Other Funds Ltd	(143,486,176)	(171,477)	(147,070,017)	3,098,833	656,485	-
TOTAL TRANSFERS IN	(\$143,486,176)	(\$171,477)	(\$147,070,017)	\$3,098,833	\$656,485	-
REVENUE CATEGORIES						
8000 General Fund	(17,019,417)	(628,491)	(24,031,010)	6,136,870	1,503,214	-
3400 Other Funds Ltd	(144,400,779)	85,574	(150,433,584)	5,058,936	888,295	-
TOTAL REVENUE CATEGORIES	(\$161,420,196)	(\$542,917)	(\$174,464,594)	\$11,195,806	\$2,391,509	-
AVAILABLE REVENUES						
8000 General Fund	(17,019,417)	(628,491)	(24,031,010)	6,136,870	1,503,214	-
3400 Other Funds Ltd	(144,400,779)	85,574	(150,433,584)	5,058,936	888,295	-
TOTAL AVAILABLE REVENUES	(\$161,420,196)	(\$542,917)	(\$174,464,594)	\$11,195,806	\$2,391,509	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3160 Temporary Appointments						
8000 General Fund	2,765	2,765	-	-	-	-
3400 Other Funds Ltd	8,578	8,578	-	-	-	-
All Funds	11,343	11,343	-	-	-	-
3170 Overtime Payments						
8000 General Fund	4,541	4,541	-	-	-	-
3400 Other Funds Ltd	1,461	1,461	-	-	-	-
All Funds	6,002	6,002	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3180 Shift Differential						
8000 General Fund	1,312	1,312	-	-	-	-
3400 Other Funds Ltd	769	769	-	-	-	-
All Funds	2,081	2,081	-	-	-	-
3190 All Other Differential						
8000 General Fund	11,694	11,694	-	-	-	-
3400 Other Funds Ltd	931	931	-	-	-	-
All Funds	12,625	12,625	-	-	-	-
SALARIES & WAGES						
8000 General Fund	20,312	20,312	-	-	-	-
3400 Other Funds Ltd	11,739	11,739	-	-	-	-
TOTAL SALARIES & WAGES	\$32,051	\$32,051	-	-	-	-
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	3,144	3,144	-	-	-	-
3400 Other Funds Ltd	567	567	-	-	-	-
All Funds	3,711	3,711	-	-	-	-
3221 Pension Obligation Bond						
8000 General Fund	258,468	258,468	-	-	-	-
3400 Other Funds Ltd	69,973	85,035	(15,062)	-	-	-
All Funds	328,441	343,503	(15,062)	-	-	-
3230 Social Security Taxes						
8000 General Fund	1,553	1,553	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	897	897	-	-	-	-
All Funds	2,450	2,450	-	-	-	-
3240 Unemployment Assessments						
8000 General Fund	12,671	12,671	-	-	-	-
3400 Other Funds Ltd	3,162	3,162	-	-	-	-
All Funds	15,833	15,833	-	-	-	-
3241 Paid Family Medical Leave Insurance						
8000 General Fund	70	70	-	-	-	-
3400 Other Funds Ltd	13	13	-	-	-	-
All Funds	83	83	-	-	-	-
3260 Mass Transit Tax						
8000 General Fund	67,888	67,888	-	-	-	-
3400 Other Funds Ltd	58,808	58,808	-	-	-	-
All Funds	126,696	126,696	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	343,794	343,794	-	-	-	-
3400 Other Funds Ltd	133,420	148,482	(15,062)	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$477,214	\$492,276	(\$15,062)	-	-	-
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(992,597)	(992,597)	-	-	-	-
3400 Other Funds Ltd	(74,647)	(74,647)	-	-	-	-
All Funds	(1,067,244)	(1,067,244)	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
PERSONAL SERVICES						
8000 General Fund	(628,491)	(628,491)	-	-	-	-
3400 Other Funds Ltd	70,512	85,574	(15,062)	-	-	-
TOTAL PERSONAL SERVICES	(\$557,979)	(\$542,917)	(\$15,062)	-	-	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	19,416	-	-	19,416	-	-
3400 Other Funds Ltd	10,641	-	-	10,641	-	-
All Funds	30,057	-	-	30,057	-	-
4125 Out of State Travel						
8000 General Fund	17,552	-	-	17,552	-	-
3400 Other Funds Ltd	11,575	-	-	11,629	-	(54)
All Funds	29,127	-	-	29,181	-	(54)
4150 Employee Training						
8000 General Fund	44,842	-	-	38,459	-	6,383
3400 Other Funds Ltd	15,498	-	-	17,380	-	(1,882)
All Funds	60,340	-	-	55,839	-	4,501
4175 Office Expenses						
8000 General Fund	(161,114)	-	(238,210)	108,026	-	(30,930)
3400 Other Funds Ltd	(30,221)	-	(128,522)	97,188	-	1,113
All Funds	(191,335)	-	(366,732)	205,214	-	(29,817)
4200 Telecommunications						
8000 General Fund	97,883	-	-	90,760	-	7,123

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	34,937	-	-	34,228	-	709
All Funds	132,820	-	-	124,988	-	7,832
4225 State Gov. Service Charges						
8000 General Fund	2,224,315	-	-	2,224,315	-	-
3400 Other Funds Ltd	389,322	-	-	389,322	-	-
All Funds	2,613,637	-	-	2,613,637	-	-
4250 Data Processing						
8000 General Fund	140,337	-	-	140,337	-	-
3400 Other Funds Ltd	30,977	-	-	30,977	-	-
All Funds	171,314	-	-	171,314	-	-
4275 Publicity and Publications						
8000 General Fund	3,408	-	-	3,408	-	-
3400 Other Funds Ltd	3,615	-	-	3,615	-	-
All Funds	7,023	-	-	7,023	-	-
4300 Professional Services						
8000 General Fund	36,933	-	(150,000)	186,933	-	-
3400 Other Funds Ltd	183,975	-	-	185,063	-	(1,088)
All Funds	220,908	-	(150,000)	371,996	-	(1,088)
4315 IT Professional Services						
8000 General Fund	502,861	-	(178,000)	680,861	-	-
3400 Other Funds Ltd	(789,294)	-	(887,000)	97,706	-	-
All Funds	(286,433)	-	(1,065,000)	778,567	-	-
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	1,138,988	-	(14,800)	1,153,788	-	-
3400 Other Funds Ltd	345,192	-	-	345,192	-	-
All Funds	1,484,180	-	(14,800)	1,498,980	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	1,406	-	-	1,406	-	-
3400 Other Funds Ltd	593	-	-	593	-	-
All Funds	1,999	-	-	1,999	-	-
4400 Dues and Subscriptions						
8000 General Fund	5,161	-	-	5,161	-	-
3400 Other Funds Ltd	1,557	-	-	2,014	-	(457)
All Funds	6,718	-	-	7,175	-	(457)
4425 Facilities Rental and Taxes						
8000 General Fund	2,565,226	-	-	1,062,012	1,503,214	-
3400 Other Funds Ltd	1,379,189	-	-	490,894	888,295	-
All Funds	3,944,415	-	-	1,552,906	2,391,509	-
4450 Fuels and Utilities						
3400 Other Funds Ltd	195	-	-	195	-	-
4475 Facilities Maintenance						
8000 General Fund	9,570	-	-	9,570	-	-
3400 Other Funds Ltd	2,145	-	-	2,145	-	-
All Funds	11,715	-	-	11,715	-	-
4575 Agency Program Related S and S						
8000 General Fund	34,026	-	-	34,026	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	13,481	-	-	13,481	-	-
All Funds	47,507	-	-	47,507	-	-
4600 Intra-agency Charges						
8000 General Fund	10,707	-	-	10,707	-	-
3400 Other Funds Ltd	3,072	-	-	3,572	-	(500)
All Funds	13,779	-	-	14,279	-	(500)
4650 Other Services and Supplies						
8000 General Fund	(120,282)	-	(250,000)	129,718	-	-
3400 Other Funds Ltd	(29,072)	-	(203,000)	174,146	-	(218)
All Funds	(149,354)	-	(453,000)	303,864	-	(218)
4700 Expendable Prop 250 - 5000						
8000 General Fund	8,823	-	-	8,823	-	-
3400 Other Funds Ltd	3,920	-	-	4,399	-	(479)
All Funds	12,743	-	-	13,222	-	(479)
4715 IT Expendable Property						
8000 General Fund	44,783	-	-	27,359	-	17,424
3400 Other Funds Ltd	(2,182,756)	-	(2,200,000)	14,388	-	2,856
All Funds	(2,137,973)	-	(2,200,000)	41,747	-	20,280
SERVICES & SUPPLIES						
8000 General Fund	6,624,841	-	(831,010)	5,952,637	1,503,214	-
3400 Other Funds Ltd	(601,459)	-	(3,418,522)	1,928,768	888,295	-
TOTAL SERVICES & SUPPLIES	\$6,023,382	-	(\$4,249,532)	\$7,881,405	\$2,391,509	-

CAPITAL OUTLAY

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
5100 Office Furniture and Fixtures						
8000 General Fund	21,709	-	-	21,709	-	-
3400 Other Funds Ltd	29,626	-	-	29,626	-	-
All Funds	51,335	-	-	51,335	-	-
5150 Telecommunications Equipment						
8000 General Fund	10,201	-	-	10,201	-	-
3400 Other Funds Ltd	1,270	-	-	1,270	-	-
All Funds	11,471	-	-	11,471	-	-
5550 Data Processing Software						
8000 General Fund	590	-	-	590	-	-
3400 Other Funds Ltd	239	-	-	239	-	-
All Funds	829	-	-	829	-	-
5600 Data Processing Hardware						
8000 General Fund	1,435	-	-	1,435	-	-
3400 Other Funds Ltd	4,013	-	-	4,013	-	-
All Funds	5,448	-	-	5,448	-	-
5900 Other Capital Outlay						
8000 General Fund	3,593	-	-	3,593	-	-
3400 Other Funds Ltd	16,332	-	-	16,332	-	-
All Funds	19,925	-	-	19,925	-	-
CAPITAL OUTLAY						
8000 General Fund	37,528	-	-	37,528	-	-
3400 Other Funds Ltd	51,480	-	-	51,480	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
TOTAL CAPITAL OUTLAY	\$89,008	-	-	\$89,008	-	-
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	(23,053,295)	-	(23,200,000)	146,705	-	-
3400 Other Funds Ltd	3,065,252	-	-	3,065,252	-	-
All Funds	(19,988,043)	-	(23,200,000)	3,211,957	-	-
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	13,436	-	-	13,436	-	-
6035 Dist to Individuals						
3400 Other Funds Ltd	(147,000,000)	-	(147,000,000)	-	-	-
SPECIAL PAYMENTS						
8000 General Fund	(23,053,295)	-	(23,200,000)	146,705	-	-
3400 Other Funds Ltd	(143,921,312)	-	(147,000,000)	3,078,688	-	-
TOTAL SPECIAL PAYMENTS	(\$166,974,607)	-	(\$170,200,000)	\$3,225,393	-	-
EXPENDITURES						
8000 General Fund	(17,019,417)	(628,491)	(24,031,010)	6,136,870	1,503,214	-
3400 Other Funds Ltd	(144,400,779)	85,574	(150,433,584)	5,058,936	888,295	-
TOTAL EXPENDITURES	(\$161,420,196)	(\$542,917)	(\$174,464,594)	\$11,195,806	\$2,391,509	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	2,866,085	(195,227)	3,140,603	1,225,476	(1,304,767)
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	1,295,540	(5,824)	871,319	603,593	(173,548)
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REVENUE CATEGORIES

8000 General Fund	2,866,085	(195,227)	3,140,603	1,225,476	(1,304,767)
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3400 Other Funds Ltd	1,295,540	(5,824)	871,319	603,593	(173,548)
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TOTAL REVENUE CATEGORIES	\$4,161,625	(\$201,051)	\$4,011,922	\$1,829,069	(\$1,478,315)
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AVAILABLE REVENUES

8000 General Fund	2,866,085	(195,227)	3,140,603	1,225,476	(1,304,767)
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3400 Other Funds Ltd	1,295,540	(5,824)	871,319	603,593	(173,548)
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TOTAL AVAILABLE REVENUES	\$4,161,625	(\$201,051)	\$4,011,922	\$1,829,069	(\$1,478,315)
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	(829,829)	-	-	-	(829,829)
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3400 Other Funds Ltd	(110,107)	-	-	-	(110,107)
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All Funds	(939,936)	-	-	-	(939,936)
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Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3160 Temporary Appointments						
8000 General Fund	1,218	1,218	-	-	-	
3400 Other Funds Ltd	3,426	3,426	-	-	-	
All Funds	4,644	4,644	-	-	-	
3170 Overtime Payments						
8000 General Fund	1,820	1,820	-	-	-	
3180 Shift Differential						
8000 General Fund	1,243	1,243	-	-	-	
3190 All Other Differential						
8000 General Fund	9,032	9,032	-	-	-	
3400 Other Funds Ltd	931	931	-	-	-	
All Funds	9,963	9,963	-	-	-	
SALARIES & WAGES						
8000 General Fund	(816,516)	13,313	-	-	(829,829)	
3400 Other Funds Ltd	(105,750)	4,357	-	-	(110,107)	
TOTAL SALARIES & WAGES	(\$922,266)	\$17,670	-	-	(\$939,936)	
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	(282)	-	-	-	(282)	
3400 Other Funds Ltd	(36)	-	-	-	(36)	
All Funds	(318)	-	-	-	(318)	
3220 Public Employees Retire Cont						
8000 General Fund	(146,540)	2,167	-	-	(148,707)	

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3400 Other Funds Ltd	(19,564)	167	-	-	(19,731)	
All Funds	(166,104)	2,334	-	-	(168,438)	
3221 Pension Obligation Bond						
8000 General Fund	36,849	36,849	-	-	-	
3400 Other Funds Ltd	4,299	4,299	-	-	-	
All Funds	41,148	41,148	-	-	-	
3230 Social Security Taxes						
8000 General Fund	(62,465)	1,018	-	-	(63,483)	
3400 Other Funds Ltd	(8,090)	333	-	-	(8,423)	
All Funds	(70,555)	1,351	-	-	(71,906)	
3240 Unemployment Assessments						
8000 General Fund	3,142	3,142	-	-	-	
3400 Other Funds Ltd	1,843	1,843	-	-	-	
All Funds	4,985	4,985	-	-	-	
3241 Paid Family Medical Leave Insurance						
8000 General Fund	(3,271)	48	-	-	(3,319)	
3400 Other Funds Ltd	(436)	4	-	-	(440)	
All Funds	(3,707)	52	-	-	(3,759)	
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	(244)	-	-	-	(244)	
3400 Other Funds Ltd	(32)	-	-	-	(32)	
All Funds	(276)	-	-	-	(276)	
3260 Mass Transit Tax						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	8,140	8,140	-	-	-	
3400 Other Funds Ltd	1,411	1,411	-	-	-	
All Funds	9,551	9,551	-	-	-	
3270 Flexible Benefits						
8000 General Fund	(209,551)	-	-	-	(209,551)	
3400 Other Funds Ltd	(28,049)	-	-	-	(28,049)	
All Funds	(237,600)	-	-	-	(237,600)	
OTHER PAYROLL EXPENSES						
8000 General Fund	(374,222)	51,364	-	-	(425,586)	
3400 Other Funds Ltd	(48,654)	8,057	-	-	(56,711)	
TOTAL OTHER PAYROLL EXPENSES	(\$422,876)	\$59,421	-	-	(\$482,297)	
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(259,904)	(259,904)	-	-	-	
3400 Other Funds Ltd	(18,238)	(18,238)	-	-	-	
All Funds	(278,142)	(278,142)	-	-	-	
PERSONAL SERVICES						
8000 General Fund	(1,450,642)	(195,227)	-	-	(1,255,415)	
3400 Other Funds Ltd	(172,642)	(5,824)	-	-	(166,818)	
TOTAL PERSONAL SERVICES	(\$1,623,284)	(\$201,051)	-	-	(\$1,422,233)	
SERVICES & SUPPLIES						
4100 Instate Travel						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	5,078	-	5,078	-	-	
3400 Other Funds Ltd	924	-	924	-	-	
All Funds	6,002	-	6,002	-	-	
4125 Out of State Travel						
8000 General Fund	529	-	529	-	-	
3400 Other Funds Ltd	122	-	176	-	(54)	
All Funds	651	-	705	-	(54)	
4150 Employee Training						
8000 General Fund	4,070	-	6,135	-	(2,065)	
3400 Other Funds Ltd	(1,756)	-	1,278	-	(3,034)	
All Funds	2,314	-	7,413	-	(5,099)	
4175 Office Expenses						
8000 General Fund	15,808	-	54,906	-	(39,098)	
3400 Other Funds Ltd	37,706	-	37,707	-	(1)	
All Funds	53,514	-	92,613	-	(39,099)	
4200 Telecommunications						
8000 General Fund	6,267	-	14,456	-	(8,189)	
3400 Other Funds Ltd	1,782	-	3,161	-	(1,379)	
All Funds	8,049	-	17,617	-	(9,568)	
4225 State Gov. Service Charges						
8000 General Fund	2,224,315	-	2,224,315	-	-	
3400 Other Funds Ltd	389,322	-	389,322	-	-	
All Funds	2,613,637	-	2,613,637	-	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
4250 Data Processing						
8000 General Fund	1,857	-	1,857	-	-	
3400 Other Funds Ltd	333	-	333	-	-	
All Funds	2,190	-	2,190	-	-	
4275 Publicity and Publications						
8000 General Fund	281	-	281	-	-	
3400 Other Funds Ltd	35	-	35	-	-	
All Funds	316	-	316	-	-	
4300 Professional Services						
8000 General Fund	30,008	-	30,008	-	-	
3400 Other Funds Ltd	1,844	-	2,932	-	(1,088)	
All Funds	31,852	-	32,940	-	(1,088)	
4315 IT Professional Services						
8000 General Fund	3,520	-	3,520	-	-	
3400 Other Funds Ltd	228	-	228	-	-	
All Funds	3,748	-	3,748	-	-	
4325 Attorney General						
8000 General Fund	27,872	-	27,872	-	-	
4375 Employee Recruitment and Develop						
8000 General Fund	300	-	300	-	-	
3400 Other Funds Ltd	184	-	184	-	-	
All Funds	484	-	484	-	-	
4400 Dues and Subscriptions						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	2,451	-	2,451	-	-	
3400 Other Funds Ltd	(250)	-	207	-	(457)	
All Funds	2,201	-	2,658	-	(457)	
4425 Facilities Rental and Taxes						
8000 General Fund	1,971,745	-	746,269	1,225,476	-	
3400 Other Funds Ltd	960,826	-	357,233	603,593	-	
All Funds	2,932,571	-	1,103,502	1,829,069	-	
4475 Facilities Maintenance						
8000 General Fund	6,304	-	6,304	-	-	
3400 Other Funds Ltd	1,359	-	1,359	-	-	
All Funds	7,663	-	7,663	-	-	
4600 Intra-agency Charges						
8000 General Fund	1,251	-	1,251	-	-	
3400 Other Funds Ltd	(361)	-	139	-	(500)	
All Funds	890	-	1,390	-	(500)	
4650 Other Services and Supplies						
8000 General Fund	1,649	-	1,649	-	-	
3400 Other Funds Ltd	68,852	-	69,070	-	(218)	
All Funds	70,501	-	70,719	-	(218)	
4700 Expendable Prop 250 - 5000						
8000 General Fund	5,868	-	5,868	-	-	
3400 Other Funds Ltd	283	-	762	-	(479)	
All Funds	6,151	-	6,630	-	(479)	

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
4715 IT Expendable Property						
8000 General Fund	1,028	-	1,028	-	-	
3400 Other Funds Ltd	771	-	291	-	480	
All Funds	1,799	-	1,319	-	480	
SERVICES & SUPPLIES						
8000 General Fund	4,310,201	-	3,134,077	1,225,476	(49,352)	
3400 Other Funds Ltd	1,462,204	-	865,341	603,593	(6,730)	
TOTAL SERVICES & SUPPLIES	\$5,772,405	-	\$3,999,418	\$1,829,069	(\$56,082)	
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	900	-	900	-	-	
3400 Other Funds Ltd	1,613	-	1,613	-	-	
All Funds	2,513	-	2,513	-	-	
5150 Telecommunications Equipment						
8000 General Fund	1,300	-	1,300	-	-	
3400 Other Funds Ltd	113	-	113	-	-	
All Funds	1,413	-	1,413	-	-	
5550 Data Processing Software						
8000 General Fund	213	-	213	-	-	
3400 Other Funds Ltd	239	-	239	-	-	
All Funds	452	-	452	-	-	
5600 Data Processing Hardware						
8000 General Fund	1,166	-	1,166	-	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032	Pkg: 060	
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3400 Other Funds Ltd	4,013	-	4,013	-	-	
All Funds	5,179	-	5,179	-	-	
5900 Other Capital Outlay						
8000 General Fund	2,947	-	2,947	-	-	
CAPITAL OUTLAY						
8000 General Fund	6,526	-	6,526	-	-	
3400 Other Funds Ltd	5,978	-	5,978	-	-	
TOTAL CAPITAL OUTLAY	\$12,504	-	\$12,504	-	-	
EXPENDITURES						
8000 General Fund	2,866,085	(195,227)	3,140,603	1,225,476	(1,304,767)	
3400 Other Funds Ltd	1,295,540	(5,824)	871,319	603,593	(173,548)	
TOTAL EXPENDITURES	\$4,161,625	(\$201,051)	\$4,011,922	\$1,829,069	(\$1,478,315)	
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	
3400 Other Funds Ltd	-	-	-	-	-	
TOTAL ENDING BALANCE	-	-	-	-	-	
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	(6)	-	-	-	(6)	
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	(6.00)	-	-	-	(6.00)	

BDV004B
 2023-25 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(22,765,455)	(21,544)	(23,200,000)	443,865	12,224	
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	1,761,266	(8,674)	-	1,765,186	4,754	
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REVENUE CATEGORIES

8000 General Fund	(22,765,455)	(21,544)	(23,200,000)	443,865	12,224	
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3400 Other Funds Ltd	1,761,266	(8,674)	-	1,765,186	4,754	
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TOTAL REVENUE CATEGORIES	(\$21,004,189)	(\$30,218)	(\$23,200,000)	\$2,209,051	\$16,978	
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AVAILABLE REVENUES

8000 General Fund	(22,765,455)	(21,544)	(23,200,000)	443,865	12,224	
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3400 Other Funds Ltd	1,761,266	(8,674)	-	1,765,186	4,754	
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TOTAL AVAILABLE REVENUES	(\$21,004,189)	(\$30,218)	(\$23,200,000)	\$2,209,051	\$16,978	
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	910	910	-	-	-	
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3170 Overtime Payments

8000 General Fund	501	501	-	-	-	
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3180 Shift Differential						
8000 General Fund	69	69	-	-	-	
3190 All Other Differential						
8000 General Fund	1,493	1,493	-	-	-	
SALARIES & WAGES						
8000 General Fund	2,973	2,973	-	-	-	
TOTAL SALARIES & WAGES	\$2,973	\$2,973	-	-	-	
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	370	370	-	-	-	
3221 Pension Obligation Bond						
8000 General Fund	36,242	36,242	-	-	-	
3400 Other Funds Ltd	8,301	8,301	-	-	-	
All Funds	44,543	44,543	-	-	-	
3230 Social Security Taxes						
8000 General Fund	227	227	-	-	-	
3240 Unemployment Assessments						
8000 General Fund	907	907	-	-	-	
3400 Other Funds Ltd	61	61	-	-	-	
All Funds	968	968	-	-	-	
3241 Paid Family Medical Leave Insurance						
8000 General Fund	8	8	-	-	-	
3260 Mass Transit Tax						

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	6,728	6,728	-	-	-	
3400 Other Funds Ltd	1,652	1,652	-	-	-	
All Funds	8,380	8,380	-	-	-	
OTHER PAYROLL EXPENSES						
8000 General Fund	44,482	44,482	-	-	-	
3400 Other Funds Ltd	10,014	10,014	-	-	-	
TOTAL OTHER PAYROLL EXPENSES	\$54,496	\$54,496	-	-	-	
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(68,999)	(68,999)	-	-	-	
3400 Other Funds Ltd	(18,688)	(18,688)	-	-	-	
All Funds	(87,687)	(87,687)	-	-	-	
PERSONAL SERVICES						
8000 General Fund	(21,544)	(21,544)	-	-	-	
3400 Other Funds Ltd	(8,674)	(8,674)	-	-	-	
TOTAL PERSONAL SERVICES	(\$30,218)	(\$30,218)	-	-	-	
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	3,227	-	-	3,227	-	
3400 Other Funds Ltd	1,345	-	-	1,345	-	
All Funds	4,572	-	-	4,572	-	
4125 Out of State Travel						

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	2,207	-	-	2,207	-	
3400 Other Funds Ltd	232	-	-	232	-	
All Funds	2,439	-	-	2,439	-	
4150 Employee Training						
8000 General Fund	6,347	-	-	6,347	-	
3400 Other Funds Ltd	2,849	-	-	2,849	-	
All Funds	9,196	-	-	9,196	-	
4175 Office Expenses						
8000 General Fund	4,820	-	-	4,820	-	
3400 Other Funds Ltd	2,007	-	-	2,007	-	
All Funds	6,827	-	-	6,827	-	
4200 Telecommunications						
8000 General Fund	4,663	-	-	4,663	-	
3400 Other Funds Ltd	516	-	-	516	-	
All Funds	5,179	-	-	5,179	-	
4250 Data Processing						
8000 General Fund	141	-	-	141	-	
3400 Other Funds Ltd	47	-	-	47	-	
All Funds	188	-	-	188	-	
4275 Publicity and Publications						
8000 General Fund	324	-	-	324	-	
3400 Other Funds Ltd	197	-	-	197	-	
All Funds	521	-	-	521	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
4300 Professional Services						
8000 General Fund	28,666	-	-	28,666	-	
3400 Other Funds Ltd	123,394	-	-	123,394	-	
All Funds	152,060	-	-	152,060	-	
4325 Attorney General						
8000 General Fund	333,669	-	-	333,669	-	
3400 Other Funds Ltd	10,498	-	-	10,498	-	
All Funds	344,167	-	-	344,167	-	
4375 Employee Recruitment and Develop						
8000 General Fund	513	-	-	513	-	
3400 Other Funds Ltd	329	-	-	329	-	
All Funds	842	-	-	842	-	
4400 Dues and Subscriptions						
8000 General Fund	1,332	-	-	1,332	-	
3400 Other Funds Ltd	1,743	-	-	1,743	-	
All Funds	3,075	-	-	3,075	-	
4425 Facilities Rental and Taxes						
8000 General Fund	57,022	-	-	44,798	12,224	
3400 Other Funds Ltd	(30,274)	-	-	(35,028)	4,754	
All Funds	26,748	-	-	9,770	16,978	
4475 Facilities Maintenance						
8000 General Fund	449	-	-	449	-	
3400 Other Funds Ltd	9	-	-	9	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
All Funds	458	-	-	458	-	
4600 Intra-agency Charges						
8000 General Fund	808	-	-	808	-	
3400 Other Funds Ltd	227	-	-	227	-	
All Funds	1,035	-	-	1,035	-	
4650 Other Services and Supplies						
8000 General Fund	5,700	-	-	5,700	-	
3400 Other Funds Ltd	3,374	-	-	3,374	-	
All Funds	9,074	-	-	9,074	-	
4700 Expendable Prop 250 - 5000						
8000 General Fund	56	-	-	56	-	
3400 Other Funds Ltd	4	-	-	4	-	
All Funds	60	-	-	60	-	
4715 IT Expendable Property						
8000 General Fund	5,967	-	-	5,967	-	
3400 Other Funds Ltd	2,082	-	-	2,082	-	
All Funds	8,049	-	-	8,049	-	
SERVICES & SUPPLIES						
8000 General Fund	455,911	-	-	443,687	12,224	
3400 Other Funds Ltd	118,579	-	-	113,825	4,754	
TOTAL SERVICES & SUPPLIES	\$574,490	-	-	\$557,512	\$16,978	

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

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 Property Tax Division

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3400 Other Funds Ltd	540	-	-	540	-	
5150 Telecommunications Equipment						
8000 General Fund	178	-	-	178	-	
3400 Other Funds Ltd	160	-	-	160	-	
All Funds	338	-	-	338	-	
CAPITAL OUTLAY						
8000 General Fund	178	-	-	178	-	
3400 Other Funds Ltd	700	-	-	700	-	
TOTAL CAPITAL OUTLAY	\$878	-	-	\$878	-	
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	(23,200,000)	-	(23,200,000)	-	-	
3400 Other Funds Ltd	1,650,661	-	-	1,650,661	-	
All Funds	(21,549,339)	-	(23,200,000)	1,650,661	-	
EXPENDITURES						
8000 General Fund	(22,765,455)	(21,544)	(23,200,000)	443,865	12,224	
3400 Other Funds Ltd	1,761,266	(8,674)	-	1,765,186	4,754	
TOTAL EXPENDITURES	(\$21,004,189)	(\$30,218)	(\$23,200,000)	\$2,209,051	\$16,978	
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	
3400 Other Funds Ltd	-	-	-	-	-	
TOTAL ENDING BALANCE	-	-	-	-	-	

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	420,287	(308,505)	(235,116)	804,259	232,770	(73,121)
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	102,711	48,280	-	36,911	17,520	-
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1107 Tsfr From Administrative Svcs

3400 Other Funds Ltd	(147,000,000)	-	(147,000,000)	-	-	-
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TRANSFERS IN

3400 Other Funds Ltd	(146,897,289)	48,280	(147,000,000)	36,911	17,520	-
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TOTAL TRANSFERS IN	(\$146,897,289)	\$48,280	(\$147,000,000)	\$36,911	\$17,520	-
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REVENUE CATEGORIES

8000 General Fund	420,287	(308,505)	(235,116)	804,259	232,770	(73,121)
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3400 Other Funds Ltd	(146,897,289)	48,280	(147,000,000)	36,911	17,520	-
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TOTAL REVENUE CATEGORIES	(\$146,477,002)	(\$260,225)	(\$147,235,116)	\$841,170	\$250,290	(\$73,121)
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AVAILABLE REVENUES

8000 General Fund	420,287	(308,505)	(235,116)	804,259	232,770	(73,121)
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3400 Other Funds Ltd	(146,897,289)	48,280	(147,000,000)	36,911	17,520	-
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TOTAL AVAILABLE REVENUES	(\$146,477,002)	(\$260,225)	(\$147,235,116)	\$841,170	\$250,290	(\$73,121)
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EXPENDITURES

PERSONAL SERVICES

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	(38,580)	-	-	-	-	(38,580)
3160 Temporary Appointments						
8000 General Fund	392	392	-	-	-	-
3400 Other Funds Ltd	2,239	2,239	-	-	-	-
All Funds	2,631	2,631	-	-	-	-
3170 Overtime Payments						
8000 General Fund	107	107	-	-	-	-
3400 Other Funds Ltd	18	18	-	-	-	-
All Funds	125	125	-	-	-	-
3190 All Other Differential						
8000 General Fund	104	104	-	-	-	-
SALARIES & WAGES						
8000 General Fund	(37,977)	603	-	-	-	(38,580)
3400 Other Funds Ltd	2,257	2,257	-	-	-	-
TOTAL SALARIES & WAGES	(\$35,720)	\$2,860	-	-	-	(\$38,580)
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	(26)	-	-	-	-	(26)
3220 Public Employees Retire Cont						
8000 General Fund	(6,876)	38	-	-	-	(6,914)
3400 Other Funds Ltd	3	3	-	-	-	-

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	(6,873)	41	-	-	-	(6,914)
3221 Pension Obligation Bond						
8000 General Fund	56,199	56,199	-	-	-	-
3400 Other Funds Ltd	750	750	-	-	-	-
All Funds	56,949	56,949	-	-	-	-
3230 Social Security Taxes						
8000 General Fund	(2,905)	46	-	-	-	(2,951)
3400 Other Funds Ltd	172	172	-	-	-	-
All Funds	(2,733)	218	-	-	-	(2,951)
3240 Unemployment Assessments						
8000 General Fund	1,321	1,321	-	-	-	-
3400 Other Funds Ltd	46	46	-	-	-	-
All Funds	1,367	1,367	-	-	-	-
3241 Paid Family Medical Leave Insurance						
8000 General Fund	(153)	1	-	-	-	(154)
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	(23)	-	-	-	-	(23)
3260 Mass Transit Tax						
8000 General Fund	16,957	16,957	-	-	-	-
3400 Other Funds Ltd	251	251	-	-	-	-
All Funds	17,208	17,208	-	-	-	-
3270 Flexible Benefits						
8000 General Fund	(19,800)	-	-	-	-	(19,800)

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
OTHER PAYROLL EXPENSES						
8000 General Fund	44,694	74,562	-	-	-	(29,868)
3400 Other Funds Ltd	1,222	1,222	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$45,916	\$75,784	-	-	-	(\$29,868)
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(383,670)	(383,670)	-	-	-	-
3400 Other Funds Ltd	44,801	44,801	-	-	-	-
All Funds	(338,869)	(338,869)	-	-	-	-
PERSONAL SERVICES						
8000 General Fund	(376,953)	(308,505)	-	-	-	(68,448)
3400 Other Funds Ltd	48,280	48,280	-	-	-	-
TOTAL PERSONAL SERVICES	(\$328,673)	(\$260,225)	-	-	-	(\$68,448)
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	7,132	-	-	7,132	-	-
3400 Other Funds Ltd	85	-	-	85	-	-
All Funds	7,217	-	-	7,217	-	-
4125 Out of State Travel						
8000 General Fund	448	-	-	448	-	-
4150 Employee Training						
8000 General Fund	6,008	-	-	6,808	-	(800)

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	118	-	-	118	-	-
All Funds	6,126	-	-	6,926	-	(800)
4175 Office Expenses						
8000 General Fund	(213,111)	-	(235,116)	22,778	-	(773)
3400 Other Funds Ltd	3,150	-	-	3,150	-	-
All Funds	(209,961)	-	(235,116)	25,928	-	(773)
4200 Telecommunications						
8000 General Fund	30,326	-	-	31,776	-	(1,450)
3400 Other Funds Ltd	1,498	-	-	1,498	-	-
All Funds	31,824	-	-	33,274	-	(1,450)
4250 Data Processing						
8000 General Fund	1,032	-	-	1,032	-	-
3400 Other Funds Ltd	96	-	-	96	-	-
All Funds	1,128	-	-	1,128	-	-
4275 Publicity and Publications						
8000 General Fund	515	-	-	515	-	-
4300 Professional Services						
8000 General Fund	45,483	-	-	45,483	-	-
3400 Other Funds Ltd	690	-	-	690	-	-
All Funds	46,173	-	-	46,173	-	-
4315 IT Professional Services						
8000 General Fund	73,072	-	-	73,072	-	-
3400 Other Funds Ltd	8	-	-	8	-	-

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	73,080	-	-	73,080	-	-
4325 Attorney General						
8000 General Fund	285,265	-	-	285,265	-	-
3400 Other Funds Ltd	447	-	-	447	-	-
All Funds	285,712	-	-	285,712	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	344	-	-	344	-	-
3400 Other Funds Ltd	9	-	-	9	-	-
All Funds	353	-	-	353	-	-
4400 Dues and Subscriptions						
8000 General Fund	426	-	-	426	-	-
4425 Facilities Rental and Taxes						
8000 General Fund	487,671	-	-	254,901	232,770	-
3400 Other Funds Ltd	47,279	-	-	29,759	17,520	-
All Funds	534,950	-	-	284,660	250,290	-
4475 Facilities Maintenance						
8000 General Fund	1,344	-	-	1,344	-	-
3400 Other Funds Ltd	6	-	-	6	-	-
All Funds	1,350	-	-	1,350	-	-
4600 Intra-agency Charges						
8000 General Fund	4,893	-	-	4,893	-	-
3400 Other Funds Ltd	102	-	-	102	-	-
All Funds	4,995	-	-	4,995	-	-

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
4650 Other Services and Supplies						
8000 General Fund	51,627	-	-	51,627	-	-
3400 Other Funds Ltd	627	-	-	627	-	-
All Funds	52,254	-	-	52,254	-	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	155	-	-	155	-	-
3400 Other Funds Ltd	76	-	-	76	-	-
All Funds	231	-	-	231	-	-
4715 IT Expendable Property						
8000 General Fund	91	-	-	1,741	-	(1,650)
3400 Other Funds Ltd	9	-	-	9	-	-
All Funds	100	-	-	1,750	-	(1,650)
SERVICES & SUPPLIES						
8000 General Fund	782,721	-	(235,116)	789,740	232,770	(4,673)
3400 Other Funds Ltd	54,200	-	-	36,680	17,520	-
TOTAL SERVICES & SUPPLIES	\$836,921	-	(\$235,116)	\$826,420	\$250,290	(\$4,673)
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	9,521	-	-	9,521	-	-
3400 Other Funds Ltd	206	-	-	206	-	-
All Funds	9,727	-	-	9,727	-	-
5150 Telecommunications Equipment						
8000 General Fund	4,837	-	-	4,837	-	-

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	25	-	-	25	-	-
All Funds	4,862	-	-	4,862	-	-
5600 Data Processing Hardware						
8000 General Fund	161	-	-	161	-	-
CAPITAL OUTLAY						
8000 General Fund	14,519	-	-	14,519	-	-
3400 Other Funds Ltd	231	-	-	231	-	-
TOTAL CAPITAL OUTLAY	\$14,750	-	-	\$14,750	-	-
SPECIAL PAYMENTS						
6035 Dist to Individuals						
3400 Other Funds Ltd	(147,000,000)	-	(147,000,000)	-	-	-
EXPENDITURES						
8000 General Fund	420,287	(308,505)	(235,116)	804,259	232,770	(73,121)
3400 Other Funds Ltd	(146,897,289)	48,280	(147,000,000)	36,911	17,520	-
TOTAL EXPENDITURES	(\$146,477,002)	(\$260,225)	(\$147,235,116)	\$841,170	\$250,290	(\$73,121)
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	(1)	-	-	-	-	(1)
AUTHORIZED FTE						

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
8250 Class/Unclass FTE Positions	(0.50)	-	-	-	-	(0.50)

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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	250,488	42,654	(195,894)	397,265	6,463	
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	201,933	(18,801)	-	194,880	25,854	
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REVENUE CATEGORIES

8000 General Fund	250,488	42,654	(195,894)	397,265	6,463	
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3400 Other Funds Ltd	201,933	(18,801)	-	194,880	25,854	
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TOTAL REVENUE CATEGORIES	\$452,421	\$23,853	(\$195,894)	\$592,145	\$32,317	
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AVAILABLE REVENUES

8000 General Fund	250,488	42,654	(195,894)	397,265	6,463	
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3400 Other Funds Ltd	201,933	(18,801)	-	194,880	25,854	
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TOTAL AVAILABLE REVENUES	\$452,421	\$23,853	(\$195,894)	\$592,145	\$32,317	
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

3400 Other Funds Ltd	1,511	1,511	-	-	-	
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3170 Overtime Payments

8000 General Fund	2,049	2,049	-	-	-	
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3190 All Other Differential						
8000 General Fund	1,000	1,000	-	-	-	
SALARIES & WAGES						
8000 General Fund	3,049	3,049	-	-	-	
3400 Other Funds Ltd	1,511	1,511	-	-	-	
TOTAL SALARIES & WAGES	\$4,560	\$4,560	-	-	-	
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	546	546	-	-	-	
3221 Pension Obligation Bond						
8000 General Fund	35,214	35,214	-	-	-	
3400 Other Funds Ltd	21,553	21,553	-	-	-	
All Funds	56,767	56,767	-	-	-	
3230 Social Security Taxes						
8000 General Fund	233	233	-	-	-	
3400 Other Funds Ltd	116	116	-	-	-	
All Funds	349	349	-	-	-	
3240 Unemployment Assessments						
8000 General Fund	1,180	1,180	-	-	-	
3400 Other Funds Ltd	614	614	-	-	-	
All Funds	1,794	1,794	-	-	-	
3241 Paid Family Medical Leave Insurance						
8000 General Fund	12	12	-	-	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3260 Mass Transit Tax						
8000 General Fund	6,862	6,862	-	-	-	
3400 Other Funds Ltd	3,815	3,815	-	-	-	
All Funds	10,677	10,677	-	-	-	
OTHER PAYROLL EXPENSES						
8000 General Fund	44,047	44,047	-	-	-	
3400 Other Funds Ltd	26,098	26,098	-	-	-	
TOTAL OTHER PAYROLL EXPENSES	\$70,145	\$70,145	-	-	-	
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(4,442)	(4,442)	-	-	-	
3400 Other Funds Ltd	(46,410)	(46,410)	-	-	-	
All Funds	(50,852)	(50,852)	-	-	-	
PERSONAL SERVICES						
8000 General Fund	42,654	42,654	-	-	-	
3400 Other Funds Ltd	(18,801)	(18,801)	-	-	-	
TOTAL PERSONAL SERVICES	\$23,853	\$23,853	-	-	-	
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	2,115	-	-	2,115	-	
3400 Other Funds Ltd	4,293	-	-	4,293	-	
All Funds	6,408	-	-	6,408	-	

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
4125 Out of State Travel						
8000 General Fund	13,170	-	-	13,170	-	
3400 Other Funds Ltd	1,337	-	-	1,337	-	
All Funds	14,507	-	-	14,507	-	
4150 Employee Training						
8000 General Fund	3,842	-	-	3,842	-	
3400 Other Funds Ltd	2,405	-	-	2,405	-	
All Funds	6,247	-	-	6,247	-	
4175 Office Expenses						
8000 General Fund	5,018	-	(3,094)	8,112	-	
3400 Other Funds Ltd	3,235	-	-	3,235	-	
All Funds	8,253	-	(3,094)	11,347	-	
4200 Telecommunications						
8000 General Fund	10,921	-	-	10,921	-	
3400 Other Funds Ltd	3,278	-	-	3,278	-	
All Funds	14,199	-	-	14,199	-	
4250 Data Processing						
8000 General Fund	725	-	-	725	-	
3400 Other Funds Ltd	591	-	-	591	-	
All Funds	1,316	-	-	1,316	-	
4275 Publicity and Publications						
8000 General Fund	1,520	-	-	1,520	-	
3400 Other Funds Ltd	943	-	-	943	-	

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
All Funds	2,463	-	-	2,463	-	
4300 Professional Services						
8000 General Fund	25,425	-	-	25,425	-	
3400 Other Funds Ltd	18,144	-	-	18,144	-	
All Funds	43,569	-	-	43,569	-	
4315 IT Professional Services						
8000 General Fund	(178,000)	-	(178,000)	-	-	
3400 Other Funds Ltd	24,974	-	-	24,974	-	
All Funds	(153,026)	-	(178,000)	24,974	-	
4325 Attorney General						
8000 General Fund	282,076	-	(14,800)	296,876	-	
3400 Other Funds Ltd	85,624	-	-	85,624	-	
All Funds	367,700	-	(14,800)	382,500	-	
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	12	-	-	12	-	
4400 Dues and Subscriptions						
8000 General Fund	341	-	-	341	-	
3400 Other Funds Ltd	8	-	-	8	-	
All Funds	349	-	-	349	-	
4425 Facilities Rental and Taxes						
8000 General Fund	7,479	-	-	1,016	6,463	
3400 Other Funds Ltd	28,555	-	-	2,701	25,854	
All Funds	36,034	-	-	3,717	32,317	

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
4450 Fuels and Utilities						
3400 Other Funds Ltd	195	-	-	195	-	
4475 Facilities Maintenance						
8000 General Fund	18	-	-	18	-	
3400 Other Funds Ltd	80	-	-	80	-	
All Funds	98	-	-	98	-	
4575 Agency Program Related S and S						
8000 General Fund	8	-	-	8	-	
3400 Other Funds Ltd	76	-	-	76	-	
All Funds	84	-	-	84	-	
4600 Intra-agency Charges						
8000 General Fund	1,319	-	-	1,319	-	
3400 Other Funds Ltd	661	-	-	661	-	
All Funds	1,980	-	-	1,980	-	
4650 Other Services and Supplies						
8000 General Fund	28,078	-	-	28,078	-	
3400 Other Funds Ltd	21,317	-	-	21,317	-	
All Funds	49,395	-	-	49,395	-	
4700 Expendable Prop 250 - 5000						
8000 General Fund	1,132	-	-	1,132	-	
3400 Other Funds Ltd	561	-	-	561	-	
All Funds	1,693	-	-	1,693	-	
4715 IT Expendable Property						

BDV004B
2023-25 Biennium
Business Division

Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	277	-	-	277	-	
3400 Other Funds Ltd	2,856	-	-	2,856	-	
All Funds	3,133	-	-	3,133	-	
SERVICES & SUPPLIES						
8000 General Fund	205,464	-	(195,894)	394,895	6,463	
3400 Other Funds Ltd	199,145	-	-	173,291	25,854	
TOTAL SERVICES & SUPPLIES	\$404,609	-	(\$195,894)	\$568,186	\$32,317	
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	1,731	-	-	1,731	-	
3400 Other Funds Ltd	8,153	-	-	8,153	-	
All Funds	9,884	-	-	9,884	-	
5150 Telecommunications Equipment						
8000 General Fund	639	-	-	639	-	
CAPITAL OUTLAY						
8000 General Fund	2,370	-	-	2,370	-	
3400 Other Funds Ltd	8,153	-	-	8,153	-	
TOTAL CAPITAL OUTLAY	\$10,523	-	-	\$10,523	-	
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	13,436	-	-	13,436	-	
EXPENDITURES						

BDV004B
 2023-25 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	250,488	42,654	(195,894)	397,265	6,463	
3400 Other Funds Ltd	201,933	(18,801)	-	194,880	25,854	
TOTAL EXPENDITURES	\$452,421	\$23,853	(\$195,894)	\$592,145	\$32,317	
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	
3400 Other Funds Ltd	-	-	-	-	-	
TOTAL ENDING BALANCE	-	-	-	-	-	

BDV004B
 2023-25 Biennium
 Collections Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-007-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	281,518	(80,931)	360,285	2,164		
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(15,337)	(134,119)	114,764	4,018		
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REVENUE CATEGORIES

8000 General Fund	281,518	(80,931)	360,285	2,164		
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3400 Other Funds Ltd	(15,337)	(134,119)	114,764	4,018		
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TOTAL REVENUE CATEGORIES	\$266,181	(\$215,050)	\$475,049	\$6,182		
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AVAILABLE REVENUES

8000 General Fund	281,518	(80,931)	360,285	2,164		
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3400 Other Funds Ltd	(15,337)	(134,119)	114,764	4,018		
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TOTAL AVAILABLE REVENUES	\$266,181	(\$215,050)	\$475,049	\$6,182		
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	245	245	-	-		
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3400 Other Funds Ltd	1,402	1,402	-	-		
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All Funds	1,647	1,647	-	-		
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Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3170 Overtime Payments						
8000 General Fund	64	64	-	-		
3190 All Other Differential						
8000 General Fund	65	65	-	-		
SALARIES & WAGES						
8000 General Fund	374	374	-	-		
3400 Other Funds Ltd	1,402	1,402	-	-		
TOTAL SALARIES & WAGES	\$1,776	\$1,776	-	-		
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	23	23	-	-		
3221 Pension Obligation Bond						
8000 General Fund	53,252	53,252	-	-		
3400 Other Funds Ltd	28,007	28,007	-	-		
All Funds	81,259	81,259	-	-		
3230 Social Security Taxes						
8000 General Fund	29	29	-	-		
3400 Other Funds Ltd	107	107	-	-		
All Funds	136	136	-	-		
3240 Unemployment Assessments						
8000 General Fund	820	820	-	-		
3400 Other Funds Ltd	507	507	-	-		
All Funds	1,327	1,327	-	-		

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3241 Paid Family Medical Leave Insurance						
8000 General Fund	1	1	-	-		
3260 Mass Transit Tax						
8000 General Fund	10,236	10,236	-	-		
3400 Other Funds Ltd	5,443	5,443	-	-		
All Funds	15,679	15,679	-	-		
OTHER PAYROLL EXPENSES						
8000 General Fund	64,361	64,361	-	-		
3400 Other Funds Ltd	34,064	34,064	-	-		
TOTAL OTHER PAYROLL EXPENSES	\$98,425	\$98,425	-	-		
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(145,666)	(145,666)	-	-		
3400 Other Funds Ltd	(169,585)	(169,585)	-	-		
All Funds	(315,251)	(315,251)	-	-		
PERSONAL SERVICES						
8000 General Fund	(80,931)	(80,931)	-	-		
3400 Other Funds Ltd	(134,119)	(134,119)	-	-		
TOTAL PERSONAL SERVICES	(\$215,050)	(\$215,050)	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	1,354	-	1,354	-		

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	440	-	440	-		
All Funds	1,794	-	1,794	-		
4125 Out of State Travel						
8000 General Fund	839	-	839	-		
3400 Other Funds Ltd	1,253	-	1,253	-		
All Funds	2,092	-	2,092	-		
4150 Employee Training						
8000 General Fund	4,774	-	4,774	-		
3400 Other Funds Ltd	2,112	-	2,112	-		
All Funds	6,886	-	6,886	-		
4175 Office Expenses						
8000 General Fund	12,332	-	12,332	-		
3400 Other Funds Ltd	3,811	-	3,811	-		
All Funds	16,143	-	16,143	-		
4200 Telecommunications						
8000 General Fund	15,473	-	15,473	-		
3400 Other Funds Ltd	10,941	-	10,941	-		
All Funds	26,414	-	26,414	-		
4250 Data Processing						
8000 General Fund	591	-	591	-		
3400 Other Funds Ltd	1,248	-	1,248	-		
All Funds	1,839	-	1,839	-		
4275 Publicity and Publications						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
8000 General Fund	310	-	310	-		
4300 Professional Services						
8000 General Fund	27,609	-	27,609	-		
3400 Other Funds Ltd	532	-	532	-		
All Funds	28,141	-	28,141	-		
4325 Attorney General						
8000 General Fund	210,106	-	210,106	-		
3400 Other Funds Ltd	27,876	-	27,876	-		
All Funds	237,982	-	237,982	-		
4375 Employee Recruitment and Develop						
8000 General Fund	208	-	208	-		
3400 Other Funds Ltd	59	-	59	-		
All Funds	267	-	267	-		
4400 Dues and Subscriptions						
8000 General Fund	256	-	256	-		
3400 Other Funds Ltd	37	-	37	-		
All Funds	293	-	293	-		
4425 Facilities Rental and Taxes						
8000 General Fund	3,385	-	1,221	2,164		
3400 Other Funds Ltd	6,354	-	2,336	4,018		
All Funds	9,739	-	3,557	6,182		
4475 Facilities Maintenance						
8000 General Fund	150	-	150	-		

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	361	-	361	-		
All Funds	511	-	511	-		
4575 Agency Program Related S and S						
8000 General Fund	34,018	-	34,018	-		
3400 Other Funds Ltd	4,680	-	4,680	-		
All Funds	38,698	-	38,698	-		
4600 Intra-agency Charges						
3400 Other Funds Ltd	843	-	843	-		
4650 Other Services and Supplies						
8000 General Fund	42,288	-	42,288	-		
3400 Other Funds Ltd	56,076	-	56,076	-		
All Funds	98,364	-	98,364	-		
4700 Expendable Prop 250 - 5000						
8000 General Fund	24	-	24	-		
3400 Other Funds Ltd	982	-	982	-		
All Funds	1,006	-	1,006	-		
4715 IT Expendable Property						
3400 Other Funds Ltd	702	-	702	-		
SERVICES & SUPPLIES						
8000 General Fund	353,717	-	351,553	2,164		
3400 Other Funds Ltd	118,307	-	114,289	4,018		
TOTAL SERVICES & SUPPLIES	\$472,024	-	\$465,842	\$6,182		

CAPITAL OUTLAY

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
5100 Office Furniture and Fixtures						
8000 General Fund	5,377	-	5,377	-		
3400 Other Funds Ltd	458	-	458	-		
All Funds	5,835	-	5,835	-		
5150 Telecommunications Equipment						
8000 General Fund	3,247	-	3,247	-		
3400 Other Funds Ltd	17	-	17	-		
All Funds	3,264	-	3,264	-		
5600 Data Processing Hardware						
8000 General Fund	108	-	108	-		
CAPITAL OUTLAY						
8000 General Fund	8,732	-	8,732	-		
3400 Other Funds Ltd	475	-	475	-		
TOTAL CAPITAL OUTLAY	\$9,207	-	\$9,207	-		
EXPENDITURES						
8000 General Fund	281,518	(80,931)	360,285	2,164		
3400 Other Funds Ltd	(15,337)	(134,119)	114,764	4,018		
TOTAL EXPENDITURES	\$266,181	(\$215,050)	\$475,049	\$6,182		
ENDING BALANCE						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		

BDV004B
 2023-25 Biennium
 Corporate Division

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 Cross Reference Number: 15000-008-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
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REVENUE CATEGORIES

TAXES

0113 Corporate Activity Tax

3400 Other Funds Ltd	975,995	388,841	391,139	196,015
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AVAILABLE REVENUES

3400 Other Funds Ltd	975,995	388,841	391,139	196,015
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TOTAL AVAILABLE REVENUES

\$975,995	\$388,841	\$391,139	\$196,015
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

3400 Other Funds Ltd	50,783	50,783	-	-
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3260 Mass Transit Tax

3400 Other Funds Ltd	42,678	42,678	-	-
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	93,461	93,461	-	-
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TOTAL OTHER PAYROLL EXPENSES

\$93,461	\$93,461	-	-
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P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd	295,380	295,380	-	-
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PERSONAL SERVICES

3400 Other Funds Ltd	388,841	388,841	-	-
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BDV004B
 2023-25 Biennium
 Corporate Division

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 Cross Reference Number: 15000-008-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
TOTAL PERSONAL SERVICES	\$388,841	\$388,841	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	3,176	-	3,176	-		
4125 Out of State Travel						
3400 Other Funds Ltd	7,134	-	7,134	-		
4150 Employee Training						
3400 Other Funds Ltd	5,289	-	5,289	-		
4175 Office Expenses						
3400 Other Funds Ltd	42,670	-	42,670	-		
4200 Telecommunications						
3400 Other Funds Ltd	7,338	-	7,338	-		
4250 Data Processing						
3400 Other Funds Ltd	1,538	-	1,538	-		
4275 Publicity and Publications						
3400 Other Funds Ltd	2,412	-	2,412	-		
4300 Professional Services						
3400 Other Funds Ltd	4,865	-	4,865	-		
4325 Attorney General						
3400 Other Funds Ltd	170,215	-	170,215	-		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	308,810	-	112,795	196,015		
4575 Agency Program Related S and S						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	4,990	-	4,990	-		
4600 Intra-agency Charges						
3400 Other Funds Ltd	869	-	869	-		
4650 Other Services and Supplies						
3400 Other Funds Ltd	11,333	-	11,333	-		
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	1,392	-	1,392	-		
4715 IT Expendable Property						
3400 Other Funds Ltd	5,278	-	5,278	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	577,309	-	381,294	196,015		
TOTAL SERVICES & SUPPLIES	\$577,309	-	\$381,294	\$196,015		
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	9,845	-	9,845	-		
EXPENDITURES						
3400 Other Funds Ltd	975,995	388,841	391,139	196,015		
TOTAL EXPENDITURES	\$975,995	\$388,841	\$391,139	\$196,015		
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	2,180,955	(64,938)	-	843,888	24,117	1,377,888
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	220,711	(52,339)	(17,017)	115,773	746	173,548
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REVENUE CATEGORIES

8000 General Fund	2,180,955	(64,938)	-	843,888	24,117	1,377,888
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3400 Other Funds Ltd	220,711	(52,339)	(17,017)	115,773	746	173,548
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TOTAL REVENUE CATEGORIES	\$2,401,666	(\$117,277)	(\$17,017)	\$959,661	\$24,863	\$1,551,436
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AVAILABLE REVENUES

8000 General Fund	2,180,955	(64,938)	-	843,888	24,117	1,377,888
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3400 Other Funds Ltd	220,711	(52,339)	(17,017)	115,773	746	173,548
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TOTAL AVAILABLE REVENUES	\$2,401,666	(\$117,277)	(\$17,017)	\$959,661	\$24,863	\$1,551,436
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	868,409	-	-	-	-	868,409
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3400 Other Funds Ltd	110,107	-	-	-	-	110,107
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All Funds	978,516	-	-	-	-	978,516
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	308	-	-	-	-	308
3400 Other Funds Ltd	36	-	-	-	-	36
All Funds	344	-	-	-	-	344
3220 Public Employees Retire Cont						
8000 General Fund	155,621	-	-	-	-	155,621
3400 Other Funds Ltd	19,731	-	-	-	-	19,731
All Funds	175,352	-	-	-	-	175,352
3221 Pension Obligation Bond						
8000 General Fund	40,712	40,712	-	-	-	-
3400 Other Funds Ltd	(36,304)	(36,304)	-	-	-	-
All Funds	4,408	4,408	-	-	-	-
3230 Social Security Taxes						
8000 General Fund	66,434	-	-	-	-	66,434
3400 Other Funds Ltd	8,423	-	-	-	-	8,423
All Funds	74,857	-	-	-	-	74,857
3240 Unemployment Assessments						
8000 General Fund	5,301	5,301	-	-	-	-
3400 Other Funds Ltd	91	91	-	-	-	-
All Funds	5,392	5,392	-	-	-	-
3241 Paid Family Medical Leave Insurance						
8000 General Fund	3,473	-	-	-	-	3,473

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	440	-	-	-	-	440
All Funds	3,913	-	-	-	-	3,913
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	267	-	-	-	-	267
3400 Other Funds Ltd	32	-	-	-	-	32
All Funds	299	-	-	-	-	299
3260 Mass Transit Tax						
8000 General Fund	18,965	18,965	-	-	-	-
3400 Other Funds Ltd	1,972	1,972	-	-	-	-
All Funds	20,937	20,937	-	-	-	-
3270 Flexible Benefits						
8000 General Fund	229,351	-	-	-	-	229,351
3400 Other Funds Ltd	28,049	-	-	-	-	28,049
All Funds	257,400	-	-	-	-	257,400
OTHER PAYROLL EXPENSES						
8000 General Fund	520,432	64,978	-	-	-	455,454
3400 Other Funds Ltd	22,470	(34,241)	-	-	-	56,711
TOTAL OTHER PAYROLL EXPENSES	\$542,902	\$30,737	-	-	-	\$512,165
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(129,916)	(129,916)	-	-	-	-
3400 Other Funds Ltd	(18,098)	(18,098)	-	-	-	-
All Funds	(148,014)	(148,014)	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
PERSONAL SERVICES						
8000 General Fund	1,258,925	(64,938)	-	-	-	1,323,863
3400 Other Funds Ltd	114,479	(52,339)	-	-	-	166,818
TOTAL PERSONAL SERVICES	\$1,373,404	(\$117,277)	-	-	-	\$1,490,681
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	510	-	-	510	-	-
3400 Other Funds Ltd	195	-	-	195	-	-
All Funds	705	-	-	705	-	-
4125 Out of State Travel						
8000 General Fund	359	-	-	359	-	-
3400 Other Funds Ltd	65	-	-	65	-	-
All Funds	424	-	-	424	-	-
4150 Employee Training						
8000 General Fund	19,801	-	-	10,553	-	9,248
3400 Other Funds Ltd	2,965	-	-	1,813	-	1,152
All Funds	22,766	-	-	12,366	-	10,400
4175 Office Expenses						
8000 General Fund	14,019	-	-	5,078	-	8,941
3400 Other Funds Ltd	(13,721)	-	(17,017)	2,182	-	1,114
All Funds	298	-	(17,017)	7,260	-	10,055
4200 Telecommunications						
8000 General Fund	30,233	-	-	13,471	-	16,762

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	7,260	-	-	5,172	-	2,088
All Funds	37,493	-	-	18,643	-	18,850
4250 Data Processing						
8000 General Fund	135,991	-	-	135,991	-	-
3400 Other Funds Ltd	26,591	-	-	26,591	-	-
All Funds	162,582	-	-	162,582	-	-
4275 Publicity and Publications						
8000 General Fund	458	-	-	458	-	-
4300 Professional Services						
8000 General Fund	29,742	-	-	29,742	-	-
3400 Other Funds Ltd	5,345	-	-	5,345	-	-
All Funds	35,087	-	-	35,087	-	-
4315 IT Professional Services						
8000 General Fund	604,269	-	-	604,269	-	-
3400 Other Funds Ltd	72,496	-	-	72,496	-	-
All Funds	676,765	-	-	676,765	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	41	-	-	41	-	-
4400 Dues and Subscriptions						
8000 General Fund	355	-	-	355	-	-
3400 Other Funds Ltd	19	-	-	19	-	-
All Funds	374	-	-	374	-	-
4425 Facilities Rental and Taxes						

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	37,924	-	-	13,807	24,117	-
3400 Other Funds Ltd	1,246	-	-	500	746	-
All Funds	39,170	-	-	14,307	24,863	-
4475 Facilities Maintenance						
8000 General Fund	1,305	-	-	1,305	-	-
3400 Other Funds Ltd	330	-	-	330	-	-
All Funds	1,635	-	-	1,635	-	-
4600 Intra-agency Charges						
8000 General Fund	2,436	-	-	2,436	-	-
3400 Other Funds Ltd	425	-	-	425	-	-
All Funds	2,861	-	-	2,861	-	-
4650 Other Services and Supplies						
8000 General Fund	376	-	-	376	-	-
3400 Other Funds Ltd	138	-	-	138	-	-
All Funds	514	-	-	514	-	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	1,588	-	-	1,588	-	-
3400 Other Funds Ltd	72	-	-	72	-	-
All Funds	1,660	-	-	1,660	-	-
4715 IT Expendable Property						
8000 General Fund	37,420	-	-	18,346	-	19,074
3400 Other Funds Ltd	2,481	-	-	105	-	2,376
All Funds	39,901	-	-	18,451	-	21,450

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 032	Pkg: 060
		Vacancy Factor and Non-ORPICS Personal Services	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
SERVICES & SUPPLIES						
8000 General Fund	916,827	-	-	838,685	24,117	54,025
3400 Other Funds Ltd	105,907	-	(17,017)	115,448	746	6,730
TOTAL SERVICES & SUPPLIES	\$1,022,734	-	(\$17,017)	\$954,133	\$24,863	\$60,755
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	4,180	-	-	4,180	-	-
3400 Other Funds Ltd	325	-	-	325	-	-
All Funds	4,505	-	-	4,505	-	-
5550 Data Processing Software						
8000 General Fund	377	-	-	377	-	-
5900 Other Capital Outlay						
8000 General Fund	646	-	-	646	-	-
CAPITAL OUTLAY						
8000 General Fund	5,203	-	-	5,203	-	-
3400 Other Funds Ltd	325	-	-	325	-	-
TOTAL CAPITAL OUTLAY	\$5,528	-	-	\$5,528	-	-
EXPENDITURES						
8000 General Fund	2,180,955	(64,938)	-	843,888	24,117	1,377,888
3400 Other Funds Ltd	220,711	(52,339)	(17,017)	115,773	746	173,548
TOTAL EXPENDITURES	\$2,401,666	(\$117,277)	(\$17,017)	\$959,661	\$24,863	\$1,551,436
ENDING BALANCE						

BDV004B
 2023-25 Biennium
 Information Technology Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-009-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	7	-	-	-	-	7
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	6.50	-	-	-	-	6.50

BDV004B
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
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REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	49,739	(108,637)	122,581	35,795		
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AVAILABLE REVENUES

3400 Other Funds Ltd	49,739	(108,637)	122,581	35,795		
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TOTAL AVAILABLE REVENUES

\$49,739	(\$108,637)	\$122,581	\$35,795		
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	1,443	1,443	-	-		
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	259	259	-	-		
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3221 Pension Obligation Bond

3400 Other Funds Ltd	3,687	3,687	-	-		
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3230 Social Security Taxes

3400 Other Funds Ltd	110	110	-	-		
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	6	6	-	-		
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3260 Mass Transit Tax

3400 Other Funds Ltd	905	905	-	-		
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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	4,967	4,967	-	-		
TOTAL OTHER PAYROLL EXPENSES	\$4,967	\$4,967	-	-		
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	(115,047)	(115,047)	-	-		
PERSONAL SERVICES						
3400 Other Funds Ltd	(108,637)	(108,637)	-	-		
TOTAL PERSONAL SERVICES	(\$108,637)	(\$108,637)	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	147	-	147	-		
4125 Out of State Travel						
3400 Other Funds Ltd	1,432	-	1,432	-		
4150 Employee Training						
3400 Other Funds Ltd	1,458	-	1,458	-		
4175 Office Expenses						
3400 Other Funds Ltd	1,830	-	1,830	-		
4200 Telecommunications						
3400 Other Funds Ltd	2,015	-	2,015	-		
4250 Data Processing						
3400 Other Funds Ltd	533	-	533	-		

BDV004B
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
4275 Publicity and Publications						
3400 Other Funds Ltd	28	-	28	-		
4300 Professional Services						
3400 Other Funds Ltd	29,161	-	29,161	-		
4325 Attorney General						
3400 Other Funds Ltd	22,166	-	22,166	-		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	56,393	-	20,598	35,795		
4575 Agency Program Related S and S						
3400 Other Funds Ltd	3,735	-	3,735	-		
4600 Intra-agency Charges						
3400 Other Funds Ltd	204	-	204	-		
4650 Other Services and Supplies						
3400 Other Funds Ltd	10,391	-	10,391	-		
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	486	-	486	-		
4715 IT Expendable Property						
3400 Other Funds Ltd	2,940	-	2,940	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	132,919	-	97,124	35,795		
TOTAL SERVICES & SUPPLIES	\$132,919	-	\$97,124	\$35,795		

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

BDV004B
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Vacancy Factor and Non-ORPICS Personal Services	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	8,170	-	8,170	-		
5150 Telecommunications Equipment						
3400 Other Funds Ltd	955	-	955	-		
5900 Other Capital Outlay						
3400 Other Funds Ltd	16,332	-	16,332	-		
CAPITAL OUTLAY						
3400 Other Funds Ltd	25,457	-	25,457	-		
TOTAL CAPITAL OUTLAY	\$25,457	-	\$25,457	-		
EXPENDITURES						
3400 Other Funds Ltd	49,739	(108,637)	122,581	35,795		
TOTAL EXPENDITURES	\$49,739	(\$108,637)	\$122,581	\$35,795		
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		

BDV004B
 2023-25 Biennium
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

Description	Total Essential Packages	Pkg: 031 Standard Inflation Priority: 00				
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	146,705	146,705
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AVAILABLE REVENUES

8000 General Fund	146,705	146,705
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TOTAL AVAILABLE REVENUES	\$146,705	\$146,705
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EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	146,705	146,705
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ENDING BALANCE

8000 General Fund	-	-
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TOTAL ENDING BALANCE	-	-
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BDV004B
 2023-25 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
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REVENUE CATEGORIES

LOAN REPAYMENT

0950 Sr Citizen Prop Tax Repayments

3400 Other Funds Ltd	1,423,230	(23,153)	1,446,383
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AVAILABLE REVENUES

3400 Other Funds Ltd	1,423,230	(23,153)	1,446,383
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TOTAL AVAILABLE REVENUES	\$1,423,230	(\$23,153)	\$1,446,383
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3180 Shift Differential

3400 Other Funds Ltd	769	769	-
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	138	138	-
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3221 Pension Obligation Bond

3400 Other Funds Ltd	3,959	3,959	-
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3230 Social Security Taxes

3400 Other Funds Ltd	59	59	-
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	3	3	-
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3260 Mass Transit Tax

3400 Other Funds Ltd	681	681	-
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Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	4,840	4,840	-			
TOTAL OTHER PAYROLL EXPENSES	\$4,840	\$4,840	-			
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	(28,762)	(28,762)	-			
PERSONAL SERVICES						
3400 Other Funds Ltd	(23,153)	(23,153)	-			
TOTAL PERSONAL SERVICES	(\$23,153)	(\$23,153)	-			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	36	-	36			
4150 Employee Training						
3400 Other Funds Ltd	58	-	58			
4175 Office Expenses						
3400 Other Funds Ltd	596	-	596			
4200 Telecommunications						
3400 Other Funds Ltd	309	-	309			
4325 Attorney General						
3400 Other Funds Ltd	28,366	-	28,366			
4600 Intra-agency Charges						
3400 Other Funds Ltd	102	-	102			

Description	Total Essential Packages	Pkg: 010 Vacancy Factor and Non-ORPICS Personal Services Priority: 00	Pkg: 031 Standard Inflation Priority: 00			
4650 Other Services and Supplies						
3400 Other Funds Ltd	1,820	-	1,820			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	64	-	64			
4715 IT Expendable Property						
3400 Other Funds Ltd	125	-	125			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	31,476	-	31,476			
TOTAL SERVICES & SUPPLIES	\$31,476	-	\$31,476			
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	316	-	316			
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	1,414,591	-	1,414,591			
EXPENDITURES						
3400 Other Funds Ltd	1,423,230	(23,153)	1,446,383			
TOTAL EXPENDITURES	\$1,423,230	(\$23,153)	\$1,446,383			
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-			
TOTAL ENDING BALANCE	-	-	-			

BDV004B
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00				
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund (400,000) (400,000)

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd (3,363,567) (3,363,567)

REVENUE CATEGORIES

8000 General Fund (400,000) (400,000)

3400 Other Funds Ltd (3,363,567) (3,363,567)

TOTAL REVENUE CATEGORIES (\$3,763,567) (\$3,763,567)

AVAILABLE REVENUES

8000 General Fund (400,000) (400,000)

3400 Other Funds Ltd (3,363,567) (3,363,567)

TOTAL AVAILABLE REVENUES (\$3,763,567) (\$3,763,567)

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

3400 Other Funds Ltd (15,062) (15,062)

SERVICES & SUPPLIES

4175 Office Expenses

BDV004B
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00				
3400 Other Funds Ltd	(111,505)	(111,505)				
4300 Professional Services						
8000 General Fund	(150,000)	(150,000)				
4315 IT Professional Services						
3400 Other Funds Ltd	(887,000)	(887,000)				
4650 Other Services and Supplies						
8000 General Fund	(250,000)	(250,000)				
3400 Other Funds Ltd	(150,000)	(150,000)				
All Funds	(400,000)	(400,000)				
4715 IT Expendable Property						
3400 Other Funds Ltd	(2,200,000)	(2,200,000)				
SERVICES & SUPPLIES						
8000 General Fund	(400,000)	(400,000)				
3400 Other Funds Ltd	(3,348,505)	(3,348,505)				
TOTAL SERVICES & SUPPLIES	(\$3,748,505)	(\$3,748,505)				
EXPENDITURES						
8000 General Fund	(400,000)	(400,000)				
3400 Other Funds Ltd	(3,363,567)	(3,363,567)				
TOTAL EXPENDITURES	(\$3,763,567)	(\$3,763,567)				
ENDING BALANCE						
8000 General Fund	-	-				
3400 Other Funds Ltd	-	-				

BDV004B
2023-25 Biennium
Core System Replacement

Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 022 Phase-out Pgm & One-time Costs				
TOTAL ENDING BALANCE	-	-				

BDV004B

Version: V - 01 - Agency Request Budget

2023-25 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

Description	Total Essential Packages	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00				
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REVENUE CATEGORIES

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(53,000)	(53,000)
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AVAILABLE REVENUES

3400 Other Funds Ltd	(53,000)	(53,000)
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TOTAL AVAILABLE REVENUES	(\$53,000)	(\$53,000)
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EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd	(53,000)	(53,000)
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ENDING BALANCE

3400 Other Funds Ltd	-	-
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TOTAL ENDING BALANCE	-	-
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Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 104 Reliable Operations Priority: 00	Pkg: 105 Customer Service Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	16,161,529	11,614,159	1	1,251,369	1,550,210	4,451,442
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TAXES

0113 Corporate Activity Tax

3400 Other Funds Ltd	(2,685,580)	-	-	-	1,109	-
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0142 Marijuana Taxes

3400 Other Funds Ltd	(1,114,360)	-	-	-	-	-
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TAXES

3400 Other Funds Ltd	(3,799,940)	-	-	-	1,109	-
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TOTAL TAXES	(\$3,799,940)	-	-	-	\$1,109	-
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	12,145,089	-	-	312,840	304,899	1,864,790
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REVENUE CATEGORIES

8000 General Fund	16,161,529	11,614,159	1	1,251,369	1,550,210	4,451,442
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3400 Other Funds Ltd	8,345,149	-	-	312,840	306,008	1,864,790
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TOTAL REVENUE CATEGORIES	\$24,506,678	\$11,614,159	\$1	\$1,564,209	\$1,856,218	\$6,316,232
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AVAILABLE REVENUES

8000 General Fund	16,161,529	11,614,159	1	1,251,369	1,550,210	4,451,442
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3400 Other Funds Ltd	8,345,149	-	-	312,840	306,008	1,864,790
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Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 104 Reliable Operations Priority: 00	Pkg: 105 Customer Service Priority: 00
TOTAL AVAILABLE REVENUES	\$24,506,678	\$11,614,159	\$1	\$1,564,209	\$1,856,218	\$6,316,232
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	2,549,283	823,977	-	759,159	576,882	2,464,553
3400 Other Funds Ltd	5,303,284	-	-	189,789	83,269	1,044,211
All Funds	7,852,567	823,977	-	948,948	660,151	3,508,764
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	1,187	237	-	296	217	1,021
3400 Other Funds Ltd	1,784	-	-	72	30	497
All Funds	2,971	237	-	368	247	1,518
3220 Public Employees Retire Cont						
8000 General Fund	456,813	147,658	-	136,041	103,372	441,646
3400 Other Funds Ltd	950,357	-	-	34,010	14,920	187,120
All Funds	1,407,170	147,658	-	170,051	118,292	628,766
3230 Social Security Taxes						
8000 General Fund	200,531	63,034	-	58,077	44,130	188,537
3400 Other Funds Ltd	400,194	-	-	14,519	6,371	79,884
All Funds	600,725	63,034	-	72,596	50,501	268,421
3241 Paid Family Medical Leave Insurance						
8000 General Fund	10,588	3,295	-	3,035	2,286	9,856

Description	Total Policy Packages	Pkg: 101	Pkg: 102	Pkg: 103	Pkg: 104	Pkg: 105
		Electronic Valuation Information System (ELVIS) Phase 2	Revenue Building	Diversity, Equity and Inclusion	Reliable Operations	Customer Service
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	20,799	-	-	760	328	4,183
All Funds	31,387	3,295	-	3,795	2,614	14,039
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	946	206	-	256	185	890
3400 Other Funds Ltd	1,634	-	-	64	27	430
All Funds	2,580	206	-	320	212	1,320
3260 Mass Transit Tax						
8000 General Fund	34,738	4,944	-	4,555	1,280	14,787
3400 Other Funds Ltd	10,017	-	-	1,138	320	6,266
All Funds	44,755	4,944	-	5,693	1,600	21,053
3270 Flexible Benefits						
8000 General Fund	867,982	178,200	-	221,760	160,187	772,876
3400 Other Funds Ltd	1,364,485	-	-	55,440	22,963	370,591
All Funds	2,232,467	178,200	-	277,200	183,150	1,143,467
OTHER PAYROLL EXPENSES						
8000 General Fund	1,572,785	397,574	-	424,020	311,657	1,429,613
3400 Other Funds Ltd	2,749,270	-	-	106,003	44,959	648,971
TOTAL OTHER PAYROLL EXPENSES	\$4,322,055	\$397,574	-	\$530,023	\$356,616	\$2,078,584
PERSONAL SERVICES						
8000 General Fund	4,122,068	1,221,551	-	1,183,179	888,539	3,894,166
3400 Other Funds Ltd	8,052,554	-	-	295,792	128,228	1,693,182
TOTAL PERSONAL SERVICES	\$12,174,622	\$1,221,551	-	\$1,478,971	\$1,016,767	\$5,587,348

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 104 Reliable Operations Priority: 00	Pkg: 105 Customer Service Priority: 00
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SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	20,398	750	-	960	2,129	10,180
3400 Other Funds Ltd	1,921	-	-	240	532	2,870
All Funds	22,319	750	-	1,200	2,661	13,050

4125 Out of State Travel

8000 General Fund	11,930	-	-	-	11,930	-
3400 Other Funds Ltd	2,982	-	-	-	2,982	-
All Funds	14,912	-	-	-	14,912	-

4150 Employee Training

8000 General Fund	172,176	8,000	-	10,240	2,560	37,592
3400 Other Funds Ltd	24,294	-	-	2,560	640	15,208
All Funds	196,470	8,000	-	12,800	3,200	52,800

4175 Office Expenses

8000 General Fund	169,505	7,735	-	9,900	77,848	36,347
3400 Other Funds Ltd	11,905	-	-	2,476	19,492	14,704
All Funds	181,410	7,735	-	12,376	97,340	51,051

4200 Telecommunications

8000 General Fund	157,904	14,500	-	18,560	4,640	68,136
3400 Other Funds Ltd	5,492	-	-	4,640	1,160	27,565
All Funds	163,396	14,500	-	23,200	5,800	95,701

4250 Data Processing

8000 General Fund	15,052	3,039	-	3,890	(74,671)	14,278
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Description	Total Policy Packages	Pkg: 101	Pkg: 102	Pkg: 103	Pkg: 104	Pkg: 105
		Electronic Valuation Information System (ELVIS) Phase 2	Revenue Building	Diversity, Equity and Inclusion	Reliable Operations	Customer Service
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	8,968	-	-	972	(6,335)	5,777
All Funds	24,020	3,039	-	4,862	(81,006)	20,055
4300 Professional Services						
8000 General Fund	629,323	-	-	-	629,323	-
3400 Other Funds Ltd	157,331	-	-	-	157,331	-
All Funds	786,654	-	-	-	786,654	-
4325 Attorney General						
8000 General Fund	28,927	-	-	-	-	28,927
3400 Other Funds Ltd	1,049	-	-	-	-	1,049
All Funds	29,976	-	-	-	-	29,976
4700 Expendable Prop 250 - 5000						
8000 General Fund	33,437	2,750	-	3,520	2,632	12,922
3400 Other Funds Ltd	1,914	-	-	880	658	5,228
All Funds	35,351	2,750	-	4,400	3,290	18,150
4715 IT Expendable Property						
8000 General Fund	10,529,448	10,355,834	-	21,120	5,280	77,534
3400 Other Funds Ltd	8,899	-	-	5,280	1,320	31,367
All Funds	10,538,347	10,355,834	-	26,400	6,600	108,901
SERVICES & SUPPLIES						
8000 General Fund	11,768,100	10,392,608	-	68,190	661,671	285,916
3400 Other Funds Ltd	224,755	-	-	17,048	177,780	103,768
TOTAL SERVICES & SUPPLIES	\$11,992,855	\$10,392,608	-	\$85,238	\$839,451	\$389,684

CAPITAL OUTLAY

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 104 Reliable Operations Priority: 00	Pkg: 105 Customer Service Priority: 00
5550 Data Processing Software						
8000 General Fund	34,560	-	-	-	-	34,560
3400 Other Funds Ltd	8,640	-	-	-	-	8,640
All Funds	43,200	-	-	-	-	43,200
5600 Data Processing Hardware						
8000 General Fund	236,800	-	-	-	-	236,800
3400 Other Funds Ltd	59,200	-	-	-	-	59,200
All Funds	296,000	-	-	-	-	296,000
5900 Other Capital Outlay						
8000 General Fund	1	-	1	-	-	-
CAPITAL OUTLAY						
8000 General Fund	271,361	-	1	-	-	271,360
3400 Other Funds Ltd	67,840	-	-	-	-	67,840
TOTAL CAPITAL OUTLAY	\$339,201	-	\$1	-	-	\$339,200
EXPENDITURES						
8000 General Fund	16,161,529	11,614,159	1	1,251,369	1,550,210	4,451,442
3400 Other Funds Ltd	8,345,149	-	-	312,840	306,008	1,864,790
TOTAL EXPENDITURES	\$24,506,678	\$11,614,159	\$1	\$1,564,209	\$1,856,218	\$6,316,232
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 104 Reliable Operations Priority: 00	Pkg: 105 Customer Service Priority: 00
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AUTHORIZED POSITIONS

8150 Class/Unclass Positions	60	5	-	8	2	33
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AUTHORIZED FTE

8250 Class/Unclass FTE Positions	56.73	4.52	-	7.04	4.73	29.04
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Description	Pkg: 106 Engineering and asset security Priority: 00	Pkg: 107 Cost Allocation Methodology Priority: 00	Pkg: 081 June 2022 Emergency Board Priority: 00			
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 1,088,466 (5,230,303) 1,436,185

TAXES

0113 Corporate Activity Tax

3400 Other Funds Ltd - (2,686,689) -

0142 Marijuana Taxes

3400 Other Funds Ltd - (1,114,360) -

TAXES

3400 Other Funds Ltd - (3,801,049) -

TOTAL TAXES - (\$3,801,049) -

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd 272,117 9,031,353 359,090

REVENUE CATEGORIES

8000 General Fund 1,088,466 (5,230,303) 1,436,185

3400 Other Funds Ltd 272,117 5,230,304 359,090

TOTAL REVENUE CATEGORIES \$1,360,583 \$1 \$1,795,275

AVAILABLE REVENUES

8000 General Fund 1,088,466 (5,230,303) 1,436,185

3400 Other Funds Ltd 272,117 5,230,304 359,090

Description	Pkg: 106 Engineering and asset security Priority: 00	Pkg: 107 Cost Allocation Methodology Priority: 00	Pkg: 081 June 2022 Emergency Board Priority: 00			
TOTAL AVAILABLE REVENUES	\$1,360,583	\$1	\$1,795,275			

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	607,806	(3,603,869)	920,775
3400 Other Funds Ltd	151,953	3,603,869	230,193
All Funds	759,759	-	1,150,968

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	185	(1,063)	294
3400 Other Funds Ltd	45	1,063	77
All Funds	230	-	371

3220 Public Employees Retire Cont

8000 General Fund	108,921	(645,827)	165,002
3400 Other Funds Ltd	27,229	645,827	41,251
All Funds	136,150	-	206,253

3230 Social Security Taxes

8000 General Fund	46,497	(270,183)	70,439
3400 Other Funds Ltd	11,625	270,184	17,611
All Funds	58,122	1	88,050

3241 Paid Family Medical Leave Insurance

8000 General Fund	2,431	(14,000)	3,685
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Description	Pkg: 106 Engineering and asset security	Pkg: 107 Cost Allocation Methodology	Pkg: 081 June 2022 Emergency Board			
	Priority: 00	Priority: 00	Priority: 00			
3400 Other Funds Ltd	608	14,000	920			
All Funds	3,039	-	4,605			
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	160	(1,010)	259			
3400 Other Funds Ltd	40	1,010	63			
All Funds	200	-	322			
3260 Mass Transit Tax						
8000 General Fund	3,647	-	5,525			
3400 Other Funds Ltd	912	-	1,381			
All Funds	4,559	-	6,906			
3270 Flexible Benefits						
8000 General Fund	138,600	(825,401)	221,760			
3400 Other Funds Ltd	34,650	825,401	55,440			
All Funds	173,250	-	277,200			
OTHER PAYROLL EXPENSES						
8000 General Fund	300,441	(1,757,484)	466,964			
3400 Other Funds Ltd	75,109	1,757,485	116,743			
TOTAL OTHER PAYROLL EXPENSES	\$375,550	\$1	\$583,707			
PERSONAL SERVICES						
8000 General Fund	908,247	(5,361,353)	1,387,739			
3400 Other Funds Ltd	227,062	5,361,354	346,936			
TOTAL PERSONAL SERVICES	\$1,135,309	\$1	\$1,734,675			

Description	Pkg: 106 Engineering and asset security Priority: 00	Pkg: 107 Cost Allocation Methodology Priority: 00	Pkg: 081 June 2022 Emergency Board Priority: 00			
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SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	600	2,653	3,126
3400 Other Funds Ltd	150	(2,653)	782
All Funds	750	-	3,908

4150 Employee Training

8000 General Fund	86,400	18,048	9,336
3400 Other Funds Ltd	21,600	(18,048)	2,334
All Funds	108,000	-	11,670

4175 Office Expenses

8000 General Fund	6,188	27,349	4,138
3400 Other Funds Ltd	1,547	(27,349)	1,035
All Funds	7,735	-	5,173

4200 Telecommunications

8000 General Fund	11,600	32,712	7,756
3400 Other Funds Ltd	2,900	(32,712)	1,939
All Funds	14,500	-	9,695

4250 Data Processing

8000 General Fund	60,031	6,860	1,625
3400 Other Funds Ltd	15,008	(6,860)	406
All Funds	75,039	-	2,031

4700 Expendable Prop 250 - 5000

8000 General Fund	2,200	6,204	3,209
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Description	Pkg: 106 Engineering and asset security	Pkg: 107 Cost Allocation Methodology	Pkg: 081 June 2022 Emergency Board			
	Priority: 00	Priority: 00	Priority: 00			
3400 Other Funds Ltd	550	(6,204)	802			
All Funds	2,750	-	4,011			
4715 IT Expendable Property						
8000 General Fund	13,200	37,224	19,256			
3400 Other Funds Ltd	3,300	(37,224)	4,856			
All Funds	16,500	-	24,112			
SERVICES & SUPPLIES						
8000 General Fund	180,219	131,050	48,446			
3400 Other Funds Ltd	45,055	(131,050)	12,154			
TOTAL SERVICES & SUPPLIES	\$225,274	-	\$60,600			
EXPENDITURES						
8000 General Fund	1,088,466	(5,230,303)	1,436,185			
3400 Other Funds Ltd	272,117	5,230,304	359,090			
TOTAL EXPENDITURES	\$1,360,583	\$1	\$1,795,275			
ENDING BALANCE						
8000 General Fund	-	-	-			
3400 Other Funds Ltd	-	-	-			
TOTAL ENDING BALANCE	-	-	-			
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	5	-	7			
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.40	-	7.00			

Description	Total Policy Packages	Pkg: 102 Revenue Building Priority: 00	Pkg: 103 Diversity, Equity and Inclusion Priority: 00	Pkg: 105 Customer Service Priority: 00	Pkg: 107 Cost Allocation Methodology Priority: 00	Pkg: 081 June 2022 Emergency Board Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	3,584,140	1	1,251,369	2,552,025	(1,655,440)	1,436,185
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	4,266,711	-	312,840	638,005	2,956,776	359,090
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REVENUE CATEGORIES

8000 General Fund	3,584,140	1	1,251,369	2,552,025	(1,655,440)	1,436,185
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3400 Other Funds Ltd	4,266,711	-	312,840	638,005	2,956,776	359,090
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TOTAL REVENUE CATEGORIES	\$7,850,851	\$1	\$1,564,209	\$3,190,030	\$1,301,336	\$1,795,275
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AVAILABLE REVENUES

8000 General Fund	3,584,140	1	1,251,369	2,552,025	(1,655,440)	1,436,185
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3400 Other Funds Ltd	4,266,711	-	312,840	638,005	2,956,776	359,090
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TOTAL AVAILABLE REVENUES	\$7,850,851	\$1	\$1,564,209	\$3,190,030	\$1,301,336	\$1,795,275
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	1,940,573	-	759,159	1,426,369	(1,165,730)	920,775
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3400 Other Funds Ltd	2,775,490	-	189,789	356,594	1,998,914	230,193
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All Funds	4,716,063	-	948,948	1,782,963	833,184	1,150,968
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Description	Total Policy Packages	Pkg: 102	Pkg: 103	Pkg: 105	Pkg: 107	Pkg: 081
		Revenue Building	Diversity, Equity and Inclusion	Customer Service	Cost Allocation Methodology	June 2022 Emergency Board
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	772	-	296	481	(299)	294
3400 Other Funds Ltd	830	-	72	117	564	77
All Funds	1,602	-	368	598	265	371
3220 Public Employees Retire Cont						
8000 General Fund	347,746	-	136,041	255,605	(208,902)	165,002
3400 Other Funds Ltd	497,371	-	34,010	63,901	358,209	41,251
All Funds	845,117	-	170,051	319,506	149,307	206,253
3230 Social Security Taxes						
8000 General Fund	152,572	-	58,077	109,118	(85,062)	70,439
3400 Other Funds Ltd	208,213	-	14,519	27,282	148,801	17,611
All Funds	360,785	-	72,596	136,400	63,739	88,050
3241 Paid Family Medical Leave Insurance						
8000 General Fund	8,100	-	3,035	5,709	(4,329)	3,685
3400 Other Funds Ltd	10,768	-	760	1,425	7,663	920
All Funds	18,868	-	3,795	7,134	3,334	4,605
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	648	-	256	416	(283)	259
3400 Other Funds Ltd	744	-	64	104	513	63
All Funds	1,392	-	320	520	230	322
3260 Mass Transit Tax						
8000 General Fund	18,638	-	4,555	8,558	-	5,525

Description	Total Policy Packages	Pkg: 102	Pkg: 103	Pkg: 105	Pkg: 107	Pkg: 081
		Revenue Building	Diversity, Equity and Inclusion	Customer Service	Cost Allocation Methodology	June 2022 Emergency Board
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	4,659	-	1,138	2,140	-	1,381
All Funds	23,297	-	5,693	10,698	-	6,906
3270 Flexible Benefits						
8000 General Fund	573,301	-	221,760	360,360	(230,579)	221,760
3400 Other Funds Ltd	629,549	-	55,440	90,090	428,579	55,440
All Funds	1,202,850	-	277,200	450,450	198,000	277,200
OTHER PAYROLL EXPENSES						
8000 General Fund	1,101,777	-	424,020	740,247	(529,454)	466,964
3400 Other Funds Ltd	1,352,134	-	106,003	185,059	944,329	116,743
TOTAL OTHER PAYROLL EXPENSES	\$2,453,911	-	\$530,023	\$925,306	\$414,875	\$583,707
PERSONAL SERVICES						
8000 General Fund	3,042,350	-	1,183,179	2,166,616	(1,695,184)	1,387,739
3400 Other Funds Ltd	4,127,624	-	295,792	541,653	2,943,243	346,936
TOTAL PERSONAL SERVICES	\$7,169,974	-	\$1,478,971	\$2,708,269	\$1,248,059	\$1,734,675
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	9,446	-	960	4,800	560	3,126
3400 Other Funds Ltd	2,413	-	240	1,200	191	782
All Funds	11,859	-	1,200	6,000	751	3,908
4150 Employee Training						
8000 General Fund	42,184	-	10,240	16,640	5,968	9,336
3400 Other Funds Ltd	11,086	-	2,560	4,160	2,032	2,334

Description	Total Policy Packages	Pkg: 102	Pkg: 103	Pkg: 105	Pkg: 107	Pkg: 081
		Revenue Building	Diversity, Equity and Inclusion	Customer Service	Cost Allocation Methodology	June 2022 Emergency Board
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	53,270	-	12,800	20,800	8,000	11,670
4175 Office Expenses						
8000 General Fund	35,896	-	9,900	16,089	5,769	4,138
3400 Other Funds Ltd	9,499	-	2,476	4,022	1,966	1,035
All Funds	45,395	-	12,376	20,111	7,735	5,173
4200 Telecommunications						
8000 General Fund	67,293	-	18,560	30,160	10,817	7,756
3400 Other Funds Ltd	17,802	-	4,640	7,540	3,683	1,939
All Funds	85,095	-	23,200	37,700	14,500	9,695
4250 Data Processing						
8000 General Fund	14,104	-	3,890	6,320	2,269	1,625
3400 Other Funds Ltd	3,729	-	972	1,580	771	406
All Funds	17,833	-	4,862	7,900	3,040	2,031
4700 Expendable Prop 250 - 5000						
8000 General Fund	14,501	-	3,520	5,720	2,052	3,209
3400 Other Funds Ltd	3,811	-	880	1,430	699	802
All Funds	18,312	-	4,400	7,150	2,751	4,011
4715 IT Expendable Property						
8000 General Fund	87,005	-	21,120	34,320	12,309	19,256
3400 Other Funds Ltd	22,907	-	5,280	8,580	4,191	4,856
All Funds	109,912	-	26,400	42,900	16,500	24,112
SERVICES & SUPPLIES						
8000 General Fund	270,429	-	68,190	114,049	39,744	48,446

Description	Total Policy Packages	Pkg: 102	Pkg: 103	Pkg: 105	Pkg: 107	Pkg: 081
		Revenue Building	Diversity, Equity and Inclusion	Customer Service	Cost Allocation Methodology	June 2022 Emergency Board
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	71,247	-	17,048	28,512	13,533	12,154
TOTAL SERVICES & SUPPLIES	\$341,676	-	\$85,238	\$142,561	\$53,277	\$60,600
CAPITAL OUTLAY						
5550 Data Processing Software						
8000 General Fund	34,560	-	-	34,560	-	-
3400 Other Funds Ltd	8,640	-	-	8,640	-	-
All Funds	43,200	-	-	43,200	-	-
5600 Data Processing Hardware						
8000 General Fund	236,800	-	-	236,800	-	-
3400 Other Funds Ltd	59,200	-	-	59,200	-	-
All Funds	296,000	-	-	296,000	-	-
5900 Other Capital Outlay						
8000 General Fund	1	1	-	-	-	-
CAPITAL OUTLAY						
8000 General Fund	271,361	1	-	271,360	-	-
3400 Other Funds Ltd	67,840	-	-	67,840	-	-
TOTAL CAPITAL OUTLAY	\$339,201	\$1	-	\$339,200	-	-
EXPENDITURES						
8000 General Fund	3,584,140	1	1,251,369	2,552,025	(1,655,440)	1,436,185
3400 Other Funds Ltd	4,266,711	-	312,840	638,005	2,956,776	359,090
TOTAL EXPENDITURES	\$7,850,851	\$1	\$1,564,209	\$3,190,030	\$1,301,336	\$1,795,275
ENDING BALANCE						

BDV004B
2023-25 Biennium
Administration

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Cross Reference Number: 15000-003-00-00-00000

Description	Total Policy Packages	Pkg: 102	Pkg: 103	Pkg: 105	Pkg: 107	Pkg: 081
		Revenue Building	Diversity, Equity and Inclusion	Customer Service	Cost Allocation Methodology	June 2022 Emergency Board
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	33	-	8	13	5	7
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	30.48	-	7.04	11.44	5.00	7.00

Description	Total Policy Packages	Pkg: 105 Customer Service Priority: 00				
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,899,417	1,899,417
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	1,226,785	1,226,785
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REVENUE CATEGORIES

8000 General Fund	1,899,417	1,899,417
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3400 Other Funds Ltd	1,226,785	1,226,785
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TOTAL REVENUE CATEGORIES	\$3,126,202	\$3,126,202
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AVAILABLE REVENUES

8000 General Fund	1,899,417	1,899,417
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3400 Other Funds Ltd	1,226,785	1,226,785
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TOTAL AVAILABLE REVENUES	\$3,126,202	\$3,126,202
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	1,038,184	1,038,184
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3400 Other Funds Ltd	687,617	687,617
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All Funds	1,725,801	1,725,801
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Description	Total Policy Packages	Pkg: 105 Customer Service Priority: 00				
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	540	540
3400 Other Funds Ltd	380	380
All Funds	920	920

3220 Public Employees Retire Cont

8000 General Fund	186,041	186,041
3400 Other Funds Ltd	123,219	123,219
All Funds	309,260	309,260

3230 Social Security Taxes

8000 General Fund	79,419	79,419
3400 Other Funds Ltd	52,602	52,602
All Funds	132,021	132,021

3241 Paid Family Medical Leave Insurance

8000 General Fund	4,147	4,147
3400 Other Funds Ltd	2,758	2,758
All Funds	6,905	6,905

3250 Workers Comp. Assess. (WCD)

8000 General Fund	474	474
3400 Other Funds Ltd	326	326
All Funds	800	800

3260 Mass Transit Tax

8000 General Fund	6,229	6,229
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Description	Total Policy Packages	Pkg: 105 Customer Service Priority: 00				
3400 Other Funds Ltd	4,126	4,126				
All Funds	10,355	10,355				
3270 Flexible Benefits						
8000 General Fund	412,516	412,516				
3400 Other Funds Ltd	280,501	280,501				
All Funds	693,017	693,017				
OTHER PAYROLL EXPENSES						
8000 General Fund	689,366	689,366				
3400 Other Funds Ltd	463,912	463,912				
TOTAL OTHER PAYROLL EXPENSES	\$1,153,278	\$1,153,278				
PERSONAL SERVICES						
8000 General Fund	1,727,550	1,727,550				
3400 Other Funds Ltd	1,151,529	1,151,529				
TOTAL PERSONAL SERVICES	\$2,879,079	\$2,879,079				
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	5,380	5,380				
3400 Other Funds Ltd	1,670	1,670				
All Funds	7,050	7,050				
4150 Employee Training						
8000 General Fund	20,952	20,952				
3400 Other Funds Ltd	11,048	11,048				

Description	Total Policy Packages	Pkg: 105 Customer Service Priority: 00				
All Funds	32,000	32,000				
4175 Office Expenses						
8000 General Fund	20,258	20,258				
3400 Other Funds Ltd	10,682	10,682				
All Funds	30,940	30,940				
4200 Telecommunications						
8000 General Fund	37,976	37,976				
3400 Other Funds Ltd	20,025	20,025				
All Funds	58,001	58,001				
4250 Data Processing						
8000 General Fund	7,958	7,958				
3400 Other Funds Ltd	4,197	4,197				
All Funds	12,155	12,155				
4325 Attorney General						
8000 General Fund	28,927	28,927				
3400 Other Funds Ltd	1,049	1,049				
All Funds	29,976	29,976				
4700 Expendable Prop 250 - 5000						
8000 General Fund	7,202	7,202				
3400 Other Funds Ltd	3,798	3,798				
All Funds	11,000	11,000				
4715 IT Expendable Property						
8000 General Fund	43,214	43,214				

BDV004B
 2023-25 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	Total Policy Packages	Pkg: 105 Customer Service Priority: 00				
3400 Other Funds Ltd	22,787	22,787				
All Funds	66,001	66,001				
SERVICES & SUPPLIES						
8000 General Fund	171,867	171,867				
3400 Other Funds Ltd	75,256	75,256				
TOTAL SERVICES & SUPPLIES		\$247,123	\$247,123			
EXPENDITURES						
8000 General Fund	1,899,417	1,899,417				
3400 Other Funds Ltd	1,226,785	1,226,785				
TOTAL EXPENDITURES		\$3,126,202	\$3,126,202			
ENDING BALANCE						
8000 General Fund	-	-				
3400 Other Funds Ltd	-	-				
TOTAL ENDING BALANCE		-	-			
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	20	20				
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	17.60	17.60				

Description	Total Policy Packages	Pkg: 104	Pkg: 107			
		Reliable Operations	Cost Allocation Methodology			
		Priority: 00	Priority: 00			

REVENUE CATEGORIES

TAXES

0113 Corporate Activity Tax

3400 Other Funds Ltd	(2,685,580)	1,109	(2,686,689)
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AVAILABLE REVENUES

3400 Other Funds Ltd	(2,685,580)	1,109	(2,686,689)
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TOTAL AVAILABLE REVENUES	(\$2,685,580)	\$1,109	(\$2,686,689)
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	(1,699,667)	880	(1,700,547)
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	(581)	-	(581)
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3220 Public Employees Retire Cont

3400 Other Funds Ltd	(304,579)	158	(304,737)
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3230 Social Security Taxes

3400 Other Funds Ltd	(130,026)	68	(130,094)
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3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	(6,801)	3	(6,804)
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3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd	(503)	-	(503)
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Description	Total Policy Packages	Pkg: 104 Reliable Operations Priority: 00	Pkg: 107 Cost Allocation Methodology Priority: 00			
3270 Flexible Benefits						
3400 Other Funds Ltd	(433,950)	-	(433,950)			
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	(876,440)	229	(876,669)			
TOTAL OTHER PAYROLL EXPENSES	(\$876,440)	\$229	(\$876,669)			
PERSONAL SERVICES						
3400 Other Funds Ltd	(2,576,107)	1,109	(2,577,216)			
TOTAL PERSONAL SERVICES	(\$2,576,107)	\$1,109	(\$2,577,216)			
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	(2,551)	-	(2,551)			
4150 Employee Training						
3400 Other Funds Ltd	(14,400)	-	(14,400)			
4175 Office Expenses						
3400 Other Funds Ltd	(26,299)	-	(26,299)			
4200 Telecommunications						
3400 Other Funds Ltd	(26,100)	-	(26,100)			
4250 Data Processing						
3400 Other Funds Ltd	(5,472)	-	(5,472)			
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	(4,951)	-	(4,951)			
4715 IT Expendable Property						

BDV004B
 2023-25 Biennium
 Corporate Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-008-00-00-00000

Description	Total Policy Packages	Pkg: 104	Pkg: 107			
		Reliable Operations	Cost Allocation Methodology			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	(29,700)	-	(29,700)			
SERVICES & SUPPLIES						
3400 Other Funds Ltd	(109,473)	-	(109,473)			
TOTAL SERVICES & SUPPLIES	(\$109,473)	-	(\$109,473)			
EXPENDITURES						
3400 Other Funds Ltd	(2,685,580)	1,109	(2,686,689)			
TOTAL EXPENDITURES	(\$2,685,580)	\$1,109	(\$2,686,689)			
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-			
TOTAL ENDING BALANCE	-	-	-			
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	(17)	-	(17)			
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	(10.98)	-	(10.98)			

Description	Total Policy Packages	Pkg: 104	Pkg: 106	Pkg: 107		
		Reliable Operations	Engineering and asset security	Cost Allocation Methodology		
		Priority: 00	Priority: 00	Priority: 00		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(936,187)	1,550,210	1,088,466	(3,574,863)
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	6,651,593	304,899	272,117	6,074,577
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REVENUE CATEGORIES

8000 General Fund	(936,187)	1,550,210	1,088,466	(3,574,863)
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3400 Other Funds Ltd	6,651,593	304,899	272,117	6,074,577
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TOTAL REVENUE CATEGORIES	\$5,715,406	\$1,855,109	\$1,360,583	\$2,499,714
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AVAILABLE REVENUES

8000 General Fund	(936,187)	1,550,210	1,088,466	(3,574,863)
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3400 Other Funds Ltd	6,651,593	304,899	272,117	6,074,577
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TOTAL AVAILABLE REVENUES	\$5,715,406	\$1,855,109	\$1,360,583	\$2,499,714
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	(1,253,451)	576,882	607,806	(2,438,139)
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3400 Other Funds Ltd	4,184,628	82,389	151,953	3,950,286
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All Funds	2,931,177	659,271	759,759	1,512,147
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Description	Total Policy Packages	Pkg: 104	Pkg: 106	Pkg: 107		
		Reliable Operations	Engineering and asset security	Cost Allocation Methodology		
		Priority: 00	Priority: 00	Priority: 00		
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	(362)	217	185	(764)		
3400 Other Funds Ltd	1,473	30	45	1,398		
All Funds	1,111	247	230	634		
3220 Public Employees Retire Cont						
8000 General Fund	(224,632)	103,372	108,921	(436,925)		
3400 Other Funds Ltd	749,893	14,762	27,229	707,902		
All Funds	525,261	118,134	136,150	270,977		
3230 Social Security Taxes						
8000 General Fund	(94,494)	44,130	46,497	(185,121)		
3400 Other Funds Ltd	318,732	6,303	11,625	300,804		
All Funds	224,238	50,433	58,122	115,683		
3241 Paid Family Medical Leave Insurance						
8000 General Fund	(4,954)	2,286	2,431	(9,671)		
3400 Other Funds Ltd	16,652	325	608	15,719		
All Funds	11,698	2,611	3,039	6,048		
3250 Workers Comp. Assess. (WCD)						
8000 General Fund	(382)	185	160	(727)		
3400 Other Funds Ltd	1,343	27	40	1,276		
All Funds	961	212	200	549		
3260 Mass Transit Tax						
8000 General Fund	4,927	1,280	3,647	-		

Description	Total Policy Packages	Pkg: 104	Pkg: 106	Pkg: 107		
		Reliable Operations	Engineering and asset security	Cost Allocation Methodology		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	1,232	320	912	-		
All Funds	6,159	1,600	4,559	-		
3270 Flexible Benefits						
8000 General Fund	(296,035)	160,187	138,600	(594,822)		
3400 Other Funds Ltd	1,125,985	22,963	34,650	1,068,372		
All Funds	829,950	183,150	173,250	473,550		
OTHER PAYROLL EXPENSES						
8000 General Fund	(615,932)	311,657	300,441	(1,228,030)		
3400 Other Funds Ltd	2,215,310	44,730	75,109	2,095,471		
TOTAL OTHER PAYROLL EXPENSES	\$1,599,378	\$356,387	\$375,550	\$867,441		
PERSONAL SERVICES						
8000 General Fund	(1,869,383)	888,539	908,247	(3,666,169)		
3400 Other Funds Ltd	6,399,938	127,119	227,062	6,045,757		
TOTAL PERSONAL SERVICES	\$4,530,555	\$1,015,658	\$1,135,309	\$2,379,588		
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	4,822	2,129	600	2,093		
3400 Other Funds Ltd	1,289	532	150	607		
All Funds	6,111	2,661	750	2,700		
4125 Out of State Travel						
8000 General Fund	11,930	11,930	-	-		
3400 Other Funds Ltd	2,982	2,982	-	-		

Description	Total Policy Packages	Pkg: 104	Pkg: 106	Pkg: 107		
		Reliable Operations	Engineering and asset security	Cost Allocation Methodology		
		Priority: 00	Priority: 00	Priority: 00		
All Funds	14,912	14,912	-	-		
4150 Employee Training						
8000 General Fund	101,040	2,560	86,400	12,080		
3400 Other Funds Ltd	26,160	640	21,600	3,920		
All Funds	127,200	3,200	108,000	16,000		
4175 Office Expenses						
8000 General Fund	105,616	77,848	6,188	21,580		
3400 Other Funds Ltd	27,305	19,492	1,547	6,266		
All Funds	132,921	97,340	7,735	27,846		
4200 Telecommunications						
8000 General Fund	38,135	4,640	11,600	21,895		
3400 Other Funds Ltd	11,165	1,160	2,900	7,105		
All Funds	49,300	5,800	14,500	29,000		
4250 Data Processing						
8000 General Fund	(10,049)	(74,671)	60,031	4,591		
3400 Other Funds Ltd	10,162	(6,335)	15,008	1,489		
All Funds	113	(81,006)	75,039	6,080		
4300 Professional Services						
8000 General Fund	629,323	629,323	-	-		
3400 Other Funds Ltd	157,331	157,331	-	-		
All Funds	786,654	786,654	-	-		
4700 Expendable Prop 250 - 5000						
8000 General Fund	8,984	2,632	2,200	4,152		

Description	Total Policy Packages	Pkg: 104	Pkg: 106	Pkg: 107		
		Reliable Operations	Engineering and asset security	Cost Allocation Methodology		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	2,556	658	550	1,348		
All Funds	11,540	3,290	2,750	5,500		
4715 IT Expendable Property						
8000 General Fund	43,395	5,280	13,200	24,915		
3400 Other Funds Ltd	12,705	1,320	3,300	8,085		
All Funds	56,100	6,600	16,500	33,000		
SERVICES & SUPPLIES						
8000 General Fund	933,196	661,671	180,219	91,306		
3400 Other Funds Ltd	251,655	177,780	45,055	28,820		
TOTAL SERVICES & SUPPLIES	\$1,184,851	\$839,451	\$225,274	\$120,126		
EXPENDITURES						
8000 General Fund	(936,187)	1,550,210	1,088,466	(3,574,863)		
3400 Other Funds Ltd	6,651,593	304,899	272,117	6,074,577		
TOTAL EXPENDITURES	\$5,715,406	\$1,855,109	\$1,360,583	\$2,499,714		
ENDING BALANCE						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	25	2	5	18		
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	21.11	4.73	4.40	11.98		

BDV004B
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Policy Packages	Pkg: 107 Cost Allocation Methodology				
		Priority: 00				

REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd (1,114,360) (1,114,360)

AVAILABLE REVENUES

3400 Other Funds Ltd (1,114,360) (1,114,360)

TOTAL AVAILABLE REVENUES (\$1,114,360) (\$1,114,360)

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd (644,784) (644,784)

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd (318) (318)

3220 Public Employees Retire Cont

3400 Other Funds Ltd (115,547) (115,547)

3230 Social Security Taxes

3400 Other Funds Ltd (49,327) (49,327)

3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd (2,578) (2,578)

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd (276) (276)

Description	Total Policy Packages	Pkg: 107 Cost Allocation Methodology				
		Priority: 00				
3270 Flexible Benefits						
3400 Other Funds Ltd	(237,600)	(237,600)				
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	(405,646)	(405,646)				
TOTAL OTHER PAYROLL EXPENSES	(\$405,646)	(\$405,646)				
PERSONAL SERVICES						
3400 Other Funds Ltd	(1,050,430)	(1,050,430)				
TOTAL PERSONAL SERVICES	(\$1,050,430)	(\$1,050,430)				
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	(900)	(900)				
4150 Employee Training						
3400 Other Funds Ltd	(9,600)	(9,600)				
4175 Office Expenses						
3400 Other Funds Ltd	(9,282)	(9,282)				
4200 Telecommunications						
3400 Other Funds Ltd	(17,400)	(17,400)				
4250 Data Processing						
3400 Other Funds Ltd	(3,648)	(3,648)				
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	(3,300)	(3,300)				
4715 IT Expendable Property						

BDV004B
 2023-25 Biennium
 Marijuana Program

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Policy Packages	Pkg: 107 Cost Allocation Methodology				
		Priority: 00				
3400 Other Funds Ltd	(19,800)	(19,800)				
SERVICES & SUPPLIES						
3400 Other Funds Ltd	(63,930)	(63,930)				
TOTAL SERVICES & SUPPLIES	(\$63,930)	(\$63,930)				
EXPENDITURES						
3400 Other Funds Ltd	(1,114,360)	(1,114,360)				
TOTAL EXPENDITURES	(\$1,114,360)	(\$1,114,360)				
ENDING BALANCE						
3400 Other Funds Ltd	-	-				
TOTAL ENDING BALANCE	-	-				
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	(6)	(6)				
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	(6.00)	(6.00)				

BDV004B
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00			
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	11,614,159	11,614,159
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AVAILABLE REVENUES

8000 General Fund	11,614,159	11,614,159
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TOTAL AVAILABLE REVENUES	\$11,614,159	\$11,614,159
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	823,977	823,977
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	237	237
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3220 Public Employees Retire Cont

8000 General Fund	147,658	147,658
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3230 Social Security Taxes

8000 General Fund	63,034	63,034
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3241 Paid Family Medical Leave Insurance

8000 General Fund	3,295	3,295
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3250 Workers Comp. Assess. (WCD)

8000 General Fund	206	206
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BDV004B
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00				
3260 Mass Transit Tax						
8000 General Fund	4,944	4,944				
3270 Flexible Benefits						
8000 General Fund	178,200	178,200				
OTHER PAYROLL EXPENSES						
8000 General Fund	397,574	397,574				
TOTAL OTHER PAYROLL EXPENSES	\$397,574	\$397,574				
PERSONAL SERVICES						
8000 General Fund	1,221,551	1,221,551				
TOTAL PERSONAL SERVICES	\$1,221,551	\$1,221,551				
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	750	750				
4150 Employee Training						
8000 General Fund	8,000	8,000				
4175 Office Expenses						
8000 General Fund	7,735	7,735				
4200 Telecommunications						
8000 General Fund	14,500	14,500				
4250 Data Processing						
8000 General Fund	3,039	3,039				
4700 Expendable Prop 250 - 5000						

BDV004B
 2023-25 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Policy Packages	Pkg: 101 Electronic Valuation Information System (ELVIS) Phase 2 Priority: 00				
8000 General Fund	2,750	2,750				
4715 IT Expendable Property						
8000 General Fund	10,355,834	10,355,834				
SERVICES & SUPPLIES						
8000 General Fund	10,392,608	10,392,608				
TOTAL SERVICES & SUPPLIES	\$10,392,608	\$10,392,608				
EXPENDITURES						
8000 General Fund	11,614,159	11,614,159				
TOTAL EXPENDITURES	\$11,614,159	\$11,614,159				
ENDING BALANCE						
8000 General Fund	-	-				
TOTAL ENDING BALANCE	-	-				
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	5	5				
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.52	4.52				

PIC100 - Position Budget Report

Revenue, Dept of

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-000-00-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
Total Salary											112,856,615	-	43,157,482	-	156,014,097
Total OPE											60,937,160	-	23,533,727	-	84,470,887
Total Personal Services											173,793,775	-	66,691,209	-	240,484,984

PIC100 - Position Budget Report

Director's Office - Administrative

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1001000	MEAH Z7583 HF	AGENCY HEAD 3	45X	PF	1	1.00	24	10	20474	SAL	348,877	-	142,499	-	491,376
										OPE	109,461	-	44,709	-	154,170
1002000	MESN Z7595 DF	DEPUTY/CHIEF 5	42X	PF	1	1.00	24	10	17088	SAL	291,180	-	118,932	-	410,112
										OPE	98,285	-	40,144	-	138,429
1003000	MESN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	9	5700	SAL	97,128	-	39,672	-	136,800
										OPE	53,410	-	21,816	-	75,226
1008000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	7	4477	SAL	76,288	-	31,160	-	107,448
										OPE	47,999	-	19,605	-	67,604
1021000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	10203	SAL	173,859	-	71,013	-	244,872
										OPE	73,337	-	29,955	-	103,292
1146000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	7096	SAL	120,916	-	49,388	-	170,304
										OPE	59,587	-	24,339	-	83,926
1148000	MMS X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	8	9718	SAL	165,595	-	67,637	-	233,232
										OPE	71,191	-	29,078	-	100,269
1149000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	4	6664	SAL	113,555	-	46,381	-	159,936
										OPE	57,677	-	23,558	-	81,235
1150000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	SAL	67,547	-	27,589	-	95,136
										OPE	45,728	-	18,678	-	64,406
1161000	MMS X7008 AP	PRINCIPAL EXECUTIVE/MANAGER E	33X	PF	1	0.88	21	3	7630	SAL	128,184	-	32,046	-	160,230
										OPE	61,078	-	15,270	-	76,348
1162000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	0.88	21	3	7518	SAL	126,302	-	31,576	-	157,878
										OPE	60,590	-	15,148	-	75,738
2377000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	59,350	-	24,242	-	83,592
										OPE	43,600	-	17,808	-	61,408
3753000	MMS X7010 AP	PRINCIPAL EXECUTIVE/MANAGER F	35X	PF	1	1.00	24	3	8408	SAL	161,434	-	40,358	-	201,792
										OPE	73,683	-	18,421	-	92,104
3754000	MMS X7006 AP	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	1.00	24	3	6930	SAL	133,056	-	33,264	-	166,320
										OPE	66,314	-	16,578	-	82,892
3755000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
3756000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	3	6051	SAL	116,179	-	29,045	-	145,224

PIC100 - Position Budget Report

Director's Office - Administrative

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	61,931	-	15,483	-	77,414
3757000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	3	7518	SAL	144,346	-	36,086	-	180,432
										OPE	69,246	-	17,311	-	86,557
3758000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
3759000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
5198000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	108,204	-	44,196	-	152,400
										OPE	56,287	-	22,991	-	79,278
5527000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	9	8831	SAL	150,480	-	61,464	-	211,944
										OPE	67,266	-	27,475	-	94,741
5609000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	3	6601	SAL	112,481	-	45,943	-	158,424
										OPE	57,398	-	23,444	-	80,842
Total Salary											3,060,721	-	1,063,931	-	4,124,652
Total OPE											1,424,334	-	489,379	-	1,913,713
Total Personal Services											4,485,055	-	1,553,310	-	6,038,365

PIC100 - Position Budget Report

Financial Services Division

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1147000	OAS C0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	10	9751	SAL	187,219	-	46,805	-	234,024
										OPE	80,380	-	20,095	-	100,475
2101000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
2155000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	2	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
2163000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRATOR	38X	PF	1	1.00	24	10	13661	SAL	262,291	-	65,573	-	327,864
										OPE	97,998	-	24,499	-	122,497
2166000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	4	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
2167000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
2256000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
2346000	OAS C0436 AP	PROCUREMENT & CONTRACT SPECIALIST	23	PF	1	1.00	24	6	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
2372000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
2373000	OAS C0437 AP	PROCUREMENT & CONTRACT SPECIALIST	27	PF	1	1.00	24	9	7327	SAL	140,678	-	35,170	-	175,848
										OPE	68,293	-	17,073	-	85,366
2396000	OAS C0438 AP	PROCUREMENT & CONTRACT SPECIALIST	29	PF	1	1.00	24	9	8057	SAL	154,694	-	38,674	-	193,368
										OPE	71,934	-	17,983	-	89,917
2405000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	6	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
3612000	MMS X7075 AP	BUDGET AND FISCAL MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	133,056	-	33,264	-	166,320
										OPE	66,314	-	16,578	-	82,892
3621000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	2	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
3654000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	6	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
3655000	MMS X7075 AP	BUDGET AND FISCAL MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	186,586	-	46,646	-	233,232

PIC100 - Position Budget Report

Financial Services Division

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	80,215	-	20,054	-	100,269
3656000	MMS X7074 AP	BUDGET AND FISCAL MANAGER 2	33X	PF	1	1.00	24	8	9718	SAL	186,586	-	46,646	-	233,232
										OPE	80,215	-	20,054	-	100,269
3697000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	10	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
4017000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	5	6051	SAL	116,179	-	29,045	-	145,224
										OPE	61,931	-	15,483	-	77,414
5219000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
6308000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
8081000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	6	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
Total Salary											3,095,864	-	773,968	-	3,869,832
Total OPE											1,500,821	-	375,208	-	1,876,029
Total Personal Services											4,596,685	-	1,149,176	-	5,745,861

PIC100 - Position Budget Report

Human Resources

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1141000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	6	6601	SAL	112,481	-	45,943	-	158,424
										OPE	57,398	-	23,444	-	80,842
1155000	MMS X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	0.88	21	3	6601	SAL	110,897	-	27,724	-	138,621
										OPE	56,589	-	14,147	-	70,736
1156000	MMS X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	0.88	21	3	5700	SAL	95,760	-	23,940	-	119,700
										OPE	52,658	-	13,164	-	65,822
1157000	MMS X1320 AP	HUMAN RESOURCE ANALYST 1	23	PF	1	0.88	21	3	4941	SAL	83,009	-	20,752	-	103,761
										OPE	49,346	-	12,337	-	61,683
1163000	MMS X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	0.88	21	3	5985	SAL	100,548	-	25,137	-	125,685
										OPE	53,902	-	13,475	-	67,377
2117000	MMN X0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4477	SAL	76,288	-	31,160	-	107,448
										OPE	47,999	-	19,605	-	67,604
2225000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	9	8831	SAL	150,480	-	61,464	-	211,944
										OPE	67,266	-	27,475	-	94,741
2266000	MMN X1320 AP	HUMAN RESOURCE ANALYST 1	23	PF	1	1.00	24	5	5432	SAL	92,561	-	37,807	-	130,368
										OPE	52,224	-	21,331	-	73,555
2268000	MESN Z7343 AF	Human Resources Manager 3		PF	1	1.00	24	10	11802	SAL	201,106	-	82,142	-	283,248
										OPE	80,363	-	32,825	-	113,188
2307000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	8	7274	SAL	123,949	-	50,627	-	174,576
										OPE	60,376	-	24,660	-	85,036
2378000	MMN X1320 AP	HUMAN RESOURCE ANALYST 1	23	PF	1	1.00	24	6	5700	SAL	97,128	-	39,672	-	136,800
										OPE	53,410	-	21,816	-	75,226
2394000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	7819	SAL	133,236	-	54,420	-	187,656
										OPE	62,788	-	25,646	-	88,434
3559000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	6	6601	SAL	112,481	-	45,943	-	158,424
										OPE	57,398	-	23,444	-	80,842
3596000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	9	8831	SAL	150,480	-	61,464	-	211,944
										OPE	67,266	-	27,475	-	94,741
Total Salary											1,640,404	-	608,195	-	2,248,599
Total OPE											818,983	-	300,844	-	1,119,827
Total Personal Services											2,459,387	-	909,039	-	3,368,426

PIC100 - Position Budget Report

Communications

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-07-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1025000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	5771	SAL	98,338	-	40,166	-	138,504
										OPE	53,725	-	21,944	-	75,669
1136000	MMN X7084 AP	BUSINESS OPERATIONS MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	182,669	-	74,611	-	257,280
										OPE	75,626	-	30,889	-	106,515
1137000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	8831	SAL	150,480	-	61,464	-	211,944
										OPE	67,266	-	27,475	-	94,741
1151000	OAS C0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	0.88	21	3	6051	SAL	101,657	-	25,414	-	127,071
										OPE	54,189	-	13,547	-	67,736
1152000	OAS C0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	0.88	21	3	6051	SAL	101,657	-	25,414	-	127,071
										OPE	54,189	-	13,547	-	67,736
1153000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPEC	22	PF	1	0.88	21	3	4356	SAL	73,181	-	18,295	-	91,476
										OPE	46,794	-	11,698	-	58,492
1154000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	0.88	21	3	5503	SAL	92,450	-	23,113	-	115,563
										OPE	51,798	-	12,950	-	64,748
3611000	MESN Z7664 AF	COMMUNICATIONS MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	182,669	-	74,611	-	257,280
										OPE	75,626	-	30,889	-	106,515
8055000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	8831	SAL	150,480	-	61,464	-	211,944
										OPE	67,266	-	27,475	-	94,741
Total Salary											1,133,581	-	404,552	-	1,538,133
Total OPE											546,479	-	190,414	-	736,893
Total Personal Services											1,680,060	-	594,966	-	2,275,026

PIC100 - Position Budget Report

General Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1026000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	54,784	-	22,376	-	77,160
										OPE	42,414	-	17,324	-	59,738
1094000	OAS C1346 AP	SAFETY SPECIALIST 2	27	PF	1	1.00	24	10	7678	SAL	130,833	-	53,439	-	184,272
										OPE	62,164	-	25,391	-	87,555
2670000	OAS C0758 AP	SUPPLY SPECIALIST 1	14	PF	1	1.00	24	10	4155	SAL	70,801	-	28,919	-	99,720
										OPE	46,574	-	19,023	-	65,597
2825000	OAS C0758 AP	SUPPLY SPECIALIST 1	14	PF	1	1.00	24	10	4155	SAL	70,801	-	28,919	-	99,720
										OPE	46,574	-	19,023	-	65,597
3491000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	54,784	-	22,376	-	77,160
										OPE	42,414	-	17,324	-	59,738
3550000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	74,226	-	30,318	-	104,544
										OPE	47,463	-	19,386	-	66,849
3558000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	9	9264	SAL	157,859	-	64,477	-	222,336
										OPE	69,182	-	28,258	-	97,440
3567000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	9	9264	SAL	157,859	-	64,477	-	222,336
										OPE	69,182	-	28,258	-	97,440
4117000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	118,087	-	48,233	-	166,320
										OPE	58,853	-	24,039	-	82,892
Total Salary											890,034	-	363,534	-	1,253,568
Total OPE											484,820	-	198,026	-	682,846
Total Personal Services											1,374,854	-	561,560	-	1,936,414

PIC100 - Position Budget Report

Research

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-11-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1164000	MMS X7008 AP	PRINCIPAL EXECUTIVE/MANAGER E	33X	PF	1	0.88	21	3	7630	SAL	128,184	-	32,046	-	160,230
										OPE	61,078	-	15,270	-	76,348
1165000	OAS C1117 AP	RESEARCH ANALYST 3	26	PF	1	0.88	21	3	5256	SAL	88,301	-	22,075	-	110,376
										OPE	50,721	-	12,680	-	63,401
1166000	OAS C1117 AP	RESEARCH ANALYST 3	26	PF	1	0.88	21	3	5256	SAL	88,301	-	22,075	-	110,376
										OPE	50,721	-	12,680	-	63,401
1167000	OAS C1117 AP	RESEARCH ANALYST 3	26	PF	1	0.88	21	3	5256	SAL	88,301	-	22,075	-	110,376
										OPE	50,721	-	12,680	-	63,401
1168000	OAS C1116 AP	RESEARCH ANALYST 2	23	PF	1	0.88	21	3	4555	SAL	76,524	-	19,131	-	95,655
										OPE	47,662	-	11,916	-	59,578
1169000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	0.88	21	3	5503	SAL	92,450	-	23,113	-	115,563
										OPE	51,798	-	12,950	-	64,748
1170000	MMS X7006 IP	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	0.88	21	3	8015	SAL	134,652	-	33,663	-	168,315
										OPE	62,758	-	15,689	-	78,447
1171000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	0.88	21	3	6898	SAL	115,886	-	28,972	-	144,858
										OPE	57,885	-	14,471	-	72,356
1172000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	0.88	21	3	7518	SAL	126,302	-	31,576	-	157,878
										OPE	60,590	-	15,148	-	75,738
1173000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.88	21	3	6350	SAL	106,680	-	26,670	-	133,350
										OPE	55,493	-	13,873	-	69,366
1174000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	0.88	21	3	7518	SAL	126,302	-	31,576	-	157,878
										OPE	60,590	-	15,148	-	75,738
2313000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
2314000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	205,824	-	51,456	-	257,280
										OPE	85,212	-	21,303	-	106,515
2315000	MMS X7723 AP	RESEARCH ANALYSIS AND STATISTICS M	35X	PF	1	1.00	24	3	8408	SAL	161,434	-	40,358	-	201,792
										OPE	73,683	-	18,421	-	92,104
2321000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
2367000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	87,456	-	21,864	-	109,320

PIC100 - Position Budget Report

Research

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-11-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	54,471	-	13,618	-	68,089
2402000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	3	8015	SAL	153,888	-	38,472	-	192,360
										OPE	71,724	-	17,931	-	89,655
2411000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	10	8870	SAL	170,304	-	42,576	-	212,880
										OPE	75,987	-	18,997	-	94,984
3695000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	205,824	-	51,456	-	257,280
										OPE	85,212	-	21,303	-	106,515
3696000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	205,824	-	51,456	-	257,280
										OPE	85,212	-	21,303	-	106,515
6586000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
Total Salary											2,776,581	-	694,146	-	3,470,727
Total OPE											1,344,349	-	336,090	-	1,680,439
Total Personal Services											4,120,930	-	1,030,236	-	5,151,166

PIC100 - Position Budget Report

Audits

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-003-12-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
1018000	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	1	1.00	24	9	9718	SAL	186,586	-	46,646	-	233,232
										OPE	80,215	-	20,054	-	100,269
1023000	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	1	1.00	24	9	9718	SAL	186,586	-	46,646	-	233,232
										OPE	80,215	-	20,054	-	100,269
Total Salary											373,172	-	93,292	-	466,464
Total OPE											160,430	-	40,108	-	200,538
Total Personal Services											533,602	-	133,400	-	667,002

PIC100 - Position Budget Report

Property Tax Division Administration

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-01-00-0000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4237000	MESN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	6	4277	SAL	92,383	-	10,265	-	102,648
										OPE	59,722	-	6,636	-	66,358
4332000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	10203	SAL	220,385	-	24,487	-	244,872
										OPE	92,963	-	10,329	-	103,292
6403000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRATOR	38X	PF	1	1.00	24	10	13661	SAL	295,078	-	32,786	-	327,864
										OPE	110,247	-	12,250	-	122,497
Total Salary											607,846	-	67,538	-	675,384
Total OPE											262,932	-	29,215	-	292,147
Total Personal Services											870,778	-	96,753	-	967,531

PIC100 - Position Budget Report

Cadastral Information Systems Unit

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-004-03-00-00000
Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4159000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4161000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4164000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4165000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4239000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	202,413	-	4,131	-	206,544
										OPE	91,472	-	1,867	-	93,339
4328000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	8	7330	SAL	172,402	-	3,518	-	175,920
										OPE	83,678	-	1,708	-	85,386
4340000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
Total Salary											1,280,474	-	26,134	-	1,306,608
Total OPE											604,878	-	12,344	-	617,222
Total Personal Services											1,885,352	-	38,478	-	1,923,830

PIC100 - Position Budget Report

Industrial Valuation and Central Assessment

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4029000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
4051000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4073000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4080000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4103000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	141,105	-	92,127	-	233,232
										OPE	60,663	-	39,606	-	100,269
4128000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4129000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4130000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	111,485	-	72,787	-	184,272
										OPE	52,971	-	34,584	-	87,555
4135000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4136000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	81,885	-	50,187	-	132,072
										OPE	45,879	-	28,119	-	73,998
4137000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4138000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	4	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4196000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4197000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	7	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4198000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4199000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368

PIC100 - Position Budget Report

Industrial Valuation and Central Assessment

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	54,400	-	35,517	-	89,917
4200000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4201000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4202000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	141,105	-	92,127	-	233,232
										OPE	60,663	-	39,606	-	100,269
4204000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4205000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	SAL	83,795	-	54,709	-	138,504
										OPE	45,780	-	29,889	-	75,669
4206000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4207000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4211000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4212000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4214000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	9	6664	SAL	96,761	-	63,175	-	159,936
										OPE	49,147	-	32,088	-	81,235
4218000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	7	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4223000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	4	5256	SAL	76,317	-	49,827	-	126,144
										OPE	43,838	-	28,621	-	72,459
4243000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	3	6664	SAL	96,761	-	63,175	-	159,936
										OPE	49,147	-	32,088	-	81,235
4245000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	8	7327	SAL	106,388	-	69,460	-	175,848
										OPE	51,646	-	33,720	-	85,366
4246000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	SAL	83,795	-	54,709	-	138,504
										OPE	45,780	-	29,889	-	75,669

PIC100 - Position Budget Report

Industrial Valuation and Central Assessment

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4261000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4262000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	3	6664	SAL	96,761	-	63,175	-	159,936
										OPE	49,147	-	32,088	-	81,235
4267000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4268000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4281000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	8	8450	SAL	122,694	-	80,106	-	202,800
										OPE	55,881	-	36,485	-	92,366
4329000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	141,105	-	92,127	-	233,232
										OPE	60,663	-	39,606	-	100,269
4334000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4337000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4338000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4342000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5147000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
5194000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	155,654	-	101,626	-	257,280
										OPE	64,442	-	42,073	-	106,515
Total Salary											4,699,703	-	2,926,873	-	7,626,576
Total OPE											2,283,658	-	1,404,023	-	3,687,681
Total Personal Services											6,983,361	-	4,330,896	-	11,314,257

PIC100 - Position Budget Report

County Support, Assistance and Oversight

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4032000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
4049000	OAS C1339 AP	TRAINING & DEVELOPMENT SPECIALIST	27	PF	1	1.00	24	5	6051	SAL	142,320	-	2,904	-	145,224
										OPE	75,866	-	1,548	-	77,414
4075000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4085000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
4086000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
4110000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
4121000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	252,134	-	5,146	-	257,280
										OPE	104,385	-	2,130	-	106,515
4127000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
4131000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4133000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
4139000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4189000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
4235000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
4240000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4242000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4252000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880

PIC100 - Position Budget Report

County Support, Assistance and Oversight

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-004-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	93,084	-	1,900	-	94,984
4270000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
4325000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
Total Salary											3,432,132	-	70,044	-	3,502,176
Total OPE											1,591,619	-	32,480	-	1,624,099
Total Personal Services											5,023,751	-	102,524	-	5,126,275

PIC100 - Position Budget Report

Forestland Valuation and Timber Taxes

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-004-07-00-00000
Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4079000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4082000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
4115000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	0.50	12	10	9718	SAL	114,284	-	2,332	-	116,616
										OPE	49,131	-	1,003	-	50,134
4145000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.75	18	10	8870	SAL	156,467	-	3,193	-	159,660
										OPE	69,812	-	1,425	-	71,237
4241000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4244000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4341000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
Total Salary											1,451,785	-	29,627	-	1,481,412
Total OPE											697,995	-	14,244	-	712,239
Total Personal Services											2,149,780	-	43,871	-	2,193,651

PIC100 - Position Budget Report

Personal Tax and Compliance Div Admin

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5016000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	4941	SAL	116,212	-	2,372	-	118,584
										OPE	69,085	-	1,410	-	70,495
6068000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATOR	40X	PF	1	1.00	24	8	13661	SAL	321,307	-	6,557	-	327,864
										OPE	120,047	-	2,450	-	122,497
Total Salary											437,519	-	8,929	-	446,448
Total OPE											189,132	-	3,860	-	192,992
Total Personal Services											626,651	-	12,789	-	639,440

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0005706	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005707	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005708	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005709	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
2075000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
2229000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
2230000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
2232000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
2233000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
2235000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
2237000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
2239000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
2240000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
2366000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
2371000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
2387000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	65,512	-	1,337	-	66,849
2398000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
2885000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
2888000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
2916000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
3086000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	6	8831	SAL	194,988	-	16,956	-	211,944
										OPE	87,162	-	7,579	-	94,741
3494000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	6	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
3531000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
3533000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
3553000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5005000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5015000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5019000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5028000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5030000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5059000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5061000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5064000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5067000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5070000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5080000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5081000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5083000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5084000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5085000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5086000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5088000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	5	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5091000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5092000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5093000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5094000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5095000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5096000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	OPE	81,552	-	1,664	-	83,216
										SAL	135,734	-	2,770	-	138,504
5099000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	OPE	74,156	-	1,513	-	75,669
										SAL	112,332	-	2,292	-	114,624
5100000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	68,078	-	1,389	-	69,467
										SAL	189,501	-	3,867	-	193,368
5102000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	88,119	-	1,798	-	89,917
										SAL	118,047	-	2,409	-	120,456
5107000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	OPE	69,562	-	1,420	-	70,982
										SAL	112,332	-	2,292	-	114,624
5118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	OPE	68,078	-	1,389	-	69,467
										SAL	164,217	-	3,351	-	167,568
5119000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	81,552	-	1,664	-	83,216
										SAL	118,047	-	2,409	-	120,456
5129000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	69,562	-	1,420	-	70,982
										SAL	118,047	-	2,409	-	120,456
5130000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	69,562	-	1,420	-	70,982
										SAL	135,734	-	2,770	-	138,504
5137000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	OPE	74,156	-	1,513	-	75,669
										SAL	112,332	-	2,292	-	114,624
5139000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	68,078	-	1,389	-	69,467
										SAL	118,047	-	2,409	-	120,456
5141000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	69,562	-	1,420	-	70,982
										SAL	164,217	-	3,351	-	167,568
5145000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	3	5985	OPE	81,552	-	1,664	-	83,216
										SAL	140,767	-	2,873	-	143,640
5146000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	OPE	75,462	-	1,540	-	77,002
										SAL	197,756	-	4,036	-	201,792
5162000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	OPE	90,262	-	1,842	-	92,104
										SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5163000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5165000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	7	7274	SAL	171,084	-	3,492	-	174,576
										OPE	83,335	-	1,701	-	85,036
5185000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	3	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
5205000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5207000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5210000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5269000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5277000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5279000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5289000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5294000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5305000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	198,744	-	4,056	-	202,800
										OPE	90,519	-	1,847	-	92,366
5358000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	SAL	175,058	-	9,214	-	184,272
										OPE	83,177	-	4,378	-	87,555
5361000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	172,331	-	3,517	-	175,848
										OPE	83,659	-	1,707	-	85,366
5367000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5369000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456

PIC100 - Position Budget Report

Compliance

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5370000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	69,562	-	1,420	-	70,982
										SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5371000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5374000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5382000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5387000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5388000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5391000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5395000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5396000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5404000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5407000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5429000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5434000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5435000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5436000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278

PIC100 - Position Budget Report

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**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5444000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
5453000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5454000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5455000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5462000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5475000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5477000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5506000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	172,331	-	3,517	-	175,848
										OPE	83,659	-	1,707	-	85,366
5511000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5517000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5518000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5520000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5521000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5524000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5525000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
5526000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544

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**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	65,512	-	1,337	-	66,849
5529000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5533000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5534000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5535000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5536000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5538000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	132,072	-	-	-	132,072
										OPE	73,998	-	-	-	73,998
5540000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5541000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5542000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	175,848	-	-	-	175,848
										OPE	85,366	-	-	-	85,366
5543000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
5544000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5571000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5572000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5603000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849

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**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5620000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5621000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5623000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5624000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5625000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
5626000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
5627000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	SAL	184,272	-	-	-	184,272
										OPE	87,555	-	-	-	87,555
5629000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5630000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	233,232	-	-	-	233,232
										OPE	100,269	-	-	-	100,269
5631000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	202,800	-	-	-	202,800
										OPE	92,366	-	-	-	92,366
5641000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5642000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5643000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5644000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5645000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5646000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456

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**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5647000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	OPE	69,562	-	1,420	-	70,982
										SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5648000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5650000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5651000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	5	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5652000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5653000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5665000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	7	7274	SAL	171,084	-	3,492	-	174,576
										OPE	83,335	-	1,701	-	85,036
5677000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5678000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5679000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5680000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5681000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5682000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
5683000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5693000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235

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**Cross Reference Number: 15000-005-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5694000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	142,320	-	2,904	-	145,224
										OPE	75,866	-	1,548	-	77,414
5718000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
5722000	OAS C5632 AP	TAX AUDITOR 2	28	PP	1	0.50	12	3	5771	SAL	69,252	-	-	-	69,252
										OPE	37,834	-	-	-	37,834
6002000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	1	2995	SAL	70,442	-	1,438	-	71,880
										OPE	57,200	-	1,167	-	58,367
6005000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6127000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
6345000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6439000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
6477000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
Total Salary											21,627,019	-	399,161	-	22,026,180
Total OPE											11,912,416	-	219,185	-	12,131,601
Total Personal Services											33,539,435	-	618,346	-	34,157,781

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Program Services

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**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0005696	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	8	3964	SAL	46,617	-	951	-	47,568
										OPE	31,558	-	644	-	32,202
0005697	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	2	3088	SAL	36,315	-	741	-	37,056
										OPE	28,883	-	589	-	29,472
0005698	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005699	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005700	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005701	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	2	3088	SAL	36,315	-	741	-	37,056
										OPE	28,883	-	589	-	29,472
0005702	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005703	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005704	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005705	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
2222000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	4	6282	SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
2370000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
3164000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
3173000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
3213000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
3262000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	127,449	-	4,623	-	132,072

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	71,408	-	2,590	-	73,998
3264000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
3265000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
3386000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	6	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892
3406000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
3530000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
3532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
3557000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
3562000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
3564000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
3583000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
4283000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	252,134	-	5,146	-	257,280
										OPE	104,385	-	2,130	-	106,515
5004000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5020000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5025000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5045000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5082000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5122000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5167000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5186000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	6	8015	SAL	188,513	-	3,847	-	192,360
										OPE	87,862	-	1,793	-	89,655
5188000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5213000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5228000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5267000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5274000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5281000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5303000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	198,744	-	4,056	-	202,800
										OPE	90,519	-	1,847	-	92,366
5357000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5360000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5365000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5373000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5397000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5400000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	60,180	-	1,228	-	61,408
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5401000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5403000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5408000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	105,454	-	9,170	-	114,624
										OPE	63,910	-	5,557	-	69,467
5413000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5416000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5425000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5445000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5457000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5464000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5465000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5466000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	110,820	-	9,636	-	120,456
										OPE	65,303	-	5,679	-	70,982
5467000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5483000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5489000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5493000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
5501000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	4	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
5507000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5508000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5509000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	7	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
5523000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	172,331	-	3,517	-	175,848
										OPE	83,659	-	1,707	-	85,366
5531000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,084	-	2,508	-	83,592
										OPE	59,566	-	1,842	-	61,408
5532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	92,282	-	2,854	-	95,136
										OPE	62,474	-	1,932	-	64,406
5547000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5564000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5579000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5595000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5601000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5602000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5604000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5610000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5611000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	OPE	72,518	-	1,480	-	73,998
										SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5612000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5613000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5614000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5615000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5616000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5619000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
5667000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5684000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	SAL	155,256	-	3,168	-	158,424
										OPE	79,225	-	1,617	-	80,842
5685000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892
5720000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PP	1	0.50	12	3	6350	SAL	76,200	-	-	-	76,200
										OPE	39,638	-	-	-	39,638
5721000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
6258000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6273000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6359000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

PIC100 - Position Budget Report

Program Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-005-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6376000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
Total Salary											11,351,267	-	242,025	-	11,593,292
Total OPE											6,374,678	-	136,230	-	6,510,908
Total Personal Services											17,725,945	-	378,255	-	18,104,200

PIC100 - Position Budget Report

Business Division Administration

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-01-00-0000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5199000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATOR	40X	PF	1	1.00	24	10	15046	SAL	324,994	-	36,110	-	361,104
										OPE	116,042	-	12,894	-	128,936
6062000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	8	4691	SAL	101,326	-	11,258	-	112,584
										OPE	62,043	-	6,894	-	68,937
Total Salary											426,320	-	47,368	-	473,688
Total OPE											178,085	-	19,788	-	197,873
Total Personal Services											604,405	-	67,156	-	671,561

PIC100 - Position Budget Report

Withholding & Payroll Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2407000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	38,681	-	65,863	-	104,544
										OPE	24,734	-	42,115	-	66,849
5265000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5431000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5432000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5437000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6006000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	70,044	-	34,500	-	104,544
										OPE	44,789	-	22,060	-	66,849
6011000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	95,136	-	-	-	95,136
										OPE	64,406	-	-	-	64,406
6012000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	6	3629	SAL	58,354	-	28,742	-	87,096
										OPE	41,753	-	20,565	-	62,318
6018000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	6	4555	SAL	73,244	-	36,076	-	109,320
										OPE	45,620	-	22,469	-	68,089
6024000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6034000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	88,488	-	43,584	-	132,072
										OPE	49,579	-	24,419	-	73,998
6036000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
6040000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	63,741	-	31,395	-	95,136
										OPE	43,152	-	21,254	-	64,406
6045000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	4	3088	SAL	74,112	-	-	-	74,112
										OPE	58,946	-	-	-	58,946
6055000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
6056000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	132,072	-	-	-	132,072

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Withholding & Payroll Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	73,998	-	-	-	73,998
6058000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6067000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	192,857	-	64,423	-	257,280
										OPE	79,844	-	26,671	-	106,515
6097000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	176,743	-	56,489	-	233,232
										OPE	75,984	-	24,285	-	100,269
6108000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	7	5503	SAL	125,468	-	6,604	-	132,072
										OPE	70,298	-	3,700	-	73,998
6111000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	125,927	-	41,641	-	167,568
										OPE	62,537	-	20,679	-	83,216
6135000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
6232000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	38,681	-	65,863	-	104,544
										OPE	24,734	-	42,115	-	66,849
6279000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	63,741	-	31,395	-	95,136
										OPE	43,152	-	21,254	-	64,406
6281000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	70,044	-	34,500	-	104,544
										OPE	44,789	-	22,060	-	66,849
6306000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	162,427	-	50,453	-	212,880
										OPE	72,473	-	22,511	-	94,984
6315000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	SAL	60,943	-	30,017	-	90,960
										OPE	42,425	-	20,896	-	63,321
6322000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6351000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	2	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6355000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	9	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6384000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318

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Withholding & Payroll Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6405000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	9	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
6410000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	123,665	-	43,903	-	167,568
										OPE	61,413	-	21,803	-	83,216
6411000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	4	5256	SAL	93,094	-	33,050	-	126,144
										OPE	53,475	-	18,984	-	72,459
6412000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	80,706	-	39,750	-	120,456
										OPE	47,558	-	23,424	-	70,982
6415000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	51,697	-	25,463	-	77,160
										OPE	40,024	-	19,714	-	59,738
6419000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	88,488	-	43,584	-	132,072
										OPE	49,579	-	24,419	-	73,998
6426000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	160,041	-	41,751	-	201,792
										OPE	73,048	-	19,056	-	92,104
6427000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6447000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	3	5019	SAL	84,789	-	35,667	-	120,456
										OPE	49,964	-	21,018	-	70,982
6454000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	4	4155	SAL	66,812	-	32,908	-	99,720
										OPE	43,950	-	21,647	-	65,597
6512000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	5	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6515000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6517000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	3	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6533000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	8450	SAL	135,876	-	66,924	-	202,800
										OPE	61,885	-	30,481	-	92,366
6535000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	112,271	-	55,297	-	167,568
										OPE	55,755	-	27,461	-	83,216
6536000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	112,271	-	55,297	-	167,568

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Withholding & Payroll Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6537000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	OPE	55,755	-	27,461	-	83,216
										SAL	112,271	-	55,297	-	167,568
										OPE	55,755	-	27,461	-	83,216
6540000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	5	5432	SAL	87,347	-	43,021	-	130,368
										OPE	49,282	-	24,273	-	73,555
6615000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	9	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6624000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6625000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6626000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6627000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6628000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6629000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	SAL	-	-	150,768	-	150,768
										OPE	-	-	78,854	-	78,854
6630000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	3	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6673000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6674000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6675000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6676000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6677000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354

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Budget Preparation**

**Cross Reference Number: 15000-006-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6678000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6679000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6680000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6681000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6682000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6683000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6684000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6685000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6686000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6687000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	0.88	21	3	3964	SAL	44,119	-	39,125	-	83,244
										OPE	29,868	-	26,486	-	56,354
6688000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	0.88	21	3	3215	SAL	35,783	-	31,732	-	67,515
										OPE	27,703	-	24,567	-	52,270
6689000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	0.88	21	3	5985	SAL	66,613	-	59,072	-	125,685
										OPE	35,710	-	31,667	-	67,377
Total Salary											4,535,600	-	4,158,268	-	8,693,868
Total OPE											2,641,943	-	2,469,209	-	5,111,152
Total Personal Services											7,177,543	-	6,627,477	-	13,805,020

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Special Programs

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Budget Preparation**

**Cross Reference Number: 15000-006-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6509000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6513000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	9	9264	SAL	-	-	222,336	-	222,336
										OPE	-	-	97,440	-	97,440
6514000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	7	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6516000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
6563000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272
										OPE	-	-	87,555	-	87,555
6591000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6616000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	8	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6617000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	2	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6619000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	6	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
6631000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6632000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6644000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6653000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PP	1	0.50	12	10	5503	SAL	-	-	66,036	-	66,036
										OPE	-	-	36,999	-	36,999
6654000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6666000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	95,136	-	-	-	95,136

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Special Programs

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**Cross Reference Number: 15000-006-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	64,406	-	-	-	64,406
6667000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	152,400	-	-	-	152,400
										OPE	79,278	-	-	-	79,278
Total Salary											247,536	-	2,066,148	-	2,313,684
Total OPE											143,684	-	1,112,216	-	1,255,900
Total Personal Services											391,220	-	3,178,364	-	3,569,584

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Corporation and Estate

**2023-25 Biennium
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**Cross Reference Number: 15000-006-07-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3263000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5021000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	108,893	-	5,731	-	114,624
										OPE	65,994	-	3,473	-	69,467
5035000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
5126000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
5148000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5150000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	167,056	-	8,792	-	175,848
										OPE	81,098	-	4,268	-	85,366
5154000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	158,004	-	8,316	-	166,320
										OPE	78,747	-	4,145	-	82,892
5155000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
5159000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	192,660	-	10,140	-	202,800
										OPE	87,748	-	4,618	-	92,366
5161000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5173000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	167,056	-	8,792	-	175,848
										OPE	81,098	-	4,268	-	85,366
5180000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	6	8015	SAL	182,742	-	9,618	-	192,360
										OPE	85,172	-	4,483	-	89,655
5191000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
5196000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	9	10203	SAL	232,628	-	12,244	-	244,872
										OPE	98,127	-	5,165	-	103,292
5206000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	73,302	-	3,858	-	77,160
										OPE	56,751	-	2,987	-	59,738
5283000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368

PIC100 - Position Budget Report

Corporation and Estate

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-07-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	85,421	-	4,496	-	89,917
5284000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	202,236	-	10,644	-	212,880
										OPE	90,235	-	4,749	-	94,984
5302000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	202,236	-	10,644	-	212,880
										OPE	90,235	-	4,749	-	94,984
5306000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
5362000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5364000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5379000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
6421000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
6436000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
6437000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
6438000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
6441000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	108,893	-	5,731	-	114,624
										OPE	65,994	-	3,473	-	69,467
6442000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	108,893	-	5,731	-	114,624
										OPE	65,994	-	3,473	-	69,467
6443000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	221,570	-	11,662	-	233,232
										OPE	95,256	-	5,013	-	100,269
6448000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
6449000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669

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Corporation and Estate

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-07-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6450000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
6453000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	202,236	-	10,644	-	212,880
										OPE	90,235	-	4,749	-	94,984
6478000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	8450	SAL	192,660	-	10,140	-	202,800
										OPE	87,748	-	4,618	-	92,366
6564000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6565000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6573000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6574000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
6575000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6579000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6580000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
6581000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6582000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6583000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6584000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6585000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	9	9264	SAL	222,336	-	-	-	222,336

PIC100 - Position Budget Report

Corporation and Estate

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-07-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	97,440	-	-	-	97,440
6587000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	212,880	-	-	-	212,880
										OPE	94,984	-	-	-	94,984
6655000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6690000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	0.88	21	3	5019	SAL	101,710	-	3,689	-	105,399
										OPE	59,935	-	2,174	-	62,109
6691000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	0.88	21	3	5019	SAL	101,710	-	3,689	-	105,399
										OPE	59,935	-	2,174	-	62,109
6692000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	0.88	21	3	3483	SAL	70,583	-	2,560	-	73,143
										OPE	51,850	-	1,881	-	53,731
Total Salary											8,305,383	-	300,150	-	8,605,533
Total OPE											4,135,639	-	148,687	-	4,284,326
Total Personal Services											12,441,022	-	448,837	-	12,889,859

PIC100 - Position Budget Report

Cigarette and Tobacco Programs

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-006-08-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6510000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
6592000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6657000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	7	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
6658000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	4	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6659000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	4	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6660000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
6661000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6662000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792
										OPE	-	-	92,104	-	92,104
6668000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	5	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6669000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6670000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6671000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	2	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6672000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PP	1	0.50	12	3	4155	SAL	-	-	49,860	-	49,860
										OPE	-	-	32,797	-	32,797
Total Salary											-	-	1,702,260	-	1,702,260
Total OPE											-	-	938,315	-	938,315
Total Personal Services											-	-	2,640,575	-	2,640,575

PIC100 - Position Budget Report

Collections Division Administration

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6643000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATOR	40X	PF	1	1.00	24	10	15046	SAL	-	-	361,104	-	361,104
										OPE	-	-	128,936	-	128,936
Total Salary											-	-	361,104	-	361,104
Total OPE											-	-	128,936	-	128,936
Total Personal Services											-	-	490,040	-	490,040

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2413000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
3492000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	96,180	-	8,364	-	104,544
										OPE	61,501	-	5,348	-	66,849
5296000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5381000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5447000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5461000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5548000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5562000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	126,144	-	-	-	126,144
										OPE	72,459	-	-	-	72,459
5565000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	95,136	-	-	-	95,136
										OPE	64,406	-	-	-	64,406
5608000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5632000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5635000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5654000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6013000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6019000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
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**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6022000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	6	4356	OPE	65,512	-	1,337	-	66,849
										SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6027000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6031000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6083000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6114000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6161000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6165000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6228000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6237000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6238000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6239000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6240000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6242000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
6255000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6270000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6285000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6286000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6287000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6289000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6314000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6344000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
6353000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6354000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
6356000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6373000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6383000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6385000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6386000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6387000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6389000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6391000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6392000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6393000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6396000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6402000	OAS C0861 AP	PROGRAM ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272
										OPE	-	-	87,555	-	87,555
6481000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6482000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6483000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	-	-	80,040	-	80,040
										OPE	-	-	60,485	-	60,485
6484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6487000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6488000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6489000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6490000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6491000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	-	-	166,320	-	166,320
										OPE	-	-	82,892	-	82,892

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6498000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6502000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6503000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6504000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6529000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6530000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792
										OPE	-	-	92,104	-	92,104
6531000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	SAL	-	-	158,424	-	158,424
										OPE	-	-	80,842	-	80,842
6551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624

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Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	-	-	69,467	-	69,467
6554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6558000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6560000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318
6562000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	6	5700	SAL	-	-	136,800	-	136,800
										OPE	-	-	75,226	-	75,226
6572000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	-	-	257,280	-	257,280
										OPE	-	-	106,515	-	106,515
6633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6634000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6635000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6636000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6637000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6638000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459

PIC100 - Position Budget Report

Recovery Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6639000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6642000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	SAL	-	-	150,768	-	150,768
										OPE	-	-	78,854	-	78,854
Total Salary											2,772,279	-	8,102,241	-	10,874,520
Total OPE											1,692,596	-	4,902,934	-	6,595,530
Total Personal Services											4,464,875	-	13,005,175	-	17,470,050

PIC100 - Position Budget Report

Operations Administration Group

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5448000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	135,421	-	48,851	-	184,272
										OPE	64,344	-	23,211	-	87,555
5607000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5666000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
6070000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
6307000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	2	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
6640000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PP	1	0.50	12	3	4155	SAL	-	-	49,860	-	49,860
										OPE	-	-	32,797	-	32,797
6641000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	6350	SAL	-	-	152,400	-	152,400
										OPE	-	-	79,278	-	79,278
Total Salary											753,197	-	408,943	-	1,162,140
Total OPE											341,496	-	218,356	-	559,852
Total Personal Services											1,094,693	-	627,299	-	1,721,992

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2306000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	252,134	-	5,146	-	257,280
										OPE	104,385	-	2,130	-	106,515
5157000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
5422000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5423000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5433000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5438000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5439000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5441000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5443000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	5	6601	SAL	155,256	-	3,168	-	158,424
										OPE	79,225	-	1,617	-	80,842
5450000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5451000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5452000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5468000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5469000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5471000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE					

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Tax Collections

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Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5474000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	OPE	60,180	-	1,228	-	61,408
										SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
5478000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5479000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5514000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5515000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5516000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5546000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	201,792	-	-	-	201,792
										OPE	92,104	-	-	-	92,104
5549000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5550000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5560000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
5561000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
5563000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	SAL	158,424	-	-	-	158,424
										OPE	80,842	-	-	-	80,842
5576000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5577000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5578000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	81,234	-	1,658	-	82,892
5581000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5582000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5583000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	9	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5584000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5586000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5589000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5590000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5591000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5593000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5596000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5605000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
5633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5636000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5637000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5639000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5640000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5655000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5656000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5657000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5658000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5659000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5661000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5662000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5663000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5664000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892
6014000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6015000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6017000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6025000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6026000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	83,592	-	-	-	83,592
										OPE	61,408	-	-	-	61,408
6030000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	-	-	62,318	-	62,318
6033000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6043000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6052000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6059000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6080000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6084000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6085000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6086000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6088000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6089000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6090000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	9	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6091000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6092000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6093000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6094000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6100000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	3	4941	SAL	118,584	-	-	-	118,584
										OPE	70,495	-	-	-	70,495
6110000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6112000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	8	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
6113000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6117000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6129000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6131000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
6132000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6133000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6134000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6163000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6257000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6260000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6263000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6271000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6272000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	65,512	-	1,337	-	66,849
6278000	OAS C5112 AP	REVENUE AGENT 3	21	PP	1	0.33	8	3	4155	SAL	32,575	-	665	-	33,240
										OPE	21,429	-	437	-	21,866
6301000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6303000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6321000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6346000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6349000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6357000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6358000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6360000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6361000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6362000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6363000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6364000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6365000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6366000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6367000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6368000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6369000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6372000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
6377000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
6379000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6380000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6388000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6420000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	58,354	-	28,742	-	87,096
										OPE	41,753	-	20,565	-	62,318
6440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
6444000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6446000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6480000	OAS C5110 AP	REVENUE AGENT 1	17	PP	1	0.56	13.5	4	3629	SAL	34,294	-	14,698	-	48,992
										OPE	25,122	-	10,766	-	35,888
6511000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6568000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	132,072	-	-	-	132,072
										OPE	73,998	-	-	-	73,998
6569000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	126,144	-	-	-	126,144

PIC100 - Position Budget Report

Tax Collections

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-007-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	72,459	-	-	-	72,459
6570000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	80,040	-	-	-	80,040
										OPE	60,485	-	-	-	60,485
6571000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
6620000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6621000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318
6622000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6623000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
Total Salary											15,347,505	-	1,135,727	-	16,483,232
Total OPE											9,273,900	-	759,880	-	10,033,780
Total Personal Services											24,621,405	-	1,895,607	-	26,517,012

PIC100 - Position Budget Report

Commercial Activity Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-008-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8033000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8034000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8035000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8036000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8037000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
8038000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8039000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8040000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8041000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	-	-	202,800	-	202,800
										OPE	-	-	92,366	-	92,366
8042000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8044000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	-	-	233,232	-	233,232
										OPE	-	-	100,269	-	100,269
8046000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8047000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8049000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	5	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8051000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272

PIC100 - Position Budget Report

Commercial Activity Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-008-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8052000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	-	-	87,555	-	87,555
										SAL	-	-	233,232	-	233,232
										OPE	-	-	100,269	-	100,269
8054000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	8	6982	SAL	-	-	167,568	-	167,568
										OPE	-	-	83,216	-	83,216
8066000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
8067000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
8068000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
8069000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
8070000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
8071000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
8072000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
8076000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
8077000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
8107000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8108000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8109000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318
8110000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321

PIC100 - Position Budget Report

Commercial Activity Tax

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-008-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8111000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
8112000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
8113000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	-	-	257,280	-	257,280
										OPE	-	-	106,515	-	106,515
8114000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
8115000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8116000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8117000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
8118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8119000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8120000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8121000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8122000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8123000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	-	-	159,936	-	159,936
										OPE	-	-	81,235	-	81,235
8124000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	5	6601	SAL	-	-	158,424	-	158,424
										OPE	-	-	80,842	-	80,842
8140000	OAS C0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	10	9751	SAL	-	-	234,024	-	234,024
										OPE	-	-	100,475	-	100,475
8141000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368

PIC100 - Position Budget Report

Commercial Activity Tax

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-008-01-00-00000
Agency Request Budget

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	-	-	89,917	-	89,917
8142000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
8262000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8263000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
Total Salary											-	-	7,515,336	-	7,515,336
Total OPE											-	-	3,936,693	-	3,936,693
Total Personal Services											-	-	11,452,029	-	11,452,029

PIC100 - Position Budget Report

Information Technology Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3085000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	176,892	-	72,252	-	249,144
										OPE	74,126	-	30,277	-	104,403
3089000	MMS X7374 IP	Information Technology Manager 2		PF	1	1.00	24	10	12394	SAL	211,194	-	86,262	-	297,456
										OPE	82,791	-	33,816	-	116,607
3091000	MESN Z7372 IP	Information Technology Administrator 1		PF	1	1.00	24	10	16590	SAL	282,694	-	115,466	-	398,160
										OPE	96,640	-	39,473	-	136,113
3616000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	4941	SAL	84,195	-	34,389	-	118,584
										OPE	50,051	-	20,444	-	70,495
Total Salary											754,975	-	308,369	-	1,063,344
Total OPE											303,608	-	124,010	-	427,618
Total Personal Services											1,058,583	-	432,379	-	1,490,962

PIC100 - Position Budget Report

Engineering Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2917000	MMS X7006 IP	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	0.88	21	3	8015	SAL	134,652	-	33,663	-	168,315
										OPE	62,758	-	15,689	-	78,447
2918000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	0.88	21	3	7518	SAL	126,302	-	31,576	-	157,878
										OPE	60,590	-	15,148	-	75,738
2919000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	0.88	21	3	7518	SAL	126,302	-	31,576	-	157,878
										OPE	60,590	-	15,148	-	75,738
2921000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	0.88	21	3	6230	SAL	104,664	-	26,166	-	130,830
										OPE	54,970	-	13,742	-	68,712
3088000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3095000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	9	9914	SAL	168,935	-	69,001	-	237,936
										OPE	72,059	-	29,432	-	101,491
3395000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	117,542	-	48,010	-	165,552
										OPE	58,712	-	23,981	-	82,693
3398000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3475000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3477000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3498000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3537000	OAS C7375 IP	Information Technology Manager 1		PF	1	1.00	24	10	11253	SAL	191,751	-	78,321	-	270,072
										OPE	77,972	-	31,848	-	109,820
3545000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3556000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	176,892	-	72,252	-	249,144
										OPE	74,126	-	30,277	-	104,403
3736000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	117,542	-	48,010	-	165,552
										OPE	58,712	-	23,981	-	82,693
3738000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	2	5567	SAL	94,862	-	38,746	-	133,608

PIC100 - Position Budget Report

Engineering Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	52,822	-	21,575	-	74,397
3739000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	5	6832	SAL	116,417	-	47,551	-	163,968
										OPE	58,420	-	23,862	-	82,282
3740000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	117,542	-	48,010	-	165,552
										OPE	58,712	-	23,981	-	82,693
4282000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
5295000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
5418000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
6352000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	3	5825	SAL	99,258	-	40,542	-	139,800
										OPE	53,964	-	22,041	-	76,005
Total Salary											3,074,571	-	1,177,866	-	4,252,437
Total OPE											1,416,970	-	540,905	-	1,957,875
Total Personal Services											4,491,541	-	1,718,771	-	6,210,312

PIC100 - Position Budget Report

GenTax Projects and New Development

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-03-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3082000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	176,892	-	72,252	-	249,144
										OPE	74,126	-	30,277	-	104,403
3476000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	SAL	140,001	-	57,183	-	197,184
										OPE	64,545	-	26,363	-	90,908
3542000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3733000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	SAL	101,388	-	41,412	-	142,800
										OPE	54,517	-	22,267	-	76,784
Total Salary											580,451	-	237,085	-	817,536
Total OPE											263,490	-	107,622	-	371,112
Total Personal Services											843,941	-	344,707	-	1,188,648

PIC100 - Position Budget Report

Processing Center

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0003258	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	10	3483	SAL	24,046	-	6,012	-	30,058
										OPE	18,158	-	4,539	-	22,697
0003282	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	9	3335	SAL	63,392	-	15,848	-	79,240
										OPE	48,225	-	12,056	-	60,281
0003288	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3335	SAL	26,680	-	6,670	-	33,350
										OPE	20,161	-	5,040	-	25,201
0003289	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3215	SAL	25,720	-	6,430	-	32,150
										OPE	19,912	-	4,978	-	24,890
0003290	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3335	SAL	26,680	-	6,670	-	33,350
										OPE	20,161	-	5,040	-	25,201
0003291	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3215	SAL	25,720	-	6,430	-	32,150
										OPE	19,912	-	4,978	-	24,890
0003294	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.61	14.71	9	3335	SAL	39,246	-	9,812	-	49,058
										OPE	30,045	-	7,511	-	37,556
0003301	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.58	14.03	10	3483	SAL	39,093	-	9,773	-	48,866
										OPE	30,013	-	7,503	-	37,516
0003304	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.10	2.38	10	3483	SAL	6,632	-	1,658	-	8,290
										OPE	5,699	-	1,425	-	7,124
0003305	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	10	3483	SAL	24,046	-	6,012	-	30,058
										OPE	18,158	-	4,539	-	22,697
0003311	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.47	11.37	6	3215	SAL	29,244	-	7,311	-	36,555
										OPE	23,480	-	5,870	-	29,350
0003313	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	28,059	-	7,015	-	35,074
										OPE	21,853	-	5,463	-	27,316
0003314	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003315	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	3790	SAL	30,532	-	7,633	-	38,165
										OPE	22,497	-	5,624	-	28,121
0003316	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	28,059	-	7,015	-	35,074
										OPE	21,853	-	5,463	-	27,316
0003317	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	3790	SAL	30,532	-	7,633	-	38,165

PIC100 - Position Budget Report

Processing Center

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	22,497	-	5,624	-	28,121
0003318	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	SAL	26,866	-	6,717	-	33,583
										OPE	21,543	-	5,386	-	26,929
0003319	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	SAL	26,866	-	6,717	-	33,583
										OPE	21,543	-	5,386	-	26,929
0003321	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	SAL	26,866	-	6,717	-	33,583
										OPE	21,543	-	5,386	-	26,929
0003322	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003323	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003329	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003331	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	4	2995	SAL	24,128	-	6,032	-	30,160
										OPE	20,831	-	5,208	-	26,039
0003332	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	5	3088	SAL	24,877	-	6,219	-	31,096
										OPE	21,026	-	5,256	-	26,282
0003333	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	28,059	-	7,015	-	35,074
										OPE	21,853	-	5,463	-	27,316
0003334	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	28,059	-	7,015	-	35,074
										OPE	21,853	-	5,463	-	27,316
0003335	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003337	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	25,900	-	6,475	-	32,375
										OPE	21,292	-	5,323	-	26,615
0003342	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.53	12.68	6	3215	SAL	32,613	-	8,153	-	40,766
										OPE	25,675	-	6,419	-	32,094
0003354	OAS C0501 AP	DATA ENTRY OPERATOR	12	SF	1	0.99	23.76	7	3335	SAL	63,392	-	15,848	-	79,240
										OPE	48,225	-	12,056	-	60,281
0003363	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.27	7	3335	SAL	22,064	-	5,516	-	27,580
										OPE	17,647	-	4,412	-	22,059

PIC100 - Position Budget Report

Processing Center

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0003364	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.15	3.71	6	3215	SAL	9,542	-	2,386	-	11,928
										OPE	7,774	-	1,943	-	9,717
0003366	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.36	8.58	4	2995	SAL	20,558	-	5,139	-	25,697
										OPE	17,253	-	4,313	-	21,566
0003367	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.36	8.59	6	3215	SAL	22,094	-	5,523	-	27,617
										OPE	17,652	-	4,413	-	22,065
0003368	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	6	3215	SAL	20,730	-	5,183	-	25,913
										OPE	17,303	-	4,326	-	21,629
0003369	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	4	2995	SAL	19,312	-	4,828	-	24,140
										OPE	16,934	-	4,234	-	21,168
0003370	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	4	2995	SAL	19,312	-	4,828	-	24,140
										OPE	16,934	-	4,234	-	21,168
0003373	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.41	9.9	6	3215	SAL	25,463	-	6,366	-	31,829
										OPE	19,847	-	4,962	-	24,809
0003375	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.44	10.5	5	3088	SAL	25,939	-	6,485	-	32,424
										OPE	21,297	-	5,324	-	26,621
0003378	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	5.99	4	2995	SAL	14,352	-	3,588	-	17,940
										OPE	11,666	-	2,917	-	14,583
0003480	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	8	3215	SAL	61,110	-	15,278	-	76,388
										OPE	47,633	-	11,908	-	59,541
0003486	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	9	3335	SAL	63,392	-	15,848	-	79,240
										OPE	48,225	-	12,056	-	60,281
0003506	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.73	17.52	5	3088	SAL	43,282	-	10,820	-	54,102
										OPE	35,063	-	8,766	-	43,829
0003670	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	9	4155	SAL	16,620	-	4,155	-	20,775
										OPE	10,933	-	2,733	-	13,666
0003671	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	6	3629	SAL	14,516	-	3,629	-	18,145
										OPE	10,387	-	2,597	-	12,984
0003672	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003673	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE					

PIC100 - Position Budget Report

Processing Center

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	9,957	-	2,489	-	12,446
0003674	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003675	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003676	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003677	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003678	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	5	3483	SAL	13,932	-	3,483	-	17,415
										OPE	10,235	-	2,559	-	12,794
0003679	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003680	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003686	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.29	7	3	3215	SAL	18,004	-	4,501	-	22,505
										OPE	13,938	-	3,485	-	17,423
0003687	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.29	7	3	3215	SAL	18,004	-	4,501	-	22,505
										OPE	13,938	-	3,485	-	17,423
0003696	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	8	3629	SAL	14,516	-	3,629	-	18,145
										OPE	10,387	-	2,597	-	12,984
0003697	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	5	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003698	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	5	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
0003699	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.33	8	5	3215	SAL	20,576	-	5,144	-	25,720
										OPE	15,930	-	3,983	-	19,913
1024000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272
										OPE	70,044	-	17,511	-	87,555
1027000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	133,056	-	33,264	-	166,320
										OPE	66,314	-	16,578	-	82,892

PIC100 - Position Budget Report

Processing Center

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2145000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	91,699	-	22,925	-	114,624
										OPE	55,574	-	13,893	-	69,467
2173000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
2303000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272
										OPE	70,044	-	17,511	-	87,555
2304000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPEC	22	PF	1	1.00	24	10	6051	SAL	116,179	-	29,045	-	145,224
										OPE	61,931	-	15,483	-	77,414
2305000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	133,056	-	33,264	-	166,320
										OPE	66,314	-	16,578	-	82,892
2316000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPEC	22	PF	1	1.00	24	10	6051	SAL	116,179	-	29,045	-	145,224
										OPE	61,931	-	15,483	-	77,414
3033000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3034000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	9	3629	SAL	69,677	-	17,419	-	87,096
										OPE	49,854	-	12,464	-	62,318
3036000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	8	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3041000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3043000	OAS C1475 IP	DATA ENTRY CONTROL TECHNICIAN	12	PF	1	1.00	24	10	3805	SAL	73,056	-	18,264	-	91,320
										OPE	50,732	-	12,683	-	63,415
3047000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
3049000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	133,056	-	33,264	-	166,320
										OPE	66,314	-	16,578	-	82,892
3051000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	8	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3054000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544

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Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	53,479	-	13,370	-	66,849
3111000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	205,824	-	51,456	-	257,280
										OPE	85,212	-	21,303	-	106,515
3119000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3134000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3135000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3158000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3159000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3160000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	6	5256	SAL	100,915	-	25,229	-	126,144
										OPE	57,967	-	14,492	-	72,459
3161000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	SAL	79,776	-	19,944	-	99,720
										OPE	52,478	-	13,119	-	65,597
3163000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3165000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	127,949	-	31,987	-	159,936
										OPE	64,988	-	16,247	-	81,235
3166000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3169000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	61,728	-	15,432	-	77,160
										OPE	47,790	-	11,948	-	59,738
3171000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3172000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849

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**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3174000	MMS X0113 AP	SUPPORT SERVICES SUPERVISOR 2	20	PF	1	1.00	24	3	4277	SAL	82,118	-	20,530	-	102,648
										OPE	53,086	-	13,272	-	66,358
3175000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	7	8408	SAL	161,434	-	40,358	-	201,792
										OPE	73,683	-	18,421	-	92,104
3177000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3194000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PP	1	0.50	12	5	3215	SAL	30,864	-	7,716	-	38,580
										OPE	23,894	-	5,974	-	29,868
3196000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3197000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3206000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3210000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	3	4941	SAL	94,867	-	23,717	-	118,584
										OPE	56,396	-	14,099	-	70,495
3214000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3215000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3219000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	91,699	-	22,925	-	114,624
										OPE	55,574	-	13,893	-	69,467
3221000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3222000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3223000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3227000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3228000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960

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Budget Preparation**

**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	50,657	-	12,664	-	63,321
3239000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3254000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3257000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	61,728	-	15,432	-	77,160
										OPE	47,790	-	11,948	-	59,738
3258000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	72,768	-	18,192	-	90,960
										OPE	50,657	-	12,664	-	63,321
3393000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	6	5700	SAL	109,440	-	27,360	-	136,800
										OPE	60,181	-	15,045	-	75,226
3446000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3447000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3452000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3459000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	SAL	79,776	-	19,944	-	99,720
										OPE	52,478	-	13,119	-	65,597
3460000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	61,728	-	15,432	-	77,160
										OPE	47,790	-	11,948	-	59,738
3466000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3469000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3481000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3482000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272
										OPE	70,044	-	17,511	-	87,555
3483000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406

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**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3493000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3495000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	3629	SAL	69,677	-	17,419	-	87,096
										OPE	49,854	-	12,464	-	62,318
3507000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3526000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3528000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3529000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3547000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3551000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3552000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3561000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3563000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	3	4555	SAL	87,456	-	21,864	-	109,320
										OPE	54,471	-	13,618	-	68,089
3568000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	61,728	-	15,432	-	77,160
										OPE	47,790	-	11,948	-	59,738
3571000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3575000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3576000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3577000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272

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**Cross Reference Number: 15000-009-04-00-00000
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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	70,044	-	17,511	-	87,555
3580000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3581000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3335	SAL	64,032	-	16,008	-	80,040
										OPE	48,388	-	12,097	-	60,485
3598000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
3599000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	83,635	-	20,909	-	104,544
										OPE	53,479	-	13,370	-	66,849
3618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272
										OPE	70,044	-	17,511	-	87,555
3619000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	147,418	-	36,854	-	184,272
										OPE	70,044	-	17,511	-	87,555
3623000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3625000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3629000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3630000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3683000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	6	3629	SAL	69,677	-	17,419	-	87,096
										OPE	49,854	-	12,464	-	62,318
3684000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3483	SAL	66,874	-	16,718	-	83,592
										OPE	49,126	-	12,282	-	61,408
3685000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	76,109	-	19,027	-	95,136
										OPE	51,525	-	12,881	-	64,406
5719000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PP	1	0.50	12	6	3215	SAL	30,864	-	7,716	-	38,580
										OPE	23,894	-	5,974	-	29,868
6401000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	5771	SAL	110,803	-	27,701	-	138,504
										OPE	60,535	-	15,134	-	75,669

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**Cross Reference Number: 15000-009-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8082000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PP	1	0.58	14	2	5256	SAL	58,867	-	14,717	-	73,584
										OPE	33,814	-	8,453	-	42,267
8125000	OAS C0103 AP	OFFICE SPECIALIST 1	13	SP	1	0.38	9	5	3215	SAL	23,148	-	5,787	-	28,935
										OPE	17,922	-	4,480	-	22,402
8126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	3	3215	SAL	23,148	-	5,787	-	28,935
										OPE	17,922	-	4,480	-	22,402
8127000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	1	2995	SAL	21,564	-	5,391	-	26,955
										OPE	17,510	-	4,377	-	21,887
8128000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	3	3215	SAL	23,148	-	5,787	-	28,935
										OPE	17,922	-	4,480	-	22,402
8129000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	4	2995	SAL	14,376	-	3,594	-	17,970
										OPE	11,673	-	2,918	-	14,591
8130000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	4	2995	SAL	14,376	-	3,594	-	17,970
										OPE	11,673	-	2,918	-	14,591
8131000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.21	5	6	3215	SAL	12,860	-	3,215	-	16,075
										OPE	9,957	-	2,489	-	12,446
8135000	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.17	4	8	3215	SAL	10,288	-	2,572	-	12,860
										OPE	7,966	-	1,991	-	9,957
Total Salary											9,949,474	-	2,487,367	-	12,436,841
Total OPE											6,449,517	-	1,612,378	-	8,061,895
Total Personal Services											16,398,991	-	4,099,745	-	20,498,736

PIC100 - Position Budget Report

Support Services

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**Cross Reference Number: 15000-009-05-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2404000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	6	5986	SAL	102,001	-	41,663	-	143,664
										OPE	54,676	-	22,333	-	77,009
2920000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	0.88	21	3	6898	SAL	115,886	-	28,972	-	144,858
										OPE	57,885	-	14,471	-	72,356
3080000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	9	6874	SAL	117,133	-	47,843	-	164,976
										OPE	58,606	-	23,938	-	82,544
3090000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5214	SAL	88,847	-	36,289	-	125,136
										OPE	51,260	-	20,937	-	72,197
3390000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5214	SAL	88,847	-	36,289	-	125,136
										OPE	51,260	-	20,937	-	72,197
3471000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728
										OPE	60,035	-	24,522	-	84,557
3534000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728
										OPE	60,035	-	24,522	-	84,557
3582000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	111,152	-	45,400	-	156,552
										OPE	57,052	-	23,303	-	80,355
3595000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	6	5986	SAL	102,001	-	41,663	-	143,664
										OPE	54,676	-	22,333	-	77,009
4028000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728
										OPE	60,035	-	24,522	-	84,557
4166000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	8033	SAL	136,882	-	55,910	-	192,792
										OPE	63,735	-	26,032	-	89,767
4290000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728
										OPE	60,035	-	24,522	-	84,557
5190000	MMS X7375 IP	Information Technology Manager 1		PF	1	1.00	24	9	10720	SAL	182,669	-	74,611	-	257,280
										OPE	75,626	-	30,889	-	106,515
5472000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5214	SAL	88,847	-	36,289	-	125,136
										OPE	51,260	-	20,937	-	72,197
6399000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728
										OPE	60,035	-	24,522	-	84,557
6408000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	122,637	-	50,091	-	172,728

PIC100 - Position Budget Report

Support Services

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-05-00-0000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	60,035	-	24,522	-	84,557
8137000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	8	6563	SAL	111,834	-	45,678	-	157,512
										OPE	57,230	-	23,375	-	80,605
Total Salary											1,981,921	-	791,153	-	2,773,074
Total OPE											993,476	-	396,617	-	1,390,093
Total Personal Services											2,975,397	-	1,187,770	-	4,163,167

PIC100 - Position Budget Report

GenTax Operations

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2391000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3028000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	7	8292	SAL	141,296	-	57,712	-	199,008
										OPE	64,881	-	26,500	-	91,381
3078000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3079000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	8	7846	SAL	133,696	-	54,608	-	188,304
										OPE	62,907	-	25,694	-	88,601
3083000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	6230	SAL	106,159	-	43,361	-	149,520
										OPE	55,756	-	22,773	-	78,529
3094000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3270000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	143,988	-	58,812	-	202,800
										OPE	65,580	-	26,786	-	92,366
3391000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	6	7327	SAL	124,852	-	50,996	-	175,848
										OPE	60,610	-	24,756	-	85,366
3440000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	SAL	140,001	-	57,183	-	197,184
										OPE	64,545	-	26,363	-	90,908
3461000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	117,542	-	48,010	-	165,552
										OPE	58,712	-	23,981	-	82,693
3462000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3474000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	8	8683	SAL	147,958	-	60,434	-	208,392
										OPE	66,611	-	27,208	-	93,819
3500000	MMS X7375 IP	Information Technology Manager 1		PF	1	1.00	24	10	11253	SAL	191,751	-	78,321	-	270,072
										OPE	77,972	-	31,848	-	109,820
3538000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	6230	SAL	106,159	-	43,361	-	149,520
										OPE	55,756	-	22,773	-	78,529
3539000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	111,152	-	45,400	-	156,552
										OPE	57,052	-	23,303	-	80,355
3579000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE					

PIC100 - Position Budget Report

GenTax Operations

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
										OPE	70,302	-	28,715	-	99,017
3657000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3690000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
3730000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
3731000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	SAL	140,001	-	57,183	-	197,184
										OPE	64,545	-	26,363	-	90,908
3732000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	SAL	101,388	-	41,412	-	142,800
										OPE	54,517	-	22,267	-	76,784
3734000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	151,145	-	61,735	-	212,880
										OPE	67,439	-	27,545	-	94,984
3735000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	143,988	-	58,812	-	202,800
										OPE	65,580	-	26,786	-	92,366
3760000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.88	21	3	6350	SAL	106,680	-	26,670	-	133,350
										OPE	55,493	-	13,873	-	69,366
3761000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.88	21	3	6350	SAL	106,680	-	26,670	-	133,350
										OPE	55,493	-	13,873	-	69,366
4174000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	146,646	-	59,898	-	206,544
										OPE	66,271	-	27,068	-	93,339
4185000	MMS X7375 IP	Information Technology Manager 1		PF	1	1.00	24	10	11253	SAL	191,751	-	78,321	-	270,072
										OPE	77,972	-	31,848	-	109,820
4232000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
5398000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	8	8057	SAL	137,291	-	56,077	-	193,368
										OPE	63,841	-	26,076	-	89,917
5419000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	SAL	101,388	-	41,412	-	142,800
										OPE	54,517	-	22,267	-	76,784
5668000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	151,145	-	61,735	-	212,880
										OPE	67,439	-	27,545	-	94,984

PIC100 - Position Budget Report

GenTax Operations

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-009-06-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6406000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	7	7490	SAL	127,630	-	52,130	-	179,760
										OPE	61,332	-	25,051	-	86,383
6418000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	5	6982	SAL	118,973	-	48,595	-	167,568
										OPE	59,083	-	24,133	-	83,216
6528000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	162,170	-	66,238	-	228,408
										OPE	70,302	-	28,715	-	99,017
6578000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	151,145	-	61,735	-	212,880
										OPE	67,439	-	27,545	-	94,984
8056000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	3	7518	SAL	128,107	-	52,325	-	180,432
										OPE	61,455	-	25,102	-	86,557
8057000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	9	9091	SAL	154,911	-	63,273	-	218,184
										OPE	68,417	-	27,945	-	96,362
8060000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	151,145	-	61,735	-	212,880
										OPE	67,439	-	27,545	-	94,984
8065000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	111,152	-	45,400	-	156,552
										OPE	57,052	-	23,303	-	80,355
Total Salary											5,445,324	-	2,190,336	-	7,635,660
Total OPE											2,512,602	-	1,008,682	-	3,521,284
Total Personal Services											7,957,926	-	3,199,018	-	11,156,944

PIC100 - Position Budget Report

Marijuana Program

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-014-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3622000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
3624000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
3626000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792
										OPE	-	-	92,104	-	92,104
3627000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
3628000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
5691000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
5692000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6593000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	6350	SAL	-	-	152,400	-	152,400
										OPE	-	-	79,278	-	79,278
6594000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
6595000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
Total Salary											-	-	1,388,664	-	1,388,664
Total OPE											-	-	757,628	-	757,628
Total Personal Services											-	-	2,146,292	-	2,146,292

PIC100 - Position Budget Report

Sr Citizens Prop Tax Deferral OF

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-025-02-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0004344	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.50	12	3	3483	SAL	-	-	41,796	-	41,796
										OPE	-	-	30,703	-	30,703
0004346	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.50	12	3	3483	SAL	-	-	41,796	-	41,796
										OPE	-	-	30,703	-	30,703
4013000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
4088000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272
										OPE	-	-	87,555	-	87,555
4115000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	0	0.50	12	10	9718	SAL	-	-	116,616	-	116,616
										OPE	-	-	50,134	-	50,134
4182000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
4192000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	0	0.25	6	10	8870	SAL	-	-	53,220	-	53,220
										OPE	-	-	23,745	-	23,745
4228000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
4343000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
Total Salary											-	-	1,007,148	-	1,007,148
Total OPE											-	-	569,221	-	569,221
Total Personal Services											-	-	1,576,369	-	1,576,369

PIC100 - Position Budget Report

Operations & Maintenance OF

**2023-25 Biennium
Budget Preparation**

**Cross Reference Number: 15000-030-04-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
9001000	MMS X7006 IP	PRINCIPAL EXECUTIVE/MANAGER D	31X	LF	1	0.88	21	3	8015	SAL	168,315	-	-	-	168,315
										OPE	78,447	-	-	-	78,447
9002000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	0.88	21	3	6898	SAL	144,858	-	-	-	144,858
										OPE	72,356	-	-	-	72,356
9003000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	LF	1	0.88	21	3	6230	SAL	130,830	-	-	-	130,830
										OPE	68,712	-	-	-	68,712
9004000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	LF	1	0.88	21	3	6230	SAL	130,830	-	-	-	130,830
										OPE	68,712	-	-	-	68,712
9005000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	LF	1	1.00	24	10	10381	SAL	249,144	-	-	-	249,144
										OPE	104,403	-	-	-	104,403
Total Salary											823,977	-	-	-	823,977
Total OPE											392,630	-	-	-	392,630
Total Personal Services											1,216,607	-	-	-	1,216,607

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER 31X	31X	PF	0	3	6,930	-166,320	-82,892	-249,212	-1	-1.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	-114,624	-69,467	-184,091	-1	-1.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER 22	22	PF	0	10	6,051	-145,224	-77,414	-222,638	-1	-1.00
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER 22	22	PF	0	10	6,051	-145,224	-77,414	-222,638	-1	-1.00
2377000	534000	42280	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
5527000	927840	19558	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	9	8,831	0	0	0	0	0.00
5609000	1093140	16083	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	3	6,601	0	0	0	0	0.00
General Funds										-829,829	-425,583	-1,255,411		
Lottery Funds										0	0	0		
Other Funds										-110,107	-56,714	-166,822		
Federal Funds										0	0	0		
Total Funds										-939,936	-482,297	-1,422,233	-6	-6.00

POS116 - Net Package Fiscal Impact Report

Personal Tax and Compliance Division

2023-25 Biennium

Cross Reference Number: 15000-005-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	-38,580	-29,868	-68,448	-1	-0.50
				General Funds						-38,580	-29,868	-68,448		
				Lottery Funds						0	0	0		
				Other Funds						0	0	0		
				Federal Funds						0	0	0		
				Total Funds						-38,580	-29,868	-68,448	-1	-0.50

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Current Service Level

Package Number: 60

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	184,272	87,555	271,827	1	1.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER	31X	PF	0	3	6,930	166,320	82,892	249,212	1	1.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	114,624	69,467	184,091	1	1.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	184,272	87,555	271,827	1	1.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	145,224	77,414	222,638	1	1.00
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	145,224	77,414	222,638	1	1.00
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	38,580	29,868	68,448	1	0.50
General Funds										868,409	455,451	1,323,859		
Lottery Funds										0	0	0		
Other Funds										110,107	56,714	166,822		
Federal Funds										0	0	0		
Total Funds										978,516	512,165	1,490,681	7	6.50

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 81

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3753000	1426692		MMS X7010 A P	PRINCIPAL EXECUTIVE/MANAGER	35X	PF	24	3	8,408	201,792	92,104	293,896	1	1.00
3754000	1426711		MMS X7006 A P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	24	3	6,930	166,320	82,892	249,212	1	1.00
3755000	1426712		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
3756000	1426715		OAS C5248 A P	COMPLIANCE SPECIALIST 3	29	PF	24	3	6,051	145,224	77,414	222,638	1	1.00
3757000	1426716		OAS C1488 I P	INFORMATION SYSTEMS SPECIALI	33	PF	24	3	7,518	180,432	86,557	266,989	1	1.00
3758000	1426731		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
3759000	1426732		OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	3	6,350	152,400	79,278	231,678	1	1.00
General Funds										920,775	461,440	1,382,214		
Lottery Funds										0	0	0		
Other Funds										230,193	115,361	345,555		
Federal Funds										0	0	0		
Total Funds										1,150,968	576,801	1,727,769	7	7.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 103

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1151000	1425931		OAS C0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	21	3	6,051	127,071	67,736	194,807	1	0.88
1152000	1425932		OAS C0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	21	3	6,051	127,071	67,736	194,807	1	0.88
1153000	1425933		OAS C2511 A P	ELECTRONIC PUBLISHING DESIGN	22	PF	21	3	4,356	91,476	58,492	149,968	1	0.88
1154000	1425976		OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,503	115,563	64,748	180,311	1	0.88
1155000	1425978		MMS X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	21	3	6,601	138,621	70,736	209,357	1	0.88
1156000	1425980		MMS X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	21	3	5,700	119,700	65,822	185,522	1	0.88
1157000	1425991		MMS X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	21	3	4,941	103,761	61,683	165,444	1	0.88
1163000	1425993		MMS X0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,985	125,685	67,377	193,062	1	0.88
General Funds										759,159	419,465	1,178,624		
Lottery Funds										0	0	0		
Other Funds										189,789	104,865	294,654		
Federal Funds										0	0	0		
Total Funds										948,948	524,330	1,473,278	8	7.04

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 105

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1161000	1426030		MMS X7008 A P	PRINCIPAL EXECUTIVE/MANAGER	33X	PF	21	3	7,630	160,230	76,348	236,578	1	0.88
1162000	1426032		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
1164000	1427011		MMS X7008 A P	PRINCIPAL EXECUTIVE/MANAGER	33X	PF	21	3	7,630	160,230	76,348	236,578	1	0.88
1165000	1427012		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1166000	1427013		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1167000	1427014		OAS C1117 A P	RESEARCH ANALYST 3	26	PF	21	3	5,256	110,376	63,401	173,777	1	0.88
1168000	1427015		OAS C1116 A P	RESEARCH ANALYST 2	23	PF	21	3	4,555	95,655	59,578	155,233	1	0.88
1169000	1427016		OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	21	3	5,503	115,563	64,748	180,311	1	0.88
1170000	1427017		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	21	3	8,015	168,315	78,447	246,762	1	0.88
1171000	1427018		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
1172000	1427019		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
1173000	1427020		OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
1174000	1427021		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
General Funds										1,426,369	731,685	2,158,058		
Lottery Funds										0	0	0		
Other Funds										356,594	182,923	539,513		
Federal Funds										0	0	0		
Total Funds										1,782,963	914,608	2,697,571	13	11.44

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1001000	23720	46190	MEAH Z7583 H P	AGENCY HEAD 3	45X	PF	0	10	20,474	0	0	0	0	0.00
1002000	23730	9019	MESN Z7595 D P	DEPUTY/CHIEF 5	42X	PF	0	10	17,088	0	0	0	0	0.00
1003000	23740	15460	MESN Z0119 A P	EXECUTIVE SUPPORT SPECIALIST	20	PF	0	9	5,700	0	0	0	0	0.00
1008000	23750	32630	MENN Z0118 A P	EXECUTIVE SUPPORT SPECIALIST	17	PF	0	7	4,477	0	0	0	0	0.00
1018000	724680	29123	MMN X5618 A P	INTERNAL AUDITOR 3	31	PF	0	9	9,718	0	0	0	0	0.00
1021000	869810	1694	MMN X0873 A P	OPERATIONS & POLICY ANALYST	32	PF	0	9	10,203	0	0	0	0	0.00
1023000	1101100	28218	MMN X5618 A P	INTERNAL AUDITOR 3	31	PF	0	9	9,718	0	0	0	0	0.00
1025000	1113360	54580	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	4	5,771	0	0	0	0	0.00
1026000	1174010	39157	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
1094000	1288970	56664	OAS C1346 A P	SAFETY SPECIALIST 2	27	PF	24	10	7,678	184,272	87,555	271,827	1	1.00
1136000	1311240	9779	MMN X7084 A P	BUSINESS OPERATIONS MANAGER	33X	PF	0	10	10,720	0	0	0	0	0.00
1137000	1311250	67864	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	0	9	8,831	0	0	0	0	0.00
1141000	1373420	104763	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	24	6	6,601	158,424	80,842	239,266	1	1.00
1146000	1410612	121811	MMN X0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	7	7,096	0	0	0	0	0.00
1147000	1402491	135820	OAS C0873 A P	OPERATIONS & POLICY ANALYST	32	PF	0	10	9,751	0	0	0	0	0.00
1148000	1402831	133435	MMS X0873 A P	OPERATIONS & POLICY ANALYST	32	PF	0	8	9,718	0	0	0	0	0.00
1149000	1402832	135173	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	4	6,664	0	0	0	0	0.00
1150000	1402833		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIVE	20	PF	0	3	3,964	0	0	0	0	0.00
2101000	23920	39451	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	10	5,256	0	0	0	0	0.00
2117000	23980	20697	MMN X0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	7	4,477	0	0	0	0	0.00
2155000	24200	54482	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	2	5,256	0	0	0	0	0.00
2163000	24230	2928	MESN Z7082 A P	BUSINESS OPERATIONS ADMINISTRATIVE	38X	PF	0	10	13,661	0	0	0	0	0.00
2166000	24260	32845	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	4	3,964	0	0	0	0	0.00
2167000	24280	12652	OAS C1218 A P	ACCOUNTANT 3	30	PF	0	10	8,870	0	0	0	0	0.00
2225000	24430	32471	MMN X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	0	9	8,831	0	0	0	0	0.00
2256000	24560	39153	OAS C0212 A P	ACCOUNTING TECHNICIAN	19	PF	0	10	5,256	0	0	0	0	0.00
2266000	24580	30658	MMN X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	0	5	5,432	0	0	0	0	0.00
2268000	24590	1169	MESN Z7343 A P	Human Resources Manager 3		PF	0	10	11,802	0	0	0	0	0.00
2307000	24670	3207	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	8	7,274	0	0	0	0	0.00
2313000	24730	57455	OAS C1163 A P	ECONOMIST 3	30	PF	0	3	6,350	0	0	0	0	0.00
2314000	24740	2901	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
2315000	24750	15844	MMS X7723 A P	RESEARCH ANALYSIS AND STATISTICS	35X	PF	0	3	8,408	0	0	0	0	0.00
2321000	24800	18657	OAS C1163 A P	ECONOMIST 3	30	PF	0	10	8,870	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2346000	25030	62142	OAS C0436 A P	PROCUREMENT & CONTRACT SPE	23	PF	0	6	5,256	0	0	0	0	0.00
2367000	533710	32031	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	9	4,555	0	0	0	0	0.00
2372000	533830	54394	OAS C1218 A P	ACCOUNTANT 3	30	PF	0	10	8,870	0	0	0	0	0.00
2373000	533990	39297	OAS C0437 A P	PROCUREMENT & CONTRACT SPE	27	PF	0	9	7,327	0	0	0	0	0.00
2377000	534000	42280	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
2378000	534010	35675	MMN X1320 A P	HUMAN RESOURCE ANALYST 1	23	PF	0	6	5,700	0	0	0	0	0.00
2394000	550470	11336	MMN X0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	9	7,819	0	0	0	0	0.00
2396000	556150	20281	OAS C0438 A P	PROCUREMENT & CONTRACT SPE	29	PF	0	9	8,057	0	0	0	0	0.00
2402000	632090	1707	MMN X1164 A P	ECONOMIST 4	33	PF	0	3	8,015	0	0	0	0	0.00
2405000	715360	23494	OAS C1216 A P	ACCOUNTANT 1	23	PF	0	6	5,256	0	0	0	0	0.00
2411000	849190	25313	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	10	8,870	0	0	0	0	0.00
2670000	25160	8184	OAS C0758 A P	SUPPLY SPECIALIST 1	14	PF	0	10	4,155	0	0	0	0	0.00
2825000	25170	33633	OAS C0758 A P	SUPPLY SPECIALIST 1	14	PF	0	10	4,155	0	0	0	0	0.00
3491000	641700	26069	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3550000	855300	22745	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3558000	868940	28284	MMN X0855 A P	PROJECT MANAGER 2	30	PF	0	9	9,264	0	0	0	0	0.00
3559000	868950	28425	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	6	6,601	0	0	0	0	0.00
3567000	927820	31987	MMN X0855 A P	PROJECT MANAGER 2	30	PF	0	9	9,264	0	0	0	0	0.00
3596000	1049940	66168	MMN X1322 A P	HUMAN RESOURCE ANALYST 3	29	PF	0	9	8,831	0	0	0	0	0.00
3611000	1117490	18656	MESN Z7664 A P	COMMUNICATIONS MANAGER 2	33X	PF	0	10	10,720	0	0	0	0	0.00
3612000	1120170	10973	MMS X7075 A P	BUDGET AND FISCAL MANAGER 1	31X	PF	0	3	6,930	0	0	0	0	0.00
3621000	1260440	25377	OAS C1217 A P	ACCOUNTANT 2	27	PF	24	2	5,256	126,144	72,459	198,603	1	1.00
3654000	1308440	34856	OAS C1244 A P	FISCAL ANALYST 2	27	PF	0	6	6,350	0	0	0	0	0.00
3655000	1308450	32236	MMS X7075 A P	BUDGET AND FISCAL MANAGER 1	31X	PF	0	10	9,718	0	0	0	0	0.00
3656000	1308470	24461	MMS X7074 A P	BUDGET AND FISCAL MANAGER 2	33X	PF	0	8	9,718	0	0	0	0	0.00
3695000	1311260	25798	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
3696000	1311270	40146	MMN X1164 A P	ECONOMIST 4	33	PF	0	9	10,720	0	0	0	0	0.00
3697000	1311220	67863	OAS C1216 A P	ACCOUNTANT 1	23	PF	0	10	6,350	0	0	0	0	0.00
4017000	27800	40033	OAS C1244 A P	FISCAL ANALYST 2	27	PF	0	5	6,051	0	0	0	0	0.00
4117000	28420	9495	MMS X7085 A P	BUSINESS OPERATIONS MANAGER 1	31X	PF	0	3	6,930	0	0	0	0	0.00
5198000	30940	26916	OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	0	3	6,350	0	0	0	0	0.00
5219000	31080	62161	OAS C1245 A P	FISCAL ANALYST 3	30	PF	0	10	8,870	0	0	0	0	0.00
5527000	927840	19558	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	9	8,831	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Administration

2023-25 Biennium

Cross Reference Number: 15000-003-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
5609000	1093140	16083	MMN X5248 A P	COMPLIANCE SPECIALIST 3	29	PF	0	3	6,601	0	0	0	0	0.00
6308000	533820	10271	OAS C1245 A P	FISCAL ANALYST 3	30	PF	0	10	8,870	0	0	0	0	0.00
6586000	1118690	31083	OAS C1118 A P	RESEARCH ANALYST 4	30	PF	0	3	6,350	0	0	0	0	0.00
8055000	1373410	106378	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	24	9	8,831	211,944	94,741	306,685	1	1.00
8081000	1373680	107562	OAS C1217 A P	ACCOUNTANT 2	27	PF	24	6	6,350	152,400	79,278	231,678	1	1.00
General Funds										616,629	308,217	924,846		
Lottery Funds										0	0	0		
Other Funds										216,555	106,658	323,213		
Federal Funds										0	0	0		
Total Funds										833,184	414,875	1,248,059	5	5.00

POS116 - Net Package Fiscal Impact Report

Business Division

2023-25 Biennium

Cross Reference Number: 15000-006-00-00-00000

Agency Request Budget

Package Number: 105

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
6673000	1425793		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6674000	1425795		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6675000	1425831		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6676000	1425891		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6677000	1425892		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6678000	1425893		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6679000	1425894		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6680000	1425895		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6681000	1425896		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6682000	1425897		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6683000	1425898		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6684000	1425899		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6685000	1425900		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6686000	1425901		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6687000	1425902		OAS C0324 A P	PUBLIC SERVICE REPRESENTATIV	20	PF	21	3	3,964	83,244	56,355	139,599	1	0.88
6688000	1426011		OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	21	3	3,215	67,515	52,271	119,786	1	0.88
6689000	1426016		MMS X7746 A P	REVENUE SUPERVISOR 2	28X	PF	21	3	5,985	125,685	67,378	193,063	1	0.88
6690000	1426020		OAS C5631 A P	TAX AUDITOR 1	25	PF	21	3	5,019	105,399	62,109	167,508	1	0.88
6691000	1426022		OAS C5631 A P	TAX AUDITOR 1	25	PF	21	3	5,019	105,399	62,109	167,508	1	0.88
6692000	1426023		OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	21	3	3,483	73,143	53,731	126,874	1	0.88
General Funds										1,038,184	683,154	1,721,338		
Lottery Funds										0	0	0		
Other Funds										687,617	459,769	1,147,386		
Federal Funds										0	0	0		
Total Funds										1,725,801	1,142,923	2,868,724	20	17.60

POS116 - Net Package Fiscal Impact Report

Corporate Division

2023-25 Biennium

Cross Reference Number: 15000-008-00-00-00000

Agency Request Budget

Package Number: 104

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	880	229	1,109	0	0.00
				General Funds						0	0	0		
				Lottery Funds						0	0	0		
				Other Funds						880	229	1,109		
				Federal Funds						0	0	0		
				Total Funds						880	229	1,109	0	0.00

POS116 - Net Package Fiscal Impact Report

Corporate Division

2023-25 Biennium

Cross Reference Number: 15000-008-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1141000	1373420	104763	MMN X1321 A P	HUMAN RESOURCE ANALYST 2	26	PF	0	6	6,601	-158,424	-80,842	-239,266	-1	-1.00
8055000	1373410	106378	MMN X0865 A P	PUBLIC AFFAIRS SPECIALIST 2	29	PF	0	9	8,831	-211,944	-94,741	-306,685	-1	-1.00
8056000	1373430	107235	OAS C1488 I P	INFORMATION SYSTEMS SPECIALIST 3	33	PF	0	3	7,518	-180,432	-86,557	-266,989	-1	-1.00
8057000	1373440	60482	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST 3	31	PF	0	9	9,091	-218,184	-96,362	-314,546	-1	-1.00
8060000	1373470	107037	OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	0	10	8,870	-212,880	-94,984	-307,864	-1	-1.00
8065000	1373520	107637	OAS C1486 I P	INFORMATION SYSTEMS SPECIALIST 2	29	PF	0	4	6,523	-156,552	-80,355	-236,907	-1	-1.00
8081000	1373680	107562	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	6	6,350	-152,400	-79,278	-231,678	-1	-1.00
8082000	1373690	107543	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PP	0	2	5,256	-73,584	-42,267	-115,851	-1	-0.58
8125000	1396451	113299	OAS C0103 A P	OFFICE SPECIALIST 1	13	SP	0	5	3,215	-28,935	-22,402	-51,337	-1	-0.38
8126000	1396452	113194	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	3	3,215	-28,935	-22,402	-51,337	-1	-0.38
8127000	1396453	113192	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	1	2,995	-26,955	-21,887	-48,842	-1	-0.38
8128000	1396454	113193	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	0	3	3,215	-28,935	-22,402	-51,337	-1	-0.38
8129000	1396455	113307	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	-17,970	-14,591	-32,561	-1	-0.25
8130000	1396456	113306	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	-17,970	-14,591	-32,561	-1	-0.25
8131000	1396457	113305	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	-16,075	-12,446	-28,521	-1	-0.21
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	-12,860	-9,957	-22,817	-1	-0.17
8137000	1395502	112281	OAS C1484 I P	INFORMATION SYSTEMS SPECIALIST 2	25	PF	0	8	6,563	-157,512	-80,605	-238,117	-1	-1.00
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										-1,700,547	-876,669	-2,577,216		
Federal Funds										0	0	0		
Total Funds										-1,700,547	-876,669	-2,577,216	-17	-10.98

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 104

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3258	22530	62099	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	2,313	599	2,912	0	0.00
3282	22750	62100	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	5,869	1,525	7,394	0	0.00
3288	22810	62101	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	2,470	640	3,110	0	0.00
3289	22820	62102	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	2,200	571	2,771	0	0.00
3290	22830	62103	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	2,470	640	3,110	0	0.00
3291	22840	62104	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	2,200	571	2,771	0	0.00
3294	22870	62105	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	3,634	944	4,578	0	0.00
3301	22890	62106	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	3,760	977	4,737	0	0.00
3304	22900	62107	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	638	166	804	0	0.00
3305	22910	62108	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	2,313	599	2,912	0	0.00
3480	25110	62143	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	5,227	1,358	6,585	0	0.00
3486	639900	65030	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	5,869	1,525	7,394	0	0.00
3134000	26280	3006	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	34,149	18,787	52,936	0	0.27
3254000	27320	17389	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3446000	564970	32632	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	11,544	2,998	14,542	0	0.00
3466000	608960	16143	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3481000	24610	62141	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	42,543	24,269	66,812	0	0.37
3495000	714290	30311	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	8	3,629	41,668	25,697	67,365	0	0.41
3526000	793950	20943	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	53,340	33,703	87,043	0	0.50
3547000	803600	6383	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	11,544	2,998	14,542	0	0.00
3760000	1425611		OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
3761000	1425631		OAS C0872 A P	OPERATIONS & POLICY ANALYST 3	30	PF	21	3	6,350	133,350	69,366	202,716	1	0.88
5472000	855620	65553	OAS C1484 I P	INFORMATION SYSTEMS SPECIALIST	25	PF	0	3	5,214	52,140	30,082	82,222	0	0.42
General Funds										576,882	310,373	887,256		
Lottery Funds										0	0	0		
Other Funds										82,389	44,416	126,802		
Federal Funds										0	0	0		
Total Funds										659,271	354,789	1,014,058	2	4.73

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2917000	1425697		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	PF	21	3	8,015	168,315	78,447	246,762	1	0.88
2918000	1425716		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
2919000	1425731		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	21	3	7,518	157,878	75,738	233,616	1	0.88
2920000	1425732		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
2921000	1425753		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	21	3	6,230	130,830	68,712	199,542	1	0.88
General Funds										607,806	296,793	904,601		
Lottery Funds										0	0	0		
Other Funds										151,953	74,198	226,149		
Federal Funds										0	0	0		
Total Funds										759,759	370,991	1,130,750	5	4.40

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3258	22530	62099	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3282	22750	62100	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	0	0	0	0	0.00
3288	22810	62101	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3289	22820	62102	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	0	0	0	0	0.00
3290	22830	62103	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3291	22840	62104	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	8	3,215	0	0	0	0	0.00
3294	22870	62105	OAS C0102 A P	OFFICE ASSISTANT 2	10	SF	0	9	3,335	0	0	0	0	0.00
3301	22890	62106	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3304	22900	62107	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3305	22910	62108	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	10	3,483	0	0	0	0	0.00
3311	22950	62109	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3313	22970	62110	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3314	22980	62111	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3315	22990	62112	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	10	3,790	0	0	0	0	0.00
3316	23000	62113	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3317	23010	62114	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	10	3,790	0	0	0	0	0.00
3318	23020	62115	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3319	23030	62116	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3321	23050	62117	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3322	23060	62118	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3323	23070	62119	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3329	23130	62120	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3331	23150	62121	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3332	23160	62122	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3333	23170	62123	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3334	23180	62124	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	8	3,483	0	0	0	0	0.00
3335	23190	62125	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3337	23210	62126	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3342	23260	62127	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3354	23380	62128	OAS C0501 A P	DATA ENTRY OPERATOR	12	SF	0	7	3,335	0	0	0	0	0.00
3363	23470	62129	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	7	3,335	0	0	0	0	0.00
3364	23480	62130	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3366	23500	62132	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3367	23510	62133	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3368	23520	62134	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3369	23530	62135	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3370	23540	62136	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3373	23570	62137	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	6	3,215	0	0	0	0	0.00
3375	23590	62138	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3378	23610	62139	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	4	2,995	0	0	0	0	0.00
3480	25110	62143	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	8	3,215	0	0	0	0	0.00
3486	639900	65030	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	0	9	3,335	0	0	0	0	0.00
3506	721420	65195	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	0	5	3,088	0	0	0	0	0.00
3670	1311280	53530	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	9	4,155	0	0	0	0	0.00
3671	1311290	67865	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	6	3,629	0	0	0	0	0.00
3672	1311300	67866	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3673	1311310	67867	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3674	1311320	67868	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3675	1311330	67869	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3676	1311340	67870	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3677	1311350	67871	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3678	1311360	67872	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	5	3,483	0	0	0	0	0.00
3679	1311370	67873	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3680	1311380	67874	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3686	1311490	67884	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3687	1311500	67885	OAS C0104 A P	OFFICE SPECIALIST 2	15	SF	0	3	3,215	0	0	0	0	0.00
3696	1311440	67880	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	8	3,629	0	0	0	0	0.00
3697	1311450	67881	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
3698	1311460	67882	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
3699	1311470	67883	OAS C0103 A P	OFFICE SPECIALIST 1	13	SF	0	5	3,215	0	0	0	0	0.00
1024000	1101110	27272	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
1027000	1215680	34891	MMS X7085 A P	BUSINESS OPERATIONS MANAGER	31X	PF	0	3	6,930	0	0	0	0	0.00
2145000	24140	25057	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	0	0	0	0	0.00
2303000	24630	16130	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
2304000	24640	26831	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGNER	22	PF	0	10	6,051	0	0	0	0	0.00
2305000	24650	17024	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	10	6,930	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
2316000	24760	38451	OAS C2511 A P	ELECTRONIC PUBLISHING DESIGN	22	PF	0	10	6,051	0	0	0	0	0.00
2391000	576200	11023	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
2404000	634050	1798	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	6	5,986	0	0	0	0	0.00
3028000	25250	23460	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	7	8,292	0	0	0	0	0.00
3033000	25290	15785	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3034000	25300	39005	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	9	3,629	0	0	0	0	0.00
3036000	25320	43280	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	8	3,483	0	0	0	0	0.00
3041000	25370	13056	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3043000	25390	8768	OAS C1475 I P	DATA ENTRY CONTROL TECHNICIA	12	PF	0	10	3,805	0	0	0	0	0.00
3047000	25430	52140	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3048000	25440	10345	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	3	6,350	0	0	0	0	0.00
3049000	25450	25781	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	10	6,930	0	0	0	0	0.00
3051000	25470	12494	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	8	3,483	0	0	0	0	0.00
3054000	25500	8863	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3078000	25740	23863	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3079000	25750	58189	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	8	7,846	0	0	0	0	0.00
3080000	25760	39299	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	9	6,874	0	0	0	0	0.00
3082000	25780	36119	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00
3083000	25790	17171	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	3	6,230	0	0	0	0	0.00
3085000	25810	12022	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00
3088000	25840	25378	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3089000	25850	57638	MMS X7374 I P	Information Technology Manager 2		PF	0	10	12,394	0	0	0	0	0.00
3090000	25860	23459	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	3	5,214	0	0	0	0	0.00
3091000	25870	26394	MESN Z7372 I P	Information Technology Administrator		PF	0	10	16,590	0	0	0	0	0.00
3094000	25900	15889	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3095000	25910	17344	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	9	9,914	0	0	0	0	0.00
3111000	26060	26944	MMS X7744 A P	REVENUE MANAGER 2	33X	PF	0	10	10,720	0	0	0	0	0.00
3119000	26140	1328	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3126000	26210	22608	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3134000	26280	3006	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3159000	26490	7038	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3160000	26500	62146	OAS C0870 A P	OPERATIONS & POLICY ANALYST	23	PF	0	6	5,256	0	0	0	0	0.00
3161000	26510	39006	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	9	4,155	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3163000	26540	43088	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3169000	26600	42827	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3171000	26620	29479	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3172000	26630	12288	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3174000	26650	10121	MMS X0113 A P	SUPPORT SERVICES SUPERVISOR	20	PF	0	3	4,277	0	0	0	0	0.00
3175000	26660	38813	MMS X7745 A P	REVENUE MANAGER 1	31X	PF	0	7	8,408	0	0	0	0	0.00
3177000	26670	35616	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3194000	26830	12470	OAS C0103 A P	OFFICE SPECIALIST 1	13	PP	0	5	3,215	0	0	0	0	0.00
3196000	26850	7900	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	8	4,356	0	0	0	0	0.00
3197000	26860	11984	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3206000	26940	38815	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	9	3,790	0	0	0	0	0.00
3210000	26980	62147	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	3	4,941	0	0	0	0	0.00
3214000	27020	38565	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	7	3,790	0	0	0	0	0.00
3215000	27030	48173	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3219000	27080	6427	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	10	4,776	0	0	0	0	0.00
3221000	27100	12044	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3222000	27110	13399	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3223000	27120	6431	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3227000	27160	5084	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3228000	27170	18160	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3239000	27270	4555	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3254000	27320	17389	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3257000	27380	67	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	5	3,215	0	0	0	0	0.00
3258000	27390	12797	OAS C0501 A P	DATA ENTRY OPERATOR	12	PF	0	10	3,790	0	0	0	0	0.00
3270000	27500	37108	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	9	8,450	0	0	0	0	0.00
3390000	27620	62148	OAS C1484 I P	INFORMATION SYSTEMS SPECIALIST	25	PF	0	3	5,214	0	0	0	0	0.00
3391000	27630	38564	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	6	7,327	0	0	0	0	0.00
3393000	27650	32633	MMS X7747 A P	REVENUE SUPERVISOR 1	24X	PF	0	6	5,700	0	0	0	0	0.00
3395000	27660	6974	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST	31	PF	0	3	6,898	0	0	0	0	0.00
3398000	533670	38138	OAS C1487 I P	INFORMATION SYSTEMS SPECIALIST	31	PF	0	10	9,517	0	0	0	0	0.00
3440000	565020	576	OAS C1486 I P	INFORMATION SYSTEMS SPECIALIST	29	PF	0	9	8,216	0	0	0	0	0.00
3446000	564970	32632	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3447000	565010	30243	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3452000	567950	15826	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3459000	549010	44026	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	9	4,155	0	0	0	0	0.00
3460000	579840	8100	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	5	3,215	0	0	0	0	0.00
3461000	584580	4761	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00
3462000	584690	17999	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3466000	608960	16143	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3469000	608990	35630	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3471000	631560	64999	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
3474000	631870	2872	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	8	8,683	0	0	0	0	0.00
3475000	631880	44936	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3476000	631890	40686	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	9	8,216	0	0	0	0	0.00
3477000	631900	2313	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3481000	24610	62141	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3482000	640020	13466	OAS C0871 A P	OPERATIONS & POLICY ANALYST 2	27	PF	0	10	7,678	0	0	0	0	0.00
3483000	639870	3859	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3493000	695050	12708	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3495000	714290	30311	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	8	3,629	0	0	0	0	0.00
3498000	714280	24582	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3500000	715380	11766	MMS X7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
3507000	721370	54760	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3526000	793950	20943	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3528000	795740	22377	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3529000	796190	18108	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3534000	803470	1223	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
3537000	803500	41026	OAS C7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
3538000	803510	21075	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	3	6,230	0	0	0	0	0.00
3539000	803520	13357	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	4	6,523	0	0	0	0	0.00
3542000	803550	4769	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3545000	803580	16815	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3547000	803600	6383	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3551000	855310	42565	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3552000	855320	8099	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3556000	869800	11249	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	0	10	10,381	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-0000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3561000	913660	3137	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3563000	919520	14277	OAS C0870 A P	OPERATIONS & POLICY ANALYST	23	PF	0	3	4,555	0	0	0	0	0.00
3568000	939990	52866	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	3	3,215	0	0	0	0	0.00
3571000	940100	52868	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3575000	940120	8169	OAS C0103 A P	OFFICE SPECIALIST 1	13	PF	0	10	3,964	0	0	0	0	0.00
3576000	963100	13621	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	0	0	0	0	0.00
3577000	967550	7034	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3579000	1002020	9043	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3580000	1002030	2635	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3581000	1002050	66025	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	4	3,335	0	0	0	0	0.00
3582000	1002060	66026	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	4	6,523	0	0	0	0	0.00
3595000	1049920	43654	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	6	5,986	0	0	0	0	0.00
3598000	1095220	17728	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3599000	1095230	38573	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	10	4,356	0	0	0	0	0.00
3616000	1222890	43858	MENN Z0118 A P	EXECUTIVE SUPPORT SPECIALIST	17	PF	0	9	4,941	0	0	0	0	0.00
3618000	1226000	12696	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3619000	1226010	34777	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	10	7,678	0	0	0	0	0.00
3623000	1262030	53931	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3625000	1262050	42430	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3629000	1288950	53927	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3630000	1288960	46187	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	24	3	3,483	83,592	61,408	145,000	1	1.00
3657000	1308500	51517	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3683000	1311410	67877	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	6	3,629	0	0	0	0	0.00
3684000	1311420	67878	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	5	3,483	0	0	0	0	0.00
3685000	1311430	67879	OAS C0104 A P	OFFICE SPECIALIST 2	15	PF	0	8	3,964	0	0	0	0	0.00
3690000	1311710	55357	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
3730000	1384471	132981	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
3731000	1384491	127636	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	9	8,216	0	0	0	0	0.00
3732000	1384493	132982	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
3733000	1384512	133084	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
3734000	1384531	127840	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
3735000	1384551	127839	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	9	8,450	0	0	0	0	0.00
3736000	1384553	135409	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00

POS116 - Net Package Fiscal Impact Report

Information Technology Services Division

2023-25 Biennium

Cross Reference Number: 15000-009-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
3738000	1384571	137102	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	2	5,567	0	0	0	0	0.00
3739000	1384591	135411	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	5	6,832	0	0	0	0	0.00
3740000	1384611	135383	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	3	6,898	0	0	0	0	0.00
4028000	27820	1001	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
4166000	28820	13258	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	10	8,033	0	0	0	0	0.00
4174000	28890	4043	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
4185000	28940	1980	MMS X7375 I P	Information Technology Manager 1		PF	0	10	11,253	0	0	0	0	0.00
4232000	29380	62156	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
4282000	576170	34776	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
4290000	634020	41512	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
5190000	30890	22884	MMS X7375 I P	Information Technology Manager 1		PF	0	9	10,720	0	0	0	0	0.00
5295000	31570	1766	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
5398000	608520	13750	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	8	8,057	0	0	0	0	0.00
5418000	715330	8636	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	10	8,606	0	0	0	0	0.00
5419000	715340	13577	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	2	5,950	0	0	0	0	0.00
5472000	855620	65553	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	3	5,214	0	0	0	0	0.00
5668000	1252890	24187	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
5719000	1403132	135429	OAS C0501 A P	DATA ENTRY OPERATOR	12	PP	0	6	3,215	0	0	0	0	0.00
6352000	576180	2436	OAS C1485 I P	INFORMATION SYSTEMS SPECIAL	28	PF	0	3	5,825	0	0	0	0	0.00
6399000	634030	28312	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
6401000	721360	9396	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PF	0	4	5,771	0	0	0	0	0.00
6406000	728420	41510	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	0	7	7,490	0	0	0	0	0.00
6408000	728440	6932	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	0	10	7,197	0	0	0	0	0.00
6418000	796120	33093	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	5	6,982	0	0	0	0	0.00
6528000	1031110	5813	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	0	10	9,517	0	0	0	0	0.00
6578000	1118610	22981	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	0	10	8,870	0	0	0	0	0.00
8056000	1373430	107235	OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	PF	24	3	7,518	180,432	86,557	266,989	1	1.00
8057000	1373440	60482	OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	24	9	9,091	218,184	96,362	314,546	1	1.00
8060000	1373470	107037	OAS C0872 A P	OPERATIONS & POLICY ANALYST	30	PF	24	10	8,870	212,880	94,984	307,864	1	1.00
8065000	1373520	107637	OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	PF	24	4	6,523	156,552	80,355	236,907	1	1.00
8082000	1373690	107543	OAS C0871 A P	OPERATIONS & POLICY ANALYST	27	PP	14	2	5,256	73,584	42,267	115,851	1	0.58
8125000	1396451	113299	OAS C0103 A P	OFFICE SPECIALIST 1	13	SP	9	5	3,215	28,935	22,402	51,337	1	0.38
8126000	1396452	113194	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	3	3,215	28,935	22,402	51,337	1	0.38

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
8127000	1396453	113192	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	1	2,995	26,955	21,887	48,842	1	0.38
8128000	1396454	113193	OAS C0104 A P	OFFICE SPECIALIST 2	15	SP	9	3	3,215	28,935	22,402	51,337	1	0.38
8129000	1396455	113307	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	6	4	2,995	17,970	14,591	32,561	1	0.25
8130000	1396456	113306	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	6	4	2,995	17,970	14,591	32,561	1	0.25
8131000	1396457	113305	OAS C0501 A P	DATA ENTRY OPERATOR	12	SP	5	6	3,215	16,075	12,446	28,521	1	0.21
8135000	1396461	113296	OAS C0102 A P	OFFICE ASSISTANT 2	10	SP	4	8	3,215	12,860	9,957	22,817	1	0.17
8137000	1395502	112281	OAS C1484 I P	INFORMATION SYSTEMS SPECIAL	25	PF	24	8	6,563	157,512	80,606	238,118	1	1.00
General Funds										1,126,420	654,456	1,780,875		
Lottery Funds										0	0	0		
Other Funds										385,727	212,985	598,713		
Federal Funds										0	0	0		
Total Funds										1,512,147	867,441	2,379,588	18	11.98

POS116 - Net Package Fiscal Impact Report

Marijuana Program

2023-25 Biennium

Cross Reference Number: 15000-014-00-00-00000

Agency Request Budget

Package Number: 107

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
1094000	1288970	56664	OAS C1346 A P	SAFETY SPECIALIST 2	27	PF	0	10	7,678	-184,272	-87,555	-271,827	-1	-1.00
3621000	1260440	25377	OAS C1217 A P	ACCOUNTANT 2	27	PF	0	2	5,256	-126,144	-72,459	-198,603	-1	-1.00
3623000	1262030	53931	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3625000	1262050	42430	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3629000	1288950	53927	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
3630000	1288960	46187	OAS C0107 A P	ADMINISTRATIVE SPECIALIST 1	17	PF	0	3	3,483	-83,592	-61,408	-145,000	-1	-1.00
General Funds										0	0	0		
Lottery Funds										0	0	0		
Other Funds										-644,784	-405,646	-1,050,430		
Federal Funds										0	0	0		
Total Funds										-644,784	-405,646	-1,050,430	-6	-6.00

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
9001000	1425491		MMS X7006 I P	PRINCIPAL EXECUTIVE/MANAGER	31X	LF	21	3	8,015	168,315	78,447	246,762	1	0.88
9002000	1425674		OAS C1487 I P	INFORMATION SYSTEMS SPECIAL	31	PF	21	3	6,898	144,858	72,356	217,214	1	0.88
9003000	1425451		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	LF	21	3	6,230	130,830	68,712	199,542	1	0.88
9004000	1425534		OAS C1486 I P	INFORMATION SYSTEMS SPECIAL	29	LF	21	3	6,230	130,830	68,712	199,542	1	0.88
9005000	1425551		OAS C1488 I P	INFORMATION SYSTEMS SPECIAL	33	LF	24	10	10,381	249,144	104,403	353,547	1	1.00
General Funds										823,977	392,630	1,216,607		
Lottery Funds										0	0	0		
Other Funds										0	0	0		
Federal Funds										0	0	0		
Total Funds										823,977	392,630	1,216,607	5	4.52