

# **OREGON DEPARTMENT OF REVENUE**

**2017–2019**

**Governor's  
Budget**



# OREGON DEPARTMENT OF REVENUE

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# CERTIFICATION

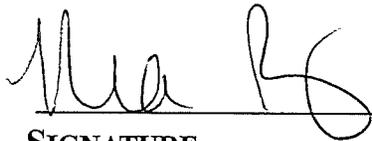
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Department of Revenue

955 Center St Salem, Oregon 97301

**AGENCY NAME**

**AGENCY ADDRESS**



Director

**SIGNATURE**

**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.

Agency Request

Governor's Budget

Legislatively Adopted

The requests of other agencies must be approved and signed by the agency director or administrator.



**Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session**  
**BUDGET REPORT AND MEASURE SUMMARY**

**MEASURE: HB 5035 A**  
**CARRIER: Sen. Steiner Hayward**

**Joint Committee On Ways and Means**

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**Action:** Do Pass The A-Eng Bill.

**Action Date:** 06/12/15

**Vote:**

**Senate**

**Yeas:** 11 - Burdick, Devlin, Girod, Hansell, Johnson, Monroe, Roblan, Shields, Steiner Hayward, Whitsett, Winters

**Nays:** 1 - Thomsen

**House**

**Yeas:** 12 - Buckley, Gomberg, Huffman, Komp, McLane, Nathanson, Rayfield, Read, Smith, Whisnant, Whitsett,  
Williamson

**Prepared By:** Art Ayre, Department of Administrative Services

**Reviewed By:** John Borden, Legislative Fiscal Office

**Agencies:** Department of Revenue; Emergency Board

**Biennium:** 2015-17

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**Budget Summary\***

	2013-15 Legislatively Approved Budget <sup>(1)</sup>	2015-17 Current Service Level	2015-17 Committee Recommendation	Committee Change from 2013-15 Leg. Approved	
				\$ Change	% Change
General Fund	\$ 165,087,043	\$ 173,214,078	\$ 171,188,112	\$ 6,101,069	3.7%
General Fund Debt Service	\$ 1,554,716	\$ 9,071,030	\$ 9,071,030	\$ 7,516,314	483.5%
Other Funds Limited	\$ 64,202,113	\$ 44,411,510	\$ 100,993,984	\$ 36,791,871	57.3%
Total	\$ 230,843,872	\$ 226,696,618	\$ 281,253,126	\$ 50,409,254	21.8%

**Position Summary**

Authorized Positions	1,074	1,065	1,042	-32
Full-time Equivalent (FTE) positions	1,016.66	1,011.34	975.34	-41.32

<sup>(1)</sup> Includes adjustments through December 2014

\* Excludes Capital Construction expenditures

**Emergency Board**

General Fund Special Purpose Appropriation					
Department of Revenue CAFFA Funding					
Shortfall	\$ -	\$ -	\$ 1,836,836	\$ 1,836,836	100.0%

**Revenue Summary**

The Department of Revenue collects personal income taxes, corporate excise and income taxes, and many taxes and fees on behalf of other state agencies. Total revenue for the 2015-17 biennium is projected at \$18.5 billion, of which 83.8 percent is from personal income taxes, 5.6 percent is from corporate excise and income taxes, 3.7 percent is from other employer and employee taxes, 2.0 percent is from cigarette taxes, and 4.9 percent is from a variety of other small sources such as inheritance taxes; General Fund appropriation, transfers from the Judicial Department, and charges for services. The department's budget transfers 91.4 percent of this revenue to the General Fund, 3.8 percent to counties, and 3.1 percent to other state agencies. The remaining 1.7 percent of revenues, plus the department's beginning balance, provide for the department's operations and ending balance.

The department's operations are funded primarily by the General Fund. However the agency's cost for administering various Other Funds programs are charged to those programs. These include: collecting debts owed to other agencies, providing county assessment and mapping services, collecting the Tri-Met and Lane County Transit Self-Employment Tax, and other programs.

## Summary of General Government Subcommittee Action

The Department of Revenue administers more than 30 tax programs, including: the Personal Income Tax, the Corporate Excise Tax, Property Tax oversight, Cigarette and Other Tobacco Tax, the Inheritance Tax, and other tax programs.

The Subcommittee approved a 2015-17 budget of \$281,253,126, which includes \$180,259,142 General Fund and \$100,993,984 Other Funds and 1,042 positions (975.34 FTE). The recommendation includes the following adjustments to the current service level:

### Executive Division – 001

The Executive Division includes the Director's Office, the Communications Unit, and the Human Resources section. The Director's Office staff provides overall leadership and direction for the agency's programs and divisions. It also coordinates the department's legislative, rule making, and internal audit activities. The Communications Unit provides the means for the agency to educate and communicate with taxpayers, stakeholders, and external partners. The Human Resources Section provides general oversight of the agency's relationship with its more than 1,000 employees. For this program, the Subcommittee approved a 2015-17 budget of \$8,309,803 total funds (\$7,332,696 General Fund and \$977,107 Other Funds) and 38 positions (37.20 FTE).

### General Services Division – 002

This division provides two centralized functions for the department. It includes the Program Management Office, which leads and facilitates the ongoing transformation of people, processes, and technology. The Office's functions include project management, portfolio reporting, process improvement, and metrics. Additionally, the General Services Budget Unit includes centrally managed expenditures and fees such as postage, Attorney General expenses, recording and release fees, collection fees, and merchant fees. For this program, the Subcommittee approved a 2015-17 budget of \$15,998,702 total funds (\$12,339,730 General Fund and \$3,658,972 Other Funds) and 13 positions (13.00 FTE). This includes the following adjustment to the current service level:

The Subcommittee recommended approval of Package 161: HB 4055 - 911 Tax. This package requests funding for Attorney General line-item charges. The Legislature passed House Bill 4055 (2014), which changed the method of tax collection for the 9-1-1 Emergency Reporting System from collecting the tax from prepaid wireless service carriers to collecting it from prepaid wireless consumers via point-of-sale collection by retailers. The package adds Services and Supplies in the amount of \$15,384 Other Funds. The revenue source is the 9-1-1 tax.

### Administrative Services Division – 003

The Administrative Services Division includes Information Technology Services, the Processing Center, and the Budget and Finance unit. The division provides the infrastructure, services, and solutions to meet the business needs of the organization. For this program, the Subcommittee approved a 2015-17 budget of \$54,411,104 total funds (\$46,476,227 General Fund and \$7,934,877 Other Funds) and 245 positions (205.66 FTE). This includes the following adjustments to the current service level:

The Subcommittee recommended approval of Package 181: Core Systems Replacement. This package requests a technical adjustment to eliminate duplicate data processing costs that are accounted for in the Core Systems Replacement program (SCR 030) Package 181. This package reduces Services and Supplies by \$537,170 General Fund.

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package reduces Personal Services and Services and Supplies expenditures on a one-time basis in recognition of the fact the actual expenditure experience has been averaging below budget authority. This package reduces Personal Services by \$500,000 General Fund for vacancy savings and reduces Services and Supplies by \$250,000 General Fund for telecommunications / Information Technology Expendable Property.

#### Property Tax Division – 004

This division is responsible for the overall supervision and support of the statewide system for property tax administration. It ensures that counties comply with property tax laws and rules in their appraisals, assessments, tax levies, tax collection, budgets, and Boards of Property Tax Appeals proceedings. In addition, the division has responsibility for conducting the appraisals on industrial facilities that are valued in excess of \$1.0 million. It also conducts appraisals of utilities and companies designated by ORS 308.515, such as telecommunications, gas and electric companies, airlines, and railroads. Finally, the division administers several timber tax programs. For this division, the Subcommittee approved a 2015-17 budget of \$52,600,191 total funds (\$12,245,989 General Fund and \$40,354,202 Other Funds) and 87 positions (76.76 FTE). This includes the following adjustments to the current service level:

The Subcommittee recommended approval of Package 070: Revenue Shortfalls. This package reduces County Assessment Function Funding Assistance Account Other Funds expenditures to forecasted revenues for the 2015-17 biennium. The agency has forecasted lower revenue due to a decline in mortgage refinancing activities and lower recording fees. The package reduces Personal Services by \$1,836,836 Other Funds and eliminates 10.00 FTE.

The Subcommittee recommended deferring approval of Package 141: Property Valuation System to the Capital Construction Subcommittee. The General Government Subcommittee, based on the recommendation of the Information Technology Subcommittee, recommended approval of the package by the Capital Construction Subcommittee. This package requests the purchase of a commercial off-the-shelf Computer Assisted Mass Appraisal software system. This would ensure the continued ability to provide accurate property valuations and ensure timely information to the counties and taxpayers necessary for completion of the annual tax roll.

The Subcommittee recommended deferring approval of Package 142: CAFFA Funding Shortfall. The package requests General Fund backfill for a revenue shortfall in the County Assessment Function Funding Assistance Account (CAFFA). The agency has forecasted lower revenue due to a decline in mortgage refinancing activities and lower recording fees. The package would reduce Personal Services by \$1,836,836 Other Funds and increase Personal Services by \$1,836,836 General Fund across ten positions (10.00 FTE). The Subcommittee accounted for the Other Funds reduction in Package 070: Revenue Shortfalls and recommended deferring approval of the General Fund portion of the package to the Legislature in 2016 and making a Special Purpose Appropriation to the Emergency Board in the amount of \$1,836,836 for the Property Tax Division.

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package moves CAFFA payments to counties from being budgeted as revenue transfers to Special Payments expenditures. The Spring 2015 CAFFA revenue forecast for the 2015-17 biennium is projected to total \$37.0 million. The package would establish a Special Payment to counties in the amount of \$33,600,000 Other Funds.

The Subcommittee recommended approval of Package 802: Transfer of Senior Property Tax Deferral Program. This package consolidates the administrative and operational activities of the Senior Property Tax Deferral program under an existing budget structure. The package transfers out of the Property Tax Division \$349,604 General Fund Personal Services, \$650,860 Other Funds Personal Services, \$24,237 General Fund Services and Supplies, and \$45,011 Other Funds Services and Supplies to the new program structure. Eight positions (6.50 FTE) are transferred. The Other Funds revenue source is the Senior Property Tax Deferral Revolving Account.

Personal Tax and Compliance Division – 005

This division administers the Personal Income Tax Program, which is Oregon's largest source of General Fund revenue. The division also provides policy development, audit, and collections functions for the program. For this division, the Subcommittee approved a 2015-17 budget of \$68,561,880 total funds (\$67,083,250 General Fund and \$1,478,630 Other Funds) and 430 positions (422.81 FTE). This includes the following adjustments to the current service level:

The Subcommittee recommended approval of Package 151: Fraud Analytics and Detection. This package would fund a fraud detection enhancement as part of the implementation of the Core Systems Replacement project. The package has four components: (1) a contract with a private third party vendor, totaling \$300,000 General Fund in annual costs, for data exchange services to compare tax records against personal records stored in large data warehouses; (2) a contract with a private third party vendor, totaling \$38,000 General Fund in annual costs, for an online identity verification quiz; (3) a contract with a private third party vendor, totaling \$39,000 General Fund in annual costs, to examine single cases on an as needed basis using an investigative tool with data warehouse access to real time information from two large credit bureaus; and (4) transition the Department of Revenue (DOR) from a post-refund and audit driven withholding match to a real-time, pre-refund process, totaling \$361,204 General Fund in one-time costs. DOR currently matches personal income tax withholding claimed on returns against employer withholding reports post refund. This portion of the package requires the Employment Department to undertake information technology programming changes that would be funded by DOR. The package totals \$1,111,204 General Fund in Services and Supplies.

**Budget Note:**

The Department of Revenue is to conduct detailed reviews of its enterprise cash management practices, debt cancellation and write-off practices, and audit selection processes, and report individually its findings on each to the Joint Committee on Ways and Means during the Legislative session in 2016. As part of these reports, the agency is to provide metrics on current performance and recommendations on statutory and administrative changes to increase revenue collection.

**Budget Note:**

The Department of Revenue is to report to the Joint Committee on Ways and Means during the Legislative session in 2016 on its implementation of HB 2550 (2011), which allows the agency to enter into an agreement to recover non-tax debt owed the state or federal government.

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package reduces Personal Services and Services and Supplies expenditures on a one-time basis in recognition of the fact that actual expenditure experience has been averaging below budget authority. This package reduces Personal Services by \$500,000 General Fund for vacancy savings, reduces Services and Supplies by \$500,000 General Fund for rent, and reduces Capital Outlay by \$400,000 General Fund for furniture, fixtures, and telecommunications equipment.

#### Business Division – 006

The Business Division works with large and small businesses so they can report and pay the correct tax due. The division administers several tax and other revenue programs. These programs include Corporation Income and Excise Taxes, Employer Income Tax Withholdings, Transit Payroll and Self-Employment Taxes, Fiduciary, Estate Transfer, Cigarette Tax, Other Tobacco Products Tax, and other Special programs such as the Amusement Device Tax, State Lodging Tax, Emergency Communication Tax, Petroleum Load Fee, and Hazardous Substance Tax. The division also provides collection expertise and services to other agencies. For this division, the Subcommittee approved a 2015-17 budget of \$34,794,531 total funds (\$19,664,379 General Fund and \$15,130,152 Other Funds) and 214 positions (209.41 FTE). This includes the following adjustments to the current service level:

The Subcommittee recommended approval of Package 161: HB 4055 – 911 Tax. The package requests funding for one Tax Auditor 2 and one Administrative Specialist 2 to support the increased return processing and enforcement activities resulting from this law change. The Legislature passed House Bill 4055 (2014), which changed the method of tax collection for the 9-1-1 Emergency Reporting System from collecting the tax from prepaid wireless service carriers to collecting it from prepaid wireless consumers via point-of-sale collection by retailers. The package adds \$276,546 Other Funds Personal Services, \$32,970 Other Funds Services and Supplies, and \$13,408 Other Funds Capital Outlay. Two permanent positions are established (2.00 FTE).

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package reduces Personal Services expenditures on a one-time basis in recognition of the fact that actual expenditure experience has been averaging below budget authority. This package reduces Personal Services by \$450,000 General Fund for vacancy savings.

#### Multistate Tax Commission – 015

The Multistate Tax Commission is an intergovernmental organization composed of 17 states that have joined in an effort to promote uniformity in state taxation of corporate income. Member states are assessed the operational expenses of the Multistate Tax Commission each year. For this program, the Subcommittee approved a 2015-17 budget of \$284,945 Other Funds.

#### Elderly Rental Assistance – 019

The Elderly Rental Assistance Program provides annual payments averaging \$367 to low-income elderly renters. Also included in this budget unit is the Non-Profit Homes for the Elderly Program. This program reimburses local governments for property tax exemptions that are granted to qualifying non-profit corporations that provide permanent housing, recreational and social facilities and care to elderly persons. For this budget unit, the Subcommittee approved a 2015-17 budget of \$5,672,000 General Fund.

### Senior and Disabled Citizen Property Tax Deferral – 025

The department administers the Senior Citizen and Disabled Citizens Property Tax Deferral Programs. These programs pay the property taxes and special property assessments for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. For this budget unit, the Subcommittee approved a 2015-17 budget of \$31,548,940 total funds (\$373,841 General Fund and \$31,175,099 Other Funds) and 15 positions (10.50 FTE). This includes the following adjustment to the current service level:

The Subcommittee recommended approval of Package 143: Senior and Disabled Citizens Property Tax Deferral, as modified. This package increases staffing for the administration of the Senior Property Deferral program. The package includes \$435,556 Other Funds Personal Services, \$36,968 Other Funds Services and Supplies, and \$6,704 Other Funds Capital Outlay. Seven permanent positions (4.00 FTE) are established.

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package moves tax payments to counties from being budgeted as revenue transfers to being budgeted as Special Payments expenditures. The program is estimated to transfer approximately \$30.0 million to counties during the 2015-17 biennium. The package increases Other Funds expenditure limitation by \$30,000,000.

The Subcommittee recommended approval of Package 802: Transfer of Senior Property Tax Deferral Program. This package consolidates the administrative and operational activities of the Senior Property Tax Deferral program under an existing budget structure. The package transfers out of the Property Tax Division and into this budget structure \$349,604 General Fund Personal Services, \$650,860 Other Funds Personal Services, \$24,237 General Fund Services and Supplies, and \$45,011 Other Funds Services and Supplies. Eight positions (6.50 FTE) are transferred. The Other Funds revenue source is the Senior Property Tax Deferral Revolving Account. The Subcommittee recommended requesting the Department of Administrative Services to unschedule \$373,841 General Fund in the Senior and Disabled Citizen Property Tax Deferral program with the understanding that the funds may be rescheduled only upon the approval of the Legislature.

### Core System Replacement – 030

The Core Systems Replacement (CSR) project replaces the majority of the department's core tax systems to mitigate the growing risks of not being able to support these aging legacy systems and maintain current service levels. The project was begun in the 2013-15 biennium and spans three biennia in four phases or "rollouts." During the 2015-17 biennium, the project will complete the second rollout, begin and complete the third rollout, and begin the final rollout. The Subcommittee recommended one package that eliminates the project's phase-I funding and positions and recommended deferring to the Joint Committee on Ways and Means – Capital Construction Subcommittee the decision on the package containing funding for continuation of the project. Therefore, within this bill, the project contains no funding and no positions.

The Subcommittee recommended approval of Package 070: Revenue Shortfalls. This package eliminates phase-I funding for the Core Systems Replacement project. Phase-II funding for the project is requested under Package 181. Package 070 reduces the budget by \$5,477,044 Other Funds and 32 positions (32.00 FTE).

The Subcommittee recommended deferring approval of Package 181: Core Systems Replacement to the Capital Construction Subcommittee. The General Government Subcommittee recommends, based upon the recommendation of the Information Technology Subcommittee, that the Capital Construction Subcommittee approve funding for the Core Systems Replacement project (Phase-II). This package would continue implementation of the CSR project, which is the replacement of two-thirds of the agency's technology systems, with a commercial off-the-shelf integrated tax

solution called GenTax. Phase-II includes the following programs: Personal Income tax; self-employed transit tax; estate and trust tax; and the Senior Property Tax Deferral.

**Budget Note:**

The Department of Revenue is to report to the Interim Joint Committee on Ways and Means in the Fall of 2015 to document the agency's readiness to proceed with the final implementation of the Core Systems Replacement project's Personal Income Tax program.

**Capital Debt Service – 087**

The budget unit provides the capital debt service for the Core Systems Replacement and Property Valuation System projects. The Subcommittee recommends \$9,071,030 General Fund Debt Service. This includes the following adjustment to the current service level:

The Subcommittee recommended deferring approval of Package 141: Property Valuation System to the Capital Construction Subcommittee. The General Government Subcommittee recommends, based on the recommendation of the Information Technology Subcommittee, that the Capital Construction Subcommittee approve funding for the Property Valuation System. The package includes Debt Service costs for the repayment of Article XI-Q bonds issued for the Property Valuation System.

The Subcommittee recommended deferring approval of Package 181: Core Systems Replacement to the Capital Construction Subcommittee. The General Government Subcommittee recommends, based upon the recommendation of the Information Technology Subcommittee, that the Capital Construction Subcommittee approve funding for the Core Systems Replacement project (Phase-II). This package includes Debt Service costs for the repayment of Article XI-Q bonds issued for the Core Systems Replacement project (Phase-II).

The Subcommittee recommended approval of Package 801: LFO Analyst Adjustments. This package reduces Other Funds in the amount of \$521,182 for the cost of bond issuance that is no longer needed by the agency.

**Summary of Performance Measure Action**

See attached Legislatively Adopted 2015-17 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

HB 5035-A

Department of Revenue  
Art Ayre – 503-378-3108

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2013-15 Legislatively Approved Budget at Dec 2014 *	\$ 166,641,759	\$ -	\$ 64,202,113	\$ -	\$ -	\$ -	230,843,872	1,074	1,016.66
2015-17 Current Service Level (CSL)*	\$ 182,285,108	\$ -	\$ 44,411,510	\$ -	\$ -	\$ -	226,696,618	1,065	1,011.34
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>									
<b>SCR 002 - General Services</b>									
Package 161: HB 4055 - 911 Tax									
Services and Supplies (Attorney General)	\$ -	\$ -	\$ 15,384	\$ -	\$ -	\$ -	15,384		
<b>SCR 003 - Administrative Services</b>									
Package 181: Core Systems Replacement									
Services and Supplies	\$ (537,170)	\$ -	\$ -	\$ -	\$ -	\$ -	(537,170)		
Package 801: LFO Analyst Adjustments									
Personal Services	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(500,000)	0	0.00
Services and Supplies	\$ (250,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(250,000)		
<b>SCR 004 - Property Tax Division</b>									
Package 070: Revenue Shortfalls									
Personal Services	\$ -	\$ -	\$ (1,836,836)	\$ -	\$ -	\$ -	(1,836,836)	0	-10.00
Package 801: LFO Analyst Adjustments									
Special Payments to Counties (6020)	\$ -	\$ -	\$ 33,600,000	\$ -	\$ -	\$ -	33,600,000		
Package 802: Transfer of Senior Property Tax Deferral Program									
Personal Services	\$ (349,604)	\$ -	\$ (650,860)	\$ -	\$ -	\$ -	(1,000,464)	-8	-6.50
Services and Supplies	\$ (24,237)	\$ -	\$ (45,011)	\$ -	\$ -	\$ -	(69,248)		
<b>SCR 005 - Personal Tax and Compliance Division</b>									
Package 151: Fraud Analytics and Detection									
Services and Supplies	\$ 1,111,204	\$ -	\$ -	\$ -	\$ -	\$ -	1,111,204		
Package 801: LFO Analyst Adjustments									
Personal Services (vacancy savings)	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(500,000)	0	0.00
Services and Supplies	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(500,000)		
Capital Outlay	\$ (400,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(400,000)		
<b>SCR 006 - Business Division</b>									
Package 161: HB 4055 - 911 Tax									
Personal Services	\$ -	\$ -	\$ 276,546	\$ -	\$ -	\$ -	276,546	2	2.00
Services and Supplies	\$ -	\$ -	\$ 32,970	\$ -	\$ -	\$ -	32,970		
Capital Outlay	\$ -	\$ -	\$ 13,408	\$ -	\$ -	\$ -	13,408		
Package 801: LFO Analyst Adjustments									
Personal Services (vacancy savings)	\$ (450,000)	\$ -	\$ -	\$ -	\$ -	\$ -	(450,000)	0	0.00

HB 5035 A

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
<b>SCR 025 - Senior and Disabled Citizen Property Tax Deferral</b>									
Package 143: Senior & Disabled Citizens Property Tax Deferral									
Personal Services	\$ -	\$ -	\$ 435,556	\$ -	\$ -	\$ -	\$ 435,556	7	4.00
Services and Supplies	\$ -	\$ -	\$ 36,968	\$ -	\$ -	\$ -	\$ 36,968		
Capital Outlay	\$ -	\$ -	\$ 6,704	\$ -	\$ -	\$ -	\$ 6,704		
Package 801: LFO Analyst Adjustments									
Special Payments to Counties (6020)	\$ -	\$ -	\$ 30,000,000	\$ -	\$ -	\$ -	\$ 30,000,000		
Package 802: Transfer of Senior Property Tax Deferral Program									
Personal Services	\$ 349,604	\$ -	\$ 650,860	\$ -	\$ -	\$ -	\$ 1,000,464	8	6.50
Services and Supplies	\$ 24,237	\$ -	\$ 45,011	\$ -	\$ -	\$ -	\$ 69,248		
<b>SCR 030 - Core Systems Replacement</b>									
Package 070: Revenue Shortfalls									
Personal Services	\$ -	\$ -	\$ (5,477,044)	\$ -	\$ -	\$ -	\$ (5,477,044)	-32	-32.00
<b>SCR 087 - Capital Debt Service and Related Costs</b>									
Package 801: LFO Analyst Adjustments									
Services and Supplies	\$ -	\$ -	\$ (521,182)	\$ -	\$ -	\$ -	\$ (521,182)		
<b>TOTAL ADJUSTMENTS</b>	<b>\$ (2,025,966)</b>	<b>\$ -</b>	<b>\$ 56,582,474</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,556,508</b>	<b>-23</b>	<b>-36.00</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ 180,259,142</b>	<b>\$ -</b>	<b>\$ 100,993,984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 281,253,126</b>	<b>1,042</b>	<b>975.34</b>
% Change from 2013-15 Leg Approved Budget	8.2%	0.0%	57.3%	0.0%	0.0%	0.0%	21.8%		
% Change from 2015-17 Current Service Level	-1.1%	0.0%	127.4%	0.0%	0.0%	0.0%	24.1%		
*Excludes Capital Construction Expenditures									
<b>EMERGENCY BOARD</b>									
Special Purpose Appropriation									
Department of Revenue CAFFA Funding Shortfall	\$ 1,836,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,836,836		

## Legislatively Approved 2015-2017 Key Performance Measures

**Agency: REVENUE, DEPARTMENT of**

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

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2016	Target 2017
1 - Average Days to Process Personal Income Tax Refund.		Approved KPM	8.00	12.00	12.00
2 - Percent of Personal Income Tax Returns Filed Electronically		Approved KPM	82.50	82.00	82.00
3 - Employee Training Per Year (percent receiving 20 hours per year).		Approved KPM	46.00	60.00	60.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Accuracy	Approved KPM	45.00	97.00	97.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Availability of Information	Approved KPM	48.00	97.00	97.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Expertise	Approved KPM	43.00	97.00	97.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Helpfulness	Approved KPM	38.00	98.00	98.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Overall	Approved KPM	33.00	98.00	98.00
4 - Customer Service: Percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent": overall, timeliness, accuracy, helpfulness, expertise, and availability of information.	Timeliness	Approved KPM	32.00	97.00	97.00

**Agency: REVENUE, DEPARTMENT of**

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

Legislatively Proposed KPMs	Customer Service Category	Agency Request	Most Current Result	Target 2016	Target 2017
5 - Effective Taxpayer Assistance: Provide the most effective taxpayer assistance services by a data-driven combination of direct assistance and electronic self-help services.		Approved KPM	59.00	56.00	56.00
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 KPM		1.00	1.00
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 KPM		1.00	1.00
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 KPM		1.00	1.00
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 KPM		1.00	1.00
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 KPM		1.00	1.00
11 - Employee Engagement - Index of employees considered actively engaged by a standardized survey.		Approved KPM		1.00	1.00
1 - Dollars Collected Per Revenue Agent Per Month (Personal Income Tax)		Legislative Delete	122,481.00		
2 - Percent of Property Taxes Collected.		Legislative Delete	95:30		
3 - Percent of Assessor's Maps Digitized in a GIS Format.		Legislative Delete	81.00		
5 - Personal Income Tax Non-Filer Assessments Issued Per Employee Per Month.		Legislative Delete	41.00		

**Agency: REVENUE, DEPARTMENT of**

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

Legislatively Proposed KPMS	Customer Service Category	Agency Request	Most Current Result	Target 2016	Target 2017
6 - Personal Income Tax and Corporation Tax Cases Closed Per Revenue Agent Per Month.		Legislative Delete	176.00		
7 - Delinquent Returns Filed After Compliance Contact Per Filing Enforcement Employee Per Month.		Legislative Delete	18.00		
10 - Employee Work Environment (based upon a scale of 1-6)		Legislative Delete	4.15		

**LFO Recommendation:**

The Legislative Fiscal Office recommends approval of the agency's key performance measures and targets.

**Sub-Committee Action:**

The General Government Subcommittee adopted the Legislative Fiscal Office recommendations.

Print Date: 7/21/2015

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session  
BUDGET REPORT AND MEASURE SUMMARY

MEASURE: HB 5047 A  
CARRIER: Sen. Burdick

**Joint Committee On Ways and Means**

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**Action:** Do Pass The A-Eng Bill.

**Action Date:** 07/03/15

**Vote:**

**Senate**

**Yeas:** 11 - Burdick, Devlin, Girod, Hansell, Johnson, Monroe, Roblan, Shields, Steiner Hayward, Whitsett, Winters

**Nays:** 1 - Thomsen

**House**

**Yeas:** 11 - Buckley, Gomberg, Huffman, Komp, McLane, Nathanson, Rayfield, Read, Smith, Whitsett, Williamson

**Nays:** 1 - Whisnant

**Prepared By:** Michelle Deister, Legislative Fiscal Office

**Reviewed By:** Linda Ames, Legislative Fiscal Office

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**Agencies:** Various

**Biennium:** 2015-17

**Budget Summary\***

	2013-15 Legislatively Approved Budget <sup>(1)</sup>	2015-17 Current Service Level	2015-17 Committee Recommendation	Committee Change from 2013-15 Leg. Approved	
				\$\$ Change	% Change
<b><u>Oregon Liquor Control Commission</u></b>					
Other Funds	\$ -	\$ -	\$ 8,332,933	\$ 8,332,933	
<b><u>Oregon Health Authority</u></b>					
Other Funds	\$ -	\$ -	\$ 6,693,787	\$ 6,693,787	
<b><u>Department of Human Services</u></b>					
Other Funds	\$ -	\$ -	\$ 386,411	\$ 386,411	
<b><u>Department of Revenue</u></b>					
Other Funds	\$ -	\$ -	\$ 1,864,453	\$ 1,864,453	
<b><u>Department of Agriculture</u></b>					
Other Funds	\$ -	\$ -	\$ 212,641	\$ 212,641	

**Position Summary**

**Oregon Liquor Control Commission**

Authorized Positions	0	0	30	30
Full-time Equivalent (FTE) positions	0.00	0.00	24.91	24.91

**Oregon Health Authority**

Authorized Positions	0	0	37	37
Full-time Equivalent (FTE) positions	0.00	0.00	23.25	23.25

**Department of Human Services**

Authorized Positions	0	0	3	3
Full-time Equivalent (FTE) positions	0.00	0.00	2.59	2.59

	2013-15 Legislatively Approved Budget <sup>(1)</sup>	2015-17 Current Service Level	2015-17 Committee Recommendation	Committee Change from 2013-15 Leg. Approved	
				\$\$ Change	% Change
<b><u>Department of Revenue</u></b>					
Authorized Positions	0	0	6	6	
Full-time Equivalent (FTE) positions	0.00	0.00	3.15	3.15	
<b><u>Department of Agriculture</u></b>					
Authorized Positions	0	0	1	1	
Full-time Equivalent (FTE) positions	0.00	0.00	1.00	1.00	

<sup>(1)</sup> Includes adjustments through December 2014

\* Excludes Capital Construction expenditures

### **Summary of Revenue Changes**

The Oregon Health Authority anticipates revenues from licensing fees on medical marijuana growers and processors to be approximately \$4 to \$5 million during the 2015-17 biennium.

The Department of Revenue's expenses are funded from gross marijuana tax proceeds received by the Department with the remainder to be deposited into the Oregon Marijuana Account as directed under House Bill 2041. There is no statutory cap on the level of administrative and enforcement expense that the Department may retain.

Revenue to support OLCC regulatory functions will be recovered from licensees after startup costs borrowed from the liquor fund are fully repaid with Marijuana Tax proceeds. The recommended budget anticipates an estimated average license fee of between \$4,000-\$4,500 on recreational marijuana licensees, which include growers, wholesalers, processors, and retailers. In addition, marijuana handlers will pay a license fee to cover costs of an education program and background check; this construct is similar to what is required of liquor servers. Licenses are on an annual basis, and revenue is estimated to begin to materialize in April of 2016.

### **Summary of Capital Construction Subcommittee Action**

This budget bill includes Other Funds expenditure limitation necessary for a number of agencies to implement House Bill 3400, House Bill 2041, Senate Bill 460 and Senate Bill 844, all related to marijuana programs. The affected agencies include the Oregon Liquor Control Commission,

Oregon Health Authority, Department of Human Services, Department of Revenue, and Department of Agriculture. The Subcommittee approved a total of \$17.5 million Other Funds expenditure limitation across the five agencies, and approved 77 positions (54.90 FTE). Specific agency details are described below.

#### Oregon Liquor Control Commission

A total of \$1,339,610 Other Funds expenditure limitation for Measure 91 start-up costs in the current biennium were approved by the December 2014 Emergency Board (\$583,000 and 4 positions) and via approval of Senate Bill 5543 the 2013-15 budget reconciliation bill passed in March of 2015 (\$756,610 and three positions), respectively. The budget approved by the Subcommittee for the Oregon Liquor Control Commission (OLCC) assumes continuation of these 7 positions, as well as phased-in costs related to inspectors, accountants, administrative assistants, and services and supplies costs.

The approved budget for the 2015-17 biennium is \$3.8 million Other Funds for personal services, \$4.5 million Other Funds for services and supplies and 30 positions (24.91 FTE). Personnel carried forward from 13-15 include the program manager, three operations and policy specialists, a compliance specialist, administrative support, and a public affairs specialist. This was augmented with the following:

- Eleven regulatory specialists (inspectors – four of which are limited duration) to be phased in as licensing infrastructure comes on line;
- A phased-in compliance specialist, responsible for handling appeals on license denials and violations, also limited duration;
- A Compliance Specialist to manage product labeling standards and testing lab certification;
- Four accounting staff, also phased in, and responsible for the following:
  - Insurance bonding requirements of those liable for tax payments – though OLCC isn't responsible for collecting the tax, bonding responsibilities still fall to OLCC under HB 3400;
  - Auditing functions related to traceability system related to agency compliance efforts
  - Licensing fee payment and administration of the Marijuana Control and Regulation Fund
  - Support to the Department of Revenue providing traceability system information to support marijuana tax collection accuracy.
- Three administrative support personnel, responsible for licensing services, hearings and violations;
- A limited duration human resources analyst;
- A limited duration compliance specialist related to manage appeals related to licensing denials and violations; and
- A procurement and contract specialist for the additional services and supplies that will be required by the agency's additional employees.

One-time services and supplies costs included in the recommended budget are:

- Development, procurement and management of the agency's traceability system amounting to \$1.9 million;
- Office set up for new employees;
- Purchase of vehicles for additional enforcement staff and inspections;
- Repayment of start-up costs incurred in the 2013-15 biennium; and
- Consulting costs related to expertise in product labeling, impairment, and other specialty information needs.

Ongoing costs include OLCC administrative overhead, IT systems maintenance and licensing, Department of Justice costs, state government service charges, and additional expenses in telecommunications, travel, and employee training due to the number of new staff.

It should be noted that the number of licensees may be influenced by licensing fee amounts levied; in turn, the total number of licensees will influence the fee amount (e.g. the more licensees over which to spread costs, the lower the individual fees). The recommended budget for OLCC assumes 749 licenses, not including marijuana handlers, and is anticipated to result in an estimated average fee of approximately \$4,500.

The following budget note is recommended:

**Budget Note**

When setting fees for the recreational marijuana program, the Oregon Liquor Control Commission shall consider the following:

- Fees charged should provide for sustainable operations in the 2017-19 biennium and beyond;
- Fees charged should consider the relative size and scale of operation for all classes of licenses (growers, processors, wholesalers and retailers); and
- Fees charged to licensees should not be lower than those charged by the Oregon Health Authority for equivalent medical marijuana license classes.

The Oregon Liquor Control Commission shall report quarterly to the Legislative Fiscal Office on the number of license applications, the number of licenses approved, fee amounts received, marijuana program expenditures, and progress on implementing technology initiatives associated with the recreational marijuana program.

**Oregon Health Authority**

The Subcommittee approved a budget for the Oregon Health Authority (OHA) medical marijuana program that includes \$5.8 million Other Funds expenditure limitation and 25 positions (19.58 FTE) that will be paid using fee revenues generated by licensing growers, processors, and dispensaries. A portion of the expenditures (\$1.3 million) will be passed through to Shared Services in both OHA and the Department of Human Services to support positions in the Office of Information Services and the Background Check Unit (15 positions and 6.26 FTE).

Staffing is included to do inspections and enforcement related to grow sites, processors, and dispensaries, including work related to the early start of retail sales in dispensaries. Fourteen full-time Compliance Specialists positions (11.17 FTE) are included to do this work. The three positions related to the early start of retail sales in dispensaries are limited duration.

The approved budget includes staff to manage the program, including policy, rule-making, communication and education. Other staff will ensure the accountability of tracking and product reporting, including the monitoring and tracking of necessary fiscal and auditing functions, as well as conduct data analysis and process improvement. The budget includes 10 full-time permanent positions (8.19 FTE) for these functions. One additional limited duration position (0.22 FTE) is included to staff the Task Force on Medical and Public Health Research of Cannabis, as required in Senate Bill 844. The agency has made their best estimate of specific position classifications needed for the various functions. However, as they implement the program they may find that they need a somewhat different mix of classifications.

OHA anticipates using the OLCC tracking system, rather than building their own. The agency expects to pay OLCC roughly \$300,000 for the use of the system during the 2015-17 biennium, although this estimate is preliminary. Other costs include system work related to reporting, as well as the development of a licensing system to handle growers, processors and dispensaries. A total of 12 positions (3.67 FTE) in the Office of Information Services and \$0.9 million Other Funds expenditure limitation will be needed during the 2015-17 biennium. Only four positions will continue into the 2017-19 biennium. It should be noted that discussions between OHA and OLCC regarding the use of the tracking system are at a very preliminary stage. At this point OHA is hopeful that this arrangement will work, but it is possible that additional constraints may be identified at a later date.

The budget includes \$0.4 million Other Funds and three positions (2.59 FTE) in the Department of Human Services Shared Services, to conduct background checks.

The agency expects to use a portion of the current ending balances for the existing medical marijuana program and dispensary program, in order to start work on implementing these new responsibilities before fee revenues are received. The agency expects to report back to the Joint Committee on Ways and Means during the 2016 legislative session on program implementation, including expenditures and fee levels, and the program budget can be adjusted as needed at that time.

#### Department of Human Services

The approved budget includes \$0.4 million Other Funds and three positions (2.59 FTE) in the Department of Human Services Shared Services, to conduct background checks. This will be paid by the Oregon Health Authority.

#### Department of Revenue

The Subcommittee approved a \$1,864,453 Other Funds expenditure limitation increase and the establishment of the following permanent full-time positions: one Operations and Policy Analyst 2 (0.83 FTE) and one Operations and Policy Analyst 3 (0.83 FTE) for program development; one Economist 3 for data analysis (0.25 FTE); one Accountant 3 for revenue receipts and distributions (0.19 FTE); and one Administrative Specialist 2 for tax return processing (0.67 FTE). One limited duration Public Affairs Specialist 2 position for education and outreach (0.38 FTE) was also established. Personal service costs total \$511,214 with associated services and supplies of \$232,993 and capital outlay of \$20,246. The 2017-19 roll-up costs total \$1,153,321 Other Funds and include five positions (3.75 FTE).

Additionally, \$1.1 million of Other Funds expenditure limitation was established for adding point-of-sale functionality to the Department's ongoing Core Systems Replacement project (CSR), which is a commercial-off-the-shelf product. This is a one-time expenditure for a vendor payment that is to be phased-out of the agency 2017-19 biennial budget. This is funding in addition to, and to be tracked separate from, the Article XI-Q bond funding for the CSR project, which is the primary source of funding for all four phases of the project.

Ongoing contracted vendor operations and maintenance cost is estimated to be \$100,000 for the 2015-17 biennium and \$200,000 for the 2017-19 biennium. Additionally, the CSR point-of-sale functionality may require contract changes and additional costs for project management, organizational change management, and independent quality assurance services. Such costs may need to be part of a separate budget request, once final costs are determined.

The Department of Administrative Services is requested to unschedule \$1.1 million of expenditure limitation related to the CSR project that may only be scheduled upon the joint approval of the Office of the State Chief Information Officer and the Legislative Fiscal Office, after a more detailed evaluation of the information technology implementation plan for this project enhancement.

The CSR point-of-sale functionality would be implemented by January 1, 2017, as part of the project's Phase-III roll-out. Even though the bill specifies that the tax is effective January 2016 for retail sales, it is assumed that retail sales will not begin until the fourth quarter of 2016, as that is anticipated to be when legal marijuana would likely first be available for sale at licensed retail establishments. The Department will begin processing tax returns from medical dispensaries one quarter after the October 2015 start date or January 4, 2016. From that date until the January 1, 2017 Core Systems Replacement project implementation, tax returns will be processed manually using legacy information technology applications.

The Department anticipates a high compliance rate by marijuana retailers due to licensure requirements and other regulatory authorities of Oregon Liquor Control Commission; therefore no resources are added for enforcement. Additionally, no new resources were added for revenue collection activities, which the Department states can be absorbed within its current budget.

The agency may require additional Other Funds expenditure limitation in addition to the amount approved by the Subcommittee to process tax payments made in cash. Federal banking restrictions limit the ability of marijuana businesses to obtain bank accounts. Therefore, most, if not all, tax payments under the measure will likely be in the form of cash, which will necessitate changes to the agency cash collection and handling procedures, which could include infrastructure upgrades for building (Salem or satellite office) security. Agency-wide administrative overhead charges were also not included in the Other Funds expenditure limitation approved by the Subcommittee.

#### Department of Agriculture

The Subcommittee approved a \$212,641 Other Funds expenditure limitation increase and the establishment of one Natural Resource Specialist 3 position (1.00 FTE) to serve as the Department of Agriculture's Marijuana Policy Analyst. The position will act as coordinator to work and consult with state agencies and others on marijuana issues as required by marijuana implementing legislation passed this session. \$25,000 Other Funds for Capital Outlay expenditures is added on a one-time basis. The position was added to the Administration Division as it will work on issues that touch all three of the agency's program areas including food safety, weights and measures, pesticides, laboratory testing, nurseries, interaction with other agricultural commodities, as well as market access and development. Revenue for the Other Funds comes through a transfer from the Oregon Liquor Control Commission.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

HB 5047-A

Various Agencies

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
<b>Oregon Liquor Control Commission</b>									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
<b>SCR 004 - Marijuana Regulation</b>									
Personal Services	\$ -	\$ -	\$ 3,827,721	\$ -	\$ -	\$ -	\$ 3,827,721	30	24.91
Services and Supplies	\$ -	\$ -	\$ 4,505,212	\$ -	\$ -	\$ -	\$ 4,505,212	0	0.00
<hr/>									
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 8,332,933	\$ -	\$ -	\$ -	\$ 8,332,933	30	24.91
<hr/>									
<b>Oregon Health Authority</b>									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
<b>SCR 020-06 - Public Health</b>									
Personal Services	\$ -	\$ -	\$ 2,692,302	\$ -	\$ -	\$ -	\$ 2,692,302	24	19.36
Services and Supplies	\$ -	\$ -	\$ 1,695,232	\$ -	\$ -	\$ -	\$ 1,695,232	0	0.00
<hr/>									
<b>SCR 020-08 - Health Policy Programs</b>									
Personal Services	\$ -	\$ -	\$ 44,057	\$ -	\$ -	\$ -	\$ 44,057	1	0.22
Services and Supplies	\$ -	\$ -	\$ 79,161	\$ -	\$ -	\$ -	\$ 79,161	0	0.00
<hr/>									
<b>SCR 010-45 - Shared Services</b>									
Personal Services	\$ -	\$ -	\$ 757,891	\$ -	\$ -	\$ -	\$ 757,891	12	3.67
Services and Supplies	\$ -	\$ -	\$ 140,421	\$ -	\$ -	\$ -	\$ 140,421	0	0.00
<hr/>									
<b>SCR 010-50 - State Assessments and Enterprise-wide Costs</b>									
Services and Supplies	\$ -	\$ -	\$ 518,954	\$ -	\$ -	\$ -	\$ 518,954	0	0.00
Special Payments	\$ -	\$ -	\$ 765,769	\$ -	\$ -	\$ -	\$ 765,769	0	0.00
<hr/>									
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 6,693,787	\$ -	\$ -	\$ -	\$ 6,693,787	37	23.25
<hr/>									
<b>Department of Human Services</b>									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
<b>SCR 010-45 - Shared Services</b>									
Personal Services	\$ -	\$ -	\$ 320,248	\$ -	\$ -	\$ -	\$ 320,248	3	2.59
Services and Supplies	\$ -	\$ -	\$ 66,163	\$ -	\$ -	\$ -	\$ 66,163	0	0.00
<hr/>									
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 386,411	\$ -	\$ -	\$ -	\$ 386,411	3	2.59
<hr/>									

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
<b>Department of Revenue</b>									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
<b>SCR 001 - Executive Division</b>									
Personal Services	\$ -	\$ -	\$ 70,077	\$ -	\$ -	\$ -	\$ 70,077	1	0.38
							\$ -		
<b>SCR 002 - General Services Division</b>									
Personal Services	\$ -	\$ -	\$ 45,242	\$ -	\$ -	\$ -	\$ 45,242	1	0.25
							\$ -		
<b>SCR 003 - Administrative Division</b>									
Personal Services	\$ -	\$ -	\$ 30,225	\$ -	\$ -	\$ -	\$ 30,225	1	0.19
							\$ -		
<b>SCR 006 - Business Division</b>									
Personal Services	\$ -	\$ -	\$ 365,669	\$ -	\$ -	\$ -	\$ 365,669	3	2.33
Services and Supplies	\$ -	\$ -	\$ 232,994	\$ -	\$ -	\$ -	\$ 232,994		
Capital Outlay	\$ -	\$ -	\$ 20,246	\$ -	\$ -	\$ -	\$ 20,246		
<b>SCR 030 - Core Systems Replacement</b>									
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0.00
Services and Supplies	\$ -	\$ -	\$ 1,100,000	\$ -	\$ -	\$ -	\$ 1,100,000		
<hr/>									
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 1,864,453	\$ -	\$ -	\$ -	\$ 1,864,453	6	3.15
<hr/>									
<b>Department of Agriculture</b>									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
<b>SCR 010 - Admin and Support Services</b>									
Personal Services	\$ -	\$ -	\$ 160,377	\$ -	\$ -	\$ -	\$ 160,377	0	0.00
Services and Supplies	\$ -	\$ -	\$ 27,264	\$ -	\$ -	\$ -	\$ 27,264	0	0.00
Capital Outlay	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	0	0.00
<hr/>									
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 212,641	\$ -	\$ -	\$ -	\$ 212,641	1	1.00
<hr/>									

Seventy-Eighth Oregon Legislative Assembly - 2015 Regular Session  
BUDGET REPORT AND MEASURE SUMMARY

MEASURE: SB 5507 A  
CARRIER: Rep. Buckley

**Joint Committee On Ways and Means**

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**Action:** Do Pass.

**Action Date:** 07/03/15

**Vote:**

**House**

**Yeas:** 11 - Buckley, Gomberg, Huffman, Komp, McLane, Nathanson, Rayfield, Read, Smith, Whitsett, Williamson

**Exc:** 1 - Whisnant

**Senate**

**Yeas:** 12 - Burdick, Devlin, Girod, Hansell, Johnson, Monroe, Roblan, Shields, Steiner Hayward, Thomsen, Whitsett,  
Winters

**Prepared By:** Linda Ames and Linda Gilbert, Legislative Fiscal Office

**Reviewed By:** Ken Rocco, Legislative Fiscal Office

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**Agency:** Emergency Board

**Biennium:** 2015-17

**Agencies:** Various

**Biennium:** 2013-15

**Budget Summary\***

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Emergency Board</u></b>				
General Fund - General Purpose	-	-	\$ 30,000,000	\$ 30,000,000
General Fund - Special Purpose Appropriations				
State employee compensation changes	-	-	\$ 120,000,000	\$ 120,000,000
Compensation changes for non-state employees	-	-	\$ 10,700,000	\$ 10,700,000
Oregon Health Authority/Department of Human Services caseload or other costs	-	-	\$ 40,000,000	\$ 40,000,000
Education - early learning through post-secondary	-	-	\$ 3,000,000	\$ 3,000,000
Department of Administrative Services - Enterprise Technology rate adjustment costs	-	-	\$ 6,500,000	\$ 6,500,000
Department of Justice - Defense of Criminal Convictions	-	-	\$ 2,000,000	\$ 2,000,000
Department of Human Services for provider audits	-	-	\$ 100,000	\$ 100,000
<b><u>Various Agencies - Omnibus Adjustments</u></b>				
General Fund	-	-	\$ (27,929,624)	\$ (27,929,624)
General Fund Debt Service	-	-	\$ (2,018,162)	\$ (2,018,162)
Lottery Funds	-	-	\$ (725,589)	\$ (725,589)
Other Funds	-	-	\$ (28,658,678)	\$ (28,658,678)
Federal Funds	-	-	\$ (11,062,641)	\$ (11,062,641)
<b><u>ADMINISTRATION PROGRAM AREA</u></b>				
<b><u>Department of Administrative Services</u></b>				
General Fund	-	-	\$ 2,540,000	\$ 2,540,000
Other Funds	-	-	\$ 16,800,847	\$ 16,800,847
Other Funds Nonlimited	-	-	\$ 145,875,000	\$ 145,875,000

**Budget Summary\***

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Office of the Governor</u></b>				
General Fund	-	-	\$ 500,000	\$ 500,000
Lottery Funds	-	-	\$ 1,332,517	\$ 1,332,517
<b><u>Public Employees Retirement System</u></b>				
Other Funds	-	-	\$ 509,960	\$ 509,960
<b><u>Department of Revenue</u></b>				
General Fund	-	-	\$ 3,935,414	\$ 3,935,414
General Fund Debt Service	-	-	\$ 3,756,256	\$ 3,756,256
Other Funds	-	-	\$ 28,264,440	\$ 28,264,440
<b><u>ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA</u></b>				
<b><u>Oregon Business Development Department</u></b>				
General Fund Debt Service	-	-	\$ 4,089,357	\$ 4,089,357
Lottery Funds	-	-	\$ 1,500,000	\$ 1,500,000
Other Funds	-	-	\$ 227,178,216	\$ 227,178,216
Other Funds Nonlimited	-	-	\$ 25,000,000	\$ 25,000,000
<b><u>Housing and Community Services Department</u></b>				
Other Funds	-	-	\$ 33,444,789	\$ 33,444,789
<b><u>Department of Veterans' Affairs</u></b>				
General Fund	-	-	\$ 500,000	\$ 500,000
<b><u>EDUCATION PROGRAM AREA</u></b>				
<b><u>Department of Education</u></b>				
General Fund	-	-	\$ 56,490,543	\$ 56,490,543
Lottery Funds	-	-	\$ 66,009,457	\$ 66,009,457
Other Funds	-	-	\$ 126,210,000	\$ 126,210,000

**Budget Summary\*****Higher Education Coordinating Commission**

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
General Fund	-	-	\$ 5,062,300	\$ 5,062,300
Other Funds	-	-	\$ 6,019,882	\$ 6,019,882
Other Funds Nonlimited	-	-	\$ 50,648,642	\$ 50,648,642

**Oregon Health & Science University**

General Fund Debt Service	-	-	\$ 8,522,485	\$ 8,522,485
Other Funds Debt Service	-	-	\$ 38,648,268	\$ 38,648,268
Other Funds	-	-	\$ 200,076,038	\$ 200,076,038

**HUMAN SERVICES PROGRAM AREA****Department of Human Services**

General Fund	-	-	\$ 5,437,494	\$ 5,437,494
General Fund Debt Service	-	-	\$ 839,543	\$ 839,543
Other Funds	-	-	\$ 3,355,000	\$ 3,355,000
Federal Funds	-	-	\$ 160,000	\$ 160,000

**Oregon Health Authority**

General Fund	-	-	\$ 11,060,000	\$ 11,060,000
Other Funds	-	-	\$ 137,152	\$ 137,152

**Long Term Care Ombudsman**

General Fund	-	-	\$ 100,000	\$ 100,000
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**JUDICIAL BRANCH****Judicial Department**

General Fund	-	-	\$ 700,000	\$ 700,000
Other Funds	-	-	\$ 40,255,000	\$ 40,255,000

**Budget Summary\***

	2013-15 Legislatively Approved Budget	2015-17 Legislatively Adopted Budget	2015-17 Committee Recommendation	Committee Change
<b><u>NATURAL RESOURCES PROGRAM AREA</u></b>				
<b><u>Department of Agriculture</u></b>				
General Fund	-	-	\$ 55,000	\$ 55,000
Other Funds	-	-	\$ 1,992,496	\$ 1,992,496
<b><u>Department of Environmental Quality</u></b>				
General Fund	-	-	\$ 280,000	\$ 280,000
Other Funds	-	-	\$ 110,092	\$ 110,092
<b><u>Department of Fish and Wildlife</u></b>				
General Fund	-	-	\$ 525,000	\$ 525,000
<b><u>Oregon Department of Forestry</u></b>				
General Fund	-	-	\$ 809,377	\$ 809,377
<b><u>Department of Land Conservation and Development</u></b>				
General Fund	-	-	\$ 494,000	\$ 494,000
<b><u>Department of State Lands</u></b>				
Federal Funds	-	-	\$ 161,488	\$ 161,488
<b><u>Parks and Recreation Department</u></b>				
Lottery Funds	-	-	\$ 2,190,640	\$ 2,190,640
Lottery Funds Debt Service	-	-	\$ (912,494)	\$ (912,494)
Other Funds	-	-	\$ 11,815,544	\$ 11,815,544
Federal Funds	-	-	\$ (899,575)	\$ (899,575)
<b><u>Water Resources Department</u></b>				
Other Funds	-	-	\$ 51,960,889	\$ 51,960,889
Other Funds Debt Service	-	-	\$ 1,201,865	\$ 1,201,865

**Budget Summary\*****Oregon Watershed Enhancement Board**

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
Federal Funds	-	-	\$ 200,000	\$ 200,000

**PUBLIC SAFETY PROGRAM AREA****Department of Corrections**

Other Funds	-	-	\$ 254,568	\$ 254,568
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**Criminal Justice Commission**

General Fund	-	-	\$ 5,000,000	\$ 5,000,000
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**Department of Justice**

General Fund	-	-	\$ 240,550	\$ 240,550
General Fund Debt Service	-	-	\$ 2,407,587	\$ 2,407,587
Other Funds	-	-	\$ 15,415,000	\$ 15,415,000
Federal Funds	-	-	\$ 29,997,991	\$ 29,997,991

**Military Department**

General Fund	-	-	\$ 339,563	\$ 339,563
General Fund Debt Service	-	-	\$ 434,833	\$ 434,833
Other Funds	-	-	\$ 153,000	\$ 153,000
Federal Funds	-	-	\$ 358,253	\$ 358,253

**Department of State Police**

Lottery Funds	-	-	\$ 278,788	\$ 278,788
Other Funds	-	-	\$ 1,072,470	\$ 1,072,470
Federal Funds	-	-	\$ 1,163	\$ 1,163

**Budget Summary\***

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Oregon Youth Authority</u></b>				
General Fund Debt Service	-	-	\$ 3,115,428	\$ 3,115,428
Other Funds	-	-	\$ 1,055,565	\$ 1,055,565
Federal Funds Debt Service Nonlimited	-	-	\$ 1	\$ 1

**TRANSPORTATION PROGRAM AREA**

**Department of Transportation**

General Fund	-	-	\$ 130,000	\$ 130,000
Other Funds Debt Service	-	-	\$ 1,354,734	\$ 1,354,734
Other Funds	-	-	\$ 55,000,000	\$ 55,000,000

**2015-17 Budget Summary**

<b>General Fund Total</b>			<b>\$ 299,716,944</b>	<b>\$ 299,716,944</b>
<b>Lottery Funds Total</b>			<b>\$ 69,673,319</b>	<b>\$ 69,673,319</b>
<b>Other Funds Limited Total</b>			<b>\$ 833,627,137</b>	<b>\$ 833,627,137</b>
<b>Other Funds Nonlimited Total</b>			<b>\$ 221,523,642</b>	<b>\$ 221,523,642</b>
<b>Federal Funds Limited Total</b>			<b>\$ 18,916,679</b>	<b>\$ 18,916,679</b>
<b>Federal Funds Nonlimited Total</b>			<b>\$ 1</b>	<b>\$ 1</b>

\* Excludes Capital Construction

**2013-15 Supplemental Appropriations**

	<u>2013-15 Legislatively Approved Budget</u>	<u>2013-15 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Oregon Health Authority</u></b>			
Other Funds	-	\$ 45,000,000	\$ 45,000,000
<b><u>Department of Land Conservation and Development</u></b>			
General Fund	-	\$ (194,000)	\$ (194,000)

## 2015-17 Position Summary

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Department of Administrative Services</u></b>				
Authorized Positions	-	-	8	8
Full-Time Equivalent (FTE) positions	-	-	3.47	3.47
<b><u>Office of the Governor</u></b>				
Authorized Positions	-	-	6	6
Full-Time Equivalent (FTE) positions	-	-	5.92	5.92
<b><u>Department of Revenue</u></b>				
Authorized Positions	-	-	34	34
Full-Time Equivalent (FTE) positions	-	-	33.92	33.92
<b><u>Oregon Health Authority</u></b>				
Authorized Positions	-	-	3	3
Full-Time Equivalent (FTE) positions	-	-	2.50	2.50
<b><u>Department of Agriculture</u></b>				
Authorized Positions	-	-	6	6
Full-Time Equivalent (FTE) positions	-	-	5.76	5.76
<b><u>Department of Environmental Quality</u></b>				
Authorized Positions	-	-	2	2
Full-Time Equivalent (FTE) positions	-	-	1.25	1.25
<b><u>Oregon Department of Forestry</u></b>				
Authorized Positions	-	-	1	1
Full-Time Equivalent (FTE) positions	-	-	0.50	0.50

## 2015-17 Position Summary

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Department of Land Conservation and Development</u></b>				
Authorized Positions	-	-	1	1
Full-Time Equivalent (FTE) positions	-	-	1.00	1.00
<b><u>Department of Justice</u></b>				
Authorized Positions	-	-	22	22
Full-Time Equivalent (FTE) positions	-	-	21.13	21.13
<b><u>Oregon Military Department</u></b>				
Authorized Positions	-	-	3	3
Full-Time Equivalent (FTE) positions	-	-	3.00	3.00
<b><u>Oregon State Police</u></b>				
Authorized Positions	-	-	-	-
Full-Time Equivalent (FTE) positions	-	-	(0.50)	(0.50)

## Summary of Revenue Changes

The General Fund appropriations made in the bill are within resources available as projected in the May 2015 economic and revenue forecast by the Department of Administrative Services, Office of Economic Analysis, supplemented by transfers from various agency accounts to the General Fund for general governmental purposes as authorized in Senate Bill 501, plus other actions to reduce state agency expenditures.

## Summary of Capital Construction Subcommittee Action

Senate Bill 5507 appropriates General Fund to the Emergency Board for general purpose and targeted special purpose appropriations, and makes other adjustments to individual agency budgets and position authority as described below.

## Emergency Board

The Emergency Board allocates General Fund and provides Lottery Funds, Other Funds, and Federal Funds expenditure limitation to state agencies for unanticipated needs in approved agency budgets when the Legislature is not in session. The Subcommittee appropriated \$30 million General Fund to the Emergency Board for general purposes.

Senate Bill 5507 makes seven special purpose appropriations to the Emergency Board, totaling \$182.3 million General Fund:

- \$120 million General Fund for state employee compensation changes.
- \$40 million General Fund for the Oregon Health Authority or the Department of Human Services for caseload costs or other budget challenges that the agencies are unable to mitigate. Known potential challenges include costs associated with federal fair labor standards act rule changes affecting home care and personal support workers; these are estimated to be around \$17 million but will depend in part on pending litigation and programmatic changes. Another unknown element is the full impact of second fiscal year costs for nursing facility rates that may fluctuate based on bed reduction targets; \$4.9 million of rate inflation was originally set aside as part of the Governor's budget to stimulate a discussion on aligning nursing facility cost increases with Oregon Health Plan inflation rates.
- \$10.7 million General Fund for allocation to state agencies for compensation changes driven by collective bargaining for workers who are not state employees. Allocations related to child care, adult foster care, homecare, and personal support workers are anticipated.
- \$6.5 million General Fund for Department of Administrative Services to be allocated, if necessary, to fund changes in Department of Administrative Services Enterprise Technology Services (ETS) rates and assessments. A budget note in SB 5502, the budget bill for the Department of Administrative Services, required the State Chief Information Officer to recommend during the 2016 Regular Session a new funding formula for ETS that refocuses charges to state agencies on fees for service and deemphasizes the use of assessments, which fund all positions regardless of reductions in services delivered, demonstrate how reductions in services purchased by state agencies would be reflected in reductions in operating expenses, and include price list adjustments needed for implementation of a new revenue formula at the start of second year of the biennium.
- \$3 million General Fund for Education, early learning through post-secondary.
- \$2 million General Fund for Department of Justice, Defense of Criminal Convictions caseload costs.
- \$100,000 General Fund for Department of Human Services (DHS), to be used – if warranted – for completing provider audits, compliance work, or reporting activities. These potential actions are specifically tied to a budget note providing direction regarding wage increases for direct care workers serving people with intellectual and developmental disabilities. The budget note is included in the DHS section of this budget report.

If these special purpose appropriations are not allocated by the Emergency Board before December 1, 2016, any remaining funds become available to the Emergency Board for general purposes.

## Adjustments to Approved 2015-17 Budgets

### OMNIBUS ADJUSTMENTS

Omnibus adjustments reflect budget changes in multiple agencies based on reductions in Department of Administrative Services' assessments and charges for services, Audits Division assessments, Attorney General rates, and debt service. Total savings are \$30.1 million General Fund, \$0.7 million Lottery Funds, \$28.5 million Other Funds, and \$11.1 million Federal Funds.

### ADMINISTRATION

#### Department of Administrative Services

The Subcommittee approved a one-time \$951,393 Other Funds expenditure limitation increase and establishment of six limited-duration positions (1.71 FTE) for the Chief Human Resources Office to review the Human Resource Information System project (HRIS). The positions will review and update the preparations in the current project for business processes realignment that will be necessary with the adoption and deployment of any new HR IT system, review and update existing IT modernization plans, and study and improve conversion planning for implementation of HRIS. The Department will report initial findings of this review to the appropriate subcommittees of the Joint Committee on Ways and Means during the 2016 legislative session.

The Subcommittee also approved a \$293,314 Other Funds expenditure limitation increase and the addition of two positions for Shared Financial Services to accommodate service provision for the Department of Geology and Mineral Industries, which will now have financial functions carried out by DAS.

The Subcommittee also approved continuing to give nonlimited authority to DAS to make Other Funds expenditures necessary to disburse general obligation bonds sold during the 2013-15 biennium for the benefit of public universities. Disbursement of future bond sales will be done by the Higher Education Coordinating Commission (HECC), but during the 2013-15 biennium, the Department of Administrative Services (DAS) was given initial authority to disburse these proceeds. As the bond project duties related to issuance of Article XI-F and XI-G general obligation bonds transition from DAS to HECC per House Bill 3199, both agencies were given nonlimited authority to disburse proceeds of bonds issued during 2013-15. The total amount of undisbursed proceeds as of June 30, 2015 from 2013-15 bond sales is \$196,523,642. The initial estimate of the amount of 2013-15 proceeds DAS will disburse in 2015-17 per agreements with public universities is \$145,875,000, with HECC assumed to disburse \$50,648,642. These amounts will likely change once the timing of final transition from DAS to HECC is known.

Senate Bill 5507 includes one-time General Fund appropriations to the Department of Administrative Services for the following purposes:

- \$1,100,000 for disbursement to the National Urban Housing and Economic Community Development Corporation (NUHECDC) for implementation of an affordable homes, skills training, and jobs for unemployed prior-offenders, at-risk youth, and veterans. NUHECDC is directed to provide written status reports to the Department of Administrative Services and the Legislative Fiscal Officer each quarter during the 2015-17 biennium to document progress in meeting the program's objectives of providing affordable housing for low to

moderate income Oregonians; skill training for prior-offenders, at-risk youth, and veterans; and job placement for those with barriers to quality employment.

- \$850,000 for disbursement to the Pine Valley Fire District for a new location and facility to house the Fire Department in the City of Halfway, Oregon.
- \$100,000 for disbursement to the City of Medford to pay for the completion of a feasibility study on development of a conference center in the Medford area. This project could grow beyond a simple conference center and, if feasible, could include sports and recreation components.
- \$90,000 for disbursement to the City of Gold Hill for engineering work needed to construct the Gold Hill Whitewater Park at Ti'lomikh Falls on the Rogue River. The Whitewater Park is being built into the new Gold Hills Parks Master Plan. The goal of the project is to turn Gold Hill into a whitewater destination. The engineering of the whitewater project will be completed in 2015. Permitting and fundraising for construction is expected to take two years. Construction of the whitewater features is expected to take two months. The goal is to finish the park before the 2016 Olympics and to have a local paddler trained at the site competing in the 2020 Olympics.

The Subcommittee added \$15,556,140 Other Funds expenditure limitation for one-time cost of issuance and special payments associated with the disbursement of proceeds from Lottery Bond sales; projects are detailed below and approved in House Bill 5030. Cost of issuance for these projects totals \$456,140. There is no debt service allocated in the 2015-17 biennium, as the bonds will not be sold until the Spring of 2017. Total debt service on all the projects described below is estimated at a total of \$2,919,215 Lottery Funds for the 2017-19 biennium.

- \$750,000 Other Funds for disbursement to Concordia University for the construction of the Faubion prekindergarten through grade eight school.
- \$1,250,000 Other Funds for disbursement to the Elgin Health District for a rural health care clinic.
- \$1,000,000 Other Funds for disbursement to Open Meadow for the construction of a new facility for the Open School in Portland.
- \$1,000,000 Other Funds for disbursement to the Boys and Girls Clubs of Portland Metropolitan Area for a new Boys and Girls Club in Rockwood.
- \$500,000 Other Funds for disbursement to the City of Grants Pass for the Riverside Park renovation project.
- \$1,000,000 Other Funds for disbursement to the Mountain West Career Technical Institute for the Career Technical Education Center in Salem.
- \$2,000,000 Other Funds for disbursement to Wheeler County for the construction of an underground fiber optic telecommunication line from Condon to Fossil.
- \$1,500,000 Other Funds for disbursement to the Port of Umatilla for facilities development at the Eastern Oregon Trade and Event Center in Hermiston.
- \$3,000,000 Other Funds for disbursement to Trillium Family Services for improving and expanding the Children's Farm Home near Corvallis which houses the Secure Adolescent Inpatient Program.
- \$1,600,000 Other Funds for disbursement to the Port of Morrow for development of an Early Childhood Development Center at the workforce training center at the Port of Morrow.

- \$1,500,000 Other Funds for disbursement to the City of Tigard for the Hunziker Development Project.

Senate Bill 5507 includes a one-time \$400,000 General Fund appropriation to the Department of Administrative Services for a community-based organization, the YWCA of Greater Portland, to administer the Family Preservation Program (FPP) at Coffee Creek Correctional Facility. The FPP works with the Department of Corrections (DOC) to serve the best interests of the children of incarcerated parents by increasing therapeutic visitation between children and parents. The YWCA of Greater Portland is expected to provide facilitated case management including:

- Participation of a qualified mental health professional with training and experience with persons who have experienced trauma,
- Parenting skills training, including information on child development and attachment,
- Intensive communication between parents and the guardian or caregiver of the child,
- Facilitation of transportation of program participants to and from the prison,
- Facilitation of lodging to program participants when determined to be appropriate,
- Referrals to home visiting services and attorney services,
- Assistance in navigating state agency processes and nonprofit resources, and
- Reporting to the Legislature on measurable outcomes related to the welfare of the participating children and recidivism of participating incarcerated parents.

While the YWCA of Greater Portland will implement the program, DOC also has a role in the program's success. A budget note is included in the DOC section of this report to clarify the DOC role in administering the Family Preservation Program.

#### Office of the Governor

The Office of the Governor is increased by \$1,332,517 Lottery Funds for the establishment of five regional solutions coordinator (PEM/F) positions (4.92 FTE). Three of these positions were in the Office of the Governor on a limited-duration basis during the 2013-15 biennium. The other two positions were in the Oregon Business Development Department on a limited-duration basis during the 2013-15 biennium.

The Office of the Governor is increased by \$500,000 General Fund for federal programs coordination. The increase includes one PEM/G position (1.00 FTE) for the program, as well as any needed services and supplies. This function had previously been housed in the Oregon Business Development Department.

#### Public Employees Retirement System

The Subcommittee increased the Other Funds expenditure limitation by \$509,960 for the estimated fiscal impacts of House Bill 3495 (\$284,960) and Senate Bill 370 (\$225,000).

The Department of Administrative Services is expected to unschedule \$509,960 of expenditure limitation that may only be scheduled based upon the joint approval of the Office of the State Chief Information Officer and the Legislative Fiscal Office and after a more detailed evaluation of the information technology implementation plans for these two measures.

## Department of Revenue

The Subcommittee approved funding for the second of a four phase project to replace most of the agency's core information technology systems (Core Systems Replacement project). The second phase includes: personal income, transit, self-employment, Senior Property Deferral, and estate and trust tax programs. The scheduled implementation date for this phase is December 1, 2015.

The Subcommittee approved \$25,929,440 of Other Funds expenditure limitation and the establishment of 33 permanent full-time positions (33.00 FTE), which is to be mostly financed with Article XI-Q bonds approved in House Bill 5005 (\$19 million). Project revenues also include an estimated \$6.9 million in bond proceeds that were authorized and issued during the 2013-15 biennium, but remained unexpended.

The Other Funds budget includes: personal services of \$7 million; \$532,500 for facility costs; \$12.6 million for vendor contract payments; \$1.3 million for an independent quality assurance; \$592,900 for project management costs; \$532,500 for change leadership; \$279,000 for hardware and software; and \$3 million for a contingency reserve.

Unless otherwise approved by the Legislature or the Emergency Board, the positions budgeted for the Core Systems Replacement (CSR) project are established as permanent full-time positions under the following conditions: (a) the positions will be abolished on or before the completion of the project; (b) the positions are to remain in the Core System Replacement program (i.e., CSR summary cross reference) and may not be transferred to any other program or used for any other purpose other than the development to the Core System Replacement project; and (c) the positions may not be included in any permanent finance plan action.

The Subcommittee approved \$3,935,414 General Fund for the agency's payments to the Department of Administrative Services for State Data Center charges related to phase-I of the project (\$1.3 million), vendor contract maintenance costs to support the ongoing maintenance of the vendor product after installation (\$2.4 million), and non-bondable expenditures related to phase-II of the project (\$240,000).

The Subcommittee approved \$3,684,413 in additional General Fund Debt Service to support repayment of Article XI-Q General Obligation bond proceeds approved in House Bill 5005.

Other Funds expenditure limitation of \$375,000 is included for the cost of issuance of the bonds.

The Subcommittee adopted the Joint Committee on Ways and Means – Information Technology Subcommittee recommendations for the Core Systems Replacement project:

- Continue to work closely with and regularly report project status to the Office of the State Chief Information Officer and the Legislative Fiscal Office throughout the project's lifecycle.
- Continue to follow the Joint State CIO/LFO Stage Gate Review Process.
- Report back to the Joint Interim Committee on Ways and Means on project status in the Fall of 2015 (on readiness to proceed with the CSR Project's Rollout 2 in December 2015), and to the Joint Committee on Ways and Means during the 2016 legislative session.

- Utilize the Office of the State CIO's Enterprise Project and Portfolio Management system as it is deployed for all project review, approval, project status, and QA reporting activities throughout the life of the Core Systems Replacement Project, to include information on the new Fraud Analytics and Detection project planning and execution activities funded by package 151.

The Subcommittee also approved funding for the implementation of the Property Valuation System project, which is a commercial-off-the-shelf solution for an integrated appraisal application.

The Subcommittee approved \$1,880,000 of Other Funds expenditure limitation for project costs and the establishment of one permanent full-time position (0.92 FTE), which is to be financed with Article XI-Q bonds approved in House Bill 5005. This includes personal services of \$175,260; \$56,704 for capital outlay; \$1.5 million for vendor contract payments; and \$150,000 for an independent quality assurance.

Other Funds expenditure limitation of \$80,000 is included for the cost of issuance of the bonds.

The Subcommittee approved \$71,843 in General Fund Debt Service to support repayment of Article XI-Q General Obligation bond proceeds approved in House Bill 5005.

The Department of Administrative Services is expected to unschedule \$1.5 million of Other Funds expenditure limitation that may only be scheduled based upon the joint approval of the Office of the State Chief Information Officer, Department of Administrative Services – Chief Financial Office, and the Legislative Fiscal Office.

The Subcommittee adopted the Joint Committee on Ways and Means – Information Technology Subcommittee recommendations for the Property Valuation project:

- Continue to work closely with and regularly report project status to the OSCIO and LFO throughout the lifecycle of the proposed DOR Property Valuation System (PVS) project.
- Follow the Joint State CIO/LFO Stage Gate Review Process.
- Hire/retain or contract for qualified project management services with experience in planning and managing projects of this type, scope, and magnitude.
- Update the Business Case and foundational project management documents as required.
- Work with OSCIO to acquire Independent Quality Management Services as required to conduct an initial risk assessment, perform quality control reviews on the Business Case and foundational project management documents as appropriate, and perform ongoing, independent quality management services as directed by the OSCIO.
- Submit the updated Business Case, project management documents, initial risk assessment, and QC reviews to the OSCIO and LFO for Stage Gate Review.
- Report back to the Legislature on project status during the 2016 legislative session and/or to interim legislative committees as required.
- Utilize the Office of the State CIO's Enterprise Project and Portfolio Management system as it is deployed for all project review, approval, project status, and closeout reporting activities throughout the life of the DOR PVS project.

### Secretary of State

The Subcommittee approved omnibus budget adjustments that include a \$1,149,279 total reduction in state agency assessments and billings for the Audits Division. Secretary of State revenues after this reduction remain sufficient to fully support the legislatively adopted budget for the Division and the Secretary of State.

### Treasurer of State

The Subcommittee adopted the following budget note related to the intermediate term pool investment program, with the expectation that the State Treasurer also report on what education and training can be provided local governments on the benefits and risks associated with investing in the intermediate term pool. The Subcommittee also expressed an interest in being provided a comprehensive list of state agencies that should be considered candidates for making investments in the existing state intermediate term investment pool:

#### **Budget Note:**

The State Treasurer is requested to report to the interim Joint Committee on Ways and Means during Legislative Days in November 2015 on local and tribal government investment opportunities in the intermediate term pool or other intermediate term pooled investment options offered by the State Treasurer.

The report is to define how, and when, the program will be implemented; how investments will be made, overseen, and administered; the status of development of administrative rules; and how the program compares to the existing state intermediate term investment pool.

The cost of administering the program is to be detailed, including both State Treasury and third party costs, and the basis on which local and tribal governments will be charged.

The agency is to identify the potential level of participation, both immediate and over the long-term, as well as the level of potential investment. The agency is to report on the number of pending and signed investment agreements. The agency is to identify how it will accommodate future demand for program growth as well as any short-term program capacity or resource constraints issues.

## **CONSUMER AND BUSINESS SERVICES**

### Public Utility Commission

House Bill 2599 (2015) relates to termination of electric or natural gas service. It requires utilities that provide electricity or natural gas service to prepare reports on processes the utilities use to not terminate for non-payment utility service to homes during very hot or very cold weather. To ensure legislative review of these reports, the Subcommittee approved the following budget note:

#### **Budget Note:**

The Public Utility Commission is directed to collect reports from the governing boards of all independent utilities in the state on each utility's program to ensure health and safety of vulnerable Oregonians during possible utility shutoffs that might take place during extreme weather situations. The Public Utility Commission will present a summary of the reports to the appropriate committees during the 2016 legislative session.

## ECONOMIC AND COMMUNITY DEVELOPMENT

### Oregon Business Development Department

The Subcommittee increased Oregon Business Development Department expenditures by \$257,767,573, including \$4,089,357 General Fund, \$1,500,000 Lottery Funds, \$227,178,216 Other Funds, and \$25,000,000 Nonlimited Other Funds.

Lottery Funds increases include \$1 million to supplement funding for the Regional Accelerator Innovation Network, and \$500,000 for transfer to the Oregon Growth Fund managed by the Oregon Growth Board. The additional funds for the Regional Accelerator Innovation Network bring total Lottery Funds support for the Network to \$2 million. Lottery Funds expenditures approved in this bill for the two programs are approved on a one-biennium basis and will be phased out in the development of the agency's 2017-19 biennium current service level budget.

Other Funds budget adjustments were approved for bond-funded programs approved in Senate Bill 5005 and House Bill 5030. The Other Funds expenditure limitation increases approved include:

- \$175 million of net Article XI-M general obligation bond Other Funds proceeds for seismic rehabilitation grants for schools. The proceeds are projected to finance approximately 115 school seismic rehabilitation projects during the 2015-17 biennium, and represent a more than eleven-fold increase over the \$15 million level of school seismic rehabilitation grant funding provided in the 2013-15 biennium. The Subcommittee also added \$4,089,357 General Fund to pay debt service on the bonds. The debt service funds are projected to allow the State Treasurer to issue \$50 million of net bond proceeds in the Spring of 2016, and the remaining \$125 million of bond proceeds in Spring of 2017. Debt service costs for the school seismic bonds are expected to total \$28.7 million General Fund, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$1,870,000 Other Funds for the costs of issuing the Article XI-M bonds. These costs are paid from the gross proceeds of the bond sale. The agency may need to add staff to manage grant award activity associated with the Spring 2017 bond sale.
- \$30 million of net Article XI-N general obligation bond Other Funds proceeds for seismic rehabilitation grants for emergency services facilities. The proceeds are projected to finance approximately 50 emergency services facility seismic rehabilitation projects during the 2015-17 biennium, and represent a doubling of the \$15 million level of emergency services facility seismic rehabilitation grant funding provided in the 2013-15 biennium. The bonds will be issued in the Spring of 2017. Debt service costs for the emergency services facility seismic bonds are expected to total \$4.9 million General Fund, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$440,000 Other Funds for the costs of issuing the Article XI-N bonds. These costs are paid from the gross proceeds of the bond sale.
- \$18 million of net Lottery bond Other Funds proceeds for deposit to the Special Public Works Fund, a revolving loan fund. The \$18 million total includes \$5 million specifically dedicated to finance levee inspection and repair projects as authorized by Senate Bill 306. The remaining \$13 million of bond proceeds may be applied to any eligible Special Public Works Fund projects. The funding designated for levees is projected to support approximately 17 levee projects, and the undesignated funding is projected to support an additional 11 projects. Because the bonds will be issued in the Spring of 2017, most project activity will occur after the end of the current biennium. Debt service costs for the Lottery bonds are expected to total \$3.8 million Lottery Funds, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$323,147 Other Funds for the costs of issuing the Lottery bonds. These

costs are paid from the gross proceeds of the bond sale. The \$18 million of bond proceed expenditures were added to the agency budget as Nonlimited Other Funds, and as such, are not included in the expenditure limitation increases included in the bill.

- \$7 million of net Lottery bond Other Funds proceeds for deposit to the Brownfields Redevelopment Fund, a revolving loan fund. The funding is projected to support approximately 27 brownfields redevelopment projects. Because the bonds will be issued in the Spring of 2017, most project activity will occur after the end of the current biennium. Debt service costs for the Lottery bonds are expected to total \$1.5 million Lottery Funds, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$129,239 Other Funds for the costs of issuing the Lottery bonds. These costs are paid from the gross proceeds of the bond sale. The \$7 million of bond proceed expenditures were added to the agency budget as Nonlimited Other Funds, and as such, are not included in the expenditure limitation increases included in the bill.
- \$13 million of net Lottery bond Other Funds proceeds for Regional Solutions capital construction priority projects identified by Regional Solutions Advisory Committees. The funding is projected to support approximately 28 capital construction projects in ten of the state's eleven Regional Solutions regions. The projects are funded with a combination of \$995,000 of Lottery bond proceeds remaining from the Spring 2015 bond sale and \$12,005,000 of new bond proceeds from Lottery bonds that will be issued in the Spring of 2017. Because most of the funding will become available late in the biennium, most project activity will occur after the end of the current biennium. Debt service costs for the Lottery bonds are expected to total \$2.6 million Lottery Funds, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$243,677 Other Funds for the costs of issuing the Lottery bonds. These costs are paid from the gross proceeds of the bond sale. The Subcommittee approved \$13 million of support to fund projects on the identified Regional Solutions project list that total more than \$14 million in costs. The project list is posted on the Oregon Legislative Information System website with the Capital Construction Subcommittee July 3, 2015 meeting materials. The agency is directed to best apply the available funding toward the project list identified costs, taking into consideration other possible funding sources available for individual projects. If the agency determines that funds would be better utilized to support other projects not on the identified project list, it must obtain legislative approval to do so before the lottery bonds are issued. The agency is also expected to work with the Governor's Office to allow the agency to review proposed Regional Solutions projects to ensure they meet certain criteria, including: supporting job growth and retention, obtaining leverage from other sources, possessing a clear business plan for sustainability without additional state funding, meeting regional priorities recommended by a Regional Solutions Advisory Committee, and, if bond proceeds are requested as the funding source, qualifying as a capital construction project.
- \$4.5 million of net Lottery bond Other Funds proceeds for cultural capital construction projects. The funding is specifically dedicated as follows: \$2 million for the Oregon Shakespeare Festival, \$1.5 million for the Portland Japanese Garden, \$600,000 for Oregon Public Broadcasting, and \$400,000 for the Aurora Colony Museum. The bonds will be issued the Spring of 2017. Debt service costs for the Lottery bonds are expected to total approximately \$956,000 Lottery Funds, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$68,184 Other Funds for the costs of issuing the Lottery bonds. These costs are paid from the gross proceeds of the bond sale. The \$4,568,184 of bond proceeds and costs of issuance expenditures were added to the agency's Arts and Cultural Trust Other Funds expenditure limitation.

- \$1,562,157 of net Lottery bond Other Funds proceeds for repairs and upgrades to the Port of Brookings Harbor dock. The bonds will be issued in the Spring of 2017. Debt service costs for the Lottery bonds are expected to total approximately \$300,000 Lottery Funds, per biennium, when the costs fully phase in beginning in the 2017-19 biennium. The Subcommittee added \$41,812 Other Funds for the costs of issuing the Lottery bonds. These costs are paid from the gross proceeds of the bond sale. The \$1,603,969 of bond proceeds and costs of issuance expenditures were added to the agency's Infrastructure Finance Authority Other Funds expenditure limitation.

#### Housing and Community Services Department

Other Funds expenditure limitation is increased by \$10 million for additional payments anticipated due to the passage of House Bill 3257, which extended until 2018 the period under which an additional \$5 million annually could be collected from residential electricity consumers for low income bill payment assistance. The funds are collected from utilities, transferred to the Housing and Community Services Department, and distributed to eligible Oregonians by local Community Action agencies under contract.

Other Funds expenditure limitation for the Housing and Community Services Department is increased by \$585,000, attributable to cost of issuance for \$40 million in Article XI-Q bonds issued for affordable housing development. The housing to be developed with the bonds will be targeted to low income individuals and families, pursuant to the provisions of House Bill 2198. That bill directs the Department to distribute the resources available based on criteria including geography, market data, need, and other factors, and directs the Department to develop the housing with the advice of the State Housing Council and to work with stakeholders to achieve objectives that include reducing project costs and reaching underserved communities. It is assumed that the investment will result in an estimated 1,600 units of new affordable housing developed. Expenditure limitation for a period of six years for the project amount (\$40 million) is located in House Bill 5006.

Other Funds expenditure limitation in the amount of \$2,551,972 is included to enable the Housing and Community Services Department to expend proceeds from Lottery bonds for preservation of affordable housing with expiring federal subsidies. Of this amount, \$2.5 million is attributable to project costs, and \$51,972 is related to cost of issuance.

Eligible projects for which these funds can be expended are defined as the following:

- Privately owned multi-family rental properties where at least 25% of the units are subsidized by a project-based rental assistance contract through the USDA Rural Development or the US Department of Housing and Urban Development;
- Existing manufactured housing communities to be acquired by a mission-based non-profit organization, resident cooperative, tenants' association, housing authority, or local government; or
- Public housing projects undergoing a preservation transaction which involves a comprehensive recapitalization, and which will secure ongoing rental subsidies.

Other Funds expenditure limitation in the amount of \$20,307,817 is included to enable the Housing and Community Services Department to expend proceeds from Lottery bonds for the purpose of financing construction of housing for individuals with mental illness or addiction disorders. Of this amount, \$20 million is attributable to project costs, and \$307,817 is related to cost of issuance. This limitation applies to the 2015-17 biennium only, as the project is not anticipated to be recurring. To the extent that proceeds are not fully expended for mental health

housing in 2015-17, the 2017-19 agency request budget should include a request that limitation for remaining proceeds be carried forward into the 2017-19 biennium. The Housing and Community Services Department will develop a process similar to but separate from its existing "Notice of Funds Availability" that is currently used to identify partners and financing for affordable housing projects. The Oregon Health Authority will work with the Housing and Community Services Department (HCSD) throughout the process of utilizing the \$20 million of bonding proceeds for the development of housing for individuals with mental illness or addictions disorders. The Oregon Health Authority will continue to work with their partners, including the National Alliance on Mental Illness (NAMI) and the Oregon Residential Provider Association (ORPA), as well as other stakeholders, to set up a workgroup that will be responsible for providing recommendations on project priorities to HCSD.

#### Department of Veterans' Affairs

Additional one-time General Fund in the amount of \$500,000 is appropriated to the Oregon Department of Veterans' Affairs for support for County Veterans' Service Officers. This is in addition to the \$246,046 General Fund investment above the 2015-17 current service level that was included in the Department's budget bill, Senate Bill 5539. With this increase, the amount of General Fund directed to County Veterans' Service Officers for the 2015-17 biennium will total \$4.7 million, \$4.2 million of which is intended to be ongoing in future biennia.

### **EDUCATION**

#### Department of Education

The Subcommittee approved a net increase of \$51,990,543 General Fund and \$66,009,457 million Lottery Funds for the State School Fund. The increase reflects three separate actions:

- An increase of \$105,782,400 General Fund represents the increase due to the "trigger" included in the State School Fund bill (House Bill 5017) which directed to the State School Fund 40 percent of any General Fund increase in the 2015-17 revenue estimates between the March 2015 and the May 2015 forecasts;
- An additional \$12,217,600 General Fund is made available for the State School Fund beyond the amount resulting from the "trigger"; and
- A decrease of \$66,009,457 General Fund and a corresponding \$66,009,457 Lottery Funds increase is recommended to balance the use of available Lottery Funds across the entire state budget.

The Legislature assumes the State Land Board will increase the distribution from the Common School Fund from the current four percent to a five percent distribution which results in an estimated increase of \$27,544,741 of revenue available to districts through the school funding formula. If the State Land Board takes this action, there will be an equivalent of just over \$7.4 billion in combined General Fund, Lottery Funds, and these additional Common School Funds resources for the 2015-17 biennium.

House Bill 5017, the State School Fund bill, split the amount available to be distributed from the State School Fund between the two school years on an even basis or \$3,629,130,346 in each school year. The Subcommittee approved placing all of the additional State School Fund resources made available in this bill to be distributed in 2016-17, the second school year of the biennium. This results in a split between the two school years of 49.2 percent for 2015-16 and 50.8 percent for 2016-17.

The Subcommittee approved a one-time \$3,300,000 General Fund increase in the appropriation for the Department of Education's nutrition programs relating to the Farm to School program under ORS 336.431. This increase is over and above the current \$1,219,189 General Fund appropriation included in the Department of Education's budget bill (House Bill 5016) for this program. It is anticipated that grants under this program will be changed by language in Senate Bill 501 that is intended to increase participation in the program by school districts. The Department of Education may use up to two percent of the total funding for the Farm to School program under ORS 336.431 for the administration of the program. Of the remaining amount, the Department is instructed to allocate approximately 80% of the remaining funding for the noncompetitive grants and approximately 20% of the remaining funding for competitive grants.

The Subcommittee increased the funding for Relief Nurseries in the Early Learning Division by a one-time \$700,000 General Fund appropriation. This brings the total amount of state funding for Relief Nurseries to \$8,300,000 General Fund.

The Subcommittee approved a one-time increase of \$500,000 General Fund for the new leadership program designed to recruit and train "district turnaround leaders" to assist schools and districts to increase their overall achievement measures. This increase and the amount included in the budget bill for the Oregon Department of Education (House Bill 5016) brings the total amount of funding for this program to \$2,000,000 General Fund.

The Subcommittee approved the establishment of an Other Funds expenditure limitation of \$126,210,000 for the proceeds of Title XI-P general obligation bonds, which are for grants to assist school districts with their capital costs of facilities. The grant, funded with bond proceeds, provided to each district must be matched by the district to finance capital costs for projects that have received voter approval for locally issued bonds. State bond proceeds may not be used for operating costs of the district. The bonding bill (House Bill 5005) includes the authorization for issuing \$125,000,000 of Title XI-P bonds. Costs of issuance are estimated at \$1,210,000 Other Funds.

**Budget Note:**

The Department of Education is instructed to use \$500,000 General Fund from the Early Intervention/Early Childhood Special Education (EI/ECSE) budget to support two to four communities in developing pathways from screening to services to make it easier for families to receive services that screening identifies. Use of this funding is aligned with best practices for how EI/ECSE programs should address the needs of children and their families who do not meet the legal requirements for eligibility and connect them to other services and supports. The Early Learning Council shall report on the progress and outcomes of this work to the appropriate legislative committee and include any recommendations for the 2017 legislative session.

**Budget Note:**

Given the expanded Healthy Families Oregon home visiting funding added to the Early Learning Division's budget, the Early Learning Division and the Oregon Health Authority are instructed to:

- Develop a set of outcome metrics connected to evidence of impact for consideration by the Early Learning Council and the Oregon Health Policy Board that any home based service that receives state dollars must meet in order to continue to receive state funds, effective July 1, 2016;
- Develop a plan and timeline for integrating the state's professional development system for early learning providers with the emerging professional development system for home visitors; and
- Develop a common program agnostic screening tool to identify potential parent/child risk factors and intake form for families who are eligible for home visiting services and require implementation by state funded home visiting programs by July 1, 2016.

The Early Learning Division and the Oregon Health Authority shall report on progress to the appropriate legislative committee.

**Budget Note:**

The Department of Education is instructed to survey school districts on the financial effects of the: (1) adaptation of new instructional hour minimums, (2) mandated full scheduling of 92 percent of students, and (3) projections for programs and personnel possibly eliminated in order to comply with these mandates at current budget levels. The Department is to report back to the Joint Committee on Ways and Means by February 1, 2016.

**Higher Education Coordinating Commission**

The Subcommittee approved a one-time \$1,500,000 General Fund appropriation to fund academic counselors at community colleges during the second academic year of the biennium. Community Colleges currently have limited academic counseling services in place. With the potential of more students as a result of the tuition waiver grant program established in Senate Bill 81, there is concern that those limited resources will be stretched even further. Prior to the distribution of these funds, the Higher Education Coordinating Commission is to report to the Joint Committee on Ways and Means during the 2016 legislative session or to the Emergency Board what factors or variables will determine the distribution of these funds.

The Subcommittee approved the establishment of a \$1,542,827 Other Fund expenditure limitation for a grant to the Linn Benton Community College for the construction and capital expenditures for the Advanced Transportation Technology Center. This Center is established to advance statewide transportation energy policy as well as to provide education and training of students at the Community College. The project is to include an automotive technician training center with an alternative fuel area, a heavy transportation/diesel training center, an innovation center, and an anaerobic digester for renewable gas production. The Other Funds expenditure limitation increase represents the \$1,500,000 state share of the project cost and \$42,827 for the cost of issuing the bonds. Both of these items are funded through the sale of Lottery bonds.

The Subcommittee approved \$2,500,000 General Fund for the College of Forestry at Oregon State University to operate a center for the manufacturing and design of advanced wood products in cooperation with the University of Oregon. The \$2.5 million represents a partial biennium of expenses, and as such, state support for the center rolls up to \$3,400,000 in the 2017-19 biennium. The Subcommittee also approved \$300,000 General Fund on a one-time basis for use by Eastern Oregon University for costs associated with starting a collegiate wrestling program.

The Subcommittee approved a one-time \$350,000 General Fund appropriation to the Higher Education Coordinating Commission (HECC) for a grant to the College Inside program. This is a program designed to allow incarcerated students obtain a two-year college degree that is transferable to a four-year university.

The Subcommittee approved a one-time \$350,000 General Fund appropriation to Higher Education Coordinating Commission (HECC) for a grant to the College Possible organization. This program provides mentoring, coaching, and other assistance to low income students to encourage them to go to college and help them apply for college and financial aid.

The Subcommittee approved a \$62,300 General Fund appropriation for use by Oregon Solutions at Portland State University to pay the expenses of the Task Force on the Willamette Falls Navigation Canal and Locks as they conduct the work directed in SB 131.

The Subcommittee clarified that of the \$151,390,838 General Fund increase approved for the Public University Support Fund program area in House Bill 5024, \$41,095,238 was for continuation of the tuition buy down funding provided to public universities in House Bill 5101 (2013 Special Session).

The Subcommittee approved a \$4,477,055 increase in the Other Funds expenditure limitation for payment of the costs of issuing Article XI-F general obligation bonds, Article XI-G general obligation bonds, and Article XI-Q general obligation bonds on the behalf of community colleges and public universities.

The Subcommittee also approved giving the Higher Education Coordinating Commission (HECC) nonlimited authority to make Other Funds expenditures necessary to disburse general obligation bonds sold during the 2013-15 biennium for the benefit of public universities. Disbursement of future bond sales will be done by HECC, but during the 2013-15 biennium the Department of Administrative Services (DAS) was given initial authority to disburse these proceeds. As the bond project duties related to issuance of Article XI-F and XI-G general obligation bonds transition from DAS to HECC per House Bill 3199, both agencies were given nonlimited authority to disburse proceeds of bonds issued during 2013-15. The total amount of undisbursed proceeds as of June 30, 2015 from 2013-15 bond sales is \$196,523,642. The initial estimate of the amount of 2013-15 proceeds HECC will disburse per agreements with public universities in 2015-17 is \$50,648,642, with DAS disbursing \$145,875,000. These amounts will likely change once the timing of final transition from DAS to HECC is known.

#### Oregon Health & Science University

The Subcommittee approved the establishment of a \$200,035,000 Other Funds expenditure limitation for DAS to disburse Article XI-G bond proceeds to the Oregon Health and Science University (OHSU) to fund Knight Cancer Institute capital construction costs. In addition, the Subcommittee approved an \$8,522,485 General Fund appropriation to pay debt service on XI-G bonds issued during the 2015-17 biennium for the Knight Cancer Institute project.

House Bill 3199 (2015) provided that the Department of Administrative Services (DAS) would continue to make debt service payments on behalf of OHSU on legacy debt issuance, including \$30,909,888 debt service paid with Tobacco Master Settlement Agreement (TMSA) funds. To accommodate this requirement, the Subcommittee approved providing DAS with \$38,689,306 Other Funds expenditure limitation to make debt

service payments. Revenue for making \$7,779,418 debt service payments on non-TMSA supported Article XI-F bond debt will be provided by OHSU.

## **HUMAN SERVICES**

### Department of Human Services

To support two pilot projects in the Child Welfare program, the Subcommittee approved \$800,000 General Fund and increased Federal Funds expenditure limitation by \$160,000; funding is approved on a one-time basis with future program support or integration dependent on resources and pilot outcomes. The following budget note, which lays out the goals and expectations for the pilot projects, was also approved:

#### **Budget Note:**

The Department of Human Services is directed to work with community-based organizations to develop and implement two pilot programs, one serving a rural part of the state and the other one serving an urban area, to improve the quality and effectiveness of foster care for children and wards who have been placed in the Department's legal custody for care, placement, and supervision. The programs shall target youth who have experienced multiple foster care placements and who are at significant risk of suffering lifelong emotional, behavior, developmental, and physical consequences due to disrupted and unsuccessful placements in the foster care system. The following services for foster parents shall be included in the programs: trauma-informed, culturally appropriate care training; behavioral supports; ongoing child development and parent training; 24-hour, daily on-call caregiver support; respite care; tutoring; and assistance with locating immediate and extended healthy, biological family members.

Each pilot program will have an advisory group that includes at least one individual who has experienced multiple placements in the foster care system and at least one foster parent. The legislative expectation is that at least \$800,000 of the total funding for the pilots will be provided directly to community-based organizations to deliver program services. On or before May 1, 2017, the Department shall report to the legislative committees having authority over the subject areas of child welfare and juvenile dependency regarding the status of the pilot programs and, to the extent possible, placement outcomes for children and wards who participated in the pilot program and children and wards not receiving pilot program supports. The Department will also provide an update on the pilot projects as part of its budget presentation during the 2017 legislative session.

To provide and test targeted community college career pathway training opportunities for Temporary Assistance for Needy Families and Employment Related Day Care clients, the Subcommittee approved \$500,000 General Fund for a one-time pilot project in Jackson and Josephine counties. Eligible clients will be in enrolled training programs that match up with in-demand, high wage job openings, such as in the healthcare or information technology areas. Clients will receive a scholarship/stipend to help augment Pell grants, with average awards expected to be about \$2,000 per client; about 150 clients are estimated to participate in the program over the biennium. The pilot project is a joint effort between the Rogue Workforce Partnership, the Oregon Employment Department, and the Department of Human Services.

The Subcommittee approved \$350,000 General Fund to provide transitional (one-time) funding for the Home Care Commission's private pay registry. This program, which enables private payers to buy home care services through the home care registry, was authorized by House Bill 1542 (2014) and is expected to be fee supported once fully up and running in January 2016.

The Subcommittee approved \$1,800,000 General Fund to restore a reduction made in the primary budget bill for the Department (House Bill 5026). The funding will provide ongoing support for options counseling provided through the Aging and Disability Resource Connection (ADRC). The program helps people identify their long term care needs and preferences, understand the service options available to them, and make decisions about their care.

The Subcommittee approved \$400,000 General Fund, on a one-time basis, to increase support funding for the Oregon Hunger Response Fund (Oregon Food Bank); between funding in both the DHS and the Housing and Community Services Department budgets, a total of \$3.2 million General Fund is now appropriated in the 2015-17 biennium to help the fund fight hunger.

The Subcommittee approved \$150,000 General Fund to provide ongoing support for the Hunger Task Force, which is charged with advocating for hungry persons, and contributing to the implementation and operation of activities and programs designed to alleviate or eradicate hunger in Oregon. House Bill 2442 (2015) designates the Department of Human Services as the entity in administering the state policy on hunger and also requires the agency to support and staff the task force, based upon the availability of legislatively approved funding for such purposes.

To cover Phase II development and implementation of a streamlined and integrated Statewide Adult Abuse and Report Writing System, the Subcommittee approved \$2,277,037 General Fund and \$3,355,000 Other Funds expenditure limitation (\$5.6 million total funds). Phase I planning funding was approved by the Emergency Board in May 2014, based upon demonstrated need for a stable, integrated adult abuse data and report writing system to deal with Oregon's growth in an aging population, an annual increase of 5-8% in abuse referrals, and an increased need for services across all demographics. The Other Funds portion of the project will be financed with Article XI-Q bonds; the General Fund amount includes \$839,543 to cover debt service payments in the second year of the biennium.

The Department will continue its work on the project according to direction from the Joint Ways and Means Subcommittee on Information Technology, which recommended incremental and conditional project approval. Required actions under that guidance include, but are not limited to, working closely with and regularly reporting project status to the Office of the State Chief Information Officer (OSCIO) and Legislative Fiscal Office (LFO), while following the joint OSCIO/LFO Stage Gate Review Process. A detailed list of next steps and requirements was transmitted to the agency. The Department of Administrative Services is expected to unschedule the General Fund and Other Funds expenditure limitation for the project pending finalization of a controlled funding release plan that is tied to planning needs and the completion of certain stage gate requirements. Funding may be rescheduled with the joint approval of the OSCIO, the Chief Financial Office, and LFO.

House Bill 5026 included a rate increase for providers serving people with Intellectual and Developmental Disabilities (IDD). To ensure clarity of legislative direction regarding implementation of the rate increase, the Subcommittee adopted the following budget note:

**Budget Note:**

It is the intent of the Legislature that \$26.7 million total funds in provider rate increases approved in House Bill 5026 (budget bill for the Department of Human Services) result in wage increases for direct care staff serving people with intellectual and developmental disabilities (IDD). The legislative expectation is that compensation (wages and/or benefits) for direct care staff in programs serving people with IDD should be increased by at least 4% during the 2015-17 biennium.

During the 2016 legislative session, an informational hearing will be scheduled for IDD community providers to present the actions they have taken or plan to take to meet budget note requirements. On a parallel track and prior to seeking an allocation from the special purpose appropriation, the Department of Human Services will compile information on any complaints received regarding wage increases and consult with legal counsel and contract staff to determine the best, yet most cost-effective, approach to address potential provider non-compliance. The Department will also report to the Joint Committee on Ways and Means during the 2017 legislative session on activity related to and progress made under this budget note.

For the same program, the Subcommittee approved the budget note set out below on exploring a provider assessment component to help fund IDD programs. Along with the required reporting, and depending on assessment's content or results, the Department may also work with the appropriate interim policy committee on potential statutory changes.

**Budget Note:**

The Department of Human Services shall work with the intellectual and developmental disabilities (IDD) provider community and appropriate state and federal agencies to assess the feasibility, potential benefits, and potential drawbacks of a provider assessment, or transient lodging tax, on the provider organizations serving adults with IDD, with the goal of maximizing federal matching funds for IDD services and addressing the direct care workforce shortage. The Department shall report the results of its assessment to the Legislature by December 1, 2015.

**Oregon Health Authority**

Senate Bill 5507 approves \$10,000,000 one-time General Fund resources to provide grants to safety net providers, through the Safety Net Capacity Grant Program. This program will provide grants to community health centers, including Federally Qualified Health Centers and Rural Health Centers, as well as School-Based Health Centers, with the goal of providing services for children not eligible for any current state program. The agency will need to develop an application process for these competitive grants; develop a process to award the grants, including amounts to fund education and outreach to the target population; develop a process for clinics to report services rendered; provide reporting to the Legislature and stakeholders; and include a stakeholder engagement process to advise the program development and implementation. The agency expects to fund two full-time positions out of this total funding, in order to implement the program as described.

Because of the continuing transition of the Oregon Health Plan caseload, the Subcommittee recognized the increased risk of caseload forecast changes. A special purpose appropriation of \$40 million is made to the Emergency Board for caseload costs or other budget challenges in either the Oregon Health Authority (OHA) or Department of Human Services. The Subcommittee included two budget notes related to the Oregon Health Plan:

**Budget Note:**

The Oregon Health Authority shall engage in a rural hospital stakeholder process to gather input on potential transformation strategies to ensure that Oregon's small and rural hospitals continue to be sustainable in the future. Potential transformation strategies could include grant or bridge funding, transformation pilot programs, or incentive programs to assure funding stability for hospitals and access to health care services for rural Oregonians. Based on the work with stakeholders, OHA will develop a set of recommendations.

OHA shall report to the Joint Committee on Ways and Means Committee during the 2016 legislative session on any hospital assessment revenues received for the 2013-15 biennium and available for use in 2015-17. The revenue may include assumed hospital assessment revenue in the OHA 2015-17 budget or any additional hospital assessment revenue not included in the OHA budget, that could potentially be used to fund one or more of the strategies recommended, but not to exceed \$10 million. The agency should include in that report any information on federal matching resources that may be available for those strategies.

**Budget Note:**

The Oregon Health Authority is directed to prepare a report in collaboration with the Employment Department stating the number of Oregonians enrolled in the Oregon Health Plan while employed at least 260 hours in any calendar quarter by a company with 25 or more employees. This report should be presented to the interim Joint Committee on Ways and Means, Subcommittee on Human Services no later than January 2016.

The Subcommittee approved a one-time appropriation of \$160,000 General Fund for OHA to contract with the Dental Lifeline Network, or other qualified organization, for development and operation of a Donated Dental Services program to benefit needy, disabled, aged, and medically compromised individuals. The program will establish a network of volunteer dentists, including dental specialists, to donate dental services to eligible individuals, establish a system to refer eligible individuals to appropriate volunteers, and develop and implement a public awareness campaign to educate individuals about the availability of the program. The program will report to OHA at least annually the number of people served, procedures during the year, procedures completed, and the financial value of the services completed. The funding is part of a commitment to spending on senior programs that originated in the 2013 special session.

The Subcommittee approved \$200,000 General Fund for providing fresh Oregon-grown fruits, vegetables, and cut herbs from farmers' markets and roadside stands to eligible low-income seniors under the Senior Farm Direct Nutrition Program. Another \$100,000 General Fund was added for the same purpose for eligible individuals through the Women, Infants and Children Program. Both these program enhancements are one-time.

General Fund was increased by \$600,000 for school-based health centers. This funding will provide state grants of \$300,000 to three new school-based health centers that recently completed their planning processes. It will also allow the agency to provide \$300,000 of funding to existing school-based health centers to bring all centers closer to parity in state funding.

Other Funds expenditure limitation is increased by \$137,152 to increase the staffing level for the Pesticide Analytical Response Center by one half-time position (0.50 FTE). Funding for the position will come as a special payment from the Department of Agriculture supported by an increase in pesticide product registration fees.

The Subcommittee directed the Oregon Health Authority to collaborate with the Department of Consumer and Business Services and the University of Oregon, in the following budget note:

**Budget Note:**

The Oregon Health Authority, in collaboration with the Department of Consumer and Business Services, shall work with the University of Oregon on the vaccination program for meningitis. The Department of Consumer and Business Services shall ensure timely insurance coverage is covering appropriate costs for those with insurance. The Oregon Health Authority shall, within existing emergency preparedness funds, work with the University of Oregon on funding appropriate costs. The Oregon Health Authority and the University of Oregon shall report to the appropriate legislative committee the final cost of the program including any additional funding needs by December 2015 and any recommendations to ensure effective and efficient response to any future events.

Lottery bond proceeds of \$20 million were approved for the development of housing for individuals with mental illness or addiction disorders, through the Housing and Community Services Department (HCSD). OHA will work with HCSD throughout the process used to identify partners and financing for projects. OHA will continue to work with their partners, including the National Alliance on Mental Illness and the Oregon Residential Provider Association, as well as other stakeholders, to set up a workgroup that will be responsible for providing recommendations on project priorities to HCSD.

Lottery bond proceeds of \$3 million were approved to fund a portion of the costs to build a new sixteen-bed facility for the Secure Adolescent Inpatient Program, run by Trillium Family Services. These funds will be distributed through the Department of Administrative Services. This project will replace old, obsolete facilities at the Children's Farm Home campus near Corvallis. This program serves adolescents at the highest level of mental health acuity in the state, including children on the Oregon Health Plan, and those referred through the Oregon Youth Authority and the Juvenile Psychiatric Security Review Board.

The following budget note was included related to the Addictions and Mental Health programs:

**Budget Note:**

The Oregon Health Authority shall conduct a minimum of five community meetings in a variety of geographic locations across the state. The goal of the community meetings is to capture, understand, and report to the Legislature on the experience of children, adolescents, and adults experiencing mental illness and their ability to access timely and appropriate medical, mental health and human services to support their success in the community. The meetings shall not be restricted to publicly financed services or individuals eligible for public benefits. The focus will be on the entirety of the Oregon mental health system, both public and private. Issues to be considered should include but not be limited to:

- Access to child and adolescent services
- Boarding in hospital emergency rooms
- Access to housing, addiction, and recovery services
- Family support services
- Waiting periods for services

- Workforce capacity
- Affordability for non-covered individuals to access mental health services
- Coordination between behavioral health and physical health services

The Oregon Health Authority shall consult and coordinate with stakeholders to plan and conduct the community meetings. The Oregon Health Authority is expected to report progress and findings to the appropriate legislative committees and the 2016 Legislature.

The Subcommittee included the following direction in regards to fee-for-service (both Medicaid and non-Medicaid) rate increases to addiction treatment providers:

**Budget Note:**

The Oregon Health Authority will use \$3.5 million of the \$6 million included in the new investments for A&D services included in the OHA 2015-17 budget to increase rates to addiction treatment providers. OHA will report the final rate increases to the interim Joint Committee on Ways and Means by November 2015.

**Long Term Care Ombudsman**

The Subcommittee added \$100,000 General Fund on a one-time basis to provide interim support for the agency as it continues to ramp up new programs, including advocacy for residents of independent living sections of Continuing Care Retirement Communities as required under Senate Bill 307 (2015). The agency has also been undergoing a leadership transition and is facing challenges in volunteer recruitment; the additional funding will allow the Long Term Care Ombudsman to contract or to make a short-term hire for program development expertise to focus on these needs over the first year of the biennium.

**JUDICIAL BRANCH**

**Oregon Judicial Department**

The Subcommittee increased Judicial Department expenditures by \$40,955,000, including \$700,000 General Fund, and \$40,255,000 Other Funds.

The Subcommittee appropriated \$100,000 General Fund to increase funding for the Oregon Law Commission. This action raises total General Fund support for the Oregon Law Commission in the 2015-17 biennium budget to \$331,319, a 45.3 percent increase over the 2013-15 biennium funding level. The Subcommittee also added a one-time General Fund appropriation of \$600,000, for support of the Oregon State Bar Legal Services Program (a.k.a., Legal Aid). The General Fund appropriation will supplement the \$11,900,000 of Other Funds support for Legal Aid provided in Senate Bill 5514, and is approximately a 5 percent increase over the base funding level.

The Subcommittee approved Other Funds expenditure limitation increases for county courthouse capital construction projects funded through the Oregon Courthouse Capital Construction and Improvement Fund (OCCCIF). The legislatively adopted budget includes \$27,775,000 of Article XI-Q bond proceeds authorized in House Bill 5005 for the courthouse capital construction projections funded through the OCCCIF. The approved

bond proceeds include \$17.4 million for the Multnomah County Central Courthouse project, \$2.5 million for the Jefferson County Courthouse project, and \$7,875,000 for the Tillamook County Courthouse project.

The Legislature previously authorized Article XI-Q bonds for the Multnomah County and Jefferson County projects in the 2013-15 biennium budget. The Subcommittee increased the OCCCIF Other Funds expenditure limitation by \$39.8 million to allow expenditures of up to \$19.9 million of bond proceeds and of up to \$19.9 million of required county matching funds for these two projects. The Subcommittee did not approve Other Funds expenditure limitation for the Tillamook County Courthouse project. The Judicial Department will report to the Joint Committee on Ways and Means or to the Emergency Board on the Tillamook County Courthouse project, and request Other Funds expenditure limitation for the project, prior to distributing any money from the OCCCIF for the Tillamook County Courthouse project.

The Subcommittee also increased the Judicial Department operations Other Funds expenditure limitation for operations by \$455,000, for the cost of issuance of Article XI-Q bonds for OCCCIF projects.

## NATURAL RESOURCES

### Department of Agriculture

The Subcommittee approved a \$25,000 General Fund increase to the Predator Control program, bringing the program total to \$447,718 General Fund, as well as, a \$30,000 General Fund increase to the Wolf Compensation and Grant Assistance program, bringing the program total to \$233,000 General Fund.

The Subcommittee also approved a \$1,747,018 Other Funds expenditure limitation increase to support enhancements to the Pesticides program. The enhancements include the addition of 6 positions (5.26 FTE) to the program. The positions will be made up of four pesticide investigators (NRS 3), one customer service representative (NRS 3), and one case reviewer (NRS 4). The additional investigative staff is needed to manage existing caseload requirements. Other enhancements include laboratory testing and sampling of pesticides, as well as, modification of the existing investigation and case management database. An additional \$108,326 Other Funds was approved to increase the ODA staffing level for the Pesticide Analytical Response Center (PARC) by 0.50 FTE. ODA also increased the existing transfer made to the Oregon Health Authority (OHA) by \$137,152 Other Funds to increase the ODA paid OHA staffing level for the Pesticide Analytical Response Center by 0.50 FTE. Revenue to support these various Other Funds increases will come from increases in pesticide product registration fees approved in House Bill 3459.

### Department of Environmental Quality

The Subcommittee approved \$280,000 General Fund for a Portland Harbor Statewide Coordination policy position. According to the Governor's requested budget, this is a senior-level policy position that will be housed in DEQ, but will report to the Governor's natural resources policy advisor. This Operations and Policy Analyst 4 position will be phased in on January 1, 2016 (0.75 FTE). In addition, \$110,092 Other Funds expenditure limitation and one half-time NRS 3 position (0.50 FTE) was approved for implementation of the residential asbestos inspection program established by Senate Bill 705, which passed earlier this session.

#### Department of Fish and Wildlife

The Subcommittee approved allowing the Oregon Department of Fish and Wildlife to retain \$5,000 General Fund savings from Department of Administrative Services' assessment reductions that will be used to pay for the study in Senate Bill 779. This study is to determine whether ORS 497.006 should be amended to allow additional members of the uniformed services to be considered resident persons for the purpose of purchasing licenses, tags, and permits issued by the State Fish and Wildlife Commission.

The Subcommittee approved a one-time General Fund appropriation of \$500,000 to improve and protect sage grouse habitat through actions, such as juniper removal, that improve the resilience of sagebrush habitat to wildfire.

The Subcommittee also approved a \$25,000 General Fund increase in state support for the Predator Control program, bringing the state support total to \$453,365 General Fund.

#### Department of Forestry

The Subcommittee approved a one-time appropriation of \$809,377 General Fund to the Fire Protection Division of the Oregon Department of Forestry (ODF) for sage grouse habitat protection and improvement. This amount is in addition to amounts contained in the agency's budget bill for the same purposes. The appropriation includes \$109,377 for a limited-duration, half-time (0.50 FTE) Natural Resource Specialist 1 position and associated services and supplies to provide administrative support and technical training to rangeland protection associations. The appropriation also includes \$700,000 for grants to support rangeland wildfire threat reductions. The grant funding is for eligible services, supplies, and equipment expenditures of rangeland fire protection associations and counties in addressing rangeland wildfire management and suppression on unprotected or under-protected lands. The funding is to be implemented consistent with wildfire-related provisions of Oregon's plan for addressing the conservation of the greater sage grouse and rural community vitality. Oregon will provide the funding to the Oregon Watershed Enhancement Board, which will oversee the grant program in conjunction with other ODF grant programs.

#### Department of Land Conservation and Development

The Subcommittee approved the reduction of the General Fund appropriation made to the Department of Land Conservation and Development for the Southern Oregon Regional Pilot Program (SORPP) in the agency's 2013-15 budget (SB 5530, 2013) in the amount of \$194,000 and the re-establishment of that amount as a one-time General Fund appropriation in the 2015-17 biennium. The funding is a portion of the amount established by policy option package 107 in the agency's 2013-15 budget for the purpose of carrying out Executive Order 12-07 that the agency will not expend during the 2013-2015 biennium and that the grant recipient counties have requested to be moved forward to the 2015-17 biennium to allow additional time for the grant-funded work to be completed.

The Subcommittee approved the appropriation of \$300,000 General Fund to establish a SageCon Coordinator, a limited duration Natural Resource Specialist 5 position, to lead staff participating in the SageCon Governance and Implementation Teams. The position will work closely with and take direction primarily from the Governor's Office to provide overall leadership and direction for state agencies working with public and private stakeholder interests in the energy, agricultural, and conservation sectors.

### Department of State Lands

Senate Bill 5507 increases the Federal Funds expenditure limitation in anticipation of an Environmental Protection Agency (EPA) wetlands grant in an amount up to \$133,000. The Department expects notification on the grant in October 2015. The Department of Administrative Services (DAS) is expected to unschedule the limitation until such time as State Lands notifies DAS and the Legislative Fiscal Office that the funds are awarded. There is an additional federal limitation increase for EPA grant carryforward in the amount of \$28,488.

### Parks and Recreation Department

Several adjustments are made in the Parks and Recreation Department (OPRD) budget to reflect the June 2015 Parks and Natural Resources (Measure 76) Lottery Funds forecast, an increase of \$3 million over the March 2015 forecast. The distribution is \$300,000 for property acquisition, \$500,000 for facilities maintenance, \$58,314 for direct services, and \$362,326 to satisfy the constitutionally directed 12% to local governments. The remainder of the increase is applied to the ending balance. There is also an increase in Other Funds of \$98,740 in direct services to keep funding and ending balances in proportion with approximate percentages of lottery and other funds expenditures.

A \$970,000 fund shift from Federal Funds to Lottery Funds reimburses OPRD for using M76 Lottery Funds to secure acquisition of the Beltz Farm in 2014-15. A subsequent federal grant frees up the lottery dollars for carry-forward expenditure limitation in park development. The State Historic Preservation Office is provided an increase in Federal Funds expenditure limitation of \$70,425. The limitation will be used to pass through two federal Maritime Heritage grants that local entities have been awarded.

The 2015-17 OPRD budget included \$912,494 non-Measure 76 lottery funds to provide debt service on the Willamette Falls bonding in the 2013-15 budget. The debt service is eliminated as it is not needed; the \$5 million bond request has been satisfied with cash instead.

Other Funds expenditure limitation is increased by \$11,716,805 for three lottery bond-funded purposes. There is no debt service in the 2015-17 biennium as the bonds will not be sold until the Spring of 2017. Debt service in 2017-19 is \$2.2 million non-Measure 76 Lottery Funds.

The Portland Parks and Recreation Department is to receive \$1,500,000 lottery bond proceeds passed through the Parks and Recreation Department for the Renew Forest Park project. The cost of issuance for this project is \$42,071 Other Funds.

The Main Street Revitalization Grant program is funded with \$2,500,000 lottery bond proceeds. OPRD will design, develop, administer, account for, and monitor the new grant program, beginning late in the 2015-17 biennium. Because new positions will be needed to manage the grants, OPRD will need to request funding for them during the 2016 legislative session. The cost of issuance for this bond sale is \$51,972 Other Funds.

Lottery bond proceeds in the amount of \$7,500,000 will be applied to the Willamette Falls Riverwalk project in Oregon City. The cost of issuance is \$122,761 Other Funds.

### Water Resources Department

The Subcommittee approved the establishment of Other Funds expenditure limitation for the Water Resources Department for the expenditure of lottery bond proceeds as follows:

- \$2,000,000 one-time Other Funds expenditure limitation for the purpose of making grants and paying the cost of direct services for the qualifying costs of planning studies performed to evaluate the feasibility of developing a water conservation, reuse, or storage project, as described in ORS 541.566, and \$47,477 one-time Other Funds expenditure limitation for the payment of bond issuance costs from Lottery bond proceeds from the Water Conservation, Reuse, and Storage Investment Fund established under ORS 541.576. The bonds are anticipated to be issued at the end of the 2015-17 biennium and, therefore, no debt service expenditures are anticipated in the 2015-17 biennium. The cost of debt service for the 2017-19 biennium is estimated to be \$418,891.
- \$750,000 one-time Other Funds expenditure limitation for the expenditure of Lottery bond proceeds for facilitation of the preparation of place-based integrated water resources strategies as described by Section 2(2) of Senate Bill 266 (2015) from the Water Supply Fund established by Chapter 906, Section 10(1), Oregon Laws 2009. The bonds are anticipated to be issued at the end of the 2015-17 biennium and, therefore, no debt service expenditures are anticipated in the 2015-17 biennium. The cost of debt service for the 2017-19 biennium is estimated to be \$156,831
- \$11,000,000 one-time Other Funds expenditure limitation for the purpose of making grants or entering into contracts to facilitate water supply projects in the Umatilla Basin and for the payment of professional services such as third-party contract administration and quality control contracts related to the projects from the Water Supply Fund established by Chapter 906, Section 10(1), Oregon Laws 2009. The bonds are anticipated to be issued at the end of the 2015-17 biennium and, therefore, no debt service expenditures are anticipated in the 2015-17 biennium. The cost of debt service for the 2017-19 biennium is estimated to be \$2.3 million.
- \$1,000,000 one-time Other Funds expenditure limitation for the purpose of making one or more grants to individuals or entities to repair, replace, or remediate water wells in the Mosier Creek area from the from the Water Supply Fund established by Chapter 906, Section 10(1), Oregon Laws 2009. The bonds are anticipated to be issued at the end of the 2015-17 biennium and, therefore, no debt service expenditures are anticipated in the 2015-17 biennium. The cost of debt service for the 2017-19 biennium is estimated to be \$190,071.
- \$280,433 one-time Other Funds expenditure limitation for the payment of bond issuance costs for the three items above from the Water Supply Fund established by Chapter 906, Section 10(1), Oregon Laws 2009. The cost of debt service for the 2017-19 biennium is estimated to be \$2.3 million.
- \$6,362,979 one-time Other Funds expenditure limitation for the purpose of carrying out sections 1 to 15 of Chapter 784, Oregon Laws 2013 and the payment of bond issuance costs from the Water Supply Development Fund established under ORS 541.656. Of the total, \$112,979 is for bond issuance costs.

The Subcommittee approved the establishment of \$30,000,000 one-time Other Funds expenditure limitation for the expenditure of general obligation bond proceeds from bonds issued under of Article XI-I (1) for the purposes provided in ORS 541.700 to 541.855 and for the payment of bond issuance costs from the Water Development Loan Fund.

The Subcommittee approved the establishment of Other Funds expenditure limitation in the amount of \$520,000 for bond issuance costs and \$1,201,865 for debt service payments associated with the issuance of bonds issued under of Article XI-I (1) for the purposes provided in ORS 541.700 to 541.855 from the Water Development Loan Administration and Bond Sinking Fund established under ORS 541.830.

### Oregon Watershed Enhancement Board

The Subcommittee approved a \$200,000 Federal Funds expenditure limitation increase to the Grants program from Pacific Coastal Salmon Recovery Fund (PCSRF) monies to increase the amount of PCSRF funding transferred to the Oregon Department of Fish and Wildlife (ODFW) to a total of \$9,511,859, which is the amount anticipated to be transferred by the Oregon Watershed Enhancement Board to ODFW in Senate Bill 5511, the budget bill for the Oregon Department of Fish and Wildlife. Miscommunication during development of the two agencies' request budgets prevented confirmation of matching amounts.

The Subcommittee also directed the Oregon Watershed Enhancement Board to increase the total amount of Lottery Funds from the Watershed Conservation Grant Fund made for weed grants by \$500,000, on a one-time basis. These additional Grant funds are to be used to improve sage grouse habitat through landowner actions to inventory, treat, and reduce plant invasive species threats to sage grouse habitat and rural economic values and restore native plant habitat. OWEB is directed to work with the Department of Agriculture, local weed boards, and other local delivery mechanisms in getting this additional \$500,000 on the ground improving sage grouse habitat in the shortest time possible.

## **PUBLIC SAFETY**

### Department of Corrections

Article XI-Q bonding in the amount of \$14.2 million is included in House Bill 5005 and capital construction expenditure limitation is approved in House Bill 5006. The bonding covers continued work at the Department's backlog of deferred maintenance. Specifically the funding addresses 25 priority 1, statewide projects. The bonds will be issued in 2017, with debt service beginning in the 2017-19 biennium at \$3.7 million General Fund. This bill includes Other Funds expenditure limitation for cost of issuance in the amount of \$254,568.

Senate Bill 5507 includes a one-time \$400,000 General Fund appropriation to the Department of Administrative Services for a community-based organization, the YWCA of Greater Portland, to administer the Family Preservation Program (FPP) at Coffee Creek Correctional Facility. The program description is in the Department of Administrative Services section of this report.

While the YWCA of Greater Portland will implement the program, the DOC also has a role in the program's success. The following budget note is intended to clarify the DOC role in administering the FPP:

#### **Budget Note:**

The Department of Corrections is directed to work with the YWCA to serve the best interests of the children of incarcerated parents by facilitating enriched visitation, parenting education, and family support. Cooperation will include:

- DOC staff assisting in the referral of high-risk offenders to the program and conferring with the Department of Human Services about referral of possible high-risk children,
- Providing adequate program space for twice-monthly therapeutic, face-to-face parent and child visiting sessions for a minimum of three hours per session,
- Facilitating parent-teacher conferences and parent-caregiver communication and visitation, and
- Providing appropriate outcome data to the YWCA.

### Criminal Justice Commission

The 2015-17 budget for the Criminal Justice Commission is increased by \$5,000,000 General Fund to enhance the \$35 million General Fund provided for Justice Reinvestment Initiative grants in the agency's budget bill, Senate Bill 5506. This appropriation brings the total available for the program in 2015-17 to \$40 million.

### Department of Justice

The Department of Justice generates the majority of its Other Funds revenue from charges to state agencies for legal services. The 2013-15 biennium Attorney General rate was \$159 per hour and generated an estimated \$139.1 million. The 2015-17 Attorney General rate for the legislatively adopted budget is \$175 and is estimated to generate \$153.3 million. This is a \$14.2 million increase (10.2 percent). The change to the Legal Services rate in agency budgets is addressed as part of this measure.

The Subcommittee approved funding for the second "execution phase" (design, construction, testing, and implementation) of the agency's child support information technology replacement project (Child Support Enforcement Automated System, or CSEAS). While the project is still in the latter stages of the initial planning phase, the agency plans to move into the execution phase of the project during the 2015-17 biennium. Application system source code, database design documentation, system documentation, and other necessary artifacts from California, Michigan, and New Jersey will be acquired to facilitate the development of the new system. The project will also begin requirements validation and conduct Joint Application and Joint Technical Design sessions prior to the designing of the new system. The project will then work on the system design and construction of the new system, including data conversion and migration planning, and eventually application testing and implementation.

However, because the agency has not completed all required planning phase activities and documentation, and because it has not received Stage Gate #3 Office of the State Chief Information Officer endorsement of its foundational project management documentation (including a readiness and ability assessment), the execution phase of the project cannot actually begin until the agency first satisfactorily completes all remaining planning phase activities, including the completion of all the Joint Committee on Ways and Means – Information Technology Subcommittee recommendations for the CSEAS project (see below). Until these funding conditions are met, almost all "execution phase" funding will remain unscheduled (see below direction that funds be unscheduled).

The Subcommittee approved \$15,209,670 of Other Funds expenditure limitation for project costs, which is to be financed with Article XI-Q bonds approved in House Bill 5005. The Subcommittee also approved \$29,997,991 Federal Funds expenditure limitation and the establishment of 22 permanent full-time positions (21.13 FTE). This includes personal services of \$3.6 million and services and supplies of \$41.8 million. The amount for services and supplies includes \$35.3 million total funds of contractor payments for: project management, including organization change management services; implementation; independent quality assurance; and independent verification and validation.

Project revenues also include an estimated \$2.9 million in bond proceeds that were authorized and issued during the 2013-15 biennium but remained unexpended. Associated Other Funds expenditure limitation, which was not part of the agency's request, may be requested at a future date.

The Department of Administrative Services is expected to unschedule \$10.7 million of Other Funds expenditure limitation and \$20.8 million Federal Funds expenditure limitation that may be scheduled based upon the joint approval of the Office of the State Chief Information Officer and

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the Legislative Fiscal Office. The agency is to submit a report on its compliance, as part of a request to schedule funds, with the Joint Committee on Ways and Means – Information Technology Subcommittee recommendations for the CSEAS project (see below) as well as submit a rebaselined budget for the project.

The Department of Administrative Services is requested to establish a new Summary Cross Reference in the Oregon Budget Information Tracking System for the Child Support Enforcement Automated System program in order to segregate all project costs from the Child Support Division and other Division's operating costs.

Unless otherwise approved by the Legislature or the Emergency Board, the positions budgeted for the project are established as permanent full-time positions under the following conditions: (a) the positions will be abolished on or before the completion of the project; (b) the positions are to remain in the CSEAS program (i.e., CSEAS summary cross reference) and may not be transferred to any other program or used for any other purpose other than the development to the CSEAS project; and (c) the positions may not be included in any permanent finance plan action.

Other Funds expenditure limitation of \$205,330 is included for the cost of issuance of the bonds.

The Subcommittee appropriated \$2,407,587 in additional General Fund Debt Service to support repayment of Article XI-Q General Obligation bond proceeds approved in House Bill 5005.

The Subcommittee adopted the Joint Committee on Ways and Means – Information Technology Subcommittee recommendation for the CSEAS project:

- Work with the Office of the State Chief Information Officer (OSCIO) and LFO to finalize a corresponding incremental funding release plan that is based upon completing all remaining foundational documentation deficiencies and stage gate 2 and 3 requirements.
- Regularly report project status to the OSCIO and LFO throughout the project's lifecycle.
- Continue to follow the Joint State CIO/LFO Stage Gate Review Process.
- Utilize a qualified project manager with experience in planning and managing programs and projects of this type, scope, and magnitude.
- Work with the OSCIO to obtain independent quality management services. The contractor shall conduct an initial risk assessment and respond to DOJ feedback, perform quality control reviews on the key CSEAS Project deliverables including the business case, individual cost benefit/alternatives analysis documents, and foundational project management documents as appropriate, and perform ongoing, independent quality management services as directed by the OSCIO.
- Provide both OSCIO and LFO with copies of all QA vendor deliverables.
- Submit the updated detailed business case, all project management documents, initial risk assessment, and quality control reviews to the OSCIO and LFO for stage gate review.
- Work with OSCIO and LFO to conduct a formal readiness/ability assessment at stage gate 3 to validate readiness and ability to proceed to the execution phase of the project.
- Utilize the Office of the State CIO's Enterprise Project and Portfolio Management (PPM) System as it is deployed for all project review, approval, and project status and QA reporting activities throughout the life of the CSEAS Project. Legislative approval to proceed with the

CSEAS Project will be dependent upon OSCIO and LFO concurrence that DOJ is both ready and able to initiate project execution activities.

The Subcommittee established a \$2 million General Fund special purpose appropriation to the Emergency Board for the Defense of Criminal Convictions as a contingency for potential caseload increases.

The Subcommittee also appropriated \$240,550 General Fund to support the Oregon Crime Victims Law Center. This will bring total funding for the program to \$367,800 for the biennium, including \$77,250 General Fund of existing General Fund and \$50,000 Other Funds from the renewal of a state grant.

#### Oregon Military Department

Senate Bill 5507 includes \$89,563 General Fund and \$358,253 Federal Funds expenditure limitation for three permanent full-time federal operations and maintenance (FOMA) positions (3.00 FTE). These are 3 of 8 positions eliminated from the Portland Air National Guard (PANG) base in 2009 budget cuts, which brought the FOMA workforce to 18, of 26 National Guard authorized positions. In 2013 the Legislature restored the 8 positions as Limited Duration (LD). This funding restores 3 of the LD positions as permanent. The National Guard pays 80% of the cost, General Fund covers the rest. The restored positions will maintain liquid jet fuel receiving, storage, and distribution for all 21 F-15's at PANG; maintain pesticide and herbicide certifications to keep grassy areas in compliance with Port of Portland mandated wildlife standards, which are meant to deter birds from the airfield; and maintain HVAC systems for climate control of critical communications equipment, as well as base fire alarm systems.

Also included is \$250,000 one-time General Fund for the Oregon Military Museum for creation of exhibits and other capital expenditures directly related to the establishment and maintenance of the museum.

Two projects are approved for Article XI-Q bonding (House Bill 5005) and capital construction expenditure limitation (House Bill 5006). The first project is a new Joint Forces Headquarters facility to be located in Salem. Two-thirds of the total bonds will be sold in 2016 and the remainder in 2017. Debt Service in 2015-17 is approved in this bill at \$434,833 General Fund. Second is expansion of the Oregon Youth Challenge Armory in Bend. Those bonds will be issued in 2017, with debt service beginning in the 2017-19 biennium. Cost of issuance is \$153,000 for the two projects; expenditure limitation is included in this bill. Debt service for the two projects in 2017-19 is \$2.3 million General Fund.

#### Department of State Police

The Subcommittee increased the Other Funds expenditure limitation in the Fish and Wildlife Enforcement Division by \$993,640 for capital equipment replacements costs. Expenditure limitation is increased by \$78,830 Other Funds in the Administrative, Agency Support, Criminal Justice Information systems, and Office of the State Fire Marshal Other Funds limitation to pay for costs associated with reclassifying fourteen positions in the Firearms Background Check program to better address complexity and volume of firearm background checks.

Measure 76 Lottery Funds for Fish and Wildlife Enforcement are increased by \$278,788 for fish and wildlife enforcement. Fish and Wildlife troopers are reduced by (0.50) FTE due to the phase-in of one position approved for patrolling the Columbia River late in the 2015-17 biennium.

The Subcommittee approved nine position reclassifications in the Forensic Services division and one position reclassification in the Administrative Services division. These position reclassifications will better address workload issues associated with evidence handling and chain of custody in the laboratories, will properly align workload and responsibilities in the Administrative Services division, and do not require additional expenditure limitation to accomplish.

Federal Funds expenditure limitation is increased by \$1,163 in the administrative services, agency support, criminal justice information services, and the office of the State Fire Marshal to balance expenditures to federal grant revenues.

#### Oregon Youth Authority

Article XI-Q bond issuance totaling \$49 million for the 10-Year Strategic Facilities Plan is approved in House Bill 5005. House Bill 5006 authorizes Other Funds capital construction expenditure limitation in the same amount. \$33 million of the bonds will be sold in 2016 and the rest in 2017. General Fund Debt Service in 2015-17 is \$3,115,428, approved in this bill. Other Funds expenditure limitation in the amount of \$1,055,565 for cost of issuance expense is also included in this bill. Debt Service in 2017-19 will be \$8.6 million.

A \$1 placeholder for Federal Funds Debt Service Nonlimited is added; it was not included in the agency's budget report. The dollar acts as a base in the event the state needed to issue taxable bonds. If such bonds were issued, the federal Build America Bonds program could offset part of the additional associated interest costs.

## **TRANSPORTATION**

#### Department of Aviation

The Subcommittee approved the move of 0.20 FTE from the Operations program to the Search and Rescue program in the Department of Aviation. This shift aligns staff and resources in the Search and Rescue program. Other Funds expenditure limitation is reduced by \$22,537 in the Operations Division and is increased in the Search and Rescue Division in the same amount.

#### Department of Transportation

The Subcommittee approved the increase of \$130,000 General Fund for the Oregon Department of Transportation's Seniors and People with Disabilities Transportation Program; the funding is part of a commitment to spending on senior programs that originated in the 2013 special session. This program distributes funds to counties, transit districts, and tribes that provide transportation services for older adults and people with disabilities.

The Subcommittee approved an increase in Other Funds expenditure limitation in ODOT's Transportation Program Development section of \$45,000,000 in lottery bond proceeds for ConnectOregon VI. In addition, the limitation is increased by \$653,540 for cost of issuance expenses. There is no debt service in the 2015-17 biennium as the bonds will not be sold until the Spring of 2017. Debt service in 2015-17 is \$8,317,100 Lottery Funds.

Other Funds expenditure limitation is increased in the Rail Division by \$10,000,000 for lottery bond proceeds for the Coos Bay Rail line. In addition, the limitation is increased by \$226,194 for cost of issuance expenses. There is no debt service in the 2015-17 biennium as the bonds will not be sold until the Spring of 2017. Debt service in 2017-19 is \$1,865,288 Lottery Funds.

The Subcommittee approved an Other Funds expenditure limitation of \$475,000 for cost of issuance of \$35,000,000 in General Obligation bonds for seven highway safety improvement projects. There is no debt service in the 2015-17 biennium as the bonds will not be sold until the Spring of 2017. Debt service in 2017-19 is \$5,135,799 General Fund.

The measure gives approval to the agency to move four positions (4.00 FTE) from the Information Services Branch to the Procurement Branch within ODOT's Central Services Division to align purchasing functions agency-wide.

### Adjustments to 2013-15 Budgets

#### Oregon Health Authority

Other Funds expenditure limitation for the Public Employees' Benefit Board for the 2013-15 biennium was increased by \$45 million. This will allow the agency to pay premiums and claims costs for the rest of the biennium.

#### Department of Land Conservation and Development

The Subcommittee approved the reduction of the General Fund appropriation made to the Department of Land Conservation and Development for the Southern Oregon Regional Pilot Program (SORPP) in the agency's 2013-15 budget (Senate Bill 5530, 2013) in the amount of \$194,000 and the re-establishment of that amount as a one-time General Fund appropriation in the 2015-17 budget. The funding is a portion of the amount established by policy option package 107 in the agency's 2013-15 budget for the purpose of carrying out Executive Order 12-07 that the agency will not expend during the 2013-15 biennium and that the grant recipient counties have requested to be moved forward to the 2015-17 biennium to allow additional time for the grant-funded work to be completed.

#### Commission on Judicial Fitness and Disability

The Subcommittee transferred \$5,000 of General Fund from administration to extraordinary expenses in the 2013-15 biennium budget, to fund costs directly associated with the investigation of complaints and the prosecution of cases.

BUDGET REPORT AND MEASURE SUMMARY

CARRIER: Rep. Buckley

Joint Committee On Ways and Means

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**Action:** Do Pass The A-Eng Bill.

**Action Date:** 02/25/16

**Vote:**

**House**

**Yeas:** 11 - Buckley, Gomberg, Huffman, Komp, Nathanson, Rayfield, Read, Smith, Whisnant, Whitsett, Williamson

**Exc:** 1 - McLane

**Senate**

**Yeas:** 7 - Bates, Devlin, Johnson, Monroe, Roblan, Shields, Steiner Hayward

**Nays:** 4 - Girod, Hansell, Thomsen, Whitsett

**Exc:** 1 - Winters

**Prepared By:** Linda Ames and Theresa McHugh, Legislative Fiscal Office

**Reviewed By:** Daron Hill, Legislative Fiscal Office

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Emergency Board; Various Agencies

Biennium: 2015-17

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Emergency Board</u></b>				
General Fund - General Purpose	\$ 30,000,000	\$ 32,000,000	\$ 2,000,000	6.7%
General Fund - Special Purpose Appropriations				
State Agencies for state employee compensation	\$ 120,000,000	\$ -	\$ (120,000,000)	-100.0%
State Agencies for non-state worker compensation	\$ 10,700,000	\$ 700,147	\$ (9,999,853)	-93.5%
State Agencies for education issues	\$ 3,000,000	\$ 1,626,121	\$ (1,373,879)	-45.8%
Dept. of Education - mixed delivery preschool program	\$ 17,540,357	\$ -	\$ (17,540,357)	-100.0%
HECC - college readiness program implementation	\$ 6,865,921	\$ -	\$ (6,865,921)	-100.0%
Dept. of Forestry - fire protection expenses	\$ 6,000,000	\$ 3,945,177	\$ (2,054,823)	-34.2%
Dept. of Revenue - Property Tax Division	\$ 1,836,836	\$ -	\$ (1,836,836)	-100.0%
Dept. of Corrections - Deer Ridge operations expenses	\$ -	\$ 3,000,000	\$ 3,000,000	100.0%
Dept. of Corrections - expenses related to mentally ill	\$ -	\$ 2,000,000	\$ 2,000,000	100.0%
Malheur Nat'l Wildlife Refuge expense reimbursement	\$ -	\$ 2,000,000	\$ 2,000,000	100.0%
<b><u>ADMINISTRATION PROGRAM AREA</u></b>				
<b><u>Department of Administrative Services</u></b>				
General Fund	\$ 12,468,238	\$ 16,073,778	\$ 3,605,540	28.9%
Other Funds	\$ 898,482,207	\$ 911,637,817	\$ 13,155,610	1.5%
<b><u>Advocacy Commissions Office</u></b>				
General Fund	\$ 602,262	\$ 626,557	\$ 24,295	4.0%
<b><u>Employment Relations Board</u></b>				
General Fund	\$ 2,393,033	\$ 2,460,956	\$ 67,923	2.8%
Other Funds	\$ 2,014,991	\$ 2,066,561	\$ 51,570	2.6%
<b><u>Oregon Government Ethics Commission</u></b>				
Other Funds	\$ 2,720,429	\$ 2,789,379	\$ 68,950	2.5%
<b><u>Office of the Governor</u></b>				
General Fund	\$ 12,448,211	\$ 12,773,672	\$ 325,461	2.6%
Lottery Funds	\$ 4,058,418	\$ 4,209,051	\$ 150,633	3.7%
Other Funds	\$ 3,152,058	\$ 3,249,297	\$ 97,239	3.1%

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Oregon Liquor Control Commission</u></b>				
Other Funds	\$ 178,713,603	\$ 181,706,250	\$ 2,992,647	1.7%
<b><u>Public Employees Retirement System</u></b>				
Other Funds	\$ 95,161,904	\$ 107,769,491	\$ 12,607,587	13.2%
<b><u>Racing Commission</u></b>				
Other Funds	\$ 6,193,966	\$ 6,276,229	\$ 82,263	1.3%
<b><u>Department of Revenue</u></b>				
General Fund	\$ 186,702,371	\$ 193,187,720	\$ 6,485,349	3.5%
Other Funds	\$ 130,931,438	\$ 134,486,949	\$ 3,555,511	2.7%
<b><u>Secretary of State</u></b>				
General Fund	\$ 9,422,659	\$ 9,949,390	\$ 526,731	5.6%
Other Funds	\$ 54,607,321	\$ 56,279,809	\$ 1,672,488	3.1%
Federal Funds	\$ 6,242,689	\$ 6,277,676	\$ 34,987	0.6%
<b><u>State Library</u></b>				
General Fund	\$ 3,536,497	\$ 3,626,974	\$ 90,477	2.6%
Other Funds	\$ 6,227,861	\$ 6,440,443	\$ 212,582	3.4%
Federal Funds	\$ 5,061,853	\$ 5,121,642	\$ 59,789	1.2%
<b><u>State Treasurer</u></b>				
General Fund	\$ 1,658,284	\$ 1,687,988	\$ 29,704	1.8%
Other Funds	\$ 61,114,368	\$ 62,170,171	\$ 1,055,803	1.7%
<b><u>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</u></b>				
<b><u>State Board of Accountancy</u></b>				
Other Funds	\$ 2,454,268	\$ 2,506,638	\$ 52,370	2.1%

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Chiropractic Examiners Board</u></b>				
Other Funds	\$ 1,889,260	\$ 1,931,737	\$ 42,477	2.2%
<b><u>Consumer and Business Services</u></b>				
Other Funds	\$ 243,170,782	\$ 246,301,771	\$ 3,130,989	1.3%
Federal Funds	\$ 16,431,616	\$ 17,320,682	\$ 889,066	5.4%
<b><u>Construction Contractors Board</u></b>				
Other Funds	\$ 14,659,027	\$ 15,051,664	\$ 392,637	2.7%
<b><u>Board of Dentistry</u></b>				
Other Funds	\$ 2,985,971	\$ 3,043,804	\$ 57,833	1.9%
<b><u>Health Related Licensing Boards</u></b>				
Other Funds	\$ 5,707,058	\$ 5,876,450	\$ 169,392	3.0%
<b><u>Bureau of Labor and Industries</u></b>				
General Fund	\$ 12,563,620	\$ 12,892,771	\$ 329,151	2.6%
Other Funds	\$ 10,831,529	\$ 11,296,258	\$ 464,729	4.3%
Federal Funds	\$ 1,476,462	\$ 1,539,652	\$ 63,190	4.3%
<b><u>Licensed Professional Counselors and Therapists, Board of</u></b>				
Other Funds	\$ 1,505,938	\$ 1,540,904	\$ 34,966	2.3%
<b><u>Licensed Social Workers, Board of</u></b>				
Other Funds	\$ 1,471,646	\$ 1,500,640	\$ 28,994	2.0%
<b><u>Board of Medical Examiners</u></b>				
Other Funds	\$ 11,269,353	\$ 11,605,454	\$ 336,101	3.0%
<b><u>Board of Nursing</u></b>				
Other Funds	\$ 15,265,753	\$ 15,573,363	\$ 307,610	2.0%

# Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Board of Pharmacy</u></b>				
Other Funds	\$ 6,856,245	\$ 7,057,070	\$ 200,825	2.9%
<b><u>Psychologist Examiners Board</u></b>				
Other Funds	\$ 1,284,790	\$ 1,323,155	\$ 38,365	3.0%
<b><u>Public Utility Commission</u></b>				
Other Funds	\$ 44,128,339	\$ 45,429,873	\$ 1,301,534	2.9%
Federal Funds	\$ 698,049	\$ 726,238	\$ 28,189	4.0%
<b><u>Real Estate Agency</u></b>				
Other Funds	\$ 6,897,314	\$ 7,159,101	\$ 261,787	3.8%
<b><u>Tax Practitioners Board</u></b>				
Other Funds	\$ 1,235,571	\$ 1,260,908	\$ 25,337	2.1%
<b><u>ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA</u></b>				
<b><u>Oregon Business Development Department</u></b>				
General Fund	\$ 16,845,486	\$ 15,565,790	\$ (1,279,696)	-7.6%
Lottery Funds	\$ 111,789,423	\$ 113,289,994	\$ 1,500,571	1.3%
Other Funds	\$ 293,644,535	\$ 295,973,576	\$ 2,329,041	0.8%
Other Funds Nonlimited	\$ 225,972,465	\$ 231,792,465	\$ 5,820,000	2.6%
Federal Funds	\$ 39,967,883	\$ 40,101,139	\$ 133,256	0.3%
<b><u>Employment Department</u></b>				
General Fund	\$ 6,112,818	\$ 6,133,655	\$ 20,837	0.3%
Other Funds	\$ 141,800,701	\$ 146,138,599	\$ 4,337,898	3.1%
Federal Funds	\$ 157,985,169	\$ 162,716,380	\$ 4,731,211	3.0%
<b><u>Housing and Community Services Department</u></b>				
General Fund	\$ 15,679,188	\$ 28,421,768	\$ 12,742,580	81.3%
Other Funds	\$ 212,088,734	\$ 223,456,192	\$ 11,367,458	5.4%
Federal Funds	\$ 119,926,854	\$ 120,114,238	\$ 187,384	0.2%

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**Budget Summary\***

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Department of Veterans' Affairs</u></b>				
General Fund	\$ 12,748,351	\$ 13,002,777	\$ 254,426	2.0%
Other Funds	\$ 83,768,166	\$ 84,275,562	\$ 507,396	0.6%
Federal Funds	\$ 2,805,304	\$ 3,305,303	\$ 499,999	17.8%
<b><u>EDUCATION PROGRAM AREA</u></b>				
<b><u>Department of Education</u></b>				
General Fund	\$ 544,682,780	\$ 577,542,813	\$ 32,860,033	6.0%
Other Funds	\$ 273,993,743	\$ 277,228,514	\$ 3,234,771	1.2%
Federal Funds	\$ 1,026,393,576	\$ 1,038,273,634	\$ 11,880,058	1.2%
<b><u>State School Fund</u></b>				
General Fund	\$ 6,964,849,484	\$ 6,925,296,093	\$ (39,553,391)	-0.6%
Lottery Funds	\$ 408,150,516	\$ 447,703,907	\$ 39,553,391	9.7%
<b><u>Higher Education Coordinating Commission</u></b>				
General Fund	\$ 32,035,777	\$ 34,981,675	\$ 2,945,898	9.2%
Other Funds	\$ 30,509,613	\$ 31,541,490	\$ 1,031,877	3.4%
Federal Funds	\$ 111,680,983	\$ 111,923,269	\$ 242,286	0.2%
<b><u>State Support for Community Colleges</u></b>				
General Fund	\$ 589,305,847	\$ 596,555,847	\$ 7,250,000	1.2%
<b><u>State Support for Public Universities</u></b>				
General Fund	\$ 941,746,515	\$ 944,646,515	\$ 2,900,000	0.3%
<b><u>Chief Education Office</u></b>				
General Fund	\$ 6,239,594	\$ 12,857,142	\$ 6,617,548	106.1%
<b><u>Teacher Standards and Practices</u></b>				
Other Funds	\$ 6,155,894	\$ 6,511,902	\$ 356,008	5.8%

# Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>HUMAN SERVICES PROGRAM AREA</u></b>				
<b><u>Commission for the Blind</u></b>				
General Fund	\$ 2,892,992	\$ 3,691,540	\$ 798,548	27.6%
Other Funds	\$ 992,094	\$ 1,183,539	\$ 191,445	19.3%
Federal Funds	\$ 12,319,703	\$ 15,827,037	\$ 3,507,334	28.5%
<b><u>Oregon Health Authority</u></b>				
General Fund	\$ 2,120,607,875	\$ 2,139,964,413	\$ 19,356,538	0.9%
Lottery Funds	\$ 11,292,544	\$ 11,348,753	\$ 56,209	0.5%
Other Funds	\$ 5,683,377,776	\$ 5,782,295,632	\$ 98,917,856	1.7%
Federal Funds	\$ 11,400,938,911	\$ 12,389,291,524	\$ 988,352,613	8.7%
<b><u>Department of Human Services</u></b>				
General Fund	\$ 2,700,922,689	\$ 2,765,044,703	\$ 64,122,014	2.4%
Other Funds	\$ 500,033,526	\$ 532,329,349	\$ 32,295,823	6.5%
Federal Funds	\$ 4,488,244,260	\$ 4,802,435,818	\$ 314,191,558	7.0%
<b><u>Long Term Care Ombudsman</u></b>				
General Fund	\$ 6,172,203	\$ 6,303,638	\$ 131,435	2.1%
Other Funds	\$ 719,522	\$ 737,480	\$ 17,958	2.5%
<b><u>Psychiatric Security Review Board</u></b>				
General Fund	\$ 2,604,005	\$ 2,688,017	\$ 84,012	3.2%
<b><u>JUDICIAL BRANCH</u></b>				
<b><u>Judicial Department</u></b>				
General Fund	\$ 424,653,443	\$ 433,042,702	\$ 8,389,259	2.0%
Other Funds	\$ 138,932,144	\$ 147,988,947	\$ 9,056,803	6.5%
Federal Funds	\$ 1,598,284	\$ 1,606,769	\$ 8,485	0.5%
<b><u>Commission on Judicial Fitness and Disability</u></b>				
General Fund	\$ 230,040	\$ 405,777	\$ 175,737	76.4%

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Public Defense Services Commission</u></b>				
General Fund	\$ 275,010,417	\$ 275,454,479	\$ 444,062	0.2%
Other Funds	\$ 3,833,764	\$ 3,846,904	\$ 13,140	0.3%
<b><u>LEGISLATIVE BRANCH</u></b>				
<b><u>Legislative Administration Committee</u></b>				
General Fund	\$ 34,865,791	\$ 37,515,179	\$ 2,649,388	7.6%
Other Funds	\$ 2,225,416	\$ 5,435,025	\$ 3,209,609	144.2%
<b><u>Legislative Assembly</u></b>				
General Fund	\$ 39,090,875	\$ 38,146,349	\$ (944,526)	-2.4%
Other Funds	\$ 225,352	\$ 223,530	\$ (1,822)	-0.8%
<b><u>Legislative Commission on Indian Services</u></b>				
General Fund	\$ 401,349	\$ 410,168	\$ 8,819	2.2%
<b><u>Legislative Counsel</u></b>				
General Fund	\$ 10,841,717	\$ 10,646,638	\$ (195,079)	-1.8%
Other Funds	\$ 1,515,091	\$ 1,552,105	\$ 37,014	2.4%
<b><u>Legislative Fiscal Office</u></b>				
General Fund	\$ 4,324,440	\$ 4,315,993	\$ (8,447)	-0.2%
Other Funds	\$ 3,443,858	\$ 3,530,895	\$ 87,037	2.5%
<b><u>Legislative Revenue Office</u></b>				
General Fund	\$ 2,414,923	\$ 2,496,087	\$ 81,164	3.4%
<b><u>NATURAL RESOURCES PROGRAM AREA</u></b>				
<b><u>State Department of Agriculture</u></b>				
General Fund	\$ 23,396,301	\$ 24,613,559	\$ 1,217,258	5.2%
Lottery Funds	\$ 6,289,958	\$ 6,491,591	\$ 201,633	3.2%
Other Funds	\$ 60,578,804	\$ 62,478,730	\$ 1,899,926	3.1%
Federal Funds	\$ 15,563,845	\$ 17,630,167	\$ 2,066,322	13.3%

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Columbia River Gorge Commission</u></b>				
General Fund	\$ 903,983	\$ 915,291	\$ 11,308	1.3%
Other Funds	\$ 5,000	\$ -	\$ (5,000)	-100.0%
<b><u>State Department of Energy</u></b>				
Other Funds	\$ 34,288,279	\$ 35,076,986	\$ 788,707	2.3%
Federal Funds	\$ 3,128,423	\$ 3,187,299	\$ 58,876	1.9%
<b><u>Department of Environmental Quality</u></b>				
General Fund	\$ 33,948,448	\$ 37,732,047	\$ 3,783,599	11.1%
Lottery Funds	\$ 3,945,160	\$ 4,084,177	\$ 139,017	3.5%
Other Funds	\$ 149,103,999	\$ 152,995,169	\$ 3,891,170	2.6%
Federal Funds	\$ 28,970,775	\$ 29,567,515	\$ 596,740	2.1%
<b><u>State Department of Fish and Wildlife</u></b>				
General Fund	\$ 30,081,289	\$ 31,046,604	\$ 965,315	3.2%
Lottery Funds	\$ 4,752,746	\$ 4,917,581	\$ 164,835	3.5%
Other Funds	\$ 174,604,641	\$ 178,016,434	\$ 3,411,793	2.0%
Federal Funds	\$ 138,976,588	\$ 142,316,627	\$ 3,340,039	2.4%
<b><u>Department of Forestry</u></b>				
General Fund	\$ 63,414,691	\$ 88,388,302	\$ 24,973,611	39.4%
Lottery Funds	\$ 7,481,960	\$ 7,554,096	\$ 72,136	1.0%
Other Funds	\$ 224,734,577	\$ 286,598,792	\$ 61,864,215	27.5%
Federal Funds	\$ 34,758,694	\$ 35,063,741	\$ 305,047	0.9%
<b><u>Department of Geology and Mineral Industries</u></b>				
General Fund	\$ 4,138,836	\$ 4,246,695	\$ 107,859	2.6%
Other Funds	\$ 6,092,210	\$ 6,207,283	\$ 115,073	1.9%
Federal Funds	\$ 5,356,535	\$ 5,465,149	\$ 108,614	2.0%

## Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Department of Land Conservation and Development</u></b>				
General Fund	\$ 13,152,774	\$ 13,483,719	\$ 330,945	2.5%
Other Funds	\$ 484,999	\$ 725,419	\$ 240,420	49.6%
Federal Funds	\$ 6,254,991	\$ 6,392,432	\$ 137,441	2.2%
<b><u>Land Use Board of Appeals</u></b>				
General Fund	\$ 1,772,887	\$ 1,817,836	\$ 44,949	2.5%
<b><u>Oregon Marine Board</u></b>				
Other Funds	\$ 26,181,068	\$ 26,498,709	\$ 317,641	1.2%
Federal Funds	\$ 7,464,524	\$ 7,467,774	\$ 3,250	0.0%
<b><u>Department of Parks and Recreation</u></b>				
Lottery Funds	\$ 81,406,896	\$ 82,917,301	\$ 1,510,405	1.9%
Other Funds	\$ 108,236,201	\$ 110,367,264	\$ 2,131,063	2.0%
Federal Funds	\$ 12,306,810	\$ 12,345,047	\$ 38,237	0.3%
<b><u>Department of State Lands</u></b>				
General Fund	\$ 328,228	\$ 346,082	\$ 17,854	5.4%
Other Funds	\$ 35,792,955	\$ 36,617,973	\$ 825,018	2.3%
Federal Funds	\$ 1,795,917	\$ 2,067,484	\$ 271,567	15.1%
<b><u>Water Resources Department</u></b>				
General Fund	\$ 29,622,753	\$ 31,160,564	\$ 1,537,811	5.2%
Other Funds	\$ 73,945,808	\$ 74,253,832	\$ 308,024	0.4%
Federal Funds	\$ 1,302,403	\$ 1,312,338	\$ 9,935	0.8%
<b><u>Watershed Enhancement Board</u></b>				
Lottery Funds	\$ 62,250,303	\$ 62,482,687	\$ 232,384	0.4%
Other Funds	\$ 3,545,968	\$ 3,553,093	\$ 7,125	0.2%
Federal Funds	\$ 37,179,454	\$ 37,274,113	\$ 94,659	0.3%

# Budget Summary\*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>PUBLIC SAFETY PROGRAM AREA</u></b>				
<b><u>Department of Corrections</u></b>				
General Fund	\$ 1,555,904,536	\$ 1,593,133,894	\$ 37,229,358	2.4%
Other Funds	\$ 53,232,352	\$ 55,776,993	\$ 2,544,641	4.8%
<b><u>Oregon Criminal Justice Commission</u></b>				
General Fund	\$ 55,035,612	\$ 55,130,454	\$ 94,842	0.2%
Other Funds	\$ 494,015	\$ 864,015	\$ 370,000	74.9%
Federal Funds	\$ 7,304,929	\$ 6,937,604	\$ (367,325)	-5.0%
<b><u>District Attorneys and their Deputies</u></b>				
General Fund	\$ 11,610,450	\$ 11,868,624	\$ 258,174	2.2%
<b><u>Department of Justice</u></b>				
General Fund	\$ 76,083,264	\$ 78,841,305	\$ 2,758,041	3.6%
Other Funds	\$ 284,955,845	\$ 295,519,057	\$ 10,563,212	3.7%
Federal Funds	\$ 142,401,423	\$ 157,871,008	\$ 15,469,585	10.9%
<b><u>Oregon Military Department</u></b>				
General Fund	\$ 25,019,969	\$ 25,350,514	\$ 330,545	1.3%
Other Funds	\$ 110,312,549	\$ 113,312,859	\$ 3,000,310	2.7%
Federal Funds	\$ 278,357,971	\$ 280,784,232	\$ 2,426,261	0.9%
<b><u>Oregon Board of Parole</u></b>				
General Fund	\$ 7,807,978	\$ 8,040,916	\$ 232,938	3.0%
<b><u>Oregon State Police</u></b>				
General Fund	\$ 271,442,947	\$ 279,647,826	\$ 8,204,879	3.0%
Lottery Funds	\$ 7,841,010	\$ 8,010,065	\$ 169,055	2.2%
Other Funds	\$ 100,483,764	\$ 109,285,417	\$ 8,801,653	8.8%
Federal Funds	\$ 9,760,242	\$ 9,780,941	\$ 20,699	0.2%
<b><u>Department of Public Safety Standards and Training</u></b>				
Other Funds	\$ 37,238,170	\$ 42,092,883	\$ 4,854,713	13.0%
Federal Funds	\$ 4,148,299	\$ 6,666,167	\$ 2,517,868	60.7%

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**Budget Summary\***

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<b><u>Oregon Youth Authority</u></b>				
General Fund	\$ 291,989,720	\$ 298,387,030	\$ 6,397,310	2.2%
Other Funds	\$ 63,325,954	\$ 63,399,605	\$ 73,651	0.1%
Federal Funds	\$ 36,097,766	\$ 36,316,493	\$ 218,727	0.6%
<b><u>TRANSPORTATION PROGRAM AREA</u></b>				
<b><u>Department of Aviation</u></b>				
Other Funds	\$ 11,979,625	\$ 12,370,913	\$ 391,288	3.3%
Federal Funds	\$ 8,504,014	\$ 8,514,798	\$ 10,784	0.1%
<b><u>Department of Transportation</u></b>				
General Fund	\$ 27,827,995	\$ 22,585,257	\$ (5,242,738)	-18.8%
Other Funds	\$ 3,275,943,658	\$ 3,313,477,220	\$ 37,533,562	1.1%
Federal Funds	\$ 110,110,886	\$ 110,175,491	\$ 64,605	0.1%
<b>2015-17 Budget Summary</b>				
General Fund Total	\$ 17,716,499,549	\$ 17,780,417,528	\$ 63,917,979	0.4%
Lottery Funds Total	\$ 709,258,934	\$ 753,009,203	\$ 43,750,269	6.2%
Other Funds Total	\$ 14,023,753,360	\$ 14,377,069,073	\$ 353,315,713	2.5%
Other Funds Nonlimited Total	\$ 225,972,465	\$ 231,792,465	\$ 5,820,000	2.6%
Federal Funds Total	\$ 18,281,516,085	\$ 19,633,717,421	\$ 1,352,201,336	7.4%

\* Excludes Capital Construction

## Position Summary

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			Change	% Change
<b>ADMINISTRATION PROGRAM AREA</b>				
<b><u>Department of Administrative Services</u></b>				
Authorized Positions	827	841	14	1.7%
Full-time Equivalent (FTE) positions	813.17	826.40	13.23	1.6%
<b><u>Oregon Liquor Control Commission</u></b>				
Authorized Positions	261	268	7	2.7%
Full-time Equivalent (FTE) positions	251.16	255.33	4.17	1.7%
<b><u>Department of Revenue</u></b>				
Authorized Positions	1,082	1,087	5	0.5%
Full-time Equivalent (FTE) positions	1,012.41	1,020.68	8.27	0.8%
<b><u>Secretary of State</u></b>				
Authorized Positions	212	213	1	0.5%
Full-time Equivalent (FTE) positions	210.71	210.96	0.25	0.1%
<b>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</b>				
<b><u>Consumer and Business Services</u></b>				
Authorized Positions	962	960	(2)	-0.2%
Full-time Equivalent (FTE) positions	952.57	952.76	0.19	0.0%
<b><u>Public Utility Commission</u></b>				
Authorized Positions	128	129	1	0.8%
Full-time Equivalent (FTE) positions	125.97	126.60	0.63	0.5%
<b>ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA</b>				
<b><u>Oregon Business Development Department</u></b>				
Authorized Positions	137	139	2	1.5%
Full-time Equivalent (FTE) positions	134.74	135.74	1.00	0.7%

## Position Summary

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			Change	% Change
<b>EDUCATION PROGRAM AREA</b>				
<b><u>Chief Education Office</u></b>				
Authorized Positions	17	20	3	17.6%
Full-time Equivalent (FTE) positions	14.64	18.25	3.61	24.7%
<b><u>Department of Education</u></b>				
Authorized Positions	552	555	3	0.5%
Full-time Equivalent (FTE) positions	519.01	520.90	1.89	0.4%
<b>HUMAN SERVICES PROGRAM AREA</b>				
<b><u>Oregon Health Authority</u></b>				
Authorized Positions	4,428	4,449	21	0.5%
Full-time Equivalent (FTE) positions	4,361.01	4,383.89	22.88	0.5%
<b><u>Department of Human Services</u></b>				
Authorized Positions	8,038	8,054	16	0.2%
Full-time Equivalent (FTE) positions	7,897.81	7,905.04	7.23	0.1%
<b>NATURAL RESOURCES PROGRAM AREA</b>				
<b><u>Department of Environmental Quality</u></b>				
Authorized Positions	739	752	13	1.8%
Full-time Equivalent (FTE) positions	722.57	730.15	7.58	1.0%
<b><u>Department of Fish and Wildlife</u></b>				
Authorized Positions	1,474	1,474	-	0.0%
Full-time Equivalent (FTE) positions	1,198.26	1,199.26	1.00	0.1%
<b><u>Department of Forestry</u></b>				
Authorized Positions	1,197	1,201	4	0.3%
Full-time Equivalent (FTE) positions	875.54	878.04	2.50	0.3%

## Position Summary

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			Change	% Change
<b><u>Department of Land Conservation and Development</u></b>				
Authorized Positions	57	58	1	1.8%
Full-time Equivalent (FTE) positions	55.90	56.57	0.67	1.2%
<b><u>Water Resources Department</u></b>				
Authorized Positions	164	165	1	0.6%
Full-time Equivalent (FTE) positions	162.58	163.25	0.67	0.4%
<b>PUBLIC SAFETY PROGRAM AREA</b>				
<b><u>Department of Corrections</u></b>				
Authorized Positions	4,523	4,534	11	0.2%
Full-time Equivalent (FTE) positions	4,479.62	4,487.41	7.79	0.2%
<b><u>Department of Justice</u></b>				
Authorized Positions	1,305	1,324	19	1.5%
Full-time Equivalent (FTE) positions	1,291.70	1,298.27	6.57	0.5%
<b><u>Oregon State Police</u></b>				
Authorized Positions	1,287	1,299	12	0.9%
Full-time Equivalent (FTE) positions	1,255.24	1,261.87	6.63	0.5%
<b><u>Department of Public Safety Standards and Training</u></b>				
Authorized Positions	28	43	15	53.6%
Full-time Equivalent (FTE) positions	26.00	35.74	9.74	37.5%

## Summary of Revenue Changes

The General Fund appropriations made in the bill are within resources available as projected in the February 2016 economic and revenue forecast by the Department of administrative Services Office of Economic Analysis.

## Summary of Capital Construction Subcommittee Action

Senate Bill 5701 is the omnibus budget reconciliation bill for the 2016 legislative session, implementing the statewide rebalance plan that addresses changes in projected revenues and expenditures since the close of the 2015 session. The Subcommittee approved Senate Bill 5701 with amendments to reflect budget adjustments as described below.

## Statewide Adjustments

### **EMPLOYEE COMPENSATION DISTRIBUTION**

The Subcommittee approved allocation of \$120 million General Fund to state agencies for employee compensation. The General Fund appropriation is expected to cover about 93% of the statewide estimate of costs for compensation and benefit changes agreed to through collective bargaining or other salary agreements. Total compensation adjustments include \$120 million General Fund, \$3.2 million Lottery Funds, \$111.7 Other Funds, and \$55.9 million Federal Funds. Lottery Funds, Other Funds, and Federal Funds expenditure limitations are calculated at fully-funded amounts.

### **OTHER STATEWIDE ADJUSTMENTS**

Other statewide adjustments include adjustments for Pension Obligation Bond (POB) payments and fully funding the General Fund need of employee compensation for small agencies. POB adjustments generated a net savings of \$4.3 million Total Funds, including General Fund savings of \$487,281. A portion of the savings was used to fully fund the General Fund collective bargaining agreement costs (\$243,932) of small agencies.

Section 116 of the budget bill reflects the changes, as described above, for each agency. These adjustments are not addressed in the agency narratives, although they are included in the table at the beginning of the budget report.

## Emergency Board

As part of the 2015-17 biennium statewide rebalance plan, Senate Bill 5701 adjusts the Emergency Board's general purpose and special purpose appropriations as described as follows:

- Increases the General Purpose Emergency Fund by \$2,000,000 for general governmental purposes, increasing the total amount available to the Emergency Board for the remainder of the 2015-17 interim to \$32,000,000.
- Eliminates a special purpose appropriation for state agencies of \$120 million, and makes corresponding General Fund appropriations to various state agencies for state employee compensation changes.
- Reduces the special purpose appropriation for state agencies of \$10.7 million, with General Fund appropriations of \$10.0 million to the Department of Human Services (\$9,502,291) and the Oregon Health Authority (\$497,562) for compensation changes driven by collective bargaining for workers who are not state employees.
- Reduces the \$3,000,000 special purpose appropriation for education by \$1,373,879 and uses these funds as part of the \$1,900,000 General Fund appropriation to the Higher Education Coordinating Commission to help fund 2015-17 compensation agreements for classified staff at Portland State University, Eastern Oregon University, Southern Oregon University, Western Oregon University, and the Oregon Institute of Technology. Details on how much each university receives is found under the Higher Education Coordinating Commission section of this budget report.
- Eliminates the \$17,540,357 General Fund special purpose appropriation to the Emergency Board for the mixed delivery preschool program established in House Bill 3380 (2015), with a corresponding appropriation to the Oregon Department of Education for the same purpose.
- Eliminates a \$6,865,921 special purpose appropriation for college readiness and appropriates most of these resources to the Oregon Department of Education, Chief Education Office, and the Higher Education Coordinating Commission for transitional services and supports, between secondary and post-secondary education.
- Reduces the special purpose appropriation of \$6 million for fire costs, and appropriates \$2,054,823 to the Department of Forestry for that purpose.
- Eliminates the \$1.8 million special purpose appropriation for the Department of Revenue and appropriates \$1,360,125 to the Property Tax Division of the Department of Revenue, primarily due to cover a revenue shortfall in the County Assessment Function Funding Assistance Account.
- Establishes a \$3,000,000 special purpose appropriation to be allocated to the Department of Corrections for operations support. The Department may request funds to finance continued activation of minimum security beds at the Deer Ridge Correctional Institution.
- Establishes a \$2,000,000 special purpose appropriation to be allocated to the Department of Corrections. The Department may request funds to finance continued activities and positions associated with improvements to housing and treatment for the seriously mentally ill.
- Establishes a special purpose appropriation for the Emergency Board of \$2,000,000 to be allocated to state and local governments that incurred costs not reimbursed by the federal government related to the armed occupation of the Malheur National Wildlife Refuge. The Department of Administrative Services and the Legislative Fiscal Office are directed to work with state and local government units to identify and validate reimbursable costs related to the incident.

## Adjustments to 2015-17 Agency Budgets

### ADMINISTRATION

#### Department of Administrative Services

The Subcommittee approved a technical adjustment to move Other Funds expenditure limitation, intended to pay for treasury fees that had been spread to programs in the 2015-17 legislatively adopted budget, back into the Other Funds expenditure limitation established in Senate Bill 5502 for Treasury Fees. These adjustments net to a zero overall change in the total Other Funds budget approved for the Department of Administrative Services (DAS).

The Subcommittee approved a number of budget adjustments related to a multi-part reorganization of DAS and the Oregon State Chief Information Officer (OSCIO) information technology (IT) related functions. A budget note required DAS to report on proposed changes to operations and rates for Enterprise Technology Services (ETS), which includes the state data center. During the 2015 session, the Legislature also passed House Bill 3099, which transferred substantial authority and responsibility surrounding statewide IT operations and policies from the DAS Director to the OSCIO. To implement House Bill 3099, the OSCIO has proposed significant changes in organizational structures. Under this reorganization there will be five sections: ETS; Enterprise Security Office; Office of Strategic IT Governance; Enterprise Shared Services; and the DAS Chief Information Office (CIO), which will be responsible for meeting DAS's IT needs, such as help desk support. While the DAS CIO will remain under the authority of the OSCIO, it will report to the DAS Deputy Chief Operating Officer. In addition, three administrative positions that did budget work in ETS were transferred to DAS Business Services and seven other ETS administrative positions were moved to the CIO.

The budget adjustments required to implement the IT reorganization and new OSCIO responsibilities, as well as to address the ETS budget note, affected a number of DAS program areas. These net adjustments by program area include: ETS decreased Other Funds by \$39,863,385 and 70 positions (64.00 FTE); CIO increased Other Funds by \$29,841,240 and 37 positions (34.06 FTE); Chief Operating Office increased Other Funds by \$12,171,544 and 38 positions (37.58 FTE); DAS Business Services increased Other Funds by \$644,351 and 3 positions (3.00 FTE); and Enterprise Goods and Services increased Other Funds by \$474,682 and 4 positions (2.32 FTE).

As part of the IT reorganization, a new structure was proposed for IT procurement and vendor management with dual responsibility between Enterprise Goods and Services and OSCIO. This new structure was reviewed by the Joint Committee on Ways and Means as well as the Joint Legislative Committee on Information Management and Technology (JLCIMT). The JLCIMT recommended conditional, temporary approval of the request for the remainder of the biennium. Specifically, the JLCIMT recommended that DAS and OSCIO:

1. Conduct an assessment to identify and evaluate the alternative State IT procurement-related organizational/operating models in use by other states across the nation. The assessment report should provide the raw findings and include, but not be limited to, the roles, responsibilities, accountability, staffing levels, and costs associated with:
  - (a) The most predominant organizational/operating models in use across the nation as compared to the shared IT vendor management program proposed within this request, and

- (b) A full transfer of state IT procurement duties, functions, and powers from DAS and the DAS Director to the State Chief Information Officer.
2. Submit the assessment report and a status report on IT vendor management program progress to date to the Legislative Fiscal Office in November 2016.
  3. Jointly present the assessment report and status report on IT vendor management program progress to the JLCIMT and the Emergency Board during the December 2016 Legislative Days.

The Subcommittee approved six new positions associated with the new IT vendor management arrangement as limited duration to ensure the new arrangement was temporary and that DAS/OSCIO would need to return to the Legislature for funding for the 2017-19 biennium.

Other Funds expenditure limitation established in Senate Bill 55 (2015) was reduced by \$196,206 and the three positions established by the bill were reduced by a combined 0.99 FTE due to delays in implementing the legislation. None of the three positions will be hired until after the 2016 legislative session.

The Subcommittee also added two limited duration positions to implement House Bill 4135 to accomplish the coordination requirements and manage the production of electronic records as directed by the bill. An Information Systems Specialist 8 position (0.63 FTE) was added to provide the initial outreach, education, and coordination of the new policies with state agencies. An Operations and Policy Analyst 2 (0.63 FTE) was added to handle the query writing and production of records for DAS and to assist agencies in the querying and production of their records. The positions are added as limited duration to allow DAS to assess appropriate work load and classification. Positions needed to manage ongoing work will be proposed as part of the Governor's Budget for 2017-19. The Subcommittee determined that DAS can pay for the two positions in 2015-17 with existing Other Funds expenditure limitation and revenue.

The Subcommittee also approved one-time General Fund appropriations to DAS for the following purposes:

- \$1,000,000 for disbursement to the Holly Theater in Medford for the Holly Theater Restoration Project.
- \$650,000 for disbursement to the Salem Area Mass Transit District to provide free bus passes to state employees working in the Capitol Mall area and to operate an Airport Road Express Shuttle between the State Motor Pool and the Capitol Mall.
- \$500,000 for disbursement to Clackamas County for repairs at the Willamette Falls Locks and Canal.
- \$500,000 for disbursement to the City of Cornelius to help build the multi-use Cornelius Place project which includes a library, low income senior housing, and a YMCA.
- \$300,000 for disbursement to Verde for the Cully Park project in Northeast Portland's Cully neighborhood.
- \$250,000 for disbursement to Worksystems Inc. to recapitalize a tuition loan program first funded in 2011 for loans to students participating in commercial driver license training. These loans are not part of a state program and funding is provided only to establish the private program. This is the second one-time General Fund appropriation made for this purpose; the same entity received a one-time grant of \$400,000 for this purpose in 2011.
- \$200,000 for disbursement to Douglas County to partially reimburse public safety costs associated with the October 1, 2015 incident at Umpqua Community College.

- \$200,000 for disbursement to Portland Playhouse for renovation and restoration of Portland Playhouse's theater in Portland's King neighborhood.

The Subcommittee added \$3,059,680 Other Funds expenditure limitation for one-time costs of issuance and special payments associated with the disbursement of proceeds from the sale of \$3,000,000 in lottery bonds for the City of Warrenton to rebuild a dock used by Pacific Seafood at the site of a seafood processing facility that burned down in June 2013. The processing facility was built in 1941 and acquired, along with the dock, by Pacific Seafood in 1983. The lottery bonds are approved in House Bill 5201. There is no debt service allocated in the 2015-17 biennium, as the bonds will not be sold until the spring of 2017. Debt service for 2017-19 is estimated at \$675,152 Lottery Funds. The Subcommittee also increased Other Funds expenditure limitation by \$55,000 to pay the cost of issuing \$2,500,000 Article XI-Q bonds for repairs and improvements at the Oregon State Fair.

Other Funds limitation was increased by \$453,681 to allow planning for the Human Resources Information System (HRIS) replacement project to continue through May 2016. DAS is to bring any request for additional funding needed to complete stage gate 3 planning through the end of the current biennium to the May 2016 meeting of the Emergency Board. In addition, DAS shall bring a plan to adjust rates and assessment charges for the second year of the biennium to fund both the HRIS planning project and new positions established as a part of the IT reorganization operationalized in Senate Bill 5701. A \$6,500,000 General Fund special purpose appropriation to the Emergency Board for this purpose may be allocated to pay General Fund increases associated with assessment and rate increases.

#### **Oregon Liquor Control Commission**

The Subcommittee approved an Other Funds expenditure limitation in the amount of \$1,117,762 for the Oregon Liquor Control Commission to implement the provisions of House Bill 4014, Senate Bill 1511, and Senate Bill 1598. Three permanent regulatory specialist positions and four permanent administrative specialist positions are anticipated to be needed due to an increase in the assumed number of licensees as medical marijuana producers are authorized to transfer excess marijuana to recreational retail outlets, and to cover costs associated with the additional number of people working in the marijuana industry that will be required to have work permits and training. Services and supplies expenditures include \$350,000 for updates to the agency's "What's Legal" public information platform and associated outreach. Of the total amount, \$350,665 Other Funds expenditure limitation is for costs associated with Senate Bill 1598; if that bill is not enacted, this expenditure limitation is to be unscheduled by the Department of Administrative Services Chief Financial Office.

A technical adjustment was approved to convert four limited duration liquor regulatory specialists approved as part of House Bill 5047 to permanent status. This adjustment will have no effect on expenditure limitation in the 2015-17 biennium.

#### **Public Employees Retirement System**

The Subcommittee increased expenditure limitation for the Financial and Administrative Services Division by \$100,000 Other Funds for a shortfall in the Secretary of State audit charges assessment budget. In addition, increased expenditure limitation in the amount of \$6,601,170 Other Funds was approved for the Financial and Administrative Services Division for the Office of the State Chief Information Officer Enterprise Technology Services assessment.

The Subcommittee approved a one-time increase in Other Funds expenditure limitation of \$1,255,601 for the Public Employees Retirement System (PERS) Individual Account Program (IAP) information technology project. In addition, the Department of Administrative Services is to schedule all currently unscheduled Other Funds expenditure limitation for the project. The project is to move the administration of the IAP from a third-party administrator to the agency. A re-baselining of the project shows that initial project development costs have increased from \$2.9 million to \$6.1 million. The agency anticipates requesting an estimated \$1.9 million during the 2017-19 biennium to complete project development. The Joint Legislative Committee on Information Management and Technology (JLCIMT) recommendations were also approved.

A one-time increase in Other Funds expenditure limitation of \$1,659,976 was approved for information technology enhancements to the jClarety retirement system. JLCIMT recommendations were also approved. The Subcommittee directed the Department of Administrative Services to un-schedule the entire \$1.7 million until the conditions set forth by JLCIMT are satisfied.

### **Department of Revenue**

The Subcommittee reduced the expenditure limitation for the Core Systems Replacement project by \$500,000 Other Funds (recreational marijuana tax proceeds) to account for contract savings for the recreational marijuana module. The original development cost was estimated at \$1 million in House Bill 5047 (2015).

Other Funds expenditure limitation for the Property Tax Division was reduced by \$500,000 because the limitation is in excess of the operational needs of the program and is without an underlying revenue source.

The Subcommittee approved a \$373,841 General Fund reduction and a reduction of 2.60 FTE for the Senior Citizens' and Disabled Citizens' Property Tax Deferral program. This technical adjustment will have no impact on the program, which is statutorily funded with Other Funds (Senior and Disabled Property Tax Deferral account). This is part of an effort to better align the agency's budget with actual program funding.

The General Fund appropriation for the Property Tax Division was increased by \$1.4 million in personal services and FTE on existing positions was increased by 7.20. This appropriation is to backfill Other Funds revenue shortfalls in the County Assessment Function Funding Assistance Account, but only for Department of Revenue Valuation Section (\$1.1 million), and for a reduction in county contract mapping services (\$240,986). A \$1.8 million reduction in Other Funds expenditure limitation was previously included in the agency's legislatively adopted budget. The 2017-19 biennial cost is estimated to be \$1.9 million General Fund.

The Subcommittee approved an increase of \$2,052,807 in Other Funds expenditure limitation (recreational marijuana tax) and the establishment of four permanent full-time Accounting Technician 2 positions (2.92 FTE) and one limited duration Principal Executive Manager B position (0.75 FTE) for the recreational marijuana program. In addition, an Economist 3 position, approved as part of House Bill 5047 (2015), is moved from permanent full-time to limited duration. Personal services costs total \$481,063, with \$653,792 in services and supplies and \$917,952 in capital outlay. Of the \$2.1 million expenditure limitation, \$633,920 is one-time limitation for program start-up and facility construction costs. The 2017-19 biennial cost is estimated to be \$1.4 million Other Funds. This request is for the processing of cash payments related to the recreational marijuana program; however, the Subcommittee's expectation is that this is to be done in an integrated fashion with the agency's current banking, Electronic Funds Transfer, and miscellaneous cash receipting of non-recreational marijuana taxes.

The Subcommittee approved an increase in Other Funds expenditure limitation of \$874,747 for the Core Systems Replacement project. It was estimated that there were \$6.9 million in bond proceeds for the project carried forward from the 2013-15 biennium; however, that figure was only recently revised to \$7,804,187. The Department of Administrative Services is directed to unschedule the entire \$874,747 pending the review and approval of the need for the expenditure limitation by the Legislative Fiscal Office.

#### **Secretary of State**

The Subcommittee established a \$347,900 General Fund appropriation and one limited-duration position (0.25 FTE) to replace the Oregon Elections System for Tracking and Reporting (ORESTAR) Election Night Reporting module. The agency will use the funds to acquire a commercially-available off-the-shelf (COTS) product to replace an existing ORESTAR Election Night Reporting module that was developed in-house. The replacement system will offer expanded capabilities, including tabulation of local election vote counts and graphical and map-based display capabilities. A temporary project manager position was approved. The new system is expected to be fully operational in time for the 2016 General Election. The appropriation is approved on a one-time basis and will be phased out in the agency's 2017-19 biennium budget.

#### **State Treasurer**

The Subcommittee reduced Other Funds expenditure limitation for the Debt Management Division by \$500,000 for a Rockefeller Foundation grant that the agency no longer receives.

### **CONSUMER AND BUSINESS SERVICES**

#### **Department of Consumer and Business Services**

The Subcommittee approved an increase in the Other Funds limitation for the reclassification of positions in three divisions. The individual changes impacted ten positions. The adjustments included increased Other Funds expenditure limitation of \$32,660 in the Building Codes Division, \$30,878 in the Workers' Compensation Division, and \$108,488 in the Insurance Division, for a total of \$172,026. The additional expenditure limitation allows the agency to make position adjustments as approved by the Office of the Chief Human Resources Officer at the Department of Administrative Services without compromising the maintenance of the agency's ratio of supervisory to non-supervisory positions, as required under House Bill 4131 (2012).

The Subcommittee approved an increase in the Other Funds expenditure limitation of \$379,219 for the establishment of four new positions (2.52 FTE) in the Building Codes Division. These positions include a Plans Examiner 2 position to be housed in Salem and three Inspector positions (Mechanical, Plumbing, and Electrical) to be housed at the Eastern Region Office located in Pendleton. The positions will address ongoing workload increases of the Building Codes Division as the economy continues to recover.

A net decrease in Other Funds expenditure limitation of \$321,655 was made as a result of position adjustments in the Marketplace and Shared Services Divisions related to the operation of the Health Insurance Marketplace. Thirteen limited duration Program Analyst 2 positions were eliminated (-7.52 FTE) and six permanent, full-time positions (4.02 FTE) were established (one Outreach and Education Manager and five Program Analyst 2 positions). These changes result in a reduction of seven positions and \$558,617 Other Funds expenditure limitation in the

Marketplace Division. This reduction was partially offset by an increase in Other Funds expenditure limitation of \$236,962 in the Shared Services Division to cover the costs of converting one part-time, limited duration Operations and Policy Analyst 4 position to a full-time, permanent position (0.50 FTE) and to add an additional Procurement and Contract Specialist 3 position (0.67 FTE).

The Subcommittee approved a \$6.4 million reduction in Other Funds expenditure limitation in order to reconcile the budget of the Health Insurance Marketplace with actual and anticipated expenditures of the program, which have been significantly different than what was anticipated in the legislatively adopted budget. The changes include reductions in anticipated expenditures due to pre-payment of contracts prior to the transfer of the insurance marketplace from Cover Oregon to the Department of Consumer and Business Services (DCBS), changes in information technology contracts, lower than anticipated personal services costs, and a reduction in anticipated payments for tax reporting errors. These reductions are partially offset by increases in legal fees and new information technology contracts.

A \$1,732,528 Other Funds expenditure limitation increase was approved for additional marketing and outreach activities of the Oregon Health Insurance Marketplace. This additional expenditure limitation will be unscheduled until DCBS completes its review and analysis of the 2016 open enrollment year campaign and its plan for the 2017 open enrollment year campaign. The legislatively adopted budget included a budget note instructing the agency to complete a plan and report on each of the publicity and publication campaigns either upcoming or implemented for the Health Insurance Marketplace Program. DCBS submitted a publicity and publication plan and report to the Interim Joint Committee on Ways and Means in January 2015; however, that plan and report did not contain detailed information for the 2017 open enrollment year campaign since the agency had not yet completed its review of the 2016 plan. The additional funding, once rescheduled, will allow the agency to maintain the same level of expenditures during the 2017 open enrollment year as in 2016.

Discussions also took place regarding pharmacy benefit managers. The Subcommittee approved the following budget note.

**Budget Note:**

The purpose of this budget note is to clarify the Department of Consumer and Business Services' (DCBS) authority to regulate pharmacy benefit managers (PBMs). DCBS is directed to convene a workgroup to develop recommendations for rulemaking regarding PBM compliance. Based on those recommendations, the agency will draft rules regarding PBM compliance and report to the appropriate legislative policy committees by November 1, 2016. The report should include the draft rules, as well as any statutory changes or clarifications necessary to fully implement the draft rules, including fee recommendations for administration of the program.

Draft rules must include, but are not limited to:

- Notification system that includes a method for informing PBMs of new regulations, and for informing PBMs of complaints, investigations, and possible sanctions
- Investigation procedures
- Fees, fines, and resolution process that includes:
  - Overall schedule of fees and fines
  - Provisions for warnings before fines, based on circumstances

- Possible escalation of fine for multiple occurrences including combining multiple occurrences into a single complaint or enforcement action, or multiple claims related to a single reason or cause
- Setting a maximum annual per PBM fine
- Exceptions based on type of violation or other criteria
- A reasonable time to re-enter compliance
- Other provisions consistent with DCBS' existing enforcement authority and procedures

### **Bureau of Labor and Industries**

Technical adjustments are included to reflect the budget recommended to the Joint Committee on Ways and Means by the Transportation and Economic Development Subcommittee during the 2015 regular session. Multiple amendments to Senate Bill 5517 were considered during the legislative review process, and the amendment that was submitted to and adopted by the Joint Committee on Ways and Means did not properly reflect the budget recommended by the Subcommittee. The adjustments reduce the General Fund appropriation to the agency by \$113,604, increase Other Funds expenditure limitation by \$206,871, and increase Federal Funds expenditure limitation by \$2,696, for a total funds adjustment of \$95,963.

### **Oregon Public Utility Commission**

The Subcommittee increased the agency's Other Funds expenditure limitation by \$170,226 and authorized one permanent position (0.63 FTE) to increase analytic capacity to address additional agency responsibilities resulting from legislative changes to the Renewable Portfolio Standard made during the 2016 Legislative session.

## **ECONOMIC AND COMMUNITY DEVELOPMENT**

### **Oregon Business Development Department**

The Subcommittee reduced the General Fund appropriation for debt service by \$1,328,407, and established a \$1,330,500 Other Funds expenditure limitation for general obligation bond debt service. Debt service for general obligation bonds is paid by the General Fund; however, the agency will substitute \$1,330,500 of Article XI-M and Article XI-N bond proceeds, and interest earned on those proceeds, to pay debt service, in lieu of General Fund. The proceeds are from bonds originally issued for the Seismic Rehabilitation Grant program in 2010, 2011, and 2012. These proceeds were not used for seismic projects and will instead be used to offset debt service costs in the current biennium.

The Subcommittee increased Lottery Funds support by \$1.5 million. This includes an increase for employee compensation changes and \$960,514 Lottery Funds, approved on a one-time basis, for new or expanded programs. The Subcommittee increased Lottery Funds support for the Oregon Wave Energy Trust by \$200,000, bringing current-biennium support to \$450,000 Lottery Funds. Lottery Funds were increased by \$400,000 to reapprove funding for replacement of the Port of Port Orford Cannery Building for one more biennium. Funding for this project was initially approved in the 2013-15 biennium. The Subcommittee also approved \$100,000 of Lottery Funds to conduct a Willamette Valley Intermodal Hub Feasibility Study, to evaluate the viability of a strategic intermodal hub to optimize container shipment of Oregon agricultural products.

Lottery Funds totaling \$260,514 and two positions (1.00 FTE) were approved to address administrative costs associated with the expansion of grant activity in the Seismic Rehabilitation Grant Program. The Department will need to fill the newly-established positions for three years beginning July 1, 2016, and will include a policy option package in its 2017-19 biennium budget request to convert the two approved positions from permanent to limited-duration status. The Department is also instructed to report to the Legislative Fiscal Office, following each sale of Article XI-M or Article XI-N general obligation bonds, on the projects and dollar amounts of project grants financed by the bond sale, as well as on the amount of bond proceeds budgeted for agency administrative costs.

The Subcommittee established a \$1 Other Funds expenditure limitation for the American Manufacturing Innovation District, and increased Other Funds by \$54,868 for cost of issuance of lottery revenue bonds for this project. The American Manufacturing Innovation District is a collaborative effort between government, industry, and academic institutions to invest in manufacturing infrastructure to promote advanced manufacturing. A total of \$2.5 million of lottery revenue bond proceeds are authorized for this project in House Bill 5202, which also authorizes \$5 million of Article XI-G bond proceeds for distribution to Portland Community College (PCC) in support of this project. The Subcommittee limited expenditure of bond proceeds to \$1, pending a joint presentation with PCC of a business plan for developing the District. Debt service costs for the lottery revenue bonds authorized for this project are projected to total approximately \$535,000 Lottery Funds per biennium, beginning in the 2017-19 biennium. Because the bonds will not be issued until spring 2017, there will be no debt service payments due in the current biennium.

The Subcommittee also approved a technical correction to the budget for the State Small Business Credit Initiative (SSBCI) program. This correction increases Other Funds expenditure limitations in the Business, Innovation and Trade Division by \$388,773, and reduces the Division's Federal Funds expenditure limitations by the same amount. The SSBCI is funded from a federal grant the agency secured in 2011 that provided Federal Funds for revolving loan programs. It was noted when the grant was received that administrative costs for the program would transition to Other Funds over time, as the grant money was loaned out and the loan repayments were re-categorized as Other Funds. The Subcommittee added this anticipated fund shift, which had not been included in the agency's budget, to the bill.

Federal Funds expenditure limitation was increased for the Business, Innovation and Trade Division by \$450,000 for expenditure of funds received under the Year 4 State Trade and Export Promotion grant program. This increase more than offsets the \$388,773 Federal Funds expenditure limitation decrease for SSBCI and results in a net increase of \$61,227 for the Business, Innovation and Trade Division Federal Funds expenditure limitation.

Finally, the Subcommittee approved a budget adjustment to increase Nonlimited Other Funds expenditures by \$5,820,000. This adjustment reflects a greater level of loan repayments than originally anticipated in the budget. Loan repayments are not limited in the agency budget. The adjusted level of Nonlimited Other Funds in the Infrastructure Finance Authority will include approximately \$24.2 million of loan repayments.

### **Employment Department**

A technical adjustment is included for the Employment Department to more accurately reflect the amount expected to be utilized by the agency from \$85 million in modernization funds appropriated to the agency through the federal Social Security Act. Close of session budget reconciliation adjustments resulted in more dollars being available from the Supplemental Employment Department Administrative Fund for

Department operating expenditures. This adjustment does not change the overall amount of the agency's recommended budget, merely the source from which the Department can make expenditures. As such, the appropriation of modernization funds made to the Department is decreased by \$17 million; sufficient Other Funds expenditure limitation exists to enable the Department to make equivalent expenditures from a combination of Supplemental Employment Department Administrative Funds and the Special Administrative Fund.

### **Housing and Community Services Department**

The Subcommittee approved an increase in General Fund of \$2,727,660 for counseling services associated with the Oregon Foreclosure Avoidance Program. The 2015-17 legislatively adopted budget included \$1.4 million General Fund, which was estimated to be sufficient through February 2016. The Housing and Community Services Department was directed to report back to the Legislature on program utilization, foreclosure rates, and actual monthly expenditures to counseling agencies. The additional General Fund is included for program expenditures for the remainder of the 2015-17 biennium, as follows: \$2.36 million for counseling services provided on a fee-for-service basis as indicated via contract with the Housing and Community Services Department; \$233,333 for legal aid services for counseling clients with particularly complicated circumstances; and \$127,480 for agency program administration, with the understanding that the Department of Administrative Services will unschedule \$275,000 of the amount. Funding for the program is not anticipated to be ongoing, although the agency may request funding for consideration during the 2017-19 budget process.

Also included is a one-time General Fund appropriation in the amount of \$10 million to the Housing and Community Services Department to be utilized as follows: \$8 million is for homelessness assistance and prevention services through the Emergency Housing Assistance (EHA) program and \$2 million is to the State Housing Assistance program (SHAP) for operational support for emergency shelters and supportive services to shelter residents. Funding for the EHA program is spent as Other Funds by the Department, and is reflected in an additional \$8 million in Other Funds expenditure limitation.

Other Funds expenditure limitation in the amount of \$2,554,868 is included to enable the Housing and Community Services Department to expend proceeds from the sale of lottery bonds for preservation of affordable housing with expiring federal subsidies. Of this amount, \$2.5 million is attributable to project costs and \$54,868 is related to cost of issuance. Eligible projects for which these funds can be expended are defined as the following:

- Privately owned multi-family rental properties where at least 25% of the units are subsidized by a project-based rental assistance contract through the U.S. Department of Agriculture Rural Development or the U.S. Department of Housing and Urban Development;
- Existing manufactured housing communities to be acquired by a mission-based non-profit organization, resident cooperative, tenants' association, housing authority, or local government; or
- Public housing projects undergoing a preservation transaction which involves a comprehensive recapitalization and which will secure ongoing rental subsidies.

### **Oregon Department of Veterans' Affairs**

The Subcommittee approved an increase in Federal Funds expenditure limitation of \$499,999. The Oregon Department of Veterans' Affairs (ODVA) received a 2015 grant from the U.S. Department of Veteran's Affairs in the amount of \$500,000 for transportation of Oregon veterans in highly rural areas to medical appointments. Awards of \$50,000 per county will be used to preserve and maintain transportation programs established with the 2014 federal grant award. The counties receiving funds are Baker, Gilliam, Grant, Harney, Lake, Malheur, Morrow, Sherman,

Wallowa, and Wheeler. ODVA acts as the applicant and grantee on behalf of the counties, and will pass through funds and monitor compliance with grant requirements. The grant is for a period of one year and requires no matching funds or additional positions for administration. A placeholder amount of \$1 in Federal Funds expenditure limitation was included in the legislatively adopted budget for the agency.

## **EDUCATION**

### **State School Fund**

The Subcommittee approved a decrease of \$39,553,391 General Fund and an increase of \$39,553,391 Lottery Funds for the State School Fund. These changes reflect the balance of available General Fund and Lottery Funds for the overall state budget and maintains the amount of \$7,376 million total funds for the State School Fund for the 2015-17 biennium.

### **Department of Education**

The Subcommittee approved changes in the Federal Funds expenditure limitations for agency operations for federal grants received by Department of Education as described below:

- An increase of \$7,130,223 for a three-year federal grant from the U.S. Department of Education's Office of Innovation and Improvement. The purpose of the grant is to increase the number of high-quality charter schools by providing assistance to potential charter schools for planning, program design, and initial operations. Funds will also be used to share best practices among all charter schools and sponsoring districts. One limited duration position (0.63 FTE) was approved relating to the grant.
- An increase of \$1,160,860 for three separate child nutrition grants from the U.S. Department of Agriculture. The three grants were the Professional Standards Training grant (\$138,915), the Team Nutrition grant (\$203,563), and the Tier 2 Direct Certification Improvement grant (\$818,382). A limited duration position (0.63 FTE) was approved for the Tier 2 Direct Certification Improvement grant.

The Subcommittee approved an increase of \$515,200 Other Funds expenditure limitation to cover costs of an increase in the number of students participating in the Hospital Program. The agency is required to provide and pay for the costs of educational services for children, through age 21, who are expected to be hospitalized for an extended period of time. This increase will be funded through an increased distribution from the State School Fund. Also approved was a transfer of \$51,458 General Fund from the breakfast and summer food programs under Grant-in-Aid to agency Operations for the administration of the Farm-to-School program. A one-time increase in the Other Funds expenditure limitation of \$2,030,515 for the Oregon School for the Deaf was approved for deferred maintenance, including replacement of the School's Heating Ventilation Air Conditioning, or HVAC, system. The source of funds for this includes moneys set aside from the sale of the School for the Blind property, income from the rental of school facilities, and the anticipated sale of a vacant parcel of school property. The Department of Administrative Services is instructed to unschedule this increase until the final cost of the project is determined and the sale of the vacant property is completed.

To ensure that debt service payments on education-related Lottery Bonds are funded from the proper sources, the Subcommittee approved changes to the amount of Lottery Fund resources allocated to the Department of Education. House Bill 5016, the 2015 appropriation bill for the agency, allocated the entire \$1,434,927 required for debt service payments from the Oregon Education Fund. The actual allocation is \$593,395 from the Oregon Education Fund and the remaining \$841,532 is from the Administrative Services Economic Development Fund.

The Subcommittee approved an increase of \$3,130,000 General Fund for the Oregon Department of Education's agency operations to fully fund the Assessment and Accountability unit. The 2015-17 budget for this unit was inadvertently underfunded by \$3,771,938 General Fund and needs these funds to meet its responsibilities and commitments. This budget gap is resolved by transferring \$930,000 General Fund from the Grant-in-Aid budget in unallocated resources and an increase of \$2,200,000 in new General Fund resources. The remaining \$641,938 is to be found by the agency in savings in its existing agency operations budget, including holding positions vacant in the unit. There is also a transfer of \$2,000,000 in excess Federal Funds expenditure limitation from the Grant-in-Aid budget to Operations, and an additional increase of \$1,971,397 in Federal Funds expenditure limitation to match the amount of federal funding available for this function.

General Fund increases for existing programs were approved as described below:

- Funding for the Oregon Pre-Kindergarten program was increased by \$5.3 million, bringing the total General Fund resources for this program to \$145.3 million.
- Funding for the Early Intervention and Early Childhood Special Education programs was increased by \$5,393,340 General Fund. This increase reflects, in part, the growth in these two programs at a rate greater than estimated at the end of the 2015 session. Total General Fund resources for these programs, including this increase, is \$155.8 million.
- The Relief Nurseries program was increased by \$300,000 General Fund, bringing the total General Fund available for the 2015-17 biennium to \$8.6 million. This additional funding and the \$700,000 General Fund appropriated by chapter 837, section 109, Oregon Laws 2015 should be considered permanent for the purposes of developing the 2017-19 budget.

One-time General Fund appropriations were approved by the Subcommittee for new programs and grants as described below:

- \$260,000 General Fund for a grant to the Burnt River School District for the Burnt River Integrated Agriculture/Science Research Ranch program. This program provides educational opportunities to students from outside the district, including from the Portland area, and provides a number of educational services outside of the core curriculum common to all high school students, including natural resource studies, agricultural experience, water quality monitoring, animal husbandry, sustainable rangeland science, forest restoration, and organic food production.
- \$400,000 General Fund for grants to organizations which provide training and assistance relating to culturally relevant educational practices authorized as eligible services under the Network for Quality Teaching and Learning under House Bill 4033. Grants of equal value are to be provided to two organizations: (1) Center for Culturally Responsive Practices and (2) Teaching with Purpose.
- \$95,000 General Fund appropriation for a grant to the World of Speed organization for the High School Automotive Career Technical Education program. The organization partners with Clackamas Community College and area high schools to provide automotive related career technical education (CTE). Other high schools have expressed interest and the \$95,000 would be used to match other contributions to the program, assisting with cost of transporting students to the facility for classes, and other program costs.

The Subcommittee eliminated the \$17,540,357 General Fund special purpose appropriation to the Emergency Board for the mixed delivery preschool program established in House Bill 3380 (2015) and directly appropriated the same amount to the Oregon Department of Education for

the same purpose. The intent is for this funding to be distributed to four to six Early Learning Hubs that demonstrate that the Hub and the providers in their service area are prepared to implement the mixed delivery preschool model beginning in September 2016. In developing the 2017-19 current service level budget for this program, only the full two-year costs of this appropriation should be factored into the calculation. Any further expansion to add new Early Learning Hubs should be a separate policy decision made by the Legislature during the 2017 session. In addition to the annual report to the Legislature required in House Bill 3380 (2015), the agency is instructed to report to the Emergency Board prior to June 1, 2016 on which Early Learning Hubs were selected, the number of preschool providers estimated to be delivering the program, the estimated number of children that will be served under the program, and an update on the various cost components of the program.

One permanent Research Analyst 3 position (0.63 FTE) was approved to manage and analyze information collected through the Class Roster data from school districts under House Bill 2644 (2013). The agency will identify the funding from existing resources for the 2015-17 biennium.

### **Higher Education Coordinating Commission**

The Subcommittee approved a one-time \$1,800,000 General Fund appropriation to the Higher Education Coordinating Commission (HECC) for a grant to Umpqua Community College (UCC) to address the issues resulting from the shooting incident on the UCC campus on October 1, 2015. The funding may be used for: (1) staff, including security staff; (2) upgrading security communications equipment, door locks, and campus lighting; (3) upgrading the campus's network fiber system to accommodate the new communications equipment; and (4) other costs related to the October 1st incident. HECC is to report back to the Legislature as part of its budget presentation to the Joint Committee on Ways and Means in 2017 on how these resources were expended. Also approved was a one-time \$4,250,000 General Fund appropriation to HECC for a grant to UCC for the construction or renovation of a replacement for Snyder Hall where the shooting incident took place. The College is currently not using the classroom space in the building and is relying on temporary structures to replace some of the space.

The Subcommittee recognized the Community Colleges' needs regarding campus and student security and safety issues which were illustrated, in part, by the shooting incident at UCC. The Governor has appointed a workgroup to recommend actions and investments for security and safety at Community College and other Post-Secondary institutions. Based on the recommendations of the workgroup and the Community Colleges, the Legislature will address this issue during the 2017 session.

An \$804,506 increase in Other Funds expenditure limitation was approved by the Subcommittee for payment of the costs of issuing General Obligation bonds on behalf of community colleges and public universities. This increase represents the estimated amount required if all of the bonds authorized for the 2015-17 budget cycle are issued by the end of the current biennium.

The Subcommittee also approved three one-time General Fund appropriations to HECC to be allocated to Oregon State University. The first appropriation is \$800,000 for the Northwest National Marine Renewable Energy Center to serve as match for federal funds for the Pacific Marine Energy Center South Energy Test Site. The federal government has made an initial \$5 million available to fund a competitive grant to further develop a wave energy test facility, with the expectation that a 25% local match will be provided. HECC is only to release the funds if Oregon State University is awarded the grant. The second appropriation is \$100,000 for endophyte research which is to be matched by private dollars. These funds are to be used only for endophyte research in support of Oregon's fiber and straw export industry. A report to the Legislative Fiscal Office on how the funds were used in support of endophyte research and what was made possible by this additional influx of funds should be made by December 31, 2016. The third is \$100,000 for the purpose of establishing an endowed scholarship fund through the Oregon State

University Foundation. The scholarship must be used to support students engaged in research associated with Amyotrophic Lateral Sclerosis (ALS).

The Subcommittee approved a one-time General Fund appropriation of \$1,900,000 for the four technical and regional universities, along with Portland State University, to help fund new compensation agreements for classified staff. HECC is directed to distribute the following amounts to the following universities: Portland State University - \$400,000; Eastern Oregon University - \$251,559; Southern Oregon University - \$468,591; Western Oregon University - \$485,646; and Oregon Institute of Technology - \$294,204.

**Budget Note:**

The Subcommittee recognizes that the Current Service Level (CSL) is intended to estimate the cost of legislatively approved programs in the upcoming biennium. In 2009, the Joint Committee on Way and Means approved the adoption of a CSL model for the Community College Support Fund (CCSF) to reflect health benefit and retirement costs expected to exceed the Department of Administrative Services standard inflation rate.

To ensure consistency in post-secondary state support CSL calculations, the Department of Administrative Services (DAS) and the Legislative Fiscal Office (LFO) are directed to develop, in consultation with the Higher Education Coordinating Commission and the seven public universities, an estimated cost of applying the Community College Support Fund model to the Public University Support Fund, the Agricultural Experiment Station, the Extension Service, the Forest Research Laboratory, and Public University State Programs. The estimate will include data elements that the public universities will be required to submit to HECC in order to implement the model.

DAS and LFO will provide the estimated cost to implement the Community College Support Fund CSL model for Public University state support to the Emergency Board, through the Legislative Fiscal Office, by July 1, 2016.

**Chief Education Office**

The Chief Education Officer, in cooperation with other education agencies, has completed the steps necessary to receive Stage Gate 3 approval to move forward on the development of the Statewide Longitudinal Data System (SLDS). This means the project staff have completed the required project management documents with approval from the State's Chief Information Officer. As a result, the Subcommittee approved \$5,505,280 General Fund for the project development and staff for this biennium. Based on the project's schedule, this will leave one quarter's worth of development costs for 2017-19. Ongoing costs for the Data System, starting in 2017-19, are estimated to be roughly \$3.0 million per biennium, including staff for the operation, data integration, and maintenance, as well as the network-related costs due to the Department of Administrative Services (DAS). Also approved were 3 new permanent positions (1.75 FTE) and an additional 1.86 FTE to continue three existing limited duration positions for the remainder of the biennium. Two of these three limited duration positions, the Project Director and Systems Integration positions, are made permanent. DAS is instructed to unschedule \$495,000 of this appropriation, which represents the project contingency funds. The agency can make a request to DAS and the Legislative Fiscal Office to reschedule these contingency funds if need arises before the end of the biennium. The Chief Education Office is instructed to report to the Emergency Board prior to October 1, 2016 on the project's progress and expenditures.

### **Teacher Standards and Practices Commission**

Senate Bill 78 (2015) appropriated \$200,000 General Fund to the Teacher Standards and Practices Commission to be transferred to the Teacher Education Program Accreditation Account. This funding was intended to support grants for teacher education programs that incur costs associated with national teacher accreditation. According to current accounting practices, the agency needs to expend the \$200,000 as “Other Funds,” requiring an Other Funds expenditure limitation increase of \$200,000 so these grants may be awarded.

### **Various Agencies**

The Subcommittee approved the transfer of \$2.0 million General Fund from the Oregon Department of Education (ODE) to the Higher Education Coordinating Commission (HECC). These funds had been part of a larger investment in Career and Technical Education (CTE) and Science Technology Engineering and Mathematics (STEM) programs appropriated to ODE in House Bill 5016 (2015). One component of this CTE and STEM investment was a program related to post-secondary success to provide start-up funding and support services for the recruitment, retention, and attainment of underserved students in post-secondary programs related to high-demand fields including, but not limited to, health sciences, computer science, engineering, high tech manufacturing, precision agriculture, and advanced food processing. This program is more appropriately administered by HECC.

The Subcommittee approved one-time increases in the General Fund appropriations for the Chief Education Office, HECC, and ODE for student transitional services and supports between secondary and post-secondary education. This distribution reflects, in part, the product of a workgroup organized by HECC to recommend what services should be funded by a \$6,865,921 General Fund special purpose appropriation made in Senate Bill 418 (2015). This bill eliminates the special purpose appropriation and uses some of these resources to fund transitional services under House Bill 4076. Additionally, a total of \$4,025,000 is appropriated for transitional services and supports between secondary and post-secondary education as outlined below.

	<u>General Fund Appropriation</u>
<b>Chief Education Office</b>	
Summer summit for high school and post-secondary staff including counselors and financial aid staff	\$ 300,000
Local collaboration between high school counselors and post-secondary advisors	\$ 700,000
<b>Higher Education Coordinating Commission (HECC)</b>	
Community College support for improved Developmental Education models	\$ 600,000
Community College support for development and alignment of Career Pathways	\$ 600,000
Expansion of eMentoring for Oregon Promise students	\$ 120,000
Statewide expansion of FAFSA Plus	\$ 105,000
Subscription of Signal Vine connecting with students via two-way texting	\$ 100,000
Evaluation and tracking implementation of transitional supports and services in this bill	\$ 50,000
<b>Oregon Department of Education</b>	
License for College and Career Readiness counselor training modules	\$ 50,000
Expansion of AVID or similar program for high schools	\$ 1,400,000
<b>Total</b>	<b>\$ 4,025,000</b>

## HUMAN SERVICES

### Oregon Commission for the Blind

The Subcommittee approved one-time increases of \$680,109 General Fund, \$199,049 Other Funds, and \$3,248,343 Federal Funds to purchase vending machine equipment for the agency's Business Enterprise Program. The Department of Administrative Services is expected to unschedule these amounts, which may only be rescheduled based upon the successful request of federal allotment funds from the U.S. Department of Education.

### Oregon Health Authority

Senate Bill 5701 adjusts the Oregon Health Authority (OHA) budget for updated pricing of program caseloads, costs, and revenues to "rebalance" the budget. This information was presented at the January 2016 meeting of the Interim Joint Committee on Ways and Means. The agency's rebalance plan resulted in an overall General Fund shortfall of \$37.6 million. This net position included budget problems of \$129.7 million General Fund related to increases in caseload and other program costs. Savings of \$67.1 million General Fund resulted from a change in the federal match rate, as well as from additional revenues from a number of sources. In addition, the agency is planning to implement management actions to decrease costs by \$25 million General Fund. These include an acceleration of the redetermination process next year, a delay in fee-for-service rate adjustments, and enhanced savings from program integrity efforts, including fraud detection.

The rebalance plan increases Federal Funds expenditure limitation by almost \$1 billion, mostly related to the increased caseload forecast. There are also a number of technical adjustments included in the rebalance. While these normally net to zero for the agency as a whole, in this case there is a transfer of 14 positions from the Department of Human Services to OHA.

As discussed during the 2015 legislative session, the agency has implemented an agency restructure as a part of this rebalance. The new structure is designed to promote health care transformation, including integration of physical, behavioral, and dental health. This structure better reflects the new work of coordinated care organizations, as well as public health programs aligned with system transformation. Most significantly, the old Medical Assistance Programs (MAP) and Addictions and Mental Health (AMH) are eliminated in the restructure, with MAP and community mental health and addictions programs moving to the new Health Systems Division (HSD). The Oregon State Hospital (OSH) will now be its own budget structure.

As a part of the agency restructure, a thorough review of positions was conducted. Partly historical, dating back a number of years, and partly as a result of the implementation of health care transformation and the Affordable Care Act when many staff were brought on to perform time-sensitive tasks, the agency found itself with many staff but without appropriate position authority. In addition, as health care transformation moved forward, the agency needed fewer positions in some areas but more and/or different kinds of positions in other areas. The true-up included in the rebalance resolves issues of permanent staff not having position authority, as well as limited duration staff that had been used for on-going functions and priorities now becoming permanent positions. Overall, the changes are budget neutral and result in a reduction of two positions and an increase of 9.52 FTE.

The agency continues to face a number of budget risks that were not explicitly included in the rebalance plan. These include changes to caseloads, prescription drug costs, increased Aid and Assist population in the Oregon State Hospital, and costs of pending litigation. The special purpose appropriation of \$40 million that was established during the 2015 legislative session for OHA or the Department of Human Services will remain in place to address caseload costs or other budget challenges that the agencies are unable to mitigate.

The Subcommittee approved the agency's rebalance plan, with one notable exception. Costs of \$17 million General Fund related to the Medicaid Oregon eligibility (ONE) system were not funded at this time. These are costs to maintain the old eligibility system for litigation purposes after the contract with Oracle expires in March 2016. In addition to rebalance adjustments, the Subcommittee approved \$25 million of additional hospital assessment revenue that is remaining from the program ending September 30, 2015, which will be used in the budget in place of General Fund.

Overall, the adjustments made in Senate Bill 5701 result in an increase in the agency's total funds budget of \$1.1 billion, a reduction of General Fund of \$1.5 million, and an increase of 21 positions (22.88FTE). These numbers do not include budget changes related to employee compensation cost changes, which total \$20.8 million General Fund and \$37.8 million total funds, and are also included as part of Senate Bill 5701.

A more detailed description by program area follows.

### Health Systems Division

The budget adjustments in Senate Bill 5701 reflect a net \$8.3 million decrease in General Fund in the Health Systems Division (HSD), with a \$75.4 million increase in Other Funds expenditure limitation and a \$964.7 million increase in Federal Funds expenditure limitation.

The rebalance plan for HSD approved by the Subcommittee includes increased caseload costs of \$84.4 million General Fund. Caseload forecasts are up primarily because redeterminations have been delayed several times over the past year. With the recent implementation of the new ONE eligibility system, the agency anticipates catching up on redeterminations over the next year. While the caseload forecasts have attempted to build in the timing of these redeterminations, forecast risks will remain higher than usual until the data has settled down over an extended period of time and there is good historical information on which to base the forecasts. Other costs include \$10.7 million General Fund for an increase in the Medicare Part D clawback required by the Centers for Medicare and Medicaid Services (CMS). Medicare Part B premiums have also increased, resulting in a General Fund need of \$7.2 million. Oregon pays these premiums for clients that are eligible for both Medicare and Medicaid. Eight additional Federally Qualified Health Centers (FQHCs) are moving to the alternative payment methodology, resulting in a one-time cost of \$3.1 million General Fund.

The rebalance plan includes a General Fund need of \$20.9 million General Fund for the new ONE eligibility system. Additional refinement of operational and maintenance costs for the system have resulted in a need for \$3.9 million General Fund above what is currently budgeted. The remaining \$17 million represents the costs to maintain the old eligibility system for litigation purposes after the contract with Oracle expires in March 2016. The Subcommittee did not approve that \$17 million General Fund in the final budget.

The rebalance plan includes a total of \$63.4 million General Fund savings in HSD. This includes a \$10.2 million savings resulting from an increase in the federal match rate for Oregon, and \$11.8 million freed up by an increase in the tobacco tax revenue forecast for the biennium. In addition, \$25 million of Other Funds are left over from 2013-15 and can be used to replace General Fund for the current biennium. Settlements and drug rebate revenues are coming in about \$15 million above budget and will replace General Fund as well. Finally, caseloads related to forensics patients living in the community went down slightly for a savings of \$1.4 million.

The rebalance plan includes management actions to decrease costs by \$25 million General Fund, all in HSD. These include an acceleration of the redetermination process next year, a delay in fee-for-service rate adjustments, and enhanced savings from program integrity efforts, including fraud detection. Finally, the rebalance includes an additional \$964.7 million in Federal Funds expenditure limitation, primarily because of the increased caseload. An addition of \$40.4 million Other Funds expenditure limitation results from the additional revenues discussed above.

In addition to rebalance adjustments, the Subcommittee adjustments include the addition of \$35 million of additional hospital assessment revenue that remains from the assessment program that ended September 30, 2015. Of the total, \$25 million will be used to replace General Fund in the 2015-17 budget, while the remaining \$10 million Other Funds has been approved for one-time investments in rural hospital transformation and sustainability as outlined below. These recommendations were brought forward by a workgroup required by a Senate Bill 5507 (2015) budget note.

For investment in rural health provider workforce capacity, it is expected that at least \$1.5 million Other Funds will be used to support the work of Oregon's Graduate Medical Education Consortium.

Investments in small and rural hospital transformation strategies include: establish transitional post-acute care programs (cost of \$4 to \$7 million over three years), establish virtual clinics in communities with acute primary care shortages (cost of up to \$1.1 million), and provide education for rural providers on population health (cost of \$100,000). Costs associated with each option available to rural hospitals will depend on the number of hospitals that pursue each option. Rural hospitals have the flexibility to select one or more options depending on local needs. The funding for hospital programs will be distributed through OHA, to the Oregon Association of Hospitals Research and Education Foundation, which will collaborate with OHA to identify related baseline and outcome data on each project and report that data to OHA as well as provide the funding to implement each of the projects available to rural hospitals.

The following budget note was approved by the Subcommittee.

**Budget Note:**

The Oregon Health Authority shall identify and track related outcomes on each project that is implemented as a result of the \$10 million investment in rural hospital transformation and sustainability, shall provide regular updates to the Legislative Fiscal Office and the Department of Administrative Services Chief Financial Office, and shall report back to the Joint Committee on Ways and Means during the 2017 legislative session on the implementation and status of the projects, outcomes to date, costs to date, as well as recommended policies which will improve population health outcomes in rural Oregon.

The Subcommittee included \$2 million General Fund for the Medicaid Primary Care Loan Repayment Program. This program was funded in the 2013-15 biennium, but not in the current biennium. The budget also includes \$0.5 million General Fund for negotiated compensation cost changes for non-state employees. As discussed above, most of the special purpose appropriation of \$10.7 million, which had been set aside for this purpose, was distributed to OHA and the Department of Human Services.

The Subcommittee included \$900,000 of one-time General Fund for planning and start-up costs related to providing medical assistance for additional children in Oregon. The following budget note was approved.

**Budget Note:**

The Oregon Health Authority is directed to develop a plan and recommendations for extending medical assistance to children not eligible under ORS 414.231(3) including: eligibility criteria, coverage options, enrollment estimates, issues of equity and inclusion, integration with other programs, outreach, administrative and staffing changes, phasing options, and cost estimates. In developing the recommendations, the agency is expected to engage stakeholders and legislators, and utilize information on experiences in other states. The agency will report back to the appropriate committees during the 2017 legislative session on their plan and recommendations.

**Oregon State Hospital**

The rebalance plan approved by the Subcommittee for the Oregon State Hospital (OSH) includes \$2.7 million General Fund to finish the implementation of the Avatar system, the electronic health record system at the hospital. Much of the Avatar system has been completed and adopted into the normal workflow processes. This includes the Clinician Work state, Lab Management, and Food and Nutrition Services.

However, the Medication Management and the Billing modules have not yet been fully implemented and adopted into the workflow processes. Implementation of the medication management module will allow the use of automated dispensing of medication, as well as electronic medication administration records. A recent Secretary of State audit noted the importance of finishing this work, both from an efficiency and patient safety perspective. The Billing module will assist in more accurate and timely reimbursement requests to Medicare, Medicaid, and third party insurance providers. The agency has contracted with a company to assist with the final adoption and implementation of these parts of the system.

The rebalance plan also includes the transfer of \$10 million General Fund from OSH to Statewide Assessments and Enterprise-wide Costs (SAEC). This funding was put in the OSH budget to be used for cost allocation purposes once the agency had done a thorough review of cost allocation issues within OSH and agreed with CMS on a new cost allocation plan. Once cost allocation is actually implemented, the funding will need to be in SAEC.

Although the agency believed it was too early to bring forward as a formal request, there is risk to the Oregon State Hospital budget. The Aid and Assist population at the hospital continues to grow and may ultimately result in the need to open an additional ward. The agency is in the process of implementing several investments that are expected to ease the pressure from this population, and so at this point is not requesting any funding. OSH is also closely monitoring the use of overtime, particularly as it relates to staff use of the federal Family and Medical Leave Act, and may eventually request additional positions to deal with these issues.

#### Public Health

The Subcommittee approved an Other Funds expenditure limitation of \$4.0 million and two permanent positions (1.00 FTE) for a youth marijuana-use prevention pilot project as required in House Bill 4014. The one-time funding for this program will be transferred from the Oregon Liquor Control Commission Account, to be repaid out of marijuana tax revenues. This evidence-based pilot project will serve as a basis for establishing a statewide program during the 2017-19 biennium. The distribution of marijuana taxes during the 2017-19 biennium may be adequate to fund the statewide program, but if not, the agency will need to request additional funding to operate an ongoing program.

The agency anticipates establishing a new fee for medical marijuana processors, and increasing the fee on growers, effective April 1, 2016. These fees are necessary to pay for the increased costs to the program with the changes that resulted during the 2015 session. The increased expenditure limitation was included in the agency's 2015-17 legislatively adopted budget.

The agency anticipates a fiscal impact from House Bill 4014 and Senate Bill 1511, which make changes to both the medical marijuana and recreational marijuana systems. In addition to the pilot project discussed above, House Bill 4014 requires the agency to issue receipts to medical marijuana registry applicants on the same day that they are received. This is expected to require additional staff. Senate Bill 1511 allows producers, processors, and distributors that currently are limited to medical marijuana only to choose to operate in both the medical and recreational markets. In that case, both the licensing revenue and the regulatory functions related to those entities will move to the Oregon Liquor Control Commission (OLCC). In the short run, this will create additional workload for program staff in Public Health, as paperwork is completed to allow the entities to shift. In the long run, OHA estimates up to a \$5.6 million loss of revenue during the 2015-17 biennium, as producers, processors, and dispensaries opt to be licensed and registered by OLCC. While the agency would also experience some cost reductions as less regulatory work would be required, it is likely that the revenue reduction would occur sooner than the costs can be reduced. The overall effects cannot be estimated accurately at this time.

The agency expects to include the necessary adjustments to expenditure limitation, as well as adjustments to numbers and classifications of positions needed, in the rebalance they will submit during the fall of 2016. In their rebalance report, the agency will also report on the estimated revenue loss and its program impact. A number of on-going core public health programs are funded with fee revenue generated through the medical marijuana program. If revenues are inadequate to fund these programs, General Fund could be required to continue these programs, or the programs would need to be reduced or discontinued. These programs include state support for local public health departments, the Safe Drinking Water Program, Emergency Medical Services, and others.

One full-time position (0.38 FTE) was approved for the Prescription Drug Monitoring Program for workload associated with House Bill 4124.

#### Central and Shared Services/Statewide Assessments and Enterprise-Wide Costs

The rebalance plan approved by the Subcommittee for the administrative units of the agency includes \$0.6 million General Fund for mass transit costs and treasury fees that were not included in the original budget. In the future, these need to be incorporated in the budget build process.

Debt service is also included within these budget units. The Oregon State Hospital Replacement Project is expected to close out with a surplus of \$3.7 million in bond proceeds. This surplus will be used to pay down debt service and free up General Fund. Another \$0.4 million Other Funds expenditure limitation has been identified by the Department of Administrative Services as available to pay debt service on these bonds, also freeing up General Fund.

#### Department of Human Services

The 2015-17 budget for the Department of Human Services (DHS) is built around nine budget structures and five appropriations. The budget structures reflect five direct program areas: Self Sufficiency (SS); Child Welfare (CW); Vocational Rehabilitation (VR); Aging and People with Disabilities (APD); Intellectual and Developmental Disabilities (IDD); and four program support functions: Program Design Services (PDS), Central Services (CS), Shared Services (Shared), and State Assessments and Enterprise-wide Costs (SAEC).

The majority of the DHS budget adjustments approved by the Subcommittee are driven by actions needed to rebalance the agency's budget. At the January 2016 meeting of the Interim Joint Committee on Ways and Means, the agency presented a rebalance report indicating a significant funding need – \$71.7 million General Fund – to sustain programs for the remainder of the biennium. This projection incorporates a number of issues affecting the agency's budget, including caseload changes, increases in cost per case, and other program changes or issues arising since the 2015 legislative session.

The biggest drivers of the budget deficit are caseload costs in the APD and IDD programs, some of which are compounded by collective bargaining actions and federal regulations. While these issues were identified as budget risks during the 2015 session and handled either directly in the budget or through special purpose appropriations, some costs were not adequately estimated. In addition to costs, the DHS rebalance calculation does factor in caseload savings in Temporary Assistance for Needy Families (TANF) and from federal match rate changes. The approved rebalance plan addresses part of the budget gap by directly adding \$37.4 million General Fund to the budget; however, this leaves about \$34.9 million General Fund associated with APD and IDD caseload costs unfunded (as of the current projection; the unfunded amount may change as expenditures are recorded and projections evolve).

The special purpose appropriation of \$40 million that was established during the 2015 legislative session for DHS or OHA has been left untouched and continues to be available for the Emergency Board to allocate to help cover caseload costs or other budget challenges that the agencies are unable to mitigate. However, if demand ends up being greater than the amount of funding set aside, other legislative action may be required early in the 2017 session. DHS will continue to closely monitor caseload counts and costs in all programs, while continuing to develop long term solutions to ensure budget sustainability.

Regarding sustainability, the budget report for House Bill 5026 (2015), contained a budget note directing the agency to report, during the 2016 legislative session, on ways to ensure program sustainability specifically for the APD and IDD programs. This direction was in response to concerns about budget growth and increases in both caseload volume and costs. The agency engaged an external consultant to support the development of independent and unbiased options for program sustainability. The final report, produced by the Lewin Group, was received on February 10, 2016, and identifies potential strategies for “bending the cost curve” in these programs. Suggestions primarily revolve around changing eligibility, modifying services, and increasing participant cost-share. Input from stakeholders was included in the report; while they acknowledge that projected program costs are unsustainable, there are varying perspectives on how best to deal with costs.

Legislative members expressed frustration with the report, as it had a limited amount of modeling, was unable to capture all potential budget drivers, and did not result in a list of succinct options for potential action. Both the Lewin Group and DHS indicated this was primarily due to time and data constraints. A group of legislators, primarily from the policy and budget committees overseeing human services issues, is committed to working with the agency and stakeholders to develop policy and program change options discrete enough to be fully vetted and priced for potential budget action in the 2017 legislative session. DHS has also identified some areas where it can start to make some changes, mostly around best practices for assessing client needs and validating that the most appropriate services/service levels are being authorized. To formalize these efforts, the Subcommittee adopted the following budget note:

**Budget Note:**

- 1) The Department of Human Services is directed to take steps to provide policy and budget options for decision making that will be required during the 2017 legislative session to ensure future sustainability of the APD and IDD programs. Steps include further refinement, analysis, and pricing of viable options or ideas brought forth by the agency, stakeholders, and other interested parties; the focus should be on ways to control caseload growth and utilization. The agency will reach out to legislators, stakeholders, and partners to assist in this effort. In developing sustainability proposals, the Department shall prioritize options that minimize impacts on consumers and providers. The Department will also formally report, at a minimum, to the Emergency Board during Legislative Days in May and December 2016 on progress made under both parts of this budget note. The agency may also be requested to report to interim legislative policy committees on human services.
- 2) In addition to the work described above, the Department is also directed to take immediate actions that may help contain costs without changing the current service system structure and that do not require statutory changes. The agency’s action plan includes:
  - Review and correct, if needed, the relationship between assessment tools and program eligibility criteria;
  - Take action to more efficiently align service authorization with people’s needs, also consider appropriate limits;

- Work to limit use of overtime in service plans; but the agency should take into account workforce shortage areas, the needs of consumers, and changes to current consumer provider relationships;
- Continue discussions with CMS to prevent the conversion of natural support to paid support, with consideration for parental responsibility; and
- Further restrict the live-in program to prohibit live-in service plans when the individual lives in their family's home or the family lives with the individual and is served by that relative (they would still be served in the hourly program).

Overall, the adjustments made in Senate Bill 5701 increase agency's budget by just under \$350.0 million total funds; comprised of \$36,651,673 General Fund, \$27,557,059 Other Funds expenditure limitation, and \$285,760,479 Federal Funds expenditure limitation. The associated staffing changes result in a net increase of 16 positions (7.23 FTE). These numbers do not include budget changes related to statewide employee compensation, which total \$27.5 million General Fund (\$60.6 million total funds), and are also included as a part of Senate Bill 5701.

In addition to caseload cost underfunding and caseload forecast/cost volatility, there are other budget risks. These include costs associated with the approved settlement agreement for the *Lane v. Brown* lawsuit (reduce number of clients in sheltered workshops) and other legal expenses; federal changes to funding streams, program requirements, and possible sequestration; and impacts of economic changes, such as a recession.

A more detailed description of each program area's budget adjustments follows. For context regarding caseload changes, the 2015-17 legislatively adopted budget was based on the spring 2015 caseload forecast; the rebalance adjustments in Senate Bill 5701 factor in caseload and cost changes tied to the fall 2015 forecast, published in January 2016.

#### Self Sufficiency

The budget adjustments approved by the Subcommittee for the Self Sufficiency (SS) program reflect a decrease of \$36.7 million General Fund (and total funds) and 1 position (no FTE change).

The fall 2015 forecast projects the 2015-17 overall Supplemental Nutrition Assistance Program (SNAP) caseload to be 5.3% lower than earlier estimates. Embedded in the net decrease is a decrease in the number of SS households receiving SNAP, while the number of Aging and People with Disabilities households receiving SNAP continues to grow. Caseloads in the TANF cash assistance programs are down 11.6% from the spring numbers, at a biennial average of 24,787 families. Overall caseload savings of \$37.0 million General Fund are included in the agency's rebalance calculation and used to offset costs in other programs.

While the 2015-17 budget included significant investments in, and changes to, the Employment Related Day Care (ERDC) program, the agency estimates an additional \$709,327 General Fund is needed to fully cover costs of collective bargaining for day care providers. This amount includes \$600,000 for AFSCME child care providers that was not part of the agency's original rebalance request. The costs are covered with an allocation from the \$10.7 million General Fund special purpose appropriation for collective bargaining costs for workers who are not state employees.

Technical adjustments and transfers account for a decrease of \$0.5 million total funds for this program, most of which aligns the budget between SS and support functions. This action is consistent with past budgeting practices which have made these budget changes as part of the first rebalance after the budget was approved; similar adjustments are approved in other programs. Two part-time positions are also combined into one full-time position to better meet program needs.

The Subcommittee approved \$130,000 General Fund, on a one-time basis, for distribution to the Oregon Food Bank. Through purchase of a refrigerated truck, the funding will support expansion of the Fresh Alliance initiative. This food recovery program picks up donations of perishable food (nearing end of shelf life) from grocery stores and then makes that food available to hunger-relief agencies.

### Child Welfare

For Child Welfare (CW), the Subcommittee approved a decrease of \$0.5 million General Fund, an increase of \$0.3 million Other Funds expenditure limitation, an increase of \$1.8 million Federal Funds expenditure limitation, and a decrease of 1 position (no FTE change).

Forecasts for individual caseloads within CW have fluctuated slightly between the spring and fall forecasts, with associated budget changes primarily due to an increase in cost per case. A net increase of \$1.9 million General Fund and \$4.4 million total funds is identified as being needed to fund caseloads, most of which is attributed to the Well Being program. The rebalance does include savings from a change in the Federal Medical Assistance Percentage (FMAP), decreasing the need for General Fund. Based on the latest federal estimates, the 2015-17 biennial average FMAP rate will increase from 64.21% to 64.37%, which reduces the state contribution and draws down additional federal dollars. This change will also affect other agency programs.

The agency's rebalance proposal included the establishment of a budget mechanism (\$19.5 million Other Funds expenditure limitation) to fully convert the General Fund budget for the Supporting, Preserving and Reunifying Families (SPRF) program into Other Funds. To avoid overstating the overall budget for this program, the approved rebalance plan does not include this adjustment. If, closer to the end of the 2015-17 biennium, DHS estimates it will underspend its General Fund budget for SPRF, the agency can request the legislature to approve paying those excess dollars into the SPRF fund (converted into Other Funds).

Technical adjustments and transfers are approved for this program, which generally align the budget between CW and support functions. A position action is included to combine two part-time positions into one full-time position to better meet program needs.

### Vocational Rehabilitation

The budget approved by the Subcommittee for Vocational Rehabilitation (VR) reflects increases of \$3.3 million General Fund, \$8.5 million Federal Funds expenditure limitation, and 8 positions (9.89 FTE).

The fall 2015 forecast projects the 2015-17 VR caseload to be about 1% lower than the spring estimate. Any potential savings associated with fewer clients is masked by higher than projected costs per case, which have grown by 16.3% from the spring 2015 forecast. Higher costs continue to be driven by an increase in the number of clients with cognitive and psychosocial disabilities who have complex needs that are more challenging to meet.

To maintain the program and cover these costs without activating the Order of Selection (priority wait list), the program estimates needing about \$7.5 million General Fund, since base federal dollars are capped. However, the rebalance plan uses \$8.5 million in one-time federal reallocation dollars to cover these costs for the 2015-17 biennium; these resources would need to be backfilled with General Fund in the 2017-19 budget to sustain program services. Another \$1.0 million of the one-time monies would cover costs associated with implementation of the federal Workforce Innovation and Opportunities Act (WIOA).

Technical adjustments and transfers account for an increase of \$3.3 million total funds and 11 positions (9.92 FTE); the dollars and the positions are associated with moving work tied to the Governor's Executive Order 15-01 and the Employment First policy package from Intellectual and Developmental Disabilities to VR. This position increase is partially offset by other actions converting part-time positions to full-time.

#### Aging and People with Disabilities

For the Aging and People with Disabilities (APD) program, the Subcommittee approved budget increases of \$33.5 million General Fund, \$17.2 million Other Funds expenditure limitation, and \$119.3 million Federal Funds expenditure limitation; no position changes were needed. The increases cover all but about \$8.7 million General Fund (plus corresponding Federal Funds expenditure limitation) of the agency's current projected budget shortfall associated with caseload costs. As noted previously, it is expected that most of these costs can be addressed via an allocation from the special purpose appropriation to the Emergency Board.

Caseloads in long-term care facilities are slightly above the level funded in the legislatively adopted budget. In-home and community-based facilities' caseloads are essentially flat, while nursing facilities' caseloads are 3.2% higher. Since nursing care is more expensive, that increase is driving a need for \$7.0 million General Fund and \$23.0 million total funds. A portion of these costs are offset by net savings in nursing facility rates of \$1.8 million General Fund (\$6.0 million total funds). Rates are anticipated to be lower in the second year of the biennium based on projected bed reduction targets; rates were pegged to those targets under House Bill 2216 (2013).

A key budget driver related to APD caseloads are costs per case associated with in-home care. Labor agreements and actions required by federal regulations are increasing hourly costs, while higher acuity and need levels are influencing service levels (hours per client). For some program services, cost per case has grown by as much as 15% over the spring forecast estimate. The approved rebalance plan covers \$13.8 million General Fund for overtime pay for home care workers that is being driven by federal labor regulations. Due to wage increases for these same workers, \$3,351,396 General Fund is added and is supported by an allocation from the \$10.7 million General Fund special purpose appropriation for compensation changes driven by collective bargaining for workers who are not state employees. In the approved rebalance plan, savings in community-based care are used to offset some of the in-home need.

Collective bargaining (rate increases) for adult foster care is behind an increase of \$1,241,568 General Fund (\$4.2 million total funds); this increase is also covered by an allocation from the special purpose appropriation for non-state worker collective bargaining. After allocations made in both the DHS and OHA budgets as part of Senate Bill 5701, there is \$700,147 remaining in that special purpose appropriation. It is anticipated that DHS and OHA will request this funding once outstanding bargaining issues are resolved; actual costs may vary based on outcomes.

APD's rebalance plan also includes \$4.0 million General Fund in savings due to the FMAP change noted previously, and another \$5.0 million General Fund savings tied to accessing more federal dollars for newly eligible clients.

To meet federal program requirements, the agency needs \$16.6 million Other Funds expenditure limitation for waived case management services. The approved limitation will help separately track program expenditures and receive the allowed higher match rate.

An expenditure limitation of \$7.0 million Federal Funds is included in the plan to reflect expenditures allowed under OHA's Designated State Health Program (DSHP) waiver associated with Oregon Project Independence.

Technical adjustments and transfers account for a net decrease of \$2.3 million total funds.

#### Intellectual and Developmental Disabilities

The rebalance changes approved by the Subcommittee for the Intellectual and Developmental Disabilities (IDD) program are increases of \$33.2 million General Fund and \$112.3 million Federal Funds expenditure limitation; positions were reduced by 11 (9.92 FTE). The increases cover all but about \$26.2 million General Fund (plus corresponding Federal Funds expenditure limitation) of the agency's current projected budget shortfall associated with caseload costs. As noted previously, it is expected that most of these costs can be addressed via an allocation from the special purpose appropriation to the Emergency Board.

Both caseloads and cost per case in IDD programs are expected to be higher than the previous forecast, driving an overall increase of \$64.6 million General Fund (\$210.3 million total funds). Caseload counts, particularly for children, are well over the spring 2015 forecast. This continues to be directly related to the K Plan, as under that state plan option services must be provided to all eligible applicants. Costs per case also continue to grow as they are driven by assessed client needs and no longer subject to any monetary caps.

The approved rebalance plan includes \$3.0 million General Fund to restore a reduction action taken during 2015-17 budget development. This amount was offered up by the agency as a reduction during session, but was attributed to the wrong program; if left in place the cut eliminates staff supporting children's programs. Participation rate changes for brokerage case management are driving an increase of \$2.1 million General Fund; the Department has a plan to improve participation rates going forward through provider training.

Labor agreements and federal rule changes also drive costs for IDD. Collective bargaining (rate increases) for adult foster care drives an increase of \$2,066,520 General Fund (\$7.0 million total funds). This change is covered by an allocation from the special purpose appropriation for non-state worker collective bargaining. Another allocation from the same source of \$2,133,480 General Fund (\$7.0 million total funds) is also approved to pay bargained wage increases for personal support workers. To address overtime rules also affecting personal support workers, \$3.2 million General Fund is added; this is part of a \$17 million General Fund need (APD and IDD combined) for this issue identified during the 2015 legislative session.

Some savings are available to help partially offset costs. In some parts of the program, Medicaid participation rates have improved and are projected to reduce General Fund spending by \$5.6 million. The change in the FMAP rate is anticipated to save \$4.6 million General Fund.

Technical adjustments and transfers reduce the IDD budget by \$4.6 million General Fund (\$6.2 million total funds) and 11 positions (9.92 FTE), most of which is moving the VR portion of the additional Employment First resources approved for 2015-17 from IDD to VR.

### Program Design Services

In Program Design Services (PDS), the Subcommittee approved a decrease of \$0.2 million General Fund, an increase of \$7.6 million Other Funds expenditure limitation, an increase of \$40.9 million Federal Funds expenditure limitation, and an increase of 32 positions (13.70 FTE). These adjustments include some small technical adjustments, but the changes mostly consist of budget increases needed to cover the next phase of the agency's Integrated Eligibility (IE) information technology project.

In House Bill 5026 (2015), DHS received \$750,000 General Fund (\$7.5 million total funds) for planning to improve eligibility determination systems for non-MAGI (Modified Adjusted Gross Income) Medicaid programs. These programs primarily serve clients in the APD and IDD programs. However, after planning work and a changing information technology landscape due to implementation of OHA's OregonONEeligibility (ONE) system, the project approved by the Subcommittee will enhance ONE to support eligibility determinations for the non-MAGI Medicaid programs, plus the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF), and Employment Related Day Care (ERDC) programs.

The additional project funding in Senate Bill 5701 is \$47.9 million total funds. When coupled with the previously authorized planning money, the overall 2015-17 project budget represents about 43% of the overall estimated project cost of \$130 million total funds. Based on current federal match estimates, about 85% of project costs will be covered by federal dollars. In House Bill 5202, the Joint Ways and Means Subcommittee on Capital Construction approved \$7.5 million in proceeds from Article XI-Q Bonds to cover the state share of the project for the current biennium. DHS estimates that the project will take 33 months to execute, with completion targeted for the end of 2018. The 2017-19 state share of the project is estimated at about \$15 million and includes debt service on the 2015-17 bonds. The staffing component of the project is 35 limited duration positions (15.83 FTE), primarily consisting of project managers and operations/policy analysts. These resources would supplement permanent employees (information technology, fiscal, policy, management) that are located in both DHS and OHA; some of these resources had been previously approved for work on other system improvement initiatives and the ONE project.

Both the Joint Committee on Ways and Means Subcommittee on Human Services and the Joint Legislative Committee on Information Management and Technology (JLCIMT) reviewed the project. The JLCIMT recommended incremental, conditional approval of the request and set out several action items, in its recommendation to the Joint Committee on Ways and Means, which were adopted. The Subcommittee approved the project with the understanding that the funding will be unscheduled until the Legislative Fiscal Office and the Chief Financial Office of the Department of Administrative Services approve rescheduling; agency compliance with the JLCIMT recommendations will be key to making expenditure limitation available. Depending on project progress and timing, the Department may be asked to report during the interim to the Emergency Board and/or JLCIMT.

### Central Services

The budget adjustments, associated with technical change and transfers, included in Senate Bill 5701 for Central Services, are net decreases of \$0.3 million total funds and one position (1.00 FTE).

### Shared Services

The Subcommittee approved a net decrease of \$0.8 Other Funds expenditure limitation and 10 positions (5.44 FTE) for Shared Services. Included in this adjustment is the transfer of 11 positions (7.37 FTE) from the Provider Audit Unit within the Office of Payment Accuracy and Recovery

into OHA Central Services. This change is consistent with guidance from the federal Centers for Medicare and Medicaid Services regarding this unit's responsibility for auditing Medicaid providers.

#### Statewide Assessments and Enterprise-wide Costs

The budget adjustments approved by the Subcommittee include technical adjustments and transfers accounting for an increase of \$5.6 million General Fund (\$9.1 million total funds), primarily to align the assessment budget with 2015-17 policy package changes in program budget structures. There is also an adjustment to align with positions being moved to OHA from DHS Shared Services.

The approved rebalance plan includes \$118,318 General Fund (\$277,566 total funds) to cover Treasury fees. Due to an oversight during 2015-17 budget development, this line item, which is driven by the cost of banking services, was not adequately funded in the base budget. Also accounted for is an adjustment to capture and spend lease revenue, which reduces the need for both General and Federal Funds resources. To match up with the APD budget, \$2.5 million Other Funds expenditure limitation is added to support the budget mechanism for recording waived case management expenditures.

The agency's 2015-17 budget includes \$839,543 General Fund for debt service associated with the Central Abuse Management (formerly known as the Statewide Adult Abuse Data and Report-Writing System) and assumes a bond sale early in the biennium. Current project timing indicates the sale will not need to occur until spring 2017. Based on that timeframe, the debt service is eliminated because it is not needed; this savings amount is not included as a resource within the DHS rebalance plan.

## **JUDICIAL BRANCH**

### Commission on Judicial Fitness and Disability

The Subcommittee increased the General Fund appropriation for extraordinary expenses by \$172,000, equivalent to a 74.8% increase over the level of General Fund in the Commission's 2015-17 legislatively adopted budget. The funds were appropriated to pay the Commission's costs incurred from the investigation and prosecution of two charges of judicial misconduct. The action increases the General Fund appropriation for extraordinary expenses to \$189,753. The revised funding level covers the costs-to-date identified by the Commission, and provides an additional amount of approximately \$20,000 for projected Commission costs associated with the Supreme Court review of the cases. The agency will need to request additional funding later in the biennium, if the costs of completing the two current cases exceed projection, or if the Commission approves any additional cases for formal investigation. If the full appropriation is not needed, any remaining funds will be available to cover extraordinary expenses in the 2017-19 biennium. The General Fund increase was approved on a one-time basis and will be phased out in the development of the agency's 2017-19 budget.

### Judicial Department

The Subcommittee approved increases in total Judicial Department expenditures of \$17,454,547. The expenditure changes include a General Fund increase of \$8,389,259. Budget adjustments include employee compensation adjustments plus the specific items identified below.

The Subcommittee increased the General Fund appropriation for judicial compensation by \$630,000 for the 2015-17 biennium cost of providing a \$5,000 per year salary increase to all statutory judges, beginning on January 1, 2017. The salary increase is enacted by Senate Bill 1597, the 2016 session program change bill. The fiscal impact of the salary increase will increase to \$2,520,000 General Fund beginning with the 2017-19 biennium, when it will be in effect for the full biennium.

A \$200,000 General Fund increase was approved for the Oregon State Bar Legal Assistance Program (Legal Aid) for legal assistance in housing-related issues. As is the practice with unrestricted General Fund appropriations for Legal Aid, this supplemental funding is approved on a one-time basis and will be phased out in the development of the 2017-19 budget. The General Fund appropriation increases combined total 2015-17 biennium state support for Legal Aid, from both Other Funds (court filing fees) and General Fund sources, to \$12,700,000.

The Subcommittee increased the Other Funds expenditure limitation for the State Court Technology Fund (SCTF) by \$5,330,000 for costs of maintaining and supporting state court electronic systems and providing electronic service and filing services. The expenditure limitation increase largely reflects a higher rate of electronic filing of court documents than was anticipated when the Chief Justice's recommended budget was developed. The Department uses SCTF moneys to pay electronic filing charges and does not charge participating parties who file the documents. The SCTF is projected, following this authorization and the mid-biennium transfer of legacy technology fee revenues to the SCTF as required by Senate Bill 1597, to have a 2015-17 biennium ending balance exceeding \$860,000. SCTF resources are not, however, projected to cover costs in subsequent biennia without action to either increase SCTF revenues or reduce ongoing operating costs.

A \$2,800,000 Other Funds expenditure limitation increase was approved for the planning and design of a new Lane County Courthouse facility through the Oregon Courthouse Capital Construction and Improvement Fund (OCCCIIF). This expenditure limitation amount allows for expenditures of up to \$1.4 million of Article XI-Q bond proceeds and of up to \$1.4 million of required county matching funds for the Lane County Courthouse project. Project bonds are authorized in House Bill 5202. The approved bond authority is in addition to the bond proceeds that were previously authorized for the 2015-17 biennium: \$17.4 million for the Multnomah County Central Courthouse project, \$2.5 million for the Jefferson County Courthouse project, and \$7,875,000 for the Tillamook County Courthouse project. Debt service costs for the Article XI-Q bonds authorized for the Lane County Courthouse project are projected to total approximately \$233,000 General Fund per biennium, beginning in the 2017-19 biennium. Because the bonds will not be issued until the spring of 2017, there will not be debt service payments due in the current biennium.

The approval of Article XI-Q bonds for planning and design of the Lane County Courthouse does not create or imply any commitment to provide state funds for the construction of the facility. The Subcommittee also increased the Judicial Department operations Other Funds expenditure limitation by \$45,000 for the cost of issuance of Article XI-Q bonds for planning and design of the Lane County Courthouse facility.

The Subcommittee approved the following budget note concerning courthouse funding through the Oregon Courthouse Capital Construction and Improvement Fund:

**Budget Note:**

The Chief Justice or his designee is requested to present a report to the Emergency Board, no later than December 2016, with a priority ranking and the projected costs of courthouse capital construction projects for which he may, within the next twelve years, request state funding support from the Oregon Courthouse Capital Construction and Improvement Fund. The report shall include recommendations for stabilizing biennial funding request amounts over the ten-year period beginning with the 2019-21 biennium.

**Public Defense Services Commission**

The Subcommittee increased the General Fund appropriation for the Contract and Business Services Division by \$18,834. The appropriation funds payment of a Secretary of State service charge that was omitted from the agency budget in error.

**LEGISLATIVE BRANCH**

The Subcommittee approved a net-zero General Fund rebalance. The adjustments include reductions to agency budgets to account for higher than anticipated reversions from the 2013-15 biennium, a \$180,000 increase for chamber improvements, and an increase of \$6.7 million in Legislative Administration for facilities projects. Unused bond proceeds of \$2.4 million are used to pay debt service in lieu of General Fund. The facilities projects will be the beginning of a \$50 million Capitol project that will make improvements to the mechanical, electrical, and plumbing systems; address security and life safety issues; and increase accessibility for people with disabilities. It is expected to take three years for all of the improvements to be completed. House Bill 5202 includes \$30 million in Article XI-Q bonds to continue the project into the 2017-19 biennium. The expenditure limitation for those bond proceeds are included in House Bill 5203, which is the bill for all capital construction limitations. The Subcommittee approved an Other Funds expenditure limitation of \$460,000 for the cost of issuance for the bonds. There is no debt service in the current biennium.

The Subcommittee also approved two new Other Funds expenditure limitations related to the Oregon Capitol Foundation. The Foundation is now a separate entity from the Legislative Administration Committee. The limitations include \$300,000 for the History Gateway and \$25,000 for expenses related to operations for the Foundation.

**NATURAL RESOURCES**

**Department of Agriculture**

The Subcommittee established a Federal Funds expenditure limitation of \$175,000 in the Administrative and Support Services program area to accommodate the awarding of a federal grant to be used for wolf depredation compensation claims, and for nonlethal preventative techniques.

The Subcommittee also increased Federal Funds expenditure limitation by \$1,700,000 and made a one-time \$539,338 General Fund appropriation as state match to pay for eradication efforts related to the Asian Gypsy Moth, a non-native invasive species, which was found in northwest Portland. The majority of the eradication project would occur during May and June of this year. On January 14, 2016, the U.S. Department of

Agriculture (USDA) notified the Department that \$1.7 million in federal funding would be made available for the eradication project. In the past, USDA has provided only 50% of eradication funding.

The Subcommittee also acknowledged that the Department anticipates increasing the wholesale seed dealer license from \$500 to \$750 in May 2016, and increasing the veterinary product registration fee from \$75 to \$100 in June 2016. The Other Funds revenues from these increases will be used, in part, to fund program compensation increases.

### **Columbia River Gorge Commission**

The Subcommittee increased the General Fund appropriation made to the Columbia River Gorge Commission by \$11,308 to match the amount provided to the Commission by the State of Washington for the 2015-17 biennium for operational costs. Included in the \$11,308 increase is \$6,000 for costs related to a once every five year audit; this amount is considered to be one-time and is not to be included in the base budget for 2017-19 budget development. The Subcommittee also eliminated the Commission's \$5,000 Other Funds expenditure limitation provided in the adopted Oregon budget since any non-General Fund revenues received by the Commission are expended through the Washington budget.

### **Department of Environmental Quality**

The Subcommittee approved a one-time \$100,000 General Fund appropriation for sampling, testing, and monitoring Harmful Algae Blooms. Of the total, \$30,000 will be used to purchase testing equipment so that samples do not need to be sent out of state for processing.

The Subcommittee also approved \$230,000 General Fund, on a one-time basis, to provide information for the 2017 legislative session on how a market-based carbon reduction system would work in Oregon. The money would be used to hire a full-time limited duration Operations and Policy Analyst 4 position (0.58 FTE). In addition, \$50,000 is to cover costs for an economic consultant to assist with research data and analysis. The DEQ work is to include:

- (1) Identify the type, scope, and design of the greenhouse gas emissions cap necessary to link with other jurisdictions and meet the state's greenhouse gas emissions reduction goals.
- (2) Assess how a market-based program would interact with existing programs, such as the Renewable Portfolio Standard, the Clean Power Plan, and the Clean Fuels program, and achieve the state's greenhouse gas emissions reduction goals.
- (3) Study and evaluate how existing market-based programs in other jurisdictions control leakage and how those methods might be adapted to align with Oregon's economy and business sectors.
- (4) Study and evaluate how existing market-based programs address potential impacts and benefits to disadvantaged populations and rural communities and how those methods might be adopted to Oregon.

The Subcommittee approved a \$2,500,000 General Fund appropriation to expand the Department's current Oregon Air Toxics Program. This will allow the immediate focus of increased air toxics monitoring efforts on cadmium, arsenic, and chromium hotspots in Portland, as well as, expand air toxics monitoring across the state. In addition, the increased funding will allow DEQ to develop a risk-based approach to air permitting for industrial sources through rulemaking. Over time this will allow DEQ to modify existing air permits to be risk-based. The air toxics monitoring funded through this appropriation uses moss collection and analysis to map pollution levels in Portland communities and develop maps of hot spots. This funding will allow the Department to purchase and set up two additional full air toxics monitoring stations that can be directed at areas with high levels of air toxics that are identified. A Natural Resources Specialist 3 position, three Natural Resources Specialist 2 positions, a

Chemist 2 position, and a Chemist 3 position are added as permanent positions for the monitoring and analysis work. DEQ will also use the funding to develop, through rulemaking, an Oregon specific air toxics program that ensures industrial hot spots are sufficiently controlled. During this process, discussions with local governments about their potential roles and involvement, either formally or informally, may occur. To work on this part of the program, six permanent positions were added (Principal Executive Manager E, Program Analyst 3, Natural Resources Specialist 4, Natural Resources Specialist 3, Operations and Policy Analyst 1, and Public Affairs Specialist 2). In all, 12 permanent positions (7.00 FTE) were added, with total Personal Services costs of \$1,266,789, Services and Supplies costs, including Professional Services, of \$883,211 and \$350,000 in Capital Outlay for monitoring equipment. This program is estimated to have a 2017-19 roll-up cost of \$3,626,239 General Fund.

### **Department of Fish and Wildlife**

The Subcommittee approved a one-time increase of \$180,000 Other Funds expenditure limitation to continue two limited-duration Natural Resource Specialist 2 positions authorized for one year in Senate Bill 5544 (2015). These two positions work with landowners to improve and protect sage grouse habitat.

### **Department of Forestry**

The Subcommittee approved an increase of \$23,115,122 in the General Fund appropriation made to the Department of Forestry, Fire Protection Division for the payment of emergency firefighting costs associated with the 2015 forest fire season. This amount is dedicated to the following specific uses:

- Unbudgeted emergency fire costs (\$19,558,783)
- Fire protection district deductibles (\$677,886)
- Training provided to Oregon National Guard troops (\$500,000)
- Oregon State Treasury loan interest (\$323,630)
- Severity resources (\$2,054,823)

The portion of the General Fund appropriation to the Department of Forestry included above for severity resources is offset by a reduction of the same amount in the special purpose appropriation that had been established for this purpose. In addition, Other Funds expenditure limitation is increased by \$56,334,408, which includes \$55,172,387 for unbudgeted emergency fire costs and \$1,162,021 for fire protection district deductibles.

The Subcommittee approved a decrease in the General Fund appropriation of \$238,581 and a decrease in the Other Funds expenditure limitation of \$726,392 made to the Oregon Department of Forestry for the payment of debt service. These amounts were originally included in the agency's budget for the payment of debt service obligations on bonds that were anticipated to be issued at the end of the 2013-15 biennium, but were not. This is a technical adjustment to remove the excess General Fund and Other Funds expenditure limitation from the agency's budget. An increase of \$45,000 Other Funds expenditure limitation was approved for the payment of bond issuance costs related to Article XI-Q General Obligation bonds to replace an equipment warehouse for the East Lane Fire Protection District.

The Subcommittee approved a General Fund appropriation of \$704,286 and an increase in the Other Funds limitation of \$813,594 for the implementation of a procurement and payment system replacement. The new system is intended to be an end-to-end solution for the agency, replacing its current ad-hoc system of manual and semi-automated information systems and processes. The funding includes the establishment of

four, 15-month, limited-duration positions (Project Manager 3, Information Systems Specialist 6, Accountant 1, and Procurement and Contract Specialist 3). The Subcommittee approved the project with the understanding that the funding will be unscheduled until the Legislative Fiscal Office (LFO) and the Chief Financial Office of the Department of Administrative Services approve rescheduling and that the agency comply with recommendations made by the Joint Legislative Committee on Information Management Technology (JLCIMT).

Recommendations include direction that the agency proceeds through the standard Stage Gate 3 process, including updated business case and other foundational documents. The agency will ensure that the independent quality management services contractor conducts an updated risk assessment and perform quality control reviews on the documents noted above. The agency will report back to JLCIMT or Emergency Board on project status in September 2016.

### **Department of Land Conservation and Development**

The Subcommittee approved an increase in the Other Funds expenditure limitation of \$216,000 to allow the agency to expend sub-grant funding received from the Oregon Office of Emergency Management made available through the Federal Emergency Management Agency. These funds will be used to aid in the development of local pre-disaster mitigation plans of local governments, including the cities of Albany, Medford, and Beaverton, Tillamook County, and cities within Tillamook County. A portion of this amount will be used to establish a limited duration Planner 2 position for 16 months (0.67 FTE).

### **Department of State Lands**

In the fall of 2015, sump pumps and the associated drainage pipe failed at the Department of State Lands' headquarters building in Salem. The Department made emergency, stop-gap repairs. The Subcommittee approved a one-time \$85,919 increase to the Capital Improvement Other Funds expenditure limitation for the repairs to date. Additional permanent repairs will be needed next summer; the Department will seek another expenditure limitation increase at an Emergency Board meeting.

The Department was awarded a U.S. Environmental Protection Agency grant for Wetland Program Development in the amount of \$347,502. During the 2015 legislative session, \$133,000 in one-time Federal Funds expenditure limitation was approved and unscheduled for this grant, pending retroactive approval to apply for the grant. This amount was intended to provide sufficient expenditure limitation for work through March, 2016. The Subcommittee approved the additional \$214,502 in one-time Federal Funds expenditure limitation to enable the Department to complete the work.

A reduction in Attorney General charges to reflect reduced rates in the legislatively adopted budget was inadvertently made to the Capital Improvement limitation and should have been made to the Common School Fund limitation. Other Funds expenditure limitation is decreased by \$176,890 for the Common School Fund and an increase of the same amount is made to Capital Improvements.

### **Water Resources Department**

The Subcommittee approved an increase in General Fund of \$705,288 to facilitate a groundwater study for the greater Harney Valley in coordination with the U.S. Geological Survey. The funding will support the establishment of a permanent Natural Resource Specialist position (\$130,288), one-time funding of \$400,000 for the drilling and construction of ten observation wells for data collection, and one-time funding of \$175,000 for the cost-sharing provisions of the groundwater study.

### **Oregon Watershed Enhancement Board**

The Subcommittee increased the Measure 76 Lottery Funds expenditure limitation for operations by \$40,123 to pay the costs of reclassifying the Administrative Manager position from an Administrative Specialist 2 to a Principal Executive Manager A and reclassifying the Capacity Coordinator from an Operations Policy Analyst 3 to an Operations Policy Analyst 4. The reclassifications are due to increased duties that resulted from an agency reorganization. These reclassifications were reviewed and supported by Department of Administrative Services Human Resources. In addition, Measure 76 Lottery Funds expenditure limitation was increased by \$17,329 to correct an error that omitted capital mall security assessments in the legislatively adopted budget for 2015-17.

## **PUBLIC SAFETY**

### **Department of Corrections**

The October, 2015 male prison population forecast was as much as 200 beds higher than the April 2015 forecast, which was the basis for the 2015-17 budget. In response to the higher forecast, the Subcommittee approved \$2,558,694 General Fund and 6 new correctional officer positions (4.46 FTE) to shift the 787 Deer Ridge Correctional Institution minimum security inmates to the medium security facility, which will be operated as minimum housing. Of this amount, \$1,821,701 is a one-time expense. As the additional recently-forecasted inmates enter the system, there will be other housing units within the facility available to accommodate them. The additional costs for 200 more beds for the rest of the biennium is about \$6.9 million.

A special purpose appropriation to the Emergency Board in the amount of \$3 million can fund part of the remaining need. There will be two more forecasts before the end of the biennium, April and October 2016. Whatever unfunded amount remains can be considered as part of the Department's agency-wide budget rebalance that typically occurs during the long legislative session as part of the current biennium final statewide budget reconciliation.

In response to an investigation of housing and treatment conditions for seriously mentally ill inmates by the federal protection and advocacy entity, Disability Rights Oregon, the Department requested \$8.2 million General Fund for architectural and staffing changes. The Subcommittee approved \$3,139,557 General Fund for construction and staffing that will provide the identified inmates more out-of-cell time and increased mental health therapy and counseling. The direct appropriation includes \$1,031,676 for permanent staff, including 4 registered nurses and a project manager (3.33 FTE); reclassification of a corporal to a sergeant; and associated services and supplies. The remaining \$2,107,881 General Fund is for one-time construction expenses for a modular building for treatment and office space on the Oregon State Penitentiary grounds and for changes inside the mental health unit of the penitentiary.

In addition, a special purpose appropriation to the Emergency Board in the amount of \$2 million will be available for the Department to request as they need additional staff. Any unfunded balance can be considered as part of the Department's agency-wide budget rebalance that typically occurs during the long legislative session as part of the current biennium final statewide budget reconciliation.

The Subcommittee approved redirecting unused Junction City Correctional Institution bond funding and unneeded cost of issuance funds for various Department of Corrections bond sales to Other Funds debt service. The total Other Funds limitation is \$2,094,636.

Pilot project General Fund that was intended to be one-time is phased out from the Offender Management and Rehabilitation unit within the Department. The reduction is \$1,009,135.

### **Criminal Justice Commission**

The Criminal Justice Commission was awarded \$370,000 in one-time grant funding from the U.S. Department of Justice, Office of Justice Programs and Bureau of Justice Assistance for technical assistance financing in support of Oregon's Justice Reinvestment implementation. The funds were made available to Oregon by a pass-through agreement with the Vera Institute of Justice, a private nonprofit research center for justice policy and practice. The funding was included in the agency's 2015-17 Federal Funds expenditure limitation, but because the Vera Institute is not a federal agency, the funding should have been included as Other Funds expenditure limitation. This technical adjustment increases Other Funds and decreases Federal Funds expenditure limitations by \$370,000.

### **Oregon Department of Justice**

The Subcommittee approved an increase of \$254,493 Other Funds expenditure limitation for the Department of Justice (DOJ) Criminal Justice Division and the authorization of two limited duration positions (1.08 FTE) for the Fusion Center. Funding for the positions would come from two separate federal grants received by the Oregon Military Department Office of Emergency Management (State Homeland Security Program for \$121,334 and the Urban Area Security Initiative for \$133,159). The grants are one-time in nature and require no state matching funds.

The Subcommittee approved an increase of \$129,405 Other Funds expenditure limitation for the DOJ Criminal Justice Division and the authorization of one limited duration position (0.25 FTE) for a traffic safety resource prosecutor with an emphasis on marijuana. The position is funded for six months beginning in April of 2016. The source of the grant is the U.S. Department of Transportation National Highway Traffic Safety Administration received by the Oregon Department of Transportation.

The Subcommittee approved an increase of \$184,714 Other Funds expenditure limitation for the DOJ General Counsel Division and the authorization of one permanent full-time position (0.63 FTE) for a marijuana civil legal services attorney. The revenue source to support the attorney is the legal services rate billed to state agencies. The 2017-19 biennial cost of the position is \$316,891.

An increase of \$12,613,368 Federal Funds expenditure limitation for the DOJ Crime Victims Services Division, as well as the authorization of two limited duration positions (1.42 FTE) for an increase in Victim of Crime Act (VOCA) assistance funding was approved. The grant increase will add one-time funding to existing direct service/non-profit providers, district attorney prosecutor-based victim assistance programs, child assessment centers, and other system investments. These are formula grants that require no state matching funds; however, a federal requirement does require sub-grantees to provide 20% matching funds. According to the Department, for this request, no additional state funds will be required to help sub-grantees meet their matching funds requirement.

The Subcommittee approved \$676,971 General Fund for the establishment of an elder abuse program in the Criminal Justice Division. The program will be staffed by one permanent full-time Senior Assistant Attorney General (Elder Abuse Resource Prosecutor) (0.63 FTE) and two

Criminal Investigator positions (1.25 FTE). The positions will assist local law enforcement with elder abuse cases, as well as provide statewide outreach and training. Personal services costs for the positions total \$457,573 and services and supplies costs total \$219,398. The 2017-19 biennial cost of the program is estimated to be \$1.2 million General Fund.

A change in the preliminary schedule for the DOJ Child Support Division's Child Support Enforcement Automated System (CSEAS) information technology project, which was completed after the close of the 2015 session, has increased the total cost of ownership and impacted the project's 2015-17 legislatively adopted budget, resulting in a shortfall of bonding authority, expenditure limitation(s), and cash liquidity.

The original feasibility study for the CSEAS project estimated total development costs at \$92.7 million and recurring costs after development of \$23.6 million for a total cost of ownership (TCO) of \$116.3 million (through fiscal year 2026). The rebaselined TCO is now estimated at \$122.7 million, which includes \$12 million in ongoing operations and maintenance costs. The Subcommittee approved \$3,086,760 of Other Funds expenditure limitation for project costs, which is to be financed with Article XI-Q bonds approved in House Bill 5202, and the establishment of 10 permanent part-time positions (1.31 FTE). Four reclassifications of existing permanent full-time positions was also approved.

Unless otherwise approved by the Legislature or the Emergency Board, the positions budgeted for the project are established as permanent fulltime positions under the following conditions: (a) the positions will be abolished on or before the completion of the project; (b) the positions are to remain in the CSEAS program (i.e., CSEAS summary cross reference) and may not be transferred to any other program or used for any other purpose than the development of the CSEAS project; and (c) the positions may not be included in any permanent finance plan action.

The Subcommittee appropriated \$1,161,194 in additional General Fund Debt Service to support repayment of Article XI-Q General Obligation bond proceeds approved in House Bill 5202. Other Funds expenditure limitation of \$123,240 is included for the cost of issuance of the bonds. The Subcommittee approved \$34,683 General Fund for repayment of interest costs for a short-term Treasury loan. The Department of Administrative Services was directed to un-schedule \$3,086,760 Other Funds expenditure limitation (Article XI-Q bond project proceeds) and to schedule \$3,632,932 Other Funds and \$6,864,723 Federal Funds for the second quarter of calendar year 2016.

In absence of a comprehensive, integrated, and rebaselined master schedule, which is necessary to determine the project budget, and final Stage Gate 3 approval, the Subcommittee recommended a conservative, controlled release funding approach for the project. The recommendation provides full project funding through June 30, 2016, at which point the agency will need to request additional expenditure limitation from the Emergency Board. This recommendation will allow the agency to initially proceed to Stage Gate 3; however, the project should not operate for an extended period of time until "Stage Gate 3" review is officially completed and full endorsement granted. The Subcommittee adopted the Joint Legislative Committee on Information Management and Technology recommendations for the project.

The Subcommittee also approved the following budget note:

**Budget Note:**

The Department of Justice is to report at each meeting of the Emergency Board and the Interim Joint Committee on Information Management and Technology at each interim meeting with detailed project status reports (performance against plan) on the Child Support Enforcement Automated System (CSEAS). As part of the agency's report for the Emergency Board meeting in May of 2016, the agency is

to: (a) justify why an advisory steering committee is an appropriate form of governance; (b) provide a detailed cost-benefit analysis of the decision to use a private vendor vs. Department of Administrative Services State Data Center; (c) provide a justification for the indirect agency administrative charges to the CSEAS project, which may need to be repurposed and used for a general project contingency fund; and (d) report on improvements to quality assurance and agency status reporting.

### **Oregon Military Department**

The Other Funds expenditure limitation for the Community Support program was increased, on a one-time basis, by \$2,442,000 for the reimbursement of firefighting expenditures incurred during the 2015 fire season.

The 2015-17 legislatively adopted budget inadvertently made a General Fund reduction to services and supplies that should have been applied to personal services. The reduction is \$57,929 within the Administration division. Moving it to the right budget category will enable the agency to correctly build the 2017-19 budget.

The Subcommittee approved \$80,000 Other Funds expenditure limitation for the purpose of paying cost of issuance expenses associated with Article XI-Q bond authority approved for rehabilitating facilities at the Umatilla Depot site to prepare it for use as a Regional Training Center. The Umatilla site will replace the facility currently used on the Western Oregon University campus.

### **Department of Public Safety Standards and Training**

The Subcommittee approved an increase in Other Funds expenditure limitation of \$959,000 and the addition of three limited-duration positions (1.74 FTE) to support programs and activities in the Department of Public Safety Standards and Training's (DPSST) Center for Policing Excellence, funded by an Edward Byrne Memorial Justice Assistance Grant through the Criminal Justice Commission.

The agency's Federal Funds expenditure limitation was increased by \$2,497,563. This net-zero technical correction changes a revenue-only transfer between DPSST and the Department of Justice to a pass-through expenditure, a budgetary change required in order to ensure full reimbursement of costs related to the federal High Intensity Drug Trafficking Area program operated by the state Department of Justice.

The Subcommittee increased the agency's Other Funds expenditure limitation by \$2,790,195, and authorized twelve permanent positions (8.00 FTE) to add four basic police and two basic corrections classes to the agency's training calendar to meet demand during the 2015-17 biennium.

### **Oregon State Police**

The Subcommittee increased the agency's General Fund appropriation by \$1,320,216 and increased its Other Funds expenditure limitation by \$6,911,613 for Federal Emergency Management Agency-reimbursable expenses incurred during numerous mobilizations coordinated by the State Fire Marshal during the 2015 fire season in Oregon.

The Subcommittee increased the agency's General Fund appropriation by \$1,000,000 and authorized 12 positions (6.63 FTE) to increase staff capacity and reduce wait times and backlogs in the Firearm Instant Check System program.

## TRANSPORTATION

### Department of Aviation

The Subcommittee approved an increase of \$265,000 in Other Funds expenditure limitation for the Operations Division to purchase grant management software to implement and manage the agency's grant-making program established by House Bill 2075 (2015).

### Department of Transportation

The Subcommittee increased the agency's Other Funds expenditure limitation by \$6,231,467 to fund road repairs and clean-up expenses at seventeen sites across the state where wildfires damaged and forced the closure of roadways during the 2015 fire season. Other Funds expenditure limitation was increased in the Local Government program by \$2,000,000 toward reconstruction of the Juntura Cut-Off Road in Harney County, and by \$51,804 for cost of issuing the Lottery Bonds to finance the project.

A net-zero technical adjustment of \$1,354,734 was approved to move cost of issuance expenditure limitation for debt associated with highway safety improvements, the Coos Bay Rail Link, and ConnectOregon VI into the correct program budgets. A second net-zero technical adjustment of \$138,433 was approved to move legislatively-approved state government service charge reductions into the correct program budgets for the 2015-17 biennium.

The Subcommittee reduced the General Fund appropriation for debt service to the Department of Transportation by \$5,194,781. A bond sale anticipated for May, 2015 was postponed until May, 2016, reducing the debt service required in the 2015-17 biennium. General Fund was also reduced by \$47,835 to reflect the completion of the Driver and Motor Vehicles' veteran information sharing project with the Department of Veterans' Affairs.

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**Enrolled  
Senate Bill 5701**

Sponsored by JOINT COMMITTEE ON WAYS AND MEANS

CHAPTER .....

AN ACT

Relating to state financial administration; and declaring an emergency.

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

**SECTION 1.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (1), chapter 694, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Oregon Business Development Department, is increased by \$61,227 for business, innovation and trade.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 694, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, is increased by \$443,641 for business, innovation and trade.

(3)(a) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Business Development Department by section 1 (2), chapter 694, Oregon Laws 2015, for the biennium beginning July 1, 2015, for debt service, is decreased by \$1,328,407.

(b) Notwithstanding any other law limiting expenditures, the amount of \$1,330,500 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for general obligation bond debt service.

(4) Notwithstanding any other law limiting expenditures, the amount of \$400,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for Infrastructure Finance Authority for redevelopment of the Port of Port Orford Cannery Building.

(5) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (6), chapter 694, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department for Infrastructure Finance Authority, is increased by \$260,514 for administration of seismic rehabilitation grants.

(6) Notwithstanding any other law limiting expenditures, the amount of \$100,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of ex-

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penses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for Infrastructure Finance Authority for a Willamette Valley Intermodal Hub Feasibility Study.

(7) Notwithstanding any other law limiting expenditures, the amount of \$200,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for business, innovation and trade for the Oregon Wave Energy Trust.

(8) Notwithstanding any other law limiting expenditures, the amount of \$1 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for business, innovation and trade for the American Manufacturing Innovation District.

SECTION 2. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, other than those described in sections 6 and 9, chapter 759, Oregon Laws 2015, collected or received by the Department of Education, for operations, is increased by \$7,130,223 for a charter schools grant.

SECTION 3. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 2 (4), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, to be distributed as grants-in-aid, for program costs and to purchase services for breakfast and summer food programs, is decreased by \$51,458.

SECTION 4. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 1 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for operations, is increased \$51,458 for breakfast and summer food program administration.

SECTION 5. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, other than those described in sections 6 and 9 of chapter 759, Oregon Laws 2015, collected or received by the Department of Education for operations, is increased by \$1,160,860 for child nutrition grants.

SECTION 6. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 7 (3), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of grants-in-aid, program costs, and purchased services from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Education for programs other than those specified in sections 4 and 9, chapter 759, Oregon Laws 2015, is increased by \$515,200 for all other grants for the increase in the number of number of students participating in the Hospital Program.

SECTION 7. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 658, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Public Safety Standards and Training for operations, is increased by \$959,000 for developing and disseminating research-based community policing skills through the Oregon Center for Policing Excellence.

SECTION 8. Notwithstanding any other provision of law, the General Fund appropriation made to the State Forestry Department by section 1 (1), chapter 809, Oregon Laws 2015, for

the biennium beginning on July 1, 2015, is increased by \$23,115,122 for the payment of emergency firefighting costs associated with the 2015 forest fire season.

**SECTION 9.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter 809, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter 809, Oregon Laws 2015, collected or received by the State Forestry Department, is increased by \$56,334,408 for the payment of emergency firefighting costs associated with the 2015 forest fire season.

**SECTION 10.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 5 (1), chapter 809, Oregon Laws 2015, for the biennium beginning July 1, 2015, for allocation to the State Forestry Department fire protection expenses, is decreased by \$2,054,823.

**SECTION 11.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 329, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Department of Aviation, is increased by \$265,000 to purchase grant management software.

**SECTION 12.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (2), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$6,231,467 for repair, response and clean-up expenses incurred during the 2015 fire season in Oregon.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (11), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$32,257 for state government service charges.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (3), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds other than those described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$106,176 for state government service charges.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (11), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$23,884 for state government service charges.

(5) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (13), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds

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not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$315 for state government service charges.

(6) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (4), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds other than those described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$395 for state government service charges.

(7) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (14), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$7,423 for state government service charges.

(8) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (5), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds other than those described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$105,544 for state government service charges.

(9) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (15), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$635 for state government service charges.

(10) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (6), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds other than those described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$237 for state government service charges.

**SECTION 13.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (17), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is decreased by \$1,354,734 for bond issuance costs.

**SECTION 14.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (12), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$653,540 for bond issuance costs.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (14), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$226,194 for bond issuance costs.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (5), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, is increased by \$475,000 for bond issuance costs.

**SECTION 15.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Transportation by section 2, chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, for debt service on the State Radio Project, is decreased by \$5,194,781.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Transportation by section 4, chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$47,835 for the Department of Motor Vehicles' veteran information sharing with the Department of Veterans' Affairs.

**SECTION 16.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 594, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 594, Oregon Laws 2015, collected or received by the Oregon Military Department, is increased by \$2,442,000.

**SECTION 17.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (4), chapter 335, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of State Lands, is increased by \$85,919.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 335, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, collected or received by the Department of State Lands, is increased by \$214,502.

**SECTION 18.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 335, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of State Lands, is decreased by \$176,890.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (4), chapter 335, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of State Lands, is increased by \$176,890.

**SECTION 19.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 606, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Criminal Justice Commission, is increased by \$370,000.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 606, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Oregon Criminal Justice Commission, is decreased by \$370,000.

**SECTION 20.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, is increased by \$254,493 for the Criminal Justice Division, Titan Fusion Center.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, is increased by \$129,405 for the Criminal Justice Division for a Traffic Safety Resource Prosecutor.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, is increased by \$184,714 for the General Counsel Division for a marijuana attorney.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (3), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Department of Justice, is increased by \$12,613,368 for the Crime Victims' Services Division, Victims of Crime Act grant.

(5) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Justice by section 1 (3), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$676,971 for the establishment of an elder abuse prevention program in the Criminal Justice Division.

**SECTION 21.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 817, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 3, chapter 817, Oregon Laws 2015, collected or received by the Department of Revenue, is decreased by \$500,000 for the core system replacement project. ✓

**SECTION 22.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter 596, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 596, Oregon Laws 2015, collected or received by the Department of Revenue, is decreased by \$500,000 for the Property Tax Division. ✓

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (6), chapter 596, Oregon Laws 2015, for the biennium ending June 30, 2015, for the Senior Property Tax Deferral Program, is decreased by \$373,841. ✓

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (2), chapter 596, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Property Tax Division, is increased by \$1,360,125. ✓

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 596, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 596, Oregon

Laws 2015, collected or received by the Department of Revenue for administration, is increased by \$760,650 for the recreational marijuana program.

(5) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 596, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 596, Oregon Laws 2015, collected or received by the Department of Revenue for the Business Division, is increased by \$1,292,157 for the recreational marijuana program.

**SECTION 23.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 689, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Treasurer, is decreased by \$500,000 for the West Coast Infrastructure Exchange.

**SECTION 24.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 595, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Employees Retirement System, is increased by \$100,000 for the Financial and Administrative Services Division for Secretary of State audit charges.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 595, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Employees Retirement System, is increased by \$6,601,170 for state government service charges.

**SECTION 25.** Notwithstanding any other provision of law, the General Fund appropriation made to the Housing and Community Services Department by section 1, chapter 747, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$2,727,660 for counseling services associated with the Oregon Foreclosure Avoidance Program.

**SECTION 26.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter 616, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Department of Veterans' Affairs, is increased by \$499,999 for transportation of veterans in highly rural areas.

**SECTION 27.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 333, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Land Conservation and Development, is increased by \$216,000 for the expenditure of grant funds received from the Office of Emergency Management for pre-disaster mitigation planning.

**SECTION 28.** Notwithstanding any other provision of law, the limitation on expenditures established by section 4 (2), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses, other than expenses described in sections 7 and 9, chapter 759, Oregon Laws 2015, from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Education, is increased by \$2,030,515 for deferred maintenance at the Oregon School for the Deaf.

**SECTION 29.** (1) Notwithstanding any other provision of law, the limitation on expenditures established by section 8, chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Department of Education from lottery moneys allocated from the Oregon Education Fund to the department for debt service on outstanding state education lottery bonds, is decreased by \$841,532.

(2) Notwithstanding any other law limiting expenditures, the amount of \$841,532 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Department of Education from lottery moneys allocated from the Administrative Services Economic Development Fund to the department for debt service on outstanding state education lottery bonds.

**SECTION 30.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (6), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Oregon prekindergarten program, is increased by \$5,300,000.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (1), chapter 759; Oregon Laws 2015, for the biennium beginning July 1, 2015, for early intervention services and early childhood special education programs, is increased by \$5,393,340.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 1 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for operations, is increased by \$3,130,000.

(4) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is decreased by \$930,000.

(5) Notwithstanding any other provision of law, the limitation on expenditures established by section 5 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, other than those described in sections 6 and 9, chapter 759, Oregon Laws 2015, collected or received by the Department of Education, for operations, is increased by \$3,971,397.

(6) Notwithstanding any other provision of law, the limitation on expenditures established by section 6 (3), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of grants-in-aid, program costs and purchased services from federal funds, other than those described in sections 5 and 9, chapter 759, Oregon Laws 2015, received by the Department of Education, for all other grants, is decreased by \$2,000,000.

(7) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services under section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is decreased by \$2,000,000 for a transfer of funds to the Higher Education Coordinating Commission for programs for students who are underrepresented in high demand science, technology, engineering and mathematics (STEM) fields.

**SECTION 31.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for Higher Education Coordinating Commission operations, is increased by \$2,000,000 for a transfer of funds from the Department of Education for programs for students who are underrepresented in high demand science, technology, engineering and mathematics (STEM) fields.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (4), chapter 642, Oregon Laws

2015, for the biennium beginning July 1, 2015, for the Public University Fund for distribution to public universities, is increased by \$1,900,000 for costs associated with new labor contracts.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (5), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Community College Support Fund for distribution to community colleges and community college service districts, is increased by \$1,800,000 for distribution to Umpqua Community College.

(4) Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (5), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Community College Support Fund for distribution to community colleges and community college service districts, is increased by \$4,250,000 for distribution to Umpqua Community College for the replacement of Snyder Hall.

**SECTION 32.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 696, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of State Police, is increased by \$6,911,613 for expenses incurred during the 2015 fire season in Oregon.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of State Police by section 1 (4), chapter 696, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$1,259,125 for expenses incurred during the 2015 fire season in Oregon.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of State Police by section 1 (1), chapter 696, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$61,091 for expenses incurred during the 2015 fire season in Oregon.

**SECTION 33.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 658, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Department of Public Safety Standards and Training, is increased by \$2,497,563 for expenses incurred in the High Intensity Drug Trafficking Area program.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 658, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Public Safety Standards and Training, is increased by \$2,790,195 for six additional training classes during the 2015-2017 biennium.

**SECTION 34.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Columbia River Gorge Commission by section 1, chapter 189, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$11,308 for operational costs.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 189, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Columbia River Gorge Commission, is decreased by \$5,000.

**SECTION 35.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter 693, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Bureau of Labor and Industries, is increased by \$2,696.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 693, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Bureau of Labor and Industries, is increased by \$206,871.

(3) Notwithstanding any other provision of law, the General Fund appropriation made by section 1, chapter 693, Oregon Laws 2015, for the biennium beginning July 1, 2015, to the Bureau of Labor and Industries, is decreased by \$113,604.

**SECTION 36.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for the Chief Operating Office, is decreased by \$26,366.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for the Chief Financial Office, is decreased by \$32,520.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for the Chief Human Resource Office, is decreased by \$1,629.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for Enterprise Technology Services, is decreased by \$8,529.

(5) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for Enterprise Asset Management, is decreased by \$30,196.

(6) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for Enterprise Goods and Services, is decreased by \$640,254.

(7) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (9), chapter 654, Oregon Laws 2015, for the biennium beginning July

1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for Business Services, is decreased by \$14,582.

(8) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (12), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for treasury fees, is increased by \$754,076.

**SECTION 37.** Notwithstanding any other law limiting expenditures, the amount of \$175,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for administrative and support services from federal funds, other than those described in section 2, chapter 683, Oregon Laws 2015, collected or received by the State Department of Agriculture.

**SECTION 38.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Environmental Quality by section 1 (2), chapter 593, Oregon Laws 2015, for the biennium beginning July 1, 2015, for water quality, is increased by \$100,000 for harmful algae bloom monitoring and testing.

**SECTION 39.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5, chapter 659, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Oregon Watershed Enhancement Board from lottery moneys deposited into the Watershed Conservation Operating Fund established under ORS 541.945, is increased by \$57,452 for operating expenses.

**SECTION 40.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 73 (1), chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$1,373,879.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 3, chapter 596, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$1,836,836.

**SECTION 41.** (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$3,000,000, to be allocated to the Department of Corrections for activating units at the Deer Ridge Correctional Institution to accommodate unexpected increases in the male prison population.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2016, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

**SECTION 42.** (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$2,000,000, to be allocated to the Department of Corrections for improvements for the Behavioral Health Unit at the Oregon State Penitentiary.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2016, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

**SECTION 43.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 43 (1), chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, for compensation changes driven by collective bargaining for workers who are not state employees, is decreased by \$9,999,853.

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**SECTION 44.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter 690, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds received from the Pacific Coastal Salmon Recovery Fund, but excluding lottery funds and federal funds not described in section 2, chapter 690, Oregon Laws 2015, collected or received by the State Department of Fish and Wildlife for the Wildlife Division, is increased by \$180,000 to continue the Sage-Grouse Initiative Program through June 30, 2017.

**SECTION 45.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter 691, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 691, Oregon Laws 2015, collected or received by the Judicial Department, for the State Court Technology Fund, is increased by \$5,330,000.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 691, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 691, Oregon Laws 2015, collected or received by the Judicial Department, for operations, is increased by \$45,000.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter 691, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 691, Oregon Laws 2015, collected or received by the Judicial Department, for the Oregon Courthouse Capital Construction and Improvement Fund, is increased by \$2,800,000 for planning and designing a new Lane County Courthouse facility.

**SECTION 46.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Commission on Judicial Fitness and Disability by section 1 (2), chapter 93, Oregon Laws 2015, for the biennium beginning July 1, 2015, for extraordinary expenses, is increased by \$172,000.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Judicial Department by section 1 (1), chapter 691, Oregon Laws 2015, for the biennium beginning July 1, 2015, for judicial compensation, is increased by \$630,000.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Judicial Department by section 83 (4), chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, for distribution to the Oregon State Bar for funding of the Legal Services Program established under ORS 9.572, is increased by \$200,000 for services relating to housing issues.

**SECTION 47.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (1), chapter 655, Oregon Laws 2015, for the biennium beginning July 1, 2015, for operations and health services, is increased by \$2,558,694.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (1), chapter 655, Oregon Laws 2015, for the biennium beginning July 1, 2015, for operations and health services, is increased by \$800,454.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (2), chapter 655, Oregon Laws 2015, for the

biennium beginning July 1, 2015, for administration, general services and human resources, is increased by \$2,339,103.

(4) Notwithstanding any other law limiting expenditures, the amount of \$2,094,636 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Corrections for debt service.

(5) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (3), chapter 655, Oregon Laws 2015, for the biennium beginning July 1, 2015, for offender management and rehabilitation, is decreased by \$1,009,135.

**SECTION 48.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1, chapter 592, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, federal funds and moneys described in section 3, chapter 592, Oregon Laws 2015, collected or received by the Department of Consumer and Business Services, is increased by \$172,026 to fund the reclassification of positions in the Building Codes Division, the Workers' Compensation Division and the Division of Financial Regulation.

**SECTION 49.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1, chapter 592, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, federal funds and moneys described in section 3, chapter 592, Oregon Laws 2015, collected or received by the Department of Consumer and Business Services, is increased by \$379,219 for the establishment of four permanent positions in the Building Codes Division.

**SECTION 50. (1)** Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, for programs, is decreased by \$18,266,398.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (2), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, for central services, statewide assessments and enterprisewide costs, is increased by \$20,036,768.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (4), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, for debt service, is decreased by \$4,147,413.

**SECTION 51. (1)** Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 21, chapter 537, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$3,094.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 18a, chapter 669, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$552,592.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 3, chapter 725, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$300,000.

(4) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 6, chapter 740, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$106,320.

(5) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 17, chapter 786, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$87,673.

(6) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 2, chapter 791, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$200,000.

(7) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 4, chapter 793, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$216,365.

(8) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 4, chapter 829, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$180,000.

(9) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1, chapter 842, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$100,000.

(10) Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 3, chapter 845, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$238,276.

**SECTION 52.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for programs, is increased by \$74,003,062.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for central services, statewide assessments and enterprise-wide costs, is increased by \$6,030,760.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for shared administrative services, is increased by \$2,687,836.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and

federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for debt service, is increased by \$4,147,413.

**SECTION 53.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for programs, is increased by \$963,252,188.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (2), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for central services, statewide assessments and enterprise-wide costs, is increased by \$16,258,542.

**SECTION 54.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6, chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Public Employees' Benefit Board from the Public Employees' Revolving Fund for benefit plan premiums and self-insurance, is increased by \$631,544.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 7, chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Oregon Educators Benefit Board from the Oregon Educators Revolving Fund for benefit plan premiums and self-insurance, is increased by \$219,256.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter 800, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Public Employees' Benefit Board from the Public Employees' Revolving Fund for benefit plan premiums and self-insurance, is decreased by \$631,544.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5, chapter 800, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Oregon Educators Benefit Board from the Oregon Educators Revolving Fund for benefit plan premiums and self-insurance, is decreased by \$219,256.

**SECTION 55.** Notwithstanding any other provision of law, the authorized appropriations and expenditure limitations for the biennium beginning July 1, 2015, for the Department of Human Services are changed by the amounts specified:

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Agency/Program/Funds	2015 Oregon Laws Chapter/ Section	Adjustment
(1) Central services, statewide assessments and enterprise-wide costs, and program design services General Fund	Ch. 760 1(1)	+\$4,781,230

Other funds	Ch. 760 2(1)	+3,325,716
Federal funds	Ch. 760 3(1)	+3,023,140
<b>(2) Child welfare, self-sufficiency and vocational rehabilitation services</b>		
General Fund	Ch. 760 1(2)	-34,053,043
Other funds	Ch. 760 2(2)	+291,144
Federal funds	Ch. 760 3(2)	+10,276,461
<b>(3) Aging and people with disabilities and intellectual/developmental disabilities programs</b>		
General Fund	Ch. 760 1(3)	+66,633,029
Other funds	Ch. 760 2(3)	+17,160,303
Federal funds	Ch. 760 3(3)	+231,588,315
<b>(4) Debt service</b>		
General Fund	Ch. 760 1(4)	-839,543
<b>(5) Shared services</b>		
Other funds	Ch. 760 2(4)	-810,104

**SECTION 56.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the State Forestry Department by section 1 (3), chapter 809, Oregon Laws 2015, for the biennium beginning July 1, 2015, for debt service, is decreased by \$238,581.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter 809, Oregon Laws 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter 809, Oregon Laws 2015, collected or received by the State Forestry Department for debt service, is decreased by \$726,392.

**SECTION 57.** Notwithstanding any other provision of law, the appropriation made by section 2 (2), chapter 485, Oregon Laws 2015, for the biennium beginning July 1, 2015, out of the modernization funds made available to the state on June 4, 2009, and July 16, 2009, under section 903(f) of the Social Security Act (42 U.S.C. 1103(f)), as amended, to be used under the direction of the Employment Department for the purposes of administering unemployment compensation law and public employment offices, and for debt service and capital improvements, is decreased by \$17,000,000.

**SECTION 58.** Notwithstanding any other provision of law, the General Fund appropriation made to the Water Resources Department by section 1, chapter 597, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$705,288 for the purpose of facilitating the Greater Harney Valley Groundwater Study.

**SECTION 59.** Notwithstanding any other provision of law, the General Fund appropriation made to the Public Defense Services Commission by section 1 (3), chapter 615, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Contract and Business Services Division, is increased by \$18,834.

**SECTION 60.** Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, for programs, is increased by \$900,000 for planning and start-up costs related to extending medical assistance to children not currently eligible.

**SECTION 61.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Commission for the Blind by section 1, chapter 484, Oregon Laws 2015,

for the biennium beginning July 1, 2015, is increased by \$680,109 for the purchase of vending machine equipment for the commission's Business Enterprise Program.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 484, Oregon Laws 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Commission for the Blind, is increased by \$199,049 for the purchase of vending machine equipment for the commission's Business Enterprise Program.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 484, Oregon Laws 2015, as the maximum limit for payment of expenses from federal funds collected or received by the Commission for the Blind, is increased by \$3,248,343 for the purchase of vending machine equipment for the commission's Business Enterprise Program.

**SECTION 62.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (2), chapter 760, Oregon Laws 2015, for the biennium beginning July 1, 2015, for child welfare, self-sufficiency and vocational rehabilitation services, is increased by \$130,000 for distribution to the Oregon Food Bank for a refrigerated truck.

**SECTION 63.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 2 (1), chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$120,000,000.

**SECTION 64.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Housing and Community Services Department by section 1, chapter 747, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$10,000,000 for homelessness prevention and assistance services.

(2) Notwithstanding any other law limiting expenditures, the limitation established by section 2, chapter 747, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for operations, from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in section 2, chapter 747, Oregon Laws 2015, collected or received by the Housing and Community Services Department, is increased by \$8,000,000 for homelessness prevention services provided through the Emergency Housing Assistance program.

**SECTION 65.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Administration Committee by section 1 (1), chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$4,645,896.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Administration Committee by section 1 (2), chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$2,409,901.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Assembly by section 4, chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$1,073,181.

(4) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Assembly by section 5 (1), chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$47,875.

(5) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Assembly by section 5 (2), chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$611,818.

(6) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Counsel Committee by section 8, chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$422,416.

(7) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Fiscal Officer by section 11 (1), chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is decreased by \$105,588.

(8) Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Revenue Officer by section 12, chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$24,883.

(9) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 772, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Legislative Administration Committee, is increased by \$2,409,941.

(10) Notwithstanding any other law limiting expenditures, the amount of \$300,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Legislative Administration Committee, for expenses related to the Oregon Capitol History Gateway from the Oregon Capitol History Gateway Fund.

(11) Notwithstanding any other law limiting expenditures, the amount of \$25,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Legislative Administration Committee, for expenses related to operations for the Oregon State Capitol Foundation from the Oregon State Capitol Foundation Operating Fund.

(12) Notwithstanding any other law limiting expenditures, the amount of \$460,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for the costs of issuance of general obligation bonds sold pursuant to Article XI-Q of the Oregon Constitution 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 Legislative Administration Committee for the capital debt service and related costs program.

**SECTION 66.** Notwithstanding any other law limiting expenditures, the limitation established by section 7, chapter 817, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor Control Commission, is increased by \$1,117,762 for expenses related to the regulation of marijuana.

**SECTION 67.** In addition to and not in lieu of any other appropriation, there is appropriated to the State Forestry Department, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$704,286, for the purpose of implementing a procurement and payment system replacement.

**SECTION 68.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 809, Oregon Laws 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter 809, Oregon Laws 2015, collected or received by the State Forestry Department, is increased by \$813,594 for the purpose of implementing a procurement and payment system replacement.

**SECTION 69.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1, chapter 602, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds,

collected or received by the Teacher Standards and Practices Commission, is increased by \$200,000 for expenses associated with standards and equity measures for teacher education program accreditation.

**SECTION 70.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, is increased by \$12,171,544 for departmental reorganization.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, is increased by \$29,841,240 for departmental reorganization.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, is decreased by \$39,863,385 for departmental reorganization.

(4) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, is increased by \$474,682 for departmental reorganization.

(5) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (9), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, is increased by \$644,351 for departmental reorganization.

**SECTION 71.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 13, chapter 766, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Oregon Department of Administrative Services from the Delinquent Accounts Administration Fund established by ORS 293.258 for purposes of administering ORS 293.226, 293.252, 293.254 and 293.256, is decreased by \$196,206 for delays in implementing the legislation.

**SECTION 72.** In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2015, out of the General Fund, the following amounts for the following purposes:

- (1) Free bus passes for state employees working in the capitol mall area and operation of a Park and Ride Shuttle ..... \$ 650,000

- (2) Willamette Falls Locks and Canal repairs..... \$ 500,000
- (3) Cornelius Place Project..... \$ 500,000
- (4) Medford Holly Theater restoration ..... \$ 1,000,000
- (5) Commercial driver license loans..... \$ 250,000
- (6) Douglas County public safety cost reimbursement..... \$ 200,000
- (7) Cully Park..... \$ 300,000
- (8) Portland Playhouse renovation/restoration ..... \$ 200,000

**SECTION 73.** Notwithstanding any other provision of law, the General Fund appropriation to the Higher Education Coordinating Commission by section 1 (10), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for public university statewide programs, is increased by the following amounts to be distributed to the following public universities for the following purposes:

- (1) Oregon State University for endophyte research..... \$ 100,000
- (2) Oregon State University for the Northwest National Marine Renewable Energy Center ..... \$ 800,000
- (3) Oregon State University to establish an endowed scholarship for amyotrophic lateral sclerosis research..... \$ 100,000

**SECTION 74.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Agriculture by section 1 (3), chapter 683, Oregon Laws 2015, for the biennium beginning July 1, 2015, for natural resources, is increased by \$539,338 for gypsy moth eradication activities.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (2), chapter 683, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds other than those described in section 2, chapter 683, Oregon Laws 2015, collected or received by the State Department of Agriculture, is increased by \$1,700,000 for gypsy moth eradication activities.

**SECTION 75.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Environmental Quality by section 1 (1), chapter 593, Oregon Laws 2015, for the biennium beginning July 1, 2015, for air quality, is increased by \$230,000 to study a market-based approach to controlling greenhouse gas emissions by providing economic incentives for achieving emissions reductions.

**SECTION 76.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 305, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Utility Commission of Oregon, is increased by \$170,226 for the utility program.

**SECTION 77.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 1, chapter 25, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the State School Fund, is decreased by \$39,553,391.

**SECTION 78.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 25, Oregon Laws 2015, for the biennium begin-

ning July 1, 2015, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Department of Education for the State School Fund, is increased by \$39,553,391.

**SECTION 79.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 3, chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, to be allocated to the Department of Education for the mixed delivery preschool program described in ORS 329.172, is decreased by \$17,540,357.

**SECTION 80.** In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Education, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$17,540,357 for the mixed delivery preschool program described in ORS 329.172.

**SECTION 81.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 5 (1), chapter 781, Oregon Laws 2015, for the biennium beginning July 1, 2015, to be allocated to the Higher Education Coordinating Commission for the purpose of implementing the recommendations developed under section 3, chapter 781, Oregon Laws 2015, is decreased by \$6,865,921.

**SECTION 82.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (1), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Higher Education Coordinating Commission, for operations, degree authorization and private career schools, is increased by \$804,506 for the costs of issuing of bonds.

**SECTION 83.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is increased by \$95,000 for a grant for the World of Speed high school automotive career technical education program.

**SECTION 84.** In addition to and not in lieu of any other appropriation, there is appropriated to the Chief Education Office, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$5,505,280 for the Statewide Longitudinal Data System.

**SECTION 85.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is increased by \$400,000 for grants to improve the cultural competence of educators and to ensure educators are trained in culturally relevant educational practices.

**SECTION 86. (1)** The allocation to the Department of State Police of moneys deposited into the Watershed Conservation Operating Fund by section 1, chapter 659, Oregon Laws 2015, to be transferred by the Oregon Watershed Enhancement Board for fish and wildlife activities to implement Article XV, section 4b, of the Oregon Constitution, is increased by \$169,055.

(2) The allocation to the State Department of Fish and Wildlife of moneys deposited into the Watershed Conservation Operating Fund by section 2, chapter 659, Oregon Laws 2015, to be transferred by the Oregon Watershed Enhancement Board for activities and projects to implement Article XV, section 4b, of the Oregon Constitution, is increased by \$164,835.

(3) The allocation to the State Department of Agriculture of moneys deposited into the Watershed Conservation Operating Fund by section 3, chapter 659, Oregon Laws 2015, to be transferred by the Oregon Watershed Enhancement Board for activities and projects to implement Article XV, section 4b, of the Oregon Constitution, is increased by \$201,633.

(4) The allocation to the Department of Environmental Quality of moneys deposited into the Watershed Conservation Operating Fund by section 4, chapter 659, Oregon Laws 2015,

to be transferred by the Oregon Watershed Enhancement Board for activities and projects to implement Article XV, section 4b, of the Oregon Constitution, is increased by \$139,017.

**SECTION 87.** Notwithstanding any other provision of law, the General Fund appropriation made to the Emergency Board by section 1, chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$2,000,000 for general government purposes.

**SECTION 88.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter 747, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for operations, from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in section 2, chapter 747, Oregon Laws 2015, collected or received by the Housing and Community Services Department, is increased by \$2,554,868 for preservation of existing affordable housing and cost of issuance.

**SECTION 89. (1)** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 595, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Employees Retirement System, is increased by \$1,255,601 for the Information Technology Division for the individual account program project.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter 595, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Employees Retirement System, is increased by \$1,659,976 for the Information Technology Division for the technology debt project.

**SECTION 90.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 4, chapter 837, Oregon Laws 2015, collected or received by the Department of Revenue, is increased by \$874,747 for the core system replacement project.

**SECTION 91.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (8), chapter 761, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 5, chapter 761, Oregon Laws 2015, collected or received by the Department of Transportation, for the local government program, is increased by \$2,051,804 for the Juntura Cut-Off Road project and the cost of issuing bonds.

**SECTION 92.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (7), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other early learning programs, is increased by \$300,000 for relief nurseries.

**SECTION 93.** Notwithstanding any other law limiting expenditures, the amount of \$80,000 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for the costs of issuance of general obligation bonds sold pursuant to Article XI-Q of the Oregon Constitution from fees, moneys, or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery

funds and federal funds not described in this section, collected or received by the Oregon Military Department for the capital debt service and related costs program.

**SECTION 94.** (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Justice by section 1 (7), chapter 692, Oregon Laws 2015, for the biennium beginning July 1, 2015, for debt service and related costs, is increased by \$1,161,194 for capital debt service and related costs for outstanding general obligation bonds sold pursuant to Article XI-Q of the Oregon Constitution for the child support enforcement automated system.

(2) In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Justice, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$34,683 for debt service, related costs and interest costs related to a State Treasury loan for the child support enforcement automated system.

**SECTION 95.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 12, chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses for costs of issuance of general obligation bonds sold pursuant to Article XI-Q of the Oregon Constitution from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 12, chapter 837, Oregon Laws 2015, collected or received by the Department of Justice for capital debt service and related costs for the child support enforcement automated system in the debt service and related costs program, is increased by \$123,240.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 10, chapter 837, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the child support enforcement automated system in the child support enforcement automated program, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 10, chapter 837, Oregon Laws 2015, collected or received by the Department of Justice, is increased by \$3,086,760.

**SECTION 96.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 760, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and Medicare receipts and including federal funds for indirect cost recovery, Social Security Supplemental Security Income recoveries and the Child Care and Development Fund, but excluding lottery funds and federal funds not described in section 2, chapter 760, Oregon Laws 2015, collected or received by the Department of Human Services, for central services, statewide assessments and enterprise-wide costs, and program design services, is increased by \$7,590,000 for the integrated eligibility determination system.

**SECTION 97.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter 760, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter 760, Oregon Laws 2015, collected or received by the Department of Human Services, for central services, statewide assessments and enterprise-wide costs, and program design services, is increased by \$40,872,563 for the integrated eligibility determination system.

**SECTION 98.** Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Education Investment Board by section 1, chapter 686, Oregon Laws 2015, for the biennium beginning July 1, 2015, is increased by \$1,000,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 99.** Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter 642, Oregon

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Laws 2015, for the biennium beginning July 1, 2015, for Higher Education Coordinating Commission operations, is increased by \$50,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 100.** Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (5), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for the Community College Support Fund for distribution to community colleges and community college service districts, is increased by \$1,200,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 101.** Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (3), chapter 642, Oregon Laws 2015, for the biennium beginning July 1, 2015, for Office of Student Access and Completion operations, is increased by \$325,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 102.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is increased by \$1,400,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 103.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 1 (1), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for operations, is increased by \$50,000 for student transitional services and supports between secondary and post-secondary education.

**SECTION 104.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education to be distributed as grants-in-aid, for program costs and to purchase services, by section 2 (5), chapter 759, Oregon Laws 2015, for the biennium beginning July 1, 2015, for other grant-in-aid programs, is increased by \$260,000 for the Burnt River Integrated Agriculture Science Research Ranch project.

**SECTION 105.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter 838, Oregon Laws 2015, collected or received by the Oregon Health Authority, for programs, is increased by \$3,974,842 for a youth marijuana-use prevention pilot project.

**SECTION 106.** Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (1), chapter 838, Oregon Laws 2015, for the biennium beginning July 1, 2015, for programs, is increased by \$2,000,000 for the Medicaid Primary Care Loan Repayment Program.

**SECTION 107.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 809, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter 809, Oregon Laws 2015, collected or received by the State Forestry Department, is increased by \$45,000 for the payment of bond issuance costs.

**SECTION 108.** (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 592, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Department of Consumer and Business Services from the Health Insurance Exchange Fund established by ORS 741.102, is decreased by \$321,655 for position adjustments in the Oregon Health Insurance Marketplace and Shared Services divisions.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 592, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Department of Consumer and Business Services from the Health Insurance Exchange Fund established by ORS 741.102, is decreased by \$6,400,000 to reconcile the Oregon Health Insurance Marketplace division budget with actual and anticipated expenditures.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter 592, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses by the Department of Consumer and Business Services from the Health Insurance Exchange Fund established by ORS 741.102, is increased by \$1,732,528 for marketing and outreach activities related to the Oregon Health Insurance Marketplace.

**SECTION 109.** (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$2,000,000 to be allocated to state agencies, or to state agencies for transfer to local government entities, for costs related to the armed occupation of the Malheur National Wildlife Refuge.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2016, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

**SECTION 110.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services for the Chief Human Resource Office, is increased by \$453,681 for the human resources information system replacement project.

**SECTION 111.** Notwithstanding any other law limiting expenditures, the amount of \$3,059,680 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from bond proceeds and other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Department of Administrative Services, for the Warrenton dock rebuilding project.

**SECTION 112.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (11), chapter 654, Oregon Laws 2015, for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter 654, Oregon Laws 2015, collected or received by the Oregon Department of Administrative Services, for principal and interest payments for outstanding Article XI-O bonds, is increased by \$55,000 for the cost of issuing bonds.

**SECTION 113.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of State Police by section 1 (4), chapter 696, Oregon Laws 2015, for the biennium beginning July 1, 2015, for administrative services, agency support, criminal justice information services and the office of the State Fire Marshal, is increased by \$1,000,000 for increased capacity in the Firearms Instant Check System program.

**SECTION 114.** In addition to and not in lieu of any other appropriation, there is appropriated to the Secretary of State, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$347,900 for replacement of the Oregon Elections System for Tracking and Reporting Election Night Reporting module.

**SECTION 115.** Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Environmental Quality by section 1 (1), chapter 593, Oregon Laws 2015, for the biennium beginning July 1, 2015, for air quality, is increased by \$2,500,000, for activities related to industrial emissions of air toxics.

**SECTION 116.**

(1) ADMINISTRATION.

Agency/Program/Funds	2015 Oregon Laws Chapter/ Section	Adjustment
<b>Oregon Department of Administrative Services:</b>		
General Fund	Ch. 654 1(1)	+\$5,540
Other funds	Ch. 654 2(1)	+243,701
Other funds	Ch. 654 2(2)	+496,265
Other funds	Ch. 654 2(3)	+348,465
Other funds	Ch. 654 2(4)	+321,019
Other funds	Ch. 654 2(5)	+1,775,505
Other funds	Ch. 654 2(6)	+1,136,286
Other funds	Ch. 654 2(7)	+1,826,025
Other funds	Ch. 654 2(8)	+223,563
Other funds	Ch. 654 2(9)	+144,194
<b>Employment Relations Board:</b>		
General Fund	Ch. 406 1	+67,923
Other funds	Ch. 406 3	+51,570
<b>Office of Governor:</b>		
General Fund	Ch. 810 1	+325,461
Lottery funds	Ch. 810 3	+150,633
Other funds	Ch. 810 4	+97,239
<b>Oregon Advocacy Commissions Office:</b>		
General Fund	Ch. 375 1	+24,295
<b>Department of Revenue:</b>		
General Fund	Ch. 596 1(1)	+1,378,547
General Fund	Ch. 596 1(2)	+461,663
General Fund	Ch. 596 1(3)	+2,803,224
General Fund	Ch. 596 1(4)	+833,171
General Fund	Ch. 596 1(6)	+22,460
Other funds	Ch. 596 2(1)	+176,875
Other funds	Ch. 596 2(2)	+175,394
Other funds	Ch. 596 2(3)	+56,495
Other funds	Ch. 596 2(4)	+649,514
Other funds	Ch. 596 2(6)	+70,910

Other funds	Ch. 837 4	+498,769
<b>Secretary of State:</b>		
General Fund	Ch. 688 1(1)	+32,532
General Fund	Ch. 688 1(2)	+146,299
Other funds	Ch. 688 2(1)	+485,972
Other funds	Ch. 688 2(3)	+819,886
Other funds	Ch. 688 2(4)	+165,653
Other funds	Ch. 688 2(5)	+200,977
Federal funds	Ch. 688 3	+34,987
<b>State Treasurer:</b>		
Other funds	Ch. 689 1(1)	+1,520,359
Other funds	Ch. 689 1(2)	+35,444
General Fund	Ch. 557 12(2)	+18,956
General Fund	Ch. 843 24	+10,748
<b>Oregon Government Ethics Commission:</b>		
Other funds	Ch. 465 1(1)	+68,950
<b>Public Employees Retirement System:</b>		
Other funds	Ch. 595 1(1)	+2,990,840
<b>State Library:</b>		
General Fund	Ch. 407 1	+90,477
Other funds	Ch. 407 3	+212,582
Federal funds	Ch. 407 4	+59,789
<b>Oregon Liquor Control Commission:</b>		
Other funds	Ch. 600 1(1)	+1,624,635
Other funds	Ch. 817 7	+250,250
<b>Oregon Racing Commission:</b>		
Other funds	Ch. 306 1	+82,263

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(2) CONSUMER AND BUSINESS SERVICES.

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Agency/Program/Funds	2015 Oregon Laws Chapter/ Section	Adjustment
<b>Oregon Board of Licensed Professional Counselors and Therapists:</b>		
Other funds	Ch. 331 1	+\$34,966
<b>State Board of Tax Practitioners:</b>		
Other funds	Ch. 336 1	+25,337
<b>Oregon Board of Accountancy:</b>		
Other funds	Ch. 302 1	+52,370
<b>State Board of Psychologist Examiners:</b>		

Other funds	Ch. 334 1	+38,365
<b>State Board of Licensed Social Workers:</b>		
Other funds	Ch. 376 1	+28,994
<b>Department of Consumer and Business Services:</b>		
Other funds	Ch. 592 1	+7,241,832
Federal funds	Ch. 592 2	+889,066
Other funds	Ch. 592 3	+327,039
<b>State Board of Chiropractic Examiners:</b>		
Other funds	Ch. 330 1	+42,477
<b>Health-related licensing boards:</b>		
Other funds	Ch. 192 1	+54,759
Other funds	Ch. 192 2	+27,266
Other funds	Ch. 192 3	+19,114
Other funds	Ch. 192 4	+16,554
Other funds	Ch. 192 5	+18,523
Other funds	Ch. 192 6	+33,176
<b>Oregon Board of Dentistry:</b>		
Other funds	Ch. 191 1	+57,833
<b>Bureau of Labor and Industries:</b>		
General Fund	Ch. 693 1	+442,755
Other funds	Ch. 693 2	+257,858
Federal funds	Ch. 693 4	+60,494
<b>Oregon Medical Board:</b>		
Other funds	Ch. 409 1	+336,101
<b>Oregon State Board of Nursing:</b>		
Other funds	Ch. 439 1	+307,610
<b>State Board of Pharmacy:</b>		
Other funds	Ch. 410 1	+200,825
<b>Public Utility Commission:</b>		
Other funds	Ch. 305 1(1)	+650,882
Other funds	Ch. 305 1(2)	+64,592
Other funds	Ch. 305 1(3)	+388,831
Other funds	Ch. 305 1(4)	+27,003
Federal funds	Ch. 305 2	+28,189
<b>Construction Contractors Board:</b>		
Other funds	Ch. 190 1	+392,637
<b>Real Estate Agency:</b>		
Other funds	Ch. 94 1	+261,787

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(3) ECONOMIC AND COMMUNITY DEVELOPMENT.

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Agency/Program/Funds	Chapter/ Section	Adjustment
<b>Oregon Business</b>		
<b>Development Department:</b>		
General Fund	Ch. 694 1(1)	+\$48,711
Other funds	Ch. 694 2(1)	+159,130
Other funds	Ch. 694 2(2)	+258,259
Other funds	Ch. 694 2(3)	+75,395
Other funds	Ch. 694 2(4)	+62,115
Lottery funds	Ch. 694 3(1)	+334,709
Lottery funds	Ch. 694 3(2)	+185,866
Lottery funds	Ch. 694 3(6)	+19,482
Federal funds	Ch. 694 4(1)	+15,403
Federal funds	Ch. 694 4(2)	+51,923
Federal funds	Ch. 694 4(3)	+4,703
<b>Department of Veterans' Affairs:</b>		
General Fund	Ch. 616 1(1)	+254,426
Other funds	Ch. 616 3(1)	+507,396
<b>Employment Department:</b>		
Other funds	Ch. 485 1(1)	+4,015,462
Other funds	Ch. 485 1(2)	+322,436
Federal funds	Ch. 485 4	+4,731,211
General Fund	Ch. 682 10	+20,837
<b>Housing and Community Services Department:</b>		
General Fund	Ch. 747 1	+14,920
Other funds	Ch. 747 2	+812,590
Federal funds	Ch. 747 4	+187,384

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(4) EDUCATION.

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Agency/Program/Funds	2015 Oregon Laws	
	Chapter/ Section	Adjustment
<b>Oregon Education</b>		
<b>Investment Board:</b>		
General Fund	Ch. 686 1	+\$112,268
<b>Higher Education</b>		
<b>Coordinating Commission:</b>		
General Fund	Ch. 642 1(1)	+268,503
General Fund	Ch. 642 1(2)	+151,054
General Fund	Ch. 642 1(3)	+126,060
General Fund	Ch. 642 1(9)	+25,281
Other funds	Ch. 642 5(1)	+86,262
Other funds	Ch. 642 5(2)	+62,669
Other funds	Ch. 642 5(3)	+51,296

Other funds	Ch. 642 5(4)	+27,144
Federal funds	Ch. 642 6(1)	+12,184
Federal funds	Ch. 642 6(2)	+211,307
Federal funds	Ch. 642 6(3)	+3,245
Federal funds	Ch. 642 6(4)	+15,550
<b>Department of Education:</b>		
General Fund	Ch. 759 1(1)	+1,520,883
General Fund	Ch. 759 1(2)	+400,453
Other funds	Ch. 759 4(1)	+642,114
Other funds	Ch. 759 4(2)	+54,214
Other funds	Ch. 759 4(3)	-7,272
Federal funds	Ch. 759 5(1)	+1,594,957
Federal funds	Ch. 759 5(2)	+22,621
<b>Teacher Standards and Practices Commission</b>		
Other funds	Ch. 602 1	+156,008

(5) HUMAN SERVICES.

2015		
Oregon Laws		
Chapter/		
Agency/Program/Funds	Section	Adjustment
<b>Department of Human Services:</b>		
General Fund	Ch. 760 1(1)	+\$4,331,697
General Fund	Ch. 760 1(2)	+17,584,480
General Fund	Ch. 760 1(3)	+5,554,164
Other funds	Ch. 760 2(1)	+88,941
Other funds	Ch. 760 2(2)	-216,198
Other funds	Ch. 760 2(3)	+20,572
Other funds	Ch. 760 2(4)	+4,845,449
Federal funds	Ch. 760 3(1)	+4,358,044
Federal funds	Ch. 760 3(2)	+16,125,882
Federal funds	Ch. 760 3(3)	+7,947,153
<b>Long Term Care Ombudsman:</b>		
General Fund	Ch. 408 1(1)	+109,907
General Fund	Ch. 408 1(2)	+21,528
Other funds	Ch. 408 2	+17,958
<b>Psychiatric Security Review Board:</b>		
General Fund	Ch. 411 1	+84,012
<b>Oregon Health Authority:</b>		
General Fund	Ch. 838 1(1)	+19,014,935
General Fund	Ch. 838 1(2)	+1,802,966
Other funds	Ch. 838 2(1)	+3,814,143
Other funds	Ch. 838 2(2)	+484,768
Other funds	Ch. 838 2(3)	+3,775,032
Lottery funds	Ch. 838 3	+56,209
Federal funds	Ch. 838 4(1)	+7,182,802

Federal funds	Ch. 838 4(2)	+1,659,081
<b>Commission for the Blind:</b>		
General Fund	Ch. 484 1	+118,439
Other funds	Ch. 484 2	-7,604
Federal funds	Ch. 484 3	+258,991

(6) JUDICIAL.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/ Section	Adjustment
<b>Commission on Judicial Fitness and Disability:</b>		
General Fund	Ch. 93 1(1)	+\$3,737
<b>Judicial Department:</b>		
General Fund	Ch. 691 1(1)	+1,649,338
General Fund	Ch. 691 1(2)	+5,813,034
General Fund	Ch. 691 1(3)	+96,887
Other funds	Ch. 691 2(1)	+564,326
Other funds	Ch. 691 2(2)	+2,296
Other funds	Ch. 691 2(4)	+23,680
Other funds	Ch. 691 3	+291,501
Federal funds	Ch. 691 4	+8,485
<b>Public Defense Services Commission:</b>		
General Fund	Ch. 615 1(1)	+328,472
General Fund	Ch. 615 1(3)	+96,756
Other funds	Ch. 615 2(2)	+13,140

(7) LEGISLATIVE BRANCH.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/ Section	Adjustment
<b>Legislative Counsel Committee:</b>		
General Fund	Ch. 772 8	+\$227,337
Other funds	Ch. 772 9	+37,014
<b>Legislative Revenue Officer:</b>		
General Fund	Ch. 772 12	+56,281
<b>Legislative Fiscal Officer:</b>		
General Fund	Ch. 772 11(1)	+97,141
Other funds	Ch. 772 11(2)	+87,037
<b>Legislative Assembly:</b>		
General Fund	Ch. 772 4	+224,862

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General Fund	Ch. 772 5(1)	+387,468
General Fund	Ch. 772 5(2)	+176,018
Other funds	Ch. 772 6	-1,822
<b>Legislative Administration</b>		
<b>Committee:</b>		
General Fund	Ch. 772 1(1)	+413,393
Other funds	Ch. 772 2	+14,668
<b>Commission on Indian</b>		
<b>Services:</b>		
General Fund	Ch. 772 13	+8,819

(8) NATURAL RESOURCES.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/ Section	Adjustment
<b>Department of State Lands:</b>		
Other funds	Ch. 335 1(1)	+\$694,614
Other funds	Ch. 335 1(2)	+2,306
Other funds	Ch. 335 1(3)	+42,179
Federal funds	Ch. 335 2(2)	+57,065
General Fund	Ch. 804 13	+17,854
<b>State Marine Board:</b>		
Other funds	Ch. 601 1(1)	+188,740
Other funds	Ch. 601 1(2)	+39,499
Other funds	Ch. 601 1(3)	+64,023
Other funds	Ch. 601 1(4)	+25,379
Federal funds	Ch. 601 2(3)	+3,250
<b>State Department of Energy:</b>		
Other funds	Ch. 656 1	+788,707
Federal funds	Ch. 656 3	+58,876
<b>Department of Environmental</b>		
<b>Quality:</b>		
General Fund	Ch. 593 1(1)	+225,667
General Fund	Ch. 593 1(2)	+668,750
General Fund	Ch. 593 1(3)	+59,182
Other funds	Ch. 593 2(1)	+1,219,286
Other funds	Ch. 593 2(2)	+772,612
Other funds	Ch. 593 2(3)	+1,247,193
Other funds	Ch. 593 2(4)	+652,079
Lottery funds	Ch. 593 3	+139,017
Federal funds	Ch. 593 5(1)	+193,739
Federal funds	Ch. 593 5(2)	+283,209
Federal funds	Ch. 593 5(3)	+119,792
<b>State Department of</b>		
<b>Agriculture:</b>		
General Fund	Ch. 683 1(1)	+60,791
General Fund	Ch. 683 1(2)	+266,769

General Fund	Ch. 683 1(3)	+257,468
General Fund	Ch. 683 1(4)	+92,892
Other funds	Ch. 683 2(1)	+246,888
Other funds	Ch. 683 2(2)	+783,428
Other funds	Ch. 683 2(3)	+416,308
Other funds	Ch. 683 2(4)	+453,302
Lottery funds	Ch. 683 3	+201,633
Federal funds	Ch. 683 4(1)	+41,824
Federal funds	Ch. 683 4(2)	+107,025
Federal funds	Ch. 683 4(3)	+42,473
<b>State Forestry Department:</b>		
General Fund	Ch. 809 1(1)	+801,303
General Fund	Ch. 809 1(2)	+591,481
Other funds	Ch. 809 2(1)	+666,346
Other funds	Ch. 809 2(2)	+1,724,204
Other funds	Ch. 809 2(3)	+2,285,593
Other funds	Ch. 809 2(4)	+529,732
Other funds	Ch. 809 2(7)	+191,730
Federal funds	Ch. 809 4(1)	+33,730
Federal funds	Ch. 809 4(2)	+139,649
Federal funds	Ch. 809 4(3)	+9,798
Federal funds	Ch. 809 4(4)	+121,870
Lottery funds	Ch. 809 6	+72,136
<b>State Department of Geology and Mineral Industries:</b>		
General Fund	Ch. 657 1	+107,859
Other funds	Ch. 657 2(1)	+24,081
Other funds	Ch. 657 2(2)	+90,992
Federal funds	Ch. 657 3	+108,614
<b>State Parks and Recreation Department:</b>		
Other funds	Ch. 303 1(1)	+60,788
Other funds	Ch. 303 1(2)	+321,268
Other funds	Ch. 303 1(3)	+14,845
Other funds	Ch. 303 1(4)	+1,664,602
Other funds	Ch. 303 1(5)	+69,560
Lottery funds	Ch. 303 2(1)	+39,522
Lottery funds	Ch. 303 2(2)	+207,443
Lottery funds	Ch. 303 2(3)	+67,774
Lottery funds	Ch. 303 2(4)	+1,059,662
Lottery funds	Ch. 303 2(5)	+136,004
Federal funds	Ch. 303 4(1)	+9,023
Federal funds	Ch. 303 4(2)	+29,214
<b>State Department of Fish and Wildlife:</b>		
General Fund	Ch. 690 1(1)	+735,341
General Fund	Ch. 690 1(2)	+204,879
General Fund	Ch. 690 1(3)	+25,095
Other funds	Ch. 690 2(1)	+1,622,733
Other funds	Ch. 690 2(2)	+718,854
Other funds	Ch. 690 2(3)	+881,440
Other funds	Ch. 690 2(4)	+8,766

Lottery funds	Ch. 690 3(1)	+139,943
Lottery funds	Ch. 690 3(2)	+24,892
Federal funds	Ch. 690 4(1)	+2,753,962
Federal funds	Ch. 690 4(2)	+495,617
Federal funds	Ch. 690 4(3)	+90,460
<b>Department of Land Conservation and Development:</b>		
General Fund	Ch. 333 1(1)	+330,945
Other funds	Ch. 333 2	+24,420
Federal funds	Ch. 333 3	+137,441
<b>Land Use Board of Appeals:</b>		
General Fund	Ch. 193 1	+44,949
<b>Water Resources Department:</b>		
General Fund	Ch. 597 1	+832,523
Other funds	Ch. 597 3(1)	+302,247
Other funds	Ch. 597 3(2)	+5,777
Federal funds	Ch. 597 4	+9,935
<b>Oregon Watershed Enhancement Board:</b>		
Lottery funds	Ch. 659 5	+174,932
Other funds	Ch. 659 6(1)	+7,125
Federal funds	Ch. 659 7(1)	+94,659

**(9) PUBLIC SAFETY.**

2015		
Oregon Laws		
Agency/Program/Funds	Chapter/ Section	Adjustment
<b>Department of Justice:</b>		
General Fund	Ch. 692 1(2)	+\$25,051
General Fund	Ch. 692 1(3)	+107,721
General Fund	Ch. 692 1(4)	+88,044
General Fund	Ch. 692 1(6)	+664,377
Other funds	Ch. 692 2(1)	+954,172
Other funds	Ch. 692 2(2)	+672,060
Other funds	Ch. 692 2(3)	+1,793,255
Other funds	Ch. 692 2(4)	+268,045
Other funds	Ch. 692 2(5)	+117,323
Other funds	Ch. 692 2(6)	+1,401,015
Other funds	Ch. 692 2(7)	+931,335
Other funds	Ch. 692 2(8)	+647,395
Federal funds	Ch. 692 3(1)	+109,749
Federal funds	Ch. 692 3(2)	+45,285
Federal funds	Ch. 692 3(3)	+58,048
Federal funds	Ch. 692 3(4)	+2,643,135

**Department of Justice,  
for district attorneys:**

General Fund	Ch. 332 1	+258,174
<b>Oregon Criminal Justice Commission:</b>		
General Fund	Ch. 606 1	+94,842
Federal funds	Ch. 606 3	+2,675
<b>Oregon Military Department:</b>		
General Fund	Ch. 594 1(1)	+96,440
General Fund	Ch. 594 1(2)	+177,487
General Fund	Ch. 594 1(3)	+56,618
Other funds	Ch. 594 2(1)	+86,227
Other funds	Ch. 594 2(2)	+136,457
Other funds	Ch. 594 2(3)	+167,945
Other funds	Ch. 594 2(4)	+87,681
Federal funds	Ch. 594 3(1)	+1,945,047
Federal funds	Ch. 594 3(2)	+218,172
Federal funds	Ch. 594 3(3)	+263,042
<b>State Board of Parole and Post-Prison Supervision:</b>		
General Fund	Ch. 304 1	+232,938
<b>Department of State Police:</b>		
General Fund	Ch. 696 1(1)	+2,952,078
General Fund	Ch. 696 1(2)	+294,251
General Fund	Ch. 696 1(3)	+1,222,668
General Fund	Ch. 696 1(4)	+1,415,666
Other funds	Ch. 696 2(1)	+525,329
Other funds	Ch. 696 2(2)	+243,151
Other funds	Ch. 696 2(3)	+20,700
Other funds	Ch. 696 2(4)	+1,100,860
Federal funds	Ch. 696 3(1)	-568
Federal funds	Ch. 696 3(2)	+15,674
Federal funds	Ch. 696 3(3)	-1,336
Federal funds	Ch. 696 3(4)	+6,929
Lottery funds	Ch. 696 4	+169,055
<b>Department of Public Safety Standards and Training:</b>		
Other funds	Ch. 658 2(1)	+1,105,518
Federal funds	Ch. 658 3	+20,305
<b>Department of Corrections:</b>		
General Fund	Ch. 655 1(1)	+27,996,865
General Fund	Ch. 655 1(2)	+2,665,898
General Fund	Ch. 655 1(3)	+1,305,023
General Fund	Ch. 655 1(4)	+572,456
Other funds	Ch. 655 2(1)	+183,067
Other funds	Ch. 655 2(2)	+265,796
Other funds	Ch. 655 2(4)	+1,142
<b>Oregon Youth Authority:</b>		
General Fund	Ch. 617 1(1)	+6,397,310
Other funds	Ch. 617 2	+73,651
Federal funds	Ch. 617 3	+218,727

(10) TRANSPORTATION.

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Agency/Program/Funds	2015 Oregon Laws Chapter/ Section	Adjustment
<b>Oregon Department of Aviation:</b>		
Other funds	Ch. 329 1(1)	+\$105,459
Other funds	Ch. 329 1(2)	+3,555
Other funds	Ch. 329 1(3)	+15,933
Other funds	Ch. 329 1(4)	+1,341
Federal funds	Ch. 329 2(1)	+10,784
<b>Department of Transportation:</b>		
General Fund	Ch. 761 1	-122
Other funds	Ch. 761 5(2)	+8,027,827
Other funds	Ch. 761 5(3)	+688,049
Other funds	Ch. 761 5(4)	+813,044
Other funds	Ch. 761 5(5)	+1,061,787
Other funds	Ch. 761 5(6)	+1,183,368
Other funds	Ch. 761 5(7)	+3,921,560
Other funds	Ch. 761 5(8)	+209,086
Other funds	Ch. 761 5(9)	+4,996,971
Other funds	Ch. 761 5(10)	+2,007,317
Other funds	Ch. 761 5(11)	+1,761,859
Other funds	Ch. 761 5(13)	+167,285
Other funds	Ch. 761 5(14)	+271,022
Other funds	Ch. 761 5(15)	+112,419
Other funds	Ch. 761 5(16)	+4,028,697
Federal funds	Ch. 761 6(2)	-16,487
Federal funds	Ch. 761 6(3)	+23,238
Federal funds	Ch. 761 6(6)	+57,854

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**SECTION 117.** This 2016 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2016 Act takes effect on its passage.

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Passed by Senate March 1, 2016

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Lori L. Brocker, Secretary of Senate

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Peter Courtney, President of Senate

Passed by House March 2, 2016

.....  
Tina Kotek, Speaker of House

Received by Governor:

.....M.,....., 2016

Approved:

.....M.,....., 2016

.....  
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2016

.....  
Jeanne P. Atkins, Secretary of State



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**Enrolled**  
**Senate Bill 1597**

Sponsored by JOINT COMMITTEE ON WAYS AND MEANS

CHAPTER .....

AN ACT

Relating to state financial administration; creating new provisions; amending ORS 284.885, 286A.250, 292.406, 292.411, 292.416, 292.426, 348.696, 565.495 and 565.545 and sections 8 and 9, chapter 705, Oregon Laws 2013, section 64, chapter 723, Oregon Laws 2013, section 102, chapter 366, Oregon Laws 2015, and section 10, chapter 685, Oregon Laws 2015; and declaring an emergency.

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

**SECTION 1.** Section 10, chapter 685, Oregon Laws 2015, is amended to read:

**Sec. 10.** Out of the amount specified in section 1 (6) [of this 2015 Act], **chapter 685, Oregon Laws 2015**, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$27,775,000 of net proceeds for the purposes **and in the manner** specified in section 8 [(3)], chapter 705, Oregon Laws 2013, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

**SECTION 2.** Section 8, chapter 705, Oregon Laws 2013, as amended by section 6, chapter 121, Oregon Laws 2014, is amended to read:

**Sec. 8.** (1) Out of the amount specified in section 1 (6), chapter 705, Oregon Laws 2013, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$19 million of net proceeds for the purposes specified in subsection (3) of this section, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

(2)(a) Bonds may not be issued pursuant to this section **or section 10, chapter 685, Oregon Laws 2015**, unless:

(A) The Chief Justice of the Supreme Court has determined that:

(i) The courthouse with respect to which the bonds will be issued has significant structural defects, including seismic defects, that present actual or potential threats to human health and safety;

(ii) Replacing the courthouse, whether by acquiring and remodeling or repairing an existing building or by constructing a new building, is more cost-effective than remodeling or repairing the courthouse; and

(iii) Replacing the courthouse creates an opportunity for colocation of the court with other state offices; and

(B) The Oregon Department of Administrative Services has approved the project for which the bonds will be issued.

(b) The Oregon Department of Administrative Services, after consultation with the Judicial Department, shall determine when net proceeds are needed for the purposes described in subsection (3) of this section and shall consult with the Judicial Department regarding the sale of bonds to be issued pursuant to this section.

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(3) The State Treasurer shall deposit the net proceeds of bonds issued pursuant to this section and section 10, chapter 685, Oregon Laws 2015, in the Oregon Courthouse Capital Construction and Improvement Fund. The net proceeds and any interest earnings may be used solely to finance costs related to acquiring, constructing, remodeling, repairing, equipping or furnishing land, improvements, courthouses or portions of courthouses that are, or that upon completion of a project funded under this section will be, owned or operated by the State of Oregon.

(4) As used in ORS 286A.816 to 286A.826 with respect to this section:

(a) "Project agency" means the Judicial Department.

(b) "Project fund" means the Oregon Courthouse Capital Construction and Improvement Fund.

**SECTION 3.** Section 9, chapter 705, Oregon Laws 2013, as amended by section 7, chapter 121, Oregon Laws 2014, is amended to read:

**Sec. 9.** (1)(a) Notwithstanding ORS 1.185, a county and the state, acting by and through the Oregon Department of Administrative Services on behalf of the Judicial Department, may enter into interim agreements that provide for the funding, acquisition, development and construction of a courthouse and require the parties to negotiate in good faith and execute a long-term lease agreement or a long-term intergovernmental agreement with respect to the ownership or operation of a courthouse or portions of a courthouse that the county is required to provide under ORS 1.185, pursuant to which the state agrees to provide the property and services described in ORS 1.185 (1)(a).

(b)(A) An agreement entered into pursuant to this subsection may include a requirement that the county transfer to the Oregon Courthouse Capital Construction and Improvement Fund an amount not less than 50 percent of the total estimated costs of a project funded with bonds issued pursuant to section 8, chapter 705, Oregon Laws 2013, or section 10, chapter 685, Oregon Laws 2015, with respect to the courthouse or portions of a courthouse that are the subject of the agreement.

(B) The amount transferred by a county pursuant to this paragraph may comprise, singly or in any combination and proportion:

(i) Property tax revenues, bond proceeds or any other county moneys; and

(ii) A credit equal to the higher of the appraised value or the actual purchase price of land purchased by the county for the courthouse if the state approves of the land as the site for the courthouse.

(C) The amount required to be transferred by the county under this subsection may not be less than 75 percent of the total estimated costs unless the project includes colocation in the courthouse of state offices in addition to the state circuit court facilities.

(2) For purposes of section 8, chapter 705, Oregon Laws 2013, and section 10, chapter 685, Oregon Laws 2015, the state shall be considered to operate a courthouse or portions of a courthouse that are the subject of an agreement entered into pursuant to subsection (1) of this section if, as applicable:

(a) The lease agreement conveys to the state a full leasehold interest, including exclusive rights to control and use the courthouse or portions of the courthouse that are typical of a long-term lease, for a term that is at least equal to the term during which the bonds issued pursuant to section 8, chapter 705, Oregon Laws 2013, and section 10, chapter 685, Oregon Laws 2015, will remain outstanding.

(b) The intergovernmental agreement grants the state the exclusive right to control and use the courthouse or portions of the courthouse for a term that is at least equal to the term during which the bonds issued pursuant to section 8, chapter 705, Oregon Laws 2013, and section 10, chapter 685, Oregon Laws 2015, will remain outstanding.

**SECTION 4.** Section 64, chapter 723, Oregon Laws 2013, is amended to read:

**Sec. 64.** (1) The Oregon Courthouse Capital Construction and Improvement Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned on moneys in the Oregon Courthouse Capital Construction and Improvement Fund shall be credited to the fund.

(2) The fund consists of moneys deposited in the fund pursuant to section 8, chapter 705, Oregon Laws 2013, and **section 10, chapter 685, Oregon Laws 2015**, and moneys transferred to the fund by a county pursuant to section 9 (1)(b), chapter 705, Oregon Laws 2013, and may include fees, revenues and other moneys appropriated by the Legislative Assembly for deposit in the fund.

(3) Moneys in the fund are continuously appropriated to the Judicial Department for:

- (a) The purposes described in section 8 (3), chapter 705, Oregon Laws 2013;
- (b) Payment of the costs incurred by the department to administer the fund; and
- (c) Payment of bond-related costs, as defined in ORS 286A.816.

**SECTION 5.** ORS 286A.250 is amended to read:

286A.250. (1) There is established a State Debt Policy Advisory Commission, consisting of five members.

(2) The State Treasurer and the Director of the Oregon Department of Administrative Services shall serve as ex officio members of the commission. One member of the commission must be a member of the Senate appointed by the President of the Senate. One member of the commission must be a member of the House of Representatives appointed by the Speaker of the House. One member of the commission must be a public member, knowledgeable on matters of public finance, appointed by the Governor from among those persons recommended by the State Treasurer.

(3) The term of an appointed member is two years, but an appointed member serves at the pleasure of the appointing authority. Before the expiration of the term of an appointed member, the appointing authority shall appoint a successor. If there is a vacancy for any reason in the office of an appointed member, the appointing authority shall make an appointment to become immediately effective for the unexpired term.

(4) A member of the commission is entitled to compensation and expenses as provided in ORS 292.495.

(5) The State Treasurer shall serve as chairperson of the commission, with the duties and powers necessary for the performance of that office that the commission determines appropriate.

(6) A majority of the members of the commission constitutes a quorum for the transaction of business.

(7) The commission shall meet at least once every year at a place and time determined by the commission. The commission also shall meet at other times and places specified by the call of the chairperson or of a majority of the members of the commission.

(8) The office of the State Treasurer shall provide the commission with office space and clerical and other administrative support.

**(9) When preparing documents or reports or other materials for or by the State Debt Policy Advisory Commission, and prior to the release of the documents, reports or other materials to the public, the State Treasurer shall consult and share the documents, reports or other materials with the Oregon Department of Administrative Services and the Legislative Fiscal Office.**

**SECTION 6.** ORS 565.495 is amended to read:

565.495. (1) The State Fair Council may not acquire or dispose of any real property or facilities without prior approval by the Oregon Department of Administrative Services. Legal title to fairground properties and facilities must remain with, or be established in, the name of the State of Oregon. The department and the council shall enter into an agreement for the council to exercise exclusive care, custody and control over fairground properties and facilities. The agreement shall provide for the council to make periodic payments to the State of Oregon for the leasing of the fairground properties and facilities. The agreement may not establish a fixed term in excess of 10 years, but may provide for renewal. Notwithstanding any fixed term for the agreement, the Legislative Assembly may terminate the agreement by law if the conducting of the Oregon State Fair, the carrying out of fairground business operations and the operation of fairground properties and facilities by the council results in a net loss in three of any five consecutive years. If the Legislative Assembly terminates the agreement, the department may dispose of any fairground properties and facilities for which the department determines disposal to be reasonable. The department and the

council may modify the agreement terms and conditions by mutual consent to the extent consistent with this chapter.

(2) If any state agency has incurred an obligation for the purpose of paying for the construction, repair or remodeling of fairground properties or facilities, and the obligation remains outstanding at the time the agreement described in subsection (1) of this section is negotiated, the agreement shall provide for all or part of the periodic payments by the council to be credited to an appropriate account established in the State Treasury pursuant to ORS 291.001 (3) to compensate the obligated agency for the amounts coming due under the obligation. The agreement shall give priority to the full compensation of an obligated agency for any amounts coming due on revenue bonds payable from the revenues of fairground business operations or from the operation of fairground properties and facilities, including but not limited to revenue bonds issued under ORS 565.095 as set forth in the 2011 Edition of Oregon Revised Statutes.

(3) If any fairground properties or facilities are sold, the Oregon Department of Administrative Services shall ensure that any net proceeds of the sale are applied as provided in this subsection. Net sale proceeds shall be applied according to the following priorities:

- (a) First, for the repair and maintenance of other fairground properties or facilities.
- (b) Second, for the payment of any bonds secured by the property or facility sold.
- (c) Third, for the payment of any bonds payable out of Oregon State Fair revenues or other fairground revenues.
- (d) Fourth, for the acquisition of new fairground properties or facilities or other new properties and facilities for the conducting of the Oregon State Fair or for deposit to fairground property and facility acquisition accounts described in ORS 565.545 (1).

(4) The agreement described in subsection (1) of this section shall provide for appropriate apportionment between the council and the Oregon Department of Administrative Services of any insurance proceeds paid in compensation for loss involving fairground properties or facilities.

(5) Notwithstanding subsection (1) of this section, the Oregon Department of Administrative Services may seek an appropriation from the Legislative Assembly or the Emergency Board for moneys to support the conducting of the Oregon State Fair, the carrying out of fairground business operations, the operation of fairground properties and facilities or the repair, maintenance or insurance of fairground properties and facilities, if the council and the department agree that the existing and projected financial resources of the council are inadequate to conduct the Oregon State Fair, to carry out fairground business operations, to operate fairground properties and facilities, to make necessary repairs to fairground properties and facilities or to adequately maintain and insure fairground properties and facilities. Any appropriation to the department shall be expended and accounted for by the department as provided by law. *[Any expenditures made from an appropriation described in this subsection shall be an obligation owing from the council to the department.]*

**SECTION 7.** ORS 565.545 is amended to read:

565.545. (1) If the conducting of the Oregon State Fair, the carrying out of fairground business operations and the operation, maintenance or repair of fairground properties and facilities by the State Fair Council results in a net profit for the fiscal year, the council shall use any moneys in excess of scheduled expenditures and reasonable reserves only for: ]

[(a)] deposit into depository or investment accounts designated for fairground business operations or for the repair, maintenance, acquisition or operation of fairground property or facilities. [; or]

[(b) *Payment of obligations owed the Oregon Department of Administrative Services under ORS 565.495 (5).*]

(2) The council shall include information regarding the fiscal year net profit or loss from the conducting of the Oregon State Fair, the carrying out of fairground business operations and the operation of fairground properties and facilities in the annual report made under ORS 565.555. The report shall include the amounts for each use made of any net profit moneys.

(3) If the total balance of depository or investment accounts described in subsection (1)[(a)] of this section exceeds \$50 million, the council shall notify the Oregon Department of Administrative

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Services. Upon receiving notice from the council under this subsection, the department shall cause an appraisal to be made of the sale and long-term lease values of fairground properties and facilities. The department shall also determine the payment schedule and outstanding amount of any obligations that have been incurred by state agencies for the purpose of paying for the construction, repair or remodeling of fairground properties and facilities, including but not limited to any amounts owing in payment of revenue bonds or lottery bonds issued for the construction, repair or remodeling of fairground properties and facilities. The department shall provide the appraisal and obligation information to the council. The council shall include information regarding the balance of the depository and investment accounts described in subsection (1)(a) of this section and the properties and facilities appraisal obligation information provided by the department in the annual report submitted by the council under ORS 565.555.

**SECTION 8.** The amendments to ORS 565.495 and 565.545 by sections 6 and 7 of this 2016 Act apply to expenditures made from moneys appropriated prior to, on or after the effective date of this 2016 Act.

**SECTION 9.** (1) The Judicial Department shall identify moneys in the possession of the department as of the effective date of this 2016 Act that were received by the department prior to July 1, 2013, from fees for the use of the Oregon Judicial Information Network and for the use of other state court electronic applications and systems.

(2) On June 30, 2016, the department shall transfer the moneys described in subsection (1) of this section to the State Court Technology Fund established in ORS 1.012.

**SECTION 10.** Section 102, chapter 366, Oregon Laws 2015, is amended to read:

**Sec. 102.** (1) The unexpended balances authorized to be expended by the Department of Community Colleges and Workforce Development for a one-year period beginning July 1, 2015, from revenues dedicated, continuously appropriated, appropriated or otherwise made available for the purpose of administering and enforcing the duties, functions and powers transferred from the Department of Community Colleges and Workforce Development to the Higher Education Coordinating Commission by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015, [of this 2015 Act]** by acquiring, constructing, improving, repairing, equipping and furnishing buildings, structures, land and other projects at community colleges pursuant to section 7 (1) and (7), chapter 904, Oregon Laws 2009, and section 4 (3), chapter 808, Oregon Laws 2015, are transferred to and are available for expenditure by the Higher Education Coordinating Commission for the one-year period specified for the purpose of administering and enforcing the duties, functions and powers transferred by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015 [of this 2015 Act]**.

(2) The unexpended balances authorized to be expended by the Department of Community Colleges and Workforce Development for a two-year period beginning July 1, 2015, from revenues dedicated, continuously appropriated, appropriated or otherwise made available for the purpose of administering and enforcing the duties, functions and powers transferred from the Department of Community Colleges and Workforce Development to the Higher Education Coordinating Commission by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015, [of this 2015 Act]** for community college districts for capital construction, deferred maintenance capital renewal, code compliance and safety projects pursuant to section 2, chapter 78, Oregon Laws 2012, and section 11 (1), (3), (4) to (6), (8), (10), (11), (13), (14) and (17), chapter 79, Oregon Laws 2012, are transferred to and are available for expenditure by the Higher Education Coordinating Commission for the two-year period specified for the purpose of administering and enforcing the duties, functions and powers transferred by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015 [of this 2015 Act]**.

(3) The unexpended balances authorized to be expended by the Department of Community Colleges and Workforce Development for a period ending July 1, 2015, from revenues dedicated, continuously appropriated, appropriated or otherwise made available for the purpose of administering and enforcing the duties, functions and powers transferred from the Department of Community Colleges and Workforce Development to the Higher Education Coordinating Commission by the

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amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015**, [of this 2015 Act] by acquiring, constructing, improving, repairing, equipping and furnishing buildings, structures, land and other projects at community colleges pursuant to section 7 (3) and (9), chapter 904, Oregon Laws 2009, are transferred to and are available for expenditure by the Higher Education Coordinating Commission for the six-year period specified for the purpose of administering and enforcing the duties, functions and powers transferred by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015** [of this 2015 Act].

(4) The unexpended balances authorized to be expended by the Department of Community Colleges and Workforce Development for a four-year period beginning July 1, 2015, from revenues dedicated, continuously appropriated, appropriated or otherwise made available for the purpose of administering and enforcing the duties, functions and powers transferred from the Department of Community Colleges and Workforce Development to the Higher Education Coordinating Commission by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015**, [of this 2015 Act] by acquiring, constructing, improving, repairing, equipping and furnishing buildings, structures, land and other projects at community colleges pursuant to section 6 (2) to (5), (8), (9), (11) and (14), chapter 727, Oregon Laws 2013, and sections 3 (1) and 4, chapter 120, Oregon Laws 2014, are transferred to and are available for expenditure by the Higher Education Coordinating Commission for the four-year period specified for the purpose of administering and enforcing the duties, functions and powers transferred by the amendments to statutes by sections 1 to 99, **chapter 366, Oregon Laws 2015** [of this 2015 Act].

**SECTION 11.** ORS 292.406 is amended to read:

292.406. (1)(a) The annual salary of the Chief Judge of the Court of Appeals shall be \$135,688 for the year beginning January 1, 2015, and for each year thereafter.

(b) **On January 1, 2017, the annual salary of the Chief Judge of the Court of Appeals, as adjusted under ORS 292.428, shall be increased by \$5,000.**

(2)(a) The annual salary of each other judge of the Court of Appeals shall be \$132,820 for the year beginning January 1, 2015, and for each year thereafter.

(b) **On January 1, 2017, the annual salary of each other judge of the Court of Appeals, as adjusted under ORS 292.428, shall be increased by \$5,000.**

**SECTION 12.** ORS 292.411 is amended to read:

292.411. (1)(a) The annual salary of the Chief Justice of the Supreme Court shall be \$138,556 for the year beginning January 1, 2015, and for each year thereafter.

(b) **On January 1, 2017, the annual salary of the Chief Justice of the Supreme Court, as adjusted under ORS 292.428, shall be increased by \$5,000.**

(2)(a) The annual salary of each other judge of the Supreme Court shall be \$135,688 for the year beginning January 1, 2015, and for each year thereafter.

(b) **On January 1, 2017, the annual salary of each other judge of the Supreme Court, as adjusted under ORS 292.428, shall be increased by \$5,000.**

**SECTION 13.** ORS 292.416 is amended to read:

292.416. (1) The annual salary of each judge of a circuit court shall be \$124,468 for the year beginning January 1, 2015, and for each year thereafter.

(2) **On January 1, 2017, the annual salary of each judge of a circuit court, as adjusted under ORS 292.428, shall be increased by \$5,000.**

**SECTION 14.** ORS 292.426 is amended to read:

292.426. (1) The annual salary of the judge of the Oregon Tax Court shall be \$128,164 for the year beginning January 1, 2015, and for each year thereafter.

(2) **On January 1, 2017, the annual salary of the judge of the Oregon Tax Court, as adjusted under ORS 292.428, shall be increased by \$5,000.**

**SECTION 15.** (1) The Oregon Capitol History Gateway Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the Oregon Capitol History Gateway Fund shall be credited to the fund. Moneys in the fund are continuously

appropriated to the Legislative Administration Committee for payment of expenses of establishing or operating the Oregon Capitol History Gateway.

(2) The Legislative Administration Committee may solicit and accept gifts, grants and donations from the Oregon State Capitol Foundation and other public and private sources for the purposes of establishing or operating the Oregon Capitol History Gateway. Moneys received by the committee under this subsection must be deposited into the Oregon Capitol History Gateway Fund.

**SECTION 16.** (1) The Oregon State Capitol Foundation Operating Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the Oregon State Capitol Foundation Operating Fund shall be credited to the fund. Moneys in the fund are continuously appropriated to the Legislative Administration Committee for payment of operating expenses of the Oregon State Capitol Foundation.

(2) The Legislative Administration Committee may solicit and accept gifts, grants and donations from the Oregon State Capitol Foundation and other public and private sources for the purposes of payment of operating expenses of the Oregon State Capitol Foundation. Moneys received by the committee under this subsection must be deposited into the Oregon State Capitol Foundation Operating Fund.

**SECTION 17.** (1) Notwithstanding ORS 221.770, 471.805 and 471.810, and in addition to any transfers or expenditures otherwise required or authorized by law from the Oregon Liquor Control Commission Account, the amount of \$3,974,842 is transferred from the Oregon Liquor Control Commission Account to the Public Health Account established by ORS 431.210. The transfer shall be made on April 27, 2016. The transfer made under this subsection shall be made from moneys in the Oregon Liquor Control Commission Account on the effective date of this 2016 Act before any distributions required by ORS 471.810 are made.

(2) The Oregon Health Authority shall expend the moneys transferred under subsection (1) of this section to pay the expenses of establishing an evidence-based pilot project for the purpose of increasing awareness among youth of the impact of using marijuana and marijuana-derived products, as required by section 71, chapter \_\_\_\_\_, Oregon Laws 2016 (Enrolled House Bill 4014).

(3) Notwithstanding section 44, chapter 1, Oregon Laws 2015, not later than September 30, 2017, the Department of Revenue shall transfer from the Oregon Marijuana Account established by section 44, chapter 1, Oregon Laws 2015, to the Oregon Liquor Control Commission for deposit in the Oregon Liquor Control Commission Account an amount equal to the total amount transferred under subsection (1) of this section plus two percent of the total amount transferred. The department shall make the transfer required by this subsection before making any other withholding, distribution or expenditure from the Oregon Marijuana Account for purposes described in section 44, chapter 1, Oregon Laws 2015.

**SECTION 18.** ORS 348.696 is amended to read:

348.696. (1) Pursuant to [section 4 (4)(d),] Article XV, section 4 (4)(d), of the Oregon Constitution, the Education Stability Fund is established separate and distinct from the General Fund. Moneys in the Education Stability Fund shall be invested as provided in ORS 293.701 to 293.790. Except as provided in subsection (2) of this section, all declared earnings on moneys in the fund, including declared earnings on moneys in the Oregon Growth Account, shall be transferred and are appropriated continuously as follows:

(a) 75 percent to the Oregon Education Fund established by ORS 348.716; and

(b) 25 percent to the Higher Education Coordinating Commission for the Oregon Opportunity Grant program under ORS 348.260.

(2) If the Director of the Oregon Department of Administrative Services determines for any biennium that the amount to be transferred and appropriated continuously to the Oregon Education Fund under subsection (1)(a) of this section exceeds the amount needed to pay for public education and education lottery bond debt service in that biennium, the amount of the excess for that biennium

shall be transferred and is appropriated continuously to the Higher Education Coordinating Commission for the Oregon Opportunity Grant program under ORS 348.260.

**SECTION 19.** ORS 284.885 is amended to read:

284.885. The Oregon Growth Board has the following duties, functions and powers:

(1) To maintain, invest and reinvest moneys in the Oregon Growth Fund established under ORS 284.890 consistent with the policies and procedures established by the board and the investment standard stated in ORS 293.726, including but not limited to the creation and maintenance of one or more investment funds within the Oregon Growth Fund. In exercising its authority under this subsection, the board may include economic factors, including but not limited to job retention and creation, as considerations in making investment decisions.

(2) To maintain, invest and reinvest moneys in the Oregon Growth Account established under ORS 348.702 consistent with the policies and procedures established by the board and the investment standard stated in ORS 293.726 and for the purpose of earning returns for the Education Stability Fund. Policies established by the board under this subsection shall include, but are not limited to, the determination of when and how earnings are calculated and declared available from the account *[on behalf of the Education Stability Fund]* **for transfer as provided in ORS 348.696 (1).**

(3) To make and enter into contracts, agreements or arrangements for the investment and management of moneys in the Oregon Growth Account and the Oregon Growth Fund as provided in ORS 284.887 and for other services the board deems reasonable and necessary to fulfill the duties of the board under this section.

(4)(a) With respect to the Oregon Growth Account, to make, purchase, guarantee or hold loans, including but not limited to participation interests in loans, made to or from the Oregon Growth Account for the purpose of earning returns for the Education Stability Fund.

(b) With respect to the Oregon Growth Fund, to make, purchase, guarantee or hold grants and loans, including but not limited to competitive grants and participation interests in loans, made to or from the Oregon Growth Fund for the benefit of qualified businesses for the purpose of furthering economic development.

(5) To qualify or certify businesses that invest in the Oregon Growth Account or the Oregon Growth Fund for any investment incentive approved by the board.

(6) To collaborate, cooperate and enter into agreements with local governments, state agencies, financial institutions and other entities as appropriate to:

(a) Provide financial services and support to businesses for the purpose of furthering economic development;

(b) Coordinate actions, responsibilities and resources that further economic development; and

(c) Delegate between the board and a local government or state agency any duties, functions or powers that the board, local government or state agency is authorized to perform if consistent with and necessary to the administration of ORS 284.881 to 284.890. Delegation of duties, functions or powers under this paragraph must be done pursuant to written agreement.

(7) To seek, solicit, obtain and accept local, state, federal and private resources and donations for deposit into the Oregon Growth Account and the Oregon Growth Fund to aid in the administration of ORS 284.881 to 284.890.

(8) To adopt rules that:

(a) Specify the board's permissible investments and the activities and services that the board may provide or engage in;

(b) Create guidelines regarding the amount and type of leverage to maximize investments and any other resources available to, and subject to the authority of, the board;

(c) Provide a means to evaluate the performance of investments, including, but not limited to, the number of businesses assisted, the types and amount of resources leveraged and returns on investment, and to evaluate impact on jobs and wages in this state; and

(d) Establish other requirements that the board considers necessary for the exercise of the board's duties, functions and powers under ORS 284.881 to 284.890.

(9) To make recommendations to the Legislative Assembly regarding:

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- (a) Appropriations of General Fund moneys to the Oregon Growth Fund;
  - (b) The terms of income and corporate excise tax subtractions or other tax expenditures, as defined in ORS 291.201, that will promote and create private investment in the Oregon Growth Fund;
  - (c) Incentives for private sector investment that further investment, capital availability, job creation and economic development;
  - (d) The use of moneys in the Oregon Growth Account to earn returns for the Education Stability Fund; and
  - (e) Legislation needed to further economic development.
- (10) To report annually to standing and interim committees of the Legislative Assembly related to business and economic development regarding implementation and administration of the Oregon Growth Board and investments made by the board pursuant to this section.

**SECTION 20. This 2016 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2016 Act takes effect on its passage.**

Passed by Senate March 2, 2016

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

.....  
Peter Courtney, President of Senate

Passed by House March 3, 2016

.....  
Tina Kotek, Speaker of House

Received by Governor:

.....M.,....., 2016

Approved:

.....M.,....., 2016

.....  
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2016

.....  
Jeanne P. Atkins, Secretary of State

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**Enrolled  
House Bill 5047**

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Oregon Department of Administrative Services)

CHAPTER .....

AN ACT

Relating to state financial administration; and declaring an emergency.

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

**SECTION 1.** Notwithstanding any other law limiting expenditures, the limitations on expenditures established by section 2, chapter \_\_, Oregon Laws 2015 (Enrolled Senate Bill 5526), for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, provider taxes, Medicare receipts and federal funds for indirect cost recovery, Supplemental Security Income recoveries, Women, Infants and Children Program food rebates, the Coordinated School Health Program, the Edward Byrne Memorial State and Local Law Enforcement Assistance Grant Program, homeland security and emergency preparedness and response services, but excluding lottery funds and federal funds not described in section 2, chapter \_\_, Oregon Laws 2015 (Enrolled Senate Bill 5526), collected or received by the Oregon Health Authority, are increased by the following amounts for the following purposes:

- (1) Programs ..... \$ 4,510,752
- (2) Central services,  
statewide assessments  
and enterprise-wide costs ..... \$ 1,284,723
- (3) Shared administrative  
services ..... \$ 898,312

**SECTION 2.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter \_\_, Oregon Laws 2015 (Enrolled House Bill 5026), for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and Medicare receipts and including federal funds for indirect cost recovery, Social Security Supplemental Security Income recoveries and the Child Care and Development Fund, but excluding lottery funds and federal funds not described in section 2, chapter \_\_, Oregon Laws 2015 (Enrolled House Bill 5026), collected or received by the Department of Human Services, is increased by \$386,411.

**SECTION 3.** Notwithstanding any other law limiting expenditures, the amount of \$1,100,000 is established for the biennium beginning July 1, 2015, 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

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funds not described in this section, collected or received by the Department of Revenue, for the core system replacement project.

**SECTION 4.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter 596, Oregon Laws 2015 (Enrolled House Bill 5035), for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 596, Oregon Laws 2015 (Enrolled House Bill 5035), collected or received by the Department of Revenue, is increased by \$145,544 for the purpose of implementing chapter \_\_\_, Oregon Laws 2015 (Enrolled House Bill 2041).

**SECTION 5.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter 596, Oregon Laws 2015 (Enrolled House Bill 5035), for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter 596, Oregon Laws 2015 (Enrolled House Bill 5035), collected or received by the Department of Revenue, is increased by \$618,909 for the purpose of implementing chapter \_\_\_, Oregon Laws 2015 (Enrolled House Bill 2041).

**SECTION 6.** Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter \_\_\_, Oregon Laws 2015 (Enrolled House Bill 5002), for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, and including federal funds for contract services, but excluding lottery funds and federal funds not described in section 2, chapter \_\_\_, Oregon Laws 2015 (Enrolled House Bill 5002), collected or received by the State Department of Agriculture, is increased by \$212,641.

**SECTION 7.** Notwithstanding any other law limiting expenditures, the amount of \$8,332,933 is established for the biennium beginning July 1, 2015, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor Control Commission, from the Oregon Liquor Control Commission Account and the Marijuana Control and Regulation Fund for expenses related to the regulation of recreational marijuana.

**SECTION 8.** This 2015 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect July 1, 2015.

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Passed by House July 3, 2015

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

.....  
Tina Kotek, Speaker of House

Passed by Senate July 6, 2015

.....  
Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2015

Approved:

.....M.,....., 2015

.....  
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2015

.....  
Jeanne P. Atkins, Secretary of State

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# Enrolled House Bill 5035

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Oregon Department of Administrative Services)

CHAPTER .....

AN ACT

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

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

**SECTION 1.** There are appropriated to the Department of Revenue, for the biennium beginning July 1, 2015, out of the General Fund, the following amounts, for the following purposes:

- (1) Administration..... \$ 66,148,653
- (2) Property Tax Division..... \$ 12,245,989
- (3) Personal Tax and Compliance  
Division ..... \$ 67,083,250
- (4) Business Division..... \$ 19,664,379
- (5) Elderly Rental Assistance  
and Nonprofit Housing  
for Elderly Persons..... \$ 5,672,000
- (6) Senior Property Tax Deferral... \$ 373,841
- (7) Debt Service..... \$ 9,071,030

**SECTION 2.** Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2015, as the maximum limits for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Department of Revenue, for the following purposes:

- (1) Administration..... \$ 12,570,956
- (2) Property Tax Division..... \$ 40,354,202
- (3) Personal Tax and Compliance  
Division ..... \$ 1,478,630
- (4) Business Division..... \$ 15,130,152
- (5) Multistate Tax Commission ..... \$ 284,945
- (6) Senior Property Tax Deferral... \$ 31,175,099

**SECTION 3.** (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2015, out of the General Fund, the amount of \$1,836,836, to be allocated to Department of Revenue for the Property Tax Division.

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(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2016, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

**SECTION 4.** This 2015 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2015 Act takes effect July 1, 2015.

Passed by House June 17, 2015

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

.....  
Tina Kotek, Speaker of House

Passed by Senate June 23, 2015

.....  
Peter Courtney, President of Senate

Received by Governor:

.....M.,....., 2015

Approved:

.....M.,....., 2015

.....  
Kate Brown, Governor

Filed in Office of Secretary of State:

.....M.,....., 2015

.....  
Jeanne P. Atkins, Secretary of State

## Legislative Fiscal Office

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



Ken Rocco  
Legislative Fiscal Officer

Daron Hill  
Deputy Legislative Fiscal Officer

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# Summary of Emergency Board Action

May 2016

The Legislative Emergency Board met on May 25, 2016 and considered an agenda of 62 items. The Emergency Board approved allocations from the general purpose Emergency Fund in response to eight separate requests, totaling \$2.6 million. Another four requests were allocated funds from special purpose appropriations made to the Emergency Board that totaled \$11.5 million. Additional details on these allocations are described below. After the Emergency Board actions, the balance in the general purpose Emergency Fund is \$29.6 million. An additional \$51.8 million remains in various special purpose appropriations, including \$40 million for caseload costs or other unbudgeted expenses of the Oregon Health Authority and the Department of Human Services. Unused special purpose appropriations become available for any lawful use by the Emergency Board on December 1, 2016.

The agenda included 17 items that requested additional 2015-17 biennium authority to spend Lottery Funds, Other Funds, and Federal Funds. The Emergency Board approved expenditure limitation increases of approximately \$95,628 Lottery Funds, \$55 million Other Funds (including \$27.6 million for the Department of Transportation) and \$4.8 million Federal Funds (including \$2.5 million for the Department of Justice). The Emergency Board also authorized the establishment of 64 positions (33.1 FTE) and the extension of six currently existing positions through the end of the biennium (4.29 FTE).

The agenda also included 15 agency reports which the Emergency Board acknowledged receiving. The Emergency Board heard 22 requests for the submission of federal grant applications (13 of which were on a consent agenda). The Emergency Board also deferred taking action on two requests for allocations from the Emergency Fund.

The following is a summary of significant Emergency Board actions taken at the May 2016 meeting:

### EDUCATION

- Acknowledged receipt of a report by the Department of Education on the implementation of the mixed delivery preschool program.
- Allocated \$273,062 from the Emergency Fund to the Department of Education for grants to school districts to improve internet connectivity and access.
- Acknowledged receipt of reports by the Higher Education Coordinating Commission on 2016-17 academic year University tuition and mandatory fee increases for resident undergraduates and on the distribution of funding for Community College academic counselors.
- Approved the submission of a federal grant application by the Department of Education for

child care related implementation research and evaluation planning.

### HUMAN SERVICES

- Acknowledged receipt of a report by the Department of Human Services on program sustainability options and actions.
- Acknowledged receipt of reports by the Oregon Health Authority on the Oregon Health Plan 1115 waiver renewal for 2017-22 and on the Medicaid Management Information System and related systems and interfaces.
- Approved the submission of federal grant applications by the Department of Human Services for the enhancement of adult protective services and for enhancing the state's system for

providing information on and access to long term services and supports.

- Approved the submission of federal grant applications by the Oregon Health Authority for epidemiology and laboratory capacity for infectious diseases, chronic disease and oral health, emerging infections, and prescription drug and opioid addiction/overdose prevention.
- Increased the Other Funds expenditure limitation for the Board of Nursing by \$244,452 for the establishment of two permanent positions (1.58 FTE) and the reclassification of six other positions to address workload increases.

#### **PUBLIC SAFETY and JUDICIAL BRANCH**

- Acknowledged receipt of a report by the Department of Corrections on female and male population trends and system bed capacity.
- Allocated \$3 million from a special purpose appropriation made to the Emergency Board to the Department of Corrections to continue activating minimum security prison beds at the Deer Ridge Correctional Institution, authorized the establishment of 33 positions (18.64 FTE), and indicated that remaining unfunded prison capacity needs would be addressed at a future Emergency Board meeting this interim or during the 2017 session.
- Allocated \$1 million from the Emergency Fund to the Department of Corrections and increased the agency's Other Funds expenditure limitation by \$100,000 to begin preparing the Oregon State Penitentiary-Minimum to house women offenders in the 2015-17 biennium.
- Acknowledged receipt of a report by the Department of Justice on the Child Support Enforcement Automated System (CSEAS) and increased the Federal Funds expenditure limitation by \$2,538,107 for the project to cover expenditures through October 2016.
- Increased the Other Funds expenditure limitation for the Department of Public Safety Standards and Training by \$100,000 for additional training of 911 tele-communicators and by \$337,000 for crisis intervention training for first responders.
- Approved the submission of a federal grant application by the Department of State Police for a grant in the amount of \$9.4 million to replace the CrimeVue criminal history database and messaging system.
- Allocated \$2 million from a special purpose

appropriation made to the Emergency Board for state and local government costs associated with the takeover of the Malheur National Wildlife Refuge in Harney County, allocated \$73,053 from the Emergency Fund for the same purpose, and increased the Other Funds expenditure limitation for the Department of State Police by \$874,188 in order for the agency to receive reimbursement for its costs. The allocations were made to the Department of Administrative Services for distribution to eligible state and local government units.

- Allocated \$170,000 from the Emergency Fund to the Military Department for roof repairs at the Forest Grove and Kliever-Portland armories and directed the agency to use \$500,000 of one-time General Fund savings available in the current budget to match the federal funding to complete the roof repairs.
- Increased the Other Funds expenditure limitation for the Military Department by \$256,000 and the Federal Funds expenditure limitation for the Military Department by \$518,000 for the Oregon Youth Challenge Program.
- Increased the Federal Funds expenditure limitation for the Military Department by \$270,000 for the STARBASE Program.
- Approved the submission of federal grant applications by the Criminal Justice Commission for the Justice Reinvestment program and by the Department of State Police for SAFE kit inventory, tracking, and reporting.
- Acknowledged receipt of a report by the Commission on Judicial Fitness and Disability on compensation plan changes.
- Deferred taking action on a request by the Public Defense Services Commission to fund proposed salary increases.

#### **NATURAL RESOURCES**

- Allocated \$5,000 from the Emergency Fund for the Columbia River Gorge Commission to match the 2015-17 budget provided by the State of Washington for Commission operations as required by interstate compact.
- Acknowledged receipt of a report by the Department of Geology and Mineral Industries on the progress of the tactical IT remediation plan, allocated \$554,808 from the Emergency Fund for the plan, authorized the establishment of two positions (1.00 FTE), and increased the Other

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Funds expenditure limitation for the Department by \$64,754 for the Mined Land Reclamation and Regulation program.

- Allocated \$225,000 from the Emergency Fund for the Department of Environmental Quality to acquire metals and particulate monitoring equipment.
- Allocated \$2,176,549 from a special purpose appropriation made to the Emergency Board for fire severity resources to the Department of Forestry for the purchase of catastrophic fire insurance for the 2016 fire season.
- Allocated \$250,000 from the Emergency Fund for the Department of Forestry to augment and add to existing resources for the treatment of Sudden Oak Death.
- Increased the Other Funds expenditure limitation for the Parks and Recreation Department by \$615,500 for grants received from the Marine Board.
- Increased the Federal Funds expenditure limitation for the Parks and Recreation Department by \$29,214 to correct a technical error in personal services from the 2016 session.
- Approved the submission of a federal grant application by the Parks and Recreation Department for purchase of land by the Southern Oregon Land Conservancy for habitat conservation.
- Approved the submission of federal grant applications by the Department of Fish and Wildlife for the acquisition of a conservation easement on 1,751 acres near Ashland, by the Department of Environmental Quality for pollution prevention, and by the Department of Agriculture for Food Safety Modernization Act implementation.

#### ECONOMIC and COMMUNITY DEVELOPMENT

- Acknowledged receipt of a report by the Oregon Business Development Department and the Higher Education Coordinating Commission on a business plan for the American Manufacturing Innovation District, increased the Other Funds expenditure limitation for the Oregon Business Development Department by \$2,499,999 for the project, increased the Other Funds Capital Construction expenditure limitation for the Higher Education Coordinating Commission by \$4,999,999 for the project, and increased the Other Funds expenditure limitation for the Higher

Education Coordinating Commission by \$70,000 for the development of the Oregon Manufacturing Innovation Center.

- Approved the submission of a federal grant application by the Oregon Department of Business Development for the State Trade Expansion Program and authorized the agency to submit future grants for the same program under certain specified conditions.
- Approved the submission of two federal grant applications by the Housing and Community Services Department totaling \$94.5 million under the Hardest Hit program to assist Oregonians at risk of experiencing mortgage foreclosure.
- Approved the submission of a federal grant application by the Employment Department to support expansion and diversification of registered apprenticeship.

#### TRANSPORTATION

- Increased the Other Funds expenditure limitation for the Department of Transportation by \$16,966,375 for the Maintenance and Emergency Relief programs and by \$10,732,666 for the Local Government program for costs associated with repairing highways due to 2015-16 winter storm damage.
- Approved the submission of a federal grant application by the Department of Transportation in the amount of \$75.7 million under the federal FASTLANE program for three interstate highway projects.
- Approved the submission of federal grant applications by the Department of Transportation for bus facilities, positive train control, railroad best practices, utility solutions, and bridge and tunnel testing.

#### CONSUMER and BUSINESS SERVICES

- Acknowledged receipt of a report by the Department of Consumer and Business Services on the Oregon Health Insurance Marketplace program and increased the Other Funds expenditure limitation for the Department by \$558,617 to correct a double counted reduction from the 2016 session.

#### ADMINISTRATION

- Acknowledged receipt of a report by the Office of the Governor on its organizational structure and Key Performance Measures.

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- Increased the Other Funds expenditure limitation for the Department of Administrative Services, Chief Human Resources Office by \$6,520,731; authorized the establishment of 22 limited duration positions (9.17 FTE) and the extension of six existing limited duration positions through the end of the current biennium (4.29 FTE); and adjusted state agency budgets by allocating \$4,292,256 from a special purpose appropriation made to the Emergency Board for Department of Administrative Services' assessment increases, increased the Lottery Funds expenditure limitation of state agencies by \$95,628, the Other Funds expenditure limitations by \$3,357,479, and the Federal Funds expenditure limitations by \$1,489,374 for assessment increases related to continuation of the Human Resources Information System project and other adjustments related to previously approved Department IT reorganization effects.
- Established an Other Funds Capital Construction expenditure limitation in the amount of \$2,336,040 for the Department of Administrative Services for a roof replacement at the Department of Environmental Quality and Public Health laboratory and established an Other Funds Capital Construction expenditure limitation in the amount of \$4,000,000 for the Department of Administrative Services for tenant improvements at the 550 Building.
- Acknowledged receipt of a report by the Department of Administrative Services on compensation plan changes.
- Acknowledged receipt of a report by the Department of Administrative Services on uniform rent rates for the 2017-19 biennium and to recommend to the next Legislative Assembly that agency budgets include sufficient spending authority to cover the rent costs as required by ORS 276.390.
- Increased the Other Funds expenditure limitation for the Department of Revenue by \$379,481, authorized the establishment of five permanent positions (2.71 FTE), and authorized the movement of an existing manager position from limited duration to permanent status for the recreational marijuana tax cash management program.
- Deferred taking action on a request by the Department of Revenue to allocate funds from the Emergency Fund for the Property Valuation System.
- Acknowledged receipt of a report by the Department of Revenue on GenTax data availability for research purposes.

Emergency Fund Balance Summary		
	Agency Requests	Emergency Board Action
<b>General Purpose Emergency Fund</b>		
Appropriation (after 2016 Session adjustments)	32,000,000	32,000,000
Allocations to date		
<b>Unallocated Balance</b>	<b>32,000,000</b>	<b>32,000,000</b>
<b># May 2016 Requests - General Purpose</b>		
2 Public Defense Services Commission - Proposed Salary Increases	(541,014)	0
6 Department of Education - School Fiber Optic Broadband	(500,000)	(273,062)
25 Military Department - Armory Roof Repair	(670,000)	(170,000)
28 Oregon State Police - Malheur National Wildlife Refuge Occupation Costs (see SPA Section below)	(2,487,914)	(73,053)
31 Department of Corrections - Deer Ridge Correctional Institution Male Capacity (see SPA Section below)	(6,899,109)	0
32 Department of Corrections - Oregon State Penitentiary Minimum Women Capacity	(10,569,266)	(1,000,000)
38 Columbia River Gorge Commission - Operational Expense Washington Match	(5,000)	(5,000)
40 Department of Geology and Mineral Industries - Information Technology Remediation Plan	(713,907)	(554,808)
43 Department of Environmental Quality - Air Toxics Monitoring	(225,000)	(225,000)
44 Department of Forestry - Catastrophic Wildfire Insurance Policy (see SPA Section below)	(2,176,549)	0
46 Department of Forestry - Sudden Oak Death Eradication	(250,000)	(250,000)
65 Department of Revenue - Property Valuation System Project	(1,500,000)	0
Total Requests - General Purpose	(26,537,759)	(2,550,923)
<b>General Purpose Unallocated Balance after 05/2016</b>	<b>5,462,241</b>	<b>29,449,077</b>
<b>Special Purpose Appropriations - Agency Specific (after 2016 Session actions)</b>		
Allocations/Transfers to Date	63,255,445	63,255,445
<b>Unallocated Balance</b>	<b>63,255,445</b>	<b>63,255,445</b>
<b># May 2016 Requests - Special Purpose Appropriations - Agency Specific</b>		
28 Oregon State Police - Malheur National Wildlife Refuge Occupation Costs (see above)	0	(2,000,000)
31 Department of Corrections - Deer Ridge Correctional Institution Male Capacity (see above)	0	(3,000,000)
44 Department of Forestry - Catastrophic Wildfire Insurance Policy (see above)	0	(2,176,549)
61 Department of Administrative Services - Rates/Assessment Adjustments	(4,292,784)	(4,292,256)
Total Requests - Special Purpose - Agency Specific	(4,292,784)	(11,468,805)
<b>Special Purpose - Agency Specific - Unallocated Balance after 05/2016</b>	<b>58,962,661</b>	<b>51,786,640</b>

**EMERGENCY BOARD**

May 25, 2016  
8:30 A.M.

Hearing Room F

<b>MEMBERS PRESENT:</b>	Sen. Courtney, Co-Chair	Rep. Kotek, Co-Chair
	Sen. Bates	Rep. Buckley
	Sen. Devlin	Rep. Huffman
	Sen. Girod	Rep. Komp
	Sen. Hansell	Rep. McLane
	Sen. Johnson	Rep. Nathanson
	Sen. Monroe	Rep. Read
	Sen. Steiner Hayward	Rep. Smith
	Sen. Whitsett	Rep. Whitsett
	Sen. Winters	Rep. Williamson

**STAFF PRESENT:** Ken Rocco, Legislative Fiscal Officer  
Lynn Buchanan, Committee Assistant

**EXHIBITS:** Exhibits from this meeting are available here

**MEASURES/ISSUES:****Work Session****Consent Grants (HS Sub):**

- 4. Department of Education - Child Care and Development
- 14. Oregon Health Authority - Epidemiology and Laboratory Capacity for Infectious Disease
- 15. Oregon Health Authority - Chronic Disease and Oral Health
- 16. Oregon Health Authority - Emerging Infections
- 17. Oregon Health Authority - Prescription Drug and Opioid Addiction/Overdose Prevention
- 26. Department of State Police - SAFE Kit Inventory, Tracking, and Reporting

**Consent Grants (TR Sub):**

- 42. Department of Environmental Quality - Pollution Prevention
- 51. Department of Agriculture - Food Safety Modernization Act Implementation
- 54. Department of Transportation - Bus Facilities
- 55. Department of Transportation - Positive Train Control
- 56. Department of Transportation - Railroad Best Practices
- 57. Department of Transportation - Utility Solutions

This recording log is in compliance with Senate and House Rules. For complete contents, refer to the digital audio recording.

- 01:26:42 EXHIBIT: ITEM 63 DAS, Subcommittee Recommendation  
 01:26:57 MOTION: Sen. Steiner Hayward  
 01:27:41 VOTE: 18-0-2  
 AYES: Sens. Courtney, Devlin, Johnson, Winters, Bates, Girod, Hansell,  
 Monroe, Steiner Hayward, Whitsett; Reps. Kotek, Buckley, Nathanson,  
 Smith, Read, Huffman, Whitsett, Williamson  
 EXC: Reps. Komp, McLane  
 01:27:42 MOTION CARRIES
- 01:27:45 **ITEM 64: Department of Administrative Services - 2017-19 Uniform  
 Rent Rates**  
 01:27:46 EXHIBIT: ITEM 64 DAS, Subcommittee Recommendation  
 01:27:54 MOTION: Sen. Johnson  
 01:28:58 VOTE: 19-0-1  
 AYES: Sens. Courtney, Devlin, Johnson, Winters, Bates, Girod, Hansell,  
 Monroe, Steiner Hayward, Whitsett; Reps. Kotek, Buckley, Nathanson,  
 Smith, Read, Huffman, Komp, Whitsett, Williamson  
 EXC: Rep. McLane  
 01:29:00 MOTION CARRIES
- 01:29:02 **ITEM 65: Department of Revenue - Property Valuation System**  
 01:29:04 EXHIBIT: ITEM 65 DOR, Subcommittee Recommendation  
 01:29:06 MOTION: Sen. Steiner Hayward  
 01:30:10 VOTE: 19-0-1  
 AYES: Sens. Courtney, Devlin, Johnson, Winters, Bates, Girod, Hansell,  
 Monroe, Steiner Hayward, Whitsett; Reps. Kotek, Buckley, Nathanson,  
 Smith, Read, Huffman, Komp, Whitsett, Williamson  
 EXC: Rep. McLane  
 01:30:11 MOTION CARRIES
- 01:30:14 **ITEM 66: Department of Revenue - Recreational Marijuana Tax Cash  
 Management**  
 01:30:15 EXHIBIT: ITEM 66 DOR, Subcommittee Recommendation  
 01:30:24 MOTION: Rep. Smith  
 01:31:50 Rep. Buckley  
 01:32:17 VOTE: 19-0-1  
 AYES: Sens. Courtney, Devlin, Johnson, Winters, Bates, Girod, Hansell,  
 Monroe, Steiner Hayward, Whitsett; Reps. Kotek, Buckley, Nathanson,  
 Smith, Read, Huffman, Komp, Whitsett, Williamson  
 EXC: Rep. McLane  
 01:32:18 MOTION CARRIES
- 01:32:21 **ITEM 68: Department of Revenue - GenTax Data**  
 01:32:22 EXHIBIT: ITEM 68 DOR, Subcommittee Recommendation  
 01:32:26 MOTION: Sen. Steiner Hayward

This recording log is in compliance with Senate and House Rules. For complete contents, refer to the digital audio recording.

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- 01:33:15** VOTE: 19-0-1  
AYES: Sens. Courtney, Devlin, Johnson, Winters, Bates, Girod, Hansell,  
Monroe, Steiner Hayward, Whitsett; Reps. Kotek, Buckley, Nathanson,  
Smith, Read, Huffman, Komp, Whitsett, Williamson  
EXC: Rep. McLane
- 01:33:16** MOTION CARRIES
- 01:33:28** Co-Chair Courtney
  
- 01:34:55** Meeting Adjourned

This recording log is in compliance with Senate and House Rules. For complete contents, refer to the digital audio recording.



# BUDGET NARRATIVE

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## Department of Revenue

### Agency Summary

The agency administers more than 30 tax programs. The Personal Income Tax, Corporation Excise Tax, Property Tax, Cigarette and Other Tobacco Tax, Estate Transfer Tax, and Marijuana Tax programs are the largest programs we administer, in terms of our budget and of revenue generated.

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

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

We collect and distribute taxes and fees for other state agencies and local governments. These include the 911 emergency communications tax, transit district taxes, marijuana tax, and court fines and fees. We also serve as the primary collection agency for more than 160 state agencies and local governments through the **Other Agency Accounts** program.

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

The **Marijuana Tax** program has been working with this newly regulated industry in Oregon to educate and assist business owners in complying with tax requirements. A unique component of this industry is the challenge of access to traditional banking for their business accounts. In many cases, the business owners must pay their taxes in cash. This has created challenges for both the marijuana business owners and the agency in managing the volume of cash. It also creates safety and security concerns for taxpayers and staff in delivering and processing tax payments.

## BUDGET NARRATIVE

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

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

Our work is carried out through six sections/divisions:

The **Executive Division** directs the activities of the other divisions and coordinates our legislative, rulemaking, communications, human resources, safety and security, and internal audit activities.

The **Administrative Services Division** provides support services through its four sections: IT Services, Processing Center, Finance and Budget, and Procurement.

The **Program Management Office/General Services Division** leads and facilitates the ongoing transformation of people, technology, and processes. The division manages certain agency-wide expenditures and fees for efficiency and includes the agency's Research Section.

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

The **Business Division** performs collection, audit, and tax policy functions for corporations, partnerships, or entities other than individuals for income taxes and oversees other miscellaneous programs.

The **Property Tax Division** administers the property tax program and several related programs.

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

# BUDGET NARRATIVE

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

Administration:

- 001 – Executive Division
- 002 – Program Management Office/General Services Division
- 003 – Administrative Services Division
- 004 – Property Tax Division
- 005 – Personal Tax and Compliance Division
- 006 – Business Division
- 015 – Multistate Tax Commission

Property Tax Relief:

- 019 – Nonprofit Homes for the Elderly (NPH)
- 025 – Senior and Disabled Citizen Property Tax Deferral

Other:

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

The Governor’s Budget for the 2017–19 biennium is:

Administration	\$ 208,803,080
Property Tax Relief	\$ 3,350,409
Distributions to Counties	\$ 65,319,109
Core Systems Replacement and Debt Service	\$ 34,515,532
Property Valuation System and Debt Service	\$ 5,216,146

# BUDGET NARRATIVE

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## Mission Statement & Statutory Authority

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

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

## 2015–21 Agency Strategic Plan

**Our vision:** *We are a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration.*

Tax administration across the country is changing dramatically. Taxpayers are demanding the ability to do business when it’s convenient to their schedules, using tools that are commonplace in the private sector. Businesses are changing, and more are using complex and sophisticated practices to reduce or avoid paying taxes. State agencies must partner together to address issues like these that affect citizens.

Meeting the expectations and demands of the public is difficult at the best of times. Solutions do not lie simply in adding more staff doing more of the same work. What is needed is business transformation. The Department of Revenue is re-engineering business practices to meet the changing needs of the public. We are also looking to technology to help us meet the challenges of revenue administration.

We achieve our vision through five outcome areas. Each outcome is a focal point for our decisions that provides clarity to our vision, and tells us if we’re successful:

- 1. Employee engagement:** We engage employees so they care about their work and the performance of the organization and they recognize how their efforts make a difference.
- 2. Customer experience:** We provide clear, accurate, and timely information and services that yield an appropriate customer experience.

## BUDGET NARRATIVE

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3. **Voluntary compliance:** We remove barriers and provide incentives, tools, and education to encourage taxpayers to meet their obligation to pay taxes.
4. **Enforcement:** We enforce compliance to generate revenue and promote long-term voluntary compliance.
5. **Equity & uniformity:** We administer statutes and rules consistently and treat all taxpayers fairly.

We identified 11 key performance measures linked to our mission and to our vision.

Our 2015–21 Agency Strategic Plan outlines specific unit-level initiatives and actions to realize our agency vision. Execution of the plan requires coordination across the agency, transformation within our systems and processes, and partnerships among agencies and other governments. Each biennium, we will review and update the plan and extend it for the ensuing two-year period.

### 2017–19 Two-year Agency Plan

**Agency programs:** We administer tax programs that generate 97 percent of the state’s General Fund revenue and 82 percent of all local government revenue (based on 2017–2019 biennial estimates). We manage more than 30 programs that can be divided into seven categories. All tax and revenue numbers mentioned below are based on the 2017–19 Current Service Level.

- **Personal income and corporation taxes:** Generates \$18.5 billion in General Fund revenues from 767 FTE in the areas of taxpayer assistance and education, processing, banking, auditing, collecting, and filing enforcement.
- **Property taxes:** We provide essential support and oversight to the system of property taxation that generates over \$12 billion in local government revenues from 87 FTE in the areas of utility and transportation valuation, industrial property valuation, mapping, county administrative oversight, and forestland valuation.
- **Cigarette and other tobacco taxes:** Generates \$671 million for the Health Plan, General Fund, local government, Tobacco Prevention and Education Program, and public transit. Department staff are responsible for processing, banking, auditing, inspecting, and referring appropriate matters to the Department of Justice and Oregon State Police for criminal investigations.
- **Marijuana Taxes:** Estimated to generate \$117 million in tax revenues in the 2017–19 biennium. These revenues will be used to pay state agency expenses related to the regulation of this new industry in Oregon. After expenses are paid for the administration of the program, remaining funds will be disbursed to city and county governments, school districts, and law enforcement agencies.

## BUDGET NARRATIVE

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- **Other taxes:** The department provides administrative support for the Estate Transfer Tax, Amusement Device Tax, Petroleum Load Fee, State Lodging Tax, Hazardous Substance Fee, Small Owner Severance Tax, Forest Products Harvest Tax, and Emergency Communication Tax (911). These programs generate approximately \$330 million total in revenues for the General Fund, 911 System, Tourism Commission, local government, schools, Forestry, and toxic waste reduction.
- **Partnerships:** The department has partnerships with other agencies, the courts, and local government for the administration, tracking, and collection of funds. For Other Agency Accounts, the department collects approximately \$100 million in debt owed to agencies that they have not been able to collect themselves. The department works with the state and municipal courts in collecting, tracking, and disbursing court fines and assessments of about \$129 million. The department works under an interagency agreement with the Tri-Met and Lane Transit Districts to administer their transit taxes. We collect and remit approximately \$795 million back to the transit districts each biennium.
- **Assistance programs:** The department is responsible for the administration of the Nonprofit Homes for the Elderly (NPH) and Senior and Disabled Citizen Property Tax Deferral programs. NPH funds property tax exemptions granted to non-profit homes for the elderly. The senior and disabled citizen property tax deferral programs allows homeowners age 62 and older or disabled with low income to defer property tax payments. The funding for the Elderly Rental Assistance (ERA) program is being moved to Oregon Housing and Community Services agency in the 17–19 biennium and the department will discontinue its work on the program.

**Environmental factors:** The projected revenue and expenditure picture for state government in the 2017–19 biennium is fluid. State government faces over a \$1 billion shortfall in available revenues to meet projected state agency needs. Ballot Measure 97, on the November 2016 ballot, could have significantly reshaped the budget environment, but it failed to pass. There is a significant impact to state government, including the Department of Revenue, however the shortfall is addressed.

As noted below, the agency continues to seek opportunities and initiatives that streamline our business processes and reduce the need for additional resources into the future. However, we project that the 2017–19 biennium is one that we are stabilizing systems and processes to maximize use of new tools and may need additional resources, or the ability to shift resources, to meet changing program needs.

**Agency initiatives:** Our most important initiative is transforming our agency to become a model of revenue administration. While this starts with replacing our 20-year-old automated accounting and management systems through our Core Systems Replacement (CSR) project, it touches most aspects of the organization, including our processes and our people.

We're reevaluating our business practices as we're replacing our technology systems to incorporate industry best practices into our everyday work. Our business with our customers will align strategically and tactically with our modern core systems.

## BUDGET NARRATIVE

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Using data-driven information to guide our efforts and implementing more sophisticated technology and more efficient processes will modernize our business, enabling us to use our resources in the most cost-effective way.

Taxpayers will benefit because they'll be able to pay their taxes more easily and conveniently with new technology and streamlined services.

Other initiatives we're continuing or implementing during the 2017–19 biennium include:

- Implementing the final phase of the GenTax integrated tax system which includes a number of small tax programs and finance functions by late Fall 2017.
- Stabilizing and continuing to optimize the use of GenTax within the business programs for efficient and effective tax administration, including streamlined business processes that incorporate automation where appropriate.
- Continued review and repurposing of positions to meet changing business requirements. GenTax has allowed the agency to automate previously manual business processes, however, in some cases work has shifted to other areas to support and use the system to its capability. As positions become vacant the agency will continue to review the opportunities to address changing business practices within its available resources.
- Delivering an increasing collection of web-based services to taxpayers so they can access their tax accounts and pay their tax debts online at a time they choose.
- Seeking opportunities to automate business processes in the Property Tax Division via new valuation software to receive and deliver data and information to taxpayers and the counties in acceptable, electronic formats.
- Identifying and delivering a front-end processing system that captures and transmits taxpayer data from paper and electronic forms greatly reducing the need for staff to key data.
- Purchasing an e-procurement system that eliminates our outdated database system that is no longer supported by the software company and streamline the procurement and contracting processes from request through payment.
- Delivering a safe, secure, and accessible cash transaction unit facility in Salem that can manage large volumes of cash and other payment forms efficiently and effectively.

# BUDGET NARRATIVE

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## Criteria for 2017–19 Budget Development

The department's leadership team used the following criteria to develop its 2017–19 Agency Request Budget:

1. The agency will complete its initial modernization of core systems during the 2017–19 biennia. We recognize the need to stabilize programs that have transitioned into the GenTax system and make small adjustments to work flows and functions.
2. Establish the data sets and reports that will help us monitor and understand the impacts of our new system and updated business processes. This will inform future changes in resources needed to meet changing demands from taxpayers, staff, and policymakers.
3. Recognize the statewide budget environment and our role in responding to fiscal resource needs through our enforcement efforts, as well as our 2017–19 budget request.
4. Finalize our stabilization with new systems and processes so we can be flexible and responsive to new laws, tax programs, and information or reporting requests.

# BUDGET NARRATIVE

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## Key Performance Measure Criteria

The agency has 11 performance measures that relate to the agency's mission and outcomes. In 2015–17 we proposed changes to our measures to better reflect where we are, or are not, achieving our identified outcomes. Those measures are outlined below.

### Employee engagement

3. Employee Training Per Year: Measures the importance placed on employee development and the commitment of resources toward training.

11. Employee Engagement: Measures active engagement among employees through a standardized survey.

### Customer experience

1. Average Days to Process Personal Income Tax Refund: Measures whether we meet taxpayer expectations of a timely refund.

4. Customer Service: Percent of customers rating their overall satisfaction with the agency as “Above Average” or “Excellent.”

5. Effective Taxpayer Assistance: Measures the effectiveness of taxpayer services provided by a data-driven combination of direct assistance and electronic self-help services.

### Voluntary compliance

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

### Enforcement

8. Direct Enforcement Dollars Cost of Funds: Measures our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.

9. Collection Dollars Cost of Funds: Measures our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.

10. Cost of Assessments: Measures the efficiency and effectiveness of our suspense, audit, and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.

### Equity and uniformity

6. Appraisal Program Equity and Uniformity: Measures the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.

7. Appraisal Value Uniformity: Measures our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.

# BUDGET NARRATIVE

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## Information Technology Projects \$1,000,000+

### Core Systems Replacement (CSR) project

The Department of Revenue (DOR) is in the midst of replacing the majority of its core tax systems through the Core Systems Replacement (CSR) Project. This replacement serves to mitigate the growing risks of not being able to support its aging legacy systems and maintain current service levels.

Replacing its core tax systems ensures the agency can continue to achieve its mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. It helps demonstrate that government is trustworthy, responsive, and solves problems in a financially sustainable way. Replacing core tax systems supports DOR's vision of becoming a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration.

As the agency responsible for providing \$8.3<sup>1</sup> billion each year to the General Fund, DOR raised the concern that reinvestment in core tax system technology and business processes is essential to sustain future revenue administration. As stewards of this responsibility, the department sought and received approval in 2009 to implement a new commercial off-the-shelf (COTS) integrated tax system and data warehouse (GenTax) through Fast Enterprises, LLC. To date, the agency has successfully completed two of the four project rollouts.

The total cost of the CSR Project (\$78 million) includes the cost of debt funding (\$8.7 million)<sup>2</sup> and the completed preliminary planning phases (\$7.3 million). Total remaining project implementation costs for the 2017–19 biennium, excluding debt service, are \$11 million.

The CSR Project spans three biennia, and the attached POP narrative describes the project's final funding needs for the 2017–19 biennium. These funding needs are based upon assumptions that may change between now and the 2017 Legislative Session, particularly in regards to the use of 2015–17 contingency funds, which could reduce the amount of bond funds carried over to 2017–19. Between now<sup>3</sup> and the 2017 Legislative Session, the following variables may also influence the amount of funding requested.

The 2013 Legislature gave approval for the CSR project to proceed by authorizing traditional funding options through:

- The agency's budget.
- An additional General Fund appropriation.
- Article XI-Q general obligation bonds.

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<sup>1</sup> 2014–15 Fiscal Year End Financial Statement

<sup>2</sup> Debt Service costs are estimated as of July 1, 2015.

<sup>3</sup> Project costs and forecasted expenditures included in this narrative tie to the CSR April 2016 2015–17 Biennium Monthly Budget Report.

# BUDGET NARRATIVE

## Project costs

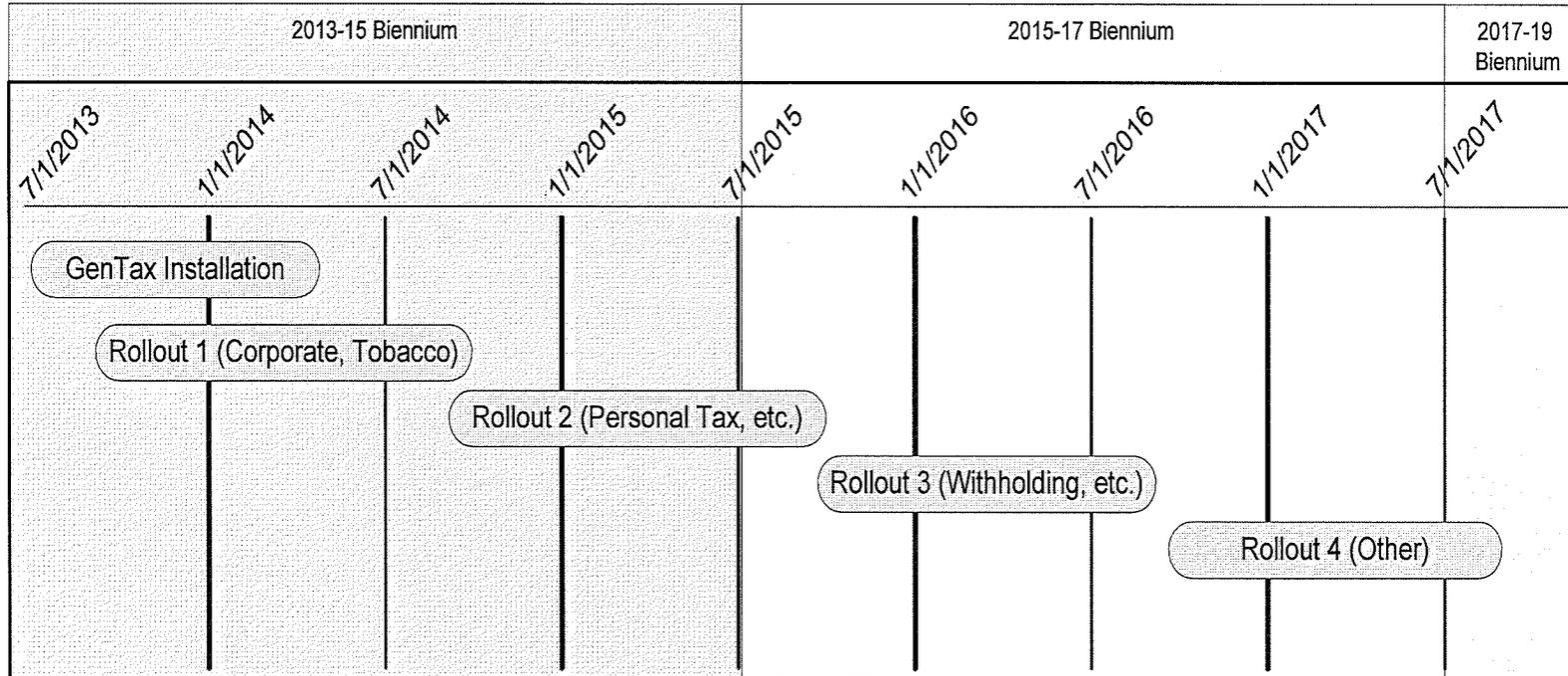
The following table displays costs over the life of the project including costs associated with issuing bonds and bond interest payments.

Project Costs (in millions)							
	Positions	2009-13 (Actuals)	2013-15 (Actuals)	2015-17 (Estimates)	2017-19 Project Request	Future Biennia	Totals
<b>DOR Contribution</b>							
Ongoing DOR Operating Costs	3	\$ 7.3	\$ 0.6	\$ 0.7	\$ 0.2		\$ 8.8
<b>General Fund</b>							
Non-bond eligible General Services and Supplies			\$ 0.2	\$ 0.2	\$ 0.1		\$ 0.4
Project Costs			\$ 2.1	\$ 4.5	\$ 1.0		\$ 7.6
Total General Fund			\$ 2.3	\$ 4.7	\$ 1.1		\$ 8.0
<b>Other Fund Limitation</b>							
Debt Financed Project Costs	34		\$ 18.7	\$ 23.7	\$ 9.3		\$ 51.7
Marijuana Tax				\$ 0.5	\$ 0.1		\$ 0.6
Total Other Funds			\$ 18.7	\$ 24.2	\$ 9.4		\$ 52.3
<b>Project Totals (before Debt Service)</b>	<b>37</b>	<b>\$ 7.3</b>	<b>\$ 21.6</b>	<b>\$ 29.6</b>	<b>\$ 10.7</b>		<b>\$ 69.2</b>
<b>Bonding Costs</b>							
Principal & Interest (General Fund)			\$ 1.3	\$ 12.6	\$ 17.4	\$ 31.3	\$ 62.6
Costs of Debt Issuance (Bond Funded)			\$ 0.2	\$ 0.4	\$ 0.2		\$ 0.7

*Note: Totals reflect actual project costs. Component figures may not total accurately due to rounding.*

# BUDGET NARRATIVE

## Planned Implementation/Rollout Schedule



## BUDGET NARRATIVE

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### Property Valuation System (PVS)

The department is responsible for assessing real market value (RMV) on properties identified as central assessment (such as airlines, utilities, railroads, telecommunications, etc.) and those defined as principal and secondary industrial (such as valued at over \$1 million and engaged in processing or manufacturing activities). Currently, for property tax administration, the agency relies on antiquated applications, and internally developed databases, spreadsheets, and paper files to manage the complex effort of annually valuing 850 industrial sites and 600 central assessment companies. Because of the system's limited capabilities and its fragmented and increasingly unsupportable architecture, many of our processes are manual and paper-based, prone to both error and inefficiency. This combination of manual processes and less reliable, fragmented, and limited technology poses a risk to our long-term ability to develop accurate and timely RMVs for our assigned accounts.

Based on our analysis, we believe the appropriate way to address the problem identified above is to fund and deploy a commercial, off-the-shelf, computer-assisted mass appraisal software system. The proposed funding mechanism is debt financing through Article XI-Q bond.

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	1,082	1,012.41	317,633,809	186,702,371	-	130,931,438	-	-	-
2015-17 Emergency Boards	5	8.27	10,040,860	6,485,349	-	3,555,511	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>1,087</b>	<b>1,020.68</b>	<b>327,674,669</b>	<b>193,187,720</b>	-	<b>134,486,949</b>	-	-	-
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(8)	(0.31)	8,140,652	7,571,786	-	568,866	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			9,771,979	9,771,979	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>1,079</b>	<b>1,020.37</b>	<b>345,587,300</b>	<b>210,531,485</b>	-	<b>135,055,815</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	1,889,318	1,700,547	-	188,771	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	732,709	617,455	-	115,254	-	-	-
<b>Subtotal</b>	-	-	<b>2,622,027</b>	<b>2,318,002</b>	-	<b>304,025</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	1,150,000	1,150,000	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(29,352,197)	(6,709,346)	-	(22,642,851)	-	-	-
<b>Subtotal</b>	-	-	<b>(28,202,197)</b>	<b>(5,559,346)</b>	-	<b>(22,642,851)</b>	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	4,889,866	1,983,948	-	2,905,918	-	-	-
State Gov't & Services Charges Increase/(Decrease)			944,104	796,885	-	147,219	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2017-19 Biennium

Governor's 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>
<b>Subtotal</b>	-	-	5,833,970	2,780,833	-	3,053,137	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>1,079</b>	<b>1,020.37</b>	<b>325,841,100</b>	<b>210,070,974</b>	-	<b>115,770,126</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2017-19 Biennium

Governor's 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>
<b>Subtotal: 2017-19 Current Service Level</b>	<b>1,079</b>	<b>1,020.37</b>	<b>325,841,100</b>	<b>210,070,974</b>	-	<b>115,770,126</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(36)	(39.35)	(8,434,814)	(9,400)	-	(8,425,414)	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>1,043</b>	<b>981.02</b>	<b>317,406,286</b>	<b>210,061,574</b>	-	<b>107,344,712</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	6	6.00	873,305	-	-	873,305	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>6</b>	<b>6.00</b>	<b>873,305</b>	<b>-</b>	<b>-</b>	<b>873,305</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(93)	(90.10)	(20,258,717)	(18,924,716)	-	(1,334,001)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(1,613,398)	(1,211,251)	-	(402,147)	-	-	-
092 - Statewide AG Adjustment	-	-	(416,814)	(376,087)	-	(40,727)	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	4,260,897	820,897	-	3,440,000	-	-	-
102 - Post CSR Implementation	-	-	3,800,000	3,800,000	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	34	8.50	12,235,004	2,785,004	-	9,450,000	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Revenue, Dept of  
 2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	164,000	-	-	164,000	-	-	-
112 - Processing Center Lifecycle	-	-	753,713	651,962	-	101,751	-	-	-
<b>Subtotal Policy Packages</b>	<b>(59)</b>	<b>(81.60)</b>	<b>(1,075,315)</b>	<b>(12,454,191)</b>	<b>-</b>	<b>11,378,876</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2017-19 Governor's Budget</b>	<b>990</b>	<b>905.42</b>	<b>317,204,276</b>	<b>197,607,383</b>	<b>-</b>	<b>119,596,893</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2015-17 Leg Approved Budget	-8.92%	-11.29%	-3.20%	2.29%	-	-11.07%	-	-	-
Percentage Change From 2017-19 Current Service Level	-8.25%	-11.27%	-2.65%	-5.93%	-	3.31%	-	-	-

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Executive Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2015-17 Leg Adopted Budget	39	37.58	8,337,887	7,298,048	-	1,039,839	-	-	-
2015-17 Emergency Boards	-	-	339,068	294,040	-	45,028	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>39</b>	<b>37.58</b>	<b>8,676,955</b>	<b>7,592,088</b>	<b>-</b>	<b>1,084,867</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	0.62	574,623	570,791	-	3,832	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>39</b>	<b>38.20</b>	<b>9,251,578</b>	<b>8,162,879</b>	<b>-</b>	<b>1,088,699</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(16,942)	(19,380)	-	2,438	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	32,375	30,737	-	1,638	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>15,433</b>	<b>11,357</b>	<b>-</b>	<b>4,076</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	28,179	25,676	-	2,503	-	-	-
State Gov't & Services Charges Increase/(Decrease)			59,158	50,876	-	8,282	-	-	-

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Executive Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal</b>	-	-	87,337	76,552	-	10,785	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>39</b>	<b>38.20</b>	<b>9,354,348</b>	<b>8,250,788</b>	<b>-</b>	<b>1,103,560</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Executive Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>39</b>	<b>38.20</b>	<b>9,354,348</b>	<b>8,250,788</b>	-	<b>1,103,560</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>39</b>	<b>38.20</b>	<b>9,354,348</b>	<b>8,250,788</b>	-	<b>1,103,560</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	1	1.00	174,293	-	-	174,293	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>1</b>	<b>1.00</b>	<b>174,293</b>	-	-	<b>174,293</b>	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(5)	(5.00)	(838,931)	(744,601)	-	(94,330)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(83,482)	(69,210)	-	(14,272)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Executive Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>(5)</b>	<b>(5.00)</b>	<b>(922,413)</b>	<b>(813,811)</b>	-	<b>(108,602)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>35</b>	<b>34.20</b>	<b>8,606,228</b>	<b>7,436,977</b>	-	<b>1,169,251</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-10.26%	-8.99%	-0.82%	-2.04%	-	7.78%	-	-	-
Percentage Change From 2017-19 Current Service Level	-10.26%	-10.47%	-8.00%	-9.86%	-	5.95%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
General Services Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2015-17 Leg Adopted Budget	14	13.25	15,506,900	11,848,237	-	3,658,663	-	-	-
2015-17 Emergency Boards	-	-	120,490	107,074	-	13,416	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>14</b>	<b>13.25</b>	<b>15,627,390</b>	<b>11,955,311</b>	<b>-</b>	<b>3,672,079</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	85,963	91,781	-	(5,818)	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>14</b>	<b>13.25</b>	<b>15,713,353</b>	<b>12,047,092</b>	<b>-</b>	<b>3,666,261</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(18,566)	(16,796)	-	(1,770)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	8,444	7,720	-	724	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(10,122)</b>	<b>(9,076)</b>	<b>-</b>	<b>(1,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	987,338	816,894	-	170,444	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>987,338</b>	<b>816,894</b>	<b>-</b>	<b>170,444</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
General Services Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	71,957	-	-	71,957	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>14</b>	<b>13.25</b>	<b>16,762,526</b>	<b>12,854,910</b>	-	<b>3,907,616</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
General Services Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>14</b>	<b>13.25</b>	<b>16,762,526</b>	<b>12,854,910</b>	-	<b>3,907,616</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>14</b>	<b>13.25</b>	<b>16,762,526</b>	<b>12,854,910</b>	-	<b>3,907,616</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	(3.00)	(876,420)	(808,000)	-	(68,420)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(344,226)	(252,384)	-	(91,842)	-	-	-
092 - Statewide AG Adjustment	-	-	(416,814)	(376,087)	-	(40,727)	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
General Services Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	<b>(3.00)</b>	<b>(1,637,460)</b>	<b>(1,436,471)</b>	-	<b>(200,989)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>14</b>	<b>10.25</b>	<b>15,125,066</b>	<b>11,418,439</b>	-	<b>3,706,627</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-22.64%	-3.21%	-4.49%	-	0.94%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-22.64%	-9.77%	-11.17%	-	-5.14%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Administrative Services Division  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	246	205.85	53,698,306	45,871,747	-	7,826,559	-	-	-
2015-17 Emergency Boards	5	3.67	1,856,514	977,433	-	879,081	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>251</b>	<b>209.52</b>	<b>55,554,820</b>	<b>46,849,180</b>	<b>-</b>	<b>8,705,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(4)	0.77	2,218,822	1,851,500	-	367,322	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>247</b>	<b>210.29</b>	<b>57,773,642</b>	<b>48,700,680</b>	<b>-</b>	<b>9,072,962</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	623,305	569,556	-	53,749	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	165,866	146,180	-	19,686	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>789,171</b>	<b>715,736</b>	<b>-</b>	<b>73,435</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	250,000	250,000	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(1,300,000)	(912,728)	-	(387,272)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(1,050,000)</b>	<b>(662,728)</b>	<b>-</b>	<b>(387,272)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	761,783	579,541	-	182,242	-	-	-
State Gov't & Services Charges Increase/(Decrease)			884,946	746,009	-	138,937	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Administrative Services Division  
 2017-19 Biennium

Governor's 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	-	-	1,646,729	1,325,550	-	321,179	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>247</b>	<b>210.29</b>	<b>59,159,542</b>	<b>50,079,238</b>	<b>-</b>	<b>9,080,304</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Administrative Services Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-003-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>247</b>	<b>210.29</b>	<b>59,159,542</b>	<b>50,079,238</b>	-	<b>9,080,304</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>247</b>	<b>210.29</b>	<b>59,159,542</b>	<b>50,079,238</b>	-	<b>9,080,304</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	5	5.00	699,012	-	-	699,012	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>5</b>	<b>5.00</b>	<b>699,012</b>	<b>-</b>	<b>-</b>	<b>699,012</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(39)	(31.60)	(7,273,871)	(6,638,561)	-	(635,310)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(855,719)	(664,006)	-	(191,713)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	3,800,000	3,800,000	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Administrative Services Division  
2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	753,713	651,962	-	101,751	-	-	-
<b>Subtotal Policy Packages</b>	<b>(39)</b>	<b>(31.60)</b>	<b>(3,575,877)</b>	<b>(2,850,605)</b>	-	<b>(725,272)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>213</b>	<b>183.69</b>	<b>56,282,677</b>	<b>47,228,633</b>	-	<b>9,054,044</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-15.14%	-12.33%	1.31%	0.81%	-	4.00%	-	-	-
Percentage Change From 2017-19 Current Service Level	-13.77%	-12.65%	-4.86%	-5.69%	-	-0.29%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
2015-17 Leg Adopted Budget	87	76.76	52,600,191	12,245,989	-	40,354,202	-	-	-
2015-17 Emergency Boards	-	7.20	1,497,182	1,821,788	-	(324,606)	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>87</b>	<b>83.96</b>	<b>54,097,373</b>	<b>14,067,777</b>	<b>-</b>	<b>40,029,596</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	1	(0.04)	610,549	447,956	-	162,593	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>88</b>	<b>83.92</b>	<b>54,707,922</b>	<b>14,515,733</b>	<b>-</b>	<b>40,192,189</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(51,366)	(25,767)	-	(25,599)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	69,381	58,191	-	11,190	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>18,015</b>	<b>32,424</b>	<b>-</b>	<b>(14,409)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,360,931	45,519	-	1,315,412	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,360,931</b>	<b>45,519</b>	<b>-</b>	<b>1,315,412</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2017-19 Biennium

Governor's 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	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>88</b>	<b>83.92</b>	<b>56,086,868</b>	<b>14,593,676</b>	-	<b>41,493,192</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>88</b>	<b>83.92</b>	<b>56,086,868</b>	<b>14,593,676</b>	-	<b>41,493,192</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(3)	(6.35)	(1,772,471)	(9,400)	-	(1,763,071)	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>85</b>	<b>77.57</b>	<b>54,314,397</b>	<b>14,584,276</b>	-	<b>39,730,121</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(74,782)	(28,539)	-	(46,243)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(74,782)</b>	<b>(28,539)</b>	-	<b>(46,243)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>85</b>	<b>77.57</b>	<b>54,239,615</b>	<b>14,555,737</b>	-	<b>39,683,878</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-2.30%	-7.61%	0.26%	3.47%	-	-0.86%	-	-	-
Percentage Change From 2017-19 Current Service Level	-3.41%	-7.57%	-3.29%	-0.26%	-	-4.36%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	430	422.81	68,561,880	67,083,250	-	1,478,630	-	-	-
2015-17 Emergency Boards	-	-	2,859,719	2,803,224	-	56,495	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>430</b>	<b>422.81</b>	<b>71,421,599</b>	<b>69,886,474</b>	<b>-</b>	<b>1,535,125</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	(1.91)	3,621,763	3,556,635	-	65,128	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>428</b>	<b>420.90</b>	<b>75,043,362</b>	<b>73,443,109</b>	<b>-</b>	<b>1,600,253</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	574,817	456,600	-	118,217	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	309,313	300,551	-	8,762	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>884,130</b>	<b>757,151</b>	<b>-</b>	<b>126,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	900,000	900,000	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(361,204)	(361,204)	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>538,796</b>	<b>538,796</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	304,494	288,843	-	15,651	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>304,494</b>	<b>288,843</b>	<b>-</b>	<b>15,651</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2017-19 Biennium

Governor's 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	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>428</b>	<b>420.90</b>	<b>76,770,782</b>	<b>75,027,899</b>	<b>-</b>	<b>1,742,883</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2017-19 Biennium

Governor's Budget  
 Cross Reference Number: 15000-005-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>428</b>	<b>420.90</b>	<b>76,770,782</b>	<b>75,027,899</b>	-	<b>1,742,883</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>428</b>	<b>420.90</b>	<b>76,770,782</b>	<b>75,027,899</b>	-	<b>1,742,883</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(41)	(39.50)	(7,469,538)	(7,162,898)	-	(306,640)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(168,112)	(159,779)	-	(8,333)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>(41)</b>	<b>(39.50)</b>	<b>(7,637,650)</b>	<b>(7,322,677)</b>	-	<b>(314,973)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>387</b>	<b>381.40</b>	<b>69,133,132</b>	<b>67,705,222</b>	-	<b>1,427,910</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-10.00%	-9.79%	-3.20%	-3.12%	-	-6.98%	-	-	-
Percentage Change From 2017-19 Current Service Level	-9.58%	-9.38%	-9.95%	-9.76%	-	-18.07%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Business Division  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	217	211.74	35,413,440	19,664,379	-	15,749,061	-	-	-
2015-17 Emergency Boards	-	-	2,774,842	833,171	-	1,941,671	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>217</b>	<b>211.74</b>	<b>38,188,282</b>	<b>20,497,550</b>	<b>-</b>	<b>17,690,732</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	0.67	2,051,921	1,059,035	-	992,886	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>217</b>	<b>212.41</b>	<b>40,240,203</b>	<b>21,556,585</b>	<b>-</b>	<b>18,683,618</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	778,070	736,334	-	41,736	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	166,723	90,624	-	76,099	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>944,793</b>	<b>826,958</b>	<b>-</b>	<b>117,835</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(633,920)	-	-	(633,920)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(633,920)</b>	<b>-</b>	<b>-</b>	<b>(633,920)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	152,118	73,111	-	79,007	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>152,118</b>	<b>73,111</b>	<b>-</b>	<b>79,007</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Business Division  
2017-19 Biennium

Governor's 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	-	-	(71,957)	-	-	(71,957)	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>217</b>	<b>212.41</b>	<b>40,631,237</b>	<b>22,456,654</b>	<b>-</b>	<b>18,174,583</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Business Division  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-006-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>217</b>	<b>212.41</b>	<b>40,631,237</b>	<b>22,456,654</b>	-	<b>18,174,583</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>217</b>	<b>212.41</b>	<b>40,631,237</b>	<b>22,456,654</b>	-	<b>18,174,583</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(8)	(11.00)	(2,824,002)	(2,594,701)	-	(229,301)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(84,914)	(37,333)	-	(47,581)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Business Division  
2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	164,000	-	-	164,000	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>(8)</b>	<b>(11.00)</b>	<b>(2,744,916)</b>	<b>(2,632,034)</b>	-	<b>(112,882)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>209</b>	<b>201.41</b>	<b>37,886,321</b>	<b>19,824,620</b>	-	<b>18,061,701</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-3.69%	-4.88%	-0.79%	-3.28%	-	2.10%	-	-	-
Percentage Change From 2017-19 Current Service Level	-3.69%	-5.18%	-6.76%	-11.72%	-	-0.62%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Multistate Tax Commission  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-015-00-00-00000

<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>
2015-17 Leg Adopted Budget	-	-	284,945	-	-	284,945	-	-	-
2015-17 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2015-17 Leg Approved Budget</b>	-	-	<b>284,945</b>	-	-	<b>284,945</b>	-	-	-
<b>2017-19 Base Budget Adjustments</b>									
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	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	-	-	<b>284,945</b>	-	-	<b>284,945</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	10,543	-	-	10,543	-	-	-
<b>Subtotal</b>	-	-	<b>10,543</b>	-	-	<b>10,543</b>	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Multistate Tax Commission  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-015-00-00-00000

<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	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	295,488	-	-	295,488	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Multistate Tax Commission  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-015-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	295,488	-	-	295,488	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	-	-	295,488	-	-	295,488	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Multistate Tax Commission  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-015-00-00-00000

<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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2017-19 Governor's Budget</b>	-	-	<b>295,488</b>	-	-	<b>295,488</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-	3.70%	-	-	3.70%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Elderly Rental Assistance  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	-	-	5,672,000	5,672,000	-	-	-	-	-
2015-17 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2015-17 Leg Approved Budget</b>	-	-	<b>5,672,000</b>	<b>5,672,000</b>	-	-	-	-	-
<b>2017-19 Base Budget Adjustments</b>									
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	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	-	-	<b>5,672,000</b>	<b>5,672,000</b>	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(1,500,000)	(1,500,000)	-	-	-	-	-
<b>Subtotal</b>	-	-	<b>(1,500,000)</b>	<b>(1,500,000)</b>	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	154,364	154,364	-	-	-	-	-
<b>Subtotal</b>	-	-	<b>154,364</b>	<b>154,364</b>	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Elderly Rental Assistance  
2017-19 Biennium

Governor's 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	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	4,326,364	4,326,364	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Elderly Rental Assistance  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-019-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	4,326,364	4,326,364	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	-	-	4,326,364	4,326,364	-	-	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	(975,955)	(975,955)	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Elderly Rental Assistance  
2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(975,955)</b>	<b>(975,955)</b>	-	-	-	-	-
<b>Total 2017-19 Governor's Budget</b>	-	-	<b>3,350,409</b>	<b>3,350,409</b>	-	-	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-	-40.93%	-40.93%	-	-	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	-22.56%	-22.56%	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	15	10.50	31,548,940	373,841	-	31,175,099	-	-	-
2015-17 Emergency Boards	-	(2.60)	(280,471)	(351,381)	-	70,910	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>15</b>	<b>7.90</b>	<b>31,268,469</b>	<b>22,460</b>	<b>-</b>	<b>31,246,009</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	0.50	179,254	(5,912)	-	185,166	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>13</b>	<b>8.40</b>	<b>31,447,723</b>	<b>16,548</b>	<b>-</b>	<b>31,431,175</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(5,179)	(16,548)	-	11,369	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(5,179)</b>	<b>(16,548)</b>	<b>-</b>	<b>11,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,113,281	-	-	1,113,281	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,113,281</b>	<b>-</b>	<b>-</b>	<b>1,113,281</b>	<b>-</b>	<b>-</b>	<b>-</b>
040 - Mandated Caseload									

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Sr Citizens Prop Tax Deferral  
2017-19 Biennium

Governor's 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	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>13</b>	<b>8.40</b>	<b>32,555,825</b>	-	-	<b>32,555,825</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2017-19 Biennium

Governor's 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>
<b>Subtotal: 2017-19 Current Service Level</b>	<b>13</b>	<b>8.40</b>	<b>32,555,825</b>	-	-	<b>32,555,825</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>13</b>	<b>8.40</b>	<b>32,555,825</b>	-	-	<b>32,555,825</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(2,163)	-	-	(2,163)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(2,163)</b>	-	-	<b>(2,163)</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>13</b>	<b>8.40</b>	<b>32,553,662</b>	-	-	<b>32,553,662</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-13.33%	6.33%	4.11%	-100.00%	-	4.19%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	-0.01%	-	-	-0.01%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	34	33.92	32,844,854	3,935,414	-	28,909,440	-	-	-
2015-17 Emergency Boards	-	-	873,516	-	-	873,516	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>34</b>	<b>33.92</b>	<b>33,718,370</b>	<b>3,935,414</b>	<b>-</b>	<b>29,782,956</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(1)	(0.92)	(1,202,243)	-	-	(1,202,243)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>33</b>	<b>33.00</b>	<b>32,516,127</b>	<b>3,935,414</b>	<b>-</b>	<b>28,580,713</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(14,214)	-	-	(14,214)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(14,214)</b>	<b>-</b>	<b>-</b>	<b>(14,214)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(25,557,073)	(3,935,414)	-	(21,621,659)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(25,557,073)</b>	<b>(3,935,414)</b>	<b>-</b>	<b>(21,621,659)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
040 - Mandated Caseload									

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2017-19 Biennium

Governor's 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>
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>33</b>	<b>33.00</b>	<b>6,944,840</b>	-	-	<b>6,944,840</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2017-19 Biennium

Governor's Budget  
Cross Reference Number: 15000-030-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	<b>33</b>	<b>33.00</b>	<b>6,944,840</b>	-	-	<b>6,944,840</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(33)	(33.00)	(6,662,343)	-	-	(6,662,343)	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>-</b>	<b>-</b>	<b>282,497</b>	-	-	<b>282,497</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	3,440,000	-	-	3,440,000	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	34	8.50	10,510,000	1,060,000	-	9,450,000	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>34</b>	<b>8.50</b>	<b>13,950,000</b>	<b>1,060,000</b>	-	<b>12,890,000</b>	-	-	-
<b>Total 2017-19 Governor's Budget</b>	<b>34</b>	<b>8.50</b>	<b>14,232,497</b>	<b>1,060,000</b>	-	<b>13,172,497</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-74.94%	-57.79%	-73.07%	-	-55.77%	-	-	-
Percentage Change From 2017-19 Current Service Level	3.03%	-74.24%	104.94%	-	-	89.67%	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
Capital Debt Service and Related Costs  
2017-19 Biennium

Governor's 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>
2015-17 Leg Adopted Budget	-	-	13,164,466	12,709,466	-	455,000	-	-	-
2015-17 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2015-17 Leg Approved Budget</b>	-	-	<b>13,164,466</b>	<b>12,709,466</b>	-	<b>455,000</b>	-	-	-
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	9,771,979	9,771,979	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	-	-	<b>22,936,445</b>	<b>22,481,445</b>	-	<b>455,000</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	16,835	-	-	16,835	-	-	-
<b>Subtotal</b>	-	-	<b>16,835</b>	-	-	<b>16,835</b>	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Capital Debt Service and Related Costs  
 2017-19 Biennium

Governor's 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>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	22,953,280	22,481,445	-	471,835	-	-	-

**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Capital Debt Service and Related Costs  
 2017-19 Biennium

Governor's Budget  
 Cross Reference Number: 15000-087-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
<b>Subtotal: 2017-19 Current Service Level</b>	-	-	22,953,280	22,481,445	-	471,835	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2017-19 Current Service Level</b>	-	-	22,953,280	22,481,445	-	471,835	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2016 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
501 - Cig Tax & Other Tobacco Product Increase	-	-	-	-	-	-	-	-	-
502 - Other General Fund Revenue Adjustments	-	-	-	-	-	-	-	-	-
101 - Property Valuation System	-	-	820,897	820,897	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	1,725,004	1,725,004	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	-	-	-	-	-	-	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-

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**Summary of 2017-19 Biennium Budget**

Revenue, Dept of  
 Capital Debt Service and Related Costs  
 2017-19 Biennium

Governor's 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>
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>2,545,901</b>	<b>2,545,901</b>	-	-	-	-	-
<b>Total 2017-19 Governor's Budget</b>	-	-	<b>25,499,181</b>	<b>25,027,346</b>	-	<b>471,835</b>	-	-	-
Percentage Change From 2015-17 Leg Approved Budget	-	-	93.70%	96.92%	-	3.70%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	11.09%	11.32%	-	-	-	-	-

Summary Cross Reference Number	Cross Reference Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
001-00-00-00000	<b>Executive Division</b>						
	General Fund	6,852,310	7,298,048	7,592,088	9,235,312	7,436,977	-
	Other Funds	1,087,472	1,039,839	1,084,867	1,438,125	1,169,251	-
	All Funds	7,939,782	8,337,887	8,676,955	10,673,437	8,606,228	-
002-00-00-00000	<b>General Services Division</b>						
	General Fund	10,020,447	11,848,237	11,955,311	14,069,812	11,418,439	-
	Other Funds	2,259,013	3,658,663	3,672,079	4,020,591	3,706,627	-
	All Funds	12,279,460	15,506,900	15,627,390	18,090,403	15,125,066	-
003-00-00-00000	<b>Administrative Services Division</b>						
	General Fund	42,364,160	45,871,747	46,849,180	61,484,552	47,228,633	-
	Other Funds	6,328,172	7,826,559	8,705,640	10,238,557	9,054,044	-
	All Funds	48,692,332	53,698,306	55,554,820	71,723,109	56,282,677	-
004-00-00-00000	<b>Property Tax Division</b>						
	General Fund	11,851,535	12,245,989	14,067,777	15,807,928	14,555,737	-
	Other Funds	7,629,901	40,354,202	40,029,596	40,791,271	39,683,878	-
	All Funds	19,481,436	52,600,191	54,097,373	56,599,199	54,239,615	-
005-00-00-00000	<b>Personal Tax and Compliance Division</b>						
	General Fund	62,393,809	67,083,250	69,886,474	76,304,322	67,705,222	-
	Other Funds	541,444	1,478,630	1,535,125	1,768,930	1,427,910	-

Summary Cross Reference Number	Cross Reference Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
005-00-00-00000	<b>Personal Tax and Compliance Division</b>						
	All Funds	62,935,253	68,561,880	71,421,599	78,073,252	69,133,132	-
006-00-00-00000	<b>Business Division</b>						
	General Fund	18,701,867	19,664,379	20,497,550	22,456,654	19,824,620	-
	Other Funds	12,788,093	15,749,061	17,690,732	20,391,445	18,061,701	-
	All Funds	31,489,960	35,413,440	38,188,282	42,848,099	37,886,321	-
015-00-00-00000	<b>Multistate Tax Commission</b>						
	Other Funds	269,933	284,945	284,945	295,488	295,488	-
019-00-00-00000	<b>Elderly Rental Assistance</b>						
	General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
025-00-00-00000	<b>Sr Citizens Prop Tax Deferral</b>						
	General Fund	-	373,841	22,460	-	-	-
	Other Funds	-	31,175,099	31,246,009	32,555,825	32,553,662	-
	All Funds	-	31,548,940	31,268,469	32,555,825	32,553,662	-
030-00-00-00000	<b>Core System Replacement</b>						
	General Fund	2,274,071	3,935,414	3,935,414	1,060,000	1,060,000	-
	Other Funds	18,724,630	28,909,440	29,782,956	13,172,497	13,172,497	-
	All Funds	20,998,701	32,844,854	33,718,370	14,232,497	14,232,497	-

Agencywide Program Unit Summary  
2017-19 Biennium

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
087-00-00-00000	<b>Capital Debt Service and Related Costs</b>						
	General Fund	1,321,412	12,709,466	12,709,466	18,047,265	25,027,346	-
	Other Funds	169,999	455,000	455,000	471,835	471,835	-
	All Funds	1,491,411	13,164,466	13,164,466	18,519,100	25,499,181	-
<b>TOTAL AGENCY</b>							
	General Fund	160,778,293	186,702,371	193,187,720	222,792,209	197,607,383	-
	Other Funds	49,798,657	130,931,438	134,486,949	125,144,564	119,596,893	-
	All Funds	210,576,950	317,633,809	327,674,669	347,936,773	317,204,276	-

Agency-Wide Priorities for 2017-19 Biennium GB																					
1	2	4	5	6	7	8	10	14	15	16	17	18	19			20					
Priority (ranked with highest priority first)	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	OF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, F, or D)	Legal Citation	Biennial Revenues	Comments on Proposed Changes to CSL included in GB						
Dept	Prgm/ Div																				
REVENUE	PTAC	PIT	Personal Income Tax (Infrastructure)	1,4,5,6,7,9,10	4	23,467,468	\$ 23,467,468	120	80.70				ORS 316.032								
REVENUE	BUS	PIT	Withholding Tax/CP/UI/WC (Infrastructure)		4	11,596,505	\$ 11,596,505	90	89.69				ORS 316.032	\$ 17,157,870,000							
REVENUE	BUS	CORP	Corp Excise/Income Tax (Infrastructure)	6	4	14,029,268	\$ 14,237,031	86	85.26				ORS 318.020, 318.031	\$ 948,925,000							
REVENUE	BUS	Tobacco	Tobacco Taxes (Infrastructure)		4	2,901,410	\$ 2,901,410	11	10.56				ORS 323	\$ 669,695,000							
REVENUE	PTD	VALUATION	Utility - Property Tax	2	4	2,829,507	\$ 4,050,773	17	16.97				ORS 308.505-665	\$ 477,600,000	Local revenues from appraised properties						
REVENUE	PTD	VALUATION	Industrial - Property Tax	2	4	2,542,724	\$ 5,563,543	25	25.67				ORS 306.113-126	\$ 615,597,135	Local revenues from appraised properties						
REVENUE	BUS	Compliance	Withholding Tax/CP/UI/WC		4	3,361,681	\$ 3,623,620	26	26.00				ORS 316.032	****	Function generates \$29 million in tax assessments revenue included in lines 8 and 18.						
REVENUE	PTAC	Audit	PIT		4	39,621,344	\$ 39,621,344	137	136.25				ORS 316.032	\$ 41,000,000							
REVENUE	BUS	Audit	Corp Excise Tax		4	5,923,688	\$ 6,011,413	36	36.00				ORS 305.015,317.070	\$ 39,900,000							
REVENUE	TOB	Audit	Tobacco Taxes		4		\$ -						ORS 323	\$ 1,200,000							
REVENUE	BUS	Collection	Withholding Tax/CP/UI/WC		4	3,620,271	\$ 3,902,360	30	28.00				ORS 316.032	\$ 60,500,000							
REVENUE	PTAC	Collection	PIT	1	4	40,130,242	\$ 40,130,242	138	138.00				ORS 316.032	\$ 264,000,000							
REVENUE	BUS	Collection			4		\$ -						ORS 323	\$ 500,000							
REVENUE	TOB	Collection	Tobacco Taxes		4		\$ -						ORS 323	\$ 500,000							
REVENUE	PTAC	Filing Enforcement	PIT	5,7	4	8,578,566	\$ 8,578,566	30	29.50				ORS 316.032	****	Function generates \$39 million in tax assessments revenue included in line 19.						
REVENUE	BUS	INH TAX	Inheritance Tax		4	692,011	\$ 692,011	4	3.63				ORS 118								
REVENUE	BUS	INC TAX	Fiduciary Estate Tax		4	515,072	\$ 515,072	4	3.74				ORS 118	\$ 249,015,000							
REVENUE	BUS	INC TAX	Fiduciary Trust Tax		4	447,739	\$ 447,739	3	3.00				ORS 118								
REVENUE	PTD	ATS	A&T Standards (Infrastructure)	2	4	5,614,984	\$ 5,614,984	17	17.00				ORS 306.120								
REVENUE	PTD	MAPPING	A&T Mapping (Infrastructure)	3	4	2,796,128	\$ 2,796,128	14	14.00				ORS 306.125								
REVENUE	PTD	ORMAP	OR Land Info System-(ORMAP)	3	4		\$ 1,508,330	1	0.85				ORS 306.132								
REVENUE	PTD	OVERSIGHT	Local Budget Program (Infrastructure)	8	4	446,044	\$ 446,044	3	2.56				ORS 294	9,306,802,865	Property tax revenues for local government						
REVENUE	PTD	OVERSIGHT	Finance-Prop Tax (Infrastructure)	8	4	534,390	\$ 534,390	3	2.84				ORS 306.115								
REVENUE	PTD	TIMBER	Eastern Oregon Timber Land		4	91,437	\$ 91,437	0	0.39				ORS 321								
REVENUE	PTD	TIMBER	Western Oregon Timber Land		4	245,121	\$ 245,121	1	1.00				ORS 321								
REVENUE	PTD	TIMBER	Forest Products Harvest Tax		4	932,781	\$ 932,781	6	5.09				ORS 321	\$ 14,118,200							
REVENUE	ASD	FINES	Court Fines & Assessments		4		\$ 51,889	0	0.22				ORS 137-300	\$ 153,082,964							
REVENUE	BUS	OAA	Other Agency Accounts		4	15,580,058	\$ 15,580,058	83	79.68				ORS 293.250	\$ 90,600,000							
REVENUE	BUS	TRANSIT TAX	Tri-Met Trans Dist Payroll Tax		4	4,243,115	\$ 4,243,115	19	17.65				ORS 305.620	\$ 686,555,000							
REVENUE	BUS	TRANSIT TAX	Lane Transit Dist. Payroll Tax		4		\$ 1,108,323	6	5.40				ORS 305.620	\$ 69,890,463							
REVENUE	BUS	TRANSIT TAX	Tri-Met Self Employment Tax		4	769,720	\$ 769,720	4	3.68				ORS 305.620	\$ 34,643,000							
REVENUE	BUS	TRANSIT TAX	Lane Trans. Dist. Self Emp Tax		4	167,115	\$ 167,115	1	1.00				ORS 305.620	\$ 3,900,837							
REVENUE	BUS	LODGING	State Lodging Tax		4	760,026	\$ 760,026	4	3.43				ORS 320.315	\$ 69,120,000							
REVENUE	BUS	911	Emergency Communications Tax		4	512,961	\$ 512,961	3	2.44				ORS 401.792	\$ 84,100,000							
REVENUE	PTD	TIMBER	Small Tract Forestland		4	83,832	\$ 83,832	1	0.36				ORS 321	\$ 780,000							
REVENUE	BUS	SPA	Hazardous Substance Fee		4	314,564	\$ 314,564	2	1.38				ORS 453.400	\$ 5,719,858							
REVENUE	BUS	SPA	Amusement Device Tax		4	68,825	\$ 68,825	0	0.37				ORS 320.011	\$ 5,400,000							
REVENUE	BUS	SPA	Marijuana Tax		4	1,600,812	\$ 1,600,812	15	14.25				ORS 475B	\$ 117,084,576							
REVENUE	BUS	SPA	Petroleum Load Fee		4	110,588	\$ 110,588	1	0.58				ORS 465.104	\$ 4,379,657							
REVENUE	PTD	SENIOR DEF	Deferral Programs (Property Tx)		4	67,697,638	\$ 67,697,638	13	8.40				ORS 311.666- 311.701	\$ 38,500,000							
REVENUE	PTD	VALUATION	Gas & Oil Production Tax		4	6,085	\$ 6,085	0	0.03				ORS 324.700	\$ 237,000							
REVENUE	PTD	VALUATION	Strategic Investment Program		4	90,653	\$ 90,653	0	0.02				ORS 285C								
REVENUE	PTD	NPH	Non-Profit Homes for the Elderly		12	3,350,409	\$ 3,350,409	2	1.28				ORS 310.630- 310.708								
REVENUE	ASD	FINANCE	Checkoff Commission		4	1,357	\$ 1,357	0	0.05				ORS 305.690- 305.753								
REVENUE	CSR	CSR	Core Systems Replacement			1,060,000	\$ 13,172,497	34	8.50												
REVENUE	CSR	CSR & PVS	Debt Service			25,027,346	\$ 471,835	0	0.00												
						197,607,383	\$ 119,596,893	990	905.42					\$ 31,210,716,555							

197,607,383 119,596,893 317,204,276 990 905.42

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Prioritize each program activity for the Department as a whole

**Document criteria used to prioritize activities:**

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

**7. Primary Purpose Program/Activity Exists**

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

**20. Legal Requirement Code**

- C Constitutional
- F Federal
- D Debt Service

## 10% REDUCTIONS OPTIONS (ORS 291.216)

ACTIVITY OR PROGRAM	DESCRIBE REDUCTION	AMOUNT AND FUND TYPE	RANK AND JUSTIFICATION
(WHICH PROGRAM OR ACTIVITY WILL NOT BE UNDERTAKEN)	(DESCRIBE THE EFFECTS OF THIS REDUCTION. INCLUDE POSITIONS AND FTE IN 2013-15 AND 2015-17)	(GF, LF, OF, FF. IDENTIFY REVENUE SOURCE FOR OF, FF)	(RANK THE ACTIVITIES OR PROGRAMS NOT UNDERTAKEN IN ORDER OF LOWEST COST FOR BENEFIT OBTAINED)
<p><b>Reduction Package #1.</b>                      The department's mission is "We make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens." A key piece of this mission is safeguarding the state's major General Fund revenue sources. For example, of the \$13 billion that flows into the state biennially from personal income tax, about 97% is paid because taxpayers are voluntarily paying their taxes through withholding, estimated tax, and annual payments. It is critical that we support and assist these taxpayers. Cuts to our Attorney General (AG) budget will reduce the number of cases appealed by the agency.                      Most of the positions in this reduction option collect delinquent taxes and identify taxpayers who are not filing or paying personal and corporate income taxes. Some of these positions audit returns and some appraise industrial or utility properties for local property tax purposes. The Processing Center</p>	<p>While this cut focuses on our enforcement efforts, it will impact all parts of the department's business, including employer withholding, tax collections, auditing, filing enforcement and taxpayer support. Processing Center reductions in data entry, support, and seasonal staff will extend tax return processing season, delaying refunds and correction of returns. The cut reduces our capacity to identify and act on tax avoidance. It will also reduce our capacity to collect delinquent debt. The department will have less capacity to provide support and assistance to local property tax offices; reduces training and county support. reductions will place our core systems replacement project at risk. Reductions in Finance will also reduce support to business operations. Cuts to our Attorney General (AG)</p>	<p><b>SAVINGS: \$9,321,441 GF                      \$ 253,858 OF</b></p> <p><b>50 POSITIONS AND 49.10 FTE</b></p>	<p><b>Revenue Loss of \$24,180,000 General Fund and \$12,888,000 Other Fund.</b></p> <p>The amounts shown above reflect the direct impact to revenues. The cuts contained in this package also have an indirect impact on long-term revenue protection by reducing long term voluntary compliance. This first layer of cuts has a greater impact on direct revenues.</p>

## 10% REDUCTIONS OPTIONS (ORS 291.216)

<p>positions are used to for data entry and processing returns.          The reduction option package reduces compliance activity but allows the department to maintain the basic infrastructure to administer these programs that generate General Fund dollars. Long term compliance would be compromised with these reductions. The department is not able to reduce these programs to this level without affecting the 2017-19 General Fund revenue streams.          The package also reduces the Other Funds revenues by eliminating positions that collect revenue for other state agencies.          This package includes corresponding infrastructure cuts including management and research positions.</p>	<p>budget will impact the long-term stability of our tax programs.</p>		

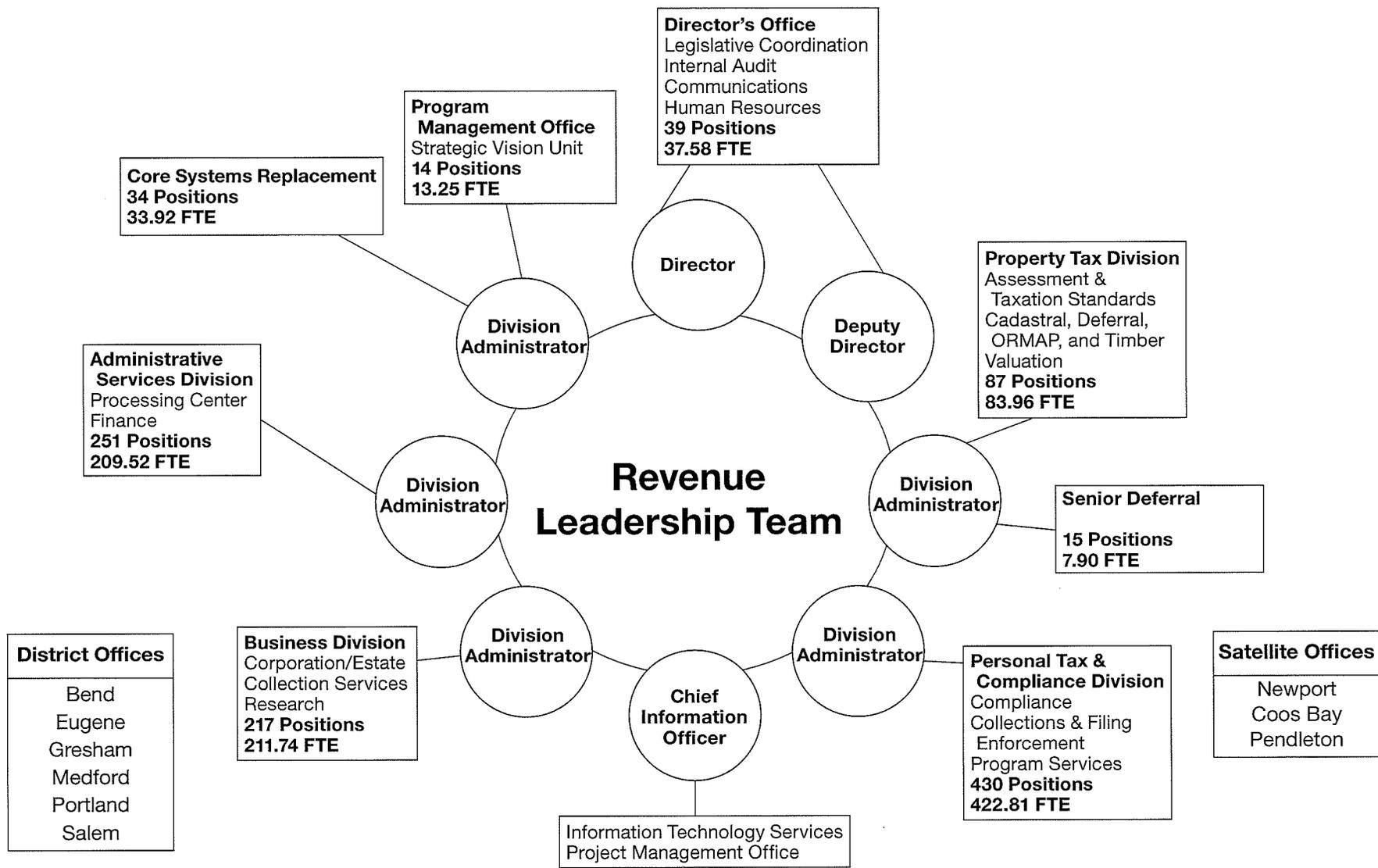
## 10% REDUCTIONS OPTIONS (ORS 291.216)

<p><b>Reduction Package #2.</b>          Many of these positions collect delinquent taxes and identify taxpayers who are not filing or paying personal and corporate income taxes. These positions reduce industrial appraisal activity and the ability to provide any meaningful oversight, training, and assistance to county assessment and taxation programs. Reductions to this extent will require the department to eliminate certain functions and duties that will diminish program performance. Management reduction maintains span of control. Reduced staffing will require the reorganization of remaining functions at the risk that certain duties will either not be completed timely or at all.</p> <p>Cuts to our Attorney General (AG) budget will reduce the number of cases appealed by the agency. This package places our Core Systems Replacement at risk due to a reduction of support positions in our Information Technology department. The package also reduces the Other Funds revenues by eliminating positions that collect revenue for other state agencies. This package includes corresponding infrastructure cuts related to the positions in this package. For example, areas that provide</p>	<p>While this cut focuses on our enforcement efforts, the cut will impact all parts of the department's business, including employer withholding, tax collections, auditing, filing enforcement and taxpayer support. The cut will reduce our capacity to identify and act on tax avoidance. It will also reduce our capacity to collect delinquent debt. The flow of funds to other agency account clients will be reduced. Cuts to our Attorney General (AG) budget will impact the long-term stability of our tax programs.</p>	<p><b>SAVINGS: \$9,603,275 GF          \$1,080,146 OF</b></p> <p>43 POSITIONS AND 41 FTE</p>	<p><b>Revenue loss is projected to be \$14,134,078 General Fund based and \$289,922 Other Fund.</b></p> <p>The amounts shown above reflect the direct impact to revenues. The cuts contained in this package have a higher and longer lasting impact on long-term revenue protection by reducing long term voluntary compliance. This additional layer of cuts places our core revenue streams at greater risk.</p>
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## 10% REDUCTIONS OPTIONS (ORS 291.216)

administrative support for the department have been reduced. This package places our Core Systems Replacement at risk due to a reduction of positions in our Information Technology.

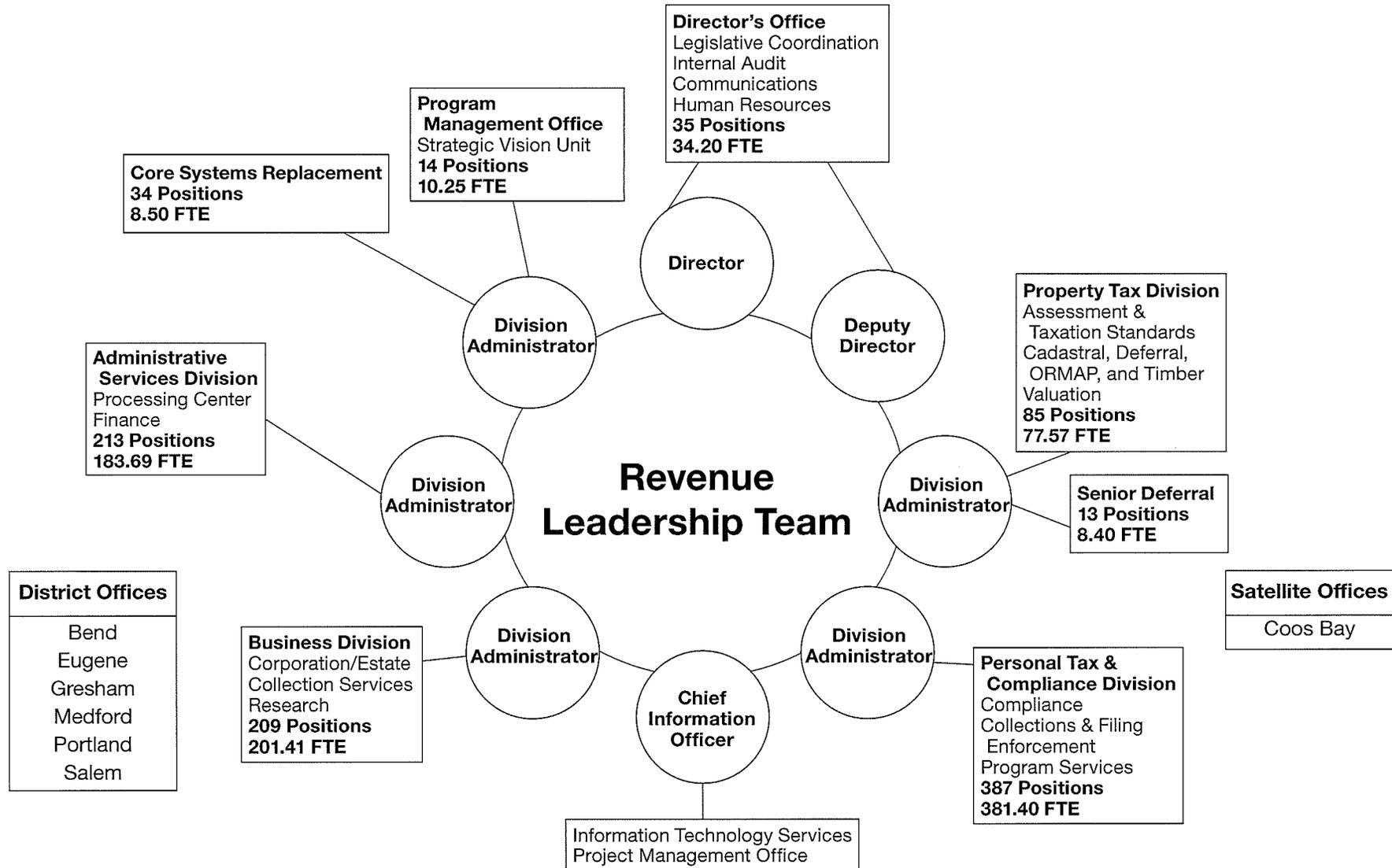
# Oregon Department of Revenue 2015-2017



Total Positions: 1087  
Total FTE: 1020.68

150-800-551 (Rev. 03-17)

# Oregon Department of Revenue 2017-2019

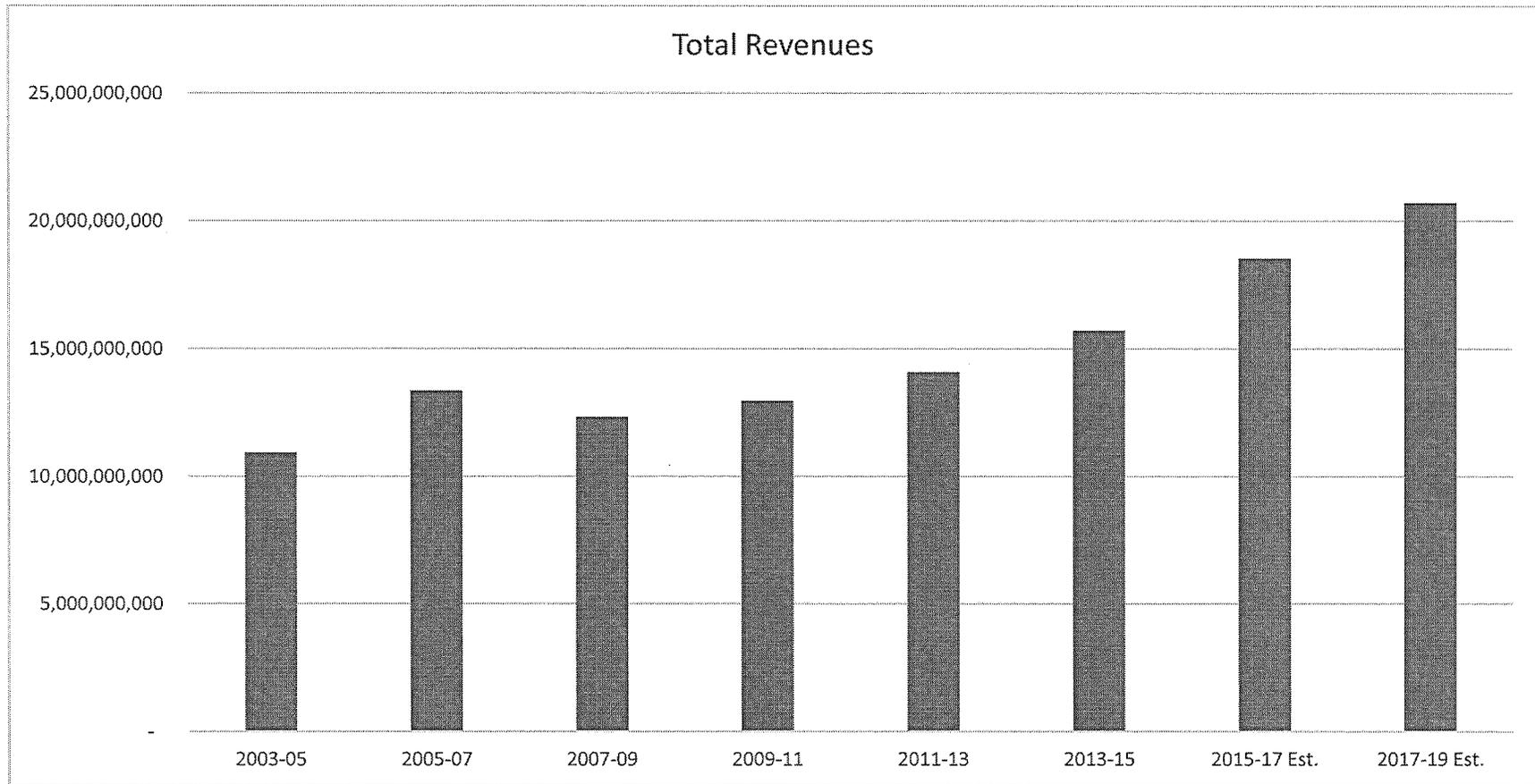


Total Positions: 990  
Total FTE: 905.42

Revenues

# BUDGET NARRATIVE

## Revenues

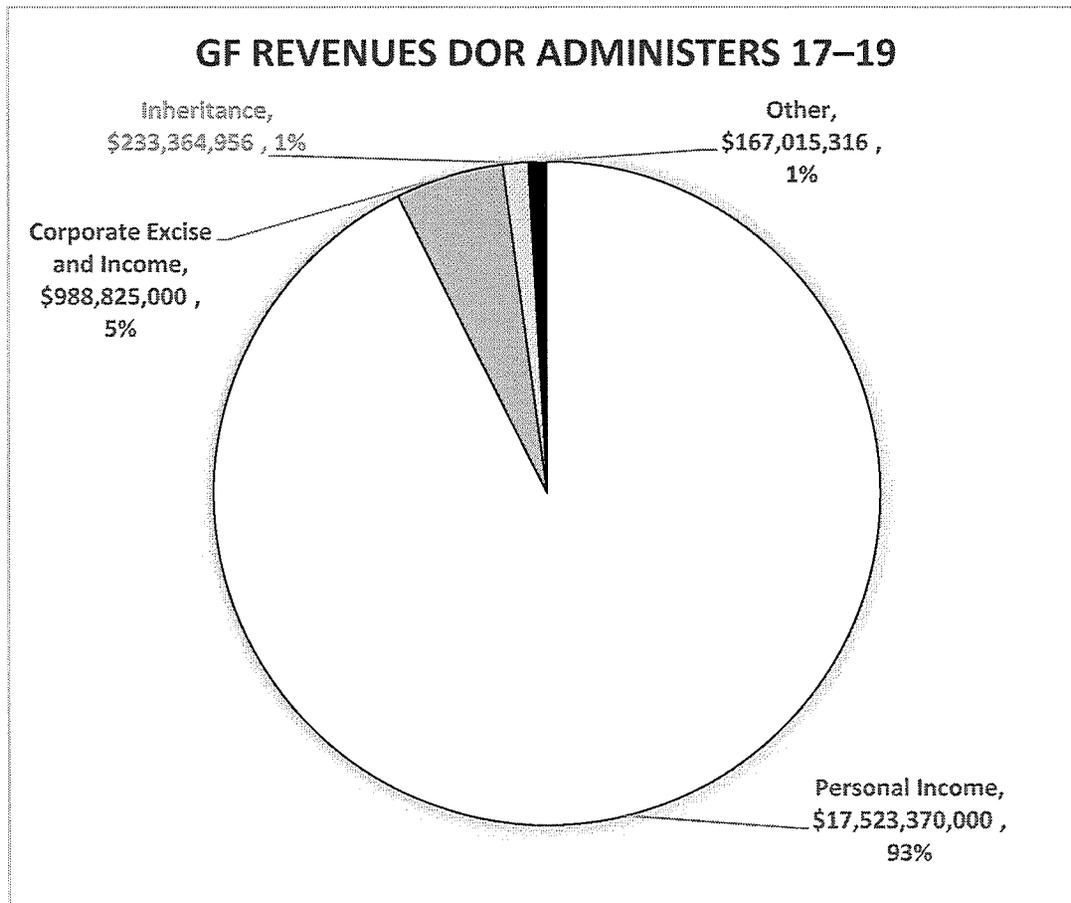


Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate
2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17 Est.	2017-19 Est.
\$10.9 B	\$13.4 B	\$12.3 B	\$13.0 B	\$14.1 B	\$15.7 B	\$18.5 B	\$20.7 B

# BUDGET NARRATIVE

The Oregon Office of Economic Analysis (OEA) releases revenue forecasts four times per year. According to the May 2016 forecast, General Fund revenues for the state are expected to total \$19,551 million in 2017–19 biennium, an increase of 14.4 percent from the prior period. In 2019–21 biennium, revenue growth is expected to slow. The slowdown in long-term revenue growth is largely due to the impact of demographic changes and changes in savings behavior. In particular, the labor force will lose many very productive workers with a lifetime of experience over the coming years.

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



# BUDGET NARRATIVE

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## Revenues

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

### *Personal Income Taxes (ORS 316.032)*

Personal Income Taxes are collected on resident individuals, estates and trusts, as well as part-year residents and nonresidents with income from Oregon sources. The tax rates vary from 5% to 9.9% on taxable income. A variety of deductions and credits are available to those who qualify.

Personal Income Taxes collected are the largest source of revenue for the State of Oregon. Estimates for the 2017–19 biennium have revenue from Personal Income Taxes coming close to \$17.5 billion.

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

Corporate Excise Taxes are collected on 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% of the first \$1 million of taxable income and 7.6% of any amount of taxable income in excess of \$1 million. The minimum excise tax for an S-corp is \$150. The minimum excise tax for a C-corp is \$150 for corporations with Oregon sales below \$500,000 with a graduated increase up to \$100,000 for C-corps with Oregon sales of \$100 million or more.

Corp Excise and Income Taxes are estimated for 2017–19 to be just over \$1 billion.

### *Amusement Device Tax (ORS 320.011)*

An excise tax must be paid by any person who engages in the business of operating a qualifying amusement device in Oregon. This tax is imposed on video lottery game terminals. The annual tax is \$125 per video lottery game terminal with a limit of 6 per establishment. An additional \$50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$104,000. An additional \$75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$260,000. The State Lottery Commission sends uncollected accounts to the department for collection activity. Revenues are distributed to state and county general funds and to community colleges and workforce development.

## BUDGET NARRATIVE

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### ***Inheritance Taxes (ORS 118)***

In 2012, Oregon Inheritance Tax changed to the Oregon Estate Transfer Tax. The Estate Transfer Tax needs to be filed if the gross estate is \$1 million or more at the date of death. The Oregon Estate Transfer Tax is tied to the Federal Estate Tax.

In addition to the General Fund, the Department of Revenue collects revenue from a variety of sources and transfers it to various state and local agencies. These sources and their uses are:

### ***Cigarette Tax (ORS 323)***

The Department of Revenue currently collects a tax of \$1.3218 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors. Of the \$1.32 collected, \$.22 goes to the General Fund for general governmental purposes, \$.87 goes to the Oregon Health Plan, \$.03 goes to the Tobacco Use Reduction Account, \$.02 goes to the Department of Transportation (Public Transit Division), and the other \$.04 is transferred to the Department of Administrative Services, which in turn transfers \$.02 to Oregon cities and \$.02 to Oregon counties. All transfers are net of administrative expenses. The Governor's Budget increases this tax to \$2.18 per pack.

### ***Other Tobacco Products Tax (ORS 323)***

The department currently collects a tax of 65 percent of the wholesale sales price imposed on all other tobacco products (maximum of \$.50 per cigar and \$1.78 per ounce, with a minimum of \$2.14 per retail container on moist snuff and other non-combustible products) sold, stored, used, consumed, handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. Revenues, net of administrative expenses, are transferred as follows: 53.84 percent to the General Fund for general governmental purposes, 41.54% to the Oregon Health Plan, and 4.62 percent to the Tobacco Use Reduction Account. The Governor's Budget increases this tax to 75 percent of the wholesale price, and increases the maximum on cigars to \$1.00, and increases the minimum on moist snuff by \$.89 per ounce.

### ***Other Employer-Employee Taxes (ORS 305.620)***

Other Employer-Employee Taxes are made up of transit taxes. These taxes are Tri-Met Self Employment and Payroll taxes and Lane Transit District Self Employment and Payroll Taxes.

These are payroll based mass-transit taxes collected from employers in the Lane and TriMet transit districts. A tax is also imposed on self-employment income earned by businesses within these districts. The transit districts set the rates. Receipts, less administrative expenses, are transferred to the transit districts.

## BUDGET NARRATIVE

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### ***Gas and Oil Severance Taxes (ORS 324.700)***

A severance tax is imposed on gas and oil production in Oregon. Receipts, less administrative expenses, are transferred to the Common School Fund.

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

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

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program (STF). STF is optional and only available for eligible small private forestland owners. Under this program, land owners pay 20% on the forestland portion of their annual property tax. The 80% not paid is made up for by the STF Severance Tax at the time of harvest. Receipts from this tax, less administrative expenses, are paid to state-controlled school funds and county governments to replace foregone property taxes. Severance tax rates are adjusted each year by the same percentage of change in assessed value of the forestland. The 2016 rates used are \$5.49 per thousand board feet of timber harvested in western Oregon and \$4.27 per thousand board feet of timber harvested in eastern Oregon. The receipts for this program are expected to be approximately \$0.87 million for the 2015–17 biennium.

The Forest Products Harvest Tax is paid on timber harvested from all land, public and private, in Oregon. The tax rate for 2016 is fixed at \$3.7287 per thousand board feet harvested. The Department of Revenue collects and distributes the tax to the Forest Research Laboratory at Oregon State University, the Oregon Department of Forestry for administration of the Forest Practices Act and the Emergency Fire Fund, the Oregon Forest Resources Institute and the College of Forestry Investment Fund at Oregon State University. The receipts for this program are expected to be \$30.1 million for the 2015–17 biennium.

### ***Emergency Communications (9-1-1) Tax (ORS 403.200)***

Telecommunications service or Voice Over Internet Protocol (VOIP) service with access to the emergency communications system are taxed 75 cents per access line per month (for subscriber service) or 75 cents per retail transaction (for prepaid service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services who collect the tax from consumers at the time of purchase.

Tax revenue collected from providers and retailers is transferred to Office of Emergency Management for distribution to cities and counties to fund 911 emergency communication systems. Emergency communications tax revenue is estimated to be \$84.1 million for the 2017–19 biennium.

# BUDGET NARRATIVE

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## ***Other Taxes***

In addition to the above sources, the Department of Revenue collects revenues for various programs such as the Private Rail Car, Rural Telephone, Emergency Communications, and Electric Co-op. These receipts are distributed to the various state and local agencies administering these programs.

## ***CAFFA***

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. These amounts are collected by the counties and sent to the Department of Revenue. At least 90% of receipts are distributed to the counties. CAFFA revenues for 2017–19 are anticipated to be \$34.2 million. This represents a decline respectively from previous years.

The 2017–19 estimates are based on projections made by the various program managers in cooperation with economic forecasters at the Department of Revenue and the Department of Administrative Services.

## ***Business Licenses and Fees***

We collect Hazardous Substance Fees, which are assessed by the State Fire Marshal. The receipts, less administrative costs, are transferred to the Oregon State Police (State Fire Marshal), the Department of Environmental Quality, and cities that participate.

We collect a fee for each load on the initial withdrawal of petroleum products from bulk and the import of petroleum products to a storage tank in Oregon. The receipts, less administrative costs, are transferred to the Oregon State Police (State Fire Marshal) and the Department of Environmental Quality.

## ***Marijuana Retail (ORS 475B.705)***

Marijuana taxes are paid at the point-of-sale by consumers to licensed marijuana retailers selling recreational marijuana in Oregon. Those retailers then remit those taxes to the Department of Revenue.

As of late 2016, the marijuana tax rate is 17 percent on eight separate categories of marijuana: marijuana leaves, marijuana flowers, immature marijuana plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products that are intended to be used by applying the product to the skin or hair, and other cannabinoid products.

Because the program is so new, projections of future revenues must be viewed with low confidence. With that said, estimates for the 2017–19 biennium put marijuana tax revenues at approximately \$117 million.

# BUDGET NARRATIVE

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## ***Administration Service Charges***

This revenue is from charges for administering various Other Funds programs. It also includes charges for the sale of forms and publications. The rates billed are based on actual charges from our cost accounting system. The rates for forms and publications are fixed. We receive an Other Funds Limitation to spend the receipts received. This is used to offset the cost of these services.

## ***Donations***

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

## ***Senior and Disabled Citizens' Property Tax Repayments***

This is money received for the repayment of loans made in connection with the Senior and Disabled Citizen's Property Tax Deferral Program. 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 several years, property tax payments made on behalf of the deferral program exceeded collections from program participants to the point that the fund required an emergency infusion of \$19 million in borrowed funds from the State Treasurer in 2011. Those borrowed funds were repaid with interest in June 2013. The 2011, 2012, 2013, and 2014 Legislatures made significant changes to the requirements for participating in the program to ensure ongoing viability. The result was that a significant number of participants have been removed from the program and the fund balance has returned to self-sustainability.

## ***Cadastral***

Cadastral is a comprehensive statewide property tax mapping system for valuing properties. Most counties have in-house Cadastral mapping services or contract with other counties for such services. The PTD provides Cadastral mapping services to the remaining counties under ORS 306.125(4)(a). The number of counties requiring such services has decreased over the past several years from 14 to nine. Anticipated revenues from this mapping work are \$220,000 for the 2017–19 biennium.

## BUDGET NARRATIVE

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### *Fines and Forfeitures*

We collect and distribute funds pertaining to the Criminal Fine and Assessment Account. We collect funds for this account from municipal and justice courts; the Judicial Department collects funds from the circuit and district courts.

### *Other Revenue*

Other Revenue is a Housing Transfer that began in 2009–11. It is a pass-through to the Housing and Community Services Department.

### *Food Processor's Exemption Late Filing Penalty*

These are fees paid by state appraised industrial accounts who request the food processor's exemption but do not file their claim form timely. The fee is the greater of \$200 or 0.1% of the exemption amount. This fee is retained by the department to offset the cost of administering the food processor's exemption.



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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

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

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Personal Income Taxes	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
Corp Excise and Income Taxes	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
Other Employer -Employee Taxes	-	689,025,092	689,025,092	794,989,300	794,989,300	-
Cigarette Taxes	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
Other Tobacco Products Taxes	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
Amusement Taxes	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
Inheritance Taxes	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
Eastern Oregon Severance Taxes	7,403	6,000	6,000	14,000	14,000	-
Western Oregon Severance Taxes	369,087	1,148,000	1,148,000	850,000	850,000	-
Other Severance Taxes	-	237,000	237,000	237,000	237,000	-
Privilege Taxes	-	13,250,000	13,250,000	62,400,000	117,084,576	-
Other Taxes	-	164,969,552	164,969,552	167,279,298	167,279,298	-
Business Lic and Fees	-	9,869,503	9,869,503	10,099,515	10,099,515	-
Admin and Service Charges	180,651,774	132,505,444	136,186,208	122,325,369	106,781,155	-
Fines and Forfeitures	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
General Fund Obligation Bonds	5,453,710	-	-	-	12,890,000	-
Interest Income	118,202	-	-	-	-	-
Donations	-	1,334,000	1,334,000	1,289,000	1,289,000	-
Other Revenues	3,722,778	28,776,603	28,776,603	31,085,808	31,085,808	-
Transfer from General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
Tsfr From OR Business Development	25,000	-	-	-	-	-
Tsfr From Judicial Dept	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
Transfer to Public Universities	-	-	-	(8,520,296)	(8,520,296)	-
Transfer to Other	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-

\_\_\_\_ Agency Request  
2017-19 Biennium

Governor's Budget  
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\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

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

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Transfer to General Fund	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
Transfer to Cities	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
Transfer to Counties	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
Tsfr To Administrative Svcs	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
Tsfr To Governor, Office of the	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
Tsfr To Justice, Dept of	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
Tsfr To Lands, Dept of State	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
Tsfr To Judicial Dept	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-
Tsfr To Military Dept, Or	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
Tsfr To Police, Dept of State	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
Tsfr To Pub Safety Std/Trng	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
Tsfr To Corrections, Dept of	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
Tsfr To Environmental Quality	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
Tsfr To Oregon Health Authority	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
Tsfr To HECC	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
Tsfr To OR University System	-	(8,520,296)	(8,520,296)	-	-	-
Tsfr To Education, Dept of	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-
Tsfr To Comm Coll/Wkfrc Dev	(2,081,472)	-	-	-	-	-
Tsfr To Forestry, Dept of	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
Tsfr To Fish/Wildlife, Dept of	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
Tsfr To Transportation, Dept	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
Tsfr To Or Liquor Cntrl Comm	-	(4,076,313)	(4,076,313)	-	-	-

\_\_\_\_ Agency Request  
2017-19 Biennium

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\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2017-19 Biennium

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

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Tsfr To Housing and Com Svcs	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>Total Other Funds</b>	<b>\$61,965,067</b>	<b>\$144,620,438</b>	<b>\$148,301,202</b>	<b>\$128,866,202</b>	<b>\$91,069,268</b>	-
<b>Nonlimited Other Funds</b>						
Sr Citizen Prop Tax Repayments	-	38,497,653	38,497,653	-	-	-
<b>Total Nonlimited Other Funds</b>	-	<b>\$38,497,653</b>	<b>\$38,497,653</b>	-	-	-

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

Source	Fund	ORBITS Revenue Acct	2013-2015 Actual	2015-17 Legislatively Adopted	2015-17 Estimated	2017-19		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	OTHER	0105	13,756,780,988	15,663,570,698		17,464,653,810	17,523,370,000	
Corp Excise and Income Taxes	OTHER	0110	1,116,486,199	1,070,593,321		1,007,091,465	988,825,000	
Other Employer – Employee Taxes								
• TriMet	OTHER	0130	531,405,825	601,487,750		686,555,000	686,555,000	
• TriMet Self Emp	OTHER	0130	27,400,804	31,657,250		34,643,000	34,643,000	
• LTD	OTHER	0130	54,195,656	52,295,216		69,890,463	69,890,463	
• LTD Self Emp	OTHER	0130	3,485,468	3,584,876		3,900,837	3,900,837	
Cigarette Taxes	OTHER	0135	401,469,610	383,310,286		372,536,708	525,435,000	
Other Tobacco Products Taxes	OTHER	0140	112,420,678	118,534,593		119,995,264	145,960,000	
Amusement Taxes	OTHER	0145	1,638,080	4,880,000		5,400,000	5,400,000	
Inheritance Taxes	OTHER	0155	196,485,409	217,126,255		233,364,956	249,015,000	
Eastern Oregon Severance Taxes	OTHER	0160	7,403	6,000		14,000	14,000	
Western Oregon Severance Taxes	OTHER	0162	369,087	1,148,000		850,000	850,000	
Other Severance Taxes	OTHER	0165	200,610	237,000		237,000	237,000	
Privilege Taxes	OTHER	0185	0	13,250,000		62,400,000	117,084,576	

\_\_\_\_\_ Agency Request

\_\_\_\_\_ \* Governor's Budget

\_\_\_\_\_ Legislatively Adopted

Budget Page \_\_\_\_\_

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

Other Taxes	OTHER	0195	162,494,735	164,696,552		171,258,530	167,279,298
Business Lic and Fees							
Hazard Waste	OTHER	0205	5,597,676	5,719,858		5,719,858	5,719,858
Petro Load	OTHER	0205	3,293,327	4,149,645		4,379,657	4,379,657
Dry Cleaning Solvent	OTHER	0205	0	0		0	0
Admin and Service Charges	OTHER	0415					
Fines and Forfeitures	OTHER	0505	32,589,529	38,228,664		58,766,840	31,275,454
Interest Income	OTHER	0605	0	0		0	0
Donations	OTHER	0905	1,805,666	1,334,000		1,289,000	1,289,000
Other Revenues	OTHER	0975	3,722,778	28,776,603		31,085,808	31,085,808

\_\_\_\_\_ Agency Request

\_\_\_\_\_ \* Governor's Budget

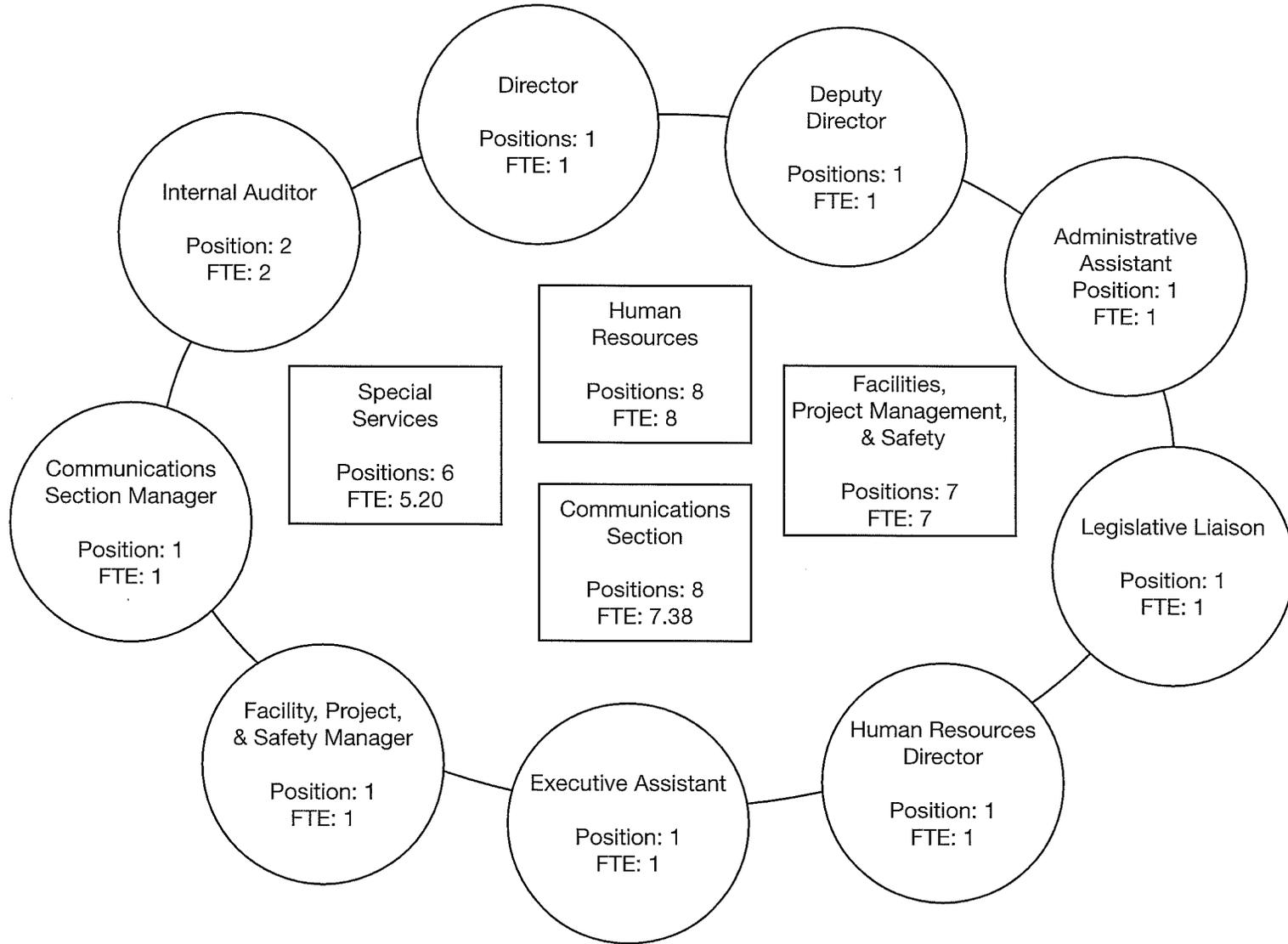
\_\_\_\_\_ Legislatively Adopted

Budget Page \_\_\_\_\_

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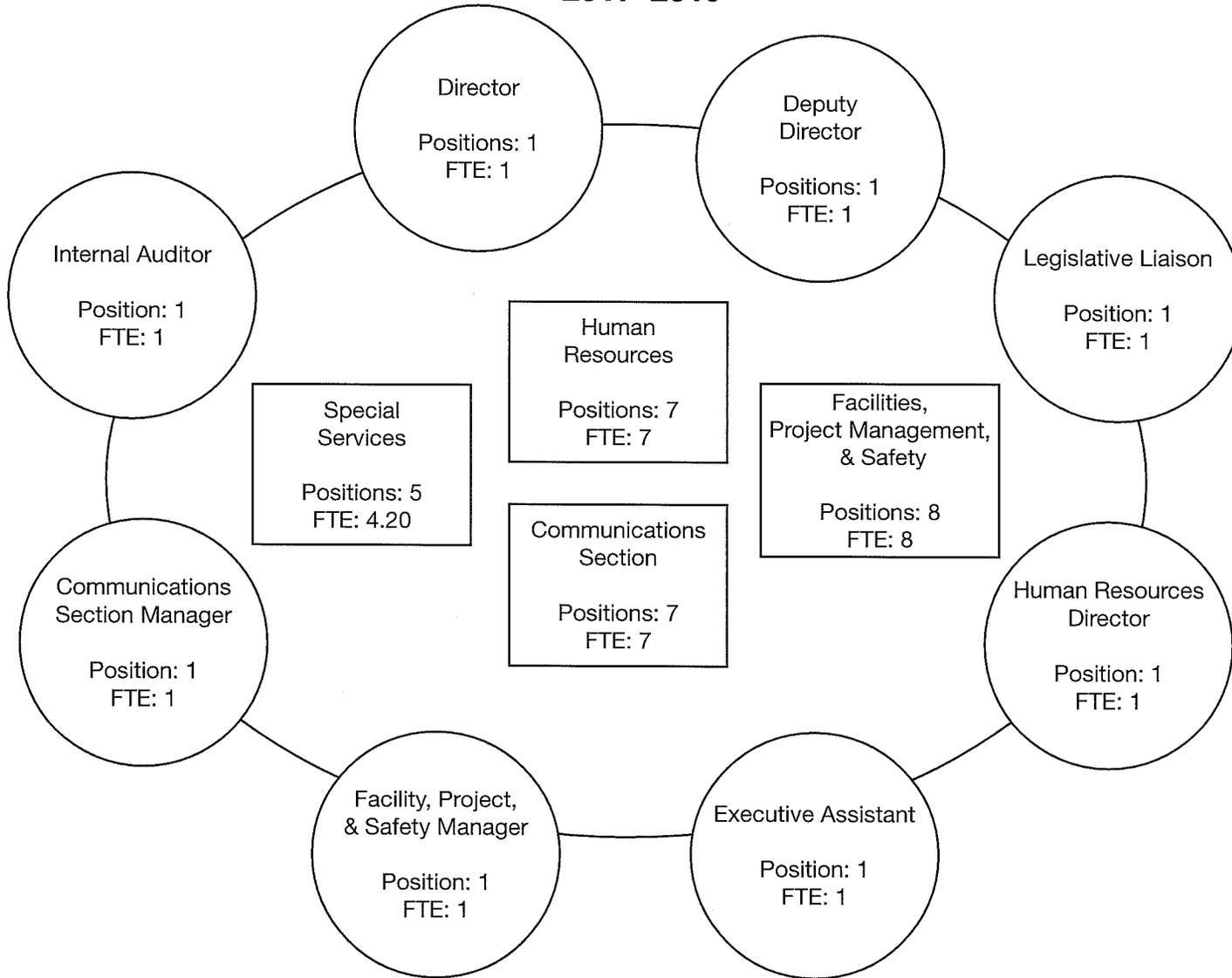


## Executive Section 2015-2017



Total Positions: 39  
Total FTE: 37.58

**Executive Section  
2017-2019**



Total Positions: 35  
Total FTE: 34.20

# BUDGET NARRATIVE

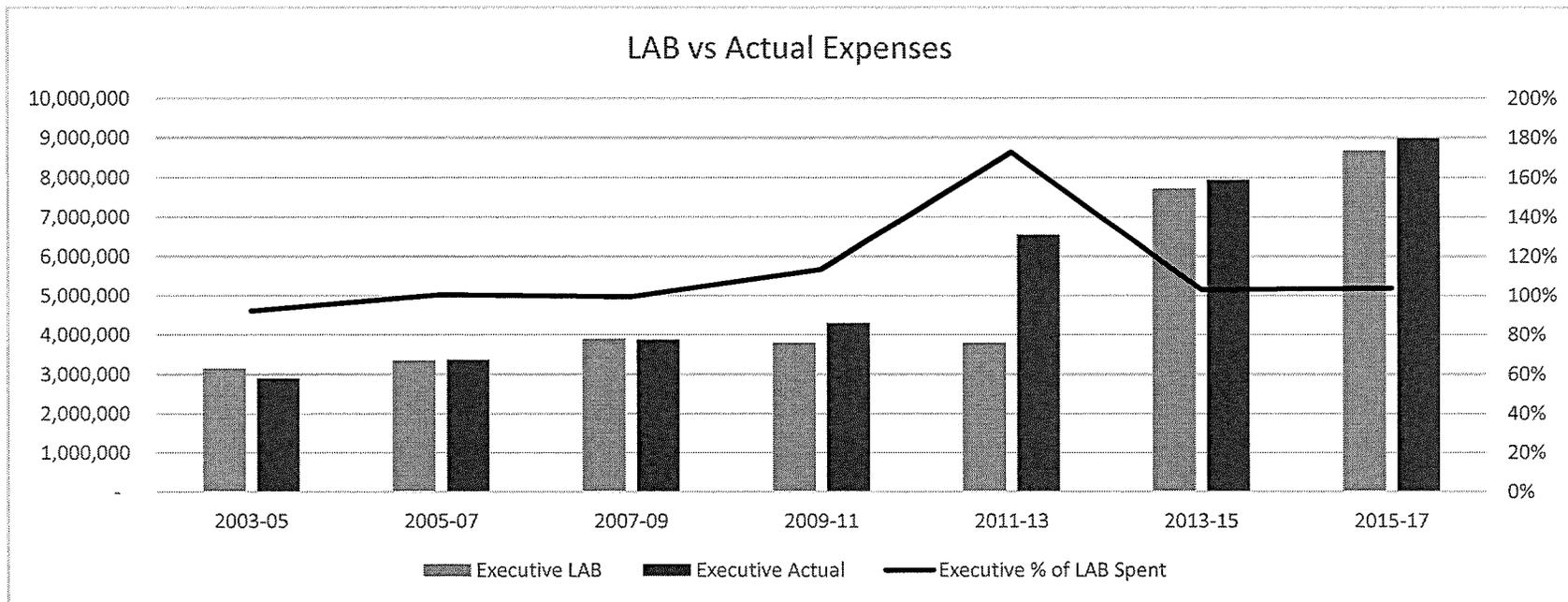
## Executive Division

### Executive Summary

#### Program overview

The Executive Section has three units including the Director’s Office, Communications, and Human Resources.

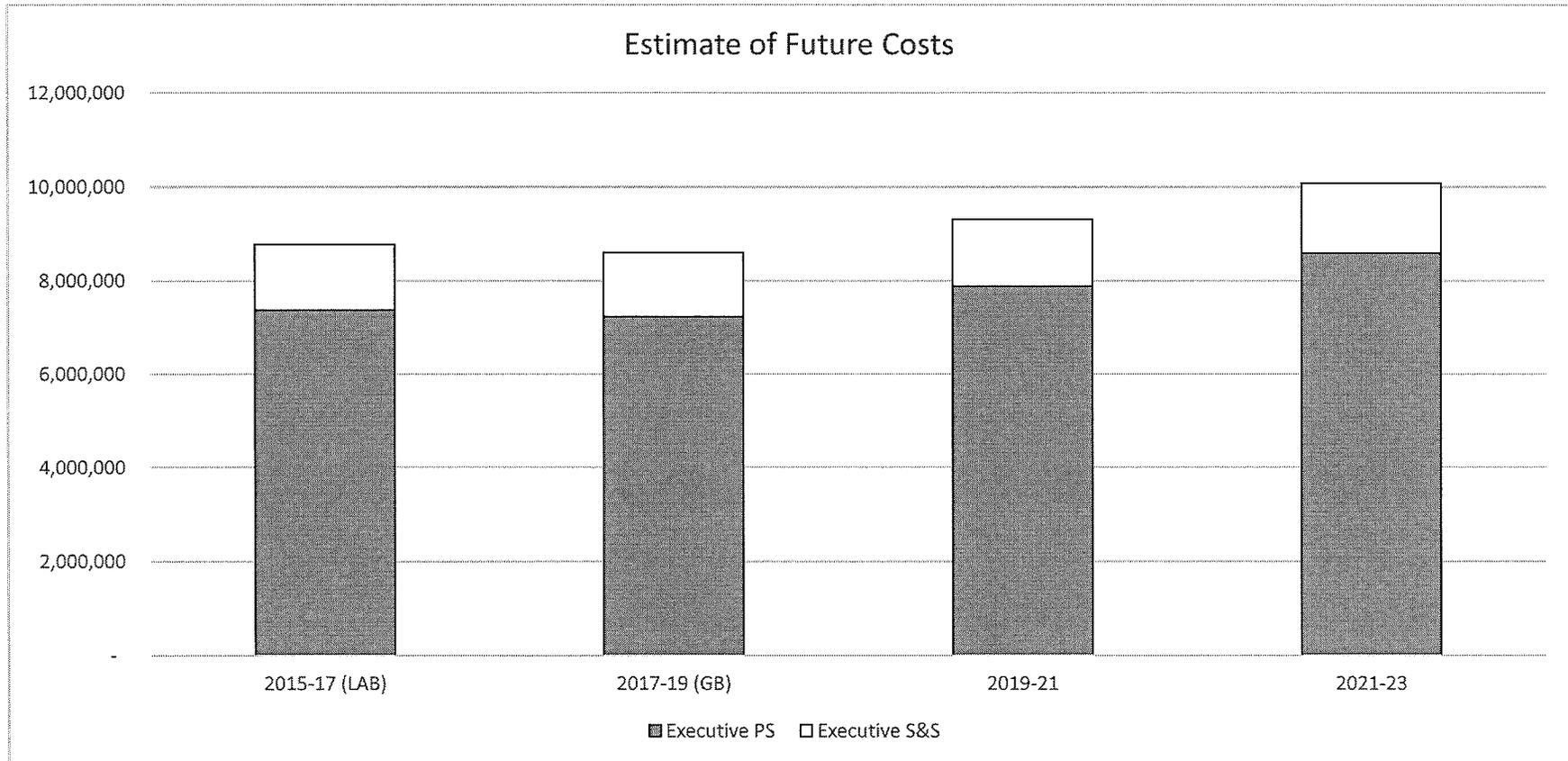
#### Program funding request



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	3,148,171	3,351,909	3,900,773	3,795,188	3,790,084	7,717,623	8,676,955
Actual	2,898,746	3,362,671	3,874,581	4,305,237	6,540,491	7,939,782	8,988,835

# BUDGET NARRATIVE

## Executive Division



	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	7,374,146	7,233,443	7,884,453	8,594,054
S&S	1,401,477	1,372,785	1,424,951	1,483,374
CO	-	-	-	-

# BUDGET NARRATIVE

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## **Executive Division**

### **Program Description**

The Director's Office provides overall leadership and direction for the agency's programs and divisions and coordinates the department's legislative, rulemaking, and internal audit activities.

The Communications Unit provides the means for the agency to educate and communicate with taxpayers, stakeholders, and external partners. Communications creates and maintains approximately 750 forms and publications for Oregon's diverse taxpayer population. One example is the personal income tax booklet, which is distributed in small print quantities and made available electronically to more than 2 million filers every year. In addition, this section is responsible for improving the usability of the agency's website, which has nearly 2 million unique visitors each month. Communications also handles all media inquiries, coordinates responses to public records requests, oversees the agency's plain language efforts, provides media and writing training to department staff, and manages the agency's records retention program.

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 leave benefits, and the coordination of labor relations for the agency. The Human Resources Unit is responsible for managing our facilities and special services functions, such as quick copy, fleet, and space configurations. Disclosure staff are also managed by Human Resources. They oversee and liaise with the IRS and ensure the department is meeting the requirements for safeguarding federal tax information, as described in our agreement with the IRS.

### **Description of the various funding streams that support the program**

The program is supported by General Fund and Other Funds.

# BUDGET NARRATIVE

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## Executive Division

### Essential Packages

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

# BUDGET NARRATIVE

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## Executive Division

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The Executive Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in an increase of \$11,357, General Funds, and an increase of \$4,076, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$30,647, General Funds, and \$1,199, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Executive Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$70,177, General Funds, and \$10,785, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. The section has a net increase of \$50,876, General Funds, and \$8,282, Other Funds, for State Government Service Charges, based on the Secretary of State Audits Division price list.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Executive Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$6,375, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## **Executive Division**

### **080 May 2016 E-Board**

#### **Package Description**

The May 2016 E-Board approved Safety Specialist position to cover the increased security needs associated with the recreational marijuana tax. Total personal services costs increased \$174,293, Other Funds.

#### **2019–2021 Fiscal Impact**

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

---

## Executive Division

### 090 Analyst Adjustments

#### Package Description

A reduction of \$744,601 in General Fund appropriation and \$94,330 in Other Funds limitation is reflected in the Governor's Budget. This reduction includes five positions (5.00 FTE), which are an Internal Auditor 3, an Executive Support Specialist 1, an Administrative Specialist 1, an Office Specialist 2, and a Supply Specialist 1. These reductions will reduce administrative support functions for the Executive Division operations and the department's ability to perform internal audits of the agency operations.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Executive Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	11,357	-	-	-	-	-	11,357
Admin and Service Charges	-	-	4,076	-	-	-	4,076
<b>Total Revenues</b>	<b>\$11,357</b>	-	<b>\$4,076</b>	-	-	-	<b>\$15,433</b>
<b>Personal Services</b>							
Overtime Payments	90	-	439	-	-	-	529
Public Employees' Retire Cont	17	-	84	-	-	-	101
Pension Obligation Bond	27,335	-	621	-	-	-	27,956
Social Security Taxes	7	-	34	-	-	-	41
Mass Transit Tax	3,288	-	460	-	-	-	3,748
Vacancy Savings	(19,380)	-	2,438	-	-	-	(16,942)
<b>Total Personal Services</b>	<b>\$11,357</b>	-	<b>\$4,076</b>	-	-	-	<b>\$15,433</b>
<b>Total Expenditures</b>							
Total Expenditures	11,357	-	4,076	-	-	-	15,433
<b>Total Expenditures</b>	<b>\$11,357</b>	-	<b>\$4,076</b>	-	-	-	<b>\$15,433</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	70,177	-	-	-	-	-	70,177
Admin and Service Charges	-	-	10,785	-	-	-	10,785
<b>Total Revenues</b>	<b>\$70,177</b>	<b>-</b>	<b>\$10,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$80,962</b>
<b>Services &amp; Supplies</b>							
Instate Travel	645	-	121	-	-	-	766
Out of State Travel	83	-	-	-	-	-	83
Employee Training	3,753	-	814	-	-	-	4,567
Office Expenses	6,942	-	929	-	-	-	7,871
Telecommunications	852	-	83	-	-	-	935
State Gov. Service Charges	50,876	-	8,282	-	-	-	59,158
Publicity and Publications	19	-	-	-	-	-	19
Professional Services	5,804	-	397	-	-	-	6,201
Employee Recruitment and Develop	32	-	7	-	-	-	39
Dues and Subscriptions	598	-	48	-	-	-	646
Facilities Rental and Taxes	93	-	19	-	-	-	112
Facilities Maintenance	148	-	37	-	-	-	185
Other Services and Supplies	13	-	-	-	-	-	13
Expendable Prop 250 - 5000	288	-	42	-	-	-	330
IT Expendable Property	31	-	6	-	-	-	37
<b>Total Services &amp; Supplies</b>	<b>\$70,177</b>	<b>-</b>	<b>\$10,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$80,962</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	70,177	-	10,785	-	-	-	80,962
<b>Total Expenditures</b>	<b>\$70,177</b>	<b>-</b>	<b>\$10,785</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$80,962</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	6,375	-	-	-	-	-	6,375
<b>Total Revenues</b>	<b>\$6,375</b>	-	-	-	-	-	<b>\$6,375</b>
<b>Services &amp; Supplies</b>							
Telecommunications	6,375	-	-	-	-	-	6,375
<b>Total Services &amp; Supplies</b>	<b>\$6,375</b>	-	-	-	-	-	<b>\$6,375</b>
<b>Total Expenditures</b>							
Total Expenditures	6,375	-	-	-	-	-	6,375
<b>Total Expenditures</b>	<b>\$6,375</b>	-	-	-	-	-	<b>\$6,375</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 080 - May 2016 E-Board

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	174,293	-	-	-	174,293
<b>Total Revenues</b>	-	-	<b>\$174,293</b>	-	-	-	<b>\$174,293</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	116,640	-	-	-	116,640
Empl. Rel. Bd. Assessments	-	-	57	-	-	-	57
Public Employees' Retire Cont	-	-	15,268	-	-	-	15,268
Social Security Taxes	-	-	8,923	-	-	-	8,923
Worker's Comp. Assess. (WCD)	-	-	69	-	-	-	69
Flexible Benefits	-	-	33,336	-	-	-	33,336
<b>Total Personal Services</b>	-	-	<b>\$174,293</b>	-	-	-	<b>\$174,293</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	174,293	-	-	-	174,293
<b>Total Expenditures</b>	-	-	<b>\$174,293</b>	-	-	-	<b>\$174,293</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions	-	-	-	-	-	-	1
<b>Total Positions</b>	-	-	-	-	-	-	<b>1</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 080 - May 2016 E-Board

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							1.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>1.00</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(744,601)	-	-	-	-	-	(744,601)
Admin and Service Charges	-	-	(94,330)	-	-	-	(94,330)
<b>Total Revenues</b>	<b>(\$744,601)</b>	-	<b>(\$94,330)</b>	-	-	-	<b>(\$838,931)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(438,568)	-	(57,392)	-	-	-	(495,960)
Empl. Rel. Bd. Assessments	(256)	-	(29)	-	-	-	(285)
Public Employees' Retire Cont	(75,271)	-	(10,367)	-	-	-	(85,638)
Social Security Taxes	(33,551)	-	(4,390)	-	-	-	(37,941)
Worker's Comp. Assess. (WCD)	(311)	-	(34)	-	-	-	(345)
Flexible Benefits	(150,345)	-	(16,335)	-	-	-	(166,680)
Reconciliation Adjustment	(26,745)	-	(3,425)	-	-	-	(30,170)
<b>Total Personal Services</b>	<b>(\$725,047)</b>	-	<b>(\$91,972)</b>	-	-	-	<b>(\$817,019)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(1,136)	-	(196)	-	-	-	(1,332)
Employee Training	(6,497)	-	(723)	-	-	-	(7,220)
Office Expenses	(5,004)	-	(556)	-	-	-	(5,560)
Telecommunications	(6,917)	-	(883)	-	-	-	(7,800)
State Gov. Service Charges	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>(\$19,554)</b>	-	<b>(\$2,358)</b>	-	-	-	<b>(\$21,912)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	(744,601)	-	(94,330)	-	-	-	(838,931)
<b>Total Expenditures</b>	<b>(\$744,601)</b>	<b>-</b>	<b>(\$94,330)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$838,931)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>							
Total Positions							(5)
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5)</b>
<b>Total FTE</b>							
Total FTE							(5.00)
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5.00)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Executive Division  
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(69,210)	-	-	-	-	-	(69,210)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$69,210)</b>	-	-	-	-	-	<b>(\$69,210)</b>
<b>Services &amp; Supplies</b>							
Telecommunications	(13,507)	-	(1,485)	-	-	-	(14,992)
State Gov. Service Charges	(55,703)	-	(12,520)	-	-	-	(68,223)
Facilities Rental and Taxes	-	-	(267)	-	-	-	(267)
<b>Total Services &amp; Supplies</b>	<b>(\$69,210)</b>	-	<b>(\$14,272)</b>	-	-	-	<b>(\$83,482)</b>
<b>Total Expenditures</b>							
Total Expenditures	(69,210)	-	(14,272)	-	-	-	(83,482)
<b>Total Expenditures</b>	<b>(\$69,210)</b>	-	<b>(\$14,272)</b>	-	-	-	<b>(\$83,482)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	14,272	-	-	-	14,272
<b>Total Ending Balance</b>	-	-	<b>\$14,272</b>	-	-	-	<b>\$14,272</b>

02/02/17 REPORT NO.: PDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:001-00-00 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 1  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 080 - May 2016 E-Board

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1094000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	03	4,860.00		116,640			116,640
										57,653			57,653
TOTAL PICS SALARY										116,640			116,640
TOTAL PICS OPE										57,653			57,653
TOTAL PICS PERSONAL SERVICES =				1	1.00	24.00				174,293			174,293

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02/02/17 REPORT NO.: PPDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:001-00-00 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 2  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1008000	MENNZ0118	AA EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	02	2,946.00	63,634- 47,130-	7,070- 5,238-			70,704- 52,368-
1023000	MMN X5618	AA INTERNAL AUDITOR 3	1-	1.00-	24.00-	08	7,714.00	151,812- 68,034-	33,324- 14,933-			185,136- 82,967-
1026000	OAS C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	05	3,073.00	70,064- 46,320-	3,688- 2,438-			73,752- 48,758-
2117000	MMN X0107	AA ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,727.00	82,292- 52,790-	7,156- 4,591-			89,448- 57,381-
2219000	OAS C0758	AP SUPPLY SPECIALIST 1	1-	1.00-	24.00-	07	3,205.00	70,766- 45,460-	6,154- 3,955-			76,920- 49,415-
TOTAL PICS SALARY								438,568-	57,392-			495,960-
TOTAL PICS OPE								259,734-	31,155-			290,889-
TOTAL PICS PERSONAL SERVICES =			5-	5.00-	120.00-			698,302-	88,547-			786,849-

286

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

Revenue, Dept of  
2017-19 Biennium

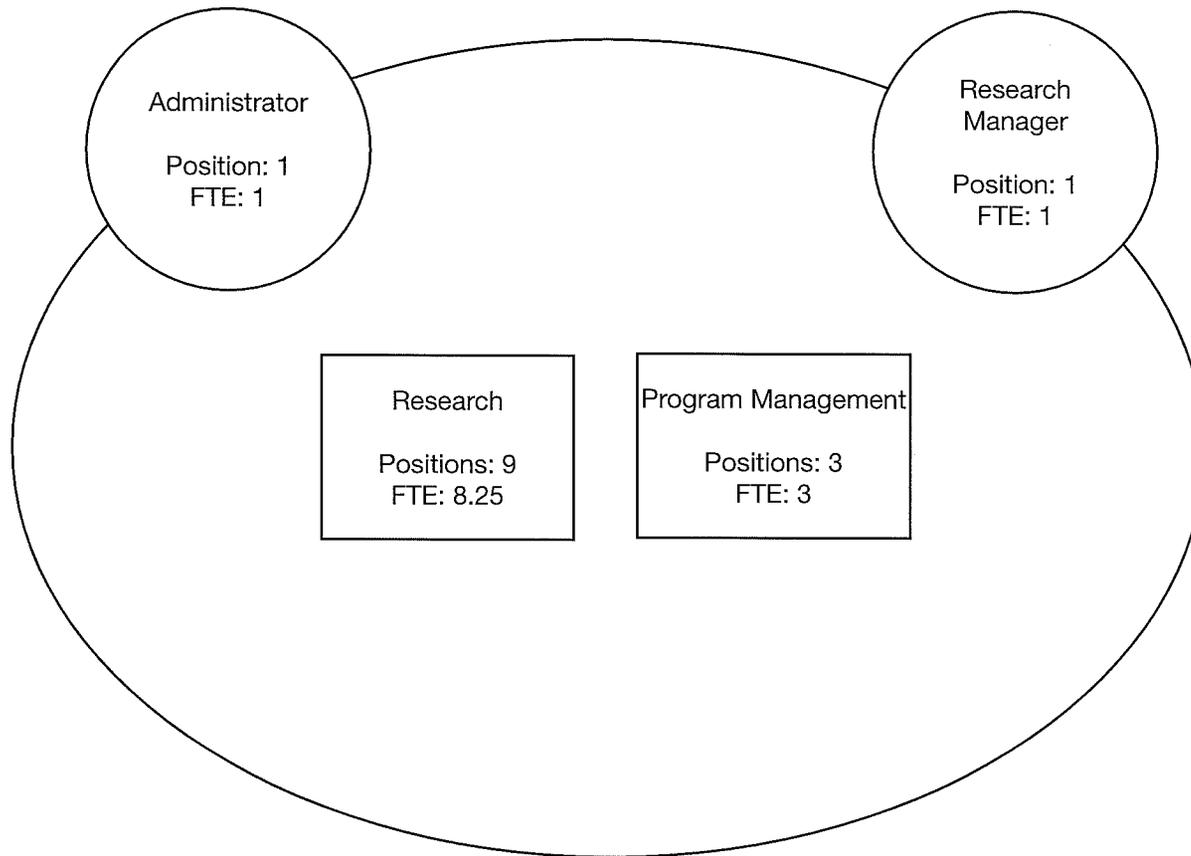
Agency Number: 15000

Cross Reference Number: 15000-001-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	1,087,471	1,037,266	1,082,294	1,438,125	1,183,523	-
<b>Total Other Funds</b>	<b>\$1,087,471</b>	<b>\$1,037,266</b>	<b>\$1,082,294</b>	<b>\$1,438,125</b>	<b>\$1,183,523</b>	<b>-</b>

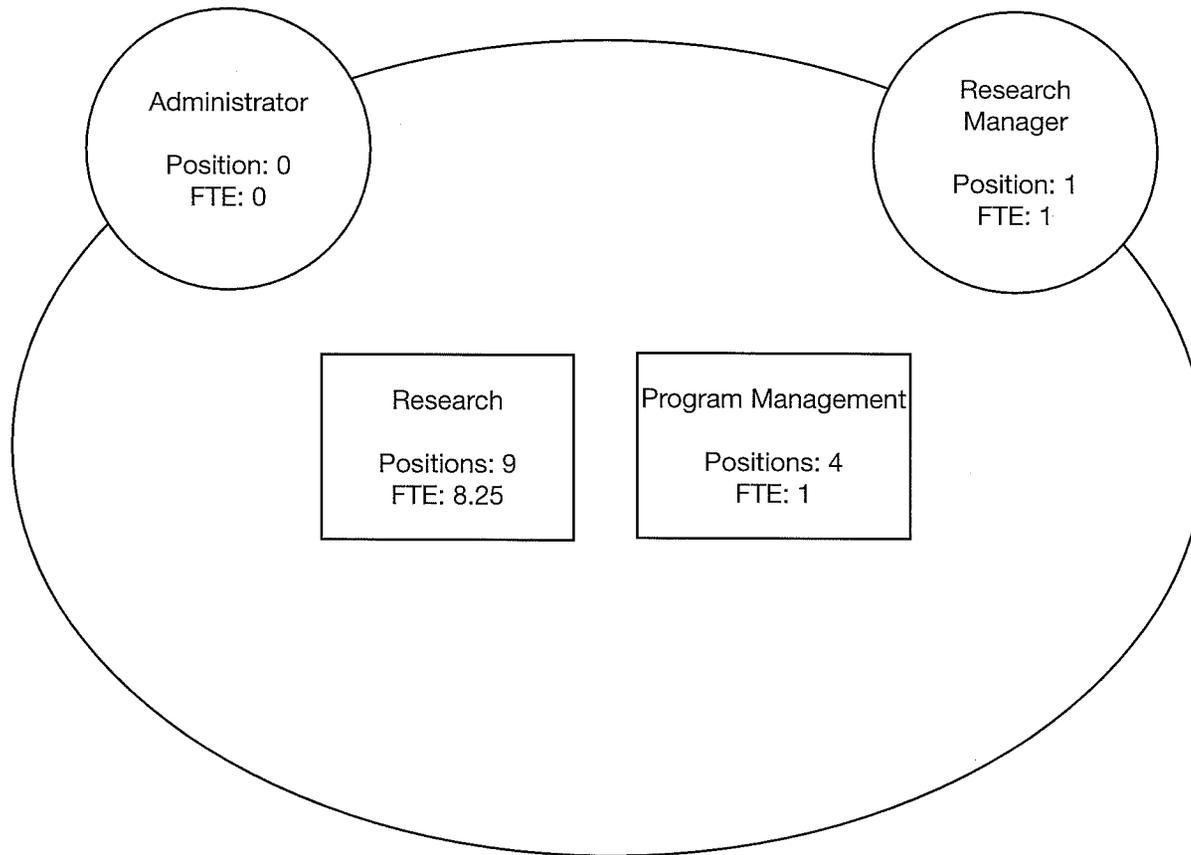


**Program Management Office/General Services Division  
2015-2017**



Total Positions: 14  
Total FTE: 13.25

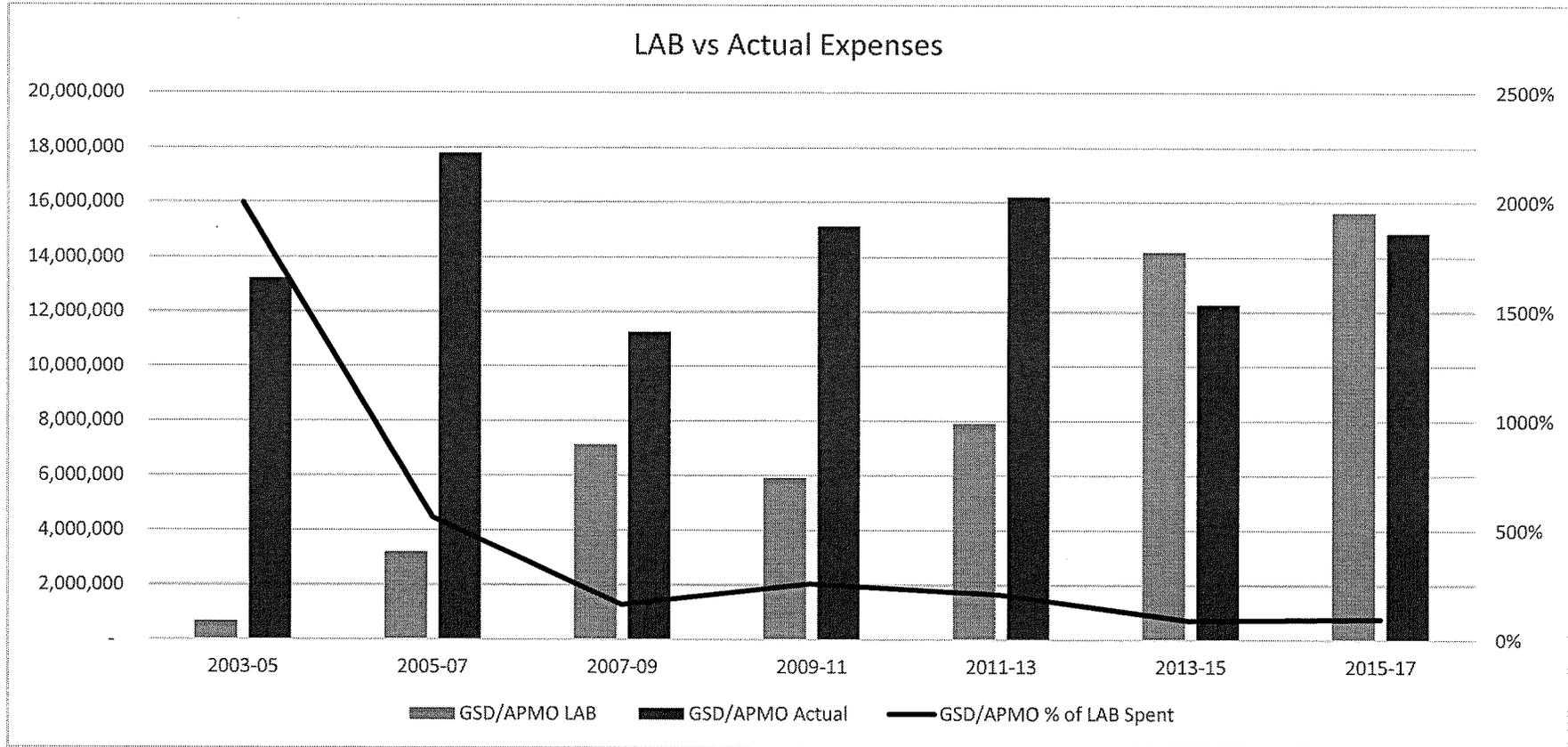
**Program Management Office/General Services Division  
2017-2019**



Total Positions: 14  
Total FTE: 10.25

# BUDGET NARRATIVE

## Program Management Office/General Services Division



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	662,115	3,190,116	7,149,541	5,920,119	7,893,613	14,202,270	15,627,390
Actual	13,220,683	17,791,412	11,260,977	15,122,576	16,199,625	12,279,460	14,881,586

# BUDGET NARRATIVE

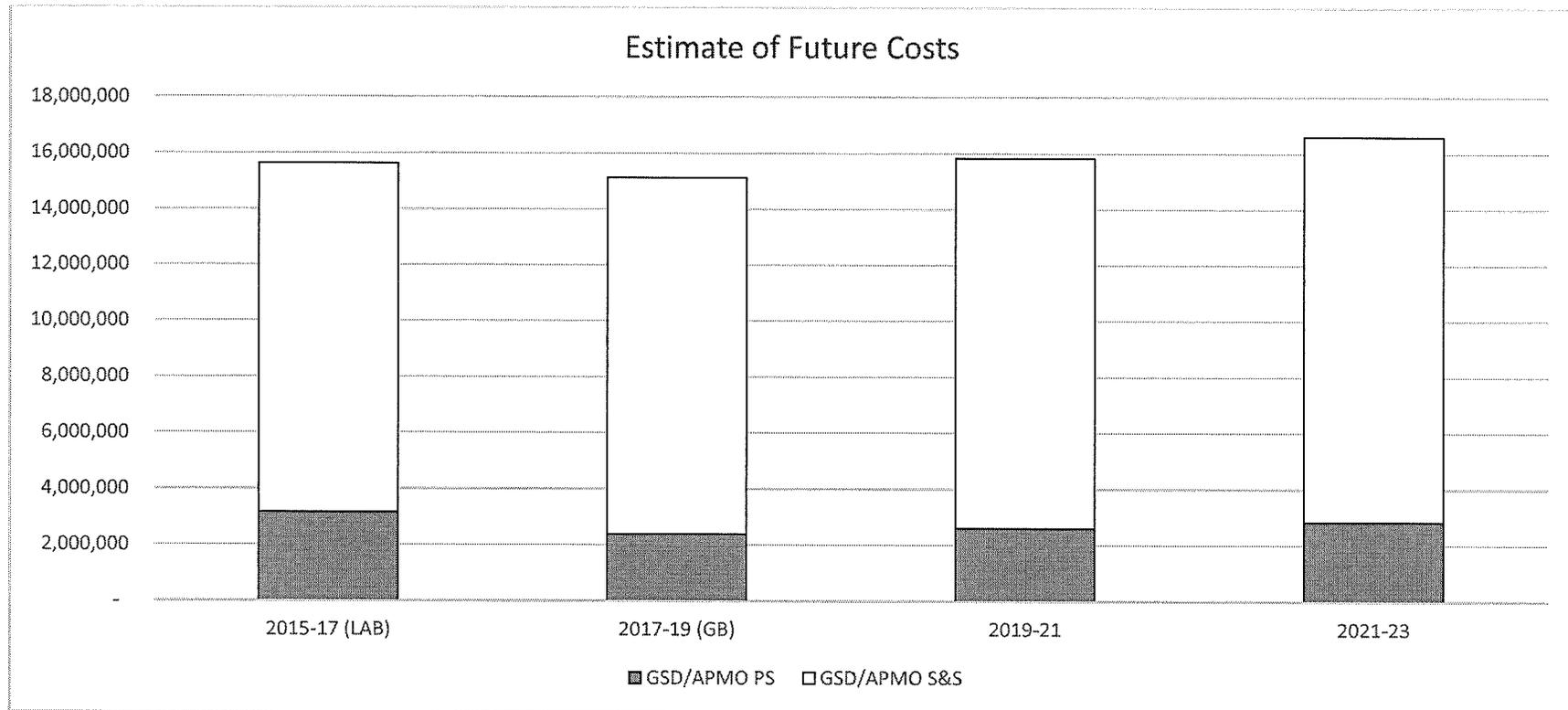
## Program Management Office/General Services Division

### Program Overview

Program Management Office/General Services Division represents two centralized functions for Revenue:

- Agency-wide service expenditures, such as postage fees and Attorney General (AG) expenses, support the administration of Oregon's income and property tax programs, funding public services that preserve and enhance the quality of life for all citizens.
- Agency program management, including project management, portfolio reporting, process improvement, and metrics. These resources specifically focus on achieving Revenue's vision of becoming a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration.

### Program Funding Request



## BUDGET NARRATIVE

	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	3,157,291	2,386,795	2,601,607	2,835,751
S&S	12,470,099	12,738,271	13,222,325	13,764,441
CO	-	-	-	-

### **Program Description**

**General Services:** Certain agency-wide service expenditures and fees are managed centrally for operational efficiency. Such expenditures and fees include postage, Attorney General expenses, county property lien recording and release fees, private collection firm fees, and merchant fees. These expenses and fees would be spread among Revenue’s other divisions’ narratives if not managed centrally.

*Program Management Office (PMO):* Agency leadership created PMO to lead and facilitate the ongoing transformation of people, processes, and technology. Its main functions include project management, portfolio reporting, process improvement, and metrics.

The PMO has led the initiative to replace our core tax processing, accounting, and compliance systems with industry best practice solutions. Efforts included creating a business case, program management plan, request for proposal, and executing a procurement process to identify a vendor to partner with the department to implement new systems. The Legislature approved the new system in July 2013, and the department will conclude its Core Systems Replacement (CSR) project in the 2017–19 biennium.

CSR will reduce the risk of interruptions to revenue flows due to the aging and obsolete systems currently in use to administer Oregon’s tax programs. New systems will enable the department to implement best practices for integration of data, improve business processes, provide the Legislature and the department with the ability to make decisions using better information, and provide more opportunities to improve taxpayer compliance. Process improvements using this new technology will provide improved customer experience, and enhance workforce satisfaction and effectiveness. The implementation of new core systems began in fall 2013 and will continue through fall 2017.

### **Program Performance**

PMO has existed for eight years. The primary role of PMO is to assist Revenue in improving performance through project management, portfolio reporting, and process improvement.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

Project management metrics and milestone accomplishments are primary indicators of PMO success, including:

- Business case development.
- RFP development and Procurement/Intent to Award.
- Contract signed.
- Legislative approval.
- Implementation.

### **Essential Packages**

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

## BUDGET NARRATIVE

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### Program Management Office/General Services Division

#### 010 Non-PICS Personal Services / Vacancy Factor

##### Package Description

The PMO/General Services Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in a decrease of \$9,076, General Funds, and a decrease of \$1,046, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$7,720, General Funds, and \$724, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

##### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$815,231, General Funds, and \$170,444, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

---

## Program Management Office/General Services Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$1,663, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 060 Technical Adjustment

#### Package Description

Certain agency costs are centralized in the General Service portion of the agency's budget including Attorney General, postage and Motor Pool costs. The technical adjustment moves Attorney General budget from the Business Division to the centralized budget in PMO/GSD. The Cost of Goods and Services increase totals \$0, General Funds, and \$71,957, Other Funds.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 090 Analyst Adjustments

#### Package Description

A reduction of \$808,000 in General Fund appropriation and \$68,420 in Other Funds limitation, which included 3.00 FTE to meet the agency's reduction target. These reductions reflect the anticipated completion of the Core System Replacement project in December 2017. This package moves the Research Unit to the Executive Division, and that the remaining four positions (1.00 FTE) and associated General Fund personal services appropriation is phased out eliminating the PMO.

As part of the Governor's Budget, Marijuana Tax revenue that would have been distributed to the Common School Fund by law will be distributed instead to the State School Fund in the Department of Education, but will require legislative action. The Other Funds beginning balance in this program is revised up by \$ 28.3 million to match the revenue being shared with Education.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 092 State-wide Attorney General Adjustment

#### Package Description

This package represents changes to Attorney General rates for services in the published price list for Governor's Budget.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 501 Other Tobacco Product Increase

#### Package Description

This package increases the Cigarette Tax from \$1.33 per pack (including an increase of \$.01 scheduled to take effect January 1, 2018) to \$2.18 per pack. The distribution formula will be in exact proportion to the existing distributions. The tax rate change will take effect on January 1, 2018.

This package also increases the Other Tobacco Products Tax in the following way:

It lifts the cap per cigar from \$ 0.50 to \$1.00;

It increases the rate on moist snuff from 65% of the wholesale price to 75% of the wholesale price, increases the minimum on moist snuff from \$1.78 per ounce to \$2.67 per ounce; and

It increases the rate on all other tobacco products from 65% of the wholesale price to 75% of the wholesale price.

The distribution formula for Other Tobacco Products Tax will be in exact proportion to the existing distributions. The tax rate change will take effect on January 1, 2018.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Program Management Office/General Services Division

### 502 Other General Fund Revenue Adjustments

#### Package Description

This package eliminates the special tax rate for nonpassive pass-through entity income, as well as the IC-DISC dividend treatment. The Department of Revenue estimates that the special tax rate elimination will increase Personal Income Tax revenue by \$177 million, and eliminate of the IC-DISC dividend treatment will result in an additional \$6 million in Personal Income Tax. These changes will take effect January 1, 2018.

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(9,076)	-	-	-	-	-	(9,076)
Admin and Service Charges	-	-	(1,046)	-	-	-	(1,046)
<b>Total Revenues</b>	<b>(\$9,076)</b>	<b>-</b>	<b>(\$1,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$10,122)</b>
<b>Personal Services</b>							
Pension Obligation Bond	6,859	-	486	-	-	-	7,345
Mass Transit Tax	861	-	238	-	-	-	1,099
Vacancy Savings	(16,796)	-	(1,770)	-	-	-	(18,566)
<b>Total Personal Services</b>	<b>(\$9,076)</b>	<b>-</b>	<b>(\$1,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$10,122)</b>
<b>Total Expenditures</b>							
Total Expenditures	(9,076)	-	(1,046)	-	-	-	(10,122)
<b>Total Expenditures</b>	<b>(\$9,076)</b>	<b>-</b>	<b>(\$1,046)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$10,122)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	815,231	-	-	-	-	-	815,231
Admin and Service Charges	-	-	170,444	-	-	-	170,444
<b>Total Revenues</b>	<b>\$815,231</b>	-	<b>\$170,444</b>	-	-	-	<b>\$985,675</b>
<b>Services &amp; Supplies</b>							
Instate Travel	4,128	-	705	-	-	-	4,833
Out of State Travel	332	-	171	-	-	-	503
Employee Training	5,012	-	722	-	-	-	5,734
Office Expenses	130,693	-	34,511	-	-	-	165,204
Telecommunications	2,439	-	291	-	-	-	2,730
Data Processing	1,291	-	260	-	-	-	1,551
Publicity and Publications	210	-	-	-	-	-	210
Professional Services	1,706	-	302	-	-	-	2,008
Attorney General	664,816	-	63,636	-	-	-	728,452
Employee Recruitment and Develop	211	-	6	-	-	-	217
Dues and Subscriptions	1,952	-	96	-	-	-	2,048
Facilities Rental and Taxes	1,394	-	228	-	-	-	1,622
Other Services and Supplies	723	-	69,516	-	-	-	70,239
Expendable Prop 250 - 5000	324	-	-	-	-	-	324
<b>Total Services &amp; Supplies</b>	<b>\$815,231</b>	-	<b>\$170,444</b>	-	-	-	<b>\$985,675</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	815,231	-	170,444	-	-	-	985,675
<b>Total Expenditures</b>	<b>\$815,231</b>	<b>-</b>	<b>\$170,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$985,675</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	1,663	-	-	-	-	-	1,663
<b>Total Revenues</b>	<b>\$1,663</b>	-	-	-	-	-	<b>\$1,663</b>
<b>Services &amp; Supplies</b>							
Telecommunications	1,663	-	-	-	-	-	1,663
<b>Total Services &amp; Supplies</b>	<b>\$1,663</b>	-	-	-	-	-	<b>\$1,663</b>
<b>Total Expenditures</b>							
Total Expenditures	1,663	-	-	-	-	-	1,663
<b>Total Expenditures</b>	<b>\$1,663</b>	-	-	-	-	-	<b>\$1,663</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	71,957	-	-	-	71,957
<b>Total Revenues</b>	-	-	<b>\$71,957</b>	-	-	-	<b>\$71,957</b>
<b>Services &amp; Supplies</b>							
Attorney General	-	-	71,957	-	-	-	71,957
<b>Total Services &amp; Supplies</b>	-	-	<b>\$71,957</b>	-	-	-	<b>\$71,957</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	71,957	-	-	-	71,957
<b>Total Expenditures</b>	-	-	<b>\$71,957</b>	-	-	-	<b>\$71,957</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Beginning Balance</b>							
Beginning Balance Adjustment	-	-	28,293,505	-	-	-	28,293,505
<b>Total Beginning Balance</b>	-	-	<b>\$28,293,505</b>	-	-	-	<b>\$28,293,505</b>
<b>Revenues</b>							
General Fund Appropriation	(808,000)	-	-	-	-	-	(808,000)
Admin and Service Charges	-	-	(68,420)	-	-	-	(68,420)
<b>Total Revenues</b>	<b>(\$808,000)</b>	-	<b>(\$68,420)</b>	-	-	-	<b>(\$876,420)</b>
<b>Transfers Out</b>							
Tsfr To Education, Dept of	-	-	(28,293,505)	-	-	-	(28,293,505)
<b>Total Transfers Out</b>	-	-	<b>(\$28,293,505)</b>	-	-	-	<b>(\$28,293,505)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(536,900)	-	(38,974)	-	-	-	(575,874)
Empl. Rel. Bd. Assessments	(159)	-	(13)	-	-	-	(172)
Public Employees' Retire Cont	(81,040)	-	(6,038)	-	-	-	(87,078)
Social Security Taxes	(41,014)	-	(2,976)	-	-	-	(43,990)
Worker's Comp. Assess. (WCD)	(193)	-	(15)	-	-	-	(208)
Flexible Benefits	(93,258)	-	(6,750)	-	-	-	(100,008)
Reconciliation Adjustment	(25,353)	-	(13,654)	-	-	-	(39,007)
<b>Total Personal Services</b>	<b>(\$777,917)</b>	-	<b>(\$68,420)</b>	-	-	-	<b>(\$846,337)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(1,221)	-	-	-	-	-	(1,221)

\_\_\_\_ Agency Request  
2017-19 Biennium

Governor's Budget  
Page 308

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Employee Training	(8,054)	-	-	-	-	-	(8,054)
Office Expenses	(5,586)	-	-	-	-	-	(5,586)
Telecommunications	(15,222)	-	-	-	-	-	(15,222)
<b>Total Services &amp; Supplies</b>	<b>(\$30,083)</b>	-	-	-	-	-	<b>(\$30,083)</b>
<b>Total Expenditures</b>							
Total Expenditures	(808,000)	-	(68,420)	-	-	-	(876,420)
<b>Total Expenditures</b>	<b>(\$808,000)</b>	-	<b>(\$68,420)</b>	-	-	-	<b>(\$876,420)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							(3.00)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(3.00)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(252,384)	-	-	-	-	-	(252,384)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$252,384)</b>	-	-	-	-	-	<b>(\$252,384)</b>
<b>Services &amp; Supplies</b>							
Office Expenses	(252,384)	-	(91,842)	-	-	-	(344,226)
<b>Total Services &amp; Supplies</b>	<b>(\$252,384)</b>	-	<b>(\$91,842)</b>	-	-	-	<b>(\$344,226)</b>
<b>Total Expenditures</b>							
Total Expenditures	(252,384)	-	(91,842)	-	-	-	(344,226)
<b>Total Expenditures</b>	<b>(\$252,384)</b>	-	<b>(\$91,842)</b>	-	-	-	<b>(\$344,226)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	91,842	-	-	-	91,842
<b>Total Ending Balance</b>	-	-	<b>\$91,842</b>	-	-	-	<b>\$91,842</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(376,087)	-	-	-	-	-	(376,087)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$376,087)</b>	-	-	-	-	-	<b>(\$376,087)</b>
<b>Services &amp; Supplies</b>							
Attorney General	(376,087)	-	(40,727)	-	-	-	(416,814)
<b>Total Services &amp; Supplies</b>	<b>(\$376,087)</b>	-	<b>(\$40,727)</b>	-	-	-	<b>(\$416,814)</b>
<b>Total Expenditures</b>							
Total Expenditures	(376,087)	-	(40,727)	-	-	-	(416,814)
<b>Total Expenditures</b>	<b>(\$376,087)</b>	-	<b>(\$40,727)</b>	-	-	-	<b>(\$416,814)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	40,727	-	-	-	40,727
<b>Total Ending Balance</b>	-	-	<b>\$40,727</b>	-	-	-	<b>\$40,727</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 501 - Cig Tax & Other Tobacco Product Increase

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Cigarette Taxes	-	-	130,000,000	-	-	-	130,000,000
Other Tobacco Products Taxes	-	-	25,380,000	-	-	-	25,380,000
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	<b>\$155,380,000</b>	-	-	-	<b>\$155,380,000</b>
<b>Transfers Out</b>							
Transfer to General Fund	-	-	(35,168,284)	-	-	-	(35,168,284)
Tsfr To Administrative Svcs	-	-	(4,459,098)	-	-	-	(4,459,098)
Tsfr To Oregon Health Authority	-	-	(113,523,069)	-	-	-	(113,523,069)
Tsfr To Transportation, Dept	-	-	(2,229,549)	-	-	-	(2,229,549)
<b>Total Transfers Out</b>	-	-	<b>(\$155,380,000)</b>	-	-	-	<b>(\$155,380,000)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 502 - Other General Fund Revenue Adjustments

Cross Reference Name: General Services Division  
Cross Reference Number: 15000-002-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Personal Income Taxes	-	-	183,000,000	-	-	-	183,000,000
<b>Total Revenues</b>	-	-	<b>\$183,000,000</b>	-	-	-	<b>\$183,000,000</b>
<b>Transfers Out</b>							
Transfer Out - Intrafund	-	-	-	-	-	-	-
Transfer to General Fund	-	-	(183,000,000)	-	-	-	(183,000,000)
<b>Total Transfers Out</b>	-	-	<b>(\$183,000,000)</b>	-	-	-	<b>(\$183,000,000)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3604000	OAS C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	08	8,360.00	184,589- 69,068-	16,051- 6,007-			200,640- 75,075-
3604000	OAS C1488	IP INFO SYSTEMS SPECIALIST 8	1	.25	6.00	08	8,360.00	46,147 17,267	4,013 1,501			50,160 18,768
3615000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00	116,691- 54,653-	11,541- 5,405-			128,232- 60,058-
3615000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00	29,173 13,661	2,885 1,352			32,058 15,013
4123000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	09	10,828.00	239,082- 94,595-	20,790- 8,227-			259,872- 102,822-
4123000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1	.25	6.00	09	10,828.00	59,771 23,619	5,197 2,053			64,968 25,672
5198000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00	175,506- 69,193-	3,582- 1,412-			179,088- 70,605-
5198000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00	43,877 17,298	895 353			44,772 17,651
TOTAL PICS SALARY								536,900-	38,974-			575,874-
TOTAL PICS OPE								215,664-	15,792-			231,456-
TOTAL PICS PERSONAL SERVICES =								3.00-	72.00-			807,330-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-002-00-00-00000

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Personal Income Taxes	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
Corp Excise and Income Taxes	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
Other Employer -Employee Taxes	-	689,025,092	689,025,092	794,989,300	794,989,300	-
Cigarette Taxes	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
Other Tobacco Products Taxes	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
Amusement Taxes	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
Inheritance Taxes	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
Eastern Oregon Severance Taxes	7,403	6,000	6,000	14,000	14,000	-
Western Oregon Severance Taxes	369,087	1,148,000	1,148,000	850,000	850,000	-
Other Severance Taxes	-	237,000	237,000	237,000	237,000	-
Privilege Taxes	-	13,250,000	13,250,000	62,400,000	117,084,576	-
Other Taxes	-	164,969,552	164,969,552	167,279,298	167,279,298	-
Business Lic and Fees	-	9,869,503	9,869,503	10,099,515	10,099,515	-
Admin and Service Charges	133,552,066	2,824,351	2,837,767	4,023,143	3,841,748	-
Fines and Forfeitures	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
Interest Income	19,981	-	-	-	-	-
Donations	-	1,334,000	1,334,000	1,289,000	1,289,000	-
Other Revenues	1,194,210	28,589,533	28,589,533	30,898,738	30,898,738	-
Transfer from General Fund	-	5,672,000	5,672,000	4,326,364	-	-
Tsfr From OR Business Development	25,000	-	-	-	-	-
Tsfr From Judicial Dept	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
Transfer to Public Universities	-	-	-	(8,520,296)	(8,520,296)	-
Transfer to Other	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-
Transfer to General Fund	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-

\_\_\_ Agency Request  
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Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-002-00-00-00000

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Transfer to Cities	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
Transfer to Counties	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
Tsfr To Administrative Svcs	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
Tsfr To Governor, Office of the	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
Tsfr To Justice, Dept of	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
Tsfr To Lands, Dept of State	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
Tsfr To Judicial Dept	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-
Tsfr To Military Dept, Or	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
Tsfr To Police, Dept of State	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
Tsfr To Pub Safety Std/Trng	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
Tsfr To Corrections, Dept of	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
Tsfr To Environmental Quality	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
Tsfr To Oregon Health Authority	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
Tsfr To HECC	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
Tsfr To OR University System	-	(8,520,296)	(8,520,296)	-	-	-
Tsfr To Education, Dept of	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-
Tsfr To Comm Coll/Wkfrc Dev	(2,081,472)	-	-	-	-	-
Tsfr To Forestry, Dept of	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
Tsfr To Fish/Wildlife, Dept of	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
Tsfr To Transportation, Dept	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
Tsfr To Or Liquor Cntrl Comm	-	(4,076,313)	(4,076,313)	-	-	-
Tsfr To Housing and Com Svcs	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>Total Other Funds</b>	<b>\$1,786,178</b>	<b>\$14,752,275</b>	<b>\$14,765,691</b>	<b>\$10,376,906</b>	<b>(\$28,297,618)</b>	<b>-</b>

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Detail of LF, OF, and FF Revenues - BPR012

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

Source	Fund	ORBITS Revenue Acct	2013-2015 Actual	2015-17 Legislatively Adopted	2015-17 Estimated	2017-19		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	OTHER	0105	13,756,780,988	15,663,570,698		17,464,653,810	17,523,370,000	
Corp Excise and Income Taxes	OTHER	0110	1,116,486,199	1,070,593,321		1,007,091,465	988,825,000	
Other Employer – Employee Taxes								
• TriMet	OTHER	0130	531,405,825	601,487,750		686,555,000	686,555,000	
• TriMet Self Emp	OTHER	0130	27,400,804	31,657,250		34,643,000	34,643,000	
• LTD	OTHER	0130	54,195,656	52,295,216		69,890,463	69,890,463	
• LTD Self Emp	OTHER	0130	3,485,468	3,584,876		3,900,837	3,900,837	
Cigarette Taxes	OTHER	0135	401,469,610	383,310,286		372,536,708	525,435,000	
Other Tobacco Products Taxes	OTHER	0140	112,420,678	118,534,593		119,995,264	145,960,000	
Amusement Taxes	OTHER	0145	1,638,080	4,880,000		5,400,000	5,400,000	
Inheritance Taxes	OTHER	0155	196,485,409	217,126,255		233,364,956	249,015,000	
Eastern Oregon Severance Taxes	OTHER	0160	7,403	6,000		14,000	14,000	
Western Oregon Severance Taxes	OTHER	0162	369,087	1,148,000		850,000	850,000	
Other Severance Taxes	OTHER	0165	200,610	237,000		237,000	237,000	
Privilege Taxes	OTHER	0185	0	13,250,000		62,400,000	117,084,576	

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

Other Taxes	OTHER	0195	162,494,735	164,696,552	171,258,530	167,279,298
Business Lic and Fees						
Hazard Waste	OTHER	0205	5,597,676	5,719,858	5,719,858	5,719,858
Petro Load	OTHER	0205	3,293,327	4,149,645	4,379,657	4,379,657
Dry Cleaning Solvent	OTHER	0205	0	0	0	0
Admin and Service Charges	OTHER	0415				
Fines and Forfeitures	OTHER	0505	32,589,529	38,228,664	58,766,840	31,275,454
Interest Income	OTHER	0605	0	0	0	0
Donations	OTHER	0905	1,805,666	1,334,000	1,289,000	1,289,000
Other Revenues	OTHER	0975	3,722,778	28,776,603	31,085,808	31,085,808

\_\_\_\_\_ Agency Request

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# BUDGET NARRATIVE

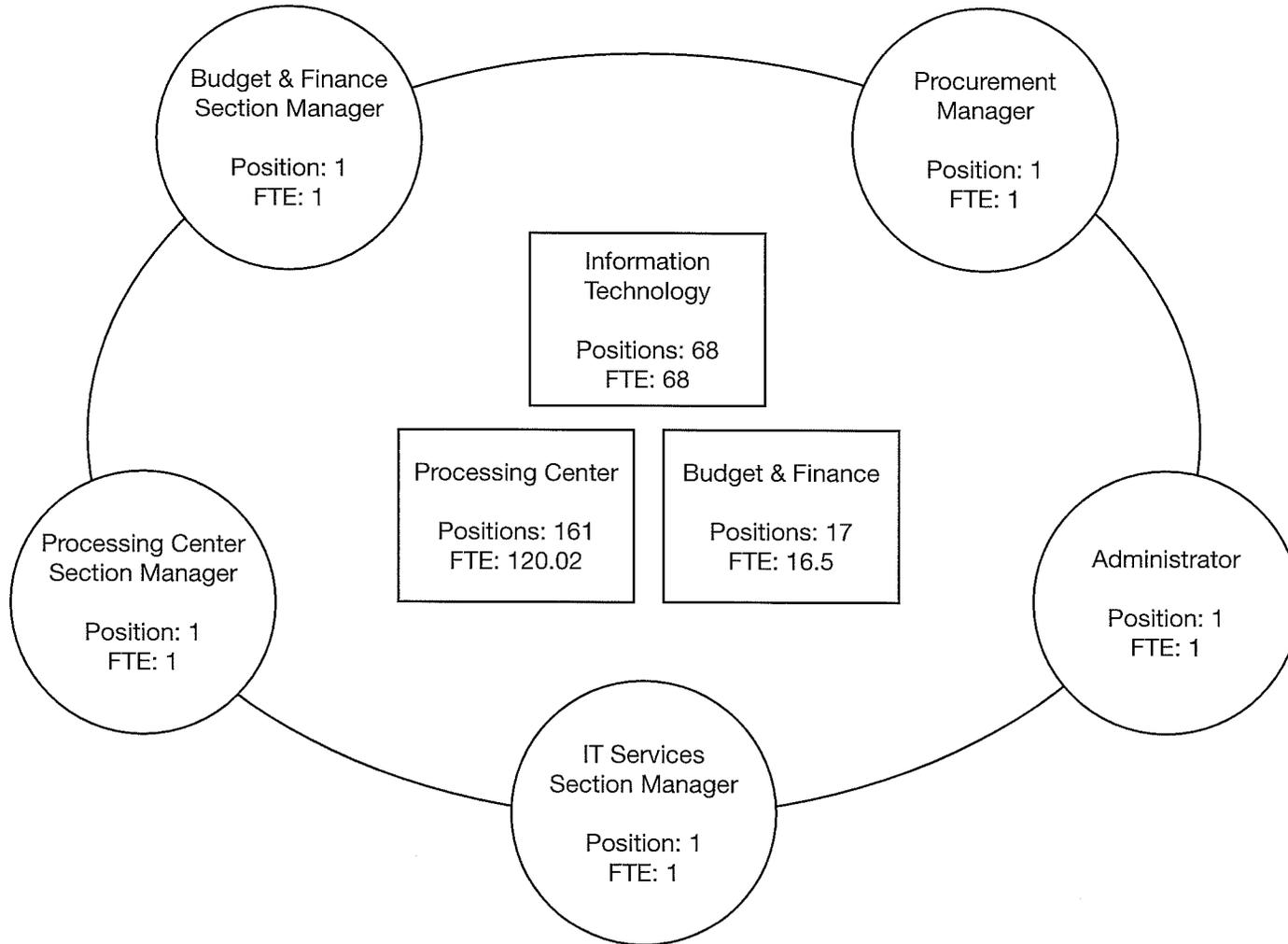
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## Program Management Office/General Services Division

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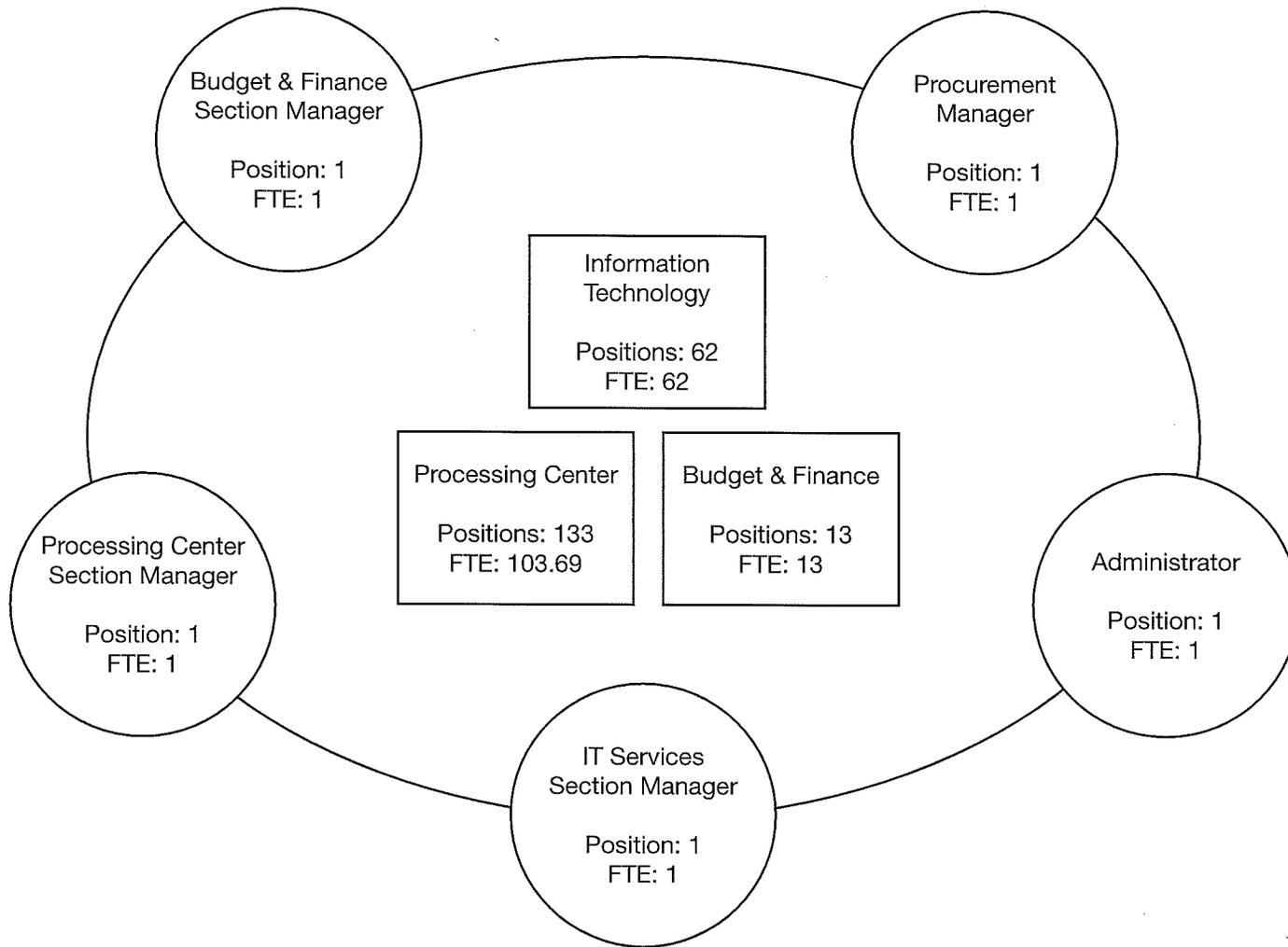


## Administrative Services Division 2015-2017



Total Positions: 251  
Total FTE: 209.52

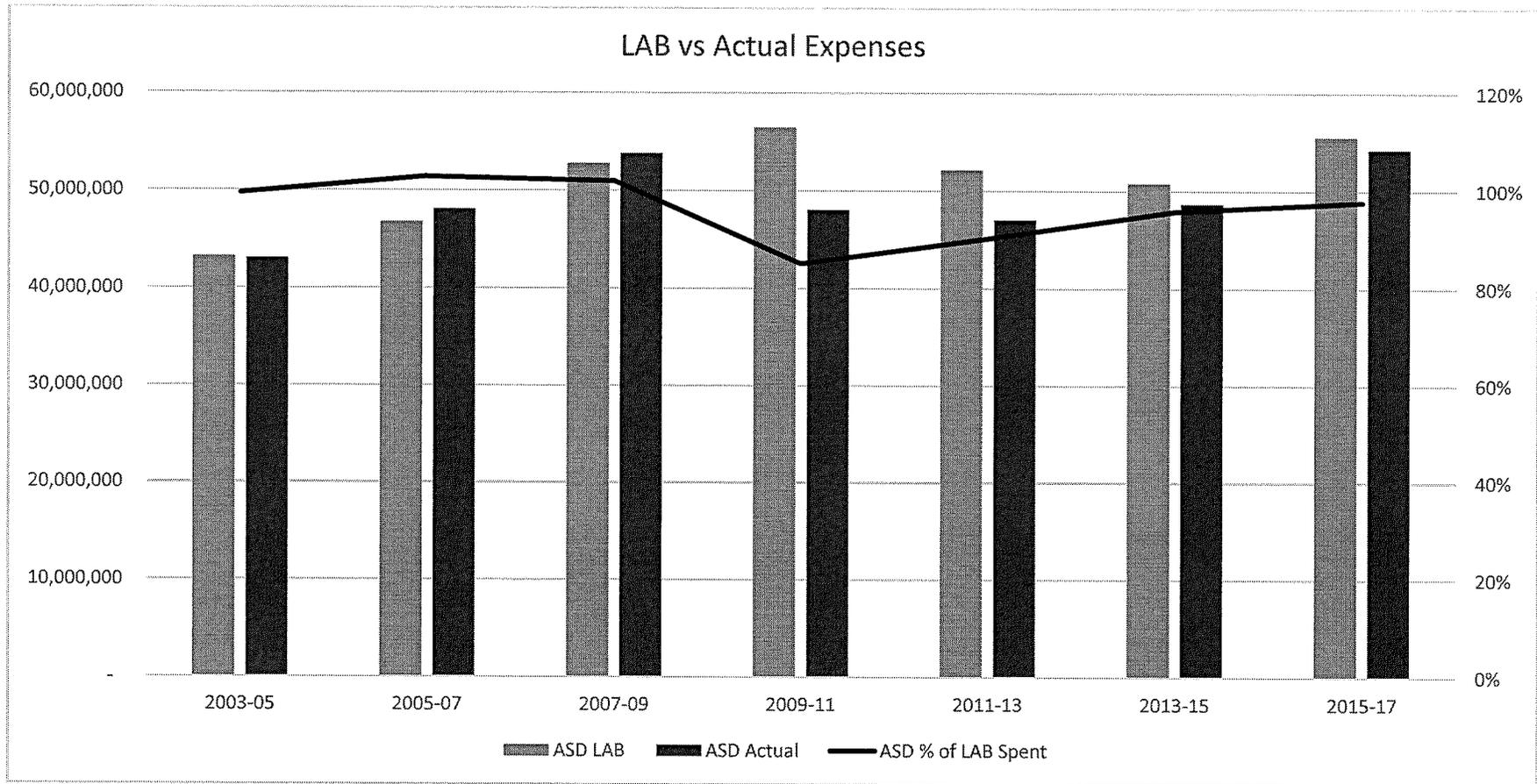
## Administrative Services Division 2017-2019



Total Positions: 213  
Total FTE: 183.69

# BUDGET NARRATIVE

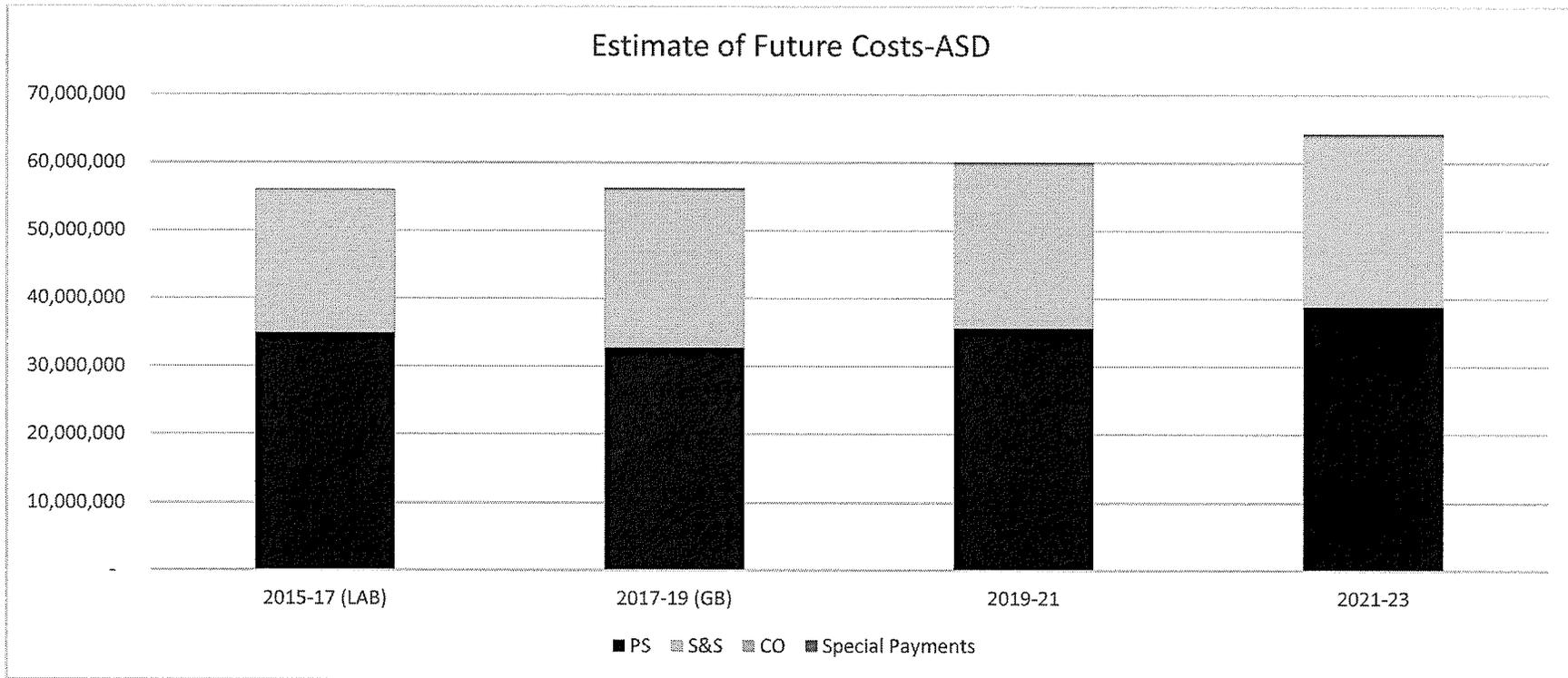
## Administrative Services Division



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	43,262,800	46,775,371	52,796,772	56,477,706	52,165,788	50,811,310	55,554,820
Actual	43,026,987	48,085,973	53,832,937	48,040,856	47,053,063	48,692,332	54,273,998

# BUDGET NARRATIVE

## Administrative Services Division



		2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
<b>ASD</b>	PS	34,824,577	32,656,181	35,595,237	38,798,809
	S&S	20,986,562	23,077,611	23,954,560	24,936,697
	CO	274,551	284,711	295,530	307,647
	Special Payments	-	264,174	274,213	285,455

# BUDGET NARRATIVE

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## Administrative Services Division

### Program Description

Administrative Services Division (ASD) provides a broad range of services through its sections: Information Technology Services (ITS), Processing Center, Procurement and Payroll, and Finance and Budget.

ITS provides expertise in the key areas of service desk operations, systems support analysis, and production control. Responsibilities include supporting incident management, data corrections, table updates, monitoring batch jobs, testing system enhancements, and end-user training.

Processing Center processes all physical returns and correspondence sent to the agency. They also process and deposit all payments.

Finance manages the agency's integrated tax accounting system, provides general fiscal support (such as payroll, revenue accounting and accounts payable), coordinates purchasing and contracts, and accounts for and distributes all revenue collected by the agency.

### **Information Technology Services (ITS)**

The IT Services Section (ITS) is a results driven service organization that partners with DOR program and administrative areas to provide business solutions and technical support. Responsibilities include information security, network, and desktop support; custom application development; and monitoring and researching technology. The Gen Tax system and integrated tax accounting system, our core business system, is the repository of taxpayer account information for the state. Computing infrastructure and network administration are provided by Enterprise Technology Services.

ITS is increasing their performance measurement capabilities as part of their service management project. Some highlights include:

- 24/7 supported applications.
- More than 1,200 supported desktops.
- Averaging more than 550 service requests per month.
- Averaging more than 475 service resolutions per month (85 percent average monthly resolution rate).

# BUDGET NARRATIVE

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## **Administrative Services Division**

Information Security Services (ISS) Unit—Provides expertise in key areas of information security: confidentiality, integrity, and availability of information. Responsibilities include creating, implementing, and maintaining information policies, procedures, and standards. Also, ISS plays a vital role in information risk management and monitoring systems for security vulnerabilities. Lastly, ISS provides security awareness training, conducts vulnerability and penetration testing, responds to information security incidences, and ensures regulatory compliance.

Engineering Services Unit—Provides expertise in the key areas of network, database, middleware, and desktop engineering including base personal computer configurations. Responsibilities include maintaining the overall network infrastructure, monitoring performance, and optimizing throughput. This includes both wired and wireless connections both centrally and in field locations. Middleware is required for most of our web applications, and database management is required for both legacy systems and our new tax system.

Application Services Unit—Provides expertise in the key areas of custom application development, commercial off-the-shelf solution consultation and implementation, and Software as a Service (SaaS) consultation and implementation. This area currently supports more than 250 custom solutions.

Shared Services Unit—Provides expertise in the key areas of enterprise architecture, project management, business analysis, portfolio management, and vendor management. Responsibilities include conducting enterprise analysis and design, planning, and implementation of technology solutions for the entire agency. This area includes our chief architect for all of our systems and telephony consultation.

## **Processing Center (PC)**

The division's Processing Center activities are carried out in a high-volume environment that is evolving from mechanical production to one that relies heavily on technology and automation. The Processing Center deposits more than \$10 billion in tax payments each year. For calendar year 2015, the Processing Center banked approximately \$11.42 billion. 75 percent of the total dollars were received electronically. Payments by check, money order, and cash made up the remaining 25 percent of the dollars. Annually, the Processing Center processes more than 2.3 million pieces of mail, including all Oregon tax returns filed on paper. The Processing Center provides the essential functions for return and payment processing for most of the agency's programs.

# BUDGET NARRATIVE

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## Administrative Services Division

The Processing Center consists of one administration unit, plus five additional units that make up what is referred to as “the Pipeline.” Each unit in the Pipeline specializes in a particular aspect of processing.

Mail Processing—Staff pick up over two million pieces of mail from the post office each year. The mail received includes a wide variety of documents, such as payments, returns, and registrations, for the department’s more than 30 different tax programs and more than 400 other agencies. Mail extraction machines open mail four times faster than by hand, then mail is sorted, counted, batched, and delivered or routed to the appropriate areas.

Pipeline Quality Assurance (PQA)—Tax returns are visually scanned for legibility and completeness. They also open, prepare, and batch corporation tax returns as part of the department’s Tax Processing Automation (TPA) system that images return documents. Returns are sent to Numbering staff, where a filing number is assigned and stamped on each one. Tax header information from paper returns is keyed into the system by Taxpayer Identification staff. Checks are separated from the returns and routed to the Banking and Miscellaneous Cash units. Returns are routed to the Information Transcription Unit (ITU).

Files/Micrographics Unit—Returns are filed by filing number and business identification number. The Files unit maintains approximately 10 million returns. They also track all documents pulled from files for use by employees.

Operations Unit—Duties include working with vendors to approve substitute tax forms and vouchers, assist units with issues, reporting, and a variety of projects related to maintaining and updating systems, processes, and equipment used by the Processing Center. They are the liaisons between other agency units and the Processing Center.

## Finance

The section serves the agency as an internal service provider, supporting other parts of the agency in carrying out the mission and meeting its outcome areas of employee engagement and customer experience. This is accomplished by sustaining internal business relationships through consistent practices and customer satisfaction. The unit also maintains transparent and ethical practices that demonstrate integrity, fairness, and professionalism. The unit is committed to improvement and investing in staff through learning opportunities. This is carried out by promoting an atmosphere where staff may do their job in an innovative manner, and by finding learning opportunities both inside and outside a classroom setting.

# BUDGET NARRATIVE

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## Administrative Services Division

Procurement and Contracts Unit—The Procurement and Contracts Unit budget has dedicated funds for staff training. A high value is placed on professional certifications and the unit has set and maintained the standard of being a fully certified agency by the Universal Public Procurement Certification Council, and by the Department of Administrative Services with their Oregon Public Basic Certification. These certifications and the knowledge and skills gained from the continuing education, provide staff with industry best practices that allow them to be better partners with agency customers and to help procure the goods and services the agency needs to carry out its mission.

Finance, Budget and Payroll Unit—The unit is responsible for tracking, monitoring, reporting, and accounting for all revenues and expenditures for more than 30 programs administered by the agency and all DOR employee payroll. The work area develops and monitors all phases of the budget process and is responsible for the development and preparation of the department's Statewide Financial Report (SFR), which is combined with other agencies' SFRs to complete the Comprehensive Annual Financial Report for the state.

The program is supported by General Fund and Other Funds.

# BUDGET NARRATIVE

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## Administrative Services Division

### Essential Packages

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2015–17 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

# BUDGET NARRATIVE

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## Administrative Services Division

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The Administrative Services Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in an increase of \$715,736, General Funds, and an increase of \$73,435, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$135,823, General Funds, and \$16,066, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Administrative Services Division

### 021 Phase-In

#### Package Description

The Cost of Goods and Services increase totals \$250,000, General Funds, and \$0, Other Funds. \$150,000 for Telecommunication and \$100,000 for IT Professional Services was removed from our budget in the 2015–17 biennia as a one-time one-biennia reduction. This package restores the division to its previous funding level.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 022 Phase-out Program & One-Time Costs

#### Package Description

The Cost of Goods and Services decrease totals \$912,728, General Funds, and \$387,272, Other Funds.

This is a one-time reduction of the following expenses:

\$300,000, General Funds, in office expenses;

\$171,171, General Funds, and \$81,008, Other Funds in Other Services and Supplies; and

\$441,557, General Funds, and \$306,264, Other Funds in IT Professional Services.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$1,307,164, General Funds, and \$321,179, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. The section has a net increase of \$746,009, General Funds, and \$138,937, Other Funds, for State Government Service Charges, based on the Secretary of State Audits Division price list.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$18,386, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 080 May 2016 E-Board

#### Package Description

The May 2016 E-Board approved four additional Accounting Tech 2 positions and made the Principal Executive Manager B position permanent to cover duties associated with the recreational marijuana tax. Total personal services costs increased \$699,012, Other Funds.

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 090 Analyst Adjustments

#### Package Description

A reduction of \$7,054,176 in General Fund appropriation and \$542,060 in Other Funds limitation including forty-two positions (34.60 FTE) to meet the agency's reduction target was taken in the Governor's Budget. This package eliminates positions that provide support for all information technology needs within the agency, and prepares the vendor community for tax seasons. These positions include finance analysts, an accounting 2, operations and policy analysts, information systems specialists, and a variety of administrative positions.

The reductions also reduces contracts for licensing and maintenance of Microsoft products and for a number of other services and supplies accounts. This package reduces the ITS section by \$1,170,621 in General Fund appropriation and \$156,396 in Other Funds limitation, three positions (3.00 FTE) to reflect the centralization of IT security positions in the Office of the State Chief Information Officer (OSCIO).

This package also includes approval of \$264,174 in Special Payments associated with the implementation of LC 722, Financial Institutions Data Matching. These are fees that compensate the banks for their participation in the program.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Administrative Services Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Administrative Services Division

### 102 Post CSR Implementation

#### Package Description

The department is in the midst of replacing the majority of its core tax systems to mitigate the growing risks of not being able to support its aging legacy systems or maintain current service levels. The 2013 Legislature previously approved and provided initial funding for this project that spans three biennia. The project is scheduled to conclude in the 2017–19 biennium.

This package as modified by the analyst provides the department with \$1.8 million in General Fund services and supplies for the continued warranty option for GenTax software, as well as \$2.0 million in General Fund services and supplies to pay for additional data center charges due to the system's need for additional server space.

This package has a roll-up cost of \$1.8 million in General Fund in the 2019–21 biennium as the department has an agreement with the software provider that covers the first half of the 2017–19 biennium and is not included here.

#### 2019–2021 Fiscal Impact

Partially phased in. See note in prior paragraph. In addition, anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Administrative Services Division

### 112 Processing Center Lifecycle

#### Package Description

##### Purpose

The Processing Center has six work units that make up what is referred to as “the Pipeline.” Each unit specializes in a particular aspect of processing all of the agency’s incoming returns, correspondence, and payments. In 2015, the Processing Center processed \$11.42 billion in payments and 2.3 million pieces of mail. To continue to function at such a high level, the Processing Center’s infrastructure needs to be replaced because it’s past the end of its usable life. The lifecycle replacement effort will replace obsolete equipment with state-of-the-art scanners capable of managing all sizes and types of documents. This will:

- Provide a flexible solution that can be maintained by staff.
- Stabilize the Processing Center’s infrastructure.
- Provide the opportunity to modernize operations and incorporate industry best practices for document processing and data capture into agency processes.

##### How Achieved

A business case was developed in August 2014. At that time, it was determined that this project did not meet the criteria for a stage gate project. DOR proceeded with a Request for Proposal and received three responses. J&B Software, Inc. was awarded the contract and DOR started working with them in June 2015. The completion of the project was scheduled for the end of the 2015–17 biennium.

The necessary hardware was purchased, installed, and is currently in use. However, the contractor was unable to successfully install the software required to complete the project. DOR terminated the contract effective August 31, 2016.

DOR’s 2015–17 Legislatively Approved Budget reduces the agency’s Administrative Services Division’s appropriation budget by \$1.3 million to reflect the project cost. DOR is requesting \$753,713 for the 2017–19 biennium to complete the project with a new vendor.

##### Staffing Impact

There is no staffing impact.

# BUDGET NARRATIVE

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## Administrative Services Division

### Qualifying Results

The Processing Center is committed to modernizing processing and stabilizing infrastructure by following industry best practices for document processing. These best practices have been identified through surveys conducted with 13 states that use GenTax, the agency's new tax administration system, and all of them image nearly 100 percent of incoming paper documents. Additionally, information from the Federation of Tax Administrators and other industry associations further confirm that imaging all incoming paper documents improves accuracy and efficiency. Once this project is complete the Processing Center will be able to:

- Encourage and promote electronic processes to receive and process incoming work including correspondence, returns, and payments.
- Convert all paper documents into an electronic format immediately after opening.
- Use an electronic workflow to batch, route, and track imaged work through data capture, payment processing, exception processing, and posting to GenTax.
- Capture data from imaged paper sources using automated technology, such as optical character recognition (OCR) and intelligent character recognition (ICR).
- Validate captured data accuracy using multiple OCR/ICR engines and key-from-image data entry.
- Use the same imaging equipment and workflows for both return and payment processing.
- Deposit imaged payment documents sooner, while still maintaining an audit trail so exceptions can be processed after funds have been deposited.
- Store all imaged and electronic documents in GenTax and attach them to specific account, which eliminates the need for paper storage.
- Implement a flexible solution that can image, process, capture data, and bank funds for the department and other agencies.
- Develop workflows that automatically use data capture whenever possible, but also route data entry tasks to staff when needed.

### Revenue Source

Administrative Services Division is requesting an increase in Professional Services of \$651,962, General Funds, and \$101,751, Other Funds.

### **2019–2021 Fiscal Impact**

Unknown at this time.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	715,736	-	-	-	-	-	715,736
Admin and Service Charges	-	-	73,435	-	-	-	73,435
<b>Total Revenues</b>	<b>\$715,736</b>	-	<b>\$73,435</b>	-	-	-	<b>\$789,171</b>
<b>Personal Services</b>							
Temporary Appointments	956	-	2,688	-	-	-	3,644
Overtime Payments	1,339	-	201	-	-	-	1,540
Shift Differential	975	-	-	-	-	-	975
All Other Differential	7,087	-	731	-	-	-	7,818
Public Employees' Retire Cont	1,795	-	178	-	-	-	1,973
Pension Obligation Bond	113,737	-	13,230	-	-	-	126,967
Social Security Taxes	792	-	277	-	-	-	1,069
Unemployment Assessments	6,278	-	107	-	-	-	6,385
Mass Transit Tax	13,221	-	2,274	-	-	-	15,495
Vacancy Savings	569,556	-	53,749	-	-	-	623,305
<b>Total Personal Services</b>	<b>\$715,736</b>	-	<b>\$73,435</b>	-	-	-	<b>\$789,171</b>
<b>Total Expenditures</b>							
Total Expenditures	715,736	-	73,435	-	-	-	789,171
<b>Total Expenditures</b>	<b>\$715,736</b>	-	<b>\$73,435</b>	-	-	-	<b>\$789,171</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Administrative Services Division  
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
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	250,000	-	-	-	-	-	250,000
<b>Total Revenues</b>	<b>\$250,000</b>	-	-	-	-	-	<b>\$250,000</b>
<b>Personal Services</b>							
Vacancy Savings	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Telecommunications	150,000	-	-	-	-	-	150,000
IT Professional Services	100,000	-	-	-	-	-	100,000
<b>Total Services &amp; Supplies</b>	<b>\$250,000</b>	-	-	-	-	-	<b>\$250,000</b>
<b>Total Expenditures</b>							
Total Expenditures	250,000	-	-	-	-	-	250,000
<b>Total Expenditures</b>	<b>\$250,000</b>	-	-	-	-	-	<b>\$250,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	(912,728)	-	-	-	-	-	(912,728)
Admin and Service Charges	-	-	(387,272)	-	-	-	(387,272)
<b>Total Revenues</b>	<b>(\$912,728)</b>	<b>-</b>	<b>(\$387,272)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,300,000)</b>
<b>Services &amp; Supplies</b>							
Office Expenses	(300,000)	-	-	-	-	-	(300,000)
Other Services and Supplies	(171,171)	-	(81,008)	-	-	-	(252,179)
IT Expendable Property	(441,557)	-	(306,264)	-	-	-	(747,821)
<b>Total Services &amp; Supplies</b>	<b>(\$912,728)</b>	<b>-</b>	<b>(\$387,272)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,300,000)</b>
<b>Total Expenditures</b>							
Total Expenditures	(912,728)	-	(387,272)	-	-	-	(1,300,000)
<b>Total Expenditures</b>	<b>(\$912,728)</b>	<b>-</b>	<b>(\$387,272)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,300,000)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	1,307,164	-	-	-	-	-	1,307,164
Admin and Service Charges	-	-	321,179	-	-	-	321,179
<b>Total Revenues</b>	<b>\$1,307,164</b>	-	<b>\$321,179</b>	-	-	-	<b>\$1,628,343</b>
<b>Transfers Out</b>							
Tsfr To Dept Post-Secondary Education	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	790	-	355	-	-	-	1,145
Out of State Travel	872	-	44	-	-	-	916
Employee Training	10,691	-	1,402	-	-	-	12,093
Office Expenses	25,271	-	12,501	-	-	-	37,772
Telecommunications	35,305	-	9,394	-	-	-	44,699
State Gov. Service Charges	746,009	-	138,937	-	-	-	884,946
Data Processing	43,576	-	22,706	-	-	-	66,282
Publicity and Publications	163	-	27	-	-	-	190
Professional Services	21,627	-	5,195	-	-	-	26,822
IT Professional Services	3,641	-	582	-	-	-	4,223
Employee Recruitment and Develop	881	-	130	-	-	-	1,011
Dues and Subscriptions	298	-	70	-	-	-	368
Facilities Rental and Taxes	292,973	-	124,373	-	-	-	417,346
Fuels and Utilities	52	-	7	-	-	-	59
Facilities Maintenance	5,983	-	1,278	-	-	-	7,261

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Administrative Services Division  
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
<b>Services &amp; Supplies</b>							
Expendable Prop 250 - 5000	5,921	-	535	-	-	-	6,456
IT Expendable Property	106,594	-	-	-	-	-	106,594
<b>Total Services &amp; Supplies</b>	<b>\$1,300,647</b>	-	<b>\$317,536</b>	-	-	-	<b>\$1,618,183</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	1,299	-	217	-	-	-	1,516
Telecommunications Equipment	1,020	-	89	-	-	-	1,109
Data Processing Software	463	-	188	-	-	-	651
Data Processing Hardware	915	-	3,149	-	-	-	4,064
Other Capital Outlay	2,820	-	-	-	-	-	2,820
<b>Total Capital Outlay</b>	<b>\$6,517</b>	-	<b>\$3,643</b>	-	-	-	<b>\$10,160</b>
<b>Total Expenditures</b>							
Total Expenditures	1,307,164	-	321,179	-	-	-	1,628,343
<b>Total Expenditures</b>	<b>\$1,307,164</b>	-	<b>\$321,179</b>	-	-	-	<b>\$1,628,343</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	18,386	-	-	-	-	-	18,386
<b>Total Revenues</b>	<b>\$18,386</b>	-	-	-	-	-	<b>\$18,386</b>
<b>Services &amp; Supplies</b>							
Telecommunications	18,386	-	-	-	-	-	18,386
<b>Total Services &amp; Supplies</b>	<b>\$18,386</b>	-	-	-	-	-	<b>\$18,386</b>
<b>Total Expenditures</b>							
Total Expenditures	18,386	-	-	-	-	-	18,386
<b>Total Expenditures</b>	<b>\$18,386</b>	-	-	-	-	-	<b>\$18,386</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 080 - May 2016 E-Board

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
Admin and Service Charges	-	-	743,071	-	-	-	743,071
<b>Total Revenues</b>	-	-	<b>\$743,071</b>	-	-	-	<b>\$743,071</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	433,488	-	-	-	433,488
Empl. Rel. Bd. Assessments	-	-	285	-	-	-	285
Public Employees' Retire Cont	-	-	65,052	-	-	-	65,052
Social Security Taxes	-	-	33,162	-	-	-	33,162
Worker's Comp. Assess. (WCD)	-	-	345	-	-	-	345
Flexible Benefits	-	-	166,680	-	-	-	166,680
<b>Total Personal Services</b>	-	-	<b>\$699,012</b>	-	-	-	<b>\$699,012</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	699,012	-	-	-	699,012
<b>Total Expenditures</b>	-	-	<b>\$699,012</b>	-	-	-	<b>\$699,012</b>
<b>Ending Balance</b>							
Ending Balance	-	-	44,059	-	-	-	44,059
<b>Total Ending Balance</b>	-	-	<b>\$44,059</b>	-	-	-	<b>\$44,059</b>
<b>Total Positions</b>							
Total Positions							5
<b>Total Positions</b>	-	-	-	-	-	-	<b>5</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 080 - May 2016 E-Board

Cross Reference Name: Administrative Services Division  
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
<b>Total FTE</b>							
Total FTE							5.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>5.00</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	(6,638,561)	-	-	-	-	-	(6,638,561)
Admin and Service Charges	-	-	(635,310)	-	-	-	(635,310)
<b>Total Revenues</b>	<b>(\$6,638,561)</b>	<b>-</b>	<b>(\$635,310)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$7,273,871)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(3,247,210)	-	(344,960)	-	-	-	(3,592,170)
Empl. Rel. Bd. Assessments	(1,954)	-	(198)	-	-	-	(2,152)
Public Employees' Retire Cont	(443,661)	-	(47,834)	-	-	-	(491,495)
Social Security Taxes	(248,412)	-	(26,388)	-	-	-	(274,800)
Worker's Comp. Assess. (WCD)	(2,363)	-	(242)	-	-	-	(2,605)
Flexible Benefits	(1,210,426)	-	(114,680)	-	-	-	(1,325,106)
Reconciliation Adjustment	141,282	-	(80,965)	-	-	-	60,317
<b>Total Personal Services</b>	<b>(\$5,012,744)</b>	<b>-</b>	<b>(\$615,267)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$5,628,011)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(4,674)	-	-	-	-	-	(4,674)
Employee Training	(141,605)	-	-	-	-	-	(141,605)
Office Expenses	(39,665)	-	(20,043)	-	-	-	(59,708)
Telecommunications	(67,415)	-	-	-	-	-	(67,415)
Data Processing	(497,021)	-	-	-	-	-	(497,021)
Professional Services	(540,000)	-	-	-	-	-	(540,000)
IT Professional Services	(474,051)	-	-	-	-	-	(474,051)
Facilities Maintenance	(22,360)	-	-	-	-	-	(22,360)

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Administrative Services Division  
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
<b>Services &amp; Supplies</b>							
IT Expendable Property	(103,200)	-	-	-	-	-	(103,200)
<b>Total Services &amp; Supplies</b>	<b>(\$1,889,991)</b>	-	<b>(\$20,043)</b>	-	-	-	<b>(\$1,910,034)</b>
<b>Special Payments</b>							
Dist to Non-Gov Units	264,174	-	-	-	-	-	264,174
<b>Total Special Payments</b>	<b>\$264,174</b>	-	-	-	-	-	<b>\$264,174</b>
<b>Total Expenditures</b>							
Total Expenditures	(6,638,561)	-	(635,310)	-	-	-	(7,273,871)
<b>Total Expenditures</b>	<b>(\$6,638,561)</b>	-	<b>(\$635,310)</b>	-	-	-	<b>(\$7,273,871)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							(39)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(39)</b>
<b>Total FTE</b>							
Total FTE							(31.60)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(31.60)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	(664,006)	-	-	-	-	-	(664,006)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$664,006)</b>	-	-	-	-	-	<b>(\$664,006)</b>
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	(356,801)	-	(92,402)	-	-	-	(449,203)
Facilities Rental and Taxes	(307,205)	-	(99,311)	-	-	-	(406,516)
<b>Total Services &amp; Supplies</b>	<b>(\$664,006)</b>	-	<b>(\$191,713)</b>	-	-	-	<b>(\$855,719)</b>
<b>Total Expenditures</b>							
Total Expenditures	(664,006)	-	(191,713)	-	-	-	(855,719)
<b>Total Expenditures</b>	<b>(\$664,006)</b>	-	<b>(\$191,713)</b>	-	-	-	<b>(\$855,719)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	191,713	-	-	-	191,713
<b>Total Ending Balance</b>	-	-	<b>\$191,713</b>	-	-	-	<b>\$191,713</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 102 - Post CSR Implementation

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	3,800,000	-	-	-	-	-	3,800,000
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$3,800,000</b>	-	-	-	-	-	<b>\$3,800,000</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
IT Professional Services	3,800,000	-	-	-	-	-	3,800,000
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 102 - Post CSR Implementation

Cross Reference Name: Administrative Services Division  
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
<b>Services &amp; Supplies</b>							
Facilities Maintenance	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$3,800,000</b>	-	-	-	-	-	<b>\$3,800,000</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	3,800,000	-	-	-	-	-	3,800,000
<b>Total Expenditures</b>	<b>\$3,800,000</b>	-	-	-	-	-	<b>\$3,800,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions	-	-	-	-	-	-	-
<b>Total Positions</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 102 - Post CSR Implementation

Cross Reference Name: Administrative Services Division  
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
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 112 - Processing Center Lifecycle

Cross Reference Name: Administrative Services Division  
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
<b>Revenues</b>							
General Fund Appropriation	651,962	-	-	-	-	-	651,962
Admin and Service Charges	-	-	101,751	-	-	-	101,751
<b>Total Revenues</b>	<b>\$651,962</b>	-	<b>\$101,751</b>	-	-	-	<b>\$753,713</b>
<b>Services &amp; Supplies</b>							
Professional Services	651,962	-	101,751	-	-	-	753,713
<b>Total Services &amp; Supplies</b>	<b>\$651,962</b>	-	<b>\$101,751</b>	-	-	-	<b>\$753,713</b>
<b>Total Expenditures</b>							
Total Expenditures	651,962	-	101,751	-	-	-	753,713
<b>Total Expenditures</b>	<b>\$651,962</b>	-	<b>\$101,751</b>	-	-	-	<b>\$753,713</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

PACKAGE: 080 - May 2016 E-Board

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3626000	MMS X7002 AA	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	08	5,770.00		138,480			138,480
									70,492			70,492
3627000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3628000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3629000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3630000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
TOTAL PICS SALARY									433,488			433,488
TOTAL PICS OPE									265,524			265,524
TOTAL PICS PERSONAL SERVICES =			5	5.00	120.00				699,012			699,012

SUMMARY XREF:003-00-00 Administrative Services Divisi

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0003270	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.34-	8.27-	02	2,355.00	19,086- 16,255-	390- 332-			19,476- 16,587-
0003271	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.42-	10.00-	02	2,355.00	23,079- 18,451-	471- 377-			23,550- 18,828-
0003272	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.42-	10.00-	02	2,355.00	23,079- 18,451-	471- 377-			23,550- 18,828-
0003281	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.28-	6.72-	07	2,439.00	16,062- 21,093-	328- 431-			16,390- 21,524-
2010000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	55,907- 44,722-	565- 452-			56,472- 45,174-
2217000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
2256000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	1-	1.00-	24.00-	03	3,073.00	67,852- 44,857-	5,900- 3,901-			73,752- 48,758-
2405000	OAS	C1216	AP ACCOUNTANT 2	1-	1.00-	24.00-	08	5,095.00	112,498- 54,116-	9,782- 4,707-			122,280- 58,823-
3071000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	.56-	13.42-	02	2,439.00	30,113- 37,029-	2,618- 3,221-			32,731- 40,250-
3087000	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,926.00	197,086- 83,484-	17,138- 7,261-			214,224- 90,745-
3138000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	.50-	12.00-	02	2,353.00	25,977- 36,171-	2,259- 3,147-			28,236- 39,318-
3169000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	59,969- 43,220-	5,215- 3,760-			65,184- 46,980-
3209000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3215000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	07	2,631.00	58,092- 42,833-	5,052- 3,725-			63,144- 46,558-
3216001	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3216001	OAS	C0102	AP OFFICE ASSISTANT 2	1	.46	10.98	04	2,353.00	23,769 5,044	2,067 440			25,836 5,484

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SUMMARY XREF:003-00-00 Administrative Services Divisi PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3260000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3296000	OAS C1244	AP FISCAL ANALYST 2	1-	.50-	12.00-	02	4,641.00	51,237- 41,410-	4,455- 3,602-			55,692- 45,012-
3384000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3419000	OAS C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	02	2,439.00	54,438- 42,410-	4,098- 3,192-			58,536- 45,602-
3437000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00	97,152- 50,933-	8,448- 4,430-			105,600- 55,363-
3446000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	09	2,831.00	62,508- 43,748-	5,436- 3,806-			67,944- 47,554-
3448000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3449000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.54-	12.94-	02	2,439.00	29,036- 36,806-	2,525- 3,201-			31,561- 40,007-
3450000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3464000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3476000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	09	7,256.00	160,212- 64,011-	13,932- 5,568-			174,144- 69,579-
3482000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	142,858- 60,413-	12,422- 5,254-			155,280- 65,667-
3485000	OAS C0102	AP OFFICE ASSISTANT 2	1-	.70-	16.70-	02	2,353.00	36,313- 38,455-	2,982- 3,157-			39,295- 41,612-
3485000	OAS C0102	AP OFFICE ASSISTANT 2	1	.20	4.70	04	2,353.00	10,220 2,237	839 183			11,059 2,420
3497000	MMN X1487	IA INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,854.00	112,945- 57,101-	27,551- 13,930-			140,496- 71,031-
3507000	OAS C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	07	5,103.00	112,674- 54,152-	9,798- 4,711-			122,472- 58,863-

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SUMMARY XREF:003-00-00 Administrative Services Divisi

PACKAGE: 090 - Analyst Adjustments

PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE	
3510000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	09	6,777.00	149,636- 61,820-	13,012- 5,376-			162,648- 67,196-	
3534000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,070.00	116,544- 50,941-	29,136- 12,735-			145,680- 63,676-	
3546000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	09	2,831.00	62,508- 43,748-	5,436- 3,806-			67,944- 47,554-	
3566000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00	164,761- 64,956-	14,327- 5,649-			179,088- 70,605-	
3577000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	111,802- 47,281-	43,478- 18,386-			155,280- 65,667-	
3578000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	03	5,502.00	118,843- 54,763-	13,205- 6,086-			132,048- 60,849-	
3589000	OAS	C0870	AP OPERATIONS & POLICY ANALYST 1	1-	1.00-	24.00-	09	5,343.00	115,665- 54,172-	12,567- 5,886-			128,232- 60,058-	
3617000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	60,621- 43,691-	4,563- 3,289-			65,184- 46,980-	
3618000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	04	5,095.00	113,720- 54,705-	8,560- 4,118-			122,280- 58,823-	
3619000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	07	5,884.00	130,625- 58,045-	10,591- 4,705-			141,216- 62,750-	
4017000	OAS	C1244	AP FISCAL ANALYST 2	1-	1.00-	24.00-	07	5,884.00	129,919- 57,729-	11,297- 5,021-			141,216- 62,750-	
6401000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	142,858- 60,413-	12,422- 5,254-			155,280- 65,667-	
TOTAL PICS SALARY									3,247,210-	344,960-			3,592,170-	
TOTAL PICS OPE									1,906,816-	189,342-			2,096,158-	
TOTAL PICS PERSONAL SERVICES =									40-	34.60-	830.37-			5,688,328-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-003-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	6,328,171	7,825,300	8,704,381	10,229,791	9,236,991	-
Other Revenues	-	52,825	52,825	52,825	52,825	-
<b>Total Other Funds</b>	<b>\$6,328,171</b>	<b>\$7,878,125</b>	<b>\$8,757,206</b>	<b>\$10,282,616</b>	<b>\$9,289,816</b>	<b>-</b>

# BUDGET NARRATIVE

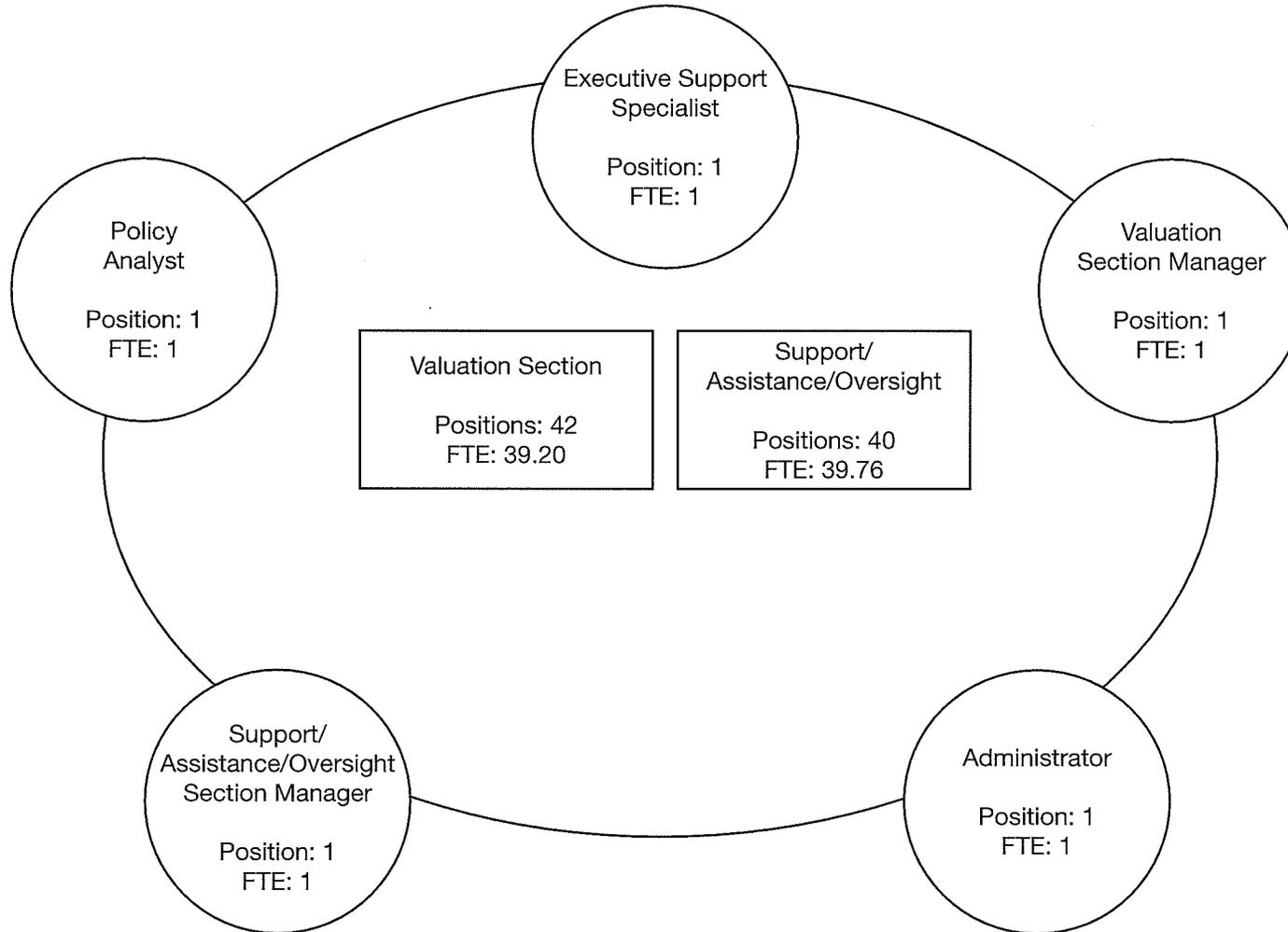
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## Administrative Services Division

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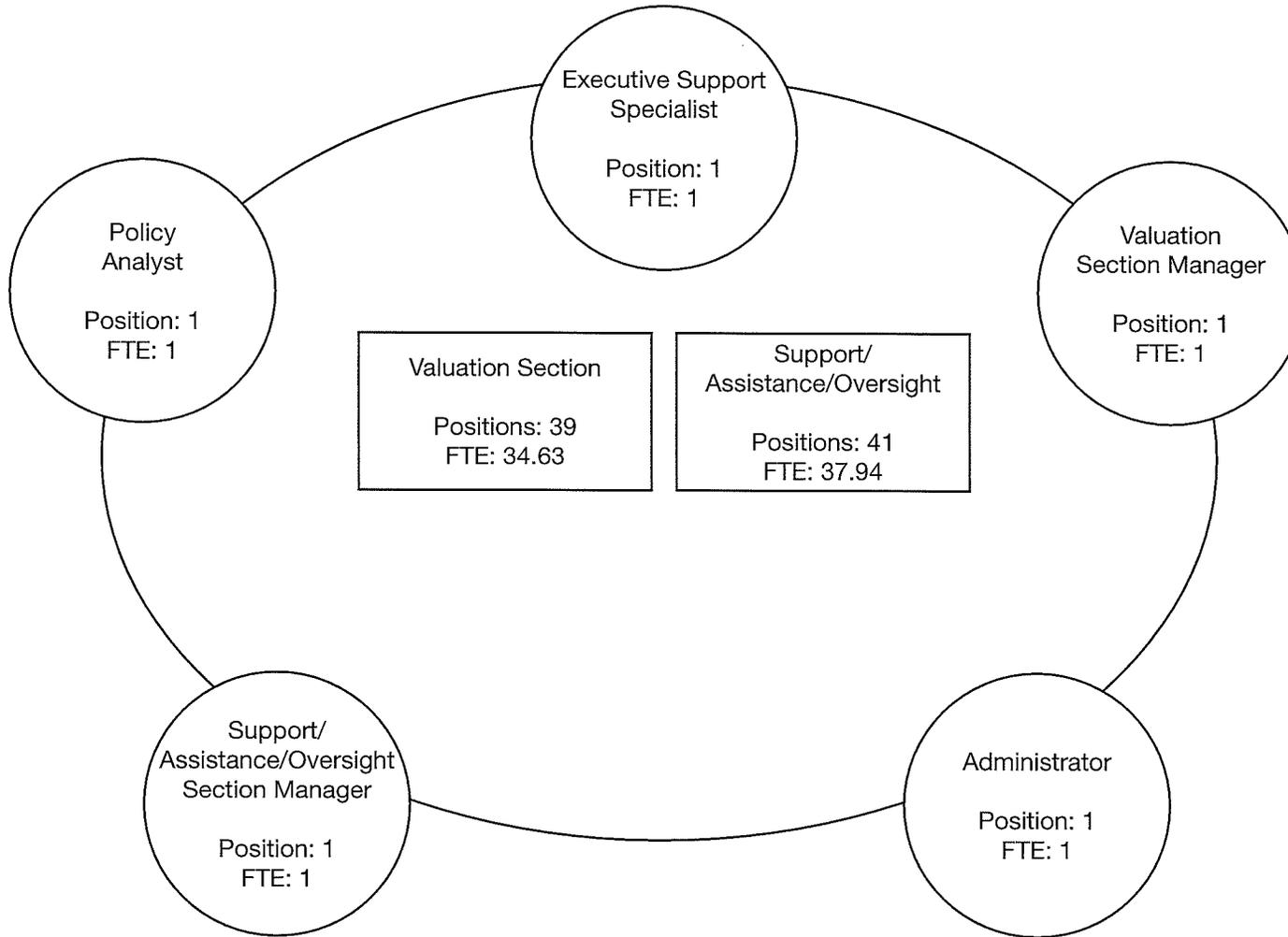
**Property Tax  
Division**

## Property Tax Division 2015-2017



Total Positions: 87  
Total FTE: 83.96

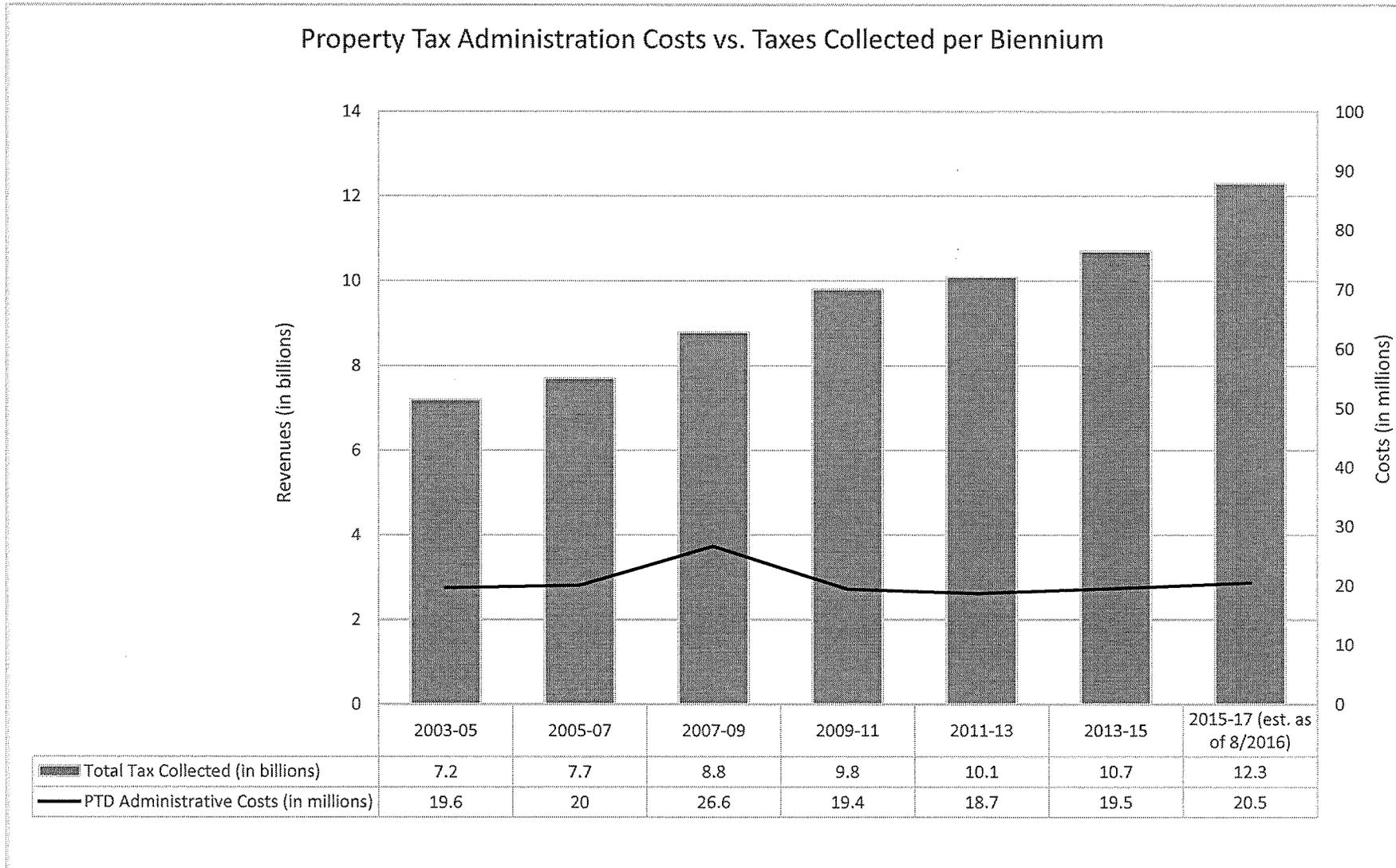
**Property Tax Division  
2017-2019**



Total Positions: 85  
Total FTE: 77.57

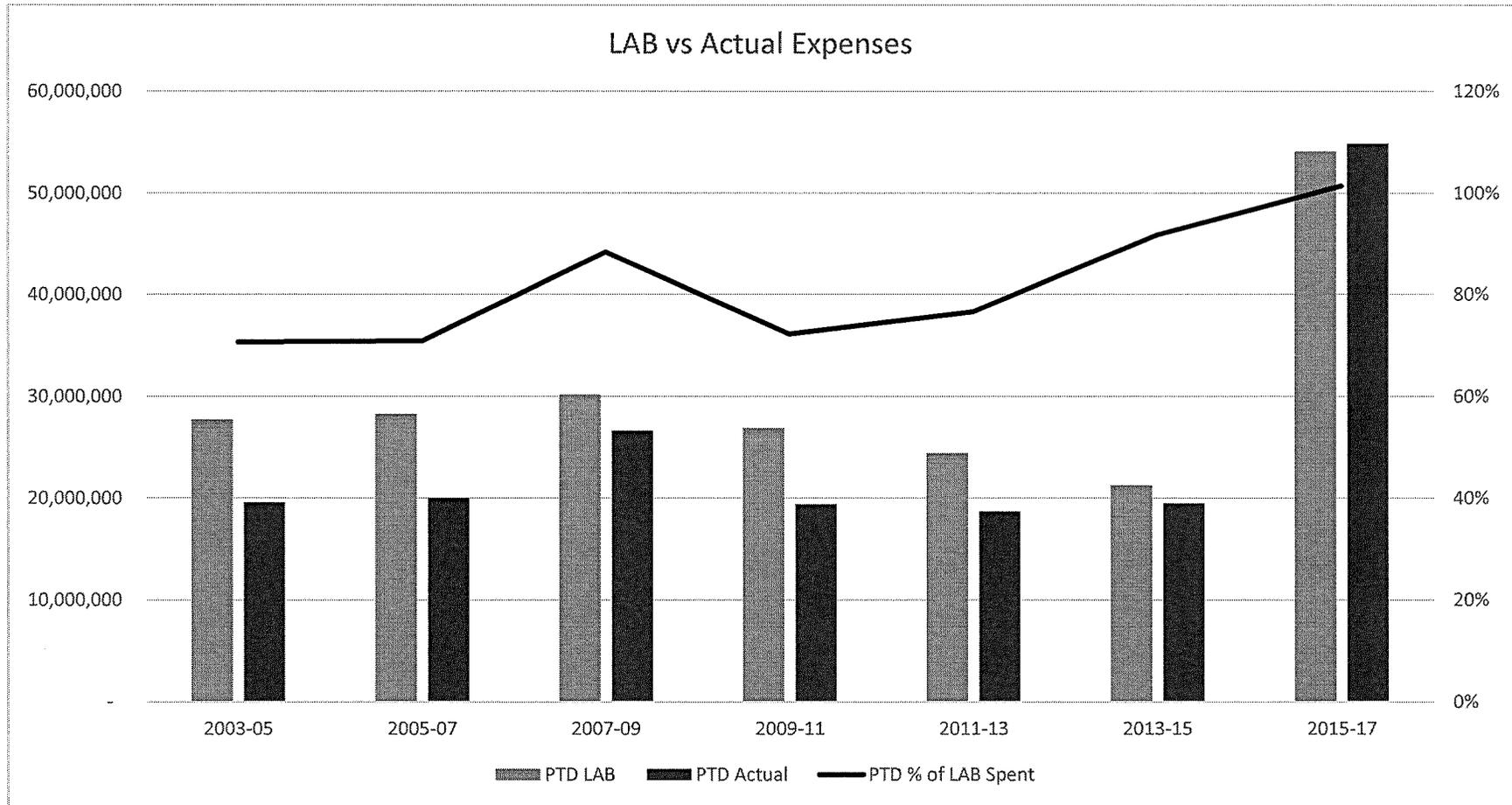
# BUDGET NARRATIVE

## Property Tax Division



# BUDGET NARRATIVE

## Property Tax Division



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	27,698,623	28,244,957	30,190,500	26,890,936	24,430,322	21,260,278	54,097,373
Actual	19,552,389	20,000,277	26,648,209	19,399,995	18,690,606	19,481,436	54,856,289

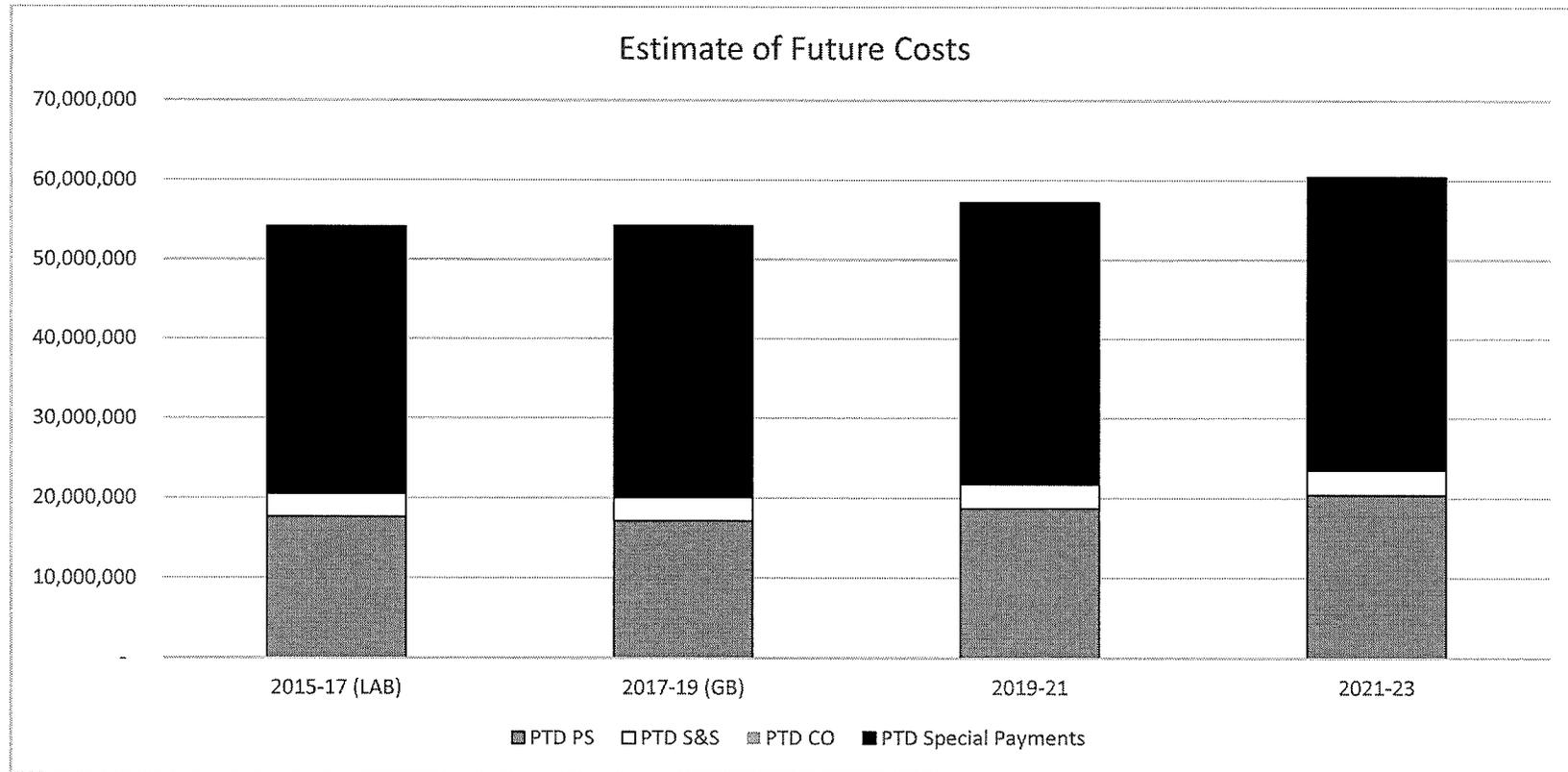
# BUDGET NARRATIVE

## Property Tax Division

### Program Overview

The Property Tax Division (PTD) has statewide oversight responsibilities, maintains technical standards, provides assistance, and appraises high value properties for the state's property tax system, which generates more than \$5 billion a year to fund public schools, police and fire departments, and other local government services.

### Program Funding Request



# BUDGET NARRATIVE

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## Property Tax Division

	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	17,656,577	17,146,761	18,689,969	20,372,067
S&S	2,822,182	2,864,441	2,973,290	3,095,195
CO	18,614	19,304	20,038	20,859
Special Payments	33,600,000	34,209,109	35,509,055	36,964,926

### Program Description

PTD is responsible for the overall supervision and support of the statewide property tax system. Our responsibilities include valuation of large industrial properties and valuation of utilities and companies designated by ORS 308.515, which includes airlines, telecommunications, railroads, and gas and electric companies.

The program also sets and monitors statewide standards for the assessment and collection of property taxes, provides tax lot mapping and maintenance services for several counties, and collects payments in lieu of property taxes, such as electric co-op gross revenue taxes.

There are four major areas of program focus:

1) Cadastral Information Systems Unit (CISU)

- Accurate maps are important when describing a property for assessment and taxation, and for identifying ownership. The division has oversight over cadastral mapping standards used to create county assessment maps.
- CISU maintains the cadastral assessment maps for nine county assessor offices on a contractual basis.
- The division administers the ORMAP program. The goal for ORMAP is to develop a seamless statewide digital tax lot base map that improves property tax system administration, and aids in the development of GIS applications for all levels of government and the private sector.
- The division reviews and approves or disapproves taxing district boundary changes under ORS 308.225.

# BUDGET NARRATIVE

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## Property Tax Division

### 2) Industrial Valuation and Central Assessment

- By law, the division values all industrial properties in the state with a real market value of \$1 million or more. For the 2015–16 tax year, this represents about 830 sites, more than 4,400 accounts, and approximately \$31 billion of real and personal property value in the state.
- The division also centrally assesses \$22 billion in utility, energy transmission, communication, and transportation property annually, representing approximately 500 companies for the 2015–16 tax year.
- The combined total value of \$53 billion for industrial and centrally assessed property appraised by the division is added to the county tax rolls. This represents approximately \$636 million in tax revenue that goes to fund local government services, off-setting the General Fund need.

### 3) County Support, Assistance, and Oversight

- The Oregon Constitution requires uniformity in the application and administration of property tax law.
- To promote uniformity, the Legislature granted the division supervisory authority over Oregon’s 36 county assessment and taxation programs.
- To make for a more equitable system, the division sets appraisal standards, monitors programs, provides training, and offers direct assistance to counties.
- The division works with counties to identify productivity enhancements and to find ways to maintain a healthy property tax system during difficult financial times.
- The division has the responsibility to construe local budget laws and make rules, regulations, and forms.

### 4) Forestland Valuation and Timber Taxes

- By statute, the division establishes the specially assessed value on more than 7.9 million acres of private forestland.
- The division also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs, which generate approximately \$30 million per biennium to finance state and county programs.

# BUDGET NARRATIVE

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## Property Tax Division

### Program Cost Drivers

#### **Program Diversity and Complexity**

- There are dozens of special assessment programs, more than one hundred different types of exemptions, and more than 1,600 taxing districts that receive property tax revenues, all of which have different requirements to operate and administer within the property tax system.
- Past property tax limitation measures (Measures 5 and 50) and complex programs, such as urban renewal, significantly increase the work connected with calculating property taxes.

#### **Cost to Maintain Obsolete Business Processes or Impact of Inadequate Technology**

- The Core System Replacement (CSR) project is adding automation to our administration of the Senior and Disabled Deferral program and will enable automation of part of the work we do in the timber tax programs and billing of smaller programs in the Central Assessment area. While these improvements help, the division is still reliant on a patchwork of labor-intensive business processes that don't take advantage of available technology and lower cost, best practice processes.
- Reliance on manual processes increases the risk of error, and extends response times for customers. Automation of some processes will help decrease response times. The cost of purchasing and maintaining automated solutions replaces much of the cost of manual processes.
- Most of the applications the division uses for industrial valuation and central assessment have been built by appraisal staff in software that has limited adaptability. Maintenance is cumbersome, and imposes both direct and indirect costs. The 2015 Legislature approved funding to purchase a commercial off-the-shelf product to automate many of the processes currently used in valuing industrial and centrally assessed properties.

#### **Inadequate Customer and Stakeholder Support**

- Taxpayers and counties have come to expect web-based services to view or exchange information electronically. We're falling short of that expectation.
- Since we don't have customer information available online, our responses to taxpayer and county questions can generally only happen during office hours or when staff is available.
- Staff must be redirected toward hands-on customer and stakeholder support activities rather than long-term investments in technology-based solutions that would likely prove less costly.

# BUDGET NARRATIVE

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## Property Tax Division

### Impact of Budgetary Shortfalls on Local Assessment Administration

- County assessment and taxation offices face the risk of underfunding and the corresponding risk of failure to maintain assessment and taxation program adequacy.
- Depending on the level of impact and the number of counties impacted, department intervention may be required to maintain local program adequacy, which imposes both direct and opportunity costs.

### Program Justification and Link to 10-year Outcome

The following is a sampling of program efforts that move us toward achieving Oregon's 10-year goals:

- When we propose an administrative rule changes, we hold at least one formal taxpayer and stakeholder forum to answer questions and solicit input to partner toward agreeable solutions.
- We provide pre- and post-class subject matter tests to improve tools that will increase training effectiveness.
- We survey our county partners at regular intervals on the quality and timeliness of our work product so we can focus resources on service delivery and accountability.

### Program Performance (A sample of representative measures)

#### PTD Customer Service Quality

- We survey Oregon's assessors and tax collectors each biennium. In the most recent survey (2013), more than 90 percent of the respondents said they have a positive working relationship with the division, and more than 80 percent found the level of communication from the division to be acceptable or better than acceptable.
- Cadastral Information Systems (Cycle Time Measure) establishes an average 14-day turnaround time for map maintenance, which is lower than the 30-day requirement found in ORS 308.225.
- Industrial Valuation (Cycle Time Measures) establishes baselines and targets to complete industrial property returns. The normalized 10-year average to process a return is about 50 days.

# BUDGET NARRATIVE

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## Property Tax Division

### County Support Assistance and Oversight (Training Tools)

- The division has substituted costly live, classroom appraiser training with web-based alternatives when appropriate.
- From 2010 to 2015, the number of online courses for which appraiser continuing education credit was awarded increased from 3 to 27. We are currently working on 14 additional online course modules to add to the current inventory for 2016–2017.
- During 2016, we have rewritten the appraiser registration exam and increased the total number of questions from 100 to 400. This larger bank of test questions to draw from allows for further security and randomization of questions. The appraiser registration exam will be offered for the first time on a web-based platform.

### Using Technology

- In 2016, the division completed a new web based CAFFA grant application that allows counties to directly enter their data to participate in the annual grant program. This new system is web based and offers increased compatibility and automation.
- In 2017, we anticipate completing a new web-based application that will give counties direct access to their appraiser training records, reports, and perform their own record maintenance. This automation will take advantage of current technology and eliminate the existing manual process.
- In 2015, we started a project to replace and consolidate our current computer software and systems. We envision purchasing a Computer Assisted Mass Appraisal (CAMA) software system which is the industry standard for assessment and taxation. This new system, referred to as the Property Valuation System (PVS), will give appraisers in the Valuation Section a comprehensive appraisal system that will integrate our processes and consolidate our data. PVS will be able to accept electronically-filed returns and allow the department to send property value information electronically to taxpayers and counties. This appraisal technology will improve customer service to counties and taxpayers, provide a long-term stable IT platform, increase data analytics and reporting capabilities, and allow staff more time to focus on appraising properties. We will also be able to respond more quickly, and with a greater degree of accuracy, to information requests from stakeholders.

# BUDGET NARRATIVE

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## Property Tax Division

### Enabling Legislation/Program Authorization

- ORS 306.115 provides the department with the authority to exercise general supervision and control over the system of property taxation statewide.
- In ORS Chapter 306, the department is granted authority for securing uniformity in the system of assessment and taxation (ORS 306.120), appraising industrial property (ORS 306.126), and administering the ORMAP program (ORS 306.132).
- ORS Chapter 308 spells out additional roles for the department in the assessment of property for taxation, including utility property.
- ORS Chapter 321 provides the authority to administer the Forest Products Harvest Tax and Small Tract Forestland programs.
- ORS 311.666 to 311.701 provide the authority to administer the senior and disabled citizen property tax deferral program.

### Funding Streams

- Just over 60 percent of the funding for positions in PTD comes from the General Fund, and the balance by Other Funds sources.
- The County Assessment Function Funding Assistance Account (CAFFA), established under ORS 294.184, provides an Other Funds stream that supports the appraisal of industrial property and centrally assessed companies for which the state is responsible. This funding stream supports more than 23 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.
- Expenses related to maintaining cadastral assessment maps for nine counties, as provided under ORS 306.125, are reimbursed under contract. This Other Funds stream partially supports nine FTE.
- Expenses related to administration of the ORMAP program are reimbursed from the Other Funds stream provided by document recording fees, as provided under ORS 306.132. This supports a portion of 1 FTE.

# BUDGET NARRATIVE

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## Property Tax Division

### Program Unit Narrative

PTD is responsible for the overall support and supervision of the statewide property tax system, appraisal of large industrial properties and centrally assessed companies, and the direct administration of the senior and disabled deferral and timber tax programs. Oregon's property tax system generates more than \$5 billion annually to fund public schools, police and fire departments, and other local government services.

PTD consists of four major program areas:

#### **County Support, Assistance, and Oversight**

The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity in the property tax system, the Legislature has 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 standards, monitoring programs, providing training, and offering direct assistance to individual counties on a variety of special programs.

Program staff provides assistance and support to assessors, tax collectors, and their staff. Finance, taxation, and exemption analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. Division staff provide assistance on appraisal and assessment issues involving ratio and indexing studies and methods, and appraisals of unusual or special properties. They conduct evaluation of all 36 counties' grant applications for assessment and taxation funding adequacy. All division staff work with our county partners on identifying and implementing productivity enhancements. The focus for this next biennium will be assisting the counties in finding ways to maintain a healthy property tax system during difficult financial times.

#### **Industrial and Centrally Assessed Property Valuation**

The department is responsible for assessing real market value (RMV) on properties identified as central assessment. This includes airlines, utilities, railroads, telecommunications, and industrial properties statutorily defined as state responsible, which are those valued at more than \$1 million and engaged in processing or manufacturing activities. In 2016, the division appraised approximately 830 state responsible industrial sites and about 500 central assessment companies, resulting in RMV of \$53 billion and tax revenues to local districts of approximately \$636 million. The focus for this next biennium will be on purchasing and implementing a new computer software system.

# BUDGET NARRATIVE

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## Property Tax Division

### **Cadastral Mapping and ORMAP**

Accurate maps of properties are essential to accurate property assessments to the correct owners. The division maintains the cadastral assessment maps for nine counties. The division also approves boundary changes initiated by taxing districts to ensure that the resulting boundaries correctly align with the underlying taxing authority.

ORMAP is an ongoing, statewide mapping project to develop a seamless statewide digital tax lot base map that will facilitate and improve administration of the property tax system. This base map will also aid in the development of geographic information system (GIS) applications for all levels of government and the private sector. Funding for the project comes from a \$1 document recording fee that goes into a fund residing at the department. An advisory committee develops policy guidance for issuing grants from the fund to the counties. The fee is expected to generate approximately \$630,000 annually. Progress toward the goal of a statewide base map is tracked annually. The department works with the ORMAP Advisory Committee and the ORMAP technical group to ensure effective strategies are in place for meeting goals.

### **Forestland Valuation and Timber Taxes**

The department is involved with three functions directly related to property taxes on forestland. Each of these functions is mandated by statute. We establish the specially assessed value of forestland. This process uses a market sales analysis of highest and best use of forestland to create the specially assessed value for approximately 7.9 million acres of forestland. In western Oregon, we are 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 department provides assistance to the counties by identifying owners with 5,000 or more acres of forestland, and providing general forestland program guidance.

The department administers the Small Tract Forestland (STF) Severance Tax and Forest Products Harvest Tax programs. The STF program generates less than \$1 million per biennium statewide for K-12 schools, community colleges, and counties. The Forest Products Harvest Tax raises about \$30 million per biennium for various state programs and the Oregon Forest Resources Institute. Activities supporting these tax programs include processing and auditing tax returns, educating the taxpaying public, collecting and distributing timber tax revenues, maintaining the STF database, and advising the counties regarding laws and processes relating to forestland special assessments.

# BUDGET NARRATIVE

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## Property Tax Division

### Revenue Forecast

Revenue comes from Other Fund receipts from the payment of deferred taxes. Other Fund estimates are based on past experience. Most Other Funds revenues come from county mapping contracts, deferral program repayments, and the CAFFA Program.

### Mapping

The department provides mapping services to nine counties throughout the state. Approximately 10 percent of the department's cadastral mapping costs are covered by county mapping contracts.

### CAFFA

Document recording fees plus a portion of the interest collected on delinquent property tax payments help support the department's appraisal of approximately 830 industrial sites and 500 centrally assessed businesses and the department's administration of the county grant process. Recording fees and delinquent interest fluctuate significantly depending on economic conditions, and have not kept up with the increasing costs associated with this appraisal work.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Packages

*Purpose:* The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

*How Accomplished:* See individual packages below for detail.

*Staffing Impact:* See individual packages below for detail.

*Quantifying Results:* See individual packages below for detail.

*Revenue Sources:* The revenue sources are the same as for the program unit as a whole.

*Package Fiscal Impact Summary:* See individual packages below for detail.

*Packages involving IT projects/Initiatives:* See individual packages below for detail.

# BUDGET NARRATIVE

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## Property Tax Division

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The Property Tax Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in an increase of \$32,424, General Funds, and a decrease of \$14,409, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$55,859, General Funds, and \$11,190, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Property Tax Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$41,269, General Funds, and \$1,315,412, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. This includes an increase of \$1,243,200, Other Funds, for Special Payments Distributions to Counties.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions

# BUDGET NARRATIVE

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## Property Tax Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$4,250, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019-2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Property Tax Division

### 070 - CAFFA Funding Revenue Shortfall

#### Package Description

Revenues for the County Assessment Function Funding Assistance (CAFFA) program have been insufficient in recent biennia to support the current service level. The primary funding sources for the program are recording fees on real estate transactions and interest earned on delinquent property tax payments. The agency projects a deficit of approximately \$431,400 Other Funds revenues for 2017–19 biennium. In addition to the deficit projected by the agency, this package reduces Other Fund limitation by \$1,331,671, to bring expenditures in line with the agency’s projected revenues (\$1,061,560). These adjustments reduced three positions (6.35 FTE).

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions

# BUDGET NARRATIVE

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## Property Tax Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	32,424	-	-	-	-	-	32,424
Admin and Service Charges	-	-	(14,409)	-	-	-	(14,409)
<b>Total Revenues</b>	<b>\$32,424</b>	-	<b>(\$14,409)</b>	-	-	-	<b>\$18,015</b>
<b>Personal Services</b>							
Temporary Appointments	714	-	-	-	-	-	714
Overtime Payments	393	-	-	-	-	-	393
Shift Differential	54	-	-	-	-	-	54
All Other Differential	1,171	-	-	-	-	-	1,171
Public Employees' Retire Cont	309	-	-	-	-	-	309
Pension Obligation Bond	52,392	-	19,087	-	-	-	71,479
Social Security Taxes	179	-	-	-	-	-	179
Unemployment Assessments	650	-	47	-	-	-	697
Mass Transit Tax	2,329	-	(7,944)	-	-	-	(5,615)
Vacancy Savings	(25,767)	-	(25,599)	-	-	-	(51,366)
<b>Total Personal Services</b>	<b>\$32,424</b>	-	<b>(\$14,409)</b>	-	-	-	<b>\$18,015</b>
<b>Special Payments</b>							
Dist to Counties	-	-	-	-	-	-	-
<b>Total Special Payments</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	32,424	-	(14,409)	-	-	-	18,015
<b>Total Expenditures</b>	<b>\$32,424</b>	<b>-</b>	<b>(\$14,409)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$18,015</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Revenues</b>							
General Fund Appropriation	41,269	-	-	-	-	-	41,269
Admin and Service Charges	-	-	1,315,412	-	-	-	1,315,412
<b>Total Revenues</b>	<b>\$41,269</b>	-	<b>\$1,315,412</b>	-	-	-	<b>\$1,356,681</b>

**Services & Supplies**

Instate Travel	4,107	-	1,373	-	-	-	5,480
Out of State Travel	1,856	-	293	-	-	-	2,149
Employee Training	5,485	-	2,305	-	-	-	7,790
Office Expenses	4,339	-	1,266	-	-	-	5,605
Telecommunications	3,837	-	463	-	-	-	4,300
Data Processing	111	-	37	-	-	-	148
Publicity and Publications	3,091	-	1,167	-	-	-	4,258
Professional Services	12,126	-	57,518	-	-	-	69,644
Employee Recruitment and Develop	928	-	368	-	-	-	1,296
Dues and Subscriptions	2,867	-	3,087	-	-	-	5,954
Facilities Rental and Taxes	260	-	3,131	-	-	-	3,391
Facilities Maintenance	355	-	-	-	-	-	355
Other Services and Supplies	1,100	-	349	-	-	-	1,449
Expendable Prop 250 - 5000	667	-	305	-	-	-	972
<b>Total Services &amp; Supplies</b>	<b>\$41,129</b>	-	<b>\$71,662</b>	-	-	-	<b>\$112,791</b>

**Capital Outlay**

Office Furniture and Fixtures	-	-	424	-	-	-	424
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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Telecommunications Equipment	140	-	126	-	-	-	266
<b>Total Capital Outlay</b>	<b>\$140</b>	-	<b>\$550</b>	-	-	-	<b>\$690</b>
<b>Special Payments</b>							
Dist to Counties	-	-	1,243,200	-	-	-	1,243,200
<b>Total Special Payments</b>	-	-	<b>\$1,243,200</b>	-	-	-	<b>\$1,243,200</b>
<b>Total Expenditures</b>							
Total Expenditures	41,269	-	1,315,412	-	-	-	1,356,681
<b>Total Expenditures</b>	<b>\$41,269</b>	-	<b>\$1,315,412</b>	-	-	-	<b>\$1,356,681</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	4,250	-	-	-	-	-	4,250
<b>Total Revenues</b>	<b>\$4,250</b>	-	-	-	-	-	<b>\$4,250</b>
<b>Services &amp; Supplies</b>							
Telecommunications	4,250	-	-	-	-	-	4,250
<b>Total Services &amp; Supplies</b>	<b>\$4,250</b>	-	-	-	-	-	<b>\$4,250</b>
<b>Total Expenditures</b>							
Total Expenditures	4,250	-	-	-	-	-	4,250
<b>Total Expenditures</b>	<b>\$4,250</b>	-	-	-	-	-	<b>\$4,250</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(9,400)	-	-	-	-	-	(9,400)
Admin and Service Charges	-	-	(701,921)	-	-	-	(701,921)
<b>Total Revenues</b>	<b>(\$9,400)</b>	<b>-</b>	<b>(\$701,921)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$711,321)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(228,602)	-	(617,576)	-	-	-	(846,178)
Empl. Rel. Bd. Assessments	18	-	(189)	-	-	-	(171)
Public Employees' Retire Cont	(29,923)	-	(80,841)	-	-	-	(110,764)
Social Security Taxes	(17,488)	-	(47,245)	-	-	-	(64,733)
Worker's Comp. Assess. (WCD)	27	-	(234)	-	-	-	(207)
Flexible Benefits	13,104	-	(113,112)	-	-	-	(100,008)
Reconciliation Adjustment	253,464	-	(269,783)	-	-	-	(16,319)
<b>Total Personal Services</b>	<b>(\$9,400)</b>	<b>-</b>	<b>(\$1,128,980)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,138,380)</b>
<b>Special Payments</b>							
Dist to Counties	-	-	(634,091)	-	-	-	(634,091)
<b>Total Special Payments</b>	<b>-</b>	<b>-</b>	<b>(\$634,091)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$634,091)</b>
<b>Total Expenditures</b>							
Total Expenditures	(9,400)	-	(1,763,071)	-	-	-	(1,772,471)
<b>Total Expenditures</b>	<b>(\$9,400)</b>	<b>-</b>	<b>(\$1,763,071)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,772,471)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	1,061,150	-	-	-	1,061,150
<b>Total Ending Balance</b>	-	-	<b>\$1,061,150</b>	-	-	-	<b>\$1,061,150</b>
<b>Total Positions</b>							
Total Positions							(3)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(3)</b>
<b>Total FTE</b>							
Total FTE							(6.35)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(6.35)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(28,539)	-	-	-	-	-	(28,539)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$28,539)</b>	-	-	-	-	-	<b>(\$28,539)</b>
<b>Services &amp; Supplies</b>							
Professional Services	(28,539)	-	(46,243)	-	-	-	(74,782)
<b>Total Services &amp; Supplies</b>	<b>(\$28,539)</b>	-	<b>(\$46,243)</b>	-	-	-	<b>(\$74,782)</b>
<b>Total Expenditures</b>							
Total Expenditures	(28,539)	-	(46,243)	-	-	-	(74,782)
<b>Total Expenditures</b>	<b>(\$28,539)</b>	-	<b>(\$46,243)</b>	-	-	-	<b>(\$74,782)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	46,243	-	-	-	46,243
<b>Total Ending Balance</b>	-	-	<b>\$46,243</b>	-	-	-	<b>\$46,243</b>

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4129000	OAS C0728 AP	APPRAISER ANALYST 4	1-	.88-	21.00-	08	7,462.00	97,625- 41,095-	59,077- 24,867-			156,702- 65,962-
4129000	OAS C0728 AP	APPRAISER ANALYST 4	1	.55	13.20	08	7,462.00	98,498 53,890				98,498 53,890
4135000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4135000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 52,023				89,496 52,023
4136000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4136000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 46,768				64,152 46,768
4137000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	08	6,470.00	84,647- 38,402-	51,223- 23,239-			135,870- 61,641-
4137000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	08	6,470.00	85,404 51,175				85,404 51,175
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00		76,920- 49,415-			76,920- 49,415-
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	04	3,205.00		38,460 41,438			38,460 41,438
4198000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4198000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 46,768				64,152 46,768
4205000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4206000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4206000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 52,023				89,496 52,023
4267000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-

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PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE	
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,860.00		116,640-	57,653-		116,640-	57,653-
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	02	4,860.00		58,320	45,558		58,320	45,558
4284000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,166.00	80,670-	48,816-	37,578-		129,486-	60,318-
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00		179,088-	70,605-		179,088-	70,605-
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.77	18.48	09	7,462.00		137,898	62,062		137,898	62,062
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	09	3,669.00		88,056-	51,724-		88,056-	51,724-
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1	.50	12.00	09	3,669.00		44,028	42,593		44,028	42,593
TOTAL PICS SALARY									228,602-	617,576-			846,178-	
TOTAL PICS OPE									34,262-	241,621-			275,883-	
TOTAL PICS PERSONAL SERVICES =									3-	6.35-	151.32-	262,864-	859,197-	1,122,061-

391

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-004-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	7,629,901	42,355,823	42,531,217	39,730,121	39,730,121	-
<b>Total Other Funds</b>	<b>\$7,629,901</b>	<b>\$42,355,823</b>	<b>\$42,531,217</b>	<b>\$39,730,121</b>	<b>\$39,730,121</b>	<b>-</b>

\_\_\_ Agency Request  
2017-19 Biennium

Governor's Budget  
Page 392

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

# BUDGET NARRATIVE

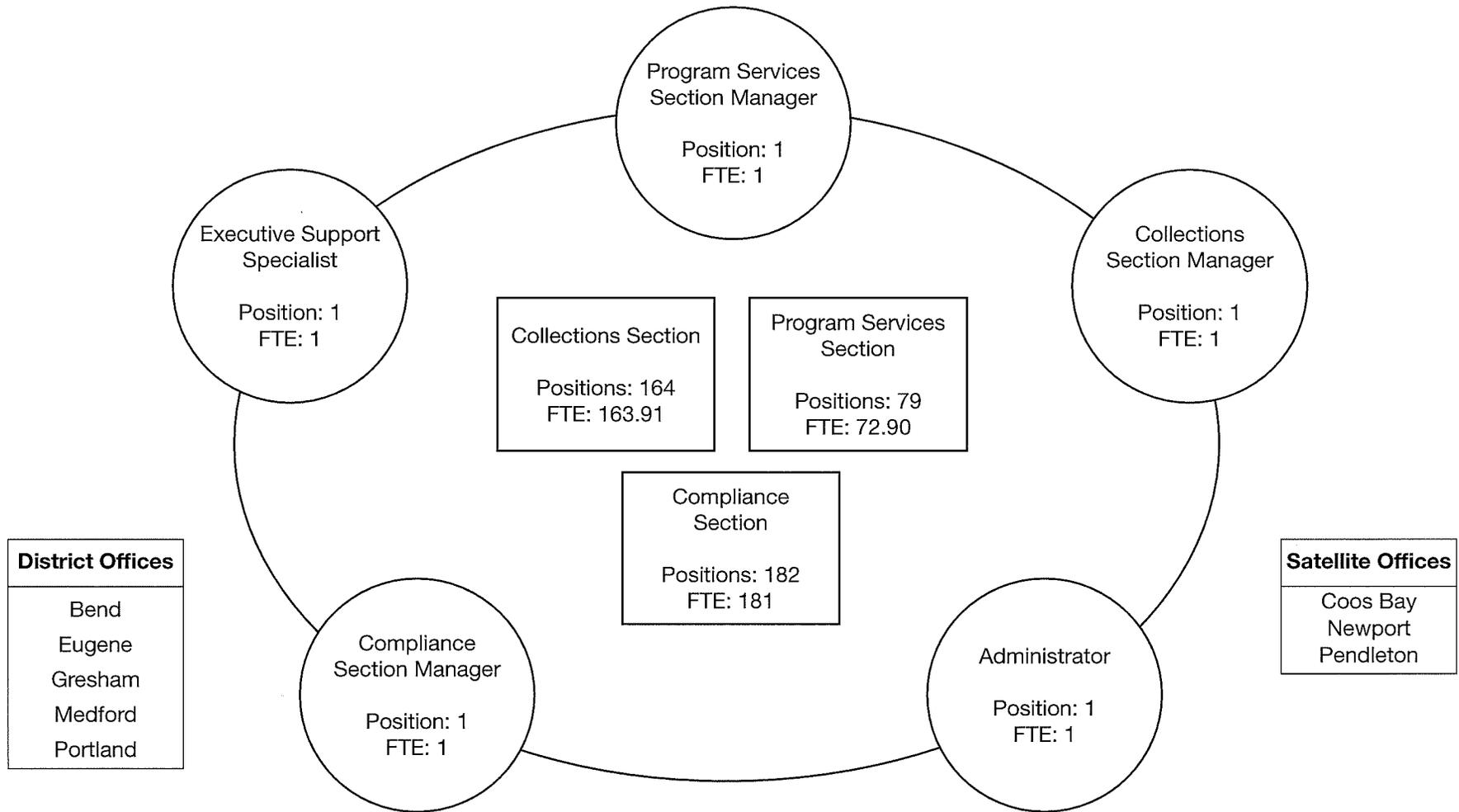
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## Property Tax Division

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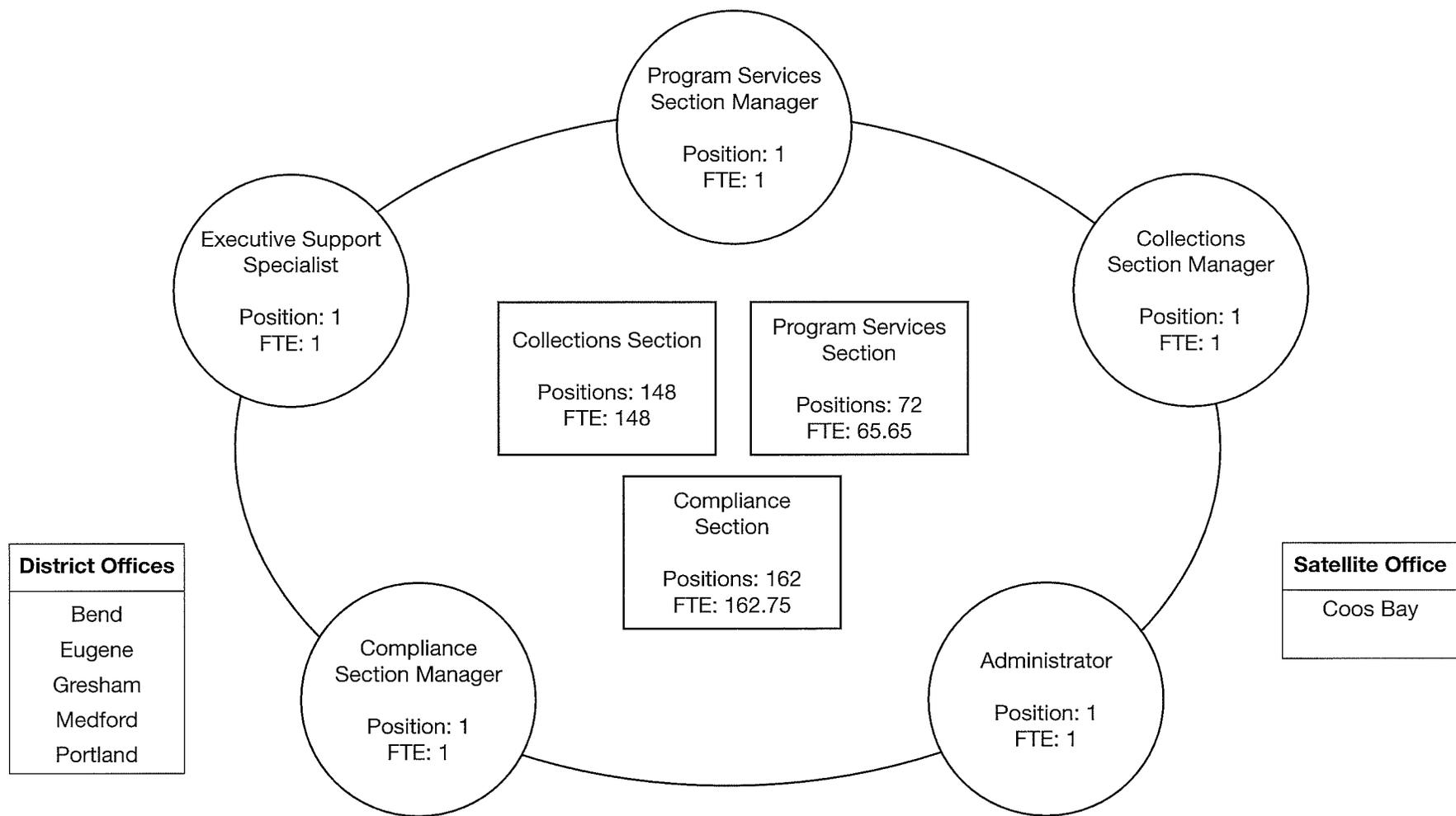
**Personal Tax and  
Compliance Division**

## Personal Tax and Compliance Division 2015-2017



Total Positions: 430  
Total FTE: 422.81

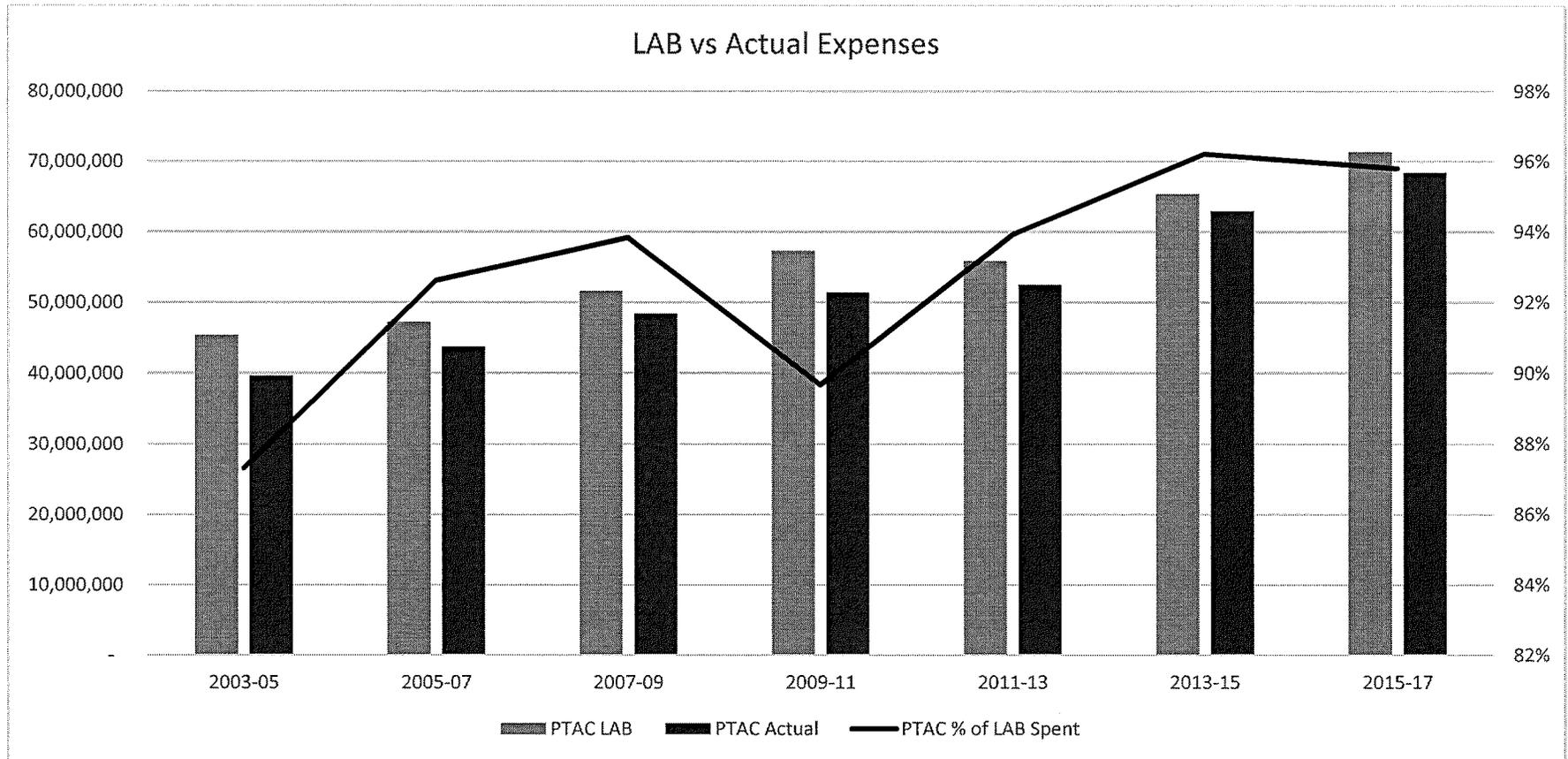
## Personal Tax and Compliance Division 2017-2019



Total Positions: 387  
Total FTE: 381.40

# BUDGET NARRATIVE

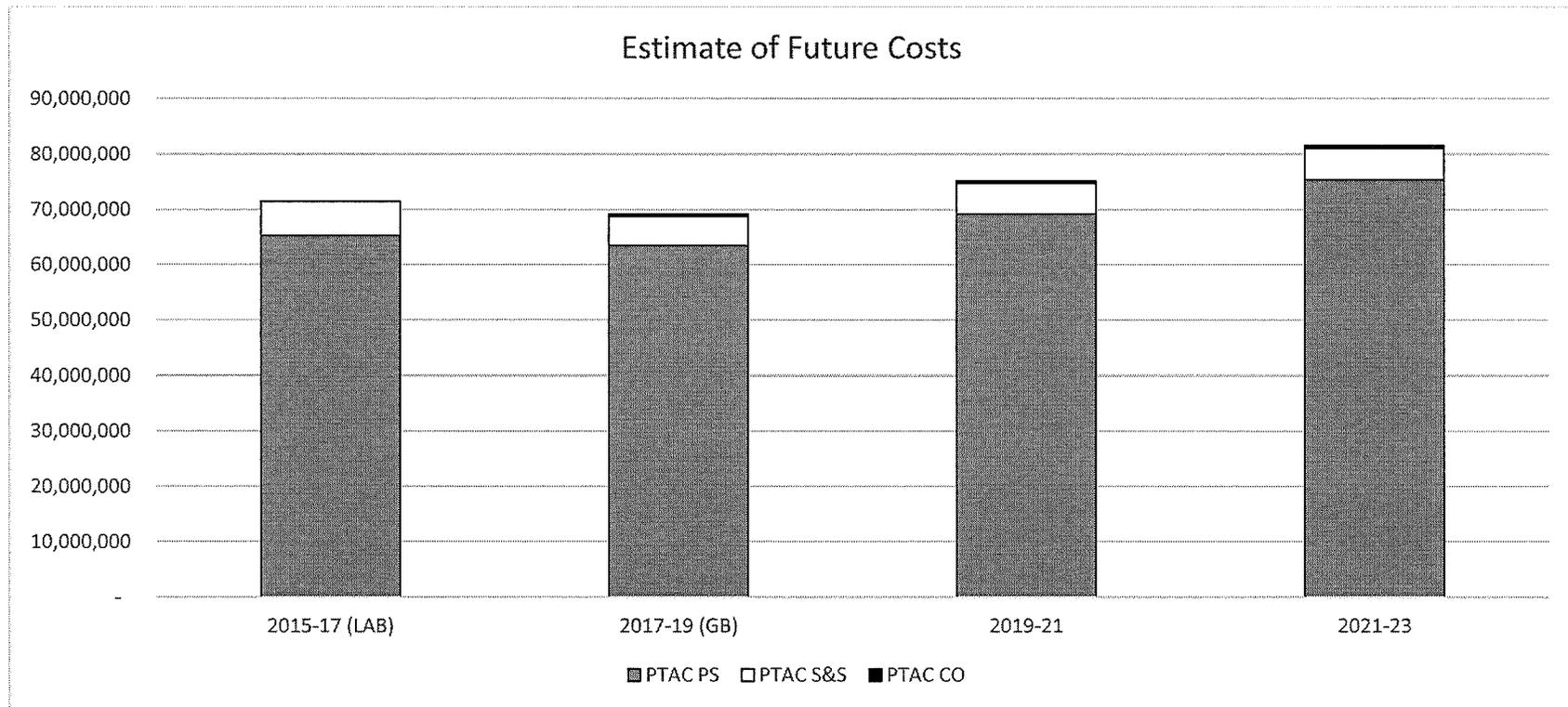
## Personal Tax and Compliance Division



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	45,376,397	47,246,479	51,613,630	57,330,032	55,894,890	65,408,917	71,421,599
Actual	39,619,536	43,755,398	48,430,624	51,407,298	52,492,488	62,935,253	68,422,601

# BUDGET NARRATIVE

## Personal Tax and Compliance Division



	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	65,236,137	63,418,921	69,126,624	75,348,020
S&S	6,164,928	5,292,918	5,494,049	5,719,305
CO	20,534	421,293	437,302	455,232

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Program Description

PTAC directs and manages the state's Personal Income Tax Program, including policy development, audit, and collection functions. The overall goal of the division is to improve voluntary compliance among taxpayers through a three-pronged approach of assistance, education, and enforcement activities.

The division commits its resources to:

- Providing information and assistance to individuals so they can correctly file and pay their tax.
- Enforcement activities, such as auditing returns and pursuing nonfilers.
- Collection of delinquent debt.
- Return processing activities to detect fraud and errors.

The Personal Income Tax Program is projected to bring in approximately \$17.5 billion in General Fund revenue during the 2017–19 biennium.

### Program Justification and Link to 10-year Outcome

The agency has determined five outcome areas that drive the work of each division. The outcome areas are: voluntary compliance, enforcement, employee engagement, customer experience, and equity & uniformity. Within this plan, each division and section identify initiatives that demonstrate their work in each outcome area. The personal income tax program has initiatives covering all outcome areas, however most of our focus is in the first four listed.

Some of the initiatives that the division has chosen include: providing education to taxpayers, modernizing the audit training curriculum, using tax credit information from other agencies, focusing on faster resolution of accounts, ensuring processes are more transparent to taxpayers and practitioners, and ensuring staff have the knowledge they need to do their jobs. These items and more help us ensure that we are serving taxpayers by using our resources as efficiently and effectively as possible.

# BUDGET NARRATIVE

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## **Personal Tax and Compliance Division**

One of the key aspects of both audit and filing enforcement is case identification. We strive to be systematic and strategic in our process of identifying nonfilers and productive audit leads. Enforcement actions serve a dual role because these actions educate taxpayers who may not understand their obligations. This is an area where we are able to provide individualized education based on taxpayers' specific needs. Enforcement activities play an important role in establishing a presence with the public that directly affects our voluntary compliance goals.

PTAC's program responsibility also includes the collection of delinquent taxes. This includes unpaid taxes when a return is filed without full payment, assessments based on processing or audit adjustments, and filing-enforcement activity. The division also provides the collections functions for all related tax programs. Employees assist in resolving account maintenance problems and promote voluntary compliance by providing information and education to the public in a professional manner.

Our collections process has many different layers. The primary focus is answering incoming calls or making outbound calls to directly connect with taxpayers. The next layer of collections involves taking advanced actions towards debt resolution such as field visits, license suspensions, and seizure of assets. The department also partners with private collection firms to extend our ability to resolve debts.

### **Program Performance**

This biennium has the division working in both our legacy systems and GenTax. A substantial amount of division resource was devoted to designing, testing, and developing training on GenTax. In addition, over 400 of the division's staff attended multiple training sessions to learn how to perform their job duties in GenTax. Overall, the personal income tax program staff has become more familiar with the day to day tasks in GenTax. We are also exploring and learning about additional features such as reporting and analytics that will help us with business decisions as more data is generated from the new system.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

Some specific performance details from within the division:

- The division has focused on increasing the number of personal income tax returns filed electronically, as electronically filed returns take less time and are less expensive to process. As a result, e-filed returns have increased from 21 percent of all filings for tax year 2001 to approximately 87 percent in tax year 2015.
- We make approximately \$27.5 million in net adjustments per year as we process tax returns. Each return is subject to a review based on specific business rules. Those that fall outside the criteria defined in the business rules are manually reviewed to ensure accuracy. Adjustments are made both in favor of and against the taxpayer.
- In 2015, nearly 140,000 calls were answered by our Tax Services Unit (call center). This is 19,000 calls more than the previous year. Thousands more accessed the automated Interactive Voice Response System.
- In 2016 we provided a “What’s my Kicker” application online that was used by over 80,000 taxpayers to help them determine their Kicker amount.
- The Compliance section focuses most of our resources on audit and filing enforcement. With the implementation of GenTax’s discovery feature we are able to better refine the cases we select. One big achievement has been the automation of the filing enforcement work that was previously manual. This has freed up resources to assist with return processing duties such as reviewing refund requests, and fraud reviews. Our biennial goal is to close over 15,700 audits, estimated to address over \$26 million in underreporting, and 75,000 filing enforcement cases, estimated to address more than \$98 million in unreported tax. In addition, we bill all cases reported to us by the Internal Revenue Service, estimated to total more than \$35 million.
- For collections, our primary goal is to maximize voluntary payment opportunities wherever possible, while minimizing the enforcement actions the department may need to take in the future. The department realizes that customer experience is an integral part of collections. Giving debtors different payment options increases the opportunity for a positive collections experience. The Collection Section has a goal to collect \$350 million in the 2015–17 biennium.

### 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, except as specifically otherwise provided in such laws.”

ORS chapters 305, 314, 316, and 317 require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due.

# BUDGET NARRATIVE

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## **Personal Tax and Compliance Division**

The Personal Tax and Compliance Division is authorized under Oregon Revised Statutes Chapter 305, specifically, the Personal Income Tax Act of 1969.

### **Funding Streams**

The program is funded almost entirely through the General Fund. The Other Funds revenues represent expenses charged to various programs for the department's administrative costs. PTAC Other Fund expenditures are primarily for the administration of Tri-Met and Lane County transit self-employment tax programs. In most cases, revenue equals the department's cost.

### **Significant Proposed Program Changes from 2015-17**

The 2017–19 biennium will be the first full biennium the personal income tax program operates in GenTax. Our second processing season in the new system will be ending when the new biennium begins. Each season that passes will give us more data and experience with which we can improve processes and efficiencies. These factors impact not only return processing but also our enforcement activities by creating a feedback loop where our experience feeds back into the system to be analyzed which will help us make better business decisions.

Some of the specific areas where we anticipate efficiency gains include scoring for collection cases so that collectors are actively working the cases that have the most need for personal contact. Audit leads will be prioritized based on multiple factors which should increase not only the amount being billed, but also the percentage of cases with a change. The programming that is used to stop returns during processing will also be refined each year so that we're stopping returns that actually need to be reviewed and not ones that can be processed automatically. Finally, GenTax provides us with the opportunity to automatically issue garnishments on collection cases which meet specific criteria, freeing up staff time to work other cases.

### **Program Unit Narrative**

PTAC accounts for 24 percent of the Department of Revenue's operating budget. With more than 1.9 million personal income tax returns filed in 2016, the Personal Income Tax Program provides 97 percent of General Fund tax revenue.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

**Improving Voluntary Compliance:** One of PTAC's goals is to improve voluntary compliance. The division uses enforcement activities, taxpayer assistance, and education to encourage compliance. The division commits most of its resources on strategies to bring taxpayers into long-term voluntary compliance: collecting debt, filing enforcement, business audits, single-issue audits, and providing assistance to taxpayers so they can correctly file and pay their personal income tax. These activities are designed to focus on encouraging specific taxpayer behavior. We also have a local presence throughout the state through our five district offices and one satellite office.

**Enforcement:** Although voluntary compliance is the ultimate objective, various factors require the division to continue to increase both the audit and filing enforcement functions. Enforcement actions focus on individuals who understate income; overstate expenses, deductions, or tax credits; do not file required returns; and fail to pay their tax debts. In addition, the division continues to focus on audits of cash-based businesses, partnerships, and pass-through entities, as well as various single issues, such as itemized deductions, Oregon modifications, and tax credits. The division also provides enforcement resources to ensure compliance on corporation and Lane and Tri-Met transit self-employment tax returns. These enforcement actions have a direct impact at the entity level and also may flow through to the individual owner's tax returns.

Filing enforcement continues to be a focus for the division but with some changes since the last time we've reported. Features in our new system allow many leads to be automated. This means that once a lead is identified by the system as a nonfiler based on pre-defined criteria, the process continues without human intervention. We do continue to have some staff dedicated to leads that cannot be automated, they also handle contacts from the automated leads. The division contacts individuals who earn income who have not filed returns to remind them of their tax obligations. The division continues to develop and implement a systematic and strategic approach to identify and find remedies for nonfilers. This includes prioritizing nonfiler leads, streamlining processes, and contacting nonfilers in a timely manner.

GenTax has provided an opportunity for the division to rethink our audit processes. While this is still a work in progress, our audit work is now much more streamlined, relatively paperless, and more easily tracked all in one system. We anticipate being able to use system analytics to improve case selection and audit performance as we gather more data and our knowledge in using the system increases.

**Collections:** Collection activities focus on debts resulting from unpaid taxes when a return is filed without full payment, assessments based on processing or audit adjustments, and filing enforcement activity. The division also provides collection activities for the payroll

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

withholding, Lane and Tri-Met transit, senior and disabled citizen property tax deferral, cigarette, tobacco, marijuana, and timber programs.

Revenue agents promote voluntary compliance by providing information and service to taxpayers in a helpful, pleasant, and professional manner.

As a result of the core systems replacement, the division's collection function anticipates efficiency gains through automating parts of the collection process. With a new system, we are reviewing our processes and making improvements to compliment the new system. For example, the system has a data warehouse that stores employment and financial data, we will not spend as much time trying to identify a garnishment source because the system already identifies that information. That time will be better spent assisting callers that want to resolve their debt immediately.

An additional efficiency is the ability for agents to view exactly what customers see through their online account access in Revenue Online. This allows the agent to help the taxpayer complete a task the first time by walking them through the process. Prior to the system change, agents could not see what the customer could see online. By assisting taxpayers with tasks the first time, it allows taxpayers to learn to be more self-sufficient in monitoring their accounts. Online tasks include setting up payment plans, submitting financial statements and supporting documents, and requesting penalty waivers. The agency has collection staff monitoring these submissions to process them quickly.

In addition, the Collection Agency Program (CAP) contracts with private collection firms (PCFs) for the collection of delinquent tax debt. The collections section also has a Bankruptcy Unit that protects the interest of the state in bankruptcy situations. The unit is responsible for the administration of the bankruptcy program, including receiving, processing, and monitoring bankruptcy cases. The technicians receive and review bankruptcy petitions of various chapters.

**Modernizing Tax Administration:** PTAC is responsible for income tax policy development. This includes developing legislative concepts, reviewing legislative bills, writing administrative rules, updating forms and instructions, and providing training to employees and tax professionals on changes to personal income tax law. The staff also researches and develops policy choices for complex tax issues for consideration by policymakers and agency leadership.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

The department is linked to the IRS' modernized electronic filing system, a web-based return filing service. It provides greater efficiency and flexibility than paper return filing, reduces processing time and allows taxpayers to attach schedules to their returns. More than 1.6 million Oregon taxpayers e-filed their personal income tax returns in 2016. Starting in 2016, partnerships can file their returns electronically and over 75 percent did so.

**New fraud module.** DOR asked and received a fraud policy option package (POP) in 2015. It included dollars to purchase "big" data and analytics. This integrates with the new system's fraud module. This module brings many new tools and the ability to:

- Review all personal income tax returns to validate identity and genuineness.
- Run analytics and comparisons against the returns of other states that also have the same system to look for patterns that indicate fraud (Oregon is one of thirty-some states).
- Create fraud risk rules and risk scoring of returns.
- Automatically send identity quizzes on returns where fraud seems likely.

The POP also included money for the Department of Employment to retool their form and systems to collect individual withholding data from the employers. DOR will begin matching withholding in the 2017 processing season.

As we become more proficient in using the fraud tools, we will be able to detect more fraud while reducing the amount of manual review. Fraud is ever changing, and we anticipate being more nimble in our efforts to address fraudulent activity.

**Return Processing.** With the new system came the ability to analyze, compare, and implement new business rules around return processing and refund review. These rules are geared towards the accuracy of the return (rather than fraud). To accommodate, DOR changed tax forms to capture more information (dependents, credits, etc.). Long term, the goal is to expediently identify legitimate returns and reduce processing time.

The changes for fraud, suspended returns, and refund review in the 2016 season were significant and processing of returns was slower than in recent years. The learning curve for staff to use the new system was steep. DOR doubled the number of returns that were "suspended" over previous years. The result of having more business rules in our new system caught more returns in the fraud, suspense, and refund review modules. The combination of new tools and a new system to learn contributed to a longer turnaround time for getting manually reviewed refunds out the door. We were able to shift resources from other areas where automation has reduced workload. Our call centers experienced a high volume of calls this season due to a variety of factors that influence return processing

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

such as law changes and kicker credit. As we become more proficient in the system, DOR will continue to evaluate and refine the rules in return processing to get legitimate refunds processed timely. DOR is also working on a permanent staffing plan that includes cross-training resources that can be shifted during tax season processing to lessen the impact and delay of return processing for personal income tax filers.

**Revenue Online.** GenTax also brought new online applications. Taxpayers can register and create an account with us. Registration gives taxpayers the ability to view account balances and payment history. It also allows for the submission of tax documents and power of attorney through a secure website. Registered account holders may request a waiver or submit an appeal online. This new tool allows taxpayers to be more self-sufficient, and over time we expect it may reduce the amount of paper that requires manual processing. Initially, the online system has dramatically increased the need for help from our call center staff to reset user passwords, help with registration, and other technical support.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Essential Packages

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The PTAC Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in an increase of \$757,151, General Funds, and an increase of \$126,979, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$299,781, General Funds, and \$5,891, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 021 Phase-In

#### Package Description

The Cost of Goods and Services increase totals \$900,000, General Funds, and \$0, Other Funds. \$500,000 for Facilities Rental, \$225,000 for Office Furniture (Capital Outlay) and \$175,000 for Telecommunication Equipment (Capital Outlay) was removed from our budget in the 2015–17 biennia as a one-time one-biennia reduction. This package restores the division to its previous funding level.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 022 Phase-out Program and One-Time Costs

#### Package Description

PTAC in Policy Option Package 151 in 2015–17 received IT Professional Services to cover Fraud Analytics and Withholding Match enhancements. In this package for 2017–19, we are reducing the IT Professional Services \$361,204, General Fund.

#### 2019-21 Fiscal Impact

No impact.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$246,016, General Funds, and \$15,651, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$42,827, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 090 Analyst Adjustments

#### Package Description

This package reduced \$7,162,898 in General Fund appropriation and \$306,640 in Other Funds limitation including 41 positions (39.50 FTE) to meet the agency's reduction target. The reduction eliminates positions including managers, compliance and filing enforcement staff, and collection agents. The rollout of Personal Income Tax in GenTax in December 2015 means that the tax programs in this division have not fully realized the benefits of the core system replacement and care was taken to avoid reductions that may impact revenue.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	757,151	-	-	-	-	-	757,151
Admin and Service Charges	-	-	126,979	-	-	-	126,979
<b>Total Revenues</b>	<b>\$757,151</b>	-	<b>\$126,979</b>	-	-	-	<b>\$884,130</b>
<b>Personal Services</b>							
Temporary Appointments	504	-	2,871	-	-	-	3,375
Overtime Payments	132	-	-	-	-	-	132
All Other Differential	134	-	-	-	-	-	134
Public Employees' Retire Cont	52	-	-	-	-	-	52
Pension Obligation Bond	267,594	-	5,092	-	-	-	272,686
Social Security Taxes	58	-	219	-	-	-	277
Unemployment Assessments	1,630	-	-	-	-	-	1,630
Mass Transit Tax	30,447	-	580	-	-	-	31,027
Vacancy Savings	456,600	-	118,217	-	-	-	574,817
Reconciliation Adjustment	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>\$757,151</b>	-	<b>\$126,979</b>	-	-	-	<b>\$884,130</b>
<b>Special Payments</b>							
Spc Pmt to Dept Post-Secondary Education	-	-	-	-	-	-	-
<b>Total Special Payments</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	757,151	-	126,979	-	-	-	884,130
<b>Total Expenditures</b>	<b>\$757,151</b>	-	<b>\$126,979</b>	-	-	-	<b>\$884,130</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

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
<b>Revenues</b>							
General Fund Appropriation	900,000	-	-	-	-	-	900,000
<b>Total Revenues</b>	<b>\$900,000</b>	-	-	-	-	-	<b>\$900,000</b>
<b>Personal Services</b>							
Vacancy Savings	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Facilities Rental and Taxes	500,000	-	-	-	-	-	500,000
<b>Total Services &amp; Supplies</b>	<b>\$500,000</b>	-	-	-	-	-	<b>\$500,000</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	225,000	-	-	-	-	-	225,000
Telecommunications Equipment	175,000	-	-	-	-	-	175,000
<b>Total Capital Outlay</b>	<b>\$400,000</b>	-	-	-	-	-	<b>\$400,000</b>
<b>Total Expenditures</b>							
Total Expenditures	900,000	-	-	-	-	-	900,000
<b>Total Expenditures</b>	<b>\$900,000</b>	-	-	-	-	-	<b>\$900,000</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

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
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	(361,204)	-	-	-	-	-	(361,204)
<b>Total Revenues</b>	<b>(\$361,204)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$361,204)</b>
<b>Services &amp; Supplies</b>							
IT Professional Services	(361,204)	-	-	-	-	-	(361,204)
<b>Total Services &amp; Supplies</b>	<b>(\$361,204)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$361,204)</b>
<b>Total Expenditures</b>							
Total Expenditures	(361,204)	-	-	-	-	-	(361,204)
<b>Total Expenditures</b>	<b>(\$361,204)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$361,204)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Revenues</b>							
General Fund Appropriation	246,016	-	-	-	-	-	246,016
Admin and Service Charges	-	-	15,651	-	-	-	15,651
<b>Total Revenues</b>	<b>\$246,016</b>	-	<b>\$15,651</b>	-	-	-	<b>\$261,667</b>
<b>Services &amp; Supplies</b>							
Instate Travel	11,154	-	150	-	-	-	11,304
Out of State Travel	945	-	-	-	-	-	945
Employee Training	12,025	-	141	-	-	-	12,166
Office Expenses	18,870	-	3,204	-	-	-	22,074
Telecommunications	38,500	-	1,699	-	-	-	40,199
Data Processing	1,480	-	159	-	-	-	1,639
Publicity and Publications	925	-	-	-	-	-	925
Professional Services	20,407	-	350	-	-	-	20,757
IT Professional Services	30,750	-	-	-	-	-	30,750
Employee Recruitment and Develop	592	-	12	-	-	-	604
Dues and Subscriptions	555	-	-	-	-	-	555
Facilities Rental and Taxes	80,494	-	8,217	-	-	-	88,711
Facilities Maintenance	1,073	-	-	-	-	-	1,073
Agency Program Related S and S	20,350	-	1,364	-	-	-	21,714
Other Services and Supplies	4,144	-	5	-	-	-	4,149
Expendable Prop 250 - 5000	3,248	-	95	-	-	-	3,343
<b>Total Services &amp; Supplies</b>	<b>\$245,512</b>	-	<b>\$15,396</b>	-	-	-	<b>\$260,908</b>

**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
<b>Capital Outlay</b>							
Office Furniture and Fixtures	193	-	222	-	-	-	415
Telecommunications Equipment	99	-	33	-	-	-	132
Data Processing Hardware	212	-	-	-	-	-	212
<b>Total Capital Outlay</b>	<b>\$504</b>	-	<b>\$255</b>	-	-	-	<b>\$759</b>
<b>Total Expenditures</b>							
Total Expenditures	246,016	-	15,651	-	-	-	261,667
<b>Total Expenditures</b>	<b>\$246,016</b>	-	<b>\$15,651</b>	-	-	-	<b>\$261,667</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	42,827	-	-	-	-	-	42,827
<b>Total Revenues</b>	<b>\$42,827</b>	-	-	-	-	-	<b>\$42,827</b>
<b>Services &amp; Supplies</b>							
Telecommunications	42,827	-	-	-	-	-	42,827
<b>Total Services &amp; Supplies</b>	<b>\$42,827</b>	-	-	-	-	-	<b>\$42,827</b>
<b>Total Expenditures</b>							
Total Expenditures	42,827	-	-	-	-	-	42,827
<b>Total Expenditures</b>	<b>\$42,827</b>	-	-	-	-	-	<b>\$42,827</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(7,162,898)	-	-	-	-	-	(7,162,898)
Admin and Service Charges	-	-	(306,640)	-	-	-	(306,640)
<b>Total Revenues</b>	<b>(\$7,162,898)</b>	<b>-</b>	<b>(\$306,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$7,469,538)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(3,488,951)	-	(71,448)	-	-	-	(3,560,399)
Empl. Rel. Bd. Assessments	(2,240)	-	(40)	-	-	-	(2,280)
Public Employees' Retire Cont	(468,604)	-	(9,595)	-	-	-	(478,199)
Social Security Taxes	(266,891)	-	(5,472)	-	-	-	(272,363)
Worker's Comp. Assess. (WCD)	(2,720)	-	(40)	-	-	-	(2,760)
Flexible Benefits	(1,274,258)	-	(25,846)	-	-	-	(1,300,104)
Reconciliation Adjustment	(518,134)	-	(188,870)	-	-	-	(707,004)
<b>Total Personal Services</b>	<b>(\$6,021,798)</b>	<b>-</b>	<b>(\$301,311)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$6,323,109)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(20,257)	-	(413)	-	-	-	(20,670)
Employee Training	(58,020)	-	(1,184)	-	-	-	(59,204)
Office Expenses	(44,852)	-	(915)	-	-	-	(45,767)
Telecommunications	(135,764)	-	(1,924)	-	-	-	(137,688)
Professional Services	(372,413)	-	(893)	-	-	-	(373,306)
IT Professional Services	(372,414)	-	-	-	-	-	(372,414)
Facilities Rental and Taxes	(137,380)	-	-	-	-	-	(137,380)
<b>Total Services &amp; Supplies</b>	<b>(\$1,141,100)</b>	<b>-</b>	<b>(\$5,329)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,146,429)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	(7,162,898)	-	(306,640)	-	-	-	(7,469,538)
<b>Total Expenditures</b>	<b>(\$7,162,898)</b>	<b>-</b>	<b>(\$306,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$7,469,538)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>							
Total Positions							(41)
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(41)</b>
<b>Total FTE</b>							
Total FTE							(39.50)
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(39.50)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(159,779)	-	-	-	-	-	(159,779)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$159,779)</b>	-	-	-	-	-	<b>(\$159,779)</b>
<b>Services &amp; Supplies</b>							
Agency Program Related S and S	(159,779)	-	(8,333)	-	-	-	(168,112)
<b>Total Services &amp; Supplies</b>	<b>(\$159,779)</b>	-	<b>(\$8,333)</b>	-	-	-	<b>(\$168,112)</b>
<b>Total Expenditures</b>							
Total Expenditures	(159,779)	-	(8,333)	-	-	-	(168,112)
<b>Total Expenditures</b>	<b>(\$159,779)</b>	-	<b>(\$8,333)</b>	-	-	-	<b>(\$168,112)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	8,333	-	-	-	8,333
<b>Total Ending Balance</b>	-	-	<b>\$8,333</b>	-	-	-	<b>\$8,333</b>

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2370000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
2371000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
3173000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	104,241- 54,413-	2,127- 1,110-			106,368- 55,523-
3262000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	102,645- 53,580-	3,723- 1,943-			106,368- 55,523-
3270000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
3406000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	104,241- 54,413-	2,127- 1,110-			106,368- 55,523-
5005000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5008000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5014000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.25-	6.01-	04	2,940.00	17,316- 3,716-	353- 75-			17,669- 3,791-
5014000	OAS C0104 AP	OFFICE SPECIALIST 2	1	.00	.00	04	2,940.00					
5025000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5029000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5116000	OAS C5631 AP	TAX AUDITOR 1	1-	1.00-	24.00-	02	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5228000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00	75,382- 48,427-	1,538- 988-			76,920- 49,415-
5267000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	05	3,347.00	78,721- 49,120-	1,607- 1,002-			80,328- 50,122-
5294000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-

425

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5439000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	06	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5451000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	04	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5452000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	06	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5461000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00	75,382- 48,427-	1,538- 988-			76,920- 49,415-
5479000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5487000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
5501000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5509000	MMS	X7000	AA PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	05	4,523.00	106,381- 61,240-	2,171- 1,249-			108,552- 62,489-
5513000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
5526000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	03	2,831.00	66,585- 46,603-	1,359- 951-			67,944- 47,554-
5526000	OAS	C0104	AP OFFICE SPECIALIST 2	1	.75	18.00	03	2,831.00	49,939 43,150	1,019 880			50,958 44,030
5543000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	03	2,831.00	67,944- 47,554-				67,944- 47,554-
5578000	MMS	X7000	AA PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	02	3,906.00	91,869- 57,359-	1,875- 1,170-			93,744- 58,529-
5601000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5603000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	08	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5614000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	08	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-

426

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5615000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
6005000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	63,880- 46,040-	1,304- 940-			65,184- 46,980-
6016000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	02	2,439.00	57,365- 44,690-	1,171- 912-			58,536- 45,602-
6032000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	63,880- 46,040-	1,304- 940-			65,184- 46,980-
6077000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6090000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	03	3,669.00	86,295- 50,689-	1,761- 1,035-			88,056- 51,724-
6109000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6112000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6276000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6277000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
6367000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	05	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
TOTAL PICS SALARY								3,488,951-	71,448-			3,560,399-
TOTAL PICS OPE								2,014,713-	40,993-			2,055,706-
TOTAL PICS PERSONAL SERVICES =								5,503,664-	112,441-			5,616,105-

427

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-005-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	541,443	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>Total Other Funds</b>	<b>\$541,443</b>	<b>\$1,518,379</b>	<b>\$1,574,874</b>	<b>\$1,768,930</b>	<b>\$1,436,243</b>	-

# BUDGET NARRATIVE

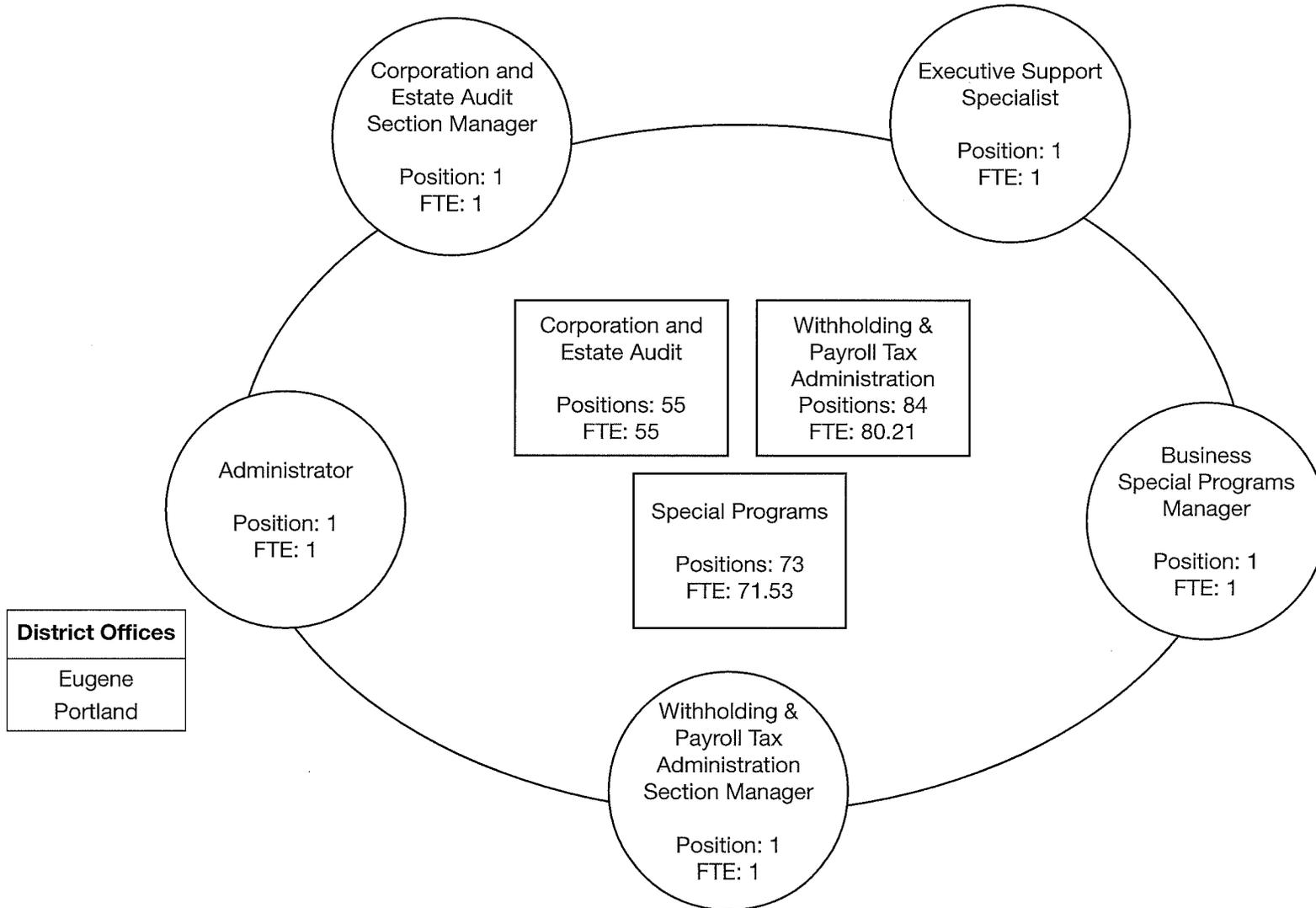
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## Personal Tax and Compliance Division

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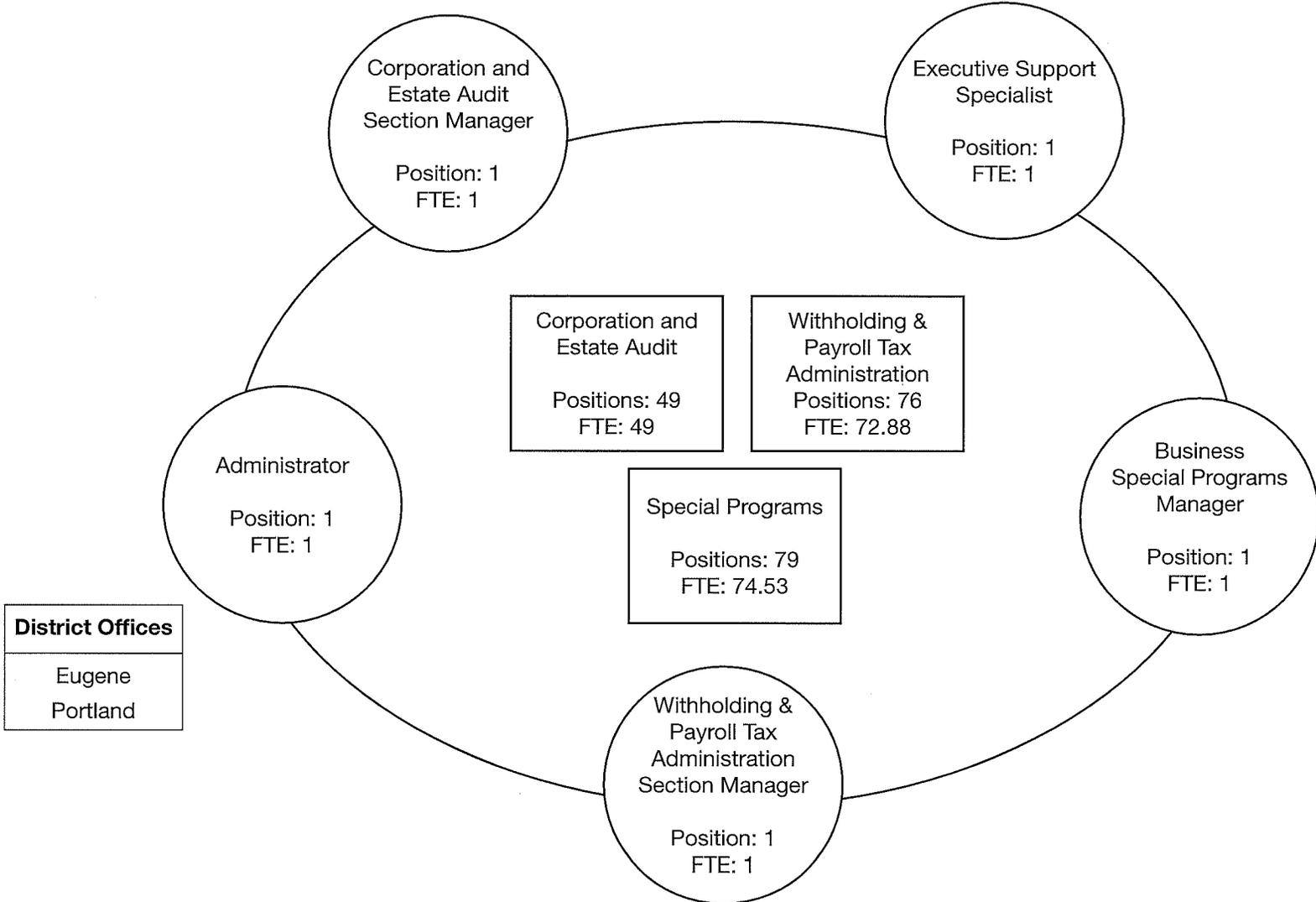


## Business Division 2015-2017



Total Positions: 217  
Total FTE: 211.74

**Business Division  
2017-2019**

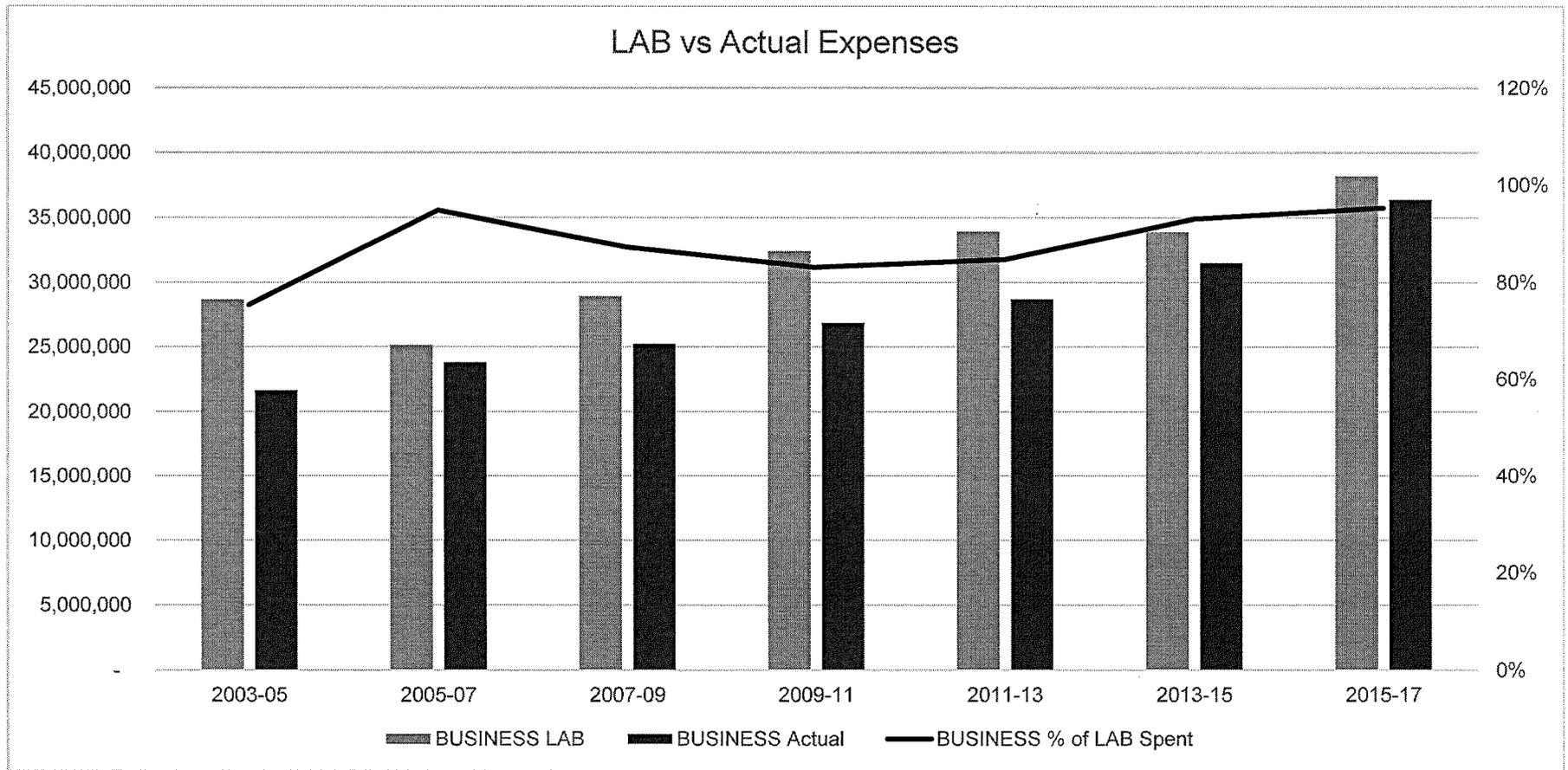


Total Positions: 209  
Total FTE: 201.41

150-800-551 (Rev. 03-17)

# BUDGET NARRATIVE

## Business Division



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	28,677,771	25,107,425	28,910,650	32,399,642	33,928,478	33,866,120	38,188,282
Actual	21,610,674	23,802,925	25,217,812	26,896,825	28,708,076	31,489,960	36,376,539

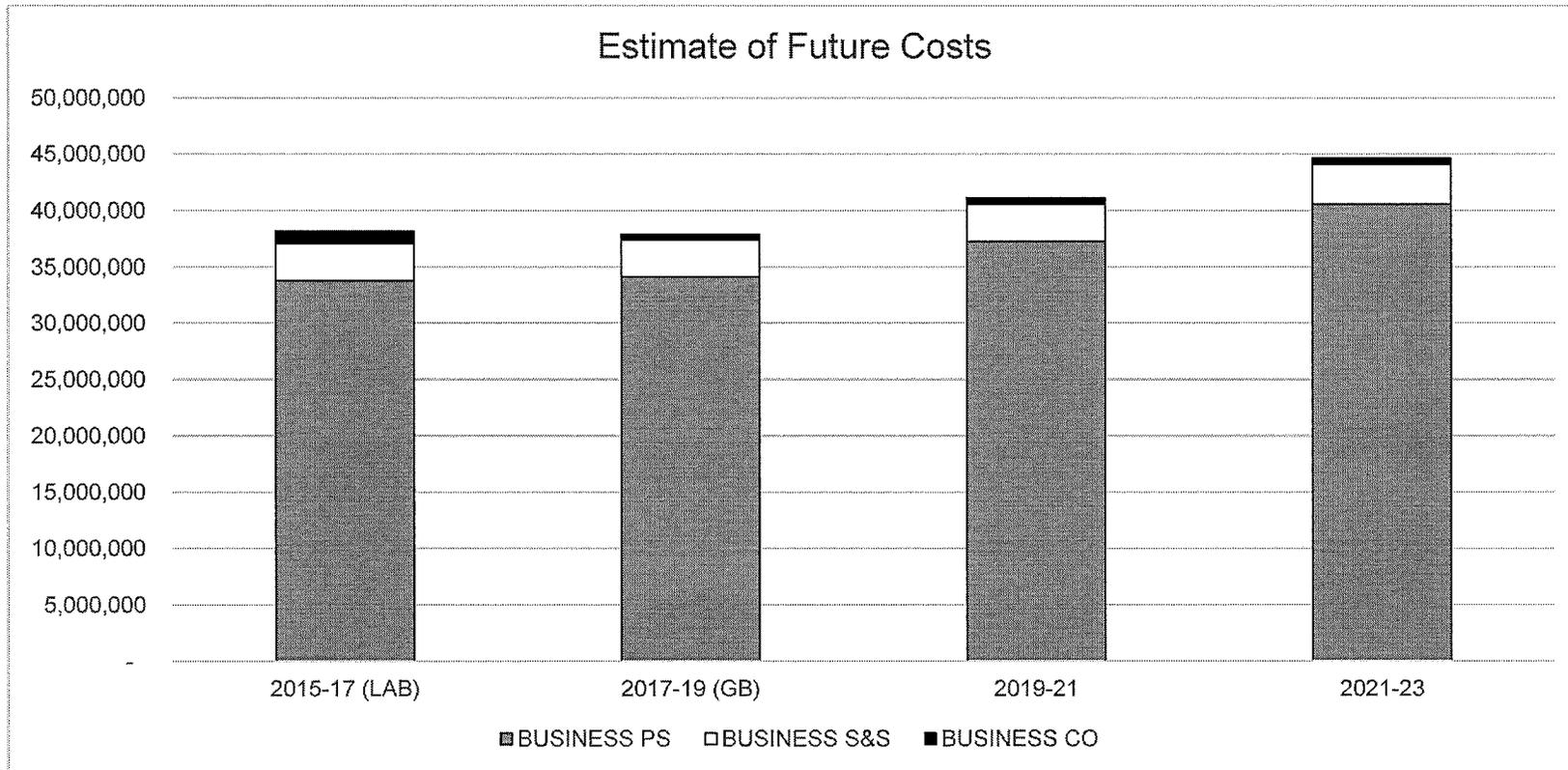
# BUDGET NARRATIVE

## Business Division

### Program Overview

The Business Division works with large and small businesses so they can report and pay the correct tax due to help fund services provided by state government. Programs administered by the division contribute approximately \$8 billion in revenue to the state annually. This includes personal income tax withholding that employers remit to us and is then claimed on individual income tax returns. The division provides collection services to approximately 200 other state and local government agencies through our Other Agency Accounts unit.

### Program Funding Request



# BUDGET NARRATIVE

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## Business Division

	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	33,792,943	34,150,595	37,224,149	40,574,322
S&S	3,261,483	3,231,580	3,354,380	3,491,910
CO	1,133,856	504,146	523,304	544,759

## Program Description

The Business Division administers several tax and other revenue programs. These programs include Corporation Income and Excise Taxes, employer income tax withholdings, transit payroll taxes, recreational marijuana, Other Agency Accounts, Cigarette and Other Tobacco Products Tax, and a variety of other special tax programs. The combined programs have annual revenue of approximately \$8 billion. This amount includes income tax withholdings, which are included in the Personal Tax and Compliance Division narrative. As of June 2015, there were delinquent accounts totaling \$193.34 million in unpaid payroll and corporation taxes. During the 2015–2017 biennium (through June 2016), the Business Division generated approximately \$90 million through collection activities.

### Corporate Income and Excise Taxes

The Business Division administers the corporation income and excise tax programs through audit and collection of delinquent taxes. Audits are performed by staff in Salem, Portland, and Eugene. A significant number of audits are conducted on corporations doing business in more than one state. Corporation auditors travel to taxpayers' offices throughout the country to conduct audits. Corporate income and excise taxes are estimated to bring in more than \$1 billion in revenue during the 2015–17 biennium.

### Withholding and Payroll Tax

The Business Division is responsible to provide the means for employers to report and remit employee income tax withholding. The division continues to conduct withholding compliance projects throughout the state, and continually works with community partners to educate business owners regarding their responsibilities under the payroll-based tax programs. This education results in employers having a better understanding of their responsibilities and improved compliance with state tax laws.

### Cigarette and Tobacco Taxes

With a variety of compliance activities, retail inspections, streamlined administration, and collection of delinquent taxes, Cigarette and Other Tobacco Tax programs generated approximately \$259 million in tax receipts for fiscal year 2016.

# BUDGET NARRATIVE

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## **Business Division**

### Marijuana Taxes

The Business Division also administers the state's new Marijuana Tax program, which was first implemented in January 2016. Although the program is new, it generated approximately \$25.5 million in tax payments in its first seven months.

### Special Tax Programs

The Business Division collectively administers a variety of other special tax and fee programs. These include State Lodging Tax, Emergency Communications Tax, Estate and Inheritance Taxes, Hazardous Substance Fee, Amusement Device Tax, Petroleum Load Fee, and the transit payroll and self-employment taxes for two transit districts. We provide taxpayer education and assistance so taxpayers can voluntarily comply. When they don't, we collect delinquent accounts and engage taxpayers through compliance activity.

### Other Agency Accounts Collection

The Business Division collects debts owed to other agencies. As of June 2015, we were actively collecting on 264,000 accounts, totaling \$345 million. These other agencies have also identified an additional 328,000 delinquent accounts, totaling over \$2.37 billion, eligible for tax refund offset through the automated offset program.

### Partnerships

The Business Division partners with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish our mission. The Business Division will continue to encourage cooperation with other state and federal agencies to simplify the tax programs affecting Oregon employers.

For example, we participate in the Oregon Business Registry, which provides a single location for Oregon businesses to register with all necessary state agencies. We also partner with two other agencies for the combined payroll tax reporting for five different programs.

The department has partnered with seven other state agencies and boards to comprise the Interagency Compliance Network. These agencies and boards work together to achieve better compliance with independent contractor laws. By providing information online, engaging in outreach activities, and conducting joint audit and enforcement activities, the network pursues a level playing field for businesses seeking to hire independent contractors, and for those working as independent contractors.

We successfully partner with the IRS, the Multi-State Tax Commission, the Federation of Tax Administrators, other state revenue agencies nationwide, and tax preparation software companies to obtain best practices, share valuable information, and promote a healthy tax system.

# BUDGET NARRATIVE

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## Business Division

### Program Justification and Link to 10-year Outcome

Confidence in the Business Division's administration of tax programs is affected by whether people view the current system and enforcement of tax laws as fair. To fulfill our mission, we focus on making the revenue systems we administer uniform and equitable. We provide the tools and information businesses need to meet their responsibilities to report and pay proper tax amounts. A healthy revenue system is essential to the public sector creating the fertile environment necessary for the private sector to build the vibrant and innovative economy that is central to the 10-year plan for Oregon.

### Corporation Tax

Our goal is to assist taxpayer compliance by providing relevant information in our education efforts and during taxpayer interactions, while also including stakeholders in tax policy discussions.

### Withholding and Payroll Tax

The Withholding and Payroll Tax goal is to enhance taxpayer compliance and optimize revenue generation through voluntary compliance, enforcement, and customer service.

### Recreational Marijuana

Our goal is to build a stable and modern tax program that grows a new revenue source for the state while making it easy for people to file and comply.

### Cigarette and Tobacco Taxes

To meet the agency outcomes of voluntary compliance and customer experience, our goals for the 17–19 biennium are to provide a nationwide uniform electronic filing platform, and use data to make our compliance efforts more effective.

### Special Programs

Our main goal for the next biennium is to use technology to provide self-service options to our taxpayers and partner agencies through online tools. These tools allow visitors to obtain information about their tax accounts, directly file electronic forms, and improves work flow processes.

# BUDGET NARRATIVE

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## **Business Division**

### Other Agency Accounts

We provide a collections center of excellence by achieving maximum recovery of debts owed to the State of Oregon while providing quality customer service. Our goal is to provide online tools for exchanging debt information with our partners, and access to account information to debtors.

# BUDGET NARRATIVE

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## Business Division

### Program Performance

**Revenue to Cost Ratio – Corporation, Withholding, Tobacco, Transit, Inheritance, 911, Lodging, and OAA.**

Biennium	Revenue*	Cost	Ratio
2007–09	11,240	25.2	446 : 1
2009–11	14,506	26.9	428 : 1
2011–13	12,792	28.7	446 : 1
2013–15	13,288	31.5	422:1

*\*Shown in millions*

### Corporation

The Corporation excise and income tax is expected to bring in approximately \$1.1 billion for the current biennium, or approximately 6 percent of total general fund revenues. About 29,000 C corporation (regular corporations, not including S corporations) returns are filed each year, but the 129 largest corporations account for 47 percent of the total tax.

### Withholding and Payroll Tax

The Withholding and Payroll Tax Section is expected to bring in approximately \$13 billion for the current biennium (prior to Personal Income Tax refunds) and register and educate more than 40,000 new businesses. The section will also work to identify employers that pay workers in cash or under the table and will conduct more than 3,000 onsite field investigations.

# BUDGET NARRATIVE

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## Business Division

### Recreational Marijuana Tax

The Marijuana Tax program is forecasted to bring in approximately \$43 million for the current biennium and register and educate more than 400 new businesses, of which many have only limited experience with Oregon's regulatory environment. Early payments and returns have substantially exceeded original projections.

### Cigarette and Tobacco Tax

The Cigarette and Tobacco Tax programs are expected to bring in approximately \$525 million for the current biennium. Enforcement costs have fluctuated over the last couple of biennia largely due to variations in the amount of assessments. We have conducted more inspections and issued more warnings. The program has moved to an all online tax stamp ordering program where stamps are shipped from the manufacturer directly to cigarette distributors. This reduces risk to the department and the work to maintain tax stamp inventory. The program is planning to move to a uniform tax form to reduce duplicative work done by taxpayers who are currently required to send the same information to two Oregon state agencies.

### Special Programs

The State Lodging Tax program is expected to bring in approximately \$52 million for the current biennium. The legislature increased the tax rate from 1 percent to 1.8 percent starting July 1, 2016. Online travel companies are now filing and paying the tax. The program expects to decrease expenses as taxpayers start filing electronic returns online in the fourth quarter of 2016. This savings will be used to increase compliance efforts in this program.

The Hazardous Substance Fee program is expected to bring in approximately \$6 million for the current biennium. The program reduced assessments from 7.7 percent to 3.6 percent in the 13–15 biennium due to an increase in voluntary filings. Assessments are expected to be further reduced with new online payment options available in the next billing cycle.

### Other Agency Accounts

During the 13–15 biennium we resolved over \$100 million of state debt. In 2014, we answered fewer than 80 percent of our calls in less than one minute. We reduced call wait time and now answer 95 percent of our calls in less than one minute and 99 percent of calls in less than two minutes. We reduced abandoned calls from an average of 275 calls per month to an average of only 40 abandoned calls per month. From 2007 until February of 2015, we had a 10% staff vacancy average. With a focus on staff retention, strategic hiring processes and planning, we have been fully staffed since February 2015.

# BUDGET NARRATIVE

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## Business Division

### Enabling Legislation/Program Authorization

ORS chapters 305, 314, 316, 317 and 318 require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due. ORS 293.250 gives us authority to collect debts on behalf of other state agencies and boards. ORS chapters 320 and 323 give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS chapter 475B gives the department authority to administer the marijuana tax program.

### Funding Streams

Business Division operations are funded by a combination of General Funds and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the Department of Revenue. Sources of Other Funds revenue are other agencies paying for collection services provided by the OAA section of the division; transit district payments for administration, collection, and audit services provided by the department; and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax programs administered by the department.

### Significant Proposed Program changes from 2015–2017

During the last two biennia and for the upcoming biennium, the department has and will continue to upgrade its technological infrastructure. The 2013 Legislature approved funding to replace the department's legacy computer system under the Core Systems Replacement (CSR) project. Since then, the department continues to methodically transition into the new system. The first phase moved the corporation and tobacco tax programs into the new system in November 2014. The second phase went live in December of 2015 and focused on Personal Income Tax. The third phase is scheduled for November 2016 and focuses on Withholding and Payroll Tax, but also includes Other Agency Accounts, State Lodging Tax, Hazardous Substance fee, Petroleum Load Fee, and the new Marijuana Tax on recreational products.

In November 2014, we implemented administration of the Corporation and Cigarette and Tobacco taxes into new systems through the CSR project. Cigarette stamp purchases moved from a completely paper process to electronic submission. Today, all licensed cigarette distributors complete their stamp orders online. Corporate income tax return processing for taxpayers filing by the due date has been significantly improved. All 2015 tax year returns were processed by late June rather than the previous August time period. However, we don't know if this pattern will hold for taxpayers that file on extension. Over 3,000 corporate taxpayers have signed up for Revenue Online that allows them to meet their needs for some tasks without interaction with department staff.

# BUDGET NARRATIVE

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## Business Division

In November 2015 we transitioned the Emergency Communications Tax (E-911) from a completely paper filing process to an electronic direct filing process. Today, about 95 percent of them directly file online.

Throughout much of the 15–17 biennium, the Business Division will operate in both its legacy systems and the new system. This has its largest effect on the division’s collectors: corporate accounts have been in the new system since late 2014, while withholding accounts have remained in legacy. Expected automation remains an important piece of CSR: some Revenue staff spend much of their days doing work that will be either automated entirely or simplified substantially. With that in mind, the division plans to reorganize some of its staff to better align with changing work processes and roles in the new system. One of our priorities is to increase direct assistance to taxpayers on their questions about how to use Revenue Online so they can become more self-sufficient. During the 2017–19 biennium we anticipate a period of stabilization as we learn how to best use the new tools and continue to tune our business processes to meet our objectives. Our ability to enhance compliance and improve our performance will continue to mature during the next couple of years as we gather native data to perform better analytics in the new system and observe the impacts of choices in program operations.

The Business Division also added responsibility for the state’s new recreational marijuana tax. Building a new tax program has been a significant undertaking, impacted particularly by difficulties from the unique banking issues the marijuana industry presents. Many of our new taxpayers do not have access to conventional banking due to federal regulations. Providing a safe, secure environment for our taxpayers and staff to pay and accept marijuana and other tax payments in large volumes of cash has been a top priority. The program has also been creating forms and publications; coordinating with multiple agencies; and conducting outreach. These tasks have presented their fair share of challenges, but we are pleased with the early results.

# BUDGET NARRATIVE

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## Business Division

### Program Narrative

The Business Division directs and manages tax programs where the primary interaction is with business or commercial interests. The division also contains a statewide collection agency known as Other Agency Accounts (OAA). The combined programs have annual revenues of approximately \$8 billion and include:

- Corporation Income and Excise taxes.
- Payroll taxes and withholdings.
- Recreational marijuana
- Fiduciary and inheritance/estate.
- Other Agency Accounts
- Cigarette and tobacco taxes.
- Other miscellaneous taxes (e.g. amusement device, lodging, 911, etc.)

The Business Division works to create easier ways for people to comply, assists taxpayers and tax practitioners with voluntary compliance, focuses on the greatest areas of risk, and leverages data and systems for enforcement. The Business Division's program responsibility includes collection of delinquent business taxes. These include income taxes withheld in trust by employers and sent to the department, corporation taxes, and local transit district taxes. As of June 2016, there were delinquent accounts totaling \$193.34 million in unpaid payroll and corporation taxes. Through June 2016 of the 2015–2017 biennium), the Business Division generated approximately \$90 million through collection activities. With new tools and business processes, we anticipate continued improvements to our operations. A few of our time consuming tasks can be substantially automated, including issuing simple garnishments, liens and notices, freeing up staff time for more complex case work and additional taxpayer assistance. The new core system will also allow for improvements in our case selection ability, with sophisticated tools designed for better filtering of potential leads. Perhaps most promising are the modeling capabilities. As the system builds case history over time, we will be able to use that data to model account development, prioritize our workload through data analytics and allocate resources accordingly. We expect this tool to become more valuable over time, further increasing efficiencies.

A major responsibility of the division is to achieve voluntary compliance with the state's tax laws. The division also works with community partners to educate business owners about their responsibilities.

# BUDGET NARRATIVE

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## Business Division

**Corporation and Estate**—The section is responsible for three primary tax programs: corporate excise and income taxes, estate tax, and transit district self-employment taxes. Our strategies and initiatives are focused on achieving voluntary compliance with state tax laws by focusing on the agency outcome areas of voluntary compliance, enforcement, customer experience, equity and uniformity, and employee engagement. To attain positive outcomes in each of these areas we have six objectives:

- Understand the needs and behaviors of our taxpayers.
- Provide information and tools that allow our taxpayers to comply with tax laws.
- Focus our audit and enforcement practices on compliance issues specific to our taxpayers.
- Acquire and use relevant internal and external data sources to support our business.
- Evaluate and adjust our strategies, processes, and procedures to improve our business.
- Develop policy concepts for consideration by the governor and Legislature to address issues current law doesn't, to propose concepts that appear to better reflect goals of existing tax structure, to improve our ability to administer the tax program, and to recommend areas of uniformity that affect multistate businesses.

To reach these objectives, we have developed a variety of initiatives. Some examples are: evaluating taxpayer strategies to reduce their tax burden, identifying emerging compliance risks, investing in more technical training for staff, making full use of available data in our enforcement efforts, and providing information or reports to the Legislature.

We use our budgeted resources to employ staff who:

- Develop forms and information for taxpayers and tax professionals so they can comply with tax reporting, filing, and paying requirements.
- Assist in annual updating of systems used for processing tax returns.
- Complete processing of returns sent to the program area for problem resolution.
- Answer questions from taxpayers about the programs we administer.
- Audit returns for noncompliance with tax laws.
- Identify taxpayers who have not filed returns and help them get returns filed.
- Handle the first level of appeals for contested adjustments.

# BUDGET NARRATIVE

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## Business Division

The Business Division also uses budgeted resources to provide training for staff, cover travel expenses for audit work, obtain legal assistance with appeals or legal questions, and procure equipment and supplies.

**Withholding and Payroll Tax**—The section administers the withholding program as part of a multi-agency administration of the Combined Payroll Tax Programs. These programs have a far reaching impact, as they affect the payroll reporting of every employer in Oregon, and many outside of Oregon, as well as every individual wage earner who files a personal income tax return. In addition to having direct responsibility for the withholding program, the section is under contract to administer the Lane and Tri-Met transit taxes, and administers the state’s new marijuana tax. The section also provides collections support to all tax programs in the Business Division. The Withholding and Payroll Tax Section is a key partner for various activities that involve multiple state agencies. The department participates in the Interagency Compliance Network, which coordinates several state agencies’ efforts to enforce laws relating to the classification of workers. The Oregon Business Registry, a partnership with the Office of the Secretary of State, is an ongoing effort to provide employers with a way to register their business with multiple agencies at once.

Through these activities, we focus on the following outcomes and use budgeted resources to:

*Create easier ways for people to comply and file:* We assist taxpayers and tax practitioners with voluntary compliance through outreach and educational efforts throughout the state.

*Focus on the greatest areas of risk:* We strive to assess liable entity on collection accounts within 60 days of the initial assessment.

*Leverage data and systems for enforcement:* We take advantage of tools and opportunities to enhance enforcement efforts, including the use of iWire. We have used large-scale data matching to identify garnishment sources from wage data and income data. We have also used iWire data to identify nonfilers and additional compliance cases.

*Hone our use of the new core system:* By 2017–19, we will have completed our implementation process for the Business Division which included designing, testing, and training how to use the new system. As we use the new system we are monitoring our success and will make adjustments to tune our processes to best meet our business objectives.

*Attract and retain outstanding employees and value employee participation:* We invest in our staff through continued education and training activities. We value employee contribution and incorporate staff identified initiatives in the strategic plan.

# BUDGET NARRATIVE

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## Business Division

**Special Programs**—This section consists of two main units: One unit administers seven different tax programs, and the other unit collects debt for other state agencies. We are focused on two main goals that directly support the agency’s expected outcomes of employee engagement, customer experience, voluntary compliance, enforcement, and equity and uniformity:

- Voluntary compliance:
  - Create easier ways for people to comply and file.
  - Leverage data and systems for enforcement.
  - Provide options for customer self-sufficiency.
  - Attract and retain outstanding employees by investing in our staff.
  
- Provide a collections center of excellence for all state agencies to achieve maximum recovery of debt owed to Oregon.

We accomplish these goals through a variety of initiatives developed with the help of staff. Some examples are: expanding communication methods with taxpayers, fee payers, and client agencies; allowing online account access to client agencies, taxpayers, and debtors to conduct business with us anytime; developing criteria to resolve debts within 90 days; obtaining access to third-party database tools to help us be more effective in our work; and using technology to reduce manual work by us and taxpayers. We use our budgeted resources to hire and recruit the finest employees and provide sufficient tools for taxpayers, debtors, and our staff.

# BUDGET NARRATIVE

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## Business Division

### Essential Packages

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2015–17 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

**Packages involving IT projects/Initiatives:** See individual packages below for detail.

# BUDGET NARRATIVE

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## Business Division

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The Business Division experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in an increase of \$826,958, General Funds, and an increase of \$117,835, Other Funds. The package provides a Non-PICS Personal Services cost increase of \$88,231, General Funds, and \$74,422, Other Funds, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Business Division

### 022 Phase-out Program and One-time Costs

#### Package Description

The Cost of Goods and Services decrease totals \$0, General Funds, and \$633,920, Other Funds. The reduction is in Other Capital Outlay for the initial marijuana start-up costs.

#### 2019–21 Fiscal Impact

No impact in 2019–21.

# BUDGET NARRATIVE

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## Business Division

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$54,078, General Funds, and \$79,007, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Business Division

### 032 Above Standard Inflation

#### Package Description

The Cost of Goods and Services increase totals \$19,033, General Funds, and \$0, Other Funds, for above-standard inflation on Telecommunications.

#### 2019–2021 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Business Division

### 060 Technical Adjustment

#### Package Description

Certain agency costs are centralized in the General Service portion of the agency's budget including Attorney General, postage and Motor Pool costs. The technical adjustment is to move Attorney General budget from the Business Division to the centralized budget in PMO/GSD. The Cost of Goods and Services decrease totals \$0, General Funds, and \$71,957, Other Funds.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Business Division

### 090 Analyst Adjustments

#### Package Description

This package reduces \$2,594,701 in General Fund appropriation and \$299,301 in Other Funds limitation including eight positions (11.00 FTE) to meet the agency's reduction target. The reduction eliminates positions including a manager, compliance and filing enforcement staff, auditors and collection agents.

Also during the development of the Governor's Budget, the department received \$850,784 in Other Funds limitation for six positions (3.00 FTE) for staffing at the Other Agency Accounts section to implement Legislative Concept 775, which would transfer receivables to OAA earlier in the delinquency process.

#### 2019–2021 Fiscal Impact

Partially phased in. The additional positions for Legislative Concept 775 would increase to full time in the 2019–2021 budget cycle.

# BUDGET NARRATIVE

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## Business Division

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Business Division

### 111 OSP Security Contract

#### Purpose

One of the most significant challenges in marijuana tax implementation is that the vast majority of those selling recreational marijuana may not have access to conventional banking services anytime soon. Banks have been extremely reluctant to work with marijuana retailers because of marijuana's status as an illegal drug under federal law. This means that many businesses deal exclusively in cash and pay their taxes in cash. Cash payments have ranged from several hundred dollars to just over \$80,000. Generally, retailers personally transport the cash to the department's main office in Salem.

There are obvious safety risks associated with large sums of cash. The department has an obligation to maintain a safe environment for staff and taxpayers and ensure the security of all revenue dollars deposited here.

#### How Achieved

In consultation with the Oregon State Police, the department opted to fund two retired state police officers. These two positions are filled by six retired officers to avoid exceeding applicable work-hour limits. Their pay rate is \$44.20 per hour. The cost was projected to be \$268,981 for the 2015–17 biennium, allowing for potential overtime and initial orientation. The department determined that it needed to extend payment hours due to the long distance some taxpayers had to travel to get to Salem. This increased the number of hours the department needed a security presence and a higher-than-anticipated cost for the biennium.

#### Staffing Impact

There is no staffing impact.

#### Qualifying Results

Funding a security presence is, in many ways, an exercise in deterrence, so it is difficult to quantify their effectiveness or the effectiveness of the policy. The goal is for the department to be able to continue its commitment to the safety of staff and taxpayers and the security of revenue dollars.

# BUDGET NARRATIVE

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## **Business Division**

### Revenue Source

The Cost of Goods and Services increase totals \$0, General Funds, and \$164,000, Other Funds.

### **2019–21 Fiscal Impact**

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	826,958	-	-	-	-	-	826,958
Admin and Service Charges	-	-	117,835	-	-	-	117,835
<b>Total Revenues</b>	<b>\$826,958</b>	-	<b>\$117,835</b>	-	-	-	<b>\$944,793</b>
<b>Personal Services</b>							
Temporary Appointments	-	-	1,185	-	-	-	1,185
Overtime Payments	1,608	-	492	-	-	-	2,100
All Other Differential	785	-	-	-	-	-	785
Public Employees' Retire Cont	457	-	94	-	-	-	551
Pension Obligation Bond	77,715	-	64,971	-	-	-	142,686
Social Security Taxes	183	-	129	-	-	-	312
Unemployment Assessments	863	-	384	-	-	-	1,247
Mass Transit Tax	9,013	-	8,844	-	-	-	17,857
Vacancy Savings	736,334	-	41,736	-	-	-	778,070
Reconciliation Adjustment	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>\$826,958</b>	-	<b>\$117,835</b>	-	-	-	<b>\$944,793</b>
<b>Total Expenditures</b>							
Total Expenditures	826,958	-	117,835	-	-	-	944,793
<b>Total Expenditures</b>	<b>\$826,958</b>	-	<b>\$117,835</b>	-	-	-	<b>\$944,793</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
Admin and Service Charges	-	-	(633,920)	-	-	-	(633,920)
<b>Total Revenues</b>	-	-	<b>(\$633,920)</b>	-	-	-	<b>(\$633,920)</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Building Structures	-	-	-	-	-	-	-
Other Capital Outlay	-	-	(633,920)	-	-	-	(633,920)
<b>Total Capital Outlay</b>	-	-	<b>(\$633,920)</b>	-	-	-	<b>(\$633,920)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(633,920)	-	-	-	(633,920)
<b>Total Expenditures</b>	-	-	<b>(\$633,920)</b>	-	-	-	<b>(\$633,920)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	54,078	-	-	-	-	-	54,078
Admin and Service Charges	-	-	79,007	-	-	-	79,007
<b>Total Revenues</b>	<b>\$54,078</b>	-	<b>\$79,007</b>	-	-	-	<b>\$133,085</b>

**Services & Supplies**

Instate Travel	3,520	-	2,057	-	-	-	5,577
Out of State Travel	14,833	-	1,523	-	-	-	16,356
Employee Training	4,556	-	1,663	-	-	-	6,219
Office Expenses	6,489	-	18,505	-	-	-	24,994
Telecommunications	9,759	-	5,606	-	-	-	15,365
Data Processing	529	-	1,966	-	-	-	2,495
Publicity and Publications	1,237	-	740	-	-	-	1,977
Professional Services	8,653	-	11,028	-	-	-	19,681
Attorney General	-	-	8,357	-	-	-	8,357
Employee Recruitment and Develop	383	-	51	-	-	-	434
Dues and Subscriptions	277	-	36	-	-	-	313
Facilities Rental and Taxes	470	-	125	-	-	-	595
Fuels and Utilities	-	-	841	-	-	-	841
Facilities Maintenance	201	-	346	-	-	-	547
Agency Program Related S and S	-	-	4,729	-	-	-	4,729
Other Services and Supplies	-	-	17,652	-	-	-	17,652
Expendable Prop 250 - 5000	1,792	-	597	-	-	-	2,389

**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
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	354	-	-	-	354
<b>Total Services &amp; Supplies</b>	<b>\$52,699</b>	-	<b>\$76,176</b>	-	-	-	<b>\$128,875</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	877	-	2,010	-	-	-	2,887
Telecommunications Equipment	502	-	821	-	-	-	1,323
<b>Total Capital Outlay</b>	<b>\$1,379</b>	-	<b>\$2,831</b>	-	-	-	<b>\$4,210</b>
<b>Total Expenditures</b>							
Total Expenditures	54,078	-	79,007	-	-	-	133,085
<b>Total Expenditures</b>	<b>\$54,078</b>	-	<b>\$79,007</b>	-	-	-	<b>\$133,085</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	19,033	-	-	-	-	-	19,033
<b>Total Revenues</b>	<b>\$19,033</b>	-	-	-	-	-	<b>\$19,033</b>
<b>Services &amp; Supplies</b>							
Telecommunications	19,033	-	-	-	-	-	19,033
<b>Total Services &amp; Supplies</b>	<b>\$19,033</b>	-	-	-	-	-	<b>\$19,033</b>
<b>Total Expenditures</b>							
Total Expenditures	19,033	-	-	-	-	-	19,033
<b>Total Expenditures</b>	<b>\$19,033</b>	-	-	-	-	-	<b>\$19,033</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	(71,957)	-	-	-	(71,957)
<b>Total Revenues</b>	-	-	<b>(\$71,957)</b>	-	-	-	<b>(\$71,957)</b>
<b>Services &amp; Supplies</b>							
Professional Services	-	-	-	-	-	-	-
Attorney General	-	-	(71,957)	-	-	-	(71,957)
Facilities Rental and Taxes	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$71,957)</b>	-	-	-	<b>(\$71,957)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(71,957)	-	-	-	(71,957)
<b>Total Expenditures</b>	-	-	<b>(\$71,957)</b>	-	-	-	<b>(\$71,957)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(2,594,701)	-	-	-	-	-	(2,594,701)
Admin and Service Charges	-	-	(229,301)	-	-	-	(229,301)
<b>Total Revenues</b>	<b>(\$2,594,701)</b>	<b>-</b>	<b>(\$229,301)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,824,002)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(1,573,328)	-	89,360	-	-	-	(1,483,968)
Empl. Rel. Bd. Assessments	(744)	-	120	-	-	-	(624)
Public Employees' Retire Cont	(214,258)	-	11,696	-	-	-	(202,562)
Social Security Taxes	(120,361)	-	6,838	-	-	-	(113,523)
Worker's Comp. Assess. (WCD)	(904)	-	142	-	-	-	(762)
Flexible Benefits	(435,366)	-	68,670	-	-	-	(366,696)
Reconciliation Adjustment	(75,481)	-	(395,446)	-	-	-	(470,927)
<b>Total Personal Services</b>	<b>(\$2,420,442)</b>	<b>-</b>	<b>(\$218,620)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,639,062)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(9,910)	-	(2,000)	-	-	-	(11,910)
Out of State Travel	(89,394)	-	-	-	-	-	(89,394)
Employee Training	(14,611)	-	(3,681)	-	-	-	(18,292)
Office Expenses	(14,622)	-	(3,500)	-	-	-	(18,122)
Telecommunications	(45,722)	-	(1,500)	-	-	-	(47,222)
<b>Total Services &amp; Supplies</b>	<b>(\$174,259)</b>	<b>-</b>	<b>(\$10,681)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$184,940)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	(2,594,701)	-	(229,301)	-	-	-	(2,824,002)
<b>Total Expenditures</b>	<b>(\$2,594,701)</b>	<b>-</b>	<b>(\$229,301)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,824,002)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>							
Total Positions							(8)
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8)</b>
<b>Total FTE</b>							
Total FTE							(11.00)
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(11.00)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(37,333)	-	-	-	-	-	(37,333)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$37,333)</b>	-	-	-	-	-	<b>(\$37,333)</b>
<b>Services &amp; Supplies</b>							
Professional Services	(37,333)	-	(47,581)	-	-	-	(84,914)
<b>Total Services &amp; Supplies</b>	<b>(\$37,333)</b>	-	<b>(\$47,581)</b>	-	-	-	<b>(\$84,914)</b>
<b>Total Expenditures</b>							
Total Expenditures	(37,333)	-	(47,581)	-	-	-	(84,914)
<b>Total Expenditures</b>	<b>(\$37,333)</b>	-	<b>(\$47,581)</b>	-	-	-	<b>(\$84,914)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	47,581	-	-	-	47,581
<b>Total Ending Balance</b>	-	-	<b>\$47,581</b>	-	-	-	<b>\$47,581</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 111 - OSP Security Contract

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
<b>Revenues</b>							
Admin and Service Charges	-	-	164,000	-	-	-	164,000
<b>Total Revenues</b>	-	-	<b>\$164,000</b>	-	-	-	<b>\$164,000</b>
<b>Services &amp; Supplies</b>							
Professional Services	-	-	164,000	-	-	-	164,000
<b>Total Services &amp; Supplies</b>	-	-	<b>\$164,000</b>	-	-	-	<b>\$164,000</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	164,000	-	-	-	164,000
<b>Total Expenditures</b>	-	-	<b>\$164,000</b>	-	-	-	<b>\$164,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5104000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	02	4,860.00	110,808- 54,771-	5,832- 2,882-			116,640- 57,653-
5170000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	09	6,780.00	154,584- 63,850-	8,136- 3,360-			162,720- 67,210-
5206000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,205.00	73,074- 46,945-	3,846- 2,470-			76,920- 49,415-
5265000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5285000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	09	6,780.00	154,584- 63,850-	8,136- 3,360-			162,720- 67,210-
5431000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5432000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	08	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5437000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	08	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5546000	MMS X7004 AA	PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	06	5,770.00	138,480- 70,492-				138,480- 70,492-
6446000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	07	3,669.00	88,056- 51,724-				88,056- 51,724-
6535000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	08	5,607.00	90,161- 41,119-	44,407- 20,253-			134,568- 61,372-
6537000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	08	5,607.00	90,161- 41,119-	44,407- 20,253-			134,568- 61,372-
6576000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	08	6,470.00	155,280- 65,667-				155,280- 65,667-
6577000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	07	6,166.00	147,984- 64,154-				147,984- 64,154-
6609000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6610000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048

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PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6611000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6612000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6613000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6614000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
TOTAL PICS SALARY								1,573,328-	89,360			1,483,968-
TOTAL PICS OPE								771,633-	87,466			684,167-
TOTAL PICS PERSONAL SERVICES =			8-	11.00-	264.00-			2,344,961-	176,826			2,168,135-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-006-00-00-00000

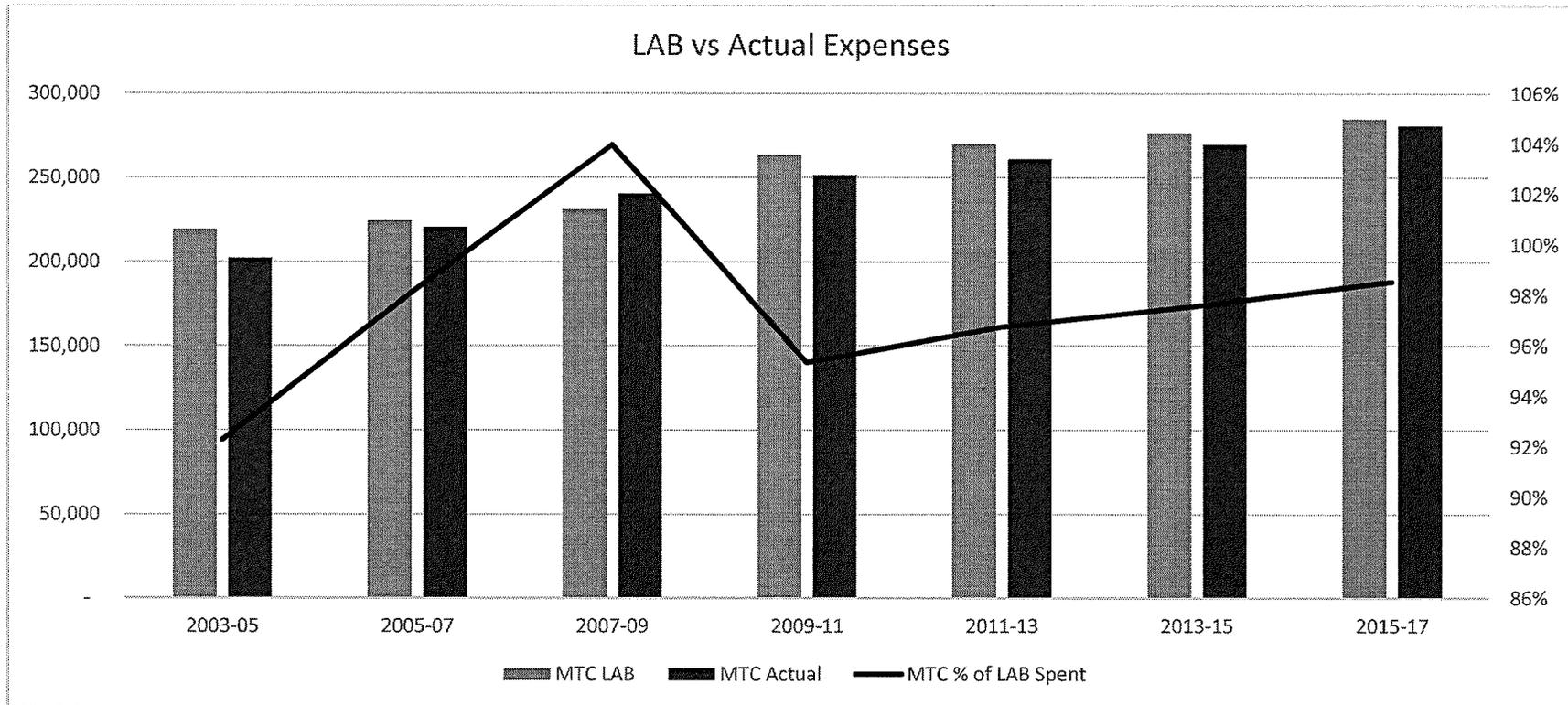
<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	12,788,092	15,670,606	17,612,277	20,311,544	18,029,381	-
Other Revenues	-	134,245	134,245	134,245	134,245	-
<b>Total Other Funds</b>	<b>\$12,788,092</b>	<b>\$15,804,851</b>	<b>\$17,746,522</b>	<b>\$20,445,789</b>	<b>\$18,163,626</b>	<b>-</b>



# BUDGET NARRATIVE

## Multistate Tax Commission

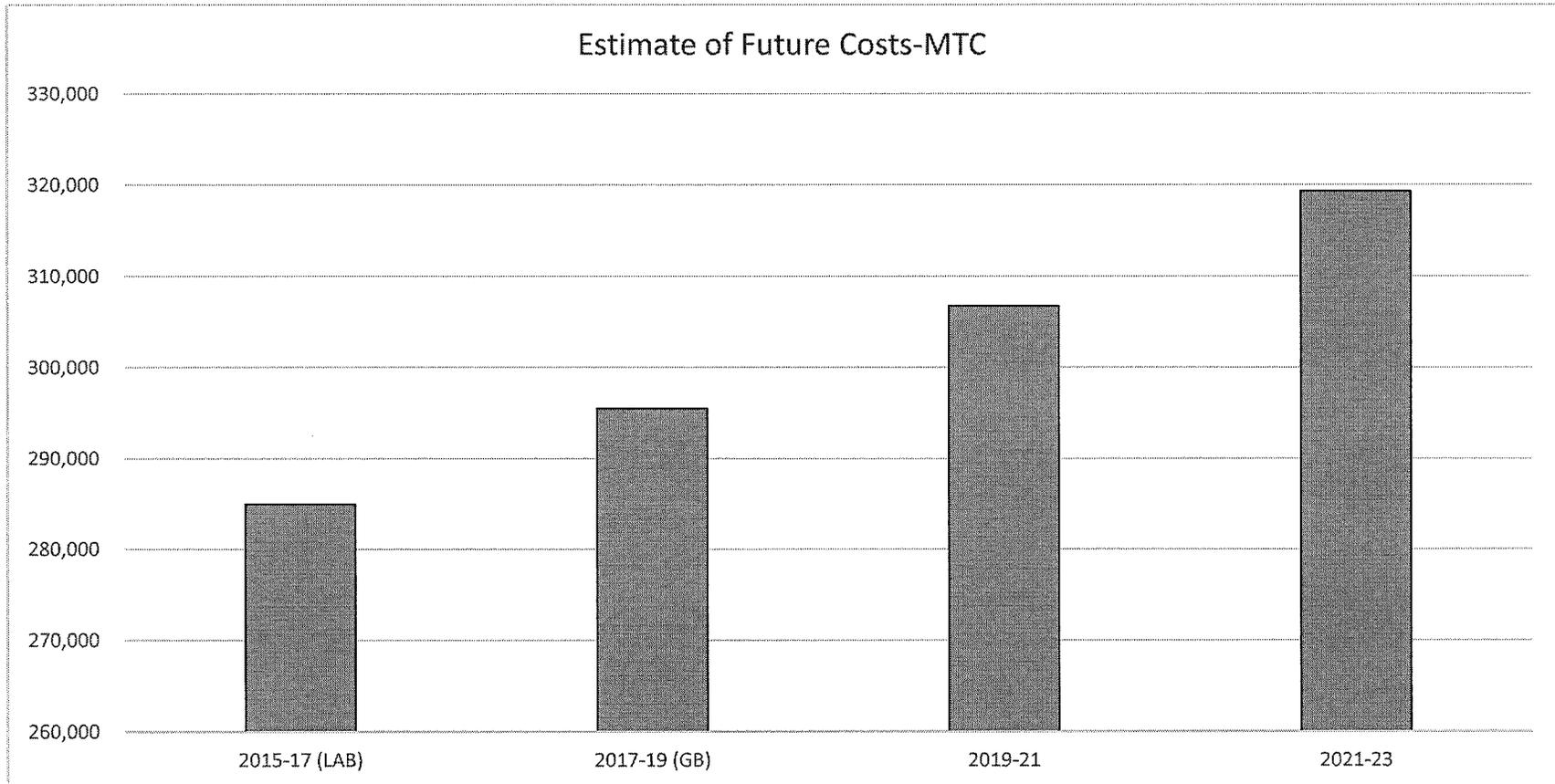
### Graphical representation of the program



Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	219,100	224,358	231,313	263,830	270,162	276,646	284,945
Actual	202,180	220,487	240,508	251,521	261,337	269,933	280,796

# BUDGET NARRATIVE

## Multistate Tax Commission



	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
Special Payments	284,945	295,488	306,717	319,292

# BUDGET NARRATIVE

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## Multistate Tax Commission

### Program Description

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 17 states that have joined in an effort to promote uniformity in state taxation of corporate income. By adopting the Multistate Tax Compact, the member states attempt to eliminate double taxation of the same income by more than one state, facilitate filing required returns, and reduce the risk of federal legislation restricting state taxation. The MTC accomplishes its objectives in several ways. It recommends uniform statutes and regulations for application to special industries and situations, conducts joint audits of multistate corporations on behalf of the member states in which the corporations operate, conducts investigations to determine if corporations are taxable in member states, operates a unitary business information exchange program among member states, provides education to federal and state audiences through workshops and conferences, and gives legal support to member states.

Member states are assessed operational expenses by MTC each year. Assessments are proportional to the total amount of all income tax revenue received by each state. A continuous MTC revolving account provides for deposit of revenue received from MTC audits and payments of MTC assessments. Account balances in excess of \$150,000 are transferred to the General Fund on June 30 of each year.

# BUDGET NARRATIVE

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## **Multistate Tax Commission**

### **031 Inflation & Price List Adjustments**

#### **Package Description**

The Distributions to Non-governmental Units increased \$10,543, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay.

#### **2019–21 Fiscal Impact**

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Multistate Tax Commission  
Cross Reference Number: 15000-015-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	10,543	-	-	-	10,543
<b>Total Revenues</b>	-	-	<b>\$10,543</b>	-	-	-	<b>\$10,543</b>
<b>Special Payments</b>							
Dist to Non-Gov Units	-	-	10,543	-	-	-	10,543
<b>Total Special Payments</b>	-	-	<b>\$10,543</b>	-	-	-	<b>\$10,543</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	10,543	-	-	-	10,543
<b>Total Expenditures</b>	-	-	<b>\$10,543</b>	-	-	-	<b>\$10,543</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

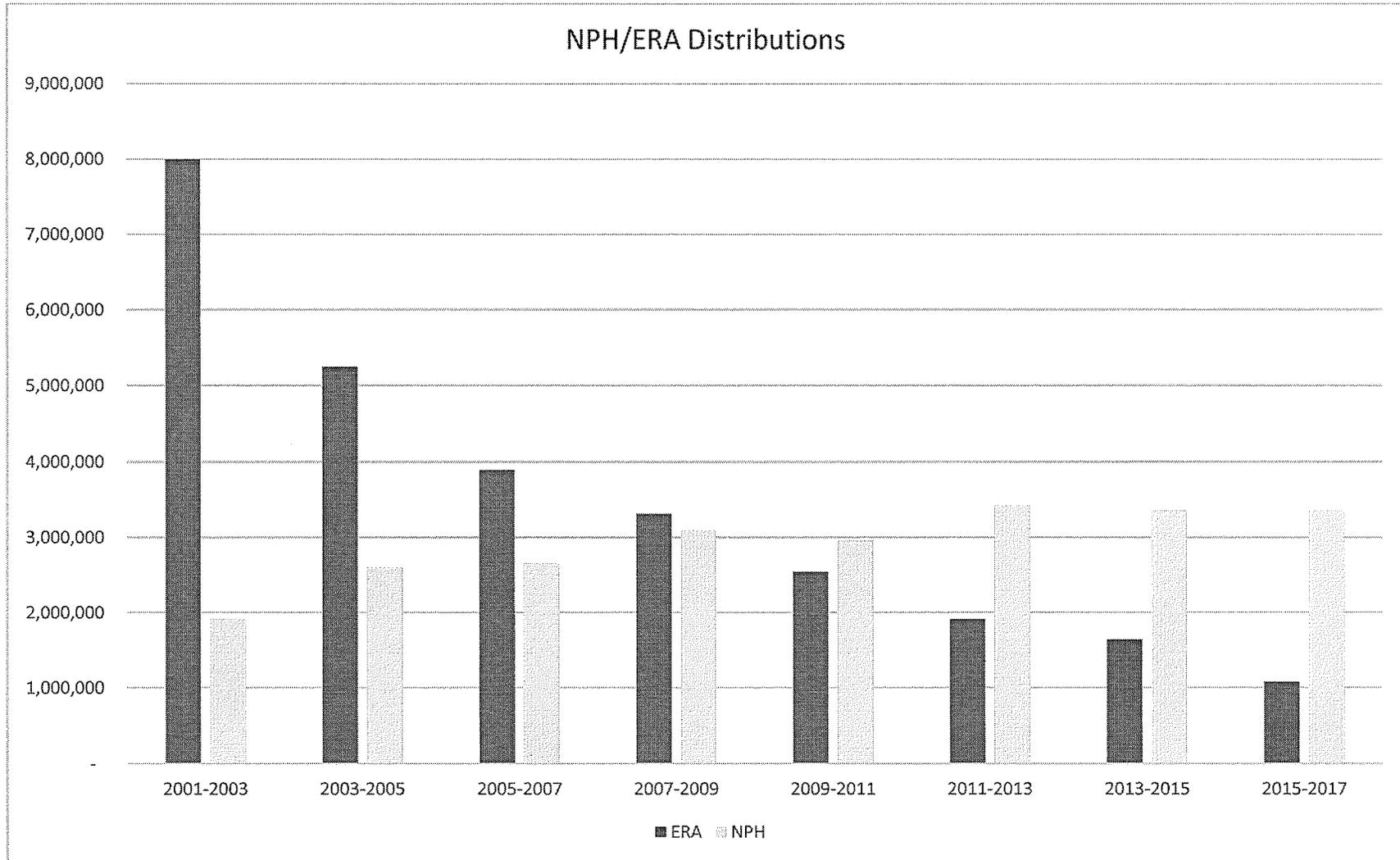
Cross Reference Number: 15000-015-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	-	284,945	284,945	295,488	295,488	-
Other Revenues	2,528,568	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$2,528,568</b>	<b>\$284,945</b>	<b>\$284,945</b>	<b>\$295,488</b>	<b>\$295,488</b>	<b>-</b>



# BUDGET NARRATIVE

## Elderly Rental Assistance/NPH



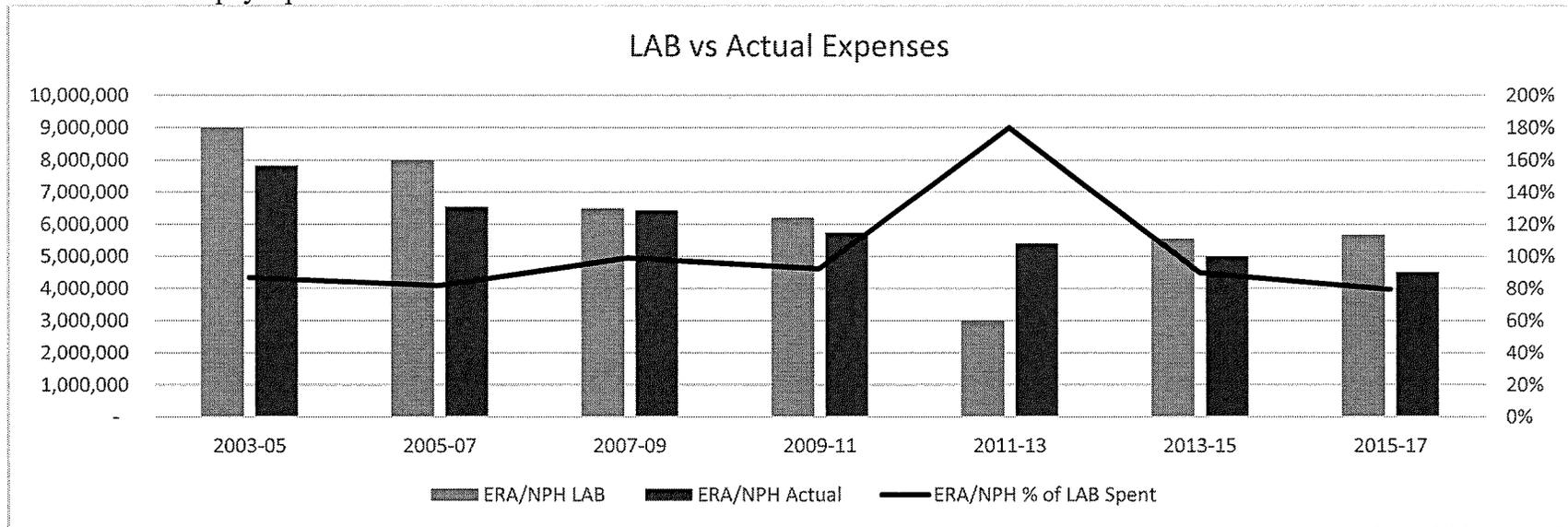
# BUDGET NARRATIVE

## Elderly Rental Assistance/NPH

### Program Overview

The Non-profit Homes for the Elderly Program (NPH) is a state-funded property tax exemption. It is granted to private non-profit corporations that provide permanent housing, recreational and social facilities, and care to elderly persons. The value of the exemption is passed on to the individual residents in the form of a rent credit.

The Elderly Rental Assistance Program (ERA) is a state-funded rental assistance program. ERA provides rental assistance to people 58 years old and older with certain income levels, who paid more than 20 percent of their income for rent. Payment is made once a year, and is intended to pay a portion of one month's rent.



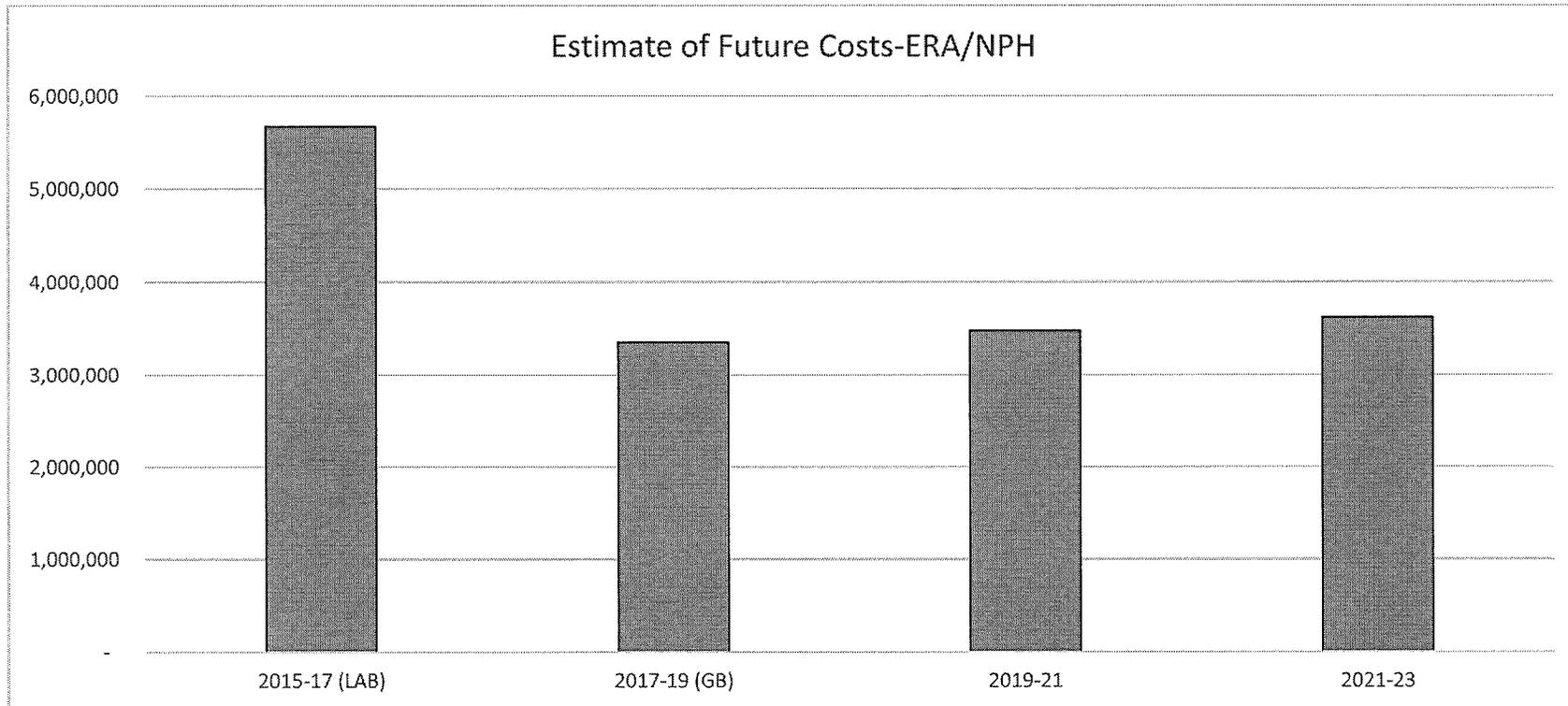
Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	9,000,000	8,000,000	6,500,000	6,210,000	3,000,000	5,558,560	5,672,000
Actual	7,823,442	6,544,271	6,422,891	5,735,204	5,399,284	4,998,683	4,508,575

# BUDGET NARRATIVE

## Elderly Rental Assistance/NPH

### Program Funding Request

The NPH and ERA Programs were fully funded for the 2015–17 biennium.



	<b>2015-17 (LAB)</b>	<b>2017-19 (GB)</b>	<b>2019-21</b>	<b>2021-23</b>
Special Payments	5,672,000	3,350,409	3,477,725	3,620,311

# BUDGET NARRATIVE

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## **Elderly Rental Assistance/NPH**

### **Program Description**

The NPH program was enacted in 1977 to assist private, non-profit corporations in providing permanent housing and care to elderly persons.

In order to qualify for this program, the non-profit corporation must be organized and operated only for the purpose of furnishing permanent residential, recreational, and social facilities for elderly persons (62 years of age and older). The residents' payments for living, medical, and recreational expenses and for social services and facilities must make up at least 95 percent of the corporation's operating gross income. The non-profit must receive federal or state financial aid under federal and state laws designed to aid low-income individuals. This effectively subjects the residents to income limitations. 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 to the county assessor of the county in which the property is located. The assessor approves or denies the exemption. If approved, the assessor computes the tax and notifies the Department of Revenue of the amount of the exemption. The department pays the tax, less 3 percent, to the county treasurer by November 15<sup>th</sup> of each year. The payment is from a General Fund appropriation that also includes payments for the Elderly Rental Assistance Program. If the General Fund appropriation is insufficient, the department will proportionately reduce the payment of tax for the exemption. The non-profit corporation retains the full property tax exemption, whether or not the appropriation covers the full amount of the property tax exemption. Local districts absorb the loss of taxes not paid by the state.

### **Program Performance**

We made property tax payments of approximately \$1.725 million to 18 counties for 48 eligible non-profit homes for the 2012–13 tax year. For the 2013–14 tax year, we made property tax payments of approximately \$1.683 million to 18 counties for 47 eligible non-profit homes.

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 approval or disapproval of an application. We are also responsible for transferring the money to the counties for qualifying properties, and sending letters to approved applicants. This requires approximately 25 hours for one FTE position each year.

# BUDGET NARRATIVE

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## **Elderly Rental Assistance/NPH**

The ERA program was created in 1975 to provide rental assistance to people 58 years old and older with certain income levels, who paid more than 20 percent of their income for rent. The assistance offsets the portion of rent attributable to property tax, thus the requirement that the rental property must be subject to Oregon property tax.

The program peaked at 11,372 participants in 1990. Assistance reached \$6.5 million in 1992 with an average assistance amount of \$559. To date in 2013, there are 2,284 participants sharing just under \$1 million in assistance, an average of \$375 per renter. The average age of the renter today is almost 71 years old compared with almost 73 years old in 1993.

ERA numbers have declined steadily since the early 1990s. While there are many reasons for this, it's primarily because the income limit has been below the minimum Social Security benefit amount for couples since 2005.

## **Enabling Legislation/Program Authorization**

### **NPH:**

- ORS 307.241 describes the purpose of the NPH program.
- ORS 307.242 describes the filing and processing of claims for the exemption.
- ORS 307.243 describes the property eligible for exemption.
- ORS 307.244 describes the funding of the exemption, computation of rate of levy and method of proration.
- ORS 307.245 describes the denial of exemption for failure to reflect exemption by rent reduction.

### **ERA:**

- ORS 310.630 – ORS 310.706 provide for the administration of the ERA program.

## **Funding Streams**

The money to carry out the purposes of the ERA program and pay the property tax exemption to the counties is from a suspense account described under ORS 310.692. It is an appropriation from the Legislative Assembly to the Department of Revenue to make payments under this exemption and the ERA program.

# BUDGET NARRATIVE

---

## **Elderly Rental Assistance/NPH**

### **Program Unit Narrative**

In 2013–15, the Elderly Rental Assistance (ERA) and Nonprofit Housing for the Elderly (NPH) Program shared a \$5.6 million appropriation. This fund provided rental assistance to elderly low-income renters through indirect property tax relief. An annual check is mailed to ERA claimants each November. Benefits are based on income levels and the amount of rent, fuel, and utilities paid. The NPH program allows for reduced rent by funding county property tax exemptions granted to non-profit entities that provide housing for the elderly. The counties also receive their payment in November each year.

The entire budget allocation for ERA/NPH goes to paying the claimants or counties. There are no dollars included for administrative costs in either program.

### **ERA Moves to Housing Department**

Recently enacted legislation moves the Elderly Rental Assistance (ERA) program from the Oregon Department of Revenue to the Housing Department as reflected in Package 022. Nonprofit Housing for the Elderly (NPH) Program remains at the Oregon Department of Revenue.

# BUDGET NARRATIVE

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## Elderly Rental Assistance/NPH

### 022 Phase-out Program and One-time Costs

#### Package Description

The Cost of Goods and Services decrease totals \$1,500,000, General Funds, and \$0, Other Funds. The reduction is in Intra-Agency General Fund Transfer. This reduction eliminates the Elderly Rental Assistance (ERA) program from the agency.

#### 2019–21 Fiscal Impact

No impact in 2019–21.

# BUDGET NARRATIVE

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## **Elderly Rental Assistance/NPH**

### **031 Inflation & Price List Adjustments**

#### **Package Description**

The Cost of Goods and Services increase totals \$154,364, General Funds, and \$0, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. This is standard inflation on the remaining expenditures for the Nonprofit Housing for the Elderly (NPH) Program.

#### **2019–21 Fiscal Impact**

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Elderly Rental Assistance/NPH

### 090 Analyst Adjustments

#### Package Description

This package reduces \$4,326,364 in General Fund appropriation for this program to reach the agency's reduction target. The expenditures of this program go directly to counties to reimburse their cost for the program and not to support the nonprofit homes of the elderly directly.

This was restored to \$3,350,409 on appeal, which is two times the average of the previous five years of actual expenditures for the program.

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Elderly Rental Assistance  
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
<b>Revenues</b>							
General Fund Appropriation	(1,500,000)	-	-	-	-	-	(1,500,000)
<b>Total Revenues</b>	<b>(\$1,500,000)</b>	-	-	-	-	-	<b>(\$1,500,000)</b>
<b>Special Payments</b>							
Intra-Agency Gen Fund Transfer	(1,500,000)	-	-	-	-	-	(1,500,000)
<b>Total Special Payments</b>	<b>(\$1,500,000)</b>	-	-	-	-	-	<b>(\$1,500,000)</b>
<b>Total Expenditures</b>							
Total Expenditures	(1,500,000)	-	-	-	-	-	(1,500,000)
<b>Total Expenditures</b>	<b>(\$1,500,000)</b>	-	-	-	-	-	<b>(\$1,500,000)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Elderly Rental Assistance  
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
<b>Revenues</b>							
General Fund Appropriation	154,364	-	-	-	-	-	154,364
<b>Total Revenues</b>	<b>\$154,364</b>	-	-	-	-	-	<b>\$154,364</b>
<b>Special Payments</b>							
Intra-Agency Gen Fund Transfer	154,364	-	-	-	-	-	154,364
<b>Total Special Payments</b>	<b>\$154,364</b>	-	-	-	-	-	<b>\$154,364</b>
<b>Total Expenditures</b>							
Total Expenditures	154,364	-	-	-	-	-	154,364
<b>Total Expenditures</b>	<b>\$154,364</b>	-	-	-	-	-	<b>\$154,364</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Elderly Rental Assistance  
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
<b>Revenues</b>							
General Fund Appropriation	(975,955)	-	-	-	-	-	(975,955)
<b>Total Revenues</b>	<b>(\$975,955)</b>	-	-	-	-	-	<b>(\$975,955)</b>
<b>Special Payments</b>							
Intra-Agency Gen Fund Transfer	(975,955)	-	-	-	-	-	(975,955)
<b>Total Special Payments</b>	<b>(\$975,955)</b>	-	-	-	-	-	<b>(\$975,955)</b>
<b>Total Expenditures</b>							
Total Expenditures	(975,955)	-	-	-	-	-	(975,955)
<b>Total Expenditures</b>	<b>(\$975,955)</b>	-	-	-	-	-	<b>(\$975,955)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-019-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Transfer from General Fund	4,998,682	-	-	-	3,350,409	-
<b>Total Other Funds</b>	<b>\$4,998,682</b>	-	-	-	<b>\$3,350,409</b>	-

## BUDGET NARRATIVE

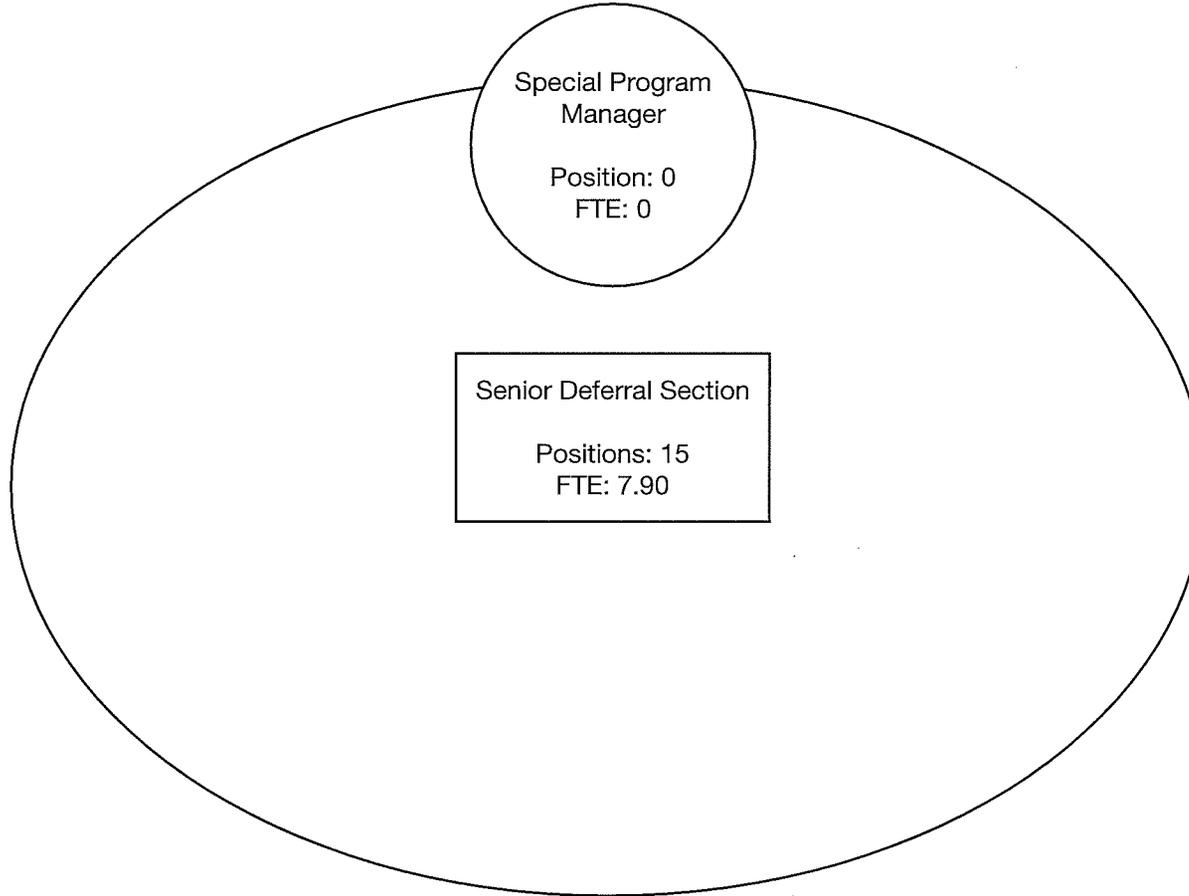
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### Elderly Rental Assistance/NPH

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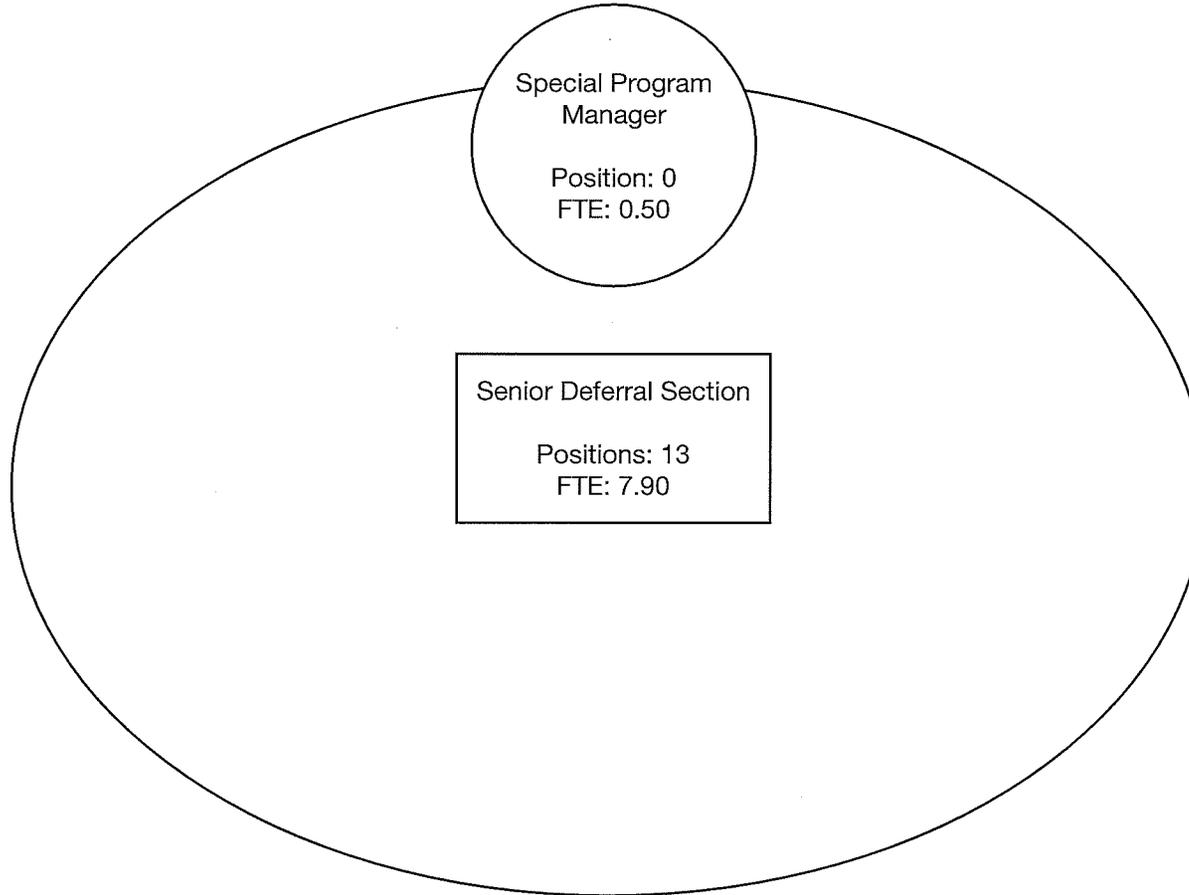
**Senior Citizen Prop.  
Tax Deferral**

**Senior and Disabled Citizen Property Tax Deferral  
2015-2017**



Total Positions: 15  
Total FTE: 7.90

**Senior and Disabled Citizen Property Tax Deferral  
2017-2019**



Total Positions: 13  
Total FTE: 8.40

# BUDGET NARRATIVE

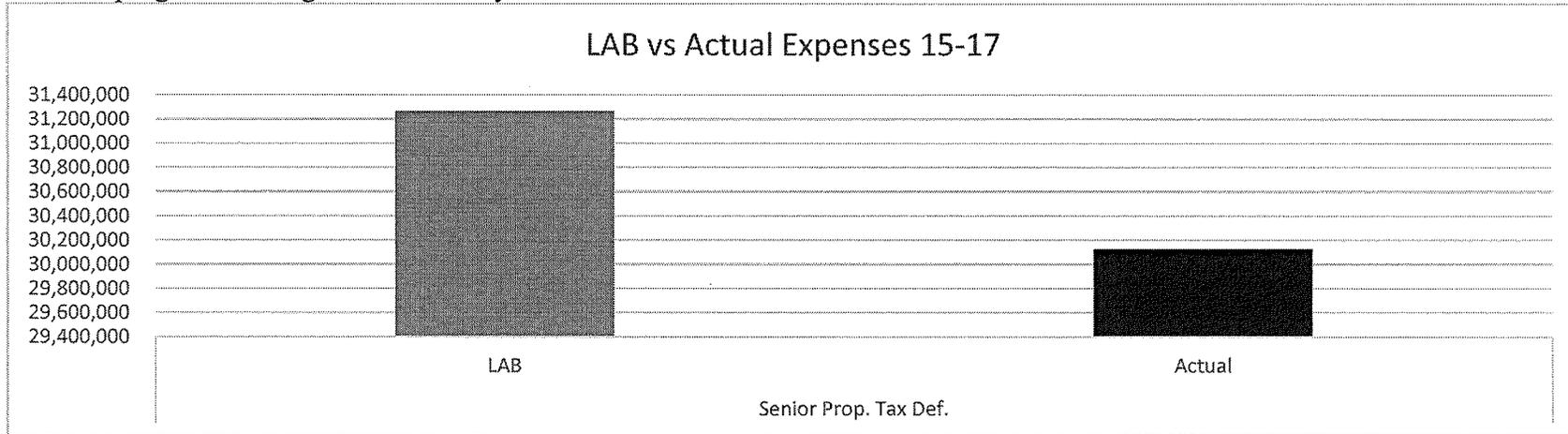
## Senior and Disabled Citizen Property Tax Deferral

### Program Description

The department administers the senior and disabled citizen property tax deferral programs. These programs pay the property taxes and special property assessments for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

The state paid more than \$13.5 million in property taxes to counties for nearly 6,200 program participants in the 2015–16 tax year.

These programs are Other Fund programs. Beginning in approximately the 2007–09 biennium, the amount of money being spent on tax payments exceeded the amount coming into the fund in the form of repayments due to a variety of factors, threatening the viability of the program. Changes were made to program eligibility during the 2011, 2012, 2013, 2014 and 2015 Legislative Sessions that result in renewed program funding self-sufficiency.

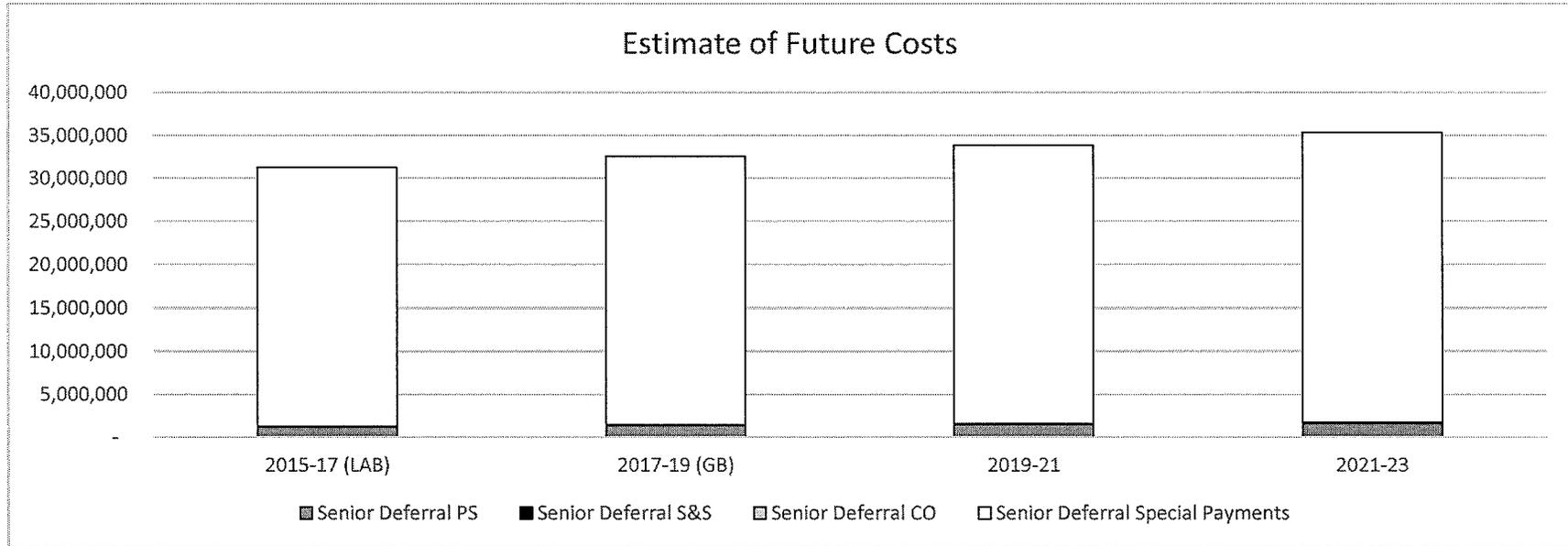


Actual / LAB	2015-17
LAB	31,268,469
Actual	30,129,397

# BUDGET NARRATIVE

## Senior and Disabled Citizen Property Tax Deferral

### Program Funding Request



	2015-17 (LAB)	2017-19 (GB)	2019-21	2021-23
PS	1,179,786	1,353,861	1,475,708	1,608,522
S&S	81,979	82,849	85,997	89,523
CO	6,704	6,952	7,216	7,512
Special Payments	30,000,000	31,110,000	32,292,180	33,616,159

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### Program Cost Drivers

#### Program Diversity and Complexity

- There are dozens of special assessment programs, more than 100 different types of exemptions, and more than 1,000 taxing districts that receive property tax revenues, all of which have different requirements to operate and administer within the property tax system.

### Program Justification and Link to 10-year Outcome

The following is a sampling of program efforts that move us toward achieving division outcomes:

- 1) To further citizen panels for engagement, we hold at least one formal taxpayer and stakeholder forum to answer questions and partner toward agreeable solutions when there is an administrative rule change that affects these parties.
- 2) To focus resources on service delivery and provide tools and accountability mechanisms for success, we survey our county partners at regular intervals on the quality and timeliness of our work product.

### Program Performance

For the 2015–17 biennium, we expect the department will pay property taxes for more than 6,200 deferral program participants and distribute more than \$27 million to Oregon counties. We have already made the first year's payments of \$13.5 million to 6,100 participants in the 2015–16 tax year. We successfully incorporated the major changes to the program from each legislative session from 2011 to 2015.

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### Advancements in Technology

Modernization of our systems through the Core Systems Replacement Project has brought about a number of benefits to the deferral program. We are able to more quickly locate taxpayer information including application and recertification documents, liens, and links to the property address allowing us to provide faster and more accurate customer service. Data consolidation and digitization has also increased our operational efficiency. We brought on less seasonal staff this processing season compared to last season. We only used four of the six additional seasonal positions authorized by the 2015 Legislature. Program participants are now able to access their own information through Revenue Online, including account balances, activities on their account, as well as electronically submitting their required recertification. As DOR and program participants become more proficient at using the new system we expect the process to become even more efficient.

### Enabling Legislation/Program Authorization

ORS 311.666 to 311.701 provides authority to administer the senior and disabled citizen property tax deferral program.

ORS 306.115 provides the department with the authority to exercise general supervision and control over the system of property taxation statewide.

### Funding Streams

Expenses related to administration of the senior and disabled citizen property tax deferral program are reimbursed from the program's Other Funds revolving account.

### Revenue Forecast

Due to changes to the deferral programs' eligibility requirements made by the Legislature in 2011, 2012, 2013, 2014 and 2015, the deferral revolving account has a healthy current balance and an anticipated positive balance into the foreseeable future.

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### **Essential Packages**

***Purpose:*** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

***How Accomplished:*** See individual packages below for detail.

***Staffing Impact:*** See individual packages below for detail.

***Quantifying Results:*** See individual packages below for detail.

***Revenue Sources:*** The revenue sources are the same as for the program unit as a whole.

***Package Fiscal Impact Summary:*** See individual packages below for detail.

***Packages involving IT projects/Initiatives:*** See individual packages below for detail.

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

The Senior and Disabled Citizens Property Tax Deferral section experienced position vacancies in the first year of the 2015–17 biennium. Accordingly, a vacancy factor calculation has been made using the Department of Administrative Services' prescribed formula. This calculation results in a decrease of \$16,548, General Funds, and an increase of \$11,369, Other Funds. The package provides a Non-PICS Personal Services cost decrease of \$16,548, General Funds, and an increase of \$11,369, Other Fund, for changes in pension bond assessment, mass transit taxes, unemployment assessments, and other non-PICS items, such as temporary appointments and other differentials.

#### 2019–21 Fiscal Impact

Fully phased in. This package will be adjusted by the Department of Administrative Services' prescribed vacancy formula and other non-PICS adjustments each biennium.

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### 031 Inflation & Price List Adjustments

#### Package Description

The Cost of Goods and Services increase totals \$0, General Funds, and \$1,113,281, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. This increase included \$1,110,000 for Distributions to Counties.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Senior and Disabled Citizen Property Tax Deferral

### 091 State-wide Adjustments-DAS Charges

#### Package Description

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

#### 2019–2021 Fiscal Impact

Fully phased in.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(16,548)	-	-	-	-	-	(16,548)
Admin and Service Charges	-	-	11,369	-	-	-	11,369
<b>Total Revenues</b>	<b>(\$16,548)</b>	<b>-</b>	<b>\$11,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$5,179)</b>
<b>Personal Services</b>							
Pension Obligation Bond	(13,689)	-	6,564	-	-	-	(7,125)
Mass Transit Tax	-	-	4,805	-	-	-	4,805
Other OPE	(2,859)	-	-	-	-	-	(2,859)
<b>Total Personal Services</b>	<b>(\$16,548)</b>	<b>-</b>	<b>\$11,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$5,179)</b>
<b>Total Expenditures</b>							
Total Expenditures	(16,548)	-	11,369	-	-	-	(5,179)
<b>Total Expenditures</b>	<b>(\$16,548)</b>	<b>-</b>	<b>\$11,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$5,179)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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
<b>Revenues</b>							
Admin and Service Charges	-	-	1,113,281	-	-	-	1,113,281
<b>Total Revenues</b>	-	-	<b>\$1,113,281</b>	-	-	-	<b>\$1,113,281</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	40	-	-	-	40
Employee Training	-	-	148	-	-	-	148
Office Expenses	-	-	204	-	-	-	204
Telecommunications	-	-	328	-	-	-	328
Publicity and Publications	-	-	2,165	-	-	-	2,165
Expendable Prop 250 - 5000	-	-	50	-	-	-	50
IT Expendable Property	-	-	98	-	-	-	98
<b>Total Services &amp; Supplies</b>	-	-	<b>\$3,033</b>	-	-	-	<b>\$3,033</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	248	-	-	-	248
<b>Total Capital Outlay</b>	-	-	<b>\$248</b>	-	-	-	<b>\$248</b>
<b>Special Payments</b>							
Dist to Counties	-	-	1,110,000	-	-	-	1,110,000
<b>Total Special Payments</b>	-	-	<b>\$1,110,000</b>	-	-	-	<b>\$1,110,000</b>

**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
<b>Total Expenditures</b>							
Total Expenditures	-	-	1,113,281	-	-	-	1,113,281
<b>Total Expenditures</b>	-	-	<b>\$1,113,281</b>	-	-	-	<b>\$1,113,281</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

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
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Publicity and Publications	-	-	(2,163)	-	-	-	(2,163)
Professional Services	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	(\$2,163)	-	-	-	(\$2,163)
<b>Total Expenditures</b>							
Total Expenditures	-	-	(2,163)	-	-	-	(2,163)
<b>Total Expenditures</b>	-	-	(\$2,163)	-	-	-	(\$2,163)
<b>Ending Balance</b>							
Ending Balance	-	-	2,163	-	-	-	2,163
<b>Total Ending Balance</b>	-	-	\$2,163	-	-	-	\$2,163

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000  
Cross Reference Number: 15000-025-00-00-00000

Source	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	-	31,175,099	31,246,009	32,555,825	32,555,825	-
<b>Total Other Funds</b>	-	<b>\$31,175,099</b>	<b>\$31,246,009</b>	<b>\$32,555,825</b>	<b>\$32,555,825</b>	-
<b>Nonlimited Other Funds</b>						
Sr Citizen Prop Tax Repayments	-	38,497,653	38,497,653	-	-	-
<b>Total Nonlimited Other Funds</b>	-	<b>\$38,497,653</b>	<b>\$38,497,653</b>	-	-	-

# BUDGET NARRATIVE

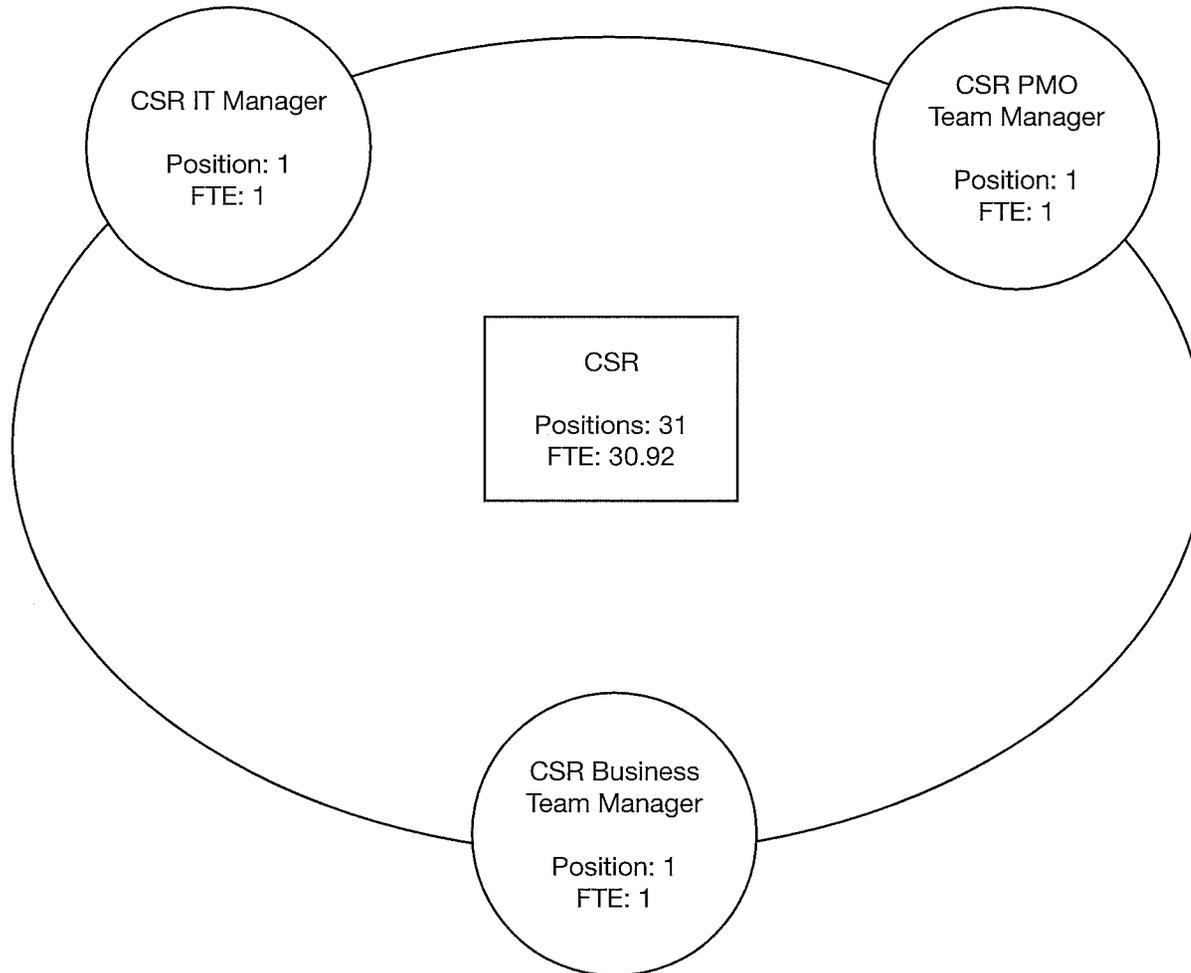
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## Senior and Disabled Citizen Property Tax Deferral

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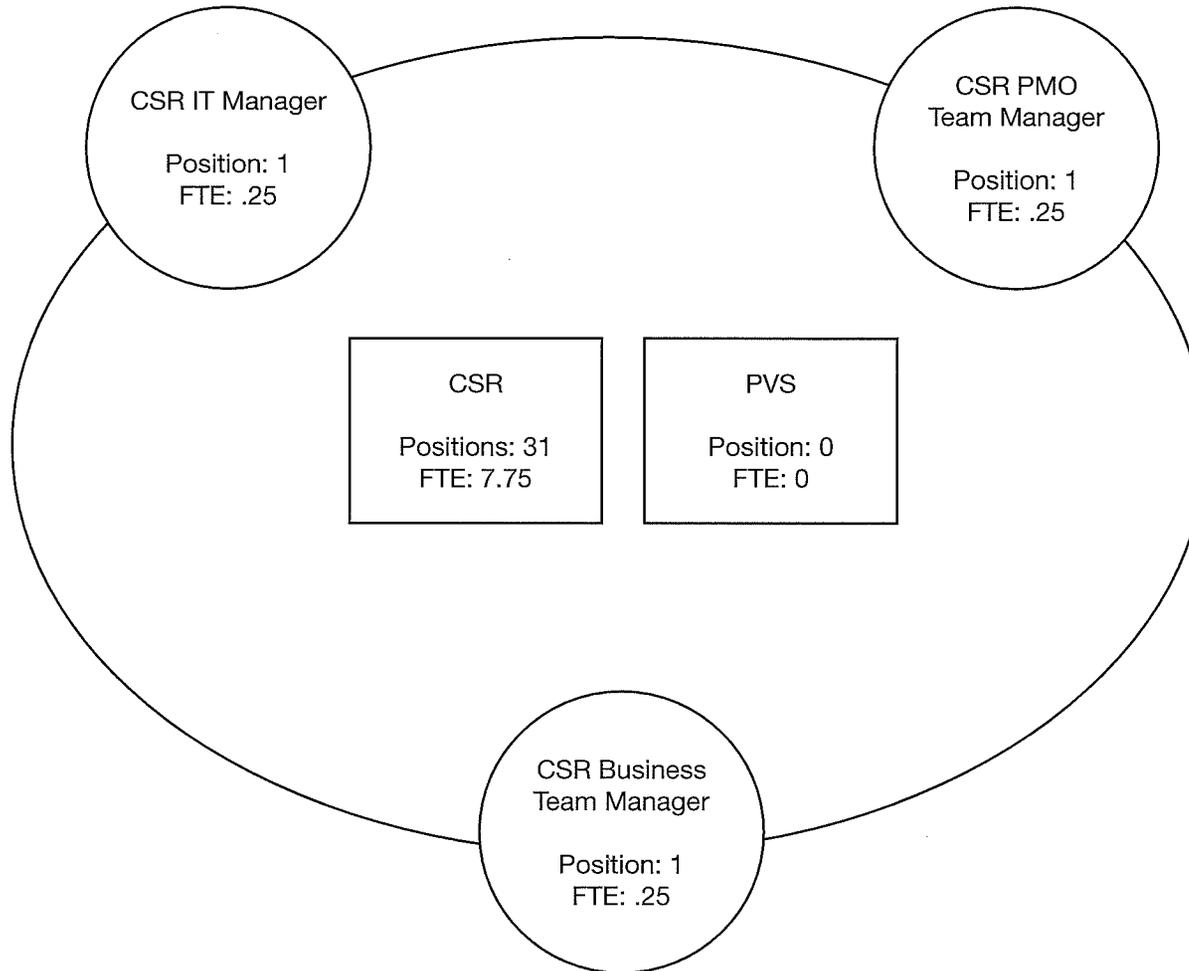
**Core System  
Replacement**

## Core Systems Replacement 2015-2017



Total Positions: 34  
Total FTE: 33.92

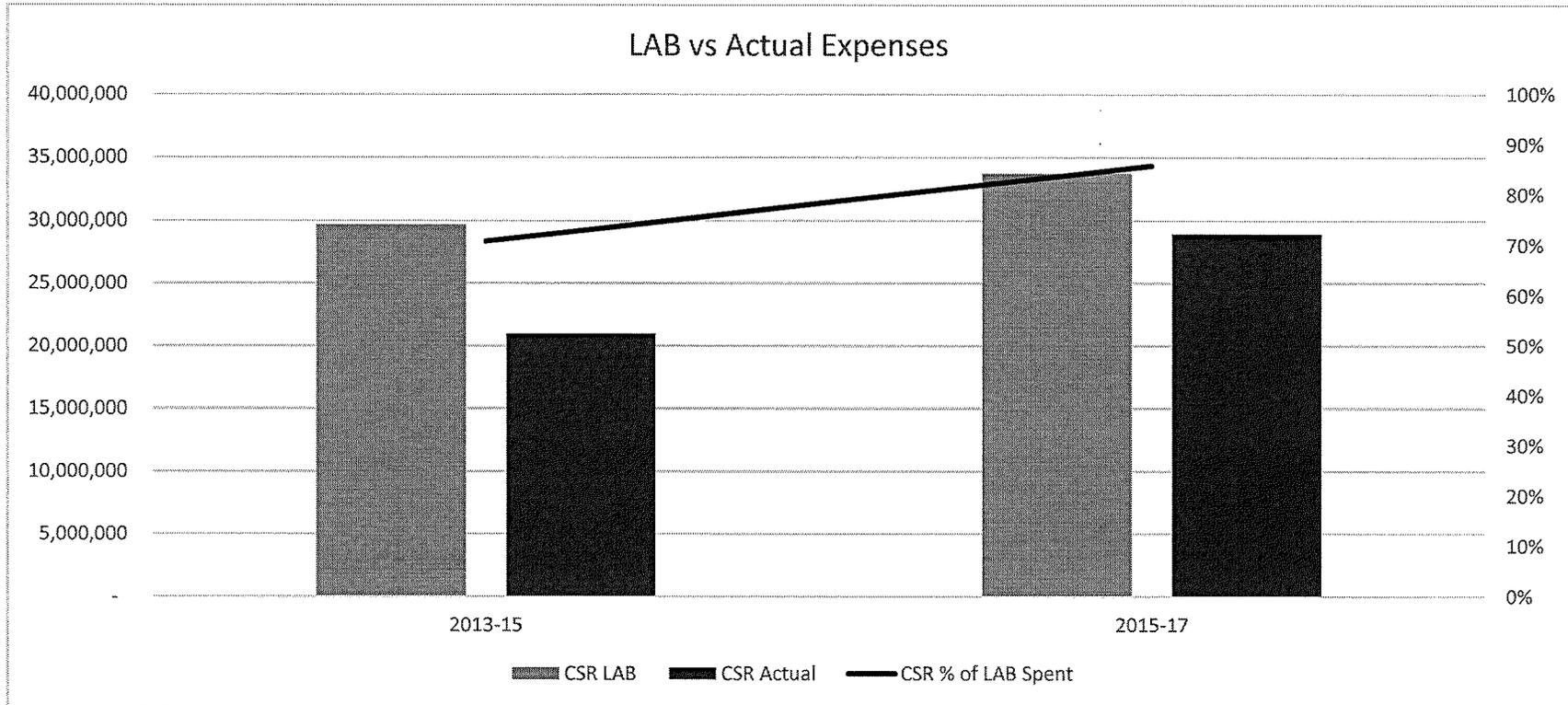
# Core Systems Replacement 2017-2019



Total Positions: 34  
Total FTE: 8.5

# BUDGET NARRATIVE

## Core Systems Replacement



Actual / LAB	2013-15	2015-17
LAB	29,666,250	33,718,370
Actual	20,998,701	28,930,142

There is no Estimate of Future Costs graph for this section because the project ends December 2017.

# BUDGET NARRATIVE

---

## Core Systems Replacement

### Essential Packages

**Purpose:** The essential packages present budget adjustments needed to bring the base budget to Continuing Service Level (CSL), the calculated cost of continuing legislatively approved programs into the 2017–19 biennium.

**How Accomplished:** See individual packages below for detail.

**Staffing Impact:** See individual packages below for detail.

**Quantifying Results:** See individual packages below for detail.

**Revenue Sources:** The revenue sources are the same as for the program unit as a whole.

**Package Fiscal Impact Summary:** See individual packages below for detail.

# BUDGET NARRATIVE

---

## Core Systems Replacement

### 010 Non-PICS Personal Services / Vacancy Factor

#### Package Description

In this package, Core System Replacement is reducing Pension Obligation Bond expense \$10,279, Other Funds and Mass Transit expenses \$3,935, Other Funds.

#### 2019–21 Fiscal Impact

No impact in 2019–21 as the project will be completed in the 2017–19 biennia.

# BUDGET NARRATIVE

---

## Core Systems Replacement

### 022 Phase Out Program and One-Time Costs

#### Package Description

This package phases out Non-PICS Personal Services and Services and Supplies costs for the Core Systems Replacement (CSR) project. Policy Option Package 104 restores funding for the final six months of the CSR project. The total package reduces \$3,935,414, General Fund, and \$21,621,659, Other Funds.

#### 2019–21 Fiscal Impact

Fully phased out, with the exception of debt service costs.

# BUDGET NARRATIVE

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## Core Systems Replacement

### 070 – Revenue Shortfalls

#### Package Description

This package phases out the Personal Services costs for the Core Systems Replacement (CSR) project. Policy Option Package 104 restores funding for the final six months of the CSR project. This package reduced personal services by \$6,662,343, Other Funds.

#### 2019–21 Fiscal Impact

Fully phased out, with the exception of debt service costs.

# BUDGET NARRATIVE

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## Core Systems Replacement

### 090 Analyst Adjustments

#### Package Description

The analyst recommended a technical adjustment to correct error in package 070 from Agency Request Budget at Analyst Recommendation.

#### 2019–2021 Fiscal Impact

Fully phased in.

# BUDGET NARRATIVE

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## Core Systems Replacement

### 101- Property Valuation System

#### Package Description

##### Purpose

The Department of Revenue is responsible for assessing real market value (RMV) on properties defined as state responsible industrial properties (ORS 306.126) (valued at over \$1 million and engaged in processing or manufacturing activities) and those identified as centrally assessed (ORS 308.505). This includes airlines, utilities, railroads, and telecommunications. In current property tax administration, the department relies on antiquated applications and internally developed databases, spreadsheets, and paper files to manage the complex effort of annually valuing around 850 industrial sites and 500 central assessment companies. Because of the system's limited capabilities and its fragmented and increasingly unsupportable architecture, many of our processes are manual and paper-driven, and prone to both error and inefficiency. This combination of manual processes and less reliable, fragmented, and limited technology poses a risk to our long-term ability to develop accurate and timely RMVs for the department's assigned accounts.

##### How Achieved

Based on our analysis, we have been given approval by the Office of the State CIO to initiate a project to purchase a commercial off-the-shelf, computer-assisted mass appraisal (CAMA) software system. Legislative approval was given for debt financing through Article XI-Q bond in the amount of \$1.8 million. We have now determined that this amount will be insufficient and are requesting an additional \$3,440,000.

# BUDGET NARRATIVE

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## Core Systems Replacement

The following chart is an estimated two-year cost breakdown:

	2016–17	2017–18
Software	\$ 250,000	\$ 1,900,000
Staff	\$ 112,000	\$ 325,000
Hardware	\$ 5,000	\$ -
Quality Assurance	\$ 50,000	\$ 313,000
Contingency	\$	\$ 425,000
Cost of Issuance	\$	\$ 60,000
Total	\$ 417,000	\$ 3,023,000
Total		\$ 3,440,000

## Background

Technology exists to better aid the department in meeting its statutory requirements of valuing complex Oregon property. CAMA systems have been used in all Oregon counties for 15 years or more. They are developed to aid the public property tax administrator in the daunting task of annually valuing each and every assessable unit of property in a given jurisdiction. These CAMA systems make it easy to identify, track, and maintain data related to assessable property. These systems also allow for appropriate appraisal techniques to be employed in developing and maintaining statutory value in a timely manner, promoting equity and uniformity of assessment administration.

The department lacks a comprehensive CAMA system that integrates all the necessary data to effectively manage its appraisal responsibility without spending significant time on manual processes. More time is spent on understanding and using applications and manual processes rather than on performing appraisals. This inefficiency is a significant impediment to effectively completing work with current staffing levels, which have declined over 30 percent in the last 10 years, while the number of accounts the department is responsible for appraising have increased. Long-term program stability is increasingly at risk.

# BUDGET NARRATIVE

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## Core Systems Replacement

### Current Status

Given the risks associated with relying on limited and unstable technology, and the identified benefits associated with industry-standard CAMA systems, we believe investing in a CAMA software solution will enhance our long-term ability to manage statutory work and improve efficiencies. With the approval of the Office of the State CIO, we began the process to replace our current systems. The PVS project has received Stage Gate 1 and Stage Gate 2 endorsement. The stage gate approach helps bring together the enterprise-level management functions of design, budgeting, and oversight. The statewide policy is to provide agencies with the information and direction necessary to satisfy State CIO requirements regarding state IT initiatives. The PVS project is in the process of acquiring independent QA for the project. The targeted go-live date is fall of 2018.

### Staffing Impact

The department is not requesting additional permanent FTE as a part of this request, but has contracted with a vendor for project management and is in the process of contracting with a vendor for independent quality assurance.

### Quantifying Results

The department will ensure that project implementation follows a well-defined timeline with deliverables and quality assurance objectives. Once the project is fully implemented, the following measures will provide verification of project success:

- Days to process IPRs (Operational Measure): The department currently tracks days to process Individual Property Returns (IPR), from when the return is opened to when a value transmittal sheet is mailed to the counties and taxpayers with the department's final value determination. A fully implemented CAMA system should materially reduce the days necessary to complete this task.
- Days to review appraisals and IPRs (Operational Measure): The current procedure is for a team lead to review all work, including a combination of paper files and electronic workbooks, to determine if appropriate methodologies were followed and reasonable conclusions drawn. This review step should take significantly fewer days to complete with an integrated CAMA system.
- Coefficient of Dispersion (COD): This is an agency key performance measure, where the department compares values determined through appraisal with market based sales of property. A lower COD indicates a close proximity of assessed value to RMV. With available CAMA system data analytics, assessment values should be closer to RMV.

# BUDGET NARRATIVE

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## Core Systems Replacement

### Revenue Source

This package requests an increase of \$0, General Fund, and \$3,440,000, Other Funds.

### **2019–21 Fiscal Impact**

The PVS project is expected to be complete by the end of the 2017–19 biennia. In the 2019–21 biennia, only debt services costs are anticipated.

# BUDGET NARRATIVE

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## Core Systems Replacement

### 104- Core System Replacement

#### Package Description

##### Purpose

The Department of Revenue (DOR) is in the midst of replacing the majority of its core tax systems through the Core Systems Replacement (CSR) Project. This replacement serves to mitigate the growing risks of not being able to support its aging legacy systems and maintain current service levels.

Replacing its core tax systems ensures the agency can continue to achieve its mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. It helps demonstrate that government is trustworthy, responsive, and solves problems in a financially sustainable way. Replacing core tax systems supports DOR's vision of becoming a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration.

As the agency responsible for providing \$8.3<sup>1</sup> billion each year to the General Fund, DOR raised the concern that reinvestment in core tax system technology and business processes is essential to sustain future revenue administration. As stewards of this responsibility, the Department sought and received approval in 2009 to implement a new commercial off-the-shelf (COTS) integrated tax system and data warehouse (GenTax) through Fast Enterprises, LLC. To date, the agency has successfully completed two of the four project rollouts.

The total cost of the CSR Project (\$78 million) includes the cost of debt funding (\$8.7 million)<sup>2</sup> and the completed preliminary planning phases (\$7.3 million). Total remaining project implementation costs for the 2017–19 biennium, excluding debt service, are \$11 million.

The CSR Project spans three biennia, and the attached POP narrative describes the project's final funding needs for the 2017–19 biennium. These funding needs are based upon assumptions that may change between now and the 2017 Legislative Session, particularly in regards to the use of 2015–17 contingency funds, which could reduce the amount of bond funds carried over to 2017–19. Between now<sup>3</sup> and the 2017 Legislative Session, the following variables may also influence the amount of funding requested. DOR will continue to update Legislative Fiscal Office (LFO) and the Department of Administrative Services Chief Financial Office (CFO) representatives on these items variables.

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<sup>1</sup> 2014-15 Fiscal Year End Financial Statement

<sup>2</sup> Debt Service costs are estimated as of July 1, 2015.

<sup>3</sup> Project costs and forecasted expenditures included in this narrative tie to the CSR April 2016 2015-17 Biennium Monthly Budget Report.

# BUDGET NARRATIVE

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## Core Systems Replacement

### Overtime Compensation

Overtime is being monitored monthly. Based on overtime expenditures for rollouts 1 and 2, future personal services costs may be adjusted for overtime. Some high-level estimates are already included. The agency should have additional information to use to more accurately project these costs by December 2016.

### Debt Service Costs (DAS continues to refine bond issuance and debt service costs):

The debt service costs provided are as of July 1, 2015. DOR continues to consult with DAS CFO to project anticipated bond sale expenditures, including issuance costs, interest, and debt service payment needs. Future bond costs are estimates until each bond is sold and actual costs are established. Bond costs will continue to be updated with information provided by DAS CFO throughout the budget process.

### Proposed Solution

DOR received initial project funding and approval in 2013. The department needs another installment of project funding to complete the:

- Planned replacement of aging and obsolete core computer systems.
- Re-engineering of processes to maximize the ability to increase compliance and revenue collection.
- Provide services that taxpayers and lawmakers demand using up-to-date tools.

The CSR Project is sponsored by the DOR's leadership team. It's supported by a comprehensive business case that includes the rationale for this change, recommended implementation approach, metrics, risks, and estimated costs and benefits to the state of Oregon.

## BUDGET NARRATIVE

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### Core Systems Replacement

DOR is requesting:

- **\$2.8 million in General Fund appropriation for 2017–19.** Of that, \$60,000 is for estimated non-bond fund eligible general services and supplies and \$1 million is for annual maintenance and support. Debt service costs are projected to be \$1.7 million for 2017–19.
- **\$9.5 million in Other Funds limitation for 2017–19.** Of that, \$8.5 million is for the debt-financed costs of continuing installation, Rollout 4 vendor payments, contractor expenses, developer and project management staffing, hardware, quality assurance/IV&V costs, and the cost of debt issuance. The remaining \$1 million is for contingency, assuming that any of the unused \$3 million 2015–17 contingency would be made available for use in 2017–19.
- **\$100,000 in Other Funds limitation for 2017–19.** This covers vendor payments for the implementation of the Marijuana Tax Program in GenTax and its additional annual maintenance.

# BUDGET NARRATIVE

## Core Systems Replacement

The table below reflects a breakdown of the expected project costs by biennium<sup>4</sup>.

Project Costs (in millions)							
	Positions	2009-13 (Actuals)	2013-15 (Actuals)	2015-17 (Estimates)	2017-19 Project Request	Future Biennia	Totals
<b>DOR Contribution</b>							
Ongoing DOR Operating Costs	3	\$ 7.3	\$ 0.6	\$ 0.7	\$ 0.2		\$ 8.8
<b>General Fund</b>							
Non-bond eligible General Services and Supplies			\$ 0.2	\$ 0.2	\$ 0.1		\$ 0.4
Project Costs			\$ 2.1	\$ 4.5	\$ 1.0		\$ 7.6
Total General Fund			\$ 2.3	\$ 4.7	\$ 1.1		\$ 8.0
<b>Other Fund Limitation</b>							
Debt Financed Project Costs	34		\$ 18.7	\$ 23.7	\$ 9.3		\$ 51.7
Marijuana Tax				\$ 0.5	\$ 0.1		\$ 0.6
Total Other Funds			\$ 18.7	\$ 24.2	\$ 9.4		\$ 52.3
<b>Project Totals (before Debt Service)</b>	<b>37</b>	<b>\$ 7.3</b>	<b>\$ 21.6</b>	<b>\$ 29.6</b>	<b>\$ 10.7</b>		<b>\$ 69.2</b>
<b>Bonding Costs</b>							
Principal & Interest (General Fund)			\$ 1.3	\$ 12.6	\$ 17.4	\$ 31.3	\$ 62.6
Costs of Debt Issuance (Bond Funded)			\$ 0.2	\$ 0.4	\$ 0.2		\$ 0.7

*Note: Totals reflect actual project costs. Component figures may not total accurately due to rounding.*

<sup>4</sup> Debt financed project costs include \$1 million in contingency requested to be appropriated in 2017–19. DOR assumes any of the unused \$3 million from the 2015–17 contingency would be made available for 2017–19.

# BUDGET NARRATIVE

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## Core Systems Replacement

### CSR Project Phases

- Planning
  - 2009–11 biennium: Planning and preparation.
  - 2011–13 biennium: Agency readiness and procurement.
- Implementation<sup>5,6</sup>
  - 2013–15 biennium: Fall 2014—Rollout 1: Corporate and tobacco tax programs.
  - 2015–17 biennium: Fall 2015—Rollout 2: Personal income, transit self-employment, deferral and estate tax programs.
    - Fall 2016—Rollout 3: Withholding, transit, payroll, Other Agency Accounts, marijuana, and special
  - 2017–19 biennium:
    - Fall 2017—Rollout 4: Remaining programs.

## Core Systems Replacement

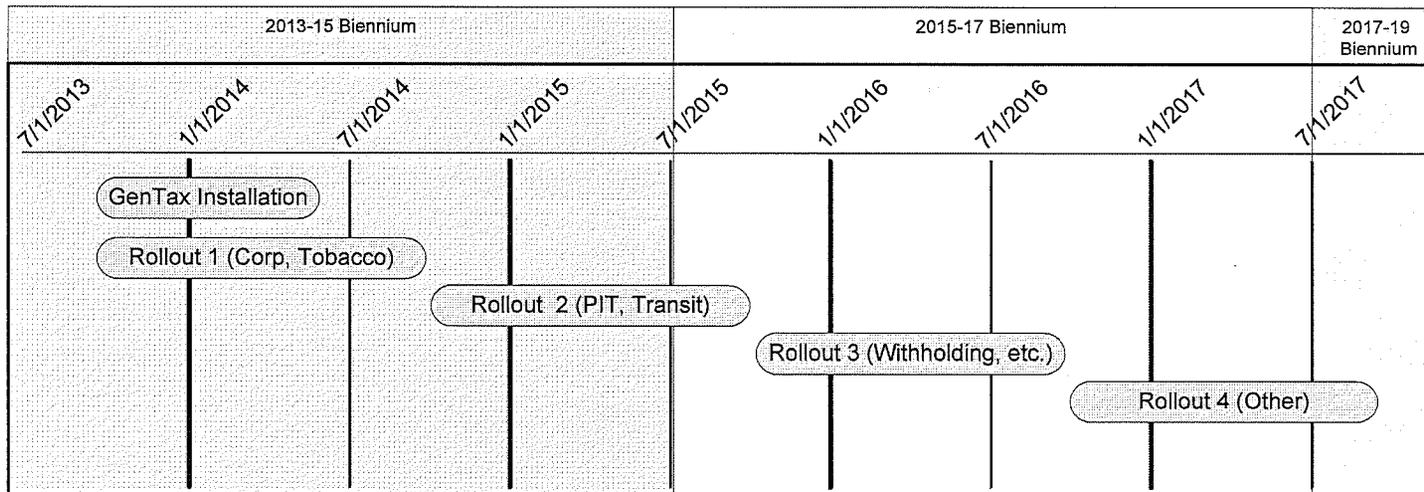
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<sup>5</sup> CSR rollouts include additional tax and revenue programs that are not listed here.

<sup>6</sup> Currently planned rollout phases.

# BUDGET NARRATIVE

## Planned Implementation Road Map



### Revenue Source and Cost Summary

The CSR Project is being financed through:

- Article XI-Q general obligation bonds.
- DOR’s agency budget.
- An additional General Fund appropriation for ETS fees<sup>7</sup>, contracted maintenance and support, non-bond eligible general services and supplies, and bond debt service.

<sup>7</sup> ETS fees were considered a project cost in previous biennia. For the 2017–19 biennium, ETS fees are captured in agency operations budget.

## BUDGET NARRATIVE

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### Core Systems Replacement

- Other Funds for the Marijuana Tax Program (starting in the 2015–17 biennium).

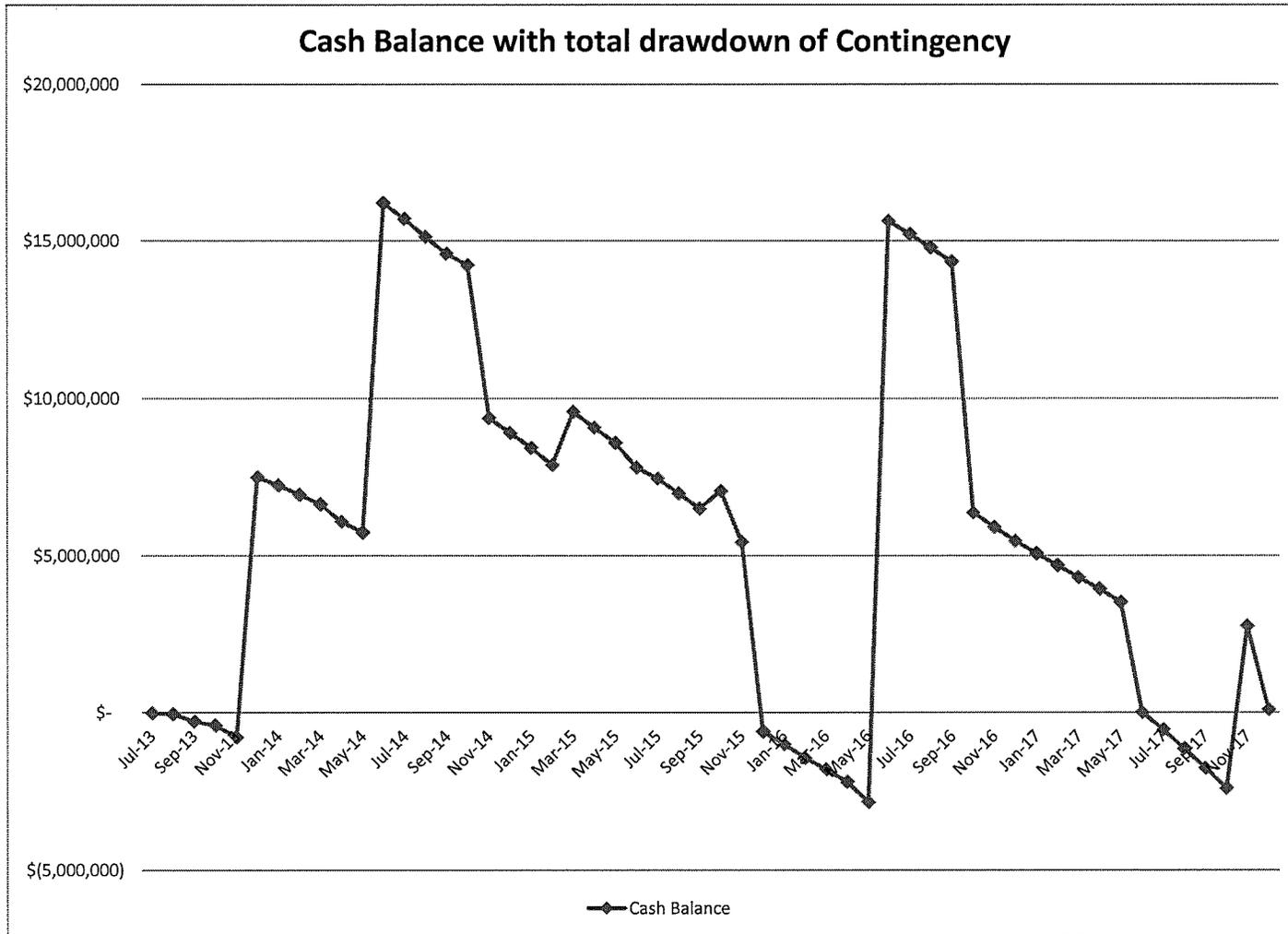
Total cost of the CSR Project (\$78 million) includes net costs of debt funding (\$8.7 million) and completed preliminary planning phases (\$7.3 million). Total remaining project implementation costs for the 2017–19 biennium, excluding debt service, are \$11 million. Current costs include all agency costs and the negotiated capped contract cost of \$34.2 million for installation of GenTax by Fast Enterprises.

The Article XI Q bonds are being issued in five separate issuances, and each has a seven-year maturity period. DOR anticipates receiving updated project bonding costs from DAS throughout the life of the project.

The issuance of the debt is being scheduled to track with the expenditures. Each fall a major milestone (rollout) is completed, and a large vendor payment is made. The following cash flow chart shows the bonds issued and the subsequent drawdowns throughout the life of the project. The department is assuming that the bond proceeds will be available to the department 30 days after issuance. The department believes that it will be able to “front” the money at the beginning of the remaining biennium (July through October expenditures) before the 2017 bond sales.

# BUDGET NARRATIVE

## Core Systems Replacement



# BUDGET NARRATIVE

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## Core Systems Replacement

### Justification for System

DOR's tax administration has long been supported by a technical architecture designed in the 1980s. Agency core processes have relied on a myriad of disparate, aging software applications and databases. As an example, the Integrated Tax Accounting (ITA) system, on which all of the other core systems depended, is nearly 24 years old. DOR processes \$8.3 billion in General Fund revenue each year, or 90 percent of the General Fund. Prior to the start of the CSR Project, all of this revenue processed through the aging ITA system. Each year, the agency must manage the risks associated with this aging technology while also working to keep it operational.

At the same time, tax administration across the country is undergoing sweeping changes. Taxpayers' needs are evolving, and they now demand new and innovative ways of doing business that match the convenience of private-sector offerings, such as online banking and automatic bill pay. Meeting these needs enhances opportunities for voluntary compliance. Also, businesses and individual taxpayers are changing, and more are using complex and sophisticated practices to reduce or avoid paying taxes.

The need to address the risks of aging and obsolete systems and increased taxpayer complexity and demand are described in the following key business drivers:

### Business Drivers

- ✓ Need for enhanced compliance and revenue
- ✓ Demand for improved customer service
- ✓ Need for increased overall efficiency
- ✓ Need for increased flexibility in tax administration

DOR submitted its plan to the 2013 Legislature along with the comprehensive *Core System Replacement Business Case* that documented the administration issues DOR was facing and addressed these issues with a recommendation for replacement. DOR continues to work with LFO by providing information and answering questions about the project and system.

# BUDGET NARRATIVE

## Core Systems Replacement

### How Achieved

The CSR Project is replacing a majority of the agency’s core systems with GenTax, a COTS solution provided by Fast Enterprises. The agency is working with Fast to implement the solution, configure the system to meet the agency’s requirements, and adopt industry best practices that are supported by GenTax. Over the past decade, more than half of revenue agencies nationwide have replaced their core systems, most of them with COTS solutions. Twenty-six of those agencies selected GenTax. All completed GenTax implementations have been successfully delivered on time and within budget. Successful delivery is also anticipated for all implementations currently in progress.

State	Completion Date	State	Completion Date
Alabama	2010	Mississippi	2015
Alaska	2016	Montana	2007
Arizona (not a full system replacement)	2015	New Mexico	2008
Arkansas	2012	North Dakota	2007
California (EDD)	2011	Oklahoma	2013
Colorado	2012	Puerto Rico	2018
Georgia	2012	South Carolina	2018
Hawaii	2019	Tennessee	2020
Idaho	2002	Utah	2012
Illinois	2011	Vermont	2017
Louisiana	2005	Washington	2018
Massachusetts	2017	West Virginia	2010
Minnesota	2012	Wisconsin	2011

# BUDGET NARRATIVE

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## Core Systems Replacement

### Benefits

The benefits of replacing core tax systems can be described in three categories: risk avoidance, improved performance, and increased revenues.

#### *Risk Avoidance*

The primary benefit to replacing the agency's core tax system is to support existing revenue streams by reinvesting in core infrastructure to reduce risks of revenue loss. Risks include:

- Some key systems are at risk of reaching maximum capacity or failure.
- Highly specialized and inflexible applications require manual workarounds to meet business needs.
- Inflexible, obsolete, and diverse system architecture presents the risk of not being supported (skill sets fading or are increasingly difficult to find and retain).
- Seasonal changes and legislative revisions of tax laws require multiple, complex system updates, which take time. The agency risks not being able to execute such changes by the time laws or policies go into effect.

#### *Improved Performance*

An integrated system and data warehouse provide:

- A single view of taxpayer information.
- Easier access to data analytics and management tools.
- Consistent business processes.
- Better tools for employees to conduct their work.
- Improved capabilities for sharing resources and data.
- Increased ability to respond timely to changes in laws and regulations.

# BUDGET NARRATIVE

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## Core Systems Replacement

In addition, DOR is now part of the community of GenTax users. These users share data and best practices and work to ensure the content and reliability of future product releases. States that have implemented a COTS system have realized benefits such as:

<b>Enhanced Compliance and Revenue</b> <ul style="list-style-type: none"><li>• Increased ability to detect noncompliant taxpayers.</li><li>• Faster identification taxpayers who underreport.</li><li>• More effective audit selection.</li><li>• Increased fraud detection.</li></ul>	<b>Improved Customer Service</b> <ul style="list-style-type: none"><li>• Wider variety of secure and efficient web services with real-time processing.</li><li>• Complete, accurate, and timely answers to questions.</li><li>• Increased information security and privacy.</li></ul>
<b>Increased Overall Efficiency</b> <ul style="list-style-type: none"><li>• Improved, data-driven decision making.</li><li>• Reduced errors and transaction times.</li><li>• Faster training time.</li><li>• Fewer redundant steps.</li></ul>	<b>Increased Flexibility in Tax Administration</b> <ul style="list-style-type: none"><li>• Quick, economical response to statutory changes and requests for information.</li><li>• Ability to adapt to evolving taxpayer needs and behaviors and handle complex financial transactions.</li></ul>

### *Increased Revenues*

Other states have reported increased revenues after replacing their core tax systems. However, DOR discovered during the procurement process that estimating revenue increases attributable to the system replacement presents many challenges due to multiple influences on revenues, both internally and externally. Estimating impacts on revenue generation may be more reliable after the system is installed and business process impacts are known.

Based on their experience in many other states, Fast believes DOR will see an increase in revenue during the life of the project and afterwards from improved service and better compliance tools. Benefits that should improve revenue generation are expected in non-filer compliance, audit, collections, and refund fraud reductions for the personal income, withholding, and corporate tax programs.

# BUDGET NARRATIVE

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## Core Systems Replacement

### Project Status

#### *Rollout 1*

During Rollout 1, functionality within GenTax was implemented to administer and support Oregon's corporation, cigarette, and tobacco tax programs. The successful implementation of Rollout 1 went live November 12, 2014.

Previously, aside from electronic corporation return filings, no online self-service actions were available for Rollout 1 tax programs. Post-rollout, the following online self-service actions were available through Revenue Online, the GenTax web interface:

- Corporation, tobacco, and cigarette programs.
  - Make payments.
  - Register for electronic funds transfers (EFT).
  - View correspondence sent from DOR.
  - View recent account activity.
  - View payment and filing status.
  - Contact DOR through online messages.
- Tobacco and cigarette programs.
  - File returns.
  - Order cigarette stamps.
  - Register for cigarette or tobacco distributor/wholesaler license.
  - Submit applications to transport untaxed tobacco.
- Corporation programs.
  - Submit an appeal.
  - Submit a waiver request.
  - Perform account maintenance (e.g. address changes, DBA name changes).

# BUDGET NARRATIVE

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## Core Systems Replacement

### *Rollout 2*

During Rollout 2, functionality within GenTax was implemented to administer and support Oregon's personal income, transit self-employment, senior and disabled deferral, fiduciary, estate, and E911 tax programs. The successful implementation of Rollout 2 went live December 1, 2015. These are some examples of the capabilities gained from Rollout 2:

- Previously, limited online self-service options were available for Rollout 2 programs through DOR's Taxpayer Self-Sufficiency web application. Those options and more are now available to taxpayers through Revenue Online. Automation of enforcement activities within GenTax allows improved detection of nonfilers. GenTax provides additional fraud detection tools, such as an identity confirmation quiz and the ability to dynamically score fraud returns based on risk factors. As part of the GenTax user community, the agency can also work with other states to request and review new fraud criteria.
- For audit and filing enforcement programs, GenTax's discovery feature provides a more cohesive method for identifying leads. The discovery feature also benefits audit programs by providing the ability to select returns based on date filed instead of just tax year, thus including delinquently-filed returns in audit selection.
- While the deferral program does not have the same compliance needs as other programs such as personal income tax, there is a need to identify misrepresentation or fraud on applications and recertifications for deferral. GenTax has improved the ability to recognize errors on these forms and in the data reported to DOR.
- Personal income tax collections have been enhanced with the implementation of the auto-lien process and the automated exchange of information with private collection firms.

### *Rollout 3*

Execution of Rollout 3 is well underway and will include withholding, transit payroll, Other Agency Accounts, marijuana, and special programs.

Since Rollout 2 go-live on December 1, 2015 through May 2016, more than 70,000 customers have signed up for a Revenue Online account. DOR will continue to refine reporting to track the specific statistics on Revenue Online use that support this metric.

## Future Anticipated Operating Costs

The total cost of ownership of GenTax after implementation includes the annual maintenance and support costs and ongoing ETS server and storage costs. Estimated cost for these items is approximately \$8 million per biennium beginning in 2019. As of the time of drafting this narrative, ongoing discussions of ETS rates continue, which may impact this estimate of future operating costs. This support

# BUDGET NARRATIVE

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## Core Systems Replacement

provides DOR with system version updates. Continuous version updates ensure that DOR will always be using the most current version of GenTax and won't need to worry about working in an outdated, unsupported system. System enhancements, if necessary, may require additional funds. Annual maintenance and support costs, including ETS costs, will be treated as agency operational costs. The request for this funding is narrated in POP 102.

Some business processes are changing as a result of implementing the new system. As a result, personal services needs may also change once DOR more fully understands changes to business processes.

### Staffing Impact

Thirty-three positions have been previously approved for the life of the project. These positions are being used to backfill behind current staff who moved to the project to ensure current operational levels and commitments are maintained. In addition, three positions from the agency's Program Management Office are dedicated to the CSR project.

The staff augmentation plan frees up key staff for work on various project phases while ensuring that the agency maintains existing systems, accomplishes required tasks, and continues collection and audit revenue-generating efforts. The staff augmentation plan addresses areas such as:

- Identifying required skills and investing resources in areas such as data analytics, testing and training coordination, system configuration, and business process improvement expertise.
- Acquiring special expertise where not available in-house, such as change leadership and large-scale project management.
- Backfilling for key technology and subject matter experts.

Planned number of FTE<sup>8</sup> required for the remainder of the initiative is summarized in the following table. The 9.25 FTE represent 37 positions for a six-month period. The six-month timeframe for completion of the initiative is July 1, 2017 through December 31, 2017. The 37 positions are composed of 34 CSR funded positions and three positions funded by the Program Management Office.

The FTE for the Project Management Team reflects the addition of a project scheduler. This role was previously fulfilled by a services contract. These tasks and activities were transitioned from a contractor to DOR staff in fall 2015.

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<sup>8</sup> Does not include testing and training activities that will involve most DOR staff at certain points during the project.

# BUDGET NARRATIVE

## Core Systems Replacement

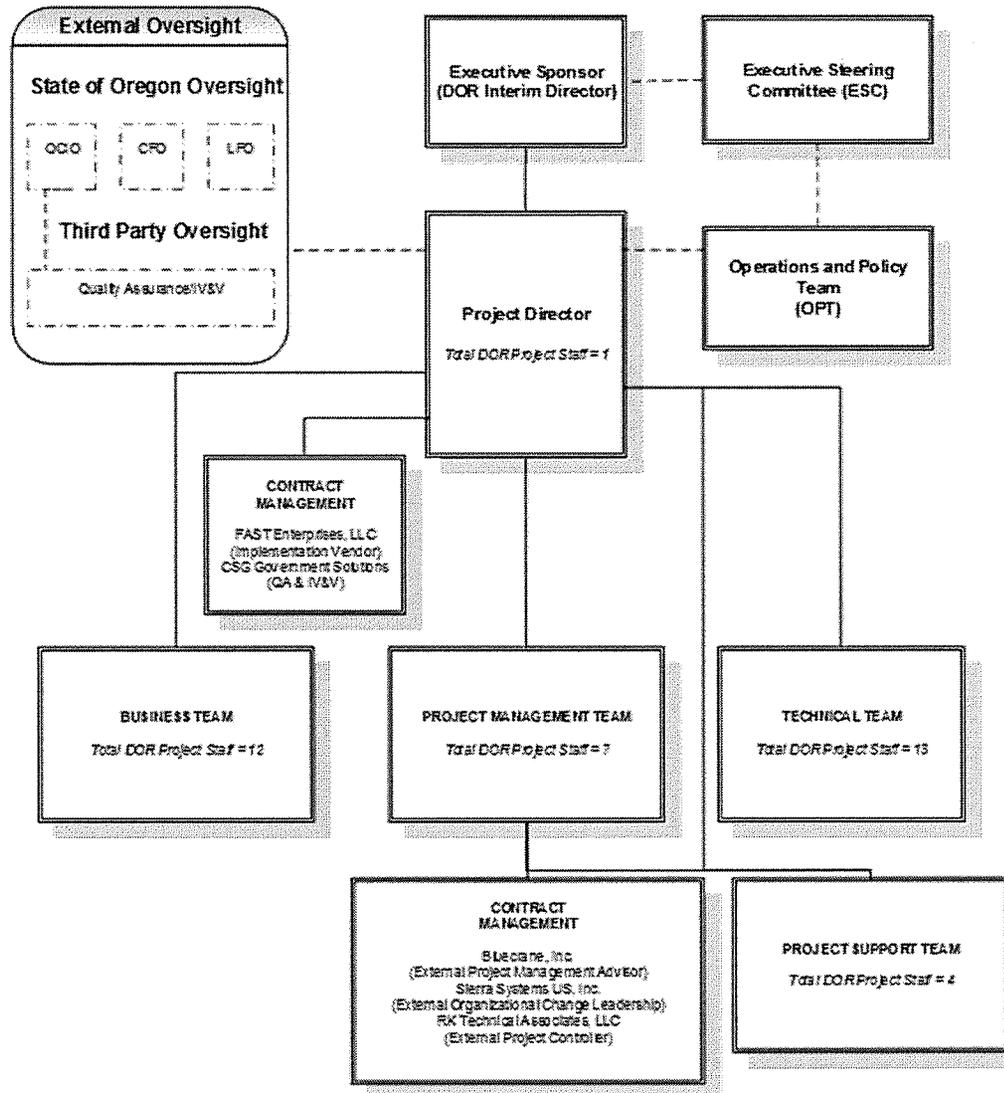
	2017-19
<b>Core Systems Replacement</b>	
DOR Project Team:	
Project Management Team	
(.75 from within the Program Management Office)	2.00
Technical Team	3.25
Business Team	3.00
Production Support Team <sup>9</sup>	1.00
<b>Total FTE</b>	<b>9.25</b>

<sup>9</sup> Production Support Team is supervised by Program Management Office Section Manager, who's accounted for in the Project Management Team FTE.

# BUDGET NARRATIVE

The project has developed the following organization chart for staffing the project.

## Planned DOR Core Systems Replacement Project Team



# BUDGET NARRATIVE

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## Core Systems Replacement

### Oversight and governance

#### *Project organization, staffing, and communication*

- This initiative has been approved by the state's Chief Information Officer (CIO) and is being managed under the oversight of the Office of the State Chief Information Officer (OSCIO).
- DOR has an Executive Steering Committee to oversee the initiative, which is comprised of Revenue Leadership Team members.
- The Program Management Office (PMO) has staff assigned to manage the initiative fulltime
- DOR partners with vendors to use a structured organizational change management approach to ensure agency staff and stakeholders are fully involved and informed.
- Agency partners such as DAS ETS, DAS Procurement Services, and the Department of Justice are involved through membership on key project teams.

#### *Quality assurance*

The agency is working with OSCIO quality assurance specialists and has engaged independent quality assurance contractors since January 2010. DOR continues to follow the statewide quality assurance program, as administered by OSCIO. The project team's internal quality assurance (QA) coordinator oversees and coordinates the quality assurance efforts.

#### *Managing risks*

DOR maintains a risk and issue management plan for the CSR Project that is part of the overall project management plan. The plan addresses the process for all risks. At a high level, this process is:

- **Risk identification**—Focus on identifying risks that may occur in the upcoming phase and those long-term risks that can be mitigated effectively in the current juncture of the project.
- **Risk analysis**—Ensure risks are adequately examined in a structured and systematic method.
- **Risk response planning**—Comprised of three general strategies: risk reduction (threats), risk enhancement (opportunities), and risk acceptance/risk contingency planning (either).
- **Risk status reporting**—Status of project risks are reported monthly as part of a risk dashboard established for the project.
- **Risk escalation**—Risks that can't be adequately addressed by the Risk and Issue Management Team are escalated to the CSR Operations and Policy Team and/or the Executive Steering Committee.

# BUDGET NARRATIVE

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## Core Systems Replacement

Risks and issues are documented and tracked in risk and issue registers. Throughout the life of the project, the project's Risk and Issue Management Team manages risks according to the defined risk management plan procedures.

### Qualifying Results

The CSR Project's success will be measured by how well it achieves the three primary goals and delivers the expected benefits defined in the CSR project charter published in September 2013.

- Replace the agency's core legacy systems with a modern system solution and infrastructure to ensure that the agency's business needs can be supported into the future.
- Streamline agency processes and utilize improved access to data to improve effectiveness in compliance and revenue generation.
- Improve customer service to taxpayers by allowing them to do business with the agency through online self-service options.

There are also project-specific metrics tracked and reported throughout the project.

- Project meets milestones (timeliness) and is completed on time.
- Project meets milestones (cost) and is completed within budget.
- Project scope is defined, managed, and delivered.
- Deliverables meet or exceed quality requirements.

The full measure of the project's success will require a broad assessment of both qualitative and quantitative information after the system has been installed. Interim success is evaluated after each rollout with a rollout closeout report from the project manager and a project evaluation report prepared the quality service vendor.

### Revenue Sources

This package includes 34 positions for 8.50 FTE and increases \$1,060,000, General Fund, and \$9,450,000, Other Funds.

### **2019–21 Fiscal Impact**

No impact in 2019–21 as the project will be completed in the 2017–19 biennia.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	(14,214)	-	-	-	(14,214)
<b>Total Revenues</b>	-	-	<b>(\$14,214)</b>	-	-	-	<b>(\$14,214)</b>
<b>Personal Services</b>							
Overtime Payments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	(10,279)	-	-	-	(10,279)
Social Security Taxes	-	-	-	-	-	-	-
Mass Transit Tax	-	-	(3,935)	-	-	-	(3,935)
<b>Total Personal Services</b>	-	-	<b>(\$14,214)</b>	-	-	-	<b>(\$14,214)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	-	-	(14,214)	-	-	-	(14,214)
<b>Total Expenditures</b>	-	-	<b>(\$14,214)</b>	-	-	-	<b>(\$14,214)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
General Fund Appropriation	(3,935,414)	-	-	-	-	-	(3,935,414)
Admin and Service Charges	-	-	(21,621,659)	-	-	-	(21,621,659)
<b>Total Revenues</b>	<b>(\$3,935,414)</b>	<b>-</b>	<b>(\$21,621,659)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$25,557,073)</b>
<b>Personal Services</b>							
Overtime Payments	-	-	(305,727)	-	-	-	(305,727)
Public Employees' Retire Cont	-	-	(58,364)	-	-	-	(58,364)
Social Security Taxes	-	-	(23,388)	-	-	-	(23,388)
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>(\$387,479)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$387,479)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(40,000)	-	-	-	-	-	(40,000)
Employee Training	(75,000)	-	-	-	-	-	(75,000)
Office Expenses	(65,000)	-	(33,008)	-	-	-	(98,008)
Telecommunications	(36,000)	-	-	-	-	-	(36,000)
Data Processing	(1,320,414)	-	(279,000)	-	-	-	(1,599,414)
Professional Services	-	-	(2,602,028)	-	-	-	(2,602,028)
IT Professional Services	(2,375,000)	-	(14,722,500)	-	-	-	(17,097,500)
Facilities Rental and Taxes	-	-	(518,904)	-	-	-	(518,904)
Other Services and Supplies	(24,000)	-	(3,024,000)	-	-	-	(3,048,000)
<b>Total Services &amp; Supplies</b>	<b>(\$3,935,414)</b>	<b>-</b>	<b>(\$21,179,440)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$25,114,854)</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	(4,740)	-	-	-	(4,740)

**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
<b>Capital Outlay</b>							
Data Processing Hardware	-	-	(50,000)	-	-	-	(50,000)
<b>Total Capital Outlay</b>	-	-	<b>(\$54,740)</b>	-	-	-	<b>(\$54,740)</b>
<b>Total Expenditures</b>							
Total Expenditures	(3,935,414)	-	(21,621,659)	-	-	-	(25,557,073)
<b>Total Expenditures</b>	<b>(\$3,935,414)</b>	-	<b>(\$21,621,659)</b>	-	-	-	<b>(\$25,557,073)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

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
<b>Revenues</b>							
Admin and Service Charges	-	-	(6,944,840)	-	-	-	(6,944,840)
<b>Total Revenues</b>	-	-	<b>(\$6,944,840)</b>	-	-	-	<b>(\$6,944,840)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	(4,487,688)	-	-	-	(4,487,688)
All Other Differential	-	-	(60,512)	-	-	-	(60,512)
Empl. Rel. Bd. Assessments	-	-	(1,881)	-	-	-	(1,881)
Public Employees' Retire Cont	-	-	(634,670)	-	-	-	(634,670)
Pension Obligation Bond	-	-	-	-	-	-	-
Social Security Taxes	-	-	(347,938)	-	-	-	(347,938)
Worker's Comp. Assess. (WCD)	-	-	(2,277)	-	-	-	(2,277)
Mass Transit Tax	-	-	(27,289)	-	-	-	(27,289)
Flexible Benefits	-	-	(1,100,088)	-	-	-	(1,100,088)
<b>Total Personal Services</b>	-	-	<b>(\$6,662,343)</b>	-	-	-	<b>(\$6,662,343)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(6,662,343)	-	-	-	(6,662,343)
<b>Total Expenditures</b>	-	-	<b>(\$6,662,343)</b>	-	-	-	<b>(\$6,662,343)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(282,497)	-	-	-	(282,497)
<b>Total Ending Balance</b>	-	-	<b>(\$282,497)</b>	-	-	-	<b>(\$282,497)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

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
<b>Total Positions</b>							
Total Positions							(33)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(33)</b>
<b>Total FTE</b>							
Total FTE							(33.00)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(33.00)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

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
<b>Beginning Balance</b>							
Beginning Balance Adjustment	-	-	(1,389,433)	-	-	-	(1,389,433)
<b>Total Beginning Balance</b>	-	-	<b>(\$1,389,433)</b>	-	-	-	<b>(\$1,389,433)</b>
<b>Revenues</b>							
Admin and Service Charges	-	-	1,389,433	-	-	-	1,389,433
<b>Total Revenues</b>	-	-	<b>\$1,389,433</b>	-	-	-	<b>\$1,389,433</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 101 - Property Valuation System

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
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
General Fund Obligation Bonds	-	-	3,440,000	-	-	-	3,440,000
<b>Total Revenues</b>	-	-	<b>\$3,440,000</b>	-	-	-	<b>\$3,440,000</b>
<b>Services &amp; Supplies</b>							
Professional Services	-	-	3,440,000	-	-	-	3,440,000
<b>Total Services &amp; Supplies</b>	-	-	<b>\$3,440,000</b>	-	-	-	<b>\$3,440,000</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	3,440,000	-	-	-	3,440,000
<b>Total Expenditures</b>	-	-	<b>\$3,440,000</b>	-	-	-	<b>\$3,440,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 104 - Core System Replacement

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
<b>Revenues</b>							
General Fund Appropriation	1,060,000	-	-	-	-	-	1,060,000
Admin and Service Charges	-	-	-	-	-	-	-
General Fund Obligation Bonds	-	-	9,450,000	-	-	-	9,450,000
<b>Total Revenues</b>	<b>\$1,060,000</b>	-	<b>\$9,450,000</b>	-	-	-	<b>\$10,510,000</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	1,293,246	-	-	-	1,293,246
Overtime Payments	-	-	166,629	-	-	-	166,629
Shift Differential	-	-	6,000	-	-	-	6,000
Empl. Rel. Bd. Assessments	-	-	476	-	-	-	476
Public Employees' Retire Cont	-	-	211,289	-	-	-	211,289
Social Security Taxes	-	-	112,137	-	-	-	112,137
Worker's Comp. Assess. (WCD)	-	-	578	-	-	-	578
Mass Transit Tax	-	-	7,990	-	-	-	7,990
Flexible Benefits	-	-	283,356	-	-	-	283,356
<b>Total Personal Services</b>	-	-	<b>\$2,081,701</b>	-	-	-	<b>\$2,081,701</b>
<b>Services &amp; Supplies</b>							
Office Expenses	60,000	-	-	-	-	-	60,000
Professional Services	1,000,000	-	6,196,087	-	-	-	7,196,087
Facilities Rental and Taxes	-	-	142,212	-	-	-	142,212
Other Services and Supplies	-	-	1,030,000	-	-	-	1,030,000
<b>Total Services &amp; Supplies</b>	<b>\$1,060,000</b>	-	<b>\$7,368,299</b>	-	-	-	<b>\$8,428,299</b>

\_\_\_\_ Agency Request  
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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 104 - Core System Replacement

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
<b>Total Expenditures</b>							
Total Expenditures	1,060,000	-	9,450,000	-	-	-	10,510,000
<b>Total Expenditures</b>	<b>\$1,060,000</b>	<b>-</b>	<b>\$9,450,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$10,510,000</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>							
Total Positions							34
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34</b>
<b>Total FTE</b>							
Total FTE							8.50
<b>Total FTE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8.50</b>

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1060000	MMS X7006 IA	PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,926.00		214,224- 90,745-			214,224- 90,745-
1061000	OAS C1488 IP	INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	09	8,754.00		210,096- 77,036-			210,096- 77,036-
1062000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1063000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1064000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1065000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1066000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1067000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1068000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1069000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1070000	OAS C1485 IP	INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	02	4,916.00		117,984- 57,932-			117,984- 57,932-
1071000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1072000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1073000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1074000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	06	7,352.00		176,448- 80,644-			176,448- 80,644-
1075000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-

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POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1076000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1077000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1078000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1079000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1080000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1081000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1082000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1083000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1084000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1085000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1086000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1087000	MMS X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	8,496.00		203,904- 87,986-			203,904- 87,986-
1088000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1089000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	05	6,166.00		147,984- 64,154-			147,984- 64,154-
1090000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00		179,088- 70,605-			179,088- 70,605-
1091000	OAS C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,669.00		88,056- 51,724-			88,056- 51,724-

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REPORT: PACKAGE FISCAL IMPACT REPORT

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:030-00-00 Core System Replacement

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE	
1092000	OAS C1244 AP	FISCAL ANALYST 2	1-	1.00-	24.00-	03	4,860.00		116,640-	57,653-		116,640-	57,653-
TOTAL PICS SALARY									4,487,688-			4,487,688-	
TOTAL PICS OPE									2,070,673-			2,070,673-	
TOTAL PICS PERSONAL SERVICES =			33-	33.00-	792.00-				6,558,361-			6,558,361-	

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POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1095000	MMS X7006 IA	PRINCIPAL EXECUTIVE/MANAGER D	1	.25	6.00	09	8,926.00		53,556 22,686			53,556 22,686
1096000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1	.25	6.00	07	7,714.00		46,284 20,742			46,284 20,742
1097000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1	.25	6.00	09	8,496.00		50,976 21,996			50,976 21,996
1098000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1099000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1100000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1101000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1102000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1103000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1104000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1105000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1106000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1107000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1108000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1109000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1110000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	07	6,780.00		40,680 16,802			40,680 16,802

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POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1111000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1112000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1113000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1114000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.25	6.00	09	8,754.00		52,524 19,258			52,524 19,258
1115000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1116000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1117000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	05	6,680.00		40,080 16,677			40,080 16,677
1118000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	07	6,615.00		39,690 16,596			39,690 16,596
1119000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1120000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1121000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1122000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1123000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1	.25	6.00	02	4,916.00		29,496 14,482			29,496 14,482
1124000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841
1125000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	03	4,604.00		27,624 14,094			27,624 14,094
1126000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841

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PACKAGE: 104 - Core System Replacement

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1127000	OAS C1244 AP	FISCAL ANALYST 2	1	.25	6.00	04	5,095.00		30,570			30,570
									14,706			14,706
1133000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.25	6.00	02	2,940.00		17,640			17,640
									12,023			12,023
TOTAL PICS SALARY									1,293,246			1,293,246
TOTAL PICS OPE									561,676			561,676
TOTAL PICS PERSONAL SERVICES =			34	8.50	204.00				1,854,922			1,854,922

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-030-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	18,724,630	29,358,675	29,857,444	11,500,567	-	-
General Fund Obligation Bonds	-	-	-	-	12,890,000	-
<b>Total Other Funds</b>	<b>\$18,724,630</b>	<b>\$29,358,675</b>	<b>\$29,857,444</b>	<b>\$11,500,567</b>	<b>\$12,890,000</b>	-

**Capital Debt  
Replacement**

## Article XI-Q Bond Financing and Other Financing Request Form

Capital Acquisition, Construction or Improvement of Real Property, Equipment or IT Systems

Please return the completed Request Form by **May 16, 2016** to:

### Jean Gabriel, Capital Finance & Planning Manager

E-mail to [jean.l.gabriel@oregon.gov](mailto:jean.l.gabriel@oregon.gov)

Department of Administrative Services, Chief Financial Office

155 Cottage Street NE, U10; Salem, OR 97301-3963

If you have any questions, please call Jean Gabriel at (503) 378-3107.

Agency: Department of Revenue

Contact Person: Shawn Waite

Phone: 503-945-8466

E-mail: [Shawn.waite@oregon.gov](mailto:Shawn.waite@oregon.gov)

**Form Requirements:** Use this form to request acquisition, construction or improvement of real property, equipment or IT systems that your agency is asking to finance using Article XI-Q Bonds or Capital Leases over the next biennium beginning July 1, 2017. Article XI-Q bonds are limited to costs of a project that can be capitalized to the asset being financed (see OAM 15.60.10 and 15.60.40); thus, other non-capital costs of a project will need to be funded with other sources. The capital assets financed with XI-Q Bonds must be owned or operated by the State. Financing agreements are defined in ORS 283.085(3) and include any agreement to finance real or personal property that is or will be owned and operated by the State. This includes lease purchase agreements, installment sales agreements and similar financing arrangements (capital leases). Do not list operating leases on this form.

**Acquisition, Construction or Improvement of Real Property, Equipment or IT Systems**

Description of Property/Equipment/System Project	Estimated Useful Life of Capital Asset	Total Estimated Cost of Project	Amount Requested to be Financed in 2017-19 <sup>1</sup>	XI-Q Bonds or Capital Lease Financing	Date Financing Needed (list separate rows for different dates) <sup>2</sup>	Debt Service Funding Source
Previous Expenditures	5 years	3,640,962	-			
Labor	5 years	15,329,425	2,180,624	XI-Q Bonds	October 2017	OF
Vendor Payments	5 years	27,000,000	5,577,500	XI-Q Bonds	October 2017	OF
Quality Assurance	5 years	3,046,222	369,516	XI-Q Bonds	October 2017	OF
Contingency	5 years	1,000,000	1,000,000	XI-Q Bonds	October 2017	OF
Space Rental/Facilities	5 years	1,207,763	142,212	XI-Q Bonds	October 2017	OF
Hardware/Software	5 years	689,711	30,000	XI-Q Bonds	October 2017	OF
			-			

**Totals** 51,914,083      9,299,852

**Notes:** <sup>1</sup>For Article XI-Q Bonds, the costs financed must be capitalizable to the asset being financed.

<sup>2</sup>Sale dates for Article XI-Q Bonds are for budgeting purposes only, and are subject to change.

**INTERAGENCY AGREEMENT RELATING TO FINANCING CAPITAL ASSETS  
THROUGH THE DEPARTMENT OF ADMINISTRATIVE SERVICES  
(Article XI-Q General Obligation Bonds)**

This Interagency Agreement is entered into between the Oregon Department of Administrative Services (DAS) and the Department of Revenue (the "Project Agency") and shall be effective on the date executed by both parties. This Agreement includes the following exhibits, incorporated into and made a part of this Agreement:

Exhibit A: Project Description & Budget

Exhibit B: Spending Plan

Exhibit C: Bond Transaction Information

Exhibit D: Debt Service Schedule

Exhibit E: Declaration of Intent to Reimburse (if applicable)

Exhibit F: Signature Authorization Form

Exhibit G: Payment Request Form

Exhibit H: Completion Certificate Form

**SECTION 1 - DEFINITIONS**

Capitalized terms used in this Agreement shall have the meanings defined for such terms in this section, unless the context clearly requires otherwise.

"Act" means Article XI-Q of the Oregon Constitution and Oregon Revised Statutes Chapter 268A, together with Oregon Laws 2015 Chapter 685, as amended by House Bill 5202 (2016).

"Arbitrage Rebate" means any profit gained from investing bond proceeds at a yield above the bond yield will be returned to the Federal Government. The arbitrage earning limit for this Project is 1.85814%.

"Bond Counsel" means a law firm that serves as bond counsel to DAS and that is selected by DAS because it has knowledge and expertise in the field of municipal law and issues opinions that are generally accepted by purchasers of municipal bonds.

"Bonds" means the State of Oregon General Obligation Bonds (Article XI-Q State Projects) 2016 Series D Bonds (Tax-Exempt) issued pursuant to the Act for real or personal property that is or will be owned or operated by the State of Oregon, and any bonds or other obligations subsequently issued by the State of Oregon to refinance such bonds.

"Capital Construction" means the constructing of either real property (buildings) or personal property (equipment).

"Code" means the Internal Revenue Code of 1986, as amended, including any implementing regulations and any administrative or judicial interpretations.

"Costs of the Project" means Project Agency's actual costs of the Project to the extent those costs are (a) reasonable, necessary and directly related to the Project, (b) costs permitted by generally accepted accounting principles established by the Governmental Accounting Standards Board, as reasonably interpreted by DAS, to be capitalized to an asset that is part of the Project, (c) capital expenditures for federal income tax purposes within the meaning of Section 1.150-1(b) of the Code, and (d) eligible or permitted uses under the Act and this Agreement. Costs of the

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Project should not include Project Agency Indirect Costs or administrative costs incurred in connection with the Project if such costs are not allowed by generally accepted accounting principles to be capitalized to the asset being financed. Costs of the Project do not include internal costs charged to the Project by the Project Agency or payment made to Related Parties, including State agencies, except to the extent that those costs represent out-of-pocket payments to or for the benefit of unrelated parties, such as employees of the State, made or to be made no later than 5 days after the date on which proceeds of Bonds are allocated to such expenditures.

"Date of Issuance" means the date the State Treasurer, at the request of DAS, issued the Bonds. For the purposes of this Agreement, this date was May 25, 2016.

"Indirect Costs" means costs that cannot be directly attributable to the Project as they benefit multiple projects.

"Official Declaration of Intent" means an issuer's declaration of intent to reimburse an Original Expenditure with proceeds of an obligation.

"Original Expenditure" means an expenditure for a governmental purpose that is originally paid from a source other than proceeds of the Bonds and before the Date of Issuance.

"Preliminary Expenditures" means costs such as architectural, engineering, surveying, soil testing, and similar costs that, in the aggregate, are not in excess of 20% of the project issuance amount. Costs of land acquisition, site preparation and similar costs incident to commencement of construction are not Preliminary Expenditures.

"Private Person" means any person or entity other than a state or local governmental unit or an individual not acting in a trade or business. Accordingly, a Private Person would include the federal government, for-profit organizations, non-profit organizations, and individuals who are acting in a trade or business capacity.

"Private Use" means, subject to certain exceptions, the use of a portion or all of the Project by a Private Person if such use is other than as a member of the general public. Private Use can include ownership of the property by the Private Person as well as other arrangements that transfer to the Private Person the actual or beneficial use of the property (such as a lease, management contract, service or incentive payment contract, output contract, naming rights contract or other special arrangement) in such a manner as to set the Private Person apart from the general public. Use by employees of the Project Agency solely in their capacity as employees ordinarily will not be considered Private Use.

"Project" means the project described in Exhibit A.

"Project Agency" means the agency authorized by the Legislature to acquire or construct the Project.

"Proceed Expenditure Deadline" means 36 months after the Date of Issuance of the Bonds issued to fund the Costs of the Project.

"Related Parties" means, in reference to governmental units or 501(c)(3) organizations, members of the same controlled group within the meaning of Section 1.150-1(e) of the Code, and in reference to any person that is not a governmental unit or a 501(c)(3) organization, a related person as defined in Section 144(a)(3) of the Code.

"Spending Plan" means the anticipated rate of spending of the Bond proceeds as described in Exhibit B.

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## SECTION 2 - RECITALS

- A. Bond Issuance. The Act authorizes DAS to request the State Treasurer to issue general obligation bonds to finance the costs of acquiring, constructing, remodeling, repairing, equipping or furnishing real or personal property that is or will be owned or operated by the State of Oregon and infrastructure related to such real or personal property.
- B. Project Agency Financing. Under ORS 286A.816 through 286A.826 and OAR Chapter 122, Division 075, DAS has established procedures under which state agencies may request projects to be financed with Article XI-Q bonds, and DAS may bill those agencies for the costs of financing the project(s), including debt service payments.

## SECTION 3 - REPRESENTATIONS OF PROJECT AGENCY

The Project Agency represents and warrants to DAS the following matters:

- A. Project Cost. A reasonable estimate of the Costs of the Project, and any sources of funding in addition to the Bond proceeds expected to be used to pay Costs of the Project, are shown in Exhibit A.
- B. Spending Plan. The Project Agency represents that the Spending Plan summarized in Exhibit B is an accurate and realistic estimate of the Agency's expectations regarding spending the proceeds of the Bonds. As demonstrated by the Spending Plan, the Project Agency reasonably expects to spend all bond proceeds by the Proceed Expenditure Deadline.
- C. Current Budget Authority. Project Agency has been granted authority by the Legislature to acquire or construct the Project. The agency certifies the budget authority amount given is sufficient for the payment of costs associated with financing the Project and will permit it to pay the debt service and other costs related to the Bonds during the current biennium.
- D. Future Budget Authority. For all subsequent biennia, the Project Agency will take all steps necessary to ensure that its budget request contains a line item for debt service and other charges associated with the financing. These steps shall include all reasonable assistance to DAS to ensure such amounts are included in the Governor's budget request to the Legislative Assembly pursuant to ORS 286A.826.
- E. Useful Life. The Project has an estimated useful life of at least 5 years and is for an essential governmental purpose.
- F. Records Retention. DAS expects the tax-exempt bonds financing some of the various projects in this financing to be outstanding until the maturity date of May 1, 2023. The Project Agency will maintain copies of invoices, construction contracts and any other records demonstrating the expenditure of the Bond proceeds and the uses of the Project for a period ending not earlier than three years after the maturity date of the Bonds and any refunding bonds.

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- G. Public Bidding Procurements. As of the date of this Agreement, with respect to those components of the Project for which all competitive contractor selection procedures have been completed, all public bidding requirements applicable to the Project have been complied with, and all time periods in which a challenge to the contractor selection process reasonably could be asserted have expired. With respect to those components of the Project for which the contractor selection procedures have not been completed, the Project Agency will use its best good faith efforts to conduct the respective procurement processes in compliance with all applicable public bidding requirements.
- H. Reporting Requirements. Project Agency will comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Project Agency is responsible for maintaining procedures to meet its federal information return requirements for payments made using proceeds from the sale of the Bonds. The 1099-MISC reporting OAM policy 50.50.00.PO can be reviewed on the DAS, Chief Financial Office webpage at <http://www.oregon.gov/das/Financial/Acctng/Documents/50.50.00.po.pdf>. For specific recommendations regarding 1099-MISC reporting for payments made using bond proceeds, please review the following document on the DAS, Chief Financial Office webpage <http://www.oregon.gov/das/Financial/CapFin/Pages/Res-pub.aspx>.
- I. Working Capital. None of the proceeds of the Bonds will be used to pay working capital expenditures. Working capital expenditures include current operating expenses and other expenditures which would not be treated as capital expenditures for federal income tax purposes within the meaning of Section 1.150-1(b) of the Code, but do not include the costs of issuance of the Bonds.

#### SECTION 4 – RESTRICTIONS ON USE OF PROCEEDS AND THE PROJECT

In order to finance the Project at the lowest possible interest rate, DAS intends to finance the Project through the issuance of the Bonds, the interest on which is excludable from gross income under the Code. In order to maintain the tax-exempt status of the Bonds, the Project and its use will be subject to substantial restrictions. The Project Agency represents and agrees that:

- A. Proceeds Usage. The Bond proceeds will only be used to pay the Costs of the Project.
- B. Project Changes. The Project Agency shall not change the use of the Project, or alter its design, structure, or configuration in any way inconsistent with the Project Agency's currently approved plan, without first requesting and receiving the written consent of DAS.
- C. Project Ownership. The Project will not be leased, subleased, sold, or otherwise transferred without the prior written consent of DAS.
- D. Private Use. The Project Agency will not permit any of the Project to be used for Private Use by a Private Person. The Project will only be used by the State of Oregon, and its agents for authorized government purposes, unless it obtains the prior written consent of DAS.

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- E. Compliance. The Project Agency will comply with all requirements subsequently imposed by DAS on the use of the Project in order to protect the tax-exempt, subsidy or other low cost status of the financing.
- F. Completion Certificate. The Completion Certificate included as Exhibit H hereto shall be executed by the Project Agency by the Proceed Expenditure Deadline or upon substantial completion or acquisition of all the Project, whichever occurs first.
- G. Allocation Report. The Project Agency may adjust its funding allocation in relation to the Costs of the Project for up to 18 months after the completion of the Project. The Project Agency shall submit a report of the final Project funding allocation to DAS no later than 90 days after the 18 month deadline.
- H. Compliance with Post Issuance Compliance Procedures. The Project Agency acknowledges that DAS has adopted certain post issuance compliance procedures to further compliance with the federal tax requirements applicable to the Bonds. The Project Agency will comply with all questionnaires or other requests from DAS for information regarding the Project, including the uses of the Project during the term of the Bonds.

**SECTION 5 – BOND RELATED PAYMENTS**

The Project Agency will abide by the following payment requirements:

- A. Debt Service Payments. Project Agency will make payments to DAS through periodic invoices sent to the Project Agency by DAS for payment of debt service in accordance with the Debt Service Schedule in Exhibit D.
- B. Other Costs. Project Agency will pay an allocable share of the on-going costs of DAS in carrying out its administrative responsibilities under the Act which include, but are not limited to, disbursement agent fees, fiscal agent fees, arbitrage rebate computation fees and other costs in connection with the bonds.
- C. Arbitrage Rebate. The Project Agency will pay any Arbitrage Rebate determined to be due and payable to the IRS as calculated by DAS or its designee.

**SECTION 6 – MANAGEMENT OF BOND PROCEEDS**

After the Date of Issuance, DAS and Project Agency will manage the Bond proceeds. Below are the responsibilities of each agency.

- A. DAS Responsibilities:
  - a. Deposit. DAS will ensure the bond sale proceeds are deposited into a segregated project account at Oregon State Treasury (OST).
  - b. Disbursement. Upon review and approval of the Project Agency's Payment Request Form and supporting documentation for the Costs of the Project, DAS will provide an official approval to the Project Agency to draw down funds from their OST account

#15000-01574 to pay their vendor(s) or reimburse themselves for payments previously made with other funding sources.

- c. Management. DAS and the Project Agency will jointly manage the Bond proceeds until they are disbursed to pay the Costs of the Project.
- d. Arbitrage. DAS, or its designee, will calculate the Arbitrage Rebate while the proceeds are held pending disbursement.

**B. Project Agency Responsibilities:**

- a. Cost of Issuance. The cost of issuance amount included in Exhibit C will be deposited into the Project Agency's project account #15000-01574 at OST. DAS will send an invoice to the Project Agency shortly after the Bond sale has closed to request the cost of issuance funds, as these costs will be paid by DAS.
- b. Bond Transaction. Project Agency will record the Bond transaction amounts associated with the Bond issuance as provided in Exhibit C. The costs of issuance expenditures will be recorded when the invoice in section 6(B)(a) is paid.
- c. Bond Proceeds. Project Agency will work diligently to complete the Project and spend all bond proceeds by the Proceed Expenditure Deadline. Project Agency will make diligent efforts to spend the bond proceeds in accordance with the Spending Plan. In the event Project Agency fails to spend all bond proceeds by the Proceed Expenditure Deadline, the Project Agency may request an extension of such deadline from DAS. Such request must be made in writing and include (i) an explanation of the facts or circumstances that changed after the date of this Agreement such that the Project Agency was unable to fully spend the bond proceeds in accordance with its Spending Plan, and (ii) a revised Spending Plan demonstrating the expected expenditure of the remaining bond proceeds.
- d. Signature Authorization. Disbursement requests for approved Costs of the Project must be signed by an authorized individual identified in an executed Signature Authorization Form filed with DAS in substantially the form attached hereto in Exhibit F.
- e. Disbursement. Disbursement requests for approved Costs of the Project must be requested to be approved using the Payment Request Form provided in Exhibit G.
- f. Access to Records. The Project Agency agrees to provide DAS access to data regarding account transactions, including treasury statements, to ensure DAS or its designee has adequate data to compute yield restriction and/or arbitrage rebate liability.
- g. Management. DAS and the Project Agency will jointly manage the Bond proceeds until they are disbursed to pay the Costs of the Project.

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**SECTION 7 - REIMBURSEMENT OF EXPENDITURES**

- A. Authorized Reimbursement. Proceeds of the Bonds cannot be used for Costs of the Project that were paid more than 60 days before the earlier of the following two dates:
  - a. The Date of Issuance of the Bonds; or
  - b. The date on which an Official Declaration of Intent was executed by DAS.
  
- B. Reimbursement Period. Reimbursement must be made no later than 18 months after the later of:
  - a. The date the Original Expenditure is paid; or
  - b. The date the Project is placed into service. Also;

- c. In NO event may the reimbursement be made more than 3 years after the date the Original Expenditure was paid.
- C. Official Declaration. If the Project Agency requested and DAS executed an Official Declaration of Intent prior to the Date of Issuance, a copy of the "Declaration of Official Intent to Reimburse Capital Costs" is attached as Exhibit E.
- D. Preliminary Expenditures. The use of proceeds of the Bonds to reimburse the Project Agency for Costs of the Project that are Preliminary Expenditures are not subject to the limitations described in this Section 7.

**SECTION 8 - LIQUIDATED DAMAGES, PERFORMANCE BOND OR INSURANCE PAYMENTS**

- A. The Project Agency will notify DAS of any moneys received pursuant to the terms of any agreement with a contractor which are intended to compensate for failures or defects in construction of the Project, including, but not limited to, liquidated damages or payments under a performance bond, or other acquisition or construction related guarantees. The Project Agency acknowledges that the uses of such moneys may be restricted by Oregon State law or federal tax law. The Project Agency will use any such moneys only as directed by DAS in writing.
- B. Project Agency may apply the proceeds of insurance received in the event of loss or damage to the Project to the repair or replacement of the Project. If the insurance proceeds are not used to repair or replace the Project, the proceeds must be submitted to DAS to be deposited in the Article XI-Q Bond Fund established in ORS 286A.820 and used for the payment of debt service.

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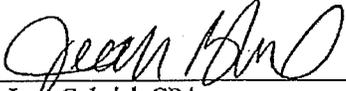
**SECTION 9 - TERMINATION**

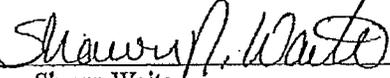
This Agreement shall remain in effect until the later of (1) the date that the Bonds, including any refunding bonds, are no longer outstanding; or (2) if there is any claim from the federal government for rebate or other amounts in connection with the Bonds, the date such claim is finally resolved or paid.

DATED this 6<sup>th</sup> day of June 2016.

Department of Administrative Services  
Chief Financial Office

Department of Revenue

By:   
Jean Gabriel, CPA  
Capital Finance & Planning Manager

By:   
Shawn Waite,  
ASD Administrator/Finance Manager

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## EXHIBIT A

### Project Description

The Department of Revenue will use the Bond proceeds to replace a majority of their core systems with GenTax, a commercial, off-the-shelf software system developed by Fast Enterprises. Revenue is working with Fast to implement and configure the software to meet Oregon's requirements, and adopt industry best practices supported by GenTax. The Bond proceeds from the May 2016 sale will be used specifically for Phase II of the project, which includes replacement of the following systems: Personal Income Tax, Self-employed Transit Tax, Estate and Trust Tax, and the Senior Property Tax Deferral.

### Project Budget

Core Tax Revenue Systems Replacement Project Budget - \$19,000,000

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## EXHIBIT B

### Spending Plan

Reimbursement	2,606,603.68
June-16	543,922.00
July-16	425,426.00
August-16	440,495.00
September-16	469,468.00
October-16	7,972,535.00
November-16	468,741.00
December-16	456,314.00
January-17	406,966.00
February-17	386,580.00
March-17	387,916.00
April-17	373,462.00
May-17	421,810.00
June-17	459,299.00
July-17	381,347.00
August-17	428,271.00
September-17	462,013.00
October-17	480,505.00
November-17	1,428,326.32

Total	19,000,000.00
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## EXHIBIT C

Bond Transaction Information		
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XI-Q Bonds Payable		17,025,000.00
Original Issue Premium		2,029,084.55
Project Funds	19,000,000.00	
Underwriter's Discount	42,714.61	
Costs of Issuance	11,369.94	

Total	19,054,084.55	19,054,084.55
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XI-Q Bonds Series D Project Account Fund - Agency Projects (Funds held at OST)		
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Project Fund		19,000,000.00
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Total		19,000,000.00
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Costs of Issuance Funds (Funds held at OST)		
------------------------------------------------	--	--

Underwriter's Discount		42,714.61
Costs of Issuance		11,369.94

Total		54,084.55
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True Interest Cost 1.088%

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## EXHIBIT D

Debt Service Schedule				
Date	Principal	Semi-annual Payments		Remaining Balance
		Interest	Debt Service	
11/1/2016	-	257,898.33	257,898.33	17,025,000
5/1/2017	2,275,000	297,575.00	2,572,575.00	14,750,000
11/1/2017	-	274,825.00	274,825.00	14,750,000
5/1/2018	2,285,000	274,825.00	2,559,825.00	12,465,000
11/1/2018	-	251,975.00	251,975.00	12,465,000
5/1/2019	2,330,000	251,975.00	2,581,975.00	10,135,000
11/1/2019	-	217,025.00	217,025.00	10,135,000
5/1/2020	2,400,000	217,025.00	2,617,025.00	7,735,000
11/1/2020	-	181,025.00	181,025.00	7,735,000
5/1/2021	2,470,000	181,025.00	2,651,025.00	5,265,000
11/1/2021	-	131,625.00	131,625.00	5,265,000
5/1/2022	2,570,000	131,625.00	2,701,625.00	2,695,000
11/1/2022	-	67,375.00	67,375.00	2,695,000
5/1/2023	2,695,000	67,375.00	2,762,375.00	-
	<u>17,025,000</u>	<u>2,803,173</u>	<u>19,828,173</u>	

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# EXHIBIT E

## Declaration of Intent to Reimburse

### Declaration of Official Intent to Reimburse Capital Costs with Oregon Article XI-Q General Obligation Bonds

Declaration 001

2015-17 Biennium

Section 1. The Oregon Department of Administrative Services, Capital Finance & Planning Section (the "Issuer") reasonably expects to issue Article XI-Q Bonds authorized by ORS 286A.816 -- 286A.826 and Oregon Laws Chapter 685, Section 1 (6) (2015) on behalf of the Oregon Department of Revenue (the "Agency") to finance expenditures related to capital costs of the Core System Replacement project (the "Project").

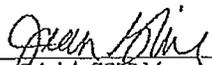
Section 2. The Issuer reasonably expects that the Agency may make certain expenditures on the Project prior to the issuance of the Article XI-Q Bonds and therefore makes this Declaration of Official Intent to Reimburse to preserve the ability of the Issuer to reimburse the Agency for such expenditures from the proceeds of the Article XI-Q Bonds.

Section 3. This Declaration of Official Intent to Reimburse is made pursuant to Section 1.150-2 of the Income Tax Regulations promulgated by the United States Department of the Treasury.

Section 4. The maximum principal amount of Article XI-Q Bonds expected to be issued for the Project is \$19,375,000.

Adopted this 30th day of July, 2015

Issuer: Oregon Department of Administrative Services  
Capital Finance & Planning Section (CFPS)

  
Jean Gabriel, CFPS Manager

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# EXHIBIT F

**Signature Authorization Form**

## MEMORANDUM

**STATE OF OREGON  
DEPARTMENT OF ADMINISTRATIVE SERVICES**

Date: [Insert Today's Date]  
To: Jean Gabriel, Capital Finance & Planning Manager  
Chief Financial Office  
From: Shawn Waite, ASD Administrator/Finance Manager  
Subject: Signature Authorization for Draw Requests of XI-Q 2016 Series D Bonds

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The following Department of Revenue staff is designated as authorized to approve all requests for the withdrawal of funds from the bond proceeds accounts associated with the above series. Authorized signatures are provided below.

\_\_\_\_\_  
Shawn Waite, ASD Administrator/Finance Manager

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

# EXHIBIT G

## Payment Request Form

Request Number 001\*

TO: Oregon Department of Administrative Services, as Issuer of XI-Q Bonds 2016 Series D.

Please review and approve the disbursement(s) specified below along with the attached supporting documentation. Indicate in the DAS approval box below if the disbursement(s) are approved for payment.

Amount: \$

Project: Core Tax Revenue Systems Replacement

Payee:

On behalf of the Department of Revenue, I hereby certify that all amounts listed above are allowed Costs of the Project as defined in the applicable Interagency Agreement and are for the approved Project. I also certify that property to be paid for is free and clear of all liens and encumbrances.

If any of the request involves reimbursement of Original Expenditures as defined in the applicable Interagency Agreement, I certify this request is in compliance with the IRS timing requirements described in Section 7 of the applicable Interagency Agreement.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

STATE OF OREGON acting by and through its Department of Revenue

By: \_\_\_\_\_  
Authorized Signature

\*All requests should be numbered sequentially for proper recording.

<b>DAS Disbursement Approval:</b>
<input type="checkbox"/> The payment request and related documentation has been reviewed by DAS Capital Finance and is approved for disbursement to vendor(s) or for agency reimbursement from account #15000-01574.
Reviewed and Approved by: _____ (Initials)

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## EXHIBIT H

### Completion Certificate

On behalf of the Department of Revenue, I hereby certify that the XI-Q 2016 Series D Bond proceeds, as described in the Interagency Agreement between the Department Administrative Services (DAS) and the Department of Revenue, were used to pay for all or a portion of the Core Tax Revenue Systems Replacement Project and have now been either fully expended or are available for DAS to use as described below.

I also certify that all costs of acquiring, constructing, and installing the Project with the XI-Q 2016 Series D Bond proceeds have been determined and paid, or provisions have been made for payment.

Hence all of the remaining unspent funds in the 2016 Series D Project Account related to the Project are available to pay the following:

1. Any rebate due to the federal government in order to comply with the federal tax requirements applicable to the Bonds. That rebate amount will be determined by DAS or its agent.
2. Any remaining allocable share of the costs to DAS to carry out the responsibilities of the Interagency Agreement.
3. Transferred to the 2016 Series D Debt Service Account which is dedicated to pay principal and interest on the remaining 2016 Series D Bonds.

This certificate authorizes DAS to, at its discretion, use the unspent funds of the 2016 Series D project account in the most appropriate way under the current circumstances, within the three possible alternatives described above.

The Department of Revenue also understands and will take all necessary steps to provide funds and budget authority to pay annual disbursement agent fees, fiscal agent fees, arbitrage calculation fees and an assessment from Oregon State Treasury (OST) Debt Management Division through the remaining term of the Interagency Agreement. Those fees will be billed to the Department of Revenue as they are received. For purposes of developing future biennial budget requests, the disbursement agent fees, fiscal agent fees, and arbitrage calculation fees are estimated at approximately \$3,000 per year. OST fees will be based on the Price List for OST assessments.

Dated: \_\_\_\_\_

State of Oregon, \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Official

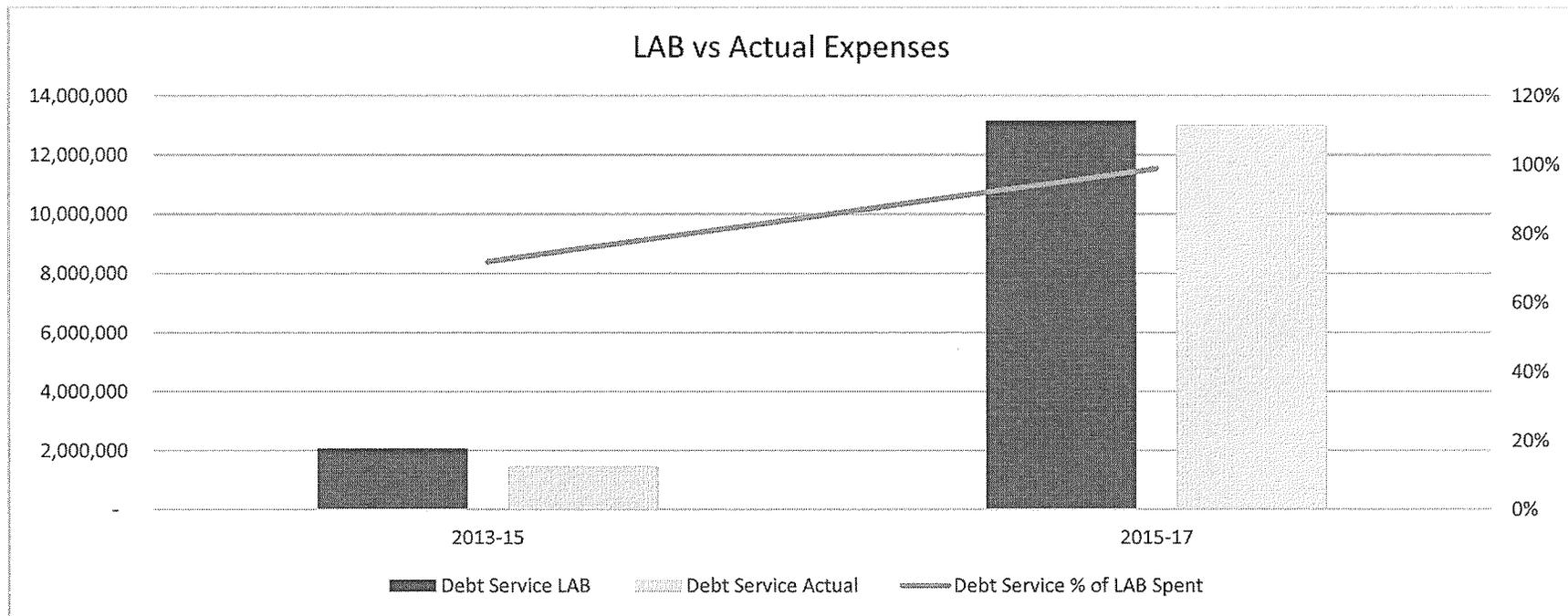
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# BUDGET NARRATIVE

## Capital Debt Services

### Program Description

This section is for the Capital Debt Service for the Core Systems Replacement (CSR) and Property Valuation Systems (PVS) projects.



Actual / LAB	2013-15	2015-17
LAB	2,075,898	13,164,466
Actual	1,491,411	13,012,623

# BUDGET NARRATIVE

---

## Capital Debt Services

### 031 Inflation & Price List Adjustments

#### Package Description

Other Services and Supplies increase totals \$0, General Funds, and \$16,835, Other Funds. This is based on the standard 3.7 percent biennial inflation factor increase in Services and Supplies and Capital Outlay. This expense covers the cost of issuance of the bonds.

#### 2019–21 Fiscal Impact

Fully phased in. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

# BUDGET NARRATIVE

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## Capital Debt Services

### 101 Property Valuation System

#### Package Description

This package adjusts debt service charges for the Property Valuation (PVS) project. This package increases the principal and interest costs \$820,897, General Fund Debt Service.

#### 2019–21 Fiscal Impact

Debt Service costs will be adjusted accordingly in future biennia.

# BUDGET NARRATIVE

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## Capital Debt Services

### 104 Core Systems Replacement

#### Package Description

This package adjusts debt service charges for the Core Systems Replacement project. This package increases the principal and interest costs \$1,725,004, General Fund Debt Service.

#### 2019–21 Fiscal Impact

Debt Service costs will be adjusted accordingly in future biennia. Debt Service costs will be adjusted accordingly in future biennia.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Capital Debt Service and Related Costs  
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	16,835	-	-	-	16,835
<b>Total Revenues</b>	-	-	<b>\$16,835</b>	-	-	-	<b>\$16,835</b>
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	16,835	-	-	-	16,835
<b>Total Services &amp; Supplies</b>	-	-	<b>\$16,835</b>	-	-	-	<b>\$16,835</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	16,835	-	-	-	16,835
<b>Total Expenditures</b>	-	-	<b>\$16,835</b>	-	-	-	<b>\$16,835</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 101 - Property Valuation System

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
<b>Revenues</b>							
General Fund Appropriation	820,897	-	-	-	-	-	820,897
<b>Total Revenues</b>	<b>\$820,897</b>	-	-	-	-	-	<b>\$820,897</b>
<b>Debt Service</b>							
Principal - Bonds	645,000	-	-	-	-	-	645,000
Interest - Bonds	175,897	-	-	-	-	-	175,897
<b>Total Debt Service</b>	<b>\$820,897</b>	-	-	-	-	-	<b>\$820,897</b>
<b>Total Expenditures</b>							
Total Expenditures	820,897	-	-	-	-	-	820,897
<b>Total Expenditures</b>	<b>\$820,897</b>	-	-	-	-	-	<b>\$820,897</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 104 - Core System Replacement

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
<b>Revenues</b>							
General Fund Appropriation	1,725,004	-	-	-	-	-	1,725,004
<b>Total Revenues</b>	<b>\$1,725,004</b>	-	-	-	-	-	<b>\$1,725,004</b>
<b>Debt Service</b>							
Principal - Bonds	1,215,000	-	-	-	-	-	1,215,000
Interest - Bonds	510,004	-	-	-	-	-	510,004
<b>Total Debt Service</b>	<b>\$1,725,004</b>	-	-	-	-	-	<b>\$1,725,004</b>
<b>Total Expenditures</b>							
Total Expenditures	1,725,004	-	-	-	-	-	1,725,004
<b>Total Expenditures</b>	<b>\$1,725,004</b>	-	-	-	-	-	<b>\$1,725,004</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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

Revenue, Dept of  
2017-19 Biennium

Agency Number: 15000

Cross Reference Number: 15000-087-00-00-00000

<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>Other Funds</b>						
Admin and Service Charges	-	455,000	455,000	471,835	471,835	-
General Fund Obligation Bonds	5,453,710	-	-	-	-	-
Interest Income	98,221	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$5,551,931</b>	<b>\$455,000</b>	<b>\$455,000</b>	<b>\$471,835</b>	<b>\$471,835</b>	<b>-</b>



## Secretary of State Audits: Audit Responses

### **Oregon Needs Stronger Leadership, Sustained Focus to Improve Delinquent Debt Collection**

Recommendation: Improve Other Agency Account collections by: (1) Identifying optimal caseload for efficient and effective debt collection and pursuing additional staff if necessary; (2) Asking the Legislature to allow OAA collectors to access state tax return information; (3) Improving data sharing with client agencies; (4) Boosting outreach to increase full collections assignment and tax refund offset assignment; (5) Streamlining service agreements and working with clients to expand allowed garnishments; (6) Working with agencies to have original debt due dates included in accounts assigned to OAA.

Agency Response: Management agrees with the recommendations to improve our Other Agency Account collections. We'll continue to work with all stakeholders, internal and external, to prioritize and implement initiatives that drive toward meeting these specific recommendations. We'll also consider all recommendations when making business decisions for Other Agency Account configuration during the third phase of our system conversion, which is scheduled for completion in fall 2016.

Recommendation: Prioritize automated matching of debtor data, for both OAA and tax units, to wage and other databases to improve collection effectiveness.

Agency Response: Management agrees with this recommendation. As we convert to GenTax, the data we currently collect from multiple sources will be available in one location. With our current system, agents must review several different data sets to research a garnishment source. Through GenTax, we'll have a daily search function for wage or bank sources that have been added to the data warehouse and will flag debtor accounts that meet the criteria for application of garnishments. This will be available with Rollout 2 of GenTax and the first search is planned for February 2016. With Rollout 3 of our systems replacement, we'll have automated filing enforcement and auto-matching, data matching using information from i-Wire, and the ability to validate withholding and employer remittances through GenTax. Over time, the system will track and trend debtor characteristics that will help with scoring collectability. For example, the system will help us determine what collection actions have been most successful with certain debtor types.

### **Statewide Single Audit Report for the Year Ending June 30, 2014**

Recommendation: We recommend department management ensure cash accounts in its subsidiary accounting system are consistently reconciled to Oregon State Treasury accounts.

Agency Response: We agree and have developed a plan to have all reconciliations current by June 30, 2015. The plan includes reprioritization of our workload, utilizing other staff to assist, where possible, and cross-training our Accountants on the most complex of reconciliations to reduce the risk of this occurring in the future.

Recommendation: We recommend department management perform effective and timely reviews of the taxes receivable estimates to ensure accrual calculations are accurate.

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Agency Response: We agree. Our Accountant 4, Accountant 3 and Finance Manager will be trained to perform the review of the Tax Receivable accruals by July 31, 2015. The desk procedure and any supporting documentation will be reviewed and updated, if necessary.

**Statewide Single Audit Report for the Year Ending June 30, 2015**

Recommendation: We recommend department management ensure cash accounts in its subsidiary accounting systems are consistently and timely reconciled to the Oregon State Treasury accounts and the state accounting system.

Agency Response: We agree. We have implemented a reconciliation review process to ensure all cash accounts are consistently and timely reconciled as of July 2015.

Recommendation: We recommend department management strengthen controls to ensure complete supporting documentation for all financial transactions is appropriately retained.

Agency Response: We agree. We have strengthened our procedures related to financial transaction documentation which will help us to ensure that complete supporting documentation is appropriately retained as of November 2015.

**Statewide Single Audit Report for the Year Ending June 30, 2016**

This audit is currently in progress.

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## AFFIRMATIVE ACTION REPORT

Quality relationships are part of the core values of the Department of Revenue. Our statement of values includes the following:

1. We emphasize fair and respectful treatment of everyone with whom we work, including our co-workers, Oregon taxpayers, and our external partners.
2. We value and appreciate the unique contributions of all department employees.
3. We understand and appreciate the similarities and differences of the citizens of Oregon. We strive for a workforce that reflects those similarities and differences.

The commitment to a diverse workforce starts at the top at the Department of Revenue. Our acting director, Kris Kautz, has made clear her passion for and commitment to diversity. The agency's Revenue Leadership Team reflects that commitment.

Some of the major efforts the department undertakes to promote a more diverse and welcoming work environment include:

1. On-going efforts by the Workforce Environment Council to develop short-term and long-term strategies that focus on enhancing the work environment, especially in the areas of recruitment, staff development and retention, and to assist the agency in achieving their vision of a strong work environment and value of quality relationships.
2. On-going efforts by the Revenue's Council for Diversity and Inclusion and the Affirmative Action Officer to assist the agency in achieving its workforce diversity goals by acting as a resource to managers and supervisors in the accomplishment and understanding of their affirmative action responsibilities. This group assists in the development, analysis, and monitoring of the department's Affirmative Action Plan.
3. Hiring bilingual employees and using their skills to provide better service to Oregon taxpayers.
4. Increasing awareness and promoting a more diverse workforce through experiences and education. This is done through training, group discussions, displays, and books.
5. Providing rotational, developmental, and temporary work assignments for employees to increase their opportunities for advancement.

We are exceeding our goals for hiring women, and we are seeing progress in hiring people of color. We are not meeting our goals, and have seen little progress in hiring people with disabilities. We are evaluating and implementing programs and processes that will effectively enhance our recruitment, development, and retention efforts.

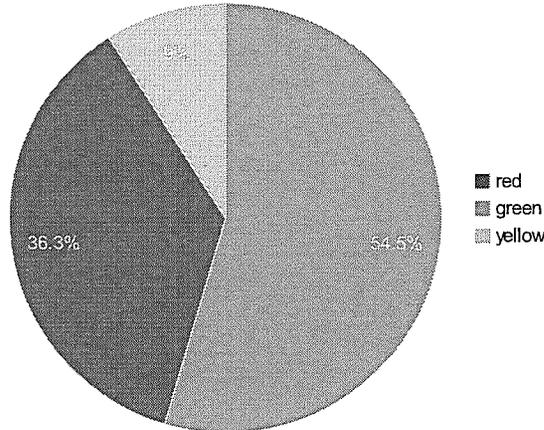
# Revenue, Department of

Annual Performance Progress Report

Reporting Year 2016

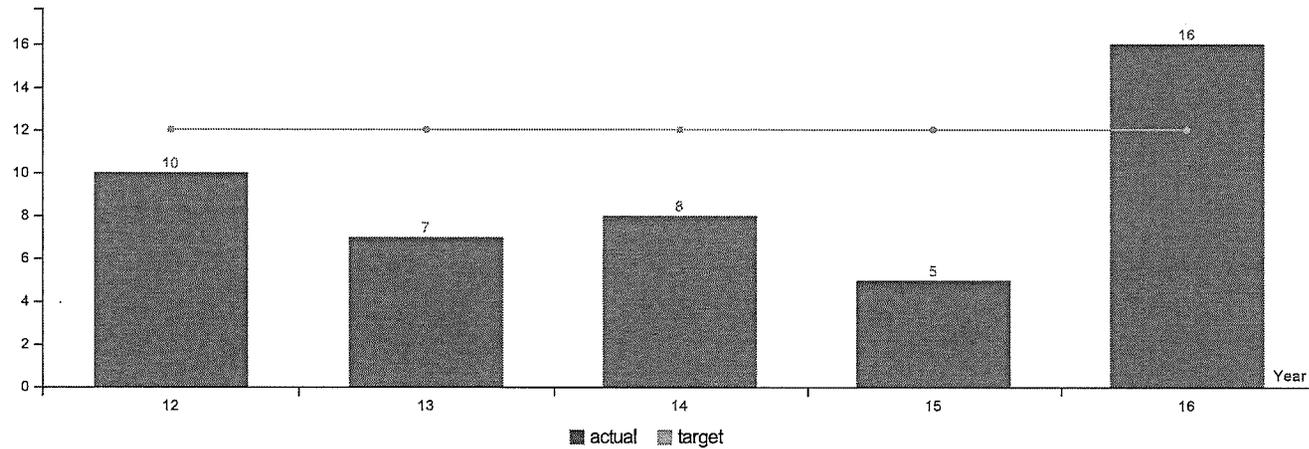
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KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer 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 - Index of employees considered actively engaged by a standardized survey.



	Green	Yellow	Red
	= Target to -5%	= Target -6% to -15%	= Target > -15%
Summary Stats:	54.55%	9.09%	36.36%

KPM #1 Average Days to Process Personal Income Tax Refund. -  
 Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
<b>Average Days to Process Personal Income Tax Refund</b>					
Actual	10	7	8	5	16
Target	12	12	12	12	12

**How Are We Doing**

Actual performance for 2016 was 16 days, four days longer than the target. Performance for 2015 was five days.

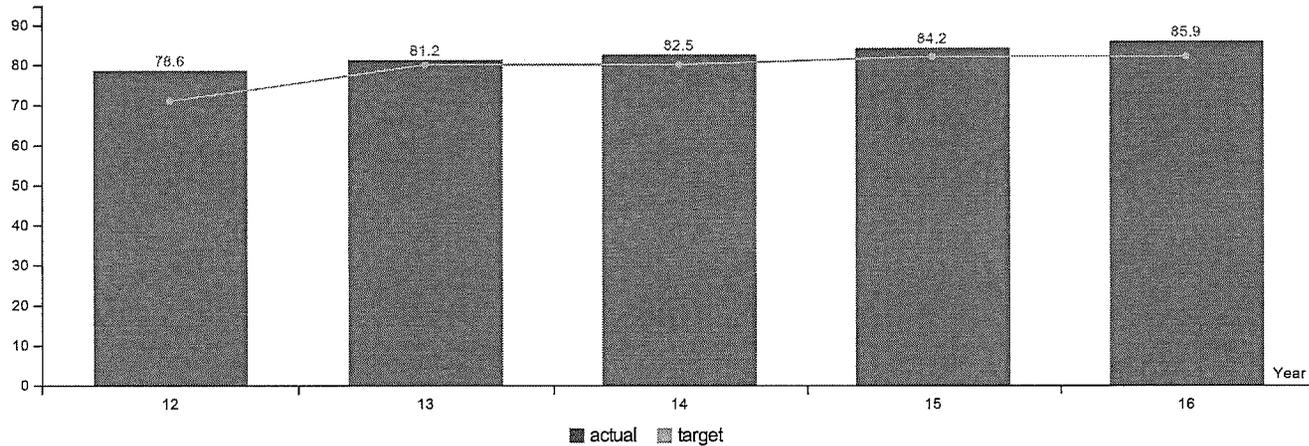
**Factors Affecting Results**

DOR converted to a new personal income tax return processing system in December 2015. With this, there were several factors that contributed to slower processing times:

- The learning curve for staff was steep in the beginning.
- Normal issues with bringing on a new system slowed down processing (unexpected scenarios produced unexpected results).
- The new fraud module added a dimension of screening. It was impossible to predict the number of returns it would affect. As a result, staff reviewed thousands more returns than previous years.
- Processing Center equipment issues resulted in slower data entry and a higher error rate than previous years. Additional production resources were required to manually enter data and correct errors.

As in past years, refunds on electronically filed (e-filed) returns were issued sooner than paper returns. E-filed returns that didn't suspend averaged 13 days to process in 2016. This was nine days slower than in 2015. Paper returns that didn't suspend averaged about 40 days to process. This was 23 days slower than 2015.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically - Data Collection Period: Jul 01 - Jun 30
--------	----------------------------------------------------------------------------------------------------------



Report Year	2012	2013	2014	2015	2016
<b>Percent of Personal Income Tax Returns Filed Electronically</b>					
Actual	78.60%	81.20%	82.50%	84.20%	85.90%
Target	71%	80%	80%	82%	82%

**How Are We Doing**

We are above target with 85.9 percent of tax returns filed electronically (as of September 1, 2016). This compares to 84.2 percent a year ago. The numbers for e-file have consistently risen each year, though the rate of growth has slowed.

**Factors Affecting Results**

Oregon's e-filing has always linked to the federal system, and we were one of the early states to pilot their modernized e-file platform. We benefit when more taxpayers choose to file their federal tax returns electronically and as the IRS expands their e-filing options.

Revenue implemented an e-file mandate for tax practitioners in 2011 that matches the IRS mandate. There is no penalty for noncompliance, but we send a reminder letter each year to those practitioners who didn't file their client's returns electronically.

Oregon also participates in the Free File Alliance, which allows taxpayers to e-file for free if they meet income level, age, veteran status, and return-type criteria. Software companies that participate in the Free File Alliance advertise their free offerings each tax season, which helps further encourage e-filing in Oregon. Each year, we post a list on our website that includes links to approved tax preparation companies that offer free filing options. Finally, Oregon 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.

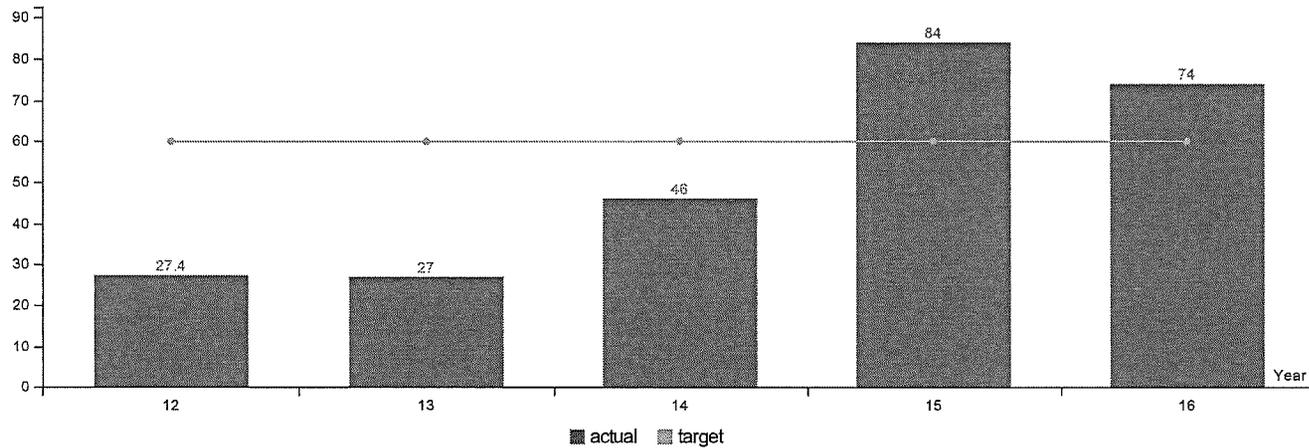
The 2015 tax year was a "kicker" (surplus refund) year. It's likely this increased the number of individuals filing for a refund, which could have helped drive the e-file numbers upward because taxpayers who had no filing requirement had to file in order to claim their kicker credit.

DOR didn't automatically mail tax booklets to those who filed on paper in the prior year, which could have also helped drive e-file numbers upward. We did mail instructions and forms to those who called or ordered online and had them available at all our offices throughout the state.

KPM #3

Employee Training Per Year (percent receiving 20 hours per year). -

Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
<b>Employee Training Per Year (percent receiving 20 hours per year)</b>					
Actual	27.40%	27%	46%	84%	74%
Target	60%	60%	60%	60%	60%

**How Are We Doing**

We exceeded our target with 74 percent of staff receiving at least 20 hours of training.

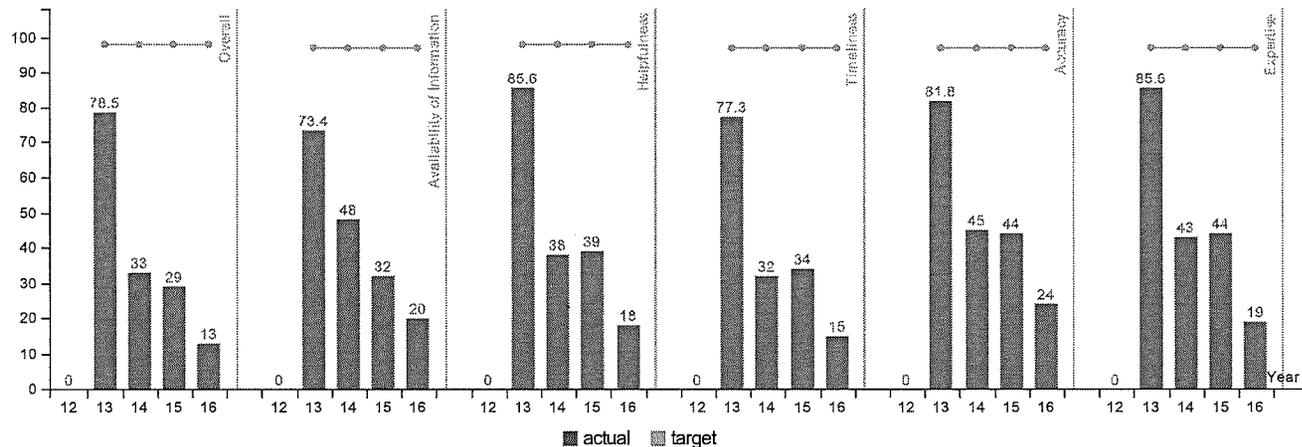
**Factors Affecting Results**

We ensured agency training was reported and captured in iLearn. We also encouraged employees and managers to create a personal goal of completing a minimum of 20 hours of training per year. Employees have been actively encouraged to meet with Human Resources to discuss career-path options and identify training that will help employees meet their career goals. We identified agency, division, and unit needs and contracted or created training to address those needs. We also entered into a contract to purchase licenses for unlimited training on a number of topics at a flat fee, which allows us to maximize our training dollars in the most effective way possible. We've also provided a significant amount of training for staff to learn how to use our new core systems.

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	2012	2013	2014	2015	2016
<b>Overall</b>					
Actual	No Data	78.50%	33%	29%	13%
Target	TBD	98%	98%	98%	98%
<b>Availability of Information</b>					
Actual	No Data	73.40%	48%	32%	20%
Target	TBD	97%	97%	97%	97%
<b>Helpfulness</b>					
Actual	No Data	85.60%	38%	39%	18%
Target	TBD	98%	98%	98%	98%
<b>Timeliness</b>					
Actual	No Data	77.30%	32%	34%	15%
Target	TBD	97%	97%	97%	97%
<b>Accuracy</b>					
Actual	No Data	81.80%	45%	44%	24%
Target	TBD	97%	97%	97%	97%
<b>Expertise</b>					
Actual	No Data	85.60%	43%	44%	19%
Target	TBD	97%	97%	97%	97%

How Are We Doing

Our customer service ratings were down in 2016. Our overall composite score is 18 percent, with our score for the “overall” question at 13 percent. For 2015, our composite score was 34 percent and our score for the “overall” rating question was 29 percent.

#### **Factors Affecting Results**

##### **Nature of the business.**

We administer very complicated tax laws and act as the state’s collection agency. People usually contact us when they are confused, waiting on a tax refund, responding to a notice, or we are attempting to collect debt. There appears to be a direct correlation between what people view as negative action (slow refunds, billings, adjusted returns, etc.) and the rating given.

We added a question to the survey to help identify the nature of the call or who answered it. Of the 823 who answered that question:

- 85 percent of those calling with a tax question or who needed help with their tax return rated us as “good” or “excellent” (213 callers).
- 68 percent of those calling to make a payment rated us as “good” or “excellent” (66 callers).
- 21 percent of those checking on a refund rated us as “good” or “excellent” (285 callers).
- 19 percent of taxpayers calling about a billing or collection notice rated us as “good” or “excellent” (72 callers).
- 2 percent of those calling because we made changes to their tax return rated us as “good” or “excellent” (187 callers).

##### **Internal processes.**

Over the last two years, we’ve changed our processes for reviewing refund returns to increase fraud detection. While our customers have told us that they appreciate our diligence, they don’t appreciate the additional time it takes for them to receive their refunds.

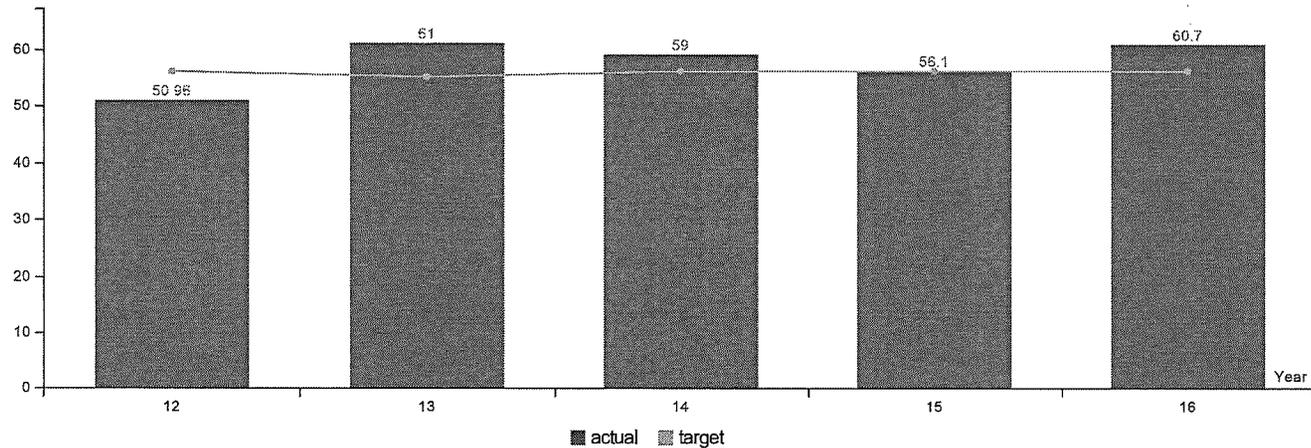
##### **Limited survey exposure.**

It has been very difficult to collect meaningful data. The survey is only available by phone, so the respondent must call the survey number. The technology we’re currently using limits our ability to make the survey more accessible.

##### **The data.**

The survey was available throughout fiscal year 2016. Yet, we received relatively few responses—1,875 in 2016. This is up slightly from 1,423 in fiscal year 2015. This represents about 1 percent of the 139,000 calls answered by the Tax Services Unit during the reporting period.

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



Report Year	2012	2013	2014	2015	2016
<b>Effective Taxpayer Assistance</b>					
Actual	50.96	61	59	56.10	60.70
Target	56	55	56	56	56

**How Are We Doing**

Overall score: 60.7 (out of 100). This is up slightly from the 2015 score of 56.1. While our score is on target and was up over the previous year, it's somewhat misleading. The score for this measure rose because of a much higher rate of success for those using the "Where's My Refund" feature (a self-help lookup), which is heavily weighted in the score. The other two portions of the measure decreased this year.

**Factors Affecting Results**

**Wait time:** Calls with less than five minutes wait time = 51 percent of total calls (down from 68 percent in 2015).

We increased the staff available to take calls prior to rolling out the new system in anticipation of increased call volume, but wait times still jumped from less than a minute to just over five minutes in December (the month we rolled into the new computer system for personal income tax). Wait time increased each month of the season and peaked at 30 minutes in June, when only 3 percent of calls were answered in less than five minutes. This was due to sheer call volume and the fact that calls took longer to resolve because staff were still learning how to navigate the new system and more time was spent walking taxpayers through the new online tools.

Our "virtual hold" system, launched in March 2014, gives the caller the option to hang up and get a call back when a representative is available. Calls where the caller chose to be called back later are not included in this statistic. This feature was popular with both taxpayers and our staff. The taxpayers tended to be calmer when they didn't have to wait on the phone to talk to a representative. Unfortunately, use of this feature is limited on heavy volume days.

General factors that cause longer wait times:

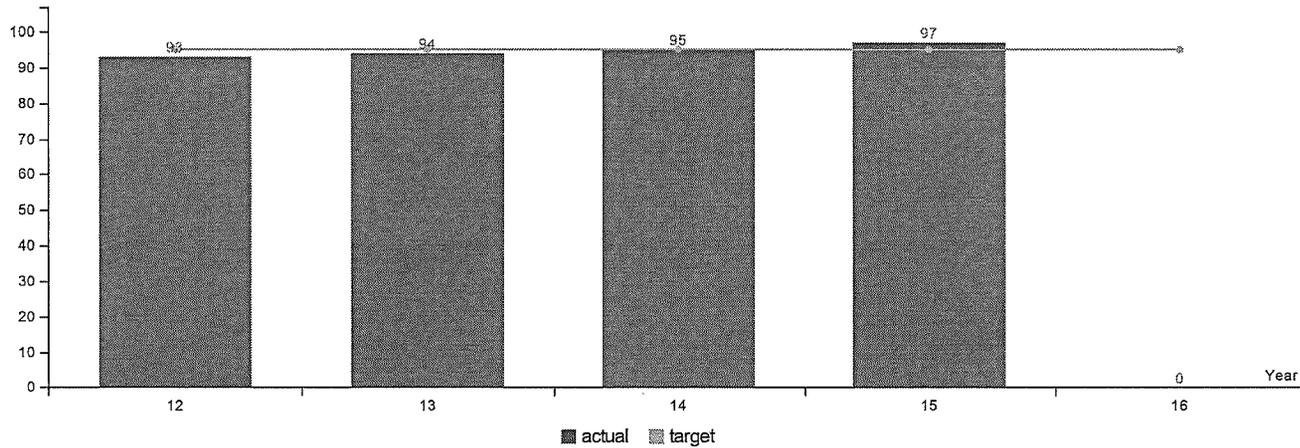
- As self-help tools are added, issues tend to be more difficult to resolve as the customer can get the simple answers themselves.

- The wait time to reach a Spanish-speaking representative continues to be longer than the average wait time for an English-speaking representative. We don't track call-wait data on other language requests.
- Wait times are typically increased by other situational factors. A prime example of this was the changes to our fraud review for returns. Refunds took longer because of new fraud processes that took longer and impacted more returns. This led to increased call volume and customer dissatisfaction. Another example involves the IRS answering fewer calls because of reduced staff numbers. This means more taxpayers call us with their federal questions, which we try to answer.

**Percentage of successful "Where's My Refund?" inquiries made through IVR or web applications:** 77 percent (up from 52 percent in 2015). Successful inquiries are defined as any response other than "not found." "Not found" means we haven't begun processing the return and it's not found in our system when the taxpayer asks. An unknown number of inquiries are unsuccessful ("not found") because taxpayers don't wait the suggested two weeks from when they file the return to allow us to begin processing. The jump in the number of successful inquiries can likely be attributed to a new, more efficient system.

**Percentage of customer service ratings of "good" or "excellent":** 18 percent (down from 29 percent in 2015). Obviously, this sub-measure indicates dissatisfaction with our customer service from those who respond to our survey. Though there's no single factor responsible for these poor survey results, it's likely attributable to the timeliness of our return processing season. See KPM 4 for more detailed information about our customer service rating.

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



Report Year	2012	2013	2014	2015	2016
<b>Appraisal Uniformity</b>					
Actual	93%	94%	95%	97%	No Data
Target	95%	95%	95%	95%	95%

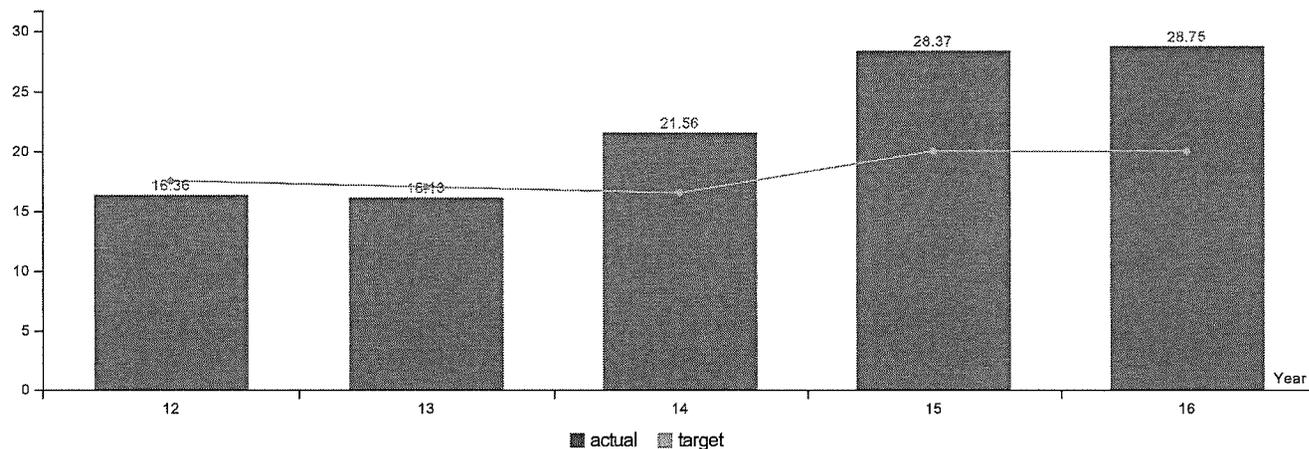
**How Are We Doing**

For the seven-year period of 2009 to 2015, the percentage of market areas in compliance was between 89 (2011) and 97 percent (2015).

**Factors Affecting Results**

Concerns include CODs are self-reported by the counties, so our ability to validate methodology is limited at this time, and study areas can vary year to year creating consistency and comparison issues.

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



Report Year	2012	2013	2014	2015	2016
<b>Appraisal Value Uniformity</b>					
Actual	16.36%	16.13%	21.56%	28.37%	28.75%
Target	17.50%	17%	16.50%	20%	20%

#### How Are We Doing

In the last three years, we haven't had any usable sale transactions. Therefore, we used our recent site-specific appraisals to measure the COD. The data reveals we didn't meet our performance target because the measure of variance between the values from our recent site-specific appraisals and the values from our mass appraisal process exceeded the target benchmark (COD of 20). We recently implemented significant changes to our process and have completed training that we anticipate will improve the quality of our appraisal values. As we continue to address hot spots and known valuation issues, a decreasing COD may not be realized. However, we continue to refine our processes, train new staff, and work through our eight-year appraisal cycle with site-specific appraisals, and we anticipate seeing a decrease in our COD around 2025.

#### Factors Affecting Results

We're 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, there are many factors that make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions lead to a decrease in the reliability of this indicator. In the past three years, we haven't identified any usable sales transactions for state appraised property. Therefore, all of our analysis is based on site-specific appraisals instead of market-based sales.

We recently instituted an appraisal process consisting of site visits followed by site-specific narrative appraisal reports to estimate value for state-appraised industrial properties. The following factors have contributed to the above-target COD since 2014.

We're in the early stages of reporting on this KPM. We're analyzing the data inputs every year and trying to determine the best method to determine which data points should be used and which shouldn't. Since we've been working with very few data points, inclusion or exclusion of data points can produce vastly different results. Some properties have known valuation issues or issues are found during the appraisal process. Valuation issues can include the following: omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. All of these valuation issues creates a greater separation between the value determined via our mass appraisal process and the value determined via our site-specific appraisal process, resulting in

higher COD.

There are some industrial sites that we haven't visited in more than 20 years. The lack of a physical inspection contributes to a greater separation between RMV and appraised value, which increases the COD. To correct this for the future, we plan to visit every industrial site on a regular cycle. Once our first regular appraisal cycle is complete (goal of 2025), a more consistent COD trend should emerge.

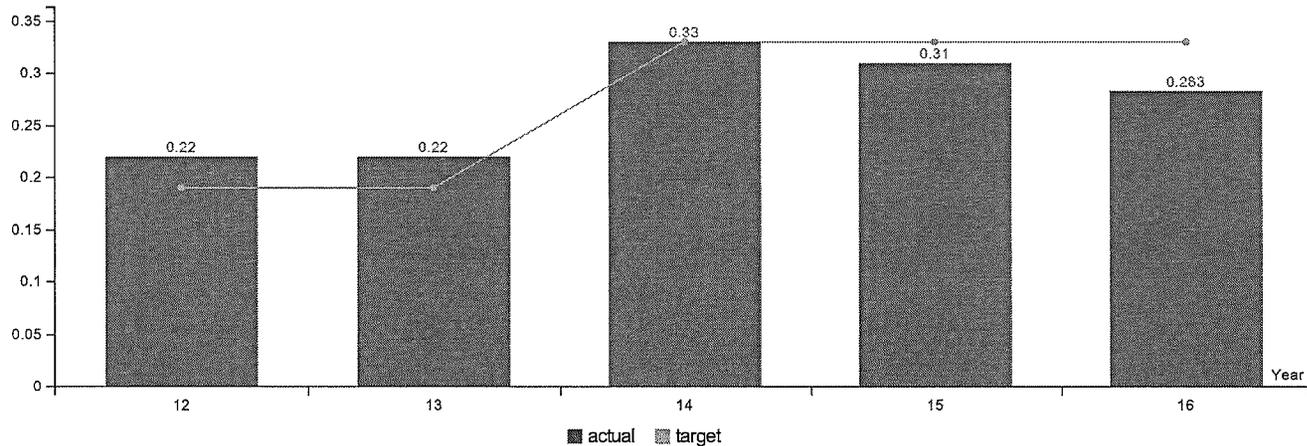
Changes in the economy have more impact on certain property market sectors. Therefore, since 2014, we've concentrated on hot spots in an attempt to bring those values closer to RMV. Appraising these hot spots can contribute to an artificially high COD since the values in these areas have the potential to be the most non-reflective of RMV.

The COD data from 2012 and 2013 used eight data points or less, which was all that was available for these years. This is a very small sample size from which to draw a solid COD conclusion.

The original COD data for 2014 used eight data points. By adding two valid data points, the revised 2014 COD increased from 16.15 to 21.56. This is a good example of how more data points can drastically change the outcome of the COD.

We averaged 46 data points per year during the last two years, an increase of 360 percent. The increase in appraisal activity is a direct outcome of the change to our business plan to visit all the industrial sites in Oregon on a regular basis. However, this results in more findings of valuation issues and hot spots, which can result in higher CODs. Once we work through an entire appraisal cycle (2025), our COD should start to decline.

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



Report Year	2012	2013	2014	2015	2016
<b>Cost of Direct Enforcement Funds</b>					
Actual	\$0.22	\$0.22	\$0.33	\$0.31	\$0.28
Target	\$0.19	\$0.19	\$0.33	\$0.33	\$0.33

**How Are We Doing**

Our COF for fiscal year 2016 was 0.283. For this measure, lower performance is better. This represents an 8.1 percent decrease from the fiscal year 2015 COF of 0.308. Dollars received increased from \$234.9 million in 2015 to \$269.7 million in 2016, while our enforcement function funding in the Legislatively Adopted Budget (LAB) increased from \$72.5 million in 2015 to \$76.2 million in 2016.

There are many factors that impact cost of funds. Some of the external factors that affect our enforcement revenue include the health of the overall economy and the labor market participation rate. Internal factors influencing our enforcement revenue include the CSR Project, changes in staffing, the level of staff experience, and filing enforcement strategies.

The Business Division's programs recorded an increase in enforcement revenue for fiscal year 2016, but those numbers were impacted by one abnormally large payment.

Personal income tax enforcement revenue decreased in fiscal year 2016. Over the past year, we had to shift resources to the CSR Project while still attempting to maintain consistency in billings and collections to meet audit and collection goals. The Personal Income Tax program was the main component of Rollout 2 of the CSR Project, and all staff had to attend a number of trainings and learn an entirely new system over the past year.

**Factors Affecting Results**

Expanded hiring and training: Staff hired in recent years has had the added difficulty of learning our old legacy system and the new GenTax system. This has slowed production. In addition, staff has been very involved in training on and testing of the new system.

Disparate impact of corporate tax payments: The Business Division recognized a significant increase in enforcement revenue due to a large payment that was received during the year.

Core Systems Replacement Project: Fiscal year 2016 included a resource drain for both the personal income tax and business tax programs. Both areas deployed resources to help test, train, and implement various features of the GenTax system. All users had to learn a brand new system while continuing their work. In addition, resources from throughout the agency assisted with processing and system functions in order to maintain processing goals.

PTAC played a significant role in Rollout 2 of the GenTax implementation. Many functions that worked for Business Division users needed to be modified slightly for the personal income tax program. Because of the large number of taxpayers and situations that could occur with personal income taxes, many unique situations emerged that needed to be addressed. Personal income tax staff spent many hours addressing these situations, developing and testing solutions, and then helping with implementation of those solutions.

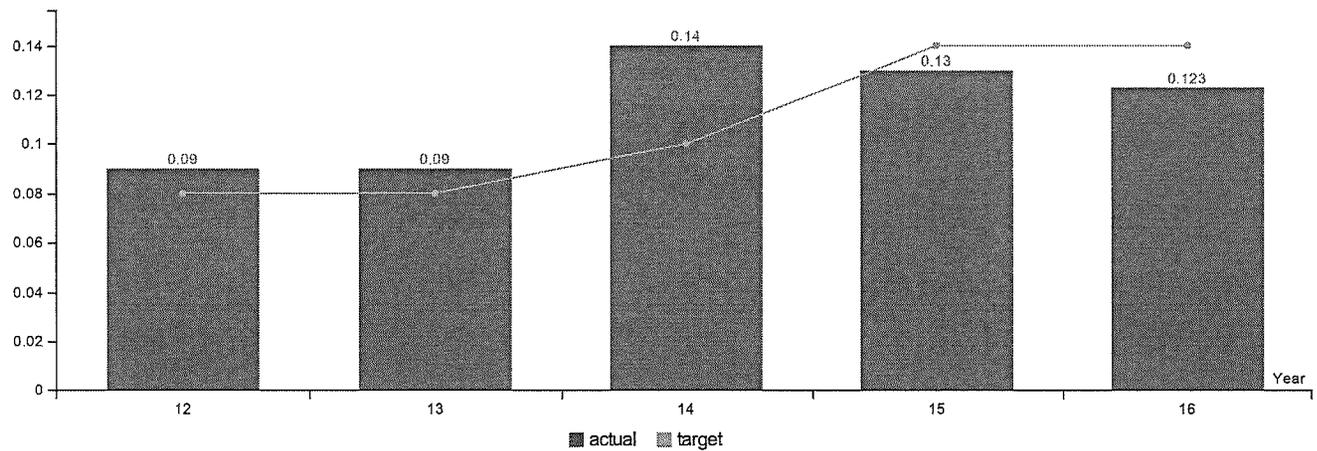
The Business Division also played a major role in Rollout 2. Changes to the GenTax system during Rollout 2 had to be tested to ensure they would work with programs included in Rollout 1, which were primarily Business Division programs. This resulted in additional training and testing requirements for staff, which decreased their production.

The Withholding Section remains in our legacy system until November 2016. Withholding staff are beginning to see the short-term production impacts of GenTax implementation, as they're fulfilling testing and training requirements in anticipation of Rollout 3.

External factors: We also recognize that there are a variety of external factors that impact compliance. Factors such as the overall economy, employment rate, and external policy decisions all have the potential to affect enforcement rates, but we don't currently have a way to measure these potential impacts.

Legislatively Adopted Budget (LAB): Any increases or decreases to the budget will affect this measure.

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



Report Year	2012	2013	2014	2015	2016
<b>Cost of Collections Funds</b>					
Actual	\$0.09	\$0.09	\$0.14	\$0.13	\$0.12
Target	\$0.08	\$0.08	\$0.10	\$0.14	\$0.14

**How Are We Doing**

Our COF for fiscal year 2016 was 0.123. For this measure, lower performance is better. This represents a 5.4 percent decrease from the fiscal year 2015 COF of 0.130. Dollars collected increased from \$234.9 million in 2015 to \$269.7 million in 2016 and the department's collection function Legislatively Adopted Budget (LAB) increased from \$30.6 million in 2015 to \$34.7 million on 2016.

There are many factors that impact cost of funds. Some of the external factors that impact our enforcement revenue include the health of the overall economy and the labor market participation rate. Internal factors influencing our enforcement revenue include the CSR project, changes in staffing, the relative level of staff experience, and filing enforcement strategies.

The Business Division's programs recorded an increase in enforcement revenue for fiscal year 2016, but those numbers were impacted by one abnormally large payment.

Personal income tax enforcement revenue decreased in fiscal year 2016. Over the past year, we had to shift resources to the CSR Project while still attempting to maintain consistency in billings and collection to meet audit and collection goals. The Personal Income Tax Program was the main component of Rollout 2 of the CSR Project, and all staff had to attend a number of trainings and learn an entirely new system over the past year.

**Factors Affecting Results**

Expanded hiring and training: Staff hired in recent years has had the added difficulty of learning our old legacy system and the new GenTax system. This has slowed production. In addition, staff has been very involved in training on and testing of the new system.

Disparate impact of corporate tax payments: The Business Division recognized a significant increase in enforcement revenue due to a large payment that was received during the year.

Core Systems Replacement Project: Fiscal year 2016 included a resource drain for the personal income tax and business tax programs. Both areas deployed resources to help test, train, and implement various features of the GenTax system. All users had to learn a brand new system while continuing their work. In addition, resources from throughout the agency assisted with processing and system functions in order to maintain processing goals.

PTAC played a significant role in Rollout 2 GenTax implementation. Many functions that worked for Business Division users needed to be modified slightly for the personal income tax program. Because of the large number of taxpayers and situations that could occur with personal income taxes, many unique situations emerged that needed to be addressed. Personal income tax staff spent many hours addressing these situations, developing and testing solutions, and then helping with implementation of those solutions.

The Business Division also played a major role in Rollout 2 of the GenTax implementation. Changes to the GenTax system during Rollout 2 had to be tested to ensure they would work with programs included in Rollout 1, which were primarily Business Division programs. This resulted in additional training and testing requirements, which decreased their production.

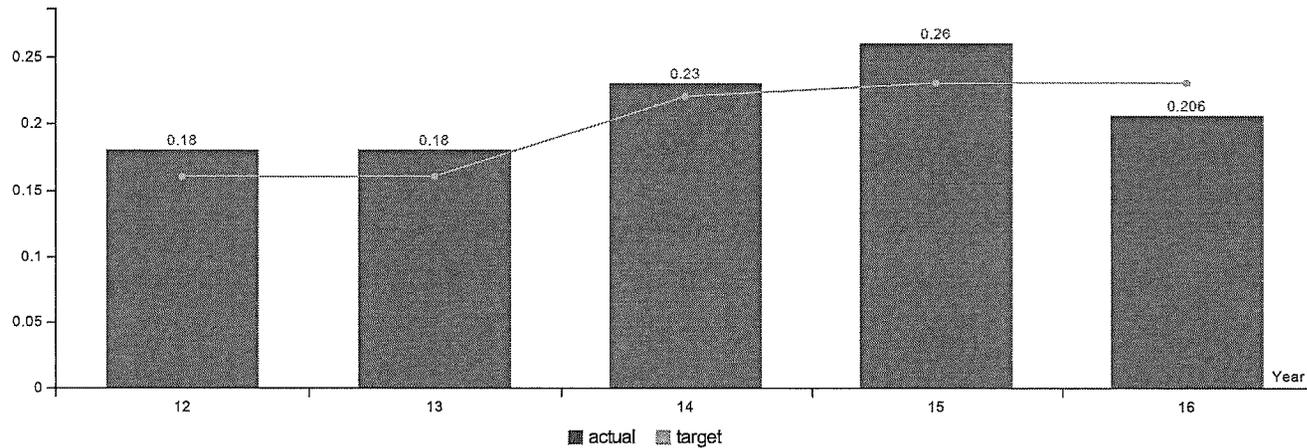
The Withholding Section remains in our legacy system until November 2016. Withholding staff are beginning to see the short-term production impacts of GenTax implementation, as they're fulfilling testing and training requirements in anticipation of Rollout 3.

Data mining and weekly AR reports: Using new tools available in GenTax provided a more structured approach to collections. Weekly reporting helped identify the most collectable accounts.

External factors: We recognize that there are a variety of external factors that impact compliance. Factors such as the overall economy, employment rate, and external policy decisions all have the potential to affect enforcement rates, but we don't currently have a way to measure these potential impacts.

Legislatively Adopted Budget (LAB): Any increases or decreases to the budget will affect this measure.

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



Report Year	2012	2013	2014	2015	2016
<b>Cost of Assessments</b>					
Actual	0.18%	0.18%	0.23%	0.26%	0.21%
Target	0.16%	0.16%	0.22%	0.23%	0.23%

**How Are We Doing**

In 2016, our cost of assessments (COA) decreased to 0.206. For this measure, lower performance is better. This represents a 7.8 percent decrease from the fiscal year 2015 COA of 0.263. This was due, in large part, to increased assessments in the Corporation Tax Program. Assessed dollars increased from \$159 million in 2015 to \$201.1 million in 2016. The enforcement function funding in LAB decreased from \$41.8 million in 2015 to \$41.5 million in 2016.

There are many factors that impact cost of funds. Some of the external factors that affect our enforcement revenue include the health of the overall economy and the labor market participation rate. Internal factors influencing our enforcement revenue include the CSR project, changes in staffing, the level of staff experience, and filing enforcement strategies.

The Business Division's programs recorded an increase in assessments for fiscal year 2016, but that increase included one abnormally large assessment.

Personal income tax assessments decreased in fiscal year 2016. Over the past year, we had to shift resources to the CSR Project while still attempting to maintain consistency in billings to meet enforcement goals. We anticipate an increase in enforcement revenue during fiscal year 2017 as staff gain experience in and knowledge of how our new GenTax system works. However, there is always the possibility of large assessments that can impact the results.

**Factors Affecting Results**

Core Systems Replacement Project: Fiscal year 2016 included a resource drain for both the personal income tax and business tax programs. Both areas deployed resources to help test, train, and implement various features of the GenTax system. All users had to learn a brand new system while continuing their work. This production loss was expected. In addition, resources from throughout the agency assisted with processing and system functions in order to maintain processing goals.

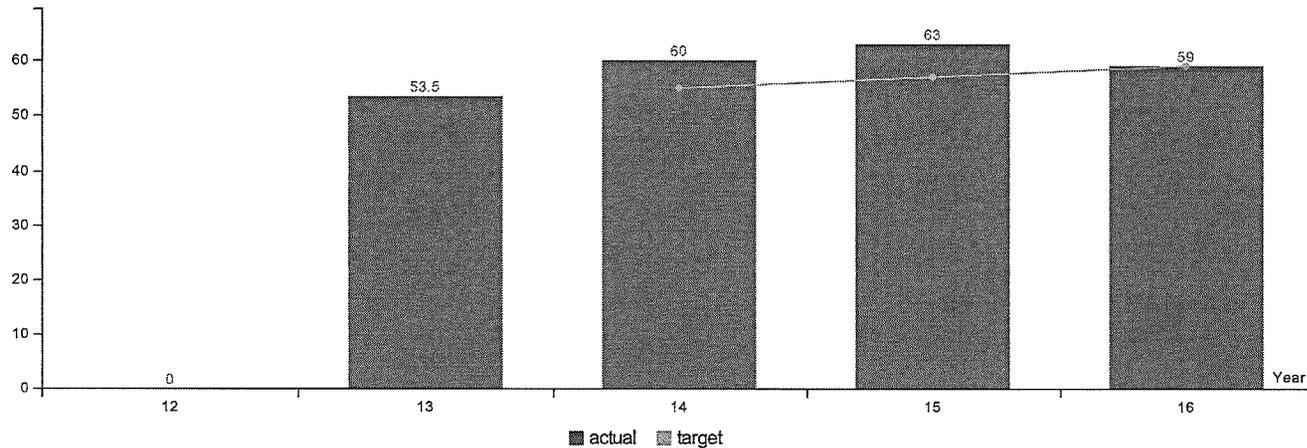
PTAC played a significant role in Rollout 2 of the GenTax implementation. Many functions that worked for Business Division programs needed to be modified slightly for the Personal Income Tax Program. Because of the large number of taxpayers and situations that could occur with personal income taxes, many unique situations emerged that needed to be addressed. Personal Income Tax Program staff spent many hours addressing these situations, developing and testing solutions, and then helping with implementation of these solutions. This caused a reduction in production and efficiency.

External factors. We recognize that there are a variety of external factors that impact compliance. Factors such as the overall economy, employment rate, and external policy decisions all have the potential to impact enforcement rates, but we don't currently have a way to measure these potential impacts.

Internal factors. Fiscal year 2016 included the first tax return processing season for personal income taxes in GenTax. With the new system, we re-evaluated all of our existing rules regarding fraud errors that can be corrected automatically by the system, manual processing of returns, and refund review. This created an unusual season, and we weren't able to accurately anticipate the volume of work it would create.

Legislatively Adopted Budget (LAB): Any increases or decreases to the budget will affect this measure.

KPM #11	Employee Engagement - Index of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2012	2013	2014	2015	2016
<b>Employee Engagement</b>					
Actual	No Data	53.50	60	63	59
Target	TBD	TBD	55	57	59

**How Are We Doing**

We initiated the standardized employee engagement survey in February 2013. The results established our baseline index of 53. We completed the survey again in September 2013. Those results showed slight improvement in the index to 54. In May 2014, our employee engagement index increased to 60, which exceeded the target. The results of the 2015 survey show our index at 63, which exceeded the target again. The results of the 2016 survey showed a drop in the engagement index to 59, meeting our target.

From the May 2016 survey, the critical engagement tactics that impacted the index score included:

1. My agency provides adequate training to support my career development.
2. My immediate supervisor deals effectively with poor performance.
3. I have the data and tools I need to do my job.

**Factors Affecting Results**

Many factors contributed to the decrease in our engagement index, including a significant reduction in the response rate (15 percent decrease from 2015) and a large portion of the agency being involved in the Core Systems Replacement (CSR) Project rollout and training. We changed how we reported the results of the survey, which may have had significant, unexpected impacts on the response rate. We chose to report the results down to the unit or section level (depending on minimum response rate requirements to keep anonymity) in an effort to make the specific feedback and data more applicable and actionable. This change in reporting may have caused some employees to feel less free to answer the survey or provide text responses because of worries about anonymity. We'll maintain this reporting structure another year to see if we see an increase in the response rate now that employees have been able to see that anonymity has been preserved.

Additionally, 2016 had the largest rollout (based on number of people and programs affected) for the CSR Project to date. This created a huge training curve for our employees to come up to speed on the new software. Developmental training for employees was limited to focus on training needed for the new software rollout. Additionally, there were feelings of unease and confusion as

employees and managers attempted to understand how the new software would affect their work. We're addressing these feelings of unease by completing classification studies and desk audits as necessary after each rollout, while proactively looking at the effects the software system will have on agency structure and processes once it is fully launched in late 2017.

The agency's leadership team is committed to making training and development for staff a priority. In addition, the agency is continuing its commitment to transparency in communications through monthly town hall meetings, bi-weekly director's video blogs, a weekly written blog, and information shared by administrators and managers. These communication channels provide good information to staff about what is going on in the organization, what is changing, and what can be expected.





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# **Business Case for *Property Valuation System***

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**Oregon Department of Revenue,  
Property Tax Division, Valuation Section**

Date: 07/07/16  
Version: 2.2  
Author: Carol Morgan

(971) 600-8729  
E-mail [carol.morgan@oregon.gov](mailto:carol.morgan@oregon.gov)

1004

## Business Case – Authorizing Signatures

PROPOSAL NAME AND DOCUMENT VERSION #	<b>Property Valuation System, Version 2.2</b>		
AGENCY	DOR	DATE	July 07, 2016
DIVISION	PTD	DAS CONTROL #	16-010
AGENCY CONTACT	Carol Morgan	PHONE NUMBER	971-600-8729

The person signing this section is attesting to reviewing and approving the business case as proposed.

<i>This table to be completed by the submitting agency</i>	
<b>Agency Head or Designee</b>	
(Name)	(Date)
Kristine Kautz, Director	
Signature	
<b>Agency Executive Sponsor</b>	
(Name)	(Date)
Gary Humphrey, PTD Administrator	
Signature	
<b>Agency Chief Information Officer (CIO) or Agency Technology Manager</b>	
(Name)	(Date)
Gary Johnson, CIO	
Signature	
<b>State Data Center Representative, if required by the State CIO</b>	
(Name)	(Date)
Signature	

<i>This Section to be completed by DAS Chief Information Office (CIO) IT Investment and Planning Section</i>	
<b>DAS CIO Analyst</b>	
(Name)	(Date)
Signature	
<b>State CIO</b>	
(Name)	(Date)
Signature	

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## Executive Summary

This business case identifies the reasoning behind the Oregon Department of Revenue's (DOR) request to obtain a commercial off the shelf (COTS) computer-assisted mass appraisal (CAMA) system. DOR is seeking to replace the agency's outdated appraisal system and manual processes. This business case presents the analysis of the current environment, including its six major problems, alternatives considered, cost and benefit, and the consequences of not acting. A new CAMA system will provide the following benefits to DOR's valuation program:

- Integrate appraisal technology
- More broadly and equally employ CAMA appraisal industry standards
- Improve customer service
- Provide a stable, long-term IT platform
- Increase the time available to focus on the appraisal process itself
- Increased ability to perform data analytics

The PVS project has the following objectives:

- Provide equitable, real market value property valuations
- Improved service delivery to the counties and taxpayers we serve
- Remove the dependence on the iSeries
- Reduce Property Valuation's reliance on manual and paper based business processes
- Implement a COTS solution that replaces the agency's disparate and unsupported system with an industry standard CAMA technology solution.

The PVS project has the following High Level requirements:

- Implement a COTS solution with an integrated industry standard CAMA system
- On-Line electronic filing and account access
- Report Writer Tool
- Workflow Management
- Document Management
- Create Tax Billing interface (for Gentax)
- Appraisal capabilities
- Apportionment allocation calculations
- Valuation Appeals and Tracking (including BoPTA)
- Data Audit and Review capabilities
- Data Conversion to new system

## DOR's Mission, Values & Outcomes

A new, industry standard CAMA system will dramatically improve our alignment with the agency mission, values and outcomes.

The DOR's vision is "We are a model of revenue administration through the strength of our people, technology, innovation, service and collaboration." This is what the PVS project will accomplish in its automation of the manual paper processes.

DOR's property tax program is responsible for developing real market value (RMV) for approximately 4,450 industrial accounts and 500 central assessment companies around the state. As a result of this program's efforts, local taxing districts annually collect approximately \$600 million in tax revenue on over \$50 billion in taxable value. DOR's mission is to ensure that revenue systems, such as property tax, are administered appropriately now and into the future.

The PVS project is aligned with the Agency's mission and desire to move away from the older systems architecture and the dependencies created with these older platforms. Modernizing the property tax appraisal system will enable us to improve our services that in turn funds public services statewide.

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

DOR's mission is critical to the health of Oregon. Oregon's property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$5.8 billion for local governments in fiscal year 2014-15<sup>1</sup>. During challenging economic times, when the quality of life for some is threatened, DOR is responding to the dual challenge of reducing internal costs while also generating additional revenue from taxpayers who are not paying their fair share. The following agency values and outcomes support an internal effort to ensure effective property tax administration:

Agency Values: "Service and operational excellence" *A modern CAMA system will decrease the amount of time staff spends searching for information which enables us to provide better customer service through quicker turnaround times. Our operational capabilities will be improved by having one integrated system with all available data, enabling staff to have information readily available to them.*

"Accountability" *A workflow management system will provide the ability to establish better accountability for staff.*

"Continuous improvement" *The PVS project provides the critical technology foundation for Valuation to continuously improve. The Valuation Section's ability to improve our processes has been hampered by the current technology. Providing staff with modern tools to perform appraisals will allow us to move forward with our goal to improve our work processes and to provide better service to our customers.*

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<sup>1</sup> Oregon Property Tax Statistics 2014-15  
Oregon Department of Revenue

Agency Outcomes: *“Equity & Uniformity” A CAMA system brings more equity and uniformity to the appraisal process. Appraisals will be done an integrated system that provides uniform formats. That uniformity in formats translates into a more uniform appraisal product. Data analytics will allow us to identify outliers and areas of inequity.*

*“Customer experience” Electronic filing of returns and 24/7 access to information will enhance the experiences of taxpayers, taxpayer’s representatives and counties.*

*“Voluntary compliance” The convenience of filing electronically should increase voluntary compliance.*

The PVS project aligns with many of the agency’s values and outcome areas. The project provides the critical technology foundation for Valuation to continuously improve, facilitates Voluntary Compliance for taxpayers, Customer Experience will be enhanced, and Equity and Uniformity will all be enhanced with the new CAMA system and tools.

A significant aspect of this project is the opportunity to greatly reduce paper as the media for transacting business with taxpayers, counties and other agencies. We want to enable taxpayers, counties and other agencies to use a web-based access point to submit and retrieve documents, and correspond with the Valuation Section to make their experience easier and less time consuming. This change will likely take a few years for each group to fully adopt.

A key feature of acquiring the new system is the integration of data, supporting documents, and e-mails into one system of record. This will give Valuation’s management team the ability to use trusted data to make better decisions and use staff more effectively.

The PVS project aligns with the Governor’s goals of economic growth, investments in innovation and an education system that the State of Oregon children need and deserve. With a growing economy, the DOR’s Valuation Section needs to be prepared to take on the additional workload of new business and with it new appraisals and additional returns. The new system will transform the current paper based manual work done by staff with more efficient automated tools to do their jobs. Additional business investment translates into additional tax revenue that generates funds for education. A new CAMA system will help to conduct business in a more equitable, transparent and auditable way, taking into account industry best practices.

The PVS project team is working in alignment with the Enterprise Information Resources Management Strategy’s 5 year plan. As a major technology project, the PVS project is following the Stage Gate process under the oversight of the Office of the State Chief Information Officer (OSCIO). The State CIO is developing an overall strategy of incremental replacement of many of the legacy enterprise systems. The PVS project will also be moving toward replacing legacy systems that PTD currently utilizes in its daily work.

The PVS project has received Stage Gate 1 endorsement and is working to complete Stage Gate 2. The stage gate approach helps bring together the enterprise-level management functions of design, budgeting, and oversight. The statewide policy is to provide agencies with the information and direction necessary to satisfy State CIO requirements regarding the delivery of Independent quality management

services that enable Independent Verification and Validation (IV&V) for State IT initiatives. The PVS project is in the process of acquiring independent QA for the project.

The PVS project supports and aligns with the IT governance model and the Enterprise Leadership Team's vision for **Improving Government**. Government is to be responsive, accountable and trustworthy in meeting the needs of Oregonians with a special focus on three key strategies:

1. Streamline government services to foster collaboration; PVS web portal and automation of manual processes.
2. Improve government engagement, transparency and accountability; PVS web portal, electronic transmission of data and account access. Auditing and workflow management.
3. Utilize and accelerate best practices and partnerships; PVS CAMA solution and integration with DOR tools and systems.

The PVS project is working closely with the Strategic Technology Officer (STO) to ensure that the project makes use of the unique and valuable opportunities that may be available to the project in the areas of cross-boundary coordination, strategy, and planning.

### **Financial Return on Investment (ROI)**

The DOR is statutorily responsible for appraising certain properties on behalf of Oregon counties. Potential cost savings from replacement or elimination of systems, worksheets and databases are not included in the cost model of this business case. The decision to replace the current siloed and manually intensive systems, worksheets and databases resides with the individual agency's goal and vision. These and other benefits are considered intangible, non-financial benefits for the purposes of this business case. Some of the intangible benefits are the improved technology that a COTS CAMA solution can deliver. The enhanced data capture and data management capability, the automation of current manual processes, and increased reliability of enterprise data for reporting and decision making support will provide improvements in processes in PTD, to the taxpayers, counties, and other business areas.

### **Key Assumptions**

- Agency leaders will actively and visibly participate and support the project.
- The project will have the necessary resources from the divisions and IT Services to complete work on schedule.
- The chosen vendor, the Valuation Section and IT Services will devote the necessary resources and staff to data conversion and other implementation activities.
- The Valuation Section will resolve resource issues and devote necessary staff to the project during the testing, training and implementation phases.
- The Legislature will continue to approve project funding for the project.
- The chosen vendor will be able to accommodate the Oregon Revised Statutes (ORS) and Oregon Administrative Rules (OAR) necessary to conduct business and accommodate best practices.

**Critical Success Factors:**

- Successful integration with existing IT infrastructure
- Reduced manual input
- The system will provide an audit trail
- Improved efficiencies
- Data analytics
- Report Writer tool
- Electronic Communication with taxpayers and the counties

**Contingencies:**

- If a successful vendor is not selected; the project will initiate a second RFP
- Project resource needs are not met; the project will acquire necessary resources
- The vendor will not be able to meet the project timeline; renegotiate the timeline
- Funding shortfall; the project will need to look at other options for funding the project
- Data conversion requires excessive/more than expected data cleanup; acquire additional project resources to do data cleansing

**Risks:**

- The current technical architecture is diverse, inflexible, increasingly unsupported, and in one case, is currently unsupported. This makes it difficult and risky for the agency to modernize its business practices.
- There is only 1 IT staff currently able to support the IPR system, which is written in Visual Basic 6 (no longer supported by Microsoft).
- DOR must rely on the vendor to implement and execute agreements as written.
- There are a limited number of COTS vendors.
- New processes and tools will likely result in short-term decrease in productivity during training and implementation
- Resources may not be available at the time needed to meet the schedule
- Resistance to change; staff will be required to attend training opportunities
- The legislature does not approve the necessary funds to complete the project

**Current State**

The basis for this business case is an underlying premise that DOR's existing property tax administration applications present significant risk to the program's long-term stability and viability. Failure to implement an industry standard CAMA system would mean that DOR will continue expending resources to maintain ineffective and obsolete applications and forego significant functionality improvements that are currently in use by virtually all Oregon county partners. Ultimately, a failure to act puts DOR at risk of being unable to complete statutorily required valuation work. Our reliance on the current system is such that any failure of the system during processing season would render us unable to produce values for the counties in a timely manner.

DOR relies on the iSeries for validating data used in the IPR system. DOR also sends the iSeries data from some of the centrally assessed (CA) companies that is used in creating the billing for the CA companies. The Core System Replacement (CSR) project is currently scheduled to go live with roll-out 4 in the fall of 2017, which includes the new billing interface function for PVS. It is imperative that the PVS project work closely with the CSR project to coordinate the schedule and testing.

DOR lacks a comprehensive CAMA system that integrates all the necessary data to effectively manage its appraisal responsibility without spending significant time on manual processes. More time than is desired is spent on understanding and using the current applications and manual processes rather than on performing appraisals. This distraction is problematic with current service levels; as staffing levels have declined over 30% in the last 5 years and the number of accounts the DOR is responsible for appraising have increased. Anticipating that this trend will continue, creates a challenge for the long-term program stability.

The Industrial Property Return (IPR) application was developed in 2000 and written in Visual Basic 6 and is the main valuation software program used by DOR to assist in the determination of RMV for industrial property. The Utility Assessment Roll (UAR) system was developed using an Access database for the centrally accessed properties. Additionally, the DOR relies on several databases, Excel spreadsheets and a hosted appraisal database to accomplish appraisal completion. These applications stand alone and lack integration, meaning they are not capable of communicating with each other to assist the appraiser during the appraisal process. As a result, appraisers must rely on paper files even more than applications to ensure statutory value is correctly determined.

## **Solutions Analysis**

DOR's analysis of potential solutions yielded three viable alternatives: 1) maintain existing system; 2) build a customized system in-house; or 3) install industry standard CAMA system.

**Alternative 1 (Maintain):** DOR's ability to maintain or modify the existing technology falls short of creating a stable, long-term solution. By maintaining the existing system, the DOR would not have the full range of industry standard tools needed to implement a sustainable appraisal program. Our IT staff is only able to make incremental improvements due to the unsupported system architecture, leaving us limited in our capabilities and continuing to rely on paper files and manual processes. Current inefficiencies will be difficult or impossible to overcome.

**Alternative 2 (Customize):** DOR's ability to develop new appraisal applications is limited. Although DOR has the ability and skills to develop and maintain a new appraisal application, the costs (and schedule) of doing so for a custom application are much higher than purchasing a COTS solution. Maintenance of a custom application would require DOR development staff to perform routine and critical updates causing extensive overhead that would not be incurred by procuring a COTS solution. Any system developed internally would likely result in creating a modern version of our existing appraisal applications that eventually, if not immediately, falls short of industry standards.

**Alternative 3 (COTS):** CAMA systems are designed to provide equity and uniformity for property valuation and to develop RMV timely and accurately. CAMA systems identify, map, retain inventory and assist in the

appraisal of real and personal property. CAMA systems integrate technology to allow for greater ability of identifying property and value large groups of similar property at a time (mass appraisal).

After several visits and discussions with other states and counties, a single solution may not be attainable for all DOR business needs. It is unclear if a single vendor offers a complete solution to fit all the needs of DOR for industrial machinery and equipment or centrally assessed property and e-filing. The complete solution, budget and schedule will not be known until the RFP processes are complete.

**Solution Conclusion**

Given the risks associated with relying on limited and unstable technology, and the identified benefits associated with industry standard CAMA systems, we believe investing in a COTS CAMA software solution (Alternative 3) will enhance our long-term ability to manage statutory work. This solution addresses the six major challenges or problems with our existing systems:

- Fragmented and unsupportable technology requires multiple “work-around” processes that take additional time and introduce opportunities for inconsistencies or errors. This includes a lack of future trained IT staff to provide ongoing maintenance for an application developed in an unsupported programming language
- Non-industry standards of mass appraisal may cause inconsistent valuation of property
- Increasing numbers of properties to appraise and decreasing staffing levels compound problems associated with outdated tools
- Lack of an integrated system creates a dependence on paper files and requires duplicate entry
- Inability to communicate electronically with taxpayers, such as e-file or on-line account access causes more work for both taxpayers and department staff
- Limited ability to perform data analytics

**Solution Costs**

A COTS CAMA solution will enable valuation decisions that will assist the DOR in developing statutory RMV timely and accurately. The project is currently being funded by Article XI-Q bonds, including \$80,000 for cost of issuance. Debt Service will be funded by General Fund appropriation\*.

The following chart is based on the current funding, with a 2-year (calendar) cost breakdown:

	<u>2016</u>	<u>2017</u>
Software**	\$1,000,000	\$500,000
Staff***	\$95,592	\$79,668
Hardware and furniture	\$54,740	
QA Vendor***	\$75,000	\$75,000
Total	<u>\$1,225,332</u>	<u>\$654,668</u>
<b>2015-17 biennium</b>		<b>\$1,880,000</b>

\* The Subcommittee approved \$1,880,000 of Other Funds expenditure for project costs. See Senate Bill 5507, section 7.

\*\* This amount is anticipated to increase. The costs that were originally presented and reviewed were several years old. The cost of maintenance is not included, but is reflected in the 4 year TCO below.

\*\*\* These amounts have increased. The costs that were originally presented and reviewed were several years old. The PM3 approved by Legislature was for a limited duration position, the project is now contracting for PM services and proving to be significantly higher. The QA

budget was created prior to the Stage Gate process and the increase is supported by the known cost for projects of similar size and complexity. DOR is directly funding the Project Director and Business Analyst. These costs are not included in this staff budget ask, but are reflected in the 4 year TCO below.

## Project Timeline

Project implementation is likely to occur over a 2 year period. The project funding is approved, and the process will include: contracting for temporary project staff necessary to oversee vendor selection, IT implementation, IT conversion, training and finally a “go live” date that will conclude the project in late 2017. The following chart is based on the funding approved for the 2015-17 biennium:

Fall 2015	Winter 2015	Spring 2016	Summer 2016	Fall 2016	Winter 2017	Spring 2017	Summer 2017	Fall 2017
<b>Initiate</b> <ul style="list-style-type: none"> <li>Acquire project resource (BA)</li> <li>Continue Business Process Mapping</li> <li>Update Business Case</li> <li>Update IRR</li> </ul>	<b>Initiate</b> <ul style="list-style-type: none"> <li>Finish Business Process Mapping</li> <li>Updates Business Case</li> <li>Final Updates IRR</li> <li>Project PM selected</li> <li>Quality Assurance RPF</li> <li>Updated Project Charter</li> </ul>	<b>Plan</b> <ul style="list-style-type: none"> <li>Final Project Charter</li> <li>Project Planning</li> <li>Vendor RFP</li> <li>Detail Business Req.</li> </ul>	<b>Plan</b> <ul style="list-style-type: none"> <li>QA vendor selection</li> <li>Vendor Selection</li> <li>Timeline Revision</li> </ul>	<b>Develop</b> <ul style="list-style-type: none"> <li>Detail Project Plan</li> <li>Data Conversion Analysis</li> <li>System Implementation</li> </ul>	<b>Develop</b> <ul style="list-style-type: none"> <li>Testing Plan</li> <li>Training Plan</li> <li>Equipment Purchase</li> <li>System Configuration</li> </ul>	<b>Implement</b> <ul style="list-style-type: none"> <li>Workflow Configuration</li> <li>Roll Out Plan</li> <li>Data Conversion Plan</li> <li>Testing</li> </ul>	<b>Implement</b> <ul style="list-style-type: none"> <li>Training</li> <li>UAT Testing</li> <li>Data Conversion</li> <li>User Acceptance</li> </ul>	<b>Finalize</b> <ul style="list-style-type: none"> <li>Go Live plan</li> <li>Migration/Conversion</li> <li>Go Live</li> <li>Close Out</li> </ul>

## Risks of inaction

The current system was developed over 15 years ago and the ability to ensure ongoing operability is uncertain at best. The system lacks integration of any kind, both internally and with stakeholders. If a new integrated system is not approved, there is a significant risk in our ability to continue to provide accurate property valuations and ensure timely information to the counties and taxpayers necessary for the annual tax roll. Due to the manual nature of the current processes, and the continuing increased pressures on staff resources to do more with less due to budgetary constraints, errors are likely. Either additional staffing would be needed to address the errors or the risks associated with those errors would have to be accepted.

The PTD is in jeopardy of losing two very knowledgeable and key resources that currently support the property valuation section due to retirement. One is the single resource that supports the current IPR system, the other is the PVS project director.

With the DOR’s move away from the legacy iSeries platform, the (CA) companies that rely on the billing produced by the iSeries will need to have a new process in place prior to the go live with roll-out 4 in the fall of 2017. It is imperative that the PVS project work closely with the CSR project to coordinate the schedule and testing of this change.

## Purpose and Background

### Purpose

The purpose of this document is to present the business case for a COTS property valuation system, or systems, to replace the current antiquated and fragmented appraisal applications in use by the DOR. A COTS solution will assist the DOR in developing statutory RMV in a timely and accurate manner. New integrated systems should allow for counties and taxpayers to have electronic access.

This document will present the alternatives considered by DOR, the preferred solution, costs, benefits and the risks associated with not taking action.

### Background

The DOR is responsible for concluding an RMV and AV on property identified as centrally assessed<sup>2</sup> (e.g. companies such as airlines, utilities, railroads, telecommunications, etc.) and an RMV for state-appraised industrial sites<sup>3</sup> (i.e. valued at over \$1 million and engaged in processing or manufacturing activities).

In 2015, the amount of RMV developed by DOR was over \$50 billion on behalf of Oregon counties and resulted in tax revenues of approximately \$600 million to local districts<sup>4</sup>.

In 2015, DOR was responsible for appraising approximately 4,450 industrial accounts and 500 central assessment (CA) companies. Over the last ten year period, there has been an average 47% increase in the number of industrial accounts and an average 10% increase in the number of central assessment companies to appraise. Over the same timeframe, DOR staffing levels, in the property tax division (PTD), have declined over 30% in the last 5 years.

Timelines for assessing property value are largely driven by statutory deadlines for submitting values to county assessors every year for inclusion on each county's tax roll. CA companies fall under a different set of statutes than industrial property, and therefore have a slightly different timeframe of due dates. All values must be included on county tax rolls that are set on September 25<sup>th</sup> of each year.

Valuing property begins with knowledge of its attributes (e.g. age, quality, use, etc.). To gather information on properties for which we have the responsibility of assessing, the DOR relies primarily on an annual self-reporting system established in statute and rule.

For industrial property, all business property owners, with property appraised by DOR, must file an IPR by March 15<sup>5</sup> with the DOR. IPRs are submitted on paper, with an accompanying CD containing asset information from companies. Industrial property values are transmitted by paper to counties by July 1<sup>6</sup>. The DOR periodically completes site visits to ensure the inventory information received from an IPR company is current and all assessable property is valued according to law. Due to the volume and

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<sup>2</sup> ORS 308.505

<sup>3</sup> ORS 306.126

<sup>4</sup> *Oregon Property Tax Statistics 2014-15*: The average tax rate is 12/1000 for RMV resulting in tax revenue collected of approximately \$600m ( $\$50b * 12/1000$ ).

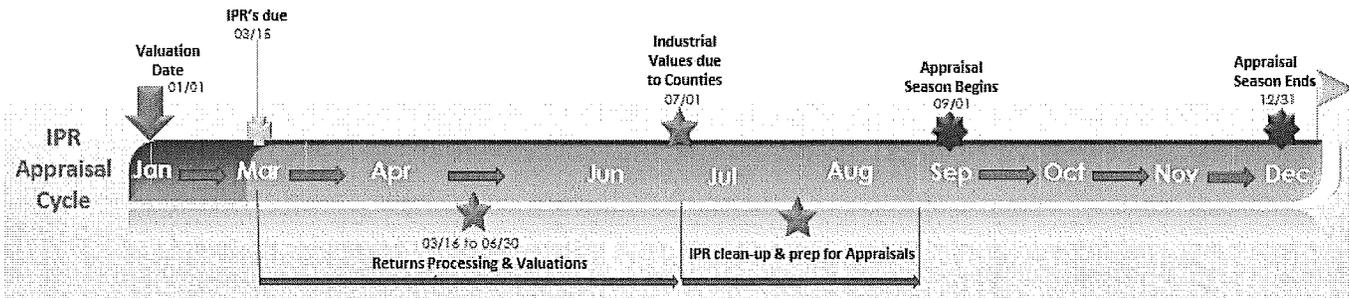
<sup>5</sup> ORS 308.290(4)

<sup>6</sup> OAR 150-306.126(2)

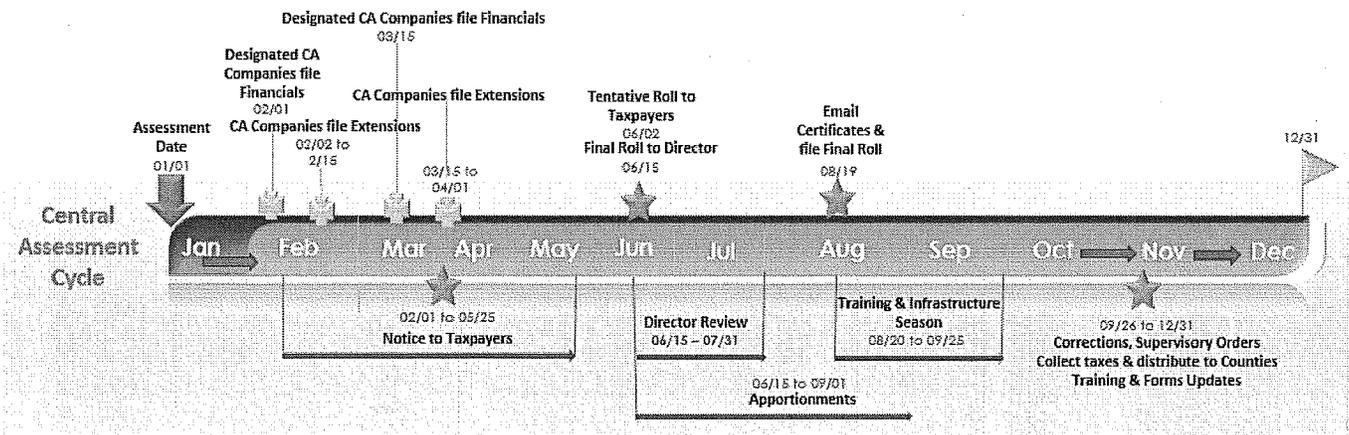
complexity of industrial properties and the decreasing levels of appraisal staff, appraisals occur approximately once every ten years. A full appraisal of industrial sites will include all buildings, personal property, machinery and equipment. The DOR only has a limited window of time each year to perform physical site visits, usually occurring from September to end of December.

For CA, companies are required to file financial information with DOR on February 1 or March 15<sup>7</sup>. CA company valuation does not lend itself to property inspection because companies often have operations either nationally or internationally. Unlike industrial valuation where appraisals are specific to a physical property location in Oregon, CA appraisals typically value an entire company and then determine the value that should be allocated to Oregon for property tax purposes. CA company values are transmitted to counties by August 19 after the DOR Director completes the review of the assessment roll<sup>8</sup>. Since DOR is heavily reliant on self-reporting by taxpayers, there is limited time available to process returns or company financials and generate values for property tax purposes. Any delay in delivering RMV challenges county government and taxing districts to develop appropriate budgets.

The IPR appraisal cycle shows that between March 1st and July 1<sup>st</sup> staff resources are limited due to workload. The best time for project resources is from the beginning of July to the end of February.



The CA cycle shows that the staff has limited resources from February 1<sup>st</sup> to September. The best time for the project resources is from September to the end of January.



<sup>7</sup> ORS 308.520

<sup>8</sup> ORS 308.621

Whether information is collected by an appraiser in the field or through filings by a taxpayer, the ability to store and recall property inventory information in a useful manner is central to developing credible values for property tax purposes. Currently, the DOR relies on several fragmented applications.

The IPR system was developed in 2000 and written in Visual Basic 6 and is the main valuation application used by DOR to establish the RMV for industrial properties. The UAR system was developed using an Access database for the CA properties. The DOR relies on several databases, excel spreadsheets and a hosted appraisal database to complete appraisal work. Each of these applications are stand alone. Nothing is integrated, meaning all work done within one system cannot be shared with another, resulting in duplicate entry. Additional processes are entirely paper-based; appraisers at the DOR must rely on paper files even more than applications to ensure statutory value is determined.

In summary, DOR's annual process to conclude RMV for statutorily defined property is very time-compressed. The timeline limitations defined by law requires execution of appropriate appraisal methodology along with reliance on technology to ensure that property tax timelines are met. With reduced staffing levels, increasing numbers of properties and property types to appraise, and limited outdated technology, DOR faces many challenges to continue producing credible RMV in a timely manner.

### **Problem or Opportunity Definition**

Technology exists that can aid the DOR in meeting its statutory requirements of valuing complex Oregon property. Commercially available CAMA systems have been used for 15 or more years in all Oregon counties. They are developed to assist the public property tax administrators in the daunting task of annually valuing each and every assessable unit of property in a given jurisdiction. These CAMA systems make it easier to identify, track and maintain knowledge of assessable property; and, they further allow for appropriate appraisal techniques to be employed in developing and maintaining statutory value in a timely manner—promoting equity and uniformity of assessment administration. The properties that are assigned for state appraisal are the most complicated and complex to appraise.

DOR currently relies on antiquated applications, internally developed databases, spreadsheets and paper files to manage the complex effort of annually valuing approximately 4,450 industrial accounts and 500 CA companies. The DOR lacks a comprehensive CAMA system that integrates all the necessary data to effectively manage its appraisal responsibility. DOR is spending significant time on many manual processes. More time is spent on understanding and using the current disparate applications and manual processes than on performing appraisals. This distraction is problematic with current staffing levels, which have declined over 30% in the last 5 years while the number of accounts the DOR is responsible for appraising have increased. The result is that long-term program stability is in question unless we reinvest in the tools necessary to sustain and improve how we do our work.

Some customer service and stakeholder expectations are unmet because of technology limitations. DOR's current application lacks basic elements common in private and public sectors. For example, taxpayers cannot electronically file annual returns with DOR nor can they electronically access property tax information. Some of this functionality is available in most Oregon counties. The poor ability to audit or review value-related information (using data analytics) makes it difficult for DOR to verify if values are meeting statutory requirements. This could put the DOR in a vulnerable position. This may also leave

stakeholders, from taxpayers to county assessors and ultimately taxing districts more likely to question our credibility.

The IT platform used to develop the main valuation application is no longer supported. Since Visual Basic 6 is not a modern programming language, finding qualified staff to maintain applications using it can be very difficult. DOR currently has a single qualified IT staff member to manage minor changes and enhancements to the IPR application. IT management does not expect to train or hire staff to support the IPR application. New technical staff coming into the agency are often not experienced or even trained in unsupported, older, out of date programming languages. If not addressed, we may need to hire outside consultants or begin the task of developing a new application in a more appropriate and current environment.

Commercial appraisal software should provide opportunities for DOR to employ applications that will better enable the agency to continue to meet its mission to, “make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizen” and further its values toward “service and operational excellence”. By strengthening the program’s focus on appraisal and appraisal-related activities (e.g. property inspections, auditing company financials, etc.), DOR believes an investment now will enable significant improvement in program performance and stability into the future.

## Alternatives Analysis

This section presents a description of each alternative solution and analysis of their benefits, costs, and risks, resulting in a recommendation built upon the best business case.

### Assumptions

The following assumptions are fundamental to analyzing each alternative. Any changes in the following may result in a different outcome:

- 1) The following technology requirements are necessary for a functioning system:
  - Internal IT support is available to troubleshoot and install software updates but not available to develop a new system or provide major ongoing support.
  - COTS CAMA systems are available that are compatible with DOR’s IT infrastructure.
  - Hardware will be located and maintained at either the State Data Center (SDC) or with an external vendor.
- 2) A four year Total Cost of Ownership (TCO) is utilized in this analysis, and begins with 2016 as a starting date for analysis.
- 3) DOR’s appraisal workload will continue to increase as more industrial accounts rise above the \$1 million threshold and more CA companies enter the state.
- 4) There will be no significant changes to statutes outlining DORs appraisal responsibilities.

## Selection Criteria and Alternatives Ranking:

		Selection Criteria
Category		Explanation
1	Integration	Single access point for all appraisal data
2	Customer Service	e-file; stakeholder access to data
3	Maintenance	Ongoing maintenance for system
4	Replace manual process	Look for opportunities to remove manual steps
5	Current, IT technology	Updating technology to maintain current application
6	IT Stability	Long term planning
7	Cost/Benefit	Cost/benefit analysis
8	Risk	Level and complexity of risks

## Solution Requirements:

		Solution Requirements
Explanation		
1	Fully integrated application able to address storage, retrieval and usage of available data for appraisal purposes.	
2	Taxpayers and county assessments staff rely on the appraisal information DOR develops. Customer service allows stakeholders to access their information in a timely and useful manner.	
3	Electronic communication is a requirement in today's environment. The ability to file forms and other documents with the DOR and access account information is necessary.	
4	For appraisal purposes, data analytics is the ability to analyze information about property being assessed to determine the reasonableness of real market value (RMV) being generated. A system should have the capability to permit this functionality.	
5	Appraisal equity and uniformity is an essential aspect to the DOR meeting this overall statutory requirement of developing 100% RMV for its accounts.	

## Alternatives Identification

### Alternative 1: Current/Status quo

The DOR currently relies on four internally developed applications (IPR, UAR, Machine & Equipment Database System (MEDS) & Valuation Appeals Tracking System (VATS), miscellaneous Excel spreadsheets and a hosted database and appraisal report writer (Narrative 1). Below is a detailed discussion of each:

1. IPR is an internally developed application that was developed in 2000. The ability to track changes (audit trail) was never implemented. It was written in Visual Basic 6 with data stored in DB2 tables. Its function is to identify property tax accounts, maintain values, develop value transmittal sheets, and other miscellaneous information necessary to annually develop values for the assessment roll. The DOR develops industrial property values on behalf of Oregon counties. These values are then delivered via a paper transmittal form to counties and taxpayers for their inclusion in the tax roll. The IPR system contains the necessary information to accomplish this function. There is one IT analyst knowledgeable about the systems form and function. Any major changes to the system will require outside vendor help. Only minor adjustments can be made to the application by internal resources.
2. UAR is an internally developed Access database. Its function is to track and identify all CA companies, maintain values, and all other information necessary to determine the RMV.
3. VATS is an internally developed database. Its function is to track all appeals, status updates and assignments. The application stands alone and does not interface with any other systems, although it would be very beneficial if it did so.
4. MEDS is an internally developed database. Its function is to store information useful to appraise machinery and equipment. The application stands alone and does not interface with any other systems, a previous requirement that was never realized.

5. Narrative 1 is a web-hosted database and narrative report writer template. The DOR has license agreements with Narrative 1 to provide service necessary to develop appraisal reports and store that information in a useable format.
6. Excel spreadsheets and miscellaneous applications are developed by appraisal staff for use in day-to-day appraisal activities.

Pros –

- Maintaining the current systems could be done for relatively low cost (as long as there are no major failures).
- Current system is familiar to existing long term staff and meets the minimum requirements to complete work today.

Cons -

- Our ability to maintain the existing Visual Basic 6 technology falls significantly short of providing a stable long-term solution.
- We would limit our ability to access tools available to appraisers in other jurisdictions, including our Oregon county partners. Some of these tools include web access, e-filing, report writing, data analytics, etc.
- We would only be able to make minimal improvements due to the unsupported Visual Basic 6 programming language and older system architecture. This leaves us very limited in our capabilities to make any progress toward moving away from our reliance on paper files and manual processes that may introduce errors to the process.
- Current staff that is supporting the current IPR system is eligible to retire at any time, further increasing risks to the system support.
- Current manual inefficiencies and the lack of integrated data and paper files will be difficult or impossible to overcome.

## **Alternative 2: Customize or build a new system in-house**

Custom development involves the execution of a modernization effort from the ground up with little or no use of existing software assets. Typically, the agency and/or the vendor will start with collaboration on definition of requirements and then execute a system development lifecycle approach to building a custom application from the requirements.

A custom solution can be appropriate when a state has very specific business rules, highly specialized business processes, or legislative restrictions that force a custom solution. There also can be a preference for custom work when an agency has both strong business and technical staff who can be assigned to the project.

Pros –

- More customizable solution to meet specific business needs and requirements.
- DOR owns application.
- Potentially lower long term costs for maintenance, support and license fees.
- Is aligned with the Agencies mission and desire to move away from the older systems architecture and the dependencies created with these older platforms.
- Is in support of the Governor's goals, priorities and initiatives.
- Does meet the current Enterprise Information Resources Management Strategy.

#### Cons -

- It can be very costly and time consuming to create a new system from scratch.
- Requires more IT personnel to support, which in turn leads to higher overhead costs.
- High switching costs: it is more expensive to change to newer technology when the agency must purchase and own the technology and train the employees to manage and support.
- Updates will likely not keep pace with future functionality of CAMA product updates.
- Greater permanent funding (larger operating budget) required for long-term technical staff to develop and maintain.

#### **Alternative 3: Install COTS CAMA system**

A COTS product is one that is used essentially 'as-is' with some configuration and customization, if needed. The bulk of the configuration is done during setup, testing and implementation. Oregon's unique needs for e-filing, Measure 5 and Measure 50 may require some customization to the vendors' base product. This won't be fully known until a vendor has been selected and the flexibility within their base product and recommended solution is determined. COTS products are designed to be installed, configured and to interoperate with existing system components. The use of a COTS solution has been successful in many government and business programs because they can offer savings in time to implement and total cost of ownership.

CAMA systems are designed to provide equity and uniformity for property valuation and to develop RMV timely and accurately. CAMA systems identify, map, retain inventory, retain history and assist in the appraisal of real and personal property. CAMA systems integrate technology to allow for greater ability of identifying property and value large groups of similar property at a time (mass appraisal). Accepted mass appraisal techniques are used in every jurisdiction in Oregon.

#### Pros –

- Will improve equity and uniformity for property valuation and the ability to develop RMV timely and accurately.
- Will allow staff to identify, map, retain inventory and will aid in the appraisal of real and personal property.
- Will allow DOR to integrate technology to allow for greater ability of identifying property and value groups of similar property at a time (mass appraisal).
- Will better align our tools and processes with our county partners. Some of these tools include web access, e-filing, report writing, data analytics, workflow management etc.
- Will potentially decrease errors by improving automation of current manual tasks.
- Will ensure ongoing maintenance and upgrades are kept current.
- Will allow improved customer service with taxpayers and county partners.
- Systems and processes are based on proven methodology installed locally and internationally.
- Vendor has the knowledge and skillset to help with implementation and integration.
- Is aligned with the Agencies mission and desire to move away from the older systems architecture and the dependencies created with these older platforms.
- Is in support of the Governor's goals, priorities and initiatives.
- Does meet the current Enterprise Information Resources Management Strategy

Cons –

- Will likely create a short-term decrease in productivity during implementation and training as staff will be responsible for maintaining work load and learn new system.
- DOR must rely on vendor to implement and execute agreements as written.
- Internal IT staff do not maintain systems, so potential decrease in customization.
- Additional functionality requirements are difficult to foresee and implement, unless the vendor has already begun or allows for development process.
- There are a limited number of COTS vendors.
- Risk that vendors do not remain viable and cannot support their product.
- Higher on-going maintenance costs.
- There may not be one single vendor that can supply a solution that meets all of DOR’s requirements.

**Alternatives Analysis**

The following cost, benefit and risk analysis section analyzes three alternative cash flows in summary format. Greater detail for each alternative and its assumptions is located in the appendix.

<b>Alternatives</b>	<b>4 year TCO</b> <small>In thousands</small>	<b>Benefits</b>	<b>Risks</b>
<b>Current State –</b> heavy manual (paper) processes and no integration of data	\$18,264	Maintaining the current systems could be done for relatively low cost	Lack of future trained IT staff to provide ongoing maintenance for an application developed in an antiquated programming language  Lack of trained and knowledgeable resources to enhance or support application  Visual Basic 6 is no longer supported by Microsoft  Failure in the system limits our ability to deliver values timely  Retirement of current knowledgeable support staff  Sun-set of current iSeries CA billing function  Any ORS changes that require us to change the system
<b>In-house System –</b> Automated processes, web access, data analytics and integrated systems	\$24,274 (rounded)	Improved efficiencies: Due to better tools and integration we anticipate more time available for appraisal work versus administrative work  Improved performance management: data analytics will allow for testing the reasonableness of DOR outputs to determine where resources could be better allocated  Stable IT environment: DOR applications will be developed and	Not able to complete development on time due to shifting of resources to other projects with a higher priority  Lack of knowledgeable IT staff to do development IT staff turnover making it hard to complete objectives timely  Lack of IT staff to maintain application long-term

Alternatives	4 year TCO <small>In thousands</small>	Benefits	Risks
		<p>maintained by in-house staff. Updating will occur along with regular troubleshooting.</p> <p>Data analytics and mass appraisal: the combination of appropriate appraisal methodology and improved audit capabilities will permit greater uniformity and equity in property tax administration.</p> <p>Electronic Communication: Ability for electronic communication including e-file and access to tax account information resulting in improved customer service</p> <p>Improved alignment with agency mission, values and outcomes</p>	<p>Longer period for project development and implementation, estimated 4 years necessary to design and develop</p>
<p><b>COTS CAMA System –</b> Automated processes, web access, data analytics and integrated systems</p>	<p>\$21,313 (rounded)</p>	<p>Improved efficiencies: We anticipate more time available for appraisal work versus administrative work due to better tools and integration</p> <p>Improved performance management: data analytics will allow for testing the reasonableness of DOR outputs to determine where resources could be better allocated</p> <p>Reduced manual input</p> <p>The system will provide an audit trail</p> <p>Stable IT environment: DOR applications will be already developed and maintained by outside vendors. Updating will occur along with regular troubleshooting</p> <p>Data analytics and mass appraisal: the combination of appropriate appraisal methodology and improved audit capabilities will permit greater uniformity and equity in property tax administration</p> <p>Electronic Communication: Ability for electronic communication including e-file and access to tax account information resulting in improved customer service</p> <p>Improved alignment with Agency Mission, Values and Outcomes</p>	<p>Successful integration with existing IT infrastructure</p> <p>New processes and tools will likely result in short-term decrease in productivity during training and implementation</p> <p>Timelines for completing values are fixed, and any significant delay could cause problems for county partners</p> <p>Implementing robust organizational change leadership</p> <p>Vendor fails to deliver on contractual obligations</p>

The following summary subsections present analysis of the following: Costs, Benefits and Risks. Detail analysis from each subsection is included in the Appendix section of this document.

**Costs**

The DOR analyzed three alternatives. A summary is presented here.

**Financial Metrics Summary**

	<b>COTS CAMA</b>	<b>In-House</b>	<b>Current State</b>
<b>Net Cash Flow</b>	\$2,650,351.1	\$2,647,390.2	\$2,653,400.0
<b>NPV at 3.0%</b>	\$2,442,210.0	\$2,457,509.7	\$2,463,060.4
<b>Total Benefits</b>	\$2,671,664.0	\$2,671,664.0	\$2,671,664.0
<b>Total Costs</b>	(\$21,312.9)	(\$24,273.8)	(\$18,264.0)

\$ in \$1,000s  
Number in parenthesis are negative numbers

Based on information obtained through the original 2011 RFI responses (plus a 5% increase for inflation), the upfront software cost is estimated to be approximately \$2.5 million over a two year period. The efficiencies gained from increased automation and the improved use of data analytics will have a positive impact on the ability to provide more accurate RMV determinations.

The In-House build considers building a customized IT solution (creating a CAMA system from scratch). This scenario is anticipated to be the most costly: both in terms of time and cash flow. The total cost for this project is forecast to be a little over \$7.5 million over a four year period. The same efficiency gains (as COTS solution) are expected.

**Benefits**

Three categories of non-financial benefits are summarized here:

		<b>Current</b>	<b>In-House</b>	<b>COTS CAMA</b>
<b>Process Improvement</b>	Increase time available for the appraisal process		XX	XX
	Improved Performance Management		XX	XX
	Stable IT Environment		XX	XX
<b>New Services</b>	Data Analytics		XX	XX
	E-File		XX	XX
	Taxpayer Access to Account Info		XX	XX
<b>Strategic Alignment</b>	Increased quality of deliverables to align with Agency Mission, Values, and Outcomes		XX	XX

Non-financial benefits are those benefits that have not been quantified; they are significant and will likely lead to improvements. Although not quantified in the cash flow analysis, these benefits are nonetheless tangible. An improved valuation application presents greater opportunity to improve the quality of DOR’s work, to enhance customer experience through offering new electronic communication tools, and to better align program performance with DOR’s mission, values and outcomes. The value of creating a stable IT environment is important to long-term program success.

## Risks

The following is a summary of the risk analysis:

		Current	In-House	COTS CAMA
Risks	New Processes		XX	XX
	Learning Curve		XX	XX
	Organizational Change Management		XX	XX
	Long-Term Project		XX	XX
	Lack of IT Support	XX		
	Application Failure	XX	XX	XX
	Vendor fails to deliver		XX	XX
	IT Stability during Implementation			XX
	IT Stability for Maintenance			XX
	Unknown or underestimated Costs may exist	XX	XX	XX
	Retirement of iSeries	XX		

Some level of risk is present for each alternative however not all risk is equivalent. From the summary chart above, the least risky alternative appears to be “Current”. However, the risk associated with “Current” is considerable. The “Current” risks are difficult to mitigate. The In-House and COTS CAMA alternatives decrease long-term operational risks and uncertainty, but present risks surrounding project implementation and schedule. These risks can be mitigated with appropriate oversight and application of change management techniques.

## Conclusions and Recommendations

### Conclusions

Each year the DOR is responsible for generating property tax revenue that funds services for Oregonians. DOR’s mission is critical to the health of Oregon. Oregon’s property tax is one of the most important sources of revenue for the public sector in Oregon, raising \$5.8 billion for local governments in fiscal year 2014-15. In 2015, the amount of RMV developed by DOR was over \$50 billion on behalf of Oregon counties and resulted in tax revenues of approximately \$600 million to local districts.

Given the risks associated with relying on limited and unstable technology, the impending loss of limited knowledgeable support resources, the impact of the CA billing changes on the iSeries, and the identified benefits associated with industry standard CAMA systems, we believe investing in a COTS CAMA software solution (Alternative 3) will enhance our long-term ability to manage statutory work and confidence that we are not missing the potential for additional revenue.

DOR currently relies on antiquated applications, limited support staff, internally developed databases, spreadsheets and paper files to manage the complex effort of annually valuing approximately 4,450 industrial accounts and 500 CA companies. The DOR lacks a comprehensive CAMA system that integrates all the necessary data to effectively manage its appraisal responsibility. These issues indicate risks to DOR’s current IT applications used to generate property tax revenue and, at some point in the

future, pose a significant barrier to the DOR's ability to deliver high quality business results to its stakeholders increasing the likelihood of putting tax revenue in jeopardy.

The DOR needs to take required action to ensure a long-term stable IT environment and business processes that will allow appraisal staff to focus on their core appraisal work.

**Overall Analysis Summary:**

Detail analysis and scoring is included in the Appendix section of this document.

<b>Analysis Summary Grid</b>				
	<u>Selection Criteria</u>	<u>Current/ Status Quo</u>	<u>In-house</u>	<u>COTS</u>
1	Integrated Application	0	5	5
2	Electronic Communication	0	5	5
3	Data Analytics	3	5	5
4	Appraisal Equity & Uniformity	3	5	5
5	IT Stability	3	3	5
9	Cost/Benefit	3	3	3
7	Risk Mitigation	3	3	5
	<b>Total Score</b>	<b>15</b>	<b>29</b>	<b>33</b>

Each criteria was selected based on the needs of the property valuation system and the costs, benefits and risk. The overall analysis summary shows that for each selection criteria a COTS solution is better or equal to the alternatives investigated.

The below financial summary demonstrates that a COTS solution is fiscally responsible and eliminates the risk associated with an unsupported, manual and paper-based non-integrated system.

**Financial Metrics Summary**

	<b>COTS CAMA</b>	<b>In-House</b>	<b>Current State</b>
<b>Net Cash Flow</b>	\$2,650,351.1	\$2,647,390.2	\$2,653,400.0
<b>NPV at 3.0%</b>	\$2,442,210.0	\$2,457,509.7	\$2,463,060.4
<b>Total Benefits</b>	\$2,671,664.0	\$2,671,664.0	\$2,671,664.0
<b>Total Costs</b>	(\$21,312.9)	(\$24,273.8)	(\$18,264.0)

\$ in \$1,000s  
Number in parenthesis are negative numbers

The Project implementation is currently scheduled to occur over a 2 year period. The process will include: contracting for temporary project staff necessary to oversee vendor selection, IT implementation, IT conversion, training and finally a "go live" date that will conclude the project in late 2017.

## Recommendations

Given the risks associated with relying on limited and unstable technology, the retirement of the iSeries, and the identified benefits associated with industry standard CAMA systems, we believe investing in a COTS CAMA software solution will enhance our long-term ability to manage statutory work. This solution addresses the six major challenges or problems with our existing systems:

- Fragmented and unsupportable technology requires multiple “work-around” processes that take additional time and introduce opportunities for inconsistencies or errors. This includes a lack of future trained IT staff to provide ongoing maintenance for an application developed in an unsupported programming language
- Non-industry standards of mass appraisal may cause inconsistent valuation of property
- Increasing numbers of properties to appraise and decreasing staffing levels compound problems associated with outdated tools
- Lack of an integrated system creates a paper trail and requires duplicate entry
- Inability to communicate electronically with taxpayers, such as e-file or on-line account access causes more work for both taxpayers and department staff
- Lack of data analytics limits the ability to be effective

A COTS CAMA solution(s) will provide the following benefits to DOR’s valuation program:

- Integrate appraisal technology
- More broadly and equally employ CAMA system appraisal industry standards (implementing business rules and workflow processes)
- Improve customer service
- Remove some of the dependence on the iSeries
- Remove the risks associated with limited support resources
- Promote higher degrees of confidence in RMV outputs
- Provide a stable, long-term IT platform

The Legislative Fiscal Office (LFO) clearly recognizes the business need and the business benefits that would result from replacing the current outdated systems and associated applications, databases and spreadsheets. LFO has recommended approval and support to begin the PVS project. LFO has conditionally approved the proposed funding in the 2015-17 Legislatively Adopted Budget Information Technology Summary document.

### Next Steps:

Business Case Review:	Send an updated Business Case and IRR to OSCIO for review and project approval via the Stage Gate process. DOR will update the Business Case and foundational documents as required.
Resources:	Contract for qualified project management services and QA vendor for managing projects of this type, scope and magnitude.
Current process:	Continue with documenting current business process flows.

**Project Management Plan (PMP):**

Develop a comprehensive PMP for Stage Gate 3 to include:

- a. Resource Needs – The complete resource needs will not be known until the application vendor is selected. The current resource needs for the project are:
  - Project Director
  - Business Analyst
  - Project Manager – procurement and contract in process
  - QA resources – contract to be developed after application vendor is selected
  - Vendor resources – This is not known until vendor is selected and project scope is confirmed
  - Other project resources – This is not known until vendor is selected, project scope, schedule, and budget are finalized
- b. Communication Plan – in development
- c. Procurement –
  - The QA vendor is not planned for a procurement phase as the project has decided to use a direct contract for these resource needs.
  - .
- d. Schedule – High level complete – detail in development
- e. Quality Metrics – The QA metrics will be developed in conjunction with the QA Vendor.
- f. Training Plan – A comprehensive training plan for both internal and external stakeholders will be developed in conjunction with the application vendor.
- g. Testing Plan – to be developed
- h. Implementation/Roll-out/Conversion Plans (as necessary)  
– To be developed
- i. Governance Plan – The High Level Governance Plan is outlined in the Project Charter. The project will follow Stage Gate protocol. A detailed plan will be developed in conjunction with the overall PMP.
- j. Detailed Risk Assessment Plan – in process

**Funding:**

Funds to be released by CFO after LFO/OSCIO approval.

The PVS project sponsors will be going to the September 2016 e-board to ask for additional funding based on the budget gap that is anticipated for the PVS project.

Request for Proposal (RFP):

DOR has completed the development of the RFP and statement of work and it is currently posted on ORPIN. The Pre-Proposal conference is scheduled for June 15, 2016. After the 28 day protest period expires and the Proposal due date expires, the proposals will be opened and the first round of evaluation will start a few days later.

### **Consequences of Failure to Act**

The current system was developed over 15 years ago and the ability to ensure ongoing operability is uncertain at best. The system lacks integration of any kind, both internally and with stakeholders. The current programming language (Visual Basic 6) that the IPR system was developed with is no longer supported. The current single resource that supports the system is nearing retirement. This will leave the IPR system as a whole, unsupported.

There are additional elements of urgent timing that is essential to the PVS project. The current CA billing functions on the legacy system (iSeries) is slated to be retired and moved over to the new Gentax system in the fall of 2017. The current project director is nearing retirement. This is a very knowledgeable resource that will not be easily replaced.

DOR has received LFO conditional approval (including budgeted funds) to move forward with the PVS project and a new COTS CAMA system in the coming biennium. If the OSCIO does not give approval of the project, there is a significant risk to our ability to continue to provide accurate property valuations and ensure timely information and billing to the counties and taxpayers necessary for the annual tax roll.

Due to the manual nature of current processes, and the continuing and increasing pressures on staff resources to do more with less, errors are more likely. To eliminate program errors, more staff resources would be needed. The risk (and potential consequences) of more errors would need to be accepted.

## Appendixes and References

### Cash Flow Projections

#### Inflow

Property taxes generated from DOR properties totaled approximately \$600 million in 2015. This is the baseline or current state cash inflow. It is difficult to determine any additional cash inflow or potential increases in tax revenue as a result of software modernization. Any effort to do so could result in deeming the project a failure. The project is not being requested due to the potential for additional revenue.

1. Current tax revenue. The DOR appraises certain Oregon property for property tax purposes. In 2015, RMV on these DOR responsible accounts totaled over \$50 billion with estimated tax revenue of \$620 million.

Tax Revenue*	2016	2017	2018	2019
Current	638,600	657,758	677,491	697,815
In-House	638,600	657,758	677,491	697,815
COTS	638,600	657,758	677,491	697,815

\*In thousands, increasing at 3%

2. Estimated tax revenue attributed to both the COTS and Custom CAMA systems post implementation are the same. A CAMA system provides a stable platform for developing credible and defensible RMVs. Our current computer system has few tools to assist in ensuring values are accurate, forcing us to rely on appraisers using manual processes and on the legal system to address possible value issues. The legal system only provides a remedy if properties are valued too high. An appeal allows taxpayers to challenge values that are perceived to be too high or unreasonable. A reliable process for testing and protecting values when they are too low does not currently exist. A CAMA system can provide analytics to identify market characteristics to a group of properties to ensure values fall within a credible range. If properties are deemed too low, the CAMA system will generate a red flag identifying a need for further analysis and possible adjustment.

#### Outflow

There are two main categories of cash outflows analyzed in the following section; current environment and modified environment outflows. For the current state, cash outflows include the cost of permanent valuation and IT staff necessary to generate the base tax revenue. In a modified software environment, such as developing a customized solution or investing in a COTS alternative, cash outflows include costs associated with purchase, development and implementation of a new system.

This project is in its early stages and most cash outflows associated with system acquisition at this point are done as a best guess based on knowledge acquired from like projects. More precise quantification of cash flows will become more accurate once concrete proposals are received and approved.

1. Permanent appraisal staff is the largest ongoing cost to maintain DOR's valuation program. It is anticipated that staffing will remain relatively constant. There are 35 FTE appraisers and managers at the following cost:

Permanent Staff	2016	2017	2018	2019
Current	(\$4165)	(\$4165)	(\$4165)	(\$4165)
In-House	(\$4165)	(\$4165)	(\$4165)	(\$4165)
COTS	(\$4165)	(\$4165)	(\$4165)	(\$4165)

\*In thousands

2. Permanent IT staff. The DOR has .75 FTE devoted to maintaining the existing appraisal application. Regardless of the option, it is anticipated that IT staffing requirement will remain relatively constant.

Permanent IT Staff*	2016	2017	2018	2019
Current	(\$100)	(\$103)	(\$106)	(\$109)
In-House	(\$100)	(\$103)	(\$106)	(\$109)
COTS	(\$100)	(\$103)	(\$106)	(\$109)
*In thousands, increasing at 3%				

3. New hardware to purchase includes two servers and ancillary peripherals estimated at the following cost:

Hardware*	2016	2017	2018	2019
Current	(\$0)	(\$0)	(\$0)	(\$0)
In-House	(\$00)	(\$54.7)	(\$0)	(\$0)
COTS	(\$4.7)	(\$50)	(\$0)	(\$0)
*In thousands				

4. IT consultants.

DOR's current maintenance for its valuation application is equivalent to .75 FTE. The current application was written in Visual Basic 6, a non-supported programming language. Current IT staff resources will not allow for significant changes to the existing infrastructure. The DOR anticipates it will need to rely on IT consultants in the future to modify, enhance or simply make the current application functional. The following chart assumes hiring a consultant full-time for a 2 year period (2080 hrs. \* \$200/hr.).

For a custom built In-House IT solution, costs are more difficult to project until concrete design and specifications are completed and approved. The following analysis assumes hiring a minimum of 4FTE programmers for 3 years to develop a new application or (2080 \* 4 \* \$200/hr.).

IT Consultants*	2016	2017	2018	2019
Current	(\$0)	(\$0)	(\$416)	(\$416)
In-House	(\$0)	(\$1,664)	(\$1,664)	(\$1,664)
COTS	(\$0)	(\$0)	(\$0)	(\$0)
*In thousands, based on \$200/per hour				

5. Storage at the State Data Center.

The current storage cost is approximately \$2,000 per year. This cost only represents a portion of our data, because much of storage is in paper files and other applications. If the DOR proceeds with creating a single storage location for new applications and corresponding data, the cost will increase.

SDC Storage*	2016	2017	2018	2019
Current	(\$2)	(\$2)	(\$2)	(\$2)
In-House	(\$2)	(\$8)	(\$8)	(\$8)
COTS	(\$2)	(\$8)	(\$8)	(\$8)
*In thousands, assumes no increase				

6. Temporary IT staff.

The current or “status quo” alternative anticipates a temporary staffing need in 2018 to add changes or implement fixes to the existing application. For the COTS or Custom CAMA solutions, the temporary staffing needs are immediate. The request from LFO is that the project be shortened (for COTS solution). The below COTS costs reflect average current bids for the COTS solution and are based on fiscal year ends. The In-House costs are spread over 4 years to show as previously estimated by IT.

Temp IT Staff*	2016	2017	2018	2019
Current	(\$0)	(\$0)	(\$85)	(\$89)
In-House	(\$147)	(\$147)	(\$147)	(\$147)
COTS	(\$91)	(\$218)	(\$91)	(\$0)
*In thousands				

7. Temporary Business Analyst Staff.

The current or “status quo” alternative anticipates a temporary staffing need in 2018 to add changes or implement fixes to the existing application. For the COTS or Custom CAMA solutions, the temporary staffing needs are immediate. The request from LFO is that the project be shortened (for COTS solution). The COTS costs reflect the current analyst assigned to the project and are based on fiscal year ends. The In-House costs are the same, however they are spread over 4 years to show as previously estimated by IT.

Temp Business Staff*	2016	2017	2018	2019
Current	(\$0)	(\$0)	(\$86)	(\$86)
In-House	(\$86.2)	(\$129.3)	(\$129.3)	(\$86.2)
COTS	(\$86.2)	(\$129.3)	(\$21.5)	(\$0)
*In thousands				

8. Quality Assurance.

The COTS estimate is based on the budget and schedule that was returned by LFO. This estimate is for a single QA contract. This amount is expected to change after the QA procurement effort and contract negotiations are completed.

Quality Assurance*	2016	2017	2018	2019
Current	(\$0)	(\$0)	(\$0)	(\$0)
In-House	(\$90)	(\$110)	(\$100)	(\$100)
COTS	(\$200)	(\$150)	(\$50)	(\$0)
*In thousands				

**CURRENT STATE (BASELINE) CASH FLOW**

\$ in 1000s

Discount rate

\$ in 1000s	Year ending...				TOTAL
	Jun 30 2016	Jun 30 2017	Jun 30 2018	Jun 30 2019	
<b>BENEFITS / GAINS</b>					
Property Tax Revenue	638600.0	657758.0	677491.0	697815.0	2671664.0
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>638600.0</b>	<b>657758.0</b>	<b>677491.0</b>	<b>697815.0</b>	<b>2671664.0</b>

**COST ITEMS** inflows (outflows)

**Personal Services Costs (Salaries & Benefits)**

Valuation Staff	(4165.0)	(4165.0)	(4165.0)	(4165.0)	(16660.0)
Temp Business Analyst	0.0	0.0	(86.0)	(86.0)	(172.0)
State LD Staff.....	0.0	0.0	0.0	0.0	0.0

**Services & Supplies/Capital Outlay Costs**

**State Data Center Costs**

IT Consulting Services.....	0.0	0.0	(416.0)	(416.0)	(832.0)
Hosting.....	0.0	0.0	0.0	0.0	0.0
Storage.....	(2.0)	(2.0)	(2.0)	(2.0)	(8.0)
Network.....	0.0	0.0	0.0	0.0	0.0

**Software Costs**

SW Purchase/Upgrade.....	0.0	0.0	0.0	0.0	0.0
SW License Maintenance.....	0.0	0.0	0.0	0.0	0.0

**Hardware Costs**

Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	0.0	0.0	0.0	0.0	0.0

**IT Professional Services**

Project Dev/Implementation....	0.0	0.0	0.0	0.0	0.0
Perm Operational Staff.....	(100.0)	(103.0)	(106.0)	(109.0)	(418.0)
Operational Augmentation.....	0.0	0.0	(85.0)	(89.0)	(174.0)
Other.....	0.0	0.0	0.0	0.0	0.0

<b>Total Costs</b>	<b>(4267.0)</b>	<b>(4270.0)</b>	<b>(4860.0)</b>	<b>(4867.0)</b>	<b>(18264.0)</b>
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**CASH FLOW SUMMARY** inflows (outflows)

Cash inflows (outflows)

Benefits and Gains.....	638600.0	657758.0	677491.0	697815.0	2671664.0
Costs.....	(4267.0)	(4270.0)	(4860.0)	(4867.0)	(18264.0)
<b>NET CASH FLOW</b>	<b>634333.0</b>	<b>653488.0</b>	<b>672631.0</b>	<b>692948.0</b>	<b>2653400.0</b>
Cumulative Net CF.....	634333.0	1287821.0	1960452.0	2653400.0	2653400.0

Discounted Cash Flow

At 3.0%.....	615857.3	615975.1	615552.6	615675.3	<b>NPV</b> 2463060.4
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**In-House Application Cash Flow**

\$ in 1000s

Discount rate

Year ending...

\$ in 1000s	Jun 30 2016	Jun 30 2017	Jun 30 2018	Jun 30 2019	TOTAL
<b>BENEFITS / GAINS</b>					
Property Tax Revenue	638600.0	657758.0	677491.0	697815.0	2671664.0
Additional Tax Revenue	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>638600.0</b>	<b>657758.0</b>	<b>677491.0</b>	<b>697815.0</b>	<b>2671664.0</b>

**COST ITEMS** inflows (outflows)

**Personal Services Costs (Salaries & Benefits)**

Valuation Staff	(4165.0)	(4165.0)	(4165.0)	(4165.0)	(16660.0)
Temp Business Analyst	(86.2)	(129.4)	(129.3)	(86.2)	(431.1)
	0.0	0.0	0.0	0.0	0.0

**Services & Supplies/Capital Outlay Costs**

**State Data Center Costs**

IT Consultant.....	0.0	(1664.0)	(1664.0)	(1664.0)	(4992.0)
Quality Assurance.....	(90.0)	(110.0)	(100.0)	(100.0)	(400.0)
Storage.....	(2.0)	(8.0)	(8.0)	(8.0)	(26.0)
Network.....	0.0	0.0	0.0	0.0	0.0

**Software Costs**

SW Purchase/Upgrade.....	0.0	0.0	0.0	0.0	0.0
SW License Maintenance.....	0.0	0.0	0.0	0.0	0.0

**Hardware Costs**

Hardware Purchase/Upgrade..	(4.7)	(50.0)	0.0	0.0	(54.7)
Hardware Ongoing Maint.....	0.0	0.0	0.0	0.0	0.0

**IT Professional Services**

Project Dev/Implementation....	(147.0)	(147.0)	(147.0)	(147.0)	(588.0)
Perm Operational Staff.....	(100.0)	(103.0)	(106.0)	(109.0)	(418.0)
Operational Augmentation.....	(65.0)	(68.0)	(71.0)	(75.0)	(279.0)
Contingency.....	0.0	(325.0)	(100.0)	0.0	(425.0)

<b>Total Costs</b>	<b>(4659.9)</b>	<b>(6769.4)</b>	<b>(6490.3)</b>	<b>(6354.2)</b>	<b>(24273.8)</b>
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**CASH FLOW SUMMARY** inflows (outflows)

Cash inflows (outflows)

Benefits and Gains.....	638600.0	657758.0	677491.0	697815.0	2671664.0
Costs.....	(4659.9)	(6769.4)	(6490.3)	(6354.2)	(24273.8)
<b>NET CASH FLOW</b>	<b>633940.1</b>	<b>650988.6</b>	<b>671000.7</b>	<b>691460.8</b>	<b>2647390.2</b>
Cumulative Net CF.....	633940.1	1284928.7	1955929.4	2647390.2	2647390.2
Discounted Cash Flow					<b>NPV</b>
At 3.0%.....	615475.8	613619.2	614060.7	614354.0	2457509.7

**COTS PROPOSAL CASH FLOW**

\$ in 1000s

Discount rate 3.0%

\$ in 1000s	Year ending...				TOTAL
	Jun 30 2016	Jun 30 2017	Jun 30 2018	Jun 30 2019	
<b>BENEFITS / GAINS</b>					
Property Tax Revenue	638600.0	657758.0	677491.0	697815.0	2671664.0
Additional Tax Revenue	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0
	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>638600.0</b>	<b>657758.0</b>	<b>677491.0</b>	<b>697815.0</b>	<b>2671664.0</b>

**COST ITEMS** inflows (outflows)

**Personal Services Costs (Salaries & Benefits)**

Valuation Staff	(4165.0)	(4165.0)	(4165.0)	(4165.0)	(16660.0)
Temp Business Analyst	(86.2)	(129.3)	(21.5)	0.0	(237.0)
State LD Staff.....	0.0	0.0	0.0	0.0	0.0

**Services & Supplies/Capital Outlay Costs**

**State Data Center Costs**

Quality Assurance	(200.0)	(150.0)	(50.0)	0.0	(400.0)
Hosting.....	0.0	0.0	0.0	0.0	0.0
Storage.....	(2.0)	(8.0)	(8.0)	(8.0)	(26.0)
Network.....	0.0	0.0	0.0	0.0	0.0

**Software Costs**

SW Purchase/Upgrade.....	(500.0)	(1100.0)	(500.0)	0.0	(2100.0)
SW License Maintenance.....	0.0	0.0	(210.0)	(210.0)	(420.0)

**Hardware Costs**

Hardware Purchase/Upgrade...	(4.7)	(50.0)	0.0	0.0	(54.7)
Hardware Ongoing Maint.....	0.0	0.0	0.0	0.0	0.0

**IT Professional Services**

Project Dev/Implementation....	(91.0)	(218.2)	(91.0)	0.0	(400.2)
Perm Operational Staff.....	(100.0)	(103.0)	(106.0)	(109.0)	(418.0)
Temp Operational Augmentation	(43.0)	(86.0)	(43.0)	0.0	(172.0)
Contingency.....	0.0	(325.0)	(100.0)	0.0	(425.0)

<b>Total Costs</b>	<b>(5191.9)</b>	<b>(6334.5)</b>	<b>(5294.5)</b>	<b>(4492.0)</b>	<b>(21312.9)</b>
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**CASH FLOW SUMMARY** inflows (outflows)

Cash inflows (outflows)

Benefits and Gains.....	638600.0	657758.0	677491.0	697815.0	2671664.0
Costs.....	(5191.9)	(6334.5)	(5294.5)	(4492.0)	(21312.9)
<b>NET CASH FLOW</b>	<b>633408.1</b>	<b>651423.5</b>	<b>672196.5</b>	<b>693323.0</b>	<b>2650351.1</b>
Cumulative Net CF.....	633408.1	1284831.6	1957028.1	2650351.1	2650351.1

Discounted Cash Flow

At 3.0%.....	614959.3	614029.1	615155.0	598066.5	<b>NPV</b> 2442210.0
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**Cost Model Analysis (Total Cost of Ownership)**

Totals include FY 2016 through FY 2019

\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

**Current/Status Quo:**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$16,832.0)	(\$16,832.0)	0.9
Services & Supplies & Capital Outlay	State Data Center		(\$840.0)	(\$840.0)	0.0
	Software	\$0.0	\$0.0	\$0.0	0.0
	Hardware	\$0.0	\$0.0	\$0.0	0.0
	IT Professional Services	\$0.0	(\$592.0)	(\$592.0)	0.0
<b>Total</b>		<b>\$0.0</b>	<b>(\$18,264.0)</b>	<b>(\$18,264.0)</b>	
<b>%</b>		<b>0.0</b>	<b>1.0</b>		<b>100.0%</b>

**In-House:**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$17,091.1)	(\$17,091.1)	70.4%
Services & Supplies & Capital Outlay	State Data Center		(\$5,418.0)	(\$5,418.0)	22.3%
	Software	\$0.0	\$0.0	\$0.0	0.0%
	Hardware	(\$54.7)	\$0.0	(\$54.7)	0.2%
	IT Professional Services	(\$588.0)	(\$1,122.0)	(\$1,710.0)	7.0%
<b>Total</b>		<b>(\$642.7)</b>	<b>(\$23,631.1)</b>	<b>(\$24,273.8)</b>	
<b>%</b>		<b>2.6%</b>	<b>97.4%</b>		<b>100.0%</b>

**COTS Costs:**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$16,897.0)	(\$16,897.0)	79.3%
Services & Supplies & Capital Outlay	State Data Center		(\$426.0)	(\$426.0)	2.0%
	Software	(\$2,100.0)	(\$420.0)	(\$2,520.0)	11.8%
	Hardware	(\$54.7)	\$0.0	(\$54.7)	0.3%
	IT Professional Services	(\$400.2)	(\$1,015.0)	(\$1,415.2)	6.6%
<b>Total</b>		<b>(\$2,554.9)</b>	<b>(\$18,758.0)</b>	<b>(\$21,312.9)</b>	
<b>%</b>		<b>12.0%</b>	<b>88.0%</b>		<b>100.0%</b>

## Non-Financial Business Results

### Benefits Analysis:

This section identifies non-financial benefits. These benefits fit into three main categories:

1. Process Improvement
3. New services
4. Strategic alignment

### Process Improvement

#### Stable IT Environment:

Concern for DOR's current valuation IPR application has been expressed by business, IT staff and management. The programming language used to develop this application is no longer supported and finding programmers trained to maintain this application is difficult. At some point in the future, the DOR anticipates increased difficulty maintaining this application that will ultimately force us to replace the system.

A new system (either COTS or Custom built), would provide a more stable, long-term IT solution built within CAMA industry-standards. For the COTS solution, and possibly the Custom solution, a maintenance agreement is anticipated that will ensure regular ongoing maintenance and upgrades to the software.

#### Improved Processing Time:

Due to existing system fragmentation and many manual processes, a COTS or Customer solution is anticipated to increase the time available to focus on the appraisal process and reduce the manual input time necessary to process a return.

#### Performance Management:

Better tools to identify issues in real time as opposed to after-the-fact, such as when an appeal or error is found. Able to manage resources more effectively. Under the existing environment, applications do not permit performance management or workflow management. There is only an ability to analyze individual industrial sites or CA companies. With CAMA industry standard technology, the DOR could process and analyze data much more effectively.

### New Services

#### Electronic Communication:

E-file provides taxpayers with the ability to electronically submit required tax returns to the DOR. For property taxes, taxpayers do not currently have this option. Solutions should permit not just e-filing, but also allows for increased taxpayer self-sufficiency --- access to property tax account information 24 hours a day, meaning less staff time to respond to routine questions.

#### Data Analytics:

Data analytical tools will give us the ability to collect and analyze large amounts of data in real time for the purpose of exposing problems or weakness that ultimately affect conclusion credibility. Under the

existing applications, the DOR lacks the ability to analyze groups of data; it only allows for individual analysis. This limitation poses a risk. The property tax system has a process to challenge (appeals) when values are above RMV. There isn't an ability to efficiently identify issues where property values are lower than RMV.

## **Strategic Alignment**

A new, industry standard CAMA system will dramatically improve our alignment with the agency mission, values and outcomes.

### **Agency Mission:**

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

The PVS project is aligned with the Agencies desire to move away from the older systems architecture and the dependencies created with these older platforms.

### **Agency Values:**

"Service and operational excellence"

"Accountability"

"Continuous improvement"

The PVS project provides the critical technology foundation for Valuation to continuously improve along with auditing and workflow management to create accountability

A key aspect of acquiring the new system is the integration of data, supporting documents, and e-mails into one system of record. This will give Valuation's management team the ability to use trusted data to make better decisions and use staff more effectively.

### **Agency Outcomes:**

"Equity & Uniformity"

"Customer experience"

"Employee engagement"

"Voluntary compliance"

The PVS project is providing the opportunity to greatly reduce paper as the media for transacting business with taxpayers, counties and other agencies. We want to enable taxpayers, counties and other agencies to use a web-based access point to submit and retrieve documents, and correspond with the Valuation Section to make their experience easier and less time consuming.

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### Risk Analysis:

This section identifies the risks and mitigation analysis.

### Risk and Mitigations

Valuation application modernization is a significant undertaking. This is a complex project that requires careful planning. DOR understands that projects of this type pose risks related to both the new technology and new business processes. Effective risk management increases the probability of success by identifying challenges and developing solutions before they cause delays or cost overruns. The PVS project plan will include a detailed risk management plan.

#### Current

#### Technical Risk

- Lack of future trained IT staff to provide ongoing maintenance for an application developed in an antiquated programming language
- Lack of IT staff to enhance application to work with DOR's network  
Visual Basic 6 is no longer supported by Microsoft\*. Any changes to the IT infrastructure that would require changes to the current IPR system may not be supported and could result in significant challenges. (\*Microsoft Visual Basic 6.0 Enterprise and Standard Edition support ended 3/31/2005. Extended support ended 4/8/2008.)

\* <https://support.microsoft.com/en-us/lifecycle/search?sort=PN&alpha=Microsoft%20Visual%20Basic%206.0&Filter=FilterNO>

#### Business Risk

- Failure of our current valuation applications would significantly limit our ability to deliver values to the counties within statutory timeframes.
- Any future ORS changes would likely be extremely difficult to implement in the current application, requiring staff time to complete manually
- Failure of the current system would cause an increase in the cost to support

#### Mitigation Strategy

- Continue to seek work around solutions to application deficiencies
- Partner with IT to ensure successor planning occurs
- Identify weaknesses and plan for manual process in case of application failure
- Budget for exceptions and train staff

The risks for a COTS or In-House Custom CAMA solution bear many of the same risks. These solutions can be mitigated with careful planning.

## COTS or In-House Custom CAMA

### Business Risks

- New processes and tools will likely result in a short-term decrease in productivity during implementation
- Timelines for completing values are fixed, and any significant delay due to implementation could cause problems for county partners
- Timing and staffing for training
- Managing software implementation while completing regular workload. Will need to employ robust change leadership.
- Cost will be higher and schedule for “Custom” solution will be longer due to design and architecture work that must be done.
- Unknown or underestimated costs will add significant costs to the required budget

### Technical Risks

- Successful integration with existing IT infrastructure
- Company failing to deliver on contractual obligations

### Mitigation Strategy

- Develop comprehensive training plan
- Develop comprehensive schedule
- Develop solutions to resource constraints
- Identify budgetary issues as early as possible
- Budget ask for unknown or underestimated costs

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### Overall Analysis:

The following selection criteria were used:

- 1) Integrated application
- 2) Electronic communication
- 3) Data Analytics
- 4) Appraisal equity & uniformity
- 5) IT Stability
- 6) Cost/Benefit
- 7) Risk

These criteria are analyzed by assigning a numeric score to how well each selection criteria is accomplished within the alternative. Numeric scores of 0, 3 and 5 are selected, with 0 being not present in the alternative and 5 being the most present in the alternative.

### Integrated application

Current/status quo:

**Score 0;** the current applications used to develop RMV are not able to communicate with each other. Appraisers have to navigate several applications, databases and Excel spreadsheets and paper files to develop RMV.

In-house system: **Score 5;** similar to COTS, this solution has the ability to centralize the storage and retrieval of appraisal data into a single access point, with a further ability to recall this data into appraisal software to aid appraisers in developing RMV.

COTS CAMA: **Score 5;** this solution has the ability to centralize the storage and retrieval of appraisal data into a single access point, with a further ability to recall this data for analysis and to aid appraisers in developing RMV.

### Electronic communication

Current/status quo: **Score 0;** the current application does not permit e-filing, stakeholder account access or any electronic means of communication. These applications are more equivalent to databases where limited amounts of information are retained, and only employees with access rights are allowed access.

In-house system: **Score 5;** A custom solution could be programmed with electronic sharing capability.

COTS CAMA: **Score 5;** COTS CAMA solutions allow for electronic communication options. Grant taxpayer's access to view their own property tax account information. A COTS CAMA system should allow for the uploading of e-file for property tax returns into the system and save this information into a useable format for appraisal purposes.

### Data Analytics

Current/status quo: **Score 3;** the current application allows for individual account access, where information is available for import/data entry into Excel for analysis. A couple of issues are present, which include only a limited amount of information can be stored in the current system, and accessing each property account is time consuming—making it prone to inefficiency. The current application only really lends itself to identifying the “squeaky wheel”, or an after-the-fact approach to performance management.

In-house system: **Score 3;** A custom solution could be programmed to provide some level of data analytical capability, but it is anticipated that the level of complexity needed to match a COTS CAMA solution would require significant time and programming expertise. Other option would be to buy a tool that can utilize the created data structure or file system.

COTS CAMA: **Score 5;** the ability to store and access property information in a single application supports this type of analysis. Some COTS CAMA solutions have built in data analytical tools to assist appraisers in developing and verifying value. This alternative provides a significant advantage in determining if values are appropriate and reasonable; it

also ensures consistency. This application is geared to identifying issues before they are realized in the form of errant tax payments.

## Appraisal Equity & Uniformity

Current/status quo:

**Score 3;** the ability to classify and identify common property types to assign value-related considerations is not present in this alternative. This option only allows for individual account access. Anything done in a mass-appraisal environment requires exporting of data to another application such as Excel to complete the appraisal.

In-house system:

**Score 5;** A custom solution could be programmed to ensure a level of appraisal equity and uniformity, but it is anticipated that the level of complexity needed to match a COTS CAMA solution would require significant time and programming expertise.

COTS CAMA:

**Score 5;** the advantage to this alternative is its ability to co-locate data for the benefit of treating similar properties uniformly throughout the appraisal process.

## IT Stability

Current/status quo:

**Score 3;** the current application is built in Visual Basic 6, and unsupported program platform. In addition, internal IT staff available to provide support is limited. Assuming no changes to staffing or programming environment, the application is stable. Any change to staffing or the IT infrastructure would add significant risk and create a long-term concern for the viability of this application.

In-house system:

**Score 3;** this solution is comparable to the current application over the longer term. It would be built using modern programming tools and designed to fit current IT architecture and standards. On-going maintenance and upgrades may be difficult and time consuming to keep pace with business needs.

COTS CAMA:

**Score 5;** this alternative relies on established applications and vendors who maintain upgrades and address any possible program defects. Regular updates are made by the vendor to keep the system current. An ongoing maintenance contract will need to be budgeted by DOR.

## Cost/Benefit

Current/status quo:

**Score 3;** this option presents the lowest cost in the near term as very little additional costs are incurred. This option may have higher potential expenses associated with failure of existing systems and long-term system stability, but these costs are unknown.

In-house system:

**Score 3;** this alternative has the highest overall costs due to the additional FTE's necessary for the development and architecture. It is

more costly towards the front-end of the four years TCO analyzed for this business case. It may not be able to meet all the business requirements and will take longer to accomplish.

COTS CAMA:

**Score 3;** this solution has the middle overall cost, but may have the potential for increased future revenues and also results in a product that meets all identified business requirements and significantly reduces long-term risk.

## Risk Mitigation

Each alternative contains an element of risk. The impact of each alternative's risk is analyzed below. For the Risk Mitigation, rating is done different than the other categories. 5 being lowest risk present in the alternative and 0 being the most present.

Current/status quo:

**Score 3;** the risks associated with this alternative are to the programs ability to depend on existing applications to deliver appropriate values in a timely manner. The existing applications are currently limited to a couple of knowledgeable IT staff. In the not too distant future, the likelihood of application failure rises as does the risk of having no IT staff available to address issues.

In-house system:

**Score 3;** Development of IT projects from the ground up, especially with limited internal resources, present considerable risk in meeting business requirements, schedule and long-term maintenance.

COTS CAMA:

**Score 5;** the risks associated with a COTS solution are manageable through project management best practices. Since COTS solutions are already established, the risks are part of the mitigation strategy and are lower in comparison to the other two alternatives.

## Overall Mitigation Strategy

- **Risk Identification** – Complete comprehensive risk assessment that includes both internal and external reviews
- **Risk Analysis** – ensure risks are adequately examined in a structured and systematic method.
- **Risk Response Planning** – comprised of three general strategies: risk reduction (threats), risk enhancement (opportunities) and risk acceptance/risk contingency planning (either).
- **Risk Status Reporting** – status of program risks will be reported monthly as part of a risk dashboard established for the program that includes both internal and external reviews.
- **Risk Escalation** – a comprehensive risk mitigation plan will be developed and executed. An executive steering committee will provide guidance and decision making

## Budget Structure

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
001-00-00-00000	Executive Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase - In	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Executive Division	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Executive Division	080	0	May 2016 E-Board	Policy Packages
001-00-00-00000	Executive Division	081	0	September 2016 Emergency Board	Policy Packages
001-00-00-00000	Executive Division	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Executive Division	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Executive Division	102	0	Post CSR Implementation	Policy Packages
002-00-00-00000	General Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
002-00-00-00000	General Services Division	021	0	Phase - In	Essential Packages
002-00-00-00000	General Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
002-00-00-00000	General Services Division	031	0	Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	032	0	Above Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	060	0	Technical Adjustments	Essential Packages
002-00-00-00000	General Services Division	070	0	Revenue Shortfalls	Policy Packages
002-00-00-00000	General Services Division	080	0	May 2016 E-Board	Policy Packages
002-00-00-00000	General Services Division	081	0	September 2016 Emergency Board	Policy Packages

**Revenue, Dept of**

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002-00-00-00000	General Services Division	090	0	Analyst Adjustments	Policy Packages
002-00-00-00000	General Services Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
002-00-00-00000	General Services Division	092	0	Statewide AG Adjustment	Policy Packages
002-00-00-00000	General Services Division	501	0	Cig Tax & Other Tobacco Product Increase	Policy Packages
002-00-00-00000	General Services Division	502	0	Other General Fund Revenue Adjustments	Policy Packages
002-00-00-00000	General Services Division	102	0	Post CSR Implementation	Policy Packages
003-00-00-00000	Administrative Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
003-00-00-00000	Administrative Services Division	021	0	Phase - In	Essential Packages
003-00-00-00000	Administrative Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
003-00-00-00000	Administrative Services Division	031	0	Standard Inflation	Essential Packages
003-00-00-00000	Administrative Services Division	032	0	Above Standard Inflation	Essential Packages
003-00-00-00000	Administrative Services Division	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administrative Services Division	070	0	Revenue Shortfalls	Policy Packages
003-00-00-00000	Administrative Services Division	080	0	May 2016 E-Board	Policy Packages
003-00-00-00000	Administrative Services Division	081	0	September 2016 Emergency Board	Policy Packages
003-00-00-00000	Administrative Services Division	090	0	Analyst Adjustments	Policy Packages
003-00-00-00000	Administrative Services Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
003-00-00-00000	Administrative Services Division	092	0	Statewide AG Adjustment	Policy Packages
003-00-00-00000	Administrative Services Division	102	0	Post CSR Implementation	Policy Packages
003-00-00-00000	Administrative Services Division	103	0	OregonBuys - eProcurement System	Policy Packages
003-00-00-00000	Administrative Services Division	112	0	Processing Center Lifecycle	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
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	060	0	Technical Adjustments	Essential Packages
004-00-00-00000	Property Tax Division	070	0	Revenue Shortfalls	Policy Packages
004-00-00-00000	Property Tax Division	080	0	May 2016 E-Board	Policy Packages
004-00-00-00000	Property Tax Division	081	0	September 2016 Emergency Board	Policy Packages
004-00-00-00000	Property Tax Division	090	0	Analyst Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
004-00-00-00000	Property Tax Division	092	0	Statewide AG Adjustment	Policy Packages
004-00-00-00000	Property Tax Division	101	0	Property Valuation System	Policy Packages
004-00-00-00000	Property Tax Division	108	0	PTD Revenue Shortfall	Policy Packages
004-00-00-00000	Property Tax Division	109	0	PTD Rebalance	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	021	0	Phase - In	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	031	0	Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	032	0	Above Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	060	0	Technical Adjustments	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	070	0	Revenue Shortfalls	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	080	0	May 2016 E-Board	Policy Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

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**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
005-00-00-00000	Personal Tax and Compliance Division	081	0	September 2016 Emergency Board	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	090	0	Analyst Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	092	0	Statewide AG Adjustment	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	106	0	Personal Income Tax Unit	Policy Packages
006-00-00-00000	Business Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
006-00-00-00000	Business Division	021	0	Phase - In	Essential Packages
006-00-00-00000	Business Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
006-00-00-00000	Business Division	031	0	Standard Inflation	Essential Packages
006-00-00-00000	Business Division	032	0	Above Standard Inflation	Essential Packages
006-00-00-00000	Business Division	060	0	Technical Adjustments	Essential Packages
006-00-00-00000	Business Division	070	0	Revenue Shortfalls	Policy Packages
006-00-00-00000	Business Division	080	0	May 2016 E-Board	Policy Packages
006-00-00-00000	Business Division	081	0	September 2016 Emergency Board	Policy Packages
006-00-00-00000	Business Division	090	0	Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
006-00-00-00000	Business Division	092	0	Statewide AG Adjustment	Policy Packages
006-00-00-00000	Business Division	105	0	Other Agency Accounts Collections Unit	Policy Packages
006-00-00-00000	Business Division	110	0	CTU Construction	Policy Packages
006-00-00-00000	Business Division	111	0	OSP Security Contract	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
015-00-00-00000	Multistate Tax Commission	021	0	Phase - In	Essential Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000  
BAM Analyst: Heath, Patrick  
Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
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	060	0	Technical Adjustments	Essential Packages
015-00-00-00000	Multistate Tax Commission	070	0	Revenue Shortfalls	Policy Packages
015-00-00-00000	Multistate Tax Commission	080	0	May 2016 E-Board	Policy Packages
015-00-00-00000	Multistate Tax Commission	081	0	September 2016 Emergency Board	Policy Packages
015-00-00-00000	Multistate Tax Commission	090	0	Analyst Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	091	0	Statewide Adjustment DAS Chgs	Policy Packages
015-00-00-00000	Multistate Tax Commission	092	0	Statewide AG Adjustment	Policy Packages
019-00-00-00000	Elderly Rental Assistance	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
019-00-00-00000	Elderly Rental Assistance	021	0	Phase - In	Essential Packages
019-00-00-00000	Elderly Rental Assistance	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Elderly Rental Assistance	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Elderly Rental Assistance	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Elderly Rental Assistance	060	0	Technical Adjustments	Essential Packages
019-00-00-00000	Elderly Rental Assistance	070	0	Revenue Shortfalls	Policy Packages
019-00-00-00000	Elderly Rental Assistance	080	0	May 2016 E-Board	Policy Packages
019-00-00-00000	Elderly Rental Assistance	081	0	September 2016 Emergency Board	Policy Packages
019-00-00-00000	Elderly Rental Assistance	090	0	Analyst Adjustments	Policy Packages
019-00-00-00000	Elderly Rental Assistance	091	0	Statewide Adjustment DAS Chgs	Policy Packages
019-00-00-00000	Elderly Rental Assistance	092	0	Statewide AG Adjustment	Policy Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000  
BAM Analyst: Heath, Patrick  
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<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	021	0	Phase - In	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	022	0	Phase-out Pgm & One-time Costs	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	031	0	Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	032	0	Above Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	060	0	Technical Adjustments	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	080	0	May 2016 E-Board	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	081	0	September 2016 Emergency Board	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	090	0	Analyst Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	091	0	Statewide Adjustment DAS Chgs	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	092	0	Statewide AG Adjustment	Policy Packages
030-00-00-00000	Core System Replacement	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
030-00-00-00000	Core System Replacement	021	0	Phase - In	Essential Packages
030-00-00-00000	Core System Replacement	022	0	Phase-out Pgm & One-time Costs	Essential Packages
030-00-00-00000	Core System Replacement	031	0	Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	032	0	Above Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	060	0	Technical Adjustments	Essential Packages
030-00-00-00000	Core System Replacement	070	0	Revenue Shortfalls	Policy Packages
030-00-00-00000	Core System Replacement	080	0	May 2016 E-Board	Policy Packages
030-00-00-00000	Core System Replacement	081	0	September 2016 Emergency Board	Policy Packages
030-00-00-00000	Core System Replacement	090	0	Analyst Adjustments	Policy Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
030-00-00-00000	Core System Replacement	091	0	Statewide Adjustment DAS Chgs	Policy Packages
030-00-00-00000	Core System Replacement	092	0	Statewide AG Adjustment	Policy Packages
030-00-00-00000	Core System Replacement	101	0	Property Valuation System	Policy Packages
030-00-00-00000	Core System Replacement	104	0	Core System Replacement	Policy Packages
031-00-00-00000	Property Valuation System	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
031-00-00-00000	Property Valuation System	021	0	Phase - In	Essential Packages
031-00-00-00000	Property Valuation System	022	0	Phase-out Pgm & One-time Costs	Essential Packages
031-00-00-00000	Property Valuation System	031	0	Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	032	0	Above Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	060	0	Technical Adjustments	Essential Packages
031-00-00-00000	Property Valuation System	070	0	Revenue Shortfalls	Policy Packages
031-00-00-00000	Property Valuation System	080	0	May 2016 E-Board	Policy Packages
031-00-00-00000	Property Valuation System	081	0	September 2016 Emergency Board	Policy Packages
031-00-00-00000	Property Valuation System	090	0	Analyst Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	091	0	Statewide Adjustment DAS Chgs	Policy Packages
031-00-00-00000	Property Valuation System	092	0	Statewide AG Adjustment	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	021	0	Phase - In	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	022	0	Phase-out Pgm & One-time Costs	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	031	0	Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	032	0	Above Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	060	0	Technical Adjustments	Essential Packages

**Revenue, Dept of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
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	080	0	May 2016 E-Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	081	0	September 2016 Emergency Board	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	090	0	Analyst Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	091	0	Statewide Adjustment DAS Chgs	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	092	0	Statewide AG Adjustment	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	101	0	Property Valuation System	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	104	0	Core System Replacement	Policy Packages

**Revenue, Dept of**

**Policy Package List by Priority  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<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	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	080	May 2016 E-Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System

**Revenue, Dept of**

**Policy Package List by Priority  
2017-19 Biennium**

**Agency Number: 15000**

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**Budget Coordinator: Waite, Shawn - (503)945-8466**

<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	080	May 2016 E-Board	087-00-00-00000	Capital Debt Service and Related Costs
	081	September 2016 Emergency Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	090	Analyst Adjustments	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement

**Revenue, Dept of**

**Policy Package List by Priority  
2017-19 Biennium**

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<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	090	Analyst Adjustments	031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	091	Statewide Adjustment DAS Chgs	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	092	Statewide AG Adjustment	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Elderly Rental Assistance
			025-00-00-00000	Sr Citizens Prop Tax Deferral

**Revenue, Dept of**

**Policy Package List by Priority  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	092	Statewide AG Adjustment	030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	101	Property Valuation System	004-00-00-00000	Property Tax Division
			030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	102	Post CSR Implementation	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
	103	OregonBuys - eProcurement System	003-00-00-00000	Administrative Services Division
	104	Core System Replacement	030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	105	Other Agency Accounts Collections Unit	006-00-00-00000	Business Division
	106	Personal Income Tax Unit	005-00-00-00000	Personal Tax and Compliance Division
	108	PTD Revenue Shortfall	004-00-00-00000	Property Tax Division
	109	PTD Rebalance	004-00-00-00000	Property Tax Division
	110	CTU Construction	006-00-00-00000	Business Division
	111	OSP Security Contract	006-00-00-00000	Business Division
	112	Processing Center Lifecycle	003-00-00-00000	Administrative Services Division
	501	Cig Tax & Other Tobacco Product Increase	002-00-00-00000	General Services Division
	502	Other General Fund Revenue Adjustments	002-00-00-00000	General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	31,346,464	15,971,967	15,971,967	63,412,552	63,412,552	-
All Funds	33,375,272	34,601,223	34,601,223	90,539,461	90,539,461	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	874,747	-	22,440,501	-
<b>BEGINNING BALANCE</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	31,346,464	15,971,967	16,846,714	63,412,552	85,853,053	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$33,375,272</b>	<b>\$34,601,223</b>	<b>\$35,475,970</b>	<b>\$90,539,461</b>	<b>\$112,979,962</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
All Funds	166,486,971	186,702,371	193,187,720	222,792,209	197,607,383	-
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
3400 Other Funds Ltd	201,418	-	-	-	-	-
8800 General Fund Revenue	13,756,780,988	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
All Funds	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
<b>0110 Corp Excise and Income Taxes</b>						

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	374,979	-	-	-	-	-
8800 General Fund Revenue	1,116,486,199	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
All Funds	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	689,025,092	689,025,092	794,989,300	794,989,300	-
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	328,209,172	318,281,843	318,281,843	310,785,000	438,386,308	-
8800 General Fund Revenue	73,260,438	65,028,443	65,028,443	61,751,708	87,048,692	-
All Funds	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	52,312,555	54,715,568	54,715,568	55,390,000	67,375,408	-
8800 General Fund Revenue	60,108,123	63,819,025	63,819,025	64,605,264	78,584,592	-
All Funds	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,280,000	3,280,000	3,800,000	3,800,000	-
8800 General Fund Revenue	1,638,080	1,600,000	1,600,000	1,600,000	1,600,000	-
All Funds	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	8,000	8,000	-
8800 General Fund Revenue	7,403	6,000	6,000	6,000	6,000	-
All Funds	7,403	6,000	6,000	14,000	14,000	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	1,018,000	1,018,000	780,000	780,000	-
8800 General Fund Revenue	369,087	130,000	130,000	70,000	70,000	-
All Funds	369,087	1,148,000	1,148,000	850,000	850,000	-
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	237,000	237,000	237,000	237,000	-
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	13,250,000	13,250,000	62,400,000	117,084,576	-
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	164,949,466	164,949,466	167,258,530	167,258,530	-
8800 General Fund Revenue	-	20,086	20,086	20,768	20,768	-
All Funds	-	164,969,552	164,969,552	167,279,298	167,279,298	-
<b>TAXES</b>						
3400 Other Funds Ltd	381,098,124	1,244,756,969	1,244,756,969	1,395,647,830	1,589,919,122	-
8800 General Fund Revenue	15,205,135,727	17,081,893,828	17,081,893,828	18,833,163,971	18,928,540,052	-
<b>TOTAL TAXES</b>	<b>\$15,586,233,851</b>	<b>\$18,326,650,797</b>	<b>\$18,326,650,797</b>	<b>\$20,228,811,801</b>	<b>\$20,518,459,174</b>	-
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	9,869,503	9,869,503	10,099,515	10,099,515	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	180,651,774	132,505,444	136,186,208	122,325,369	106,781,155	-
<b>FINES, RENTS AND ROYALTIES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	32,589,529	22,380,785	26,234,660	31,519,385	17,121,578	-
8800 General Fund Revenue	-	15,847,879	15,847,879	27,247,455	14,153,876	-
All Funds	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
<b>BOND SALES</b>						
<b>0555 General Fund Obligation Bonds</b>						
3400 Other Funds Ltd	-	-	-	-	12,890,000	-
3430 Other Funds Debt Svc Ltd	5,453,710	-	-	-	-	-
All Funds	5,453,710	-	-	-	12,890,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	19,981	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	98,221	-	-	-	-	-
All Funds	118,202	-	-	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,334,000	1,334,000	1,289,000	1,289,000	-
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	3,677,550	28,776,603	28,776,603	31,085,808	31,085,808	-

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8800 General Fund Revenue	45,228	-	-	-	-	-
All Funds	3,722,778	28,776,603	28,776,603	31,085,808	31,085,808	-
<b>TRANSFERS IN</b>						
<b>1060 Transfer from General Fund</b>						
3400 Other Funds Ltd	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>1123 Tsfr From OR Business Development</b>						
3400 Other Funds Ltd	25,000	-	-	-	-	-
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	87,752,928	50,172,328	50,172,328	44,668,520	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
All Funds	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
<b>TRANSFERS IN</b>						
3400 Other Funds Ltd	92,776,610	55,844,328	55,844,328	48,994,884	61,229,572	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
<b>TOTAL TRANSFERS IN</b>	<b>\$92,776,610</b>	<b>\$91,371,457</b>	<b>\$91,371,457</b>	<b>\$87,609,328</b>	<b>\$109,076,474</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
3400 Other Funds Ltd	690,813,568	1,495,467,632	1,503,002,271	1,640,961,791	1,830,415,750	-
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
8800 General Fund Revenue	15,205,180,955	17,133,268,836	17,133,268,836	18,899,025,870	18,990,540,830	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$16,068,033,425</b>	<b>\$18,853,936,492</b>	<b>\$18,867,956,480</b>	<b>\$20,762,779,870</b>	<b>\$21,018,563,963</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	-	-	(8,520,296)	(8,520,296)	-
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>2070 Transfer to Cities</b>						
3400 Other Funds Ltd	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
<b>2137 Tsfr To Justice, Dept of</b>						
3400 Other Funds Ltd	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
<b>2525 Tsfr To HECC</b>						
3400 Other Funds Ltd	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
<b>2580 Tsfr To OR University System</b>						
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	-	-	-
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-
<b>2586 Tsfr To Comm Coll/Wkfrc Dev</b>						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	-	(4,076,313)	(4,076,313)	-	-	-
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>TRANSFERS OUT</b>						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(1,354,701,069)	(1,512,095,589)	(1,739,346,482)	-
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>TOTAL TRANSFERS OUT</b>	<b>(\$15,839,581,387)</b>	<b>(\$18,484,116,030)</b>	<b>(\$18,487,969,905)</b>	<b>(\$20,411,121,459)</b>	<b>(\$20,729,887,312)</b>	-
<b>AVAILABLE REVENUES</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-
3400 Other Funds Ltd	87,759,600	160,592,405	165,147,916	192,278,754	176,922,321	-
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$261,827,310</b>	<b>\$404,421,685</b>	<b>\$415,462,545</b>	<b>\$442,197,872</b>	<b>\$401,656,613</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	73,327,983	81,471,724	86,851,889	96,672,150	82,823,765	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	17,187,027	19,981,475	22,117,068	20,642,158	18,714,737	-
All Funds	90,515,010	101,453,199	108,968,957	117,314,308	101,538,502	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	218,978	58,727	58,727	60,901	60,901	-
3400 Other Funds Ltd	1,690	182,288	182,288	189,032	189,032	-
All Funds	220,668	241,015	241,015	249,933	249,933	-
<b>3170 Overtime Payments</b>						
8000 General Fund	348,736	96,245	96,245	99,807	99,807	-
3400 Other Funds Ltd	123,580	336,320	336,320	198,354	198,354	-
All Funds	472,316	432,565	432,565	298,161	298,161	-
<b>3180 Shift Differential</b>						
8000 General Fund	3,474	30,535	30,535	28,845	28,845	-
3400 Other Funds Ltd	294	-	-	6,000	6,000	-
All Funds	3,768	30,535	30,535	34,845	34,845	-
<b>3190 All Other Differential</b>						
8000 General Fund	943,043	245,288	245,288	257,184	257,184	-
3400 Other Funds Ltd	253,204	80,263	80,263	20,482	20,482	-
All Funds	1,196,247	325,551	325,551	277,666	277,666	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	74,842,214	81,902,519	87,282,684	97,118,887	83,270,502	-
3400 Other Funds Ltd	17,565,795	20,580,346	22,715,939	21,056,026	19,128,605	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$92,408,009</b>	<b>\$102,482,865</b>	<b>\$109,998,623</b>	<b>\$118,174,913</b>	<b>\$102,399,107</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	30,406	36,551	36,888	49,565	42,303	-
3400 Other Funds Ltd	6,970	9,479	9,709	11,573	10,516	-
All Funds	37,376	46,030	46,597	61,138	52,819	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	10,410,212	12,923,167	13,772,693	13,642,615	11,704,647	-
3400 Other Funds Ltd	2,830,624	3,220,849	3,558,060	2,911,970	2,645,543	-
All Funds	13,240,836	16,144,016	17,330,753	16,554,585	14,350,190	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	4,645,645	5,069,512	4,872,963	5,404,906	5,404,906	-
3400 Other Funds Ltd	1,213,107	987,955	1,217,252	1,317,024	1,317,024	-
All Funds	5,858,752	6,057,467	6,090,215	6,721,930	6,721,930	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	5,455,147	6,259,212	6,670,793	7,426,991	6,367,670	-
3400 Other Funds Ltd	1,432,004	1,573,812	1,737,188	1,610,569	1,463,115	-
All Funds	6,887,151	7,833,024	8,407,981	9,037,560	7,830,785	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	127,025	254,616	254,616	264,037	264,037	-
3400 Other Funds Ltd	20,112	14,527	14,527	15,065	15,065	-
All Funds	147,137	269,143	269,143	279,102	279,102	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	47,438	57,521	58,019	60,167	51,330	-
3400 Other Funds Ltd	11,486	14,641	14,984	13,883	12,656	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	58,924	72,162	73,003	74,050	63,986	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	376,837	491,826	497,546	577,285	556,705	-
3400 Other Funds Ltd	100,679	124,907	130,839	124,965	116,862	-
All Funds	477,516	616,733	628,385	702,250	673,567	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	23,066,963	25,219,451	25,274,900	28,860,334	24,564,478	-
3400 Other Funds Ltd	5,380,423	6,443,173	6,555,211	6,714,734	6,110,198	-
All Funds	28,447,386	31,662,624	31,830,111	35,575,068	30,674,676	-
<b>3280 Other OPE</b>						
8000 General Fund	-	15,850	18,709	15,850	15,850	-
3400 Other Funds Ltd	-	45,616	45,363	45,363	45,363	-
All Funds	-	61,466	64,072	61,213	61,213	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	44,159,673	50,327,706	51,457,127	56,301,750	48,971,926	-
3400 Other Funds Ltd	10,995,405	12,434,959	13,283,133	12,765,146	11,736,342	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$55,155,078</b>	<b>\$62,762,665</b>	<b>\$64,740,260</b>	<b>\$69,066,896</b>	<b>\$60,708,268</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(2,825,711)	(2,825,711)	(1,125,164)	(1,125,164)	-
3400 Other Funds Ltd	-	(343,927)	(343,927)	(155,156)	(155,156)	-
All Funds	-	(3,169,638)	(3,169,638)	(1,280,320)	(1,280,320)	-
<b>3465 Reconciliation Adjustment</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	-	114,832	114,832	-	(165,892)	-
3400 Other Funds Ltd	-	(249,267)	(249,267)	-	(950,408)	-
All Funds	-	(134,435)	(134,435)	-	(1,116,300)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(2,710,879)	(2,710,879)	(1,125,164)	(1,291,056)	-
3400 Other Funds Ltd	-	(593,194)	(593,194)	(155,156)	(1,105,564)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$3,304,073)</b>	<b>(\$3,304,073)</b>	<b>(\$1,280,320)</b>	<b>(\$2,396,620)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	119,001,887	129,519,346	136,028,932	152,295,473	130,951,372	-
3400 Other Funds Ltd	28,561,200	32,422,111	35,405,878	33,666,016	29,759,383	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$147,563,087</b>	<b>\$161,941,457</b>	<b>\$171,434,810</b>	<b>\$185,961,489</b>	<b>\$160,710,755</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	510,575	778,991	778,663	690,539	645,109	-
3400 Other Funds Ltd	99,388	95,297	97,286	141,762	131,978	-
All Funds	609,963	874,288	875,949	832,301	777,087	-
<b>4125 Out of State Travel</b>						
8000 General Fund	421,253	508,060	508,060	530,285	440,891	-
3400 Other Funds Ltd	12,713	30,702	33,877	56,908	56,908	-
All Funds	433,966	538,762	541,937	587,193	497,799	-
<b>4150 Employee Training</b>						
8000 General Fund	1,050,531	1,225,893	1,221,629	1,222,572	934,936	-
3400 Other Funds Ltd	168,926	202,179	217,409	228,331	196,021	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	1,219,457	1,428,072	1,439,038	1,450,903	1,130,957	-
<b>4175 Office Expenses</b>						
8000 General Fund	4,693,067	5,565,646	5,553,503	5,496,391	5,096,016	-
3400 Other Funds Ltd	1,587,828	2,362,271	2,134,145	2,145,037	1,876,401	-
All Funds	6,280,895	7,927,917	7,687,648	7,641,428	6,972,417	-
<b>4200 Telecommunications</b>						
8000 General Fund	1,354,539	2,390,453	2,384,427	2,945,950	2,499,788	-
3400 Other Funds Ltd	199,358	610,531	629,368	554,165	494,940	-
All Funds	1,553,897	3,000,984	3,013,795	3,500,115	2,994,728	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	7,275,533	4,134,115	4,134,115	5,311,322	4,898,818	-
3400 Other Funds Ltd	1,001,825	1,132,908	1,132,908	1,350,958	1,246,036	-
All Funds	8,277,358	5,267,023	5,267,023	6,662,280	6,144,854	-
<b>4250 Data Processing</b>						
8000 General Fund	857,579	5,645,417	5,645,417	1,335,997	819,861	-
3400 Other Funds Ltd	125,959	1,032,105	1,037,965	713,968	704,260	-
All Funds	983,538	6,677,522	6,683,382	2,049,965	1,524,121	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	148,134	146,452	146,452	158,180	158,180	-
3400 Other Funds Ltd	4,751	734	1,331	114,902	112,739	-
All Funds	152,885	147,186	147,783	273,082	270,919	-
<b>4300 Professional Services</b>						
8000 General Fund	1,415,529	1,715,204	1,715,204	5,244,569	2,459,204	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	4,623,313	4,352,566	4,426,163	11,811,563	11,706,046	-
All Funds	6,038,842	6,067,770	6,141,367	17,056,132	14,165,250	-
<b>4315 IT Professional Services</b>						
8000 General Fund	2,017,590	3,575,004	3,575,004	7,067,831	3,926,726	-
3400 Other Funds Ltd	5,632,252	15,236,691	14,736,691	14,773	14,773	-
All Funds	7,649,842	18,811,695	18,311,695	7,082,604	3,941,499	-
<b>4325 Attorney General</b>						
8000 General Fund	4,066,565	5,059,485	5,059,485	5,724,301	5,348,214	-
3400 Other Funds Ltd	242,241	547,895	547,895	619,888	579,161	-
All Funds	4,308,806	5,607,380	5,607,380	6,344,189	5,927,375	-
<b>4350 Dispute Resolution Services</b>						
8000 General Fund	496	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	24,716	151,246	151,246	85,334	84,874	-
3400 Other Funds Ltd	1,891	6,300	6,300	16,114	16,074	-
All Funds	26,607	157,546	157,546	101,448	100,948	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	105,011	156,797	156,797	196,457	183,457	-
3400 Other Funds Ltd	47,951	5,881	5,881	93,515	93,515	-
All Funds	152,962	162,678	162,678	289,972	276,972	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	6,646,904	5,444,691	5,444,691	6,803,941	5,875,790	-
3400 Other Funds Ltd	1,264,941	2,386,529	2,491,256	2,342,251	2,151,079	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	7,911,845	7,831,220	7,935,947	9,146,192	8,026,869	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	6,067	6,067	1,453	1,453	-
3400 Other Funds Ltd	-	22,911	22,911	23,759	23,759	-
All Funds	-	28,978	28,978	25,212	25,212	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	421,687	150,435	150,435	247,482	195,122	-
3400 Other Funds Ltd	25,680	43,900	43,900	46,561	46,561	-
All Funds	447,367	194,335	194,335	294,043	241,683	-
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	470,019	125,249	125,249	570,350	410,571	-
3400 Other Funds Ltd	22,581	164,659	164,659	170,752	162,419	-
All Funds	492,600	289,908	289,908	741,102	572,990	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	770,238	485,134	485,134	167,566	167,566	-
3400 Other Funds Ltd	688,657	5,712,002	5,798,950	3,954,827	3,954,827	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
All Funds	1,628,894	6,197,136	6,284,084	4,122,393	4,122,393	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	414,291	341,736	340,260	360,194	343,002	-
3400 Other Funds Ltd	63,272	55,248	60,518	54,223	45,492	-
All Funds	477,563	396,984	400,778	414,417	388,494	-
<b>4715 IT Expendable Property</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	2,462,126	964,723	964,723	3,102,858	2,885,203	-
3400 Other Funds Ltd	728,900	296,307	328,475	67,186	12,819	-
All Funds	3,191,026	1,261,030	1,293,198	3,170,044	2,898,022	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	35,126,383	38,570,798	38,546,561	47,263,572	37,374,781	-
3400 Other Funds Ltd	16,542,427	34,297,616	33,917,888	24,521,443	23,625,808	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$51,838,809</b>	<b>\$72,868,414</b>	<b>\$72,464,449</b>	<b>\$71,785,015</b>	<b>\$61,000,589</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	288,486	64,010	64,010	511,613	291,379	-
3400 Other Funds Ltd	189,987	157,714	321,778	431,471	320,159	-
All Funds	478,473	221,724	385,788	943,084	611,538	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	47,575	47,575	224,336	224,336	-
3400 Other Funds Ltd	-	28,876	28,876	29,945	29,945	-
All Funds	-	76,451	76,451	254,281	254,281	-
<b>5550 Data Processing Software</b>						
8000 General Fund	6,847	88,726	88,726	12,989	12,989	-
3400 Other Funds Ltd	4,001,115	5,075	5,075	5,263	5,263	-
All Funds	4,007,962	93,801	93,801	18,252	18,252	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	30,450	30,450	31,577	31,577	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	135,101	135,101	88,250	88,250	-
All Funds	-	165,551	165,551	119,827	119,827	-
<b>5700 Building Structures</b>						
3400 Other Funds Ltd	-	-	787,408	-	-	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	34,596	-	-	79,020	79,020	-
3400 Other Funds Ltd	63,996	-	-	153,488	153,488	-
All Funds	98,592	-	-	232,508	232,508	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	329,929	230,761	230,761	859,535	639,301	-
3400 Other Funds Ltd	4,255,098	326,766	1,278,238	708,417	597,105	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$4,585,027</b>	<b>\$557,527</b>	<b>\$1,508,999</b>	<b>\$1,567,952</b>	<b>\$1,236,406</b>	<b>-</b>
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	-	63,600,000	63,600,000	65,953,200	65,319,109	-
<b>6030 Dist to Non-Gov Units</b>						
8000 General Fund	-	-	-	-	264,174	-
3400 Other Funds Ltd	269,933	284,945	284,945	295,488	295,488	-
All Funds	269,933	284,945	284,945	295,488	559,662	-
<b>6060 Intra-Agency Gen Fund Transfer</b>						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>SPECIAL PAYMENTS</b>						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,614,583	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	269,933	63,884,945	63,884,945	66,248,688	65,614,597	-
<b>TOTAL SPECIAL PAYMENTS</b>	<b>\$5,268,615</b>	<b>\$69,556,945</b>	<b>\$69,556,945</b>	<b>\$70,575,052</b>	<b>\$69,229,180</b>	-
<b>DEBT SERVICE</b>						
<b>7100 Principal - Bonds</b>						
8030 General Fund Debt Svc	225,000	9,883,807	9,883,807	14,945,000	20,465,000	-
<b>7150 Interest - Bonds</b>						
8030 General Fund Debt Svc	1,096,412	2,825,659	2,825,659	3,102,265	4,562,346	-
<b>DEBT SERVICE</b>						
8030 General Fund Debt Svc	1,321,412	12,709,466	12,709,466	18,047,265	25,027,346	-
<b>TOTAL DEBT SERVICE</b>	<b>\$1,321,412</b>	<b>\$12,709,466</b>	<b>\$12,709,466</b>	<b>\$18,047,265</b>	<b>\$25,027,346</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	159,456,881	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,321,412	12,709,466	12,709,466	18,047,265	25,027,346	-
3400 Other Funds Ltd	49,628,658	130,931,438	134,486,949	125,144,564	119,596,893	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$210,576,950</b>	<b>\$317,633,809</b>	<b>\$327,674,669</b>	<b>\$347,936,773</b>	<b>\$317,204,276</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(5,475,374)	-	-	-	-	-
8030 General Fund Debt Svc	(233,304)	-	-	-	-	-
All Funds	(5,708,678)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-

Revenue, Dept of

Agency Number: 15000

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Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	38,130,942	29,660,967	30,660,967	67,134,190	57,325,428	-
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	<b>\$45,541,682</b>	<b>\$86,787,876</b>	<b>\$87,787,876</b>	<b>\$94,261,099</b>	<b>\$84,452,337</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	1,063	1,080	1,085	1,135	989	-
8180 Position Reconciliation	-	2	2	-	1	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>1,063</b>	<b>1,082</b>	<b>1,087</b>	<b>1,135</b>	<b>990</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	1,009.28	1,011.46	1,019.73	1,048.87	901.65	-
8280 FTE Reconciliation	-	0.95	0.95	-	3.77	-
<b>TOTAL AUTHORIZED FTE</b>	<b>1,009.28</b>	<b>1,012.41</b>	<b>1,020.68</b>	<b>1,048.87</b>	<b>905.42</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	2,573	2,573	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	1,087,471	1,037,266	1,082,294	1,438,125	1,183,523	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,471	1,037,266	1,082,294	1,438,125	1,183,523	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$7,884,360</b>	<b>\$8,335,314</b>	<b>\$8,674,382</b>	<b>\$10,673,437</b>	<b>\$8,620,500</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,472	1,039,839	1,084,867	1,438,125	1,183,523	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$7,884,361</b>	<b>\$8,337,887</b>	<b>\$8,676,955</b>	<b>\$10,673,437</b>	<b>\$8,620,500</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	3,706,466	3,964,749	4,212,752	5,116,743	4,074,290	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	514,819	537,020	572,011	771,820	616,121	-
All Funds	4,221,285	4,501,769	4,784,763	5,888,563	4,690,411	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	10,169	-	-	-	-	-
<b>3170 Overtime Payments</b>						
8000 General Fund	-	2,422	2,422	2,512	2,512	-
3400 Other Funds Ltd	-	11,867	11,867	12,306	12,306	-
All Funds	-	14,289	14,289	14,818	14,818	-
<b>3190 All Other Differential</b>						
8000 General Fund	27,863	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	3,744,498	3,967,171	4,215,174	5,119,255	4,076,802	-
3400 Other Funds Ltd	514,819	548,887	583,878	784,126	628,427	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$4,259,317</b>	<b>\$4,516,058</b>	<b>\$4,799,052</b>	<b>\$5,903,381</b>	<b>\$4,705,229</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	1,022	1,488	1,488	2,176	1,675	-
3400 Other Funds Ltd	198	228	228	332	263	-
All Funds	1,220	1,716	1,716	2,508	1,938	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	517,633	626,412	665,571	888,118	708,077	-
3400 Other Funds Ltd	100,107	86,672	92,197	132,632	105,210	-
All Funds	617,740	713,084	757,768	1,020,750	813,287	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	232,434	245,526	233,432	260,767	260,767	-
3400 Other Funds Ltd	41,150	30,462	32,297	32,918	32,918	-
All Funds	273,584	275,988	265,729	293,685	293,685	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	264,150	297,097	316,069	389,263	309,515	-
3400 Other Funds Ltd	51,100	41,384	44,061	59,734	47,823	-
All Funds	315,250	338,481	360,130	448,997	357,338	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	174	-	-	-	-	-
3400 Other Funds Ltd	8	-	-	-	-	-
All Funds	182	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	2,023	2,334	2,334	2,697	2,091	-
3400 Other Funds Ltd	391	357	357	408	324	-
All Funds	2,414	2,691	2,691	3,105	2,415	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	21,109	23,803	23,803	30,714	27,091	-
3400 Other Funds Ltd	3,803	2,953	2,953	4,003	3,413	-
All Funds	24,912	26,756	26,756	34,717	30,504	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	904,413	1,008,475	1,008,475	1,277,244	983,554	-
3400 Other Funds Ltd	175,059	121,061	121,061	189,540	149,870	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	1,079,472	1,129,536	1,129,536	1,466,784	1,133,424	-
<b>3280 Other OPE</b>						
8000 General Fund	-	56	56	56	56	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	1,942,958	2,205,191	2,251,228	2,851,035	2,292,826	-
3400 Other Funds Ltd	371,816	283,117	293,154	419,567	339,821	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$2,314,774</b>	<b>\$2,488,308</b>	<b>\$2,544,382</b>	<b>\$3,270,602</b>	<b>\$2,632,647</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(45,857)	(45,857)	(65,237)	(65,237)	-
3400 Other Funds Ltd	-	(11,464)	(11,464)	(9,026)	(9,026)	-
All Funds	-	(57,321)	(57,321)	(74,263)	(74,263)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(26,745)	-
3400 Other Funds Ltd	-	-	-	-	(3,425)	-
All Funds	-	-	-	-	(30,170)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(45,857)	(45,857)	(65,237)	(91,982)	-
3400 Other Funds Ltd	-	(11,464)	(11,464)	(9,026)	(12,451)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$57,321)</b>	<b>(\$57,321)</b>	<b>(\$74,263)</b>	<b>(\$104,433)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	5,687,456	6,126,505	6,420,545	7,905,053	6,277,646	-
3400 Other Funds Ltd	886,635	820,540	865,568	1,194,667	955,797	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,574,091</b>	<b>\$6,947,045</b>	<b>\$7,286,113</b>	<b>\$9,099,720</b>	<b>\$7,233,443</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	17,785	17,135	17,135	20,757	16,944	-
3400 Other Funds Ltd	2,864	3,281	3,281	3,838	3,206	-
All Funds	20,649	20,416	20,416	24,595	20,150	-
<b>4125 Out of State Travel</b>						
8000 General Fund	6,179	2,255	2,255	2,338	2,338	-
3400 Other Funds Ltd	955	-	-	-	-	-
All Funds	7,134	2,255	2,255	2,338	2,338	-
<b>4150 Employee Training</b>						
8000 General Fund	132,442	60,435	60,435	111,982	98,691	-
3400 Other Funds Ltd	20,343	11,011	11,011	23,930	22,102	-
All Funds	152,785	71,446	71,446	135,912	120,793	-
<b>4175 Office Expenses</b>						
8000 General Fund	175,298	127,640	127,640	199,813	189,578	-
3400 Other Funds Ltd	28,372	25,086	25,086	26,866	25,459	-
All Funds	203,670	152,726	152,726	226,679	215,037	-
<b>4200 Telecommunications</b>						
8000 General Fund	42,036	26,020	26,020	47,184	9,823	-
3400 Other Funds Ltd	5,926	1,285	1,285	5,125	-	-
All Funds	47,962	27,305	27,305	52,309	9,823	-
<b>4225 State Gov. Service Charges</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	568,058	666,345	666,345	717,221	661,518	-
3400 Other Funds Ltd	91,628	152,926	152,926	161,208	148,688	-
All Funds	659,686	819,271	819,271	878,429	810,206	-
<b>4250 Data Processing</b>						
8000 General Fund	-	501	501	2,614	-	-
3400 Other Funds Ltd	-	-	-	425	-	-
All Funds	-	501	501	3,039	-	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	670	-	-	520	520	-
3400 Other Funds Ltd	18	-	-	-	-	-
All Funds	688	-	-	520	520	-
<b>4300 Professional Services</b>						
8000 General Fund	116,339	141,568	141,568	147,372	147,372	-
3400 Other Funds Ltd	11,959	9,669	9,669	10,066	10,066	-
All Funds	128,298	151,237	151,237	157,438	157,438	-
<b>4315 IT Professional Services</b>						
8000 General Fund	9,880	-	-	-	-	-
3400 Other Funds Ltd	1,452	-	-	-	-	-
All Funds	11,332	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	955	4,872	4,872	904	904	-
3400 Other Funds Ltd	151	-	-	207	207	-
All Funds	1,106	4,872	4,872	1,111	1,111	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	15,157	20,154	20,154	16,752	16,752	-
3400 Other Funds Ltd	2,228	-	-	1,345	1,345	-
All Funds	17,385	20,154	20,154	18,097	18,097	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	4,008	1,346	1,346	1,439	1,439	-
3400 Other Funds Ltd	640	262	262	281	14	-
All Funds	4,648	1,608	1,608	1,720	1,453	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	24,977	-	-	4,148	4,148	-
3400 Other Funds Ltd	3,473	-	-	1,037	1,037	-
All Funds	28,450	-	-	5,185	5,185	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	36,928	53,353	53,353	366	366	-
3400 Other Funds Ltd	7,791	9,497	9,497	-	-	-
All Funds	44,719	62,850	62,850	366	366	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	7,122	49,919	49,919	10,408	8,057	-
3400 Other Funds Ltd	1,777	6,282	6,282	1,558	1,174	-
All Funds	8,899	56,201	56,201	11,966	9,231	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	7,020	-	-	14,991	881	-
3400 Other Funds Ltd	1,123	-	-	2,452	156	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	8,143	-	-	17,443	1,037	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,164,854	1,171,543	1,171,543	1,298,809	1,159,331	-
3400 Other Funds Ltd	180,700	219,299	219,299	238,338	213,454	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,345,554</b>	<b>\$1,390,842</b>	<b>\$1,390,842</b>	<b>\$1,537,147</b>	<b>\$1,372,785</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	-	-	-	31,450	-	-
3400 Other Funds Ltd	20,137	-	-	5,120	-	-
All Funds	20,137	-	-	36,570	-	-
<b>EXPENDITURES</b>						
8000 General Fund	6,852,310	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,472	1,039,839	1,084,867	1,438,125	1,169,251	-
<b>TOTAL EXPENDITURES</b>	<b>\$7,939,782</b>	<b>\$8,337,887</b>	<b>\$8,676,955</b>	<b>\$10,673,437</b>	<b>\$8,606,228</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	55,421	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	14,272	-
<b>TOTAL ENDING BALANCE</b>	-	-	-	-	<b>\$14,272</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	38	39	39	45	35	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>38</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>35</b>	-

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	37.20	37.58	37.58	44.20	34.20	-
<b>TOTAL AUTHORIZED FTE</b>	<b>37.20</b>	<b>37.58</b>	<b>37.58</b>	<b>44.20</b>	<b>34.20</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	25,947,176	13,407,824	13,407,824	25,479,647	25,479,647	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	-	28,293,505	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	25,947,176	13,407,824	13,407,824	25,479,647	53,773,152	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$25,947,176</b>	<b>\$13,407,824</b>	<b>\$13,407,824</b>	<b>\$25,479,647</b>	<b>\$53,773,152</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
3400 Other Funds Ltd	201,418	-	-	-	-	-
8800 General Fund Revenue	13,756,780,988	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
All Funds	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
<b>0110 Corp Excise and Income Taxes</b>						
3400 Other Funds Ltd	374,979	-	-	-	-	-
8800 General Fund Revenue	1,116,486,199	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
All Funds	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	689,025,092	689,025,092	794,989,300	794,989,300	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	328,209,172	318,281,843	318,281,843	310,785,000	438,386,308	-
8800 General Fund Revenue	73,260,438	65,028,443	65,028,443	61,751,708	87,048,692	-
All Funds	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	52,312,555	54,715,568	54,715,568	55,390,000	67,375,408	-
8800 General Fund Revenue	60,108,123	63,819,025	63,819,025	64,605,264	78,584,592	-
All Funds	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,280,000	3,280,000	3,800,000	3,800,000	-
8800 General Fund Revenue	1,638,080	1,600,000	1,600,000	1,600,000	1,600,000	-
All Funds	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	8,000	8,000	-
8800 General Fund Revenue	7,403	6,000	6,000	6,000	6,000	-
All Funds	7,403	6,000	6,000	14,000	14,000	-
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	1,018,000	1,018,000	780,000	780,000	-
8800 General Fund Revenue	369,087	130,000	130,000	70,000	70,000	-
All Funds	369,087	1,148,000	1,148,000	850,000	850,000	-
<b>0165 Other Severance Taxes</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	237,000	237,000	237,000	237,000	-
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	13,250,000	13,250,000	62,400,000	117,084,576	-
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	164,949,466	164,949,466	167,258,530	167,258,530	-
8800 General Fund Revenue	-	20,086	20,086	20,768	20,768	-
All Funds	-	164,969,552	164,969,552	167,279,298	167,279,298	-
<b>TAXES</b>						
3400 Other Funds Ltd	381,098,124	1,244,756,969	1,244,756,969	1,395,647,830	1,589,919,122	-
8800 General Fund Revenue	15,205,135,727	17,081,893,828	17,081,893,828	18,833,163,971	18,928,540,052	-
<b>TOTAL TAXES</b>	<b>\$15,586,233,851</b>	<b>\$18,326,650,797</b>	<b>\$18,326,650,797</b>	<b>\$20,228,811,801</b>	<b>\$20,518,459,174</b>	-
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	9,869,503	9,869,503	10,099,515	10,099,515	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	133,552,066	2,824,351	2,837,767	4,023,143	3,841,748	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	32,589,529	22,380,785	26,234,660	31,519,385	17,121,578	-
8800 General Fund Revenue	-	15,847,879	15,847,879	27,247,455	14,153,876	-
All Funds	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
<b>INTEREST EARNINGS</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	19,981	-	-	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,334,000	1,334,000	1,289,000	1,289,000	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	1,148,982	28,589,533	28,589,533	30,898,738	30,898,738	-
8800 General Fund Revenue	45,228	-	-	-	-	-
All Funds	1,194,210	28,589,533	28,589,533	30,898,738	30,898,738	-
<b>TRANSFERS IN</b>						
<b>1060 Transfer from General Fund</b>						
3400 Other Funds Ltd	-	5,672,000	5,672,000	4,326,364	-	-
<b>1123 Tsfr From OR Business Development</b>						
3400 Other Funds Ltd	25,000	-	-	-	-	-
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	87,752,928	50,172,328	50,172,328	44,668,520	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
All Funds	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
<b>TRANSFERS IN</b>						
3400 Other Funds Ltd	87,777,928	55,844,328	55,844,328	48,994,884	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
<b>TOTAL TRANSFERS IN</b>	<b>\$87,777,928</b>	<b>\$91,371,457</b>	<b>\$91,371,457</b>	<b>\$87,609,328</b>	<b>\$105,726,065</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>REVENUE CATEGORIES</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	636,186,610	1,365,599,469	1,369,466,760	1,522,472,495	1,711,048,864	-
8800 General Fund Revenue	15,205,180,955	17,133,268,836	17,133,268,836	18,899,025,870	18,990,540,830	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$15,852,135,523</b>	<b>\$18,510,716,542</b>	<b>\$18,514,690,907</b>	<b>\$20,435,568,177</b>	<b>\$20,713,008,133</b>	-
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	-	-	(8,520,296)	(8,520,296)	-
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>2070 Transfer to Cities</b>						
3400 Other Funds Ltd	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
<b>2137 Tsfr To Justice, Dept of</b>						

Budget Support - Detail Revenues and Expenditures  
 2017-19 Biennium  
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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
<b>2525 Tsfr To HECC</b>						
3400 Other Funds Ltd	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
<b>2580 Tsfr To OR University System</b>						
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	-	-	-
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-

Revenue, Dept of

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>2586 Tsfr To Comm Coll/Wkfrc Dev</b>						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						
3400 Other Funds Ltd	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	-	(4,076,313)	(4,076,313)	-	-	-
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>TRANSFERS OUT</b>						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(1,354,701,069)	(1,512,095,589)	(1,739,346,482)	-
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>TOTAL TRANSFERS OUT</b>	<b>(\$15,839,581,387)</b>	<b>(\$18,484,116,030)</b>	<b>(\$18,487,969,905)</b>	<b>(\$20,411,121,459)</b>	<b>(\$20,729,887,312)</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	27,733,354	28,160,099	28,173,515	35,856,553	25,475,534	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$38,501,312</b>	<b>\$40,008,336</b>	<b>\$40,128,826</b>	<b>\$49,926,365</b>	<b>\$36,893,973</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	1,655,390	1,827,495	1,918,751	2,702,331	1,434,059	-
3400 Other Funds Ltd	256,171	192,531	202,433	272,019	164,605	-
All Funds	1,911,561	2,020,026	2,121,184	2,974,350	1,598,664	-
<b>3170 Overtime Payments</b>						
8000 General Fund	2,930	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	16,554	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	1,674,874	1,827,495	1,918,751	2,702,331	1,434,059	-
3400 Other Funds Ltd	256,171	192,531	202,433	272,019	164,605	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,931,045</b>	<b>\$2,020,026</b>	<b>\$2,121,184</b>	<b>\$2,974,350</b>	<b>\$1,598,664</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	392	527	527	1,019	518	-
3400 Other Funds Ltd	80	67	67	151	108	-
All Funds	472	594	594	1,170	626	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	237,592	288,564	302,973	400,762	223,986	-
3400 Other Funds Ltd	48,287	30,399	31,963	40,486	25,490	-
All Funds	285,879	318,963	334,936	441,248	249,476	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	106,389	113,103	107,531	114,390	114,390	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	19,688	10,137	11,329	11,815	11,815	-
All Funds	126,077	123,240	118,860	126,205	126,205	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	119,467	139,804	146,785	206,603	109,643	-
3400 Other Funds Ltd	24,280	14,729	15,487	20,803	12,589	-
All Funds	143,747	154,533	162,272	227,406	122,232	-
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	10	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	686	822	822	1,228	629	-
3400 Other Funds Ltd	140	109	109	182	129	-
All Funds	826	931	931	1,410	758	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	9,688	10,965	10,965	16,214	11,826	-
3400 Other Funds Ltd	1,818	983	983	1,632	1,221	-
All Funds	11,506	11,948	11,948	17,846	13,047	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	304,834	364,197	364,197	595,711	304,437	-
3400 Other Funds Ltd	61,952	47,931	47,931	54,341	28,923	-
All Funds	366,786	412,128	412,128	650,052	333,360	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	779,048	917,982	933,800	1,335,927	765,429	-
3400 Other Funds Ltd	156,255	104,355	107,869	129,410	80,275	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$935,303</b>	<b>\$1,022,337</b>	<b>\$1,041,669</b>	<b>\$1,465,337</b>	<b>\$845,704</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	-	-	(16,796)	(16,796)	-
3400 Other Funds Ltd	-	-	-	(1,770)	(1,770)	-
All Funds	-	-	-	(18,566)	(18,566)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(25,353)	-
3400 Other Funds Ltd	-	(5,562)	(5,562)	-	(13,654)	-
All Funds	-	(5,562)	(5,562)	-	(39,007)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	-	-	(16,796)	(42,149)	-
3400 Other Funds Ltd	-	(5,562)	(5,562)	(1,770)	(15,424)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$5,562)</b>	<b>(\$5,562)</b>	<b>(\$18,566)</b>	<b>(\$57,573)</b>	<b>-</b>
<b>PERSONAL SERVICES</b>						
8000 General Fund	2,453,922	2,745,477	2,852,551	4,021,462	2,157,339	-
3400 Other Funds Ltd	412,426	291,324	304,740	399,659	229,456	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$2,866,348</b>	<b>\$3,036,801</b>	<b>\$3,157,291</b>	<b>\$4,421,121</b>	<b>\$2,386,795</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	105,562	40,571	40,571	116,560	114,478	-
3400 Other Funds Ltd	17,533	4,044	4,044	19,824	19,749	-
All Funds	123,095	44,615	44,615	136,384	134,227	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4125 Out of State Travel</b>						
8000 General Fund	-	32,983	32,983	9,315	9,315	-
3400 Other Funds Ltd	207	4,609	4,609	4,780	4,780	-
All Funds	207	37,592	37,592	14,095	14,095	-
<b>4150 Employee Training</b>						
8000 General Fund	34,525	68,462	68,462	151,683	132,420	-
3400 Other Funds Ltd	37,890	9,515	9,515	21,212	20,237	-
All Funds	72,415	77,977	77,977	172,895	152,657	-
<b>4175 Office Expenses</b>						
8000 General Fund	2,693,837	3,604,234	3,604,234	3,671,560	3,404,957	-
3400 Other Funds Ltd	1,226,088	957,745	957,745	968,007	875,414	-
All Funds	3,919,925	4,561,979	4,561,979	4,639,567	4,280,371	-
<b>4200 Telecommunications</b>						
8000 General Fund	15,460	52,927	52,927	93,316	54,807	-
3400 Other Funds Ltd	2,614	7,888	7,888	10,204	8,179	-
All Funds	18,074	60,815	60,815	103,520	62,986	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	442	-	-	-	-	-
3400 Other Funds Ltd	62	-	-	-	-	-
All Funds	504	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	177	76,881	76,881	40,485	36,172	-
3400 Other Funds Ltd	21	7,027	7,027	7,662	7,287	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	198	83,908	83,908	48,147	43,459	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	4,345	18,672	18,672	5,882	5,882	-
3400 Other Funds Ltd	737	-	-	-	-	-
All Funds	5,082	18,672	18,672	5,882	5,882	-
<b>4300 Professional Services</b>						
8000 General Fund	38,280	41,612	41,612	43,318	43,318	-
3400 Other Funds Ltd	9,838	7,361	7,361	7,663	7,663	-
All Funds	48,118	48,973	48,973	50,981	50,981	-
<b>4325 Attorney General</b>						
8000 General Fund	4,065,184	5,059,485	5,059,485	5,724,301	5,348,214	-
3400 Other Funds Ltd	242,241	484,295	484,295	619,888	579,161	-
All Funds	4,307,425	5,543,780	5,543,780	6,344,189	5,927,375	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	1,243	5,712	5,712	5,923	5,923	-
3400 Other Funds Ltd	344	161	161	167	167	-
All Funds	1,587	5,873	5,873	6,090	6,090	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	9,185	48,752	48,752	54,704	54,704	-
3400 Other Funds Ltd	1,556	2,589	2,589	2,685	2,685	-
All Funds	10,741	51,341	51,341	57,389	57,389	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	17,720	20,198	20,198	21,592	21,592	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,208	3,309	3,309	3,537	3,537	-
All Funds	20,928	23,507	23,507	25,129	25,129	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	4,762	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	566,287	23,521	23,521	20,244	20,244	-
3400 Other Funds Ltd	282,652	1,878,796	1,878,796	1,948,312	1,948,312	-
All Funds	848,939	1,902,317	1,902,317	1,968,556	1,968,556	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	-	8,750	8,750	12,953	9,074	-
3400 Other Funds Ltd	5,526	-	-	337	-	-
All Funds	5,526	8,750	8,750	13,290	9,074	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	9,516	-	-	27,173	-	-
3400 Other Funds Ltd	16,070	-	-	2,363	-	-
All Funds	25,586	-	-	29,536	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	7,566,525	9,102,760	9,102,760	9,999,009	9,261,100	-
3400 Other Funds Ltd	1,846,587	3,367,339	3,367,339	3,616,641	3,477,171	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$9,413,112</b>	<b>\$12,470,099</b>	<b>\$12,470,099</b>	<b>\$13,615,650</b>	<b>\$12,738,271</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	-	-	-	49,341	-	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	-	-	4,291	-	-
All Funds	-	-	-	53,632	-	-
<b>EXPENDITURES</b>						
8000 General Fund	10,020,447	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	2,259,013	3,658,663	3,672,079	4,020,591	3,706,627	-
<b>TOTAL EXPENDITURES</b>	<b>\$12,279,460</b>	<b>\$15,506,900</b>	<b>\$15,627,390</b>	<b>\$18,090,403</b>	<b>\$15,125,066</b>	-
<b>REVERSIONS</b>						
9900 Reversions						
8000 General Fund	(747,511)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	25,474,341	24,501,436	24,501,436	31,835,962	21,768,907	-
<b>TOTAL ENDING BALANCE</b>	<b>\$25,474,341</b>	<b>\$24,501,436</b>	<b>\$24,501,436</b>	<b>\$31,835,962</b>	<b>\$21,768,907</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	13	14	14	22	14	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>22</b>	<b>14</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	13.00	13.25	13.25	19.75	10.25	-
<b>TOTAL AUTHORIZED FTE</b>	<b>13.00</b>	<b>13.25</b>	<b>13.25</b>	<b>19.75</b>	<b>10.25</b>	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	66,394	66,394	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	6,328,171	7,825,300	8,704,381	10,229,791	9,236,991	-
<b>OTHER</b>						
0975 Other Revenues						
3400 Other Funds Ltd	-	52,825	52,825	52,825	52,825	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,171	7,878,125	8,757,206	10,282,616	9,289,816	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$49,658,018</b>	<b>\$53,749,872</b>	<b>\$55,606,386</b>	<b>\$71,767,168</b>	<b>\$56,518,449</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,172	7,944,519	8,823,600	10,282,616	9,289,816	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$49,658,019</b>	<b>\$53,816,266</b>	<b>\$55,672,780</b>	<b>\$71,767,168</b>	<b>\$56,518,449</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	15,238,404	18,383,378	19,221,473	22,057,143	17,344,453	-
3400 Other Funds Ltd	2,145,520	2,023,868	2,407,212	3,307,381	2,751,111	-
All Funds	17,383,924	20,407,246	21,628,685	25,364,524	20,095,564	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	186,174	25,834	25,834	26,790	26,790	-
3400 Other Funds Ltd	-	72,648	72,648	75,336	75,336	-
All Funds	186,174	98,482	98,482	102,126	102,126	-
<b>3170 Overtime Payments</b>						
8000 General Fund	105,324	36,183	36,183	37,522	37,522	-
3400 Other Funds Ltd	-	5,419	5,419	5,620	5,620	-
All Funds	105,324	41,602	41,602	43,142	43,142	-
<b>3180 Shift Differential</b>						
8000 General Fund	2,787	26,362	26,362	27,337	27,337	-
<b>3190 All Other Differential</b>						
8000 General Fund	252,010	191,540	191,540	198,627	198,627	-
3400 Other Funds Ltd	-	19,751	19,751	20,482	20,482	-
All Funds	252,010	211,291	211,291	219,109	219,109	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	15,784,699	18,663,297	19,501,392	22,347,419	17,634,729	-
3400 Other Funds Ltd	2,145,520	2,121,686	2,505,030	3,408,819	2,852,549	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$17,930,219</b>	<b>\$20,784,983</b>	<b>\$22,006,422</b>	<b>\$25,756,238</b>	<b>\$20,487,278</b>	<b>-</b>

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	6,327	8,702	8,702	11,774	9,235	-
3400 Other Funds Ltd	913	963	1,193	1,849	1,563	-
All Funds	7,240	9,665	9,895	13,623	10,798	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	2,240,276	2,942,862	3,075,197	3,114,041	2,456,982	-
3400 Other Funds Ltd	323,391	323,554	384,084	461,923	384,552	-
All Funds	2,563,667	3,266,416	3,459,281	3,575,964	2,841,534	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	971,042	1,153,755	1,096,645	1,210,382	1,210,382	-
3400 Other Funds Ltd	137,414	125,345	137,579	150,809	150,809	-
All Funds	1,108,456	1,279,100	1,234,224	1,361,191	1,361,191	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	1,175,221	1,427,743	1,491,856	1,709,565	1,349,044	-
3400 Other Funds Ltd	169,645	162,323	191,650	260,792	218,237	-
All Funds	1,344,866	1,590,066	1,683,506	1,970,357	1,567,281	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	42,428	169,681	169,681	175,959	175,959	-
3400 Other Funds Ltd	6,119	2,896	2,896	3,003	3,003	-
All Funds	48,547	172,577	172,577	178,962	178,962	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	9,420	13,612	13,612	14,222	11,161	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	1,360	1,529	1,872	2,248	1,903	-
All Funds	10,780	15,141	15,484	16,470	13,064	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	47,262	112,008	112,008	134,022	125,229	-
3400 Other Funds Ltd	6,577	12,588	14,289	17,831	16,563	-
All Funds	53,839	124,596	126,297	151,853	141,792	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	4,378,176	6,014,423	6,014,423	6,908,965	5,357,675	-
3400 Other Funds Ltd	624,108	606,337	718,375	1,045,838	880,324	-
All Funds	5,002,284	6,620,760	6,732,798	7,954,803	6,237,999	-
<b>3280 Other OPE</b>						
8000 General Fund	-	10,476	10,476	10,476	10,476	-
3400 Other Funds Ltd	-	42,793	42,540	42,540	42,540	-
All Funds	-	53,269	53,016	53,016	53,016	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	8,870,152	11,853,262	11,992,600	13,289,406	10,706,143	-
3400 Other Funds Ltd	1,269,527	1,278,328	1,494,478	1,986,833	1,699,494	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$10,139,679</b>	<b>\$13,131,590</b>	<b>\$13,487,078</b>	<b>\$15,276,239</b>	<b>\$12,405,637</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(836,285)	(836,285)	(266,729)	(266,729)	-
3400 Other Funds Ltd	-	(84,071)	(84,071)	(30,322)	(30,322)	-
All Funds	-	(920,356)	(920,356)	(297,051)	(297,051)	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	3,226	3,226	-	141,282	-
3400 Other Funds Ltd	-	817	817	-	(80,965)	-
All Funds	-	4,043	4,043	-	60,317	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(833,059)	(833,059)	(266,729)	(125,447)	-
3400 Other Funds Ltd	-	(83,254)	(83,254)	(30,322)	(111,287)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$916,313)</b>	<b>(\$916,313)</b>	<b>(\$297,051)</b>	<b>(\$236,734)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	24,654,851	29,683,500	30,660,933	35,370,096	28,215,425	-
3400 Other Funds Ltd	3,415,047	3,316,760	3,916,254	5,365,330	4,440,756	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$28,069,898</b>	<b>\$33,000,260</b>	<b>\$34,577,187</b>	<b>\$40,735,426</b>	<b>\$32,656,181</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	16,509	41,351	41,351	25,115	17,467	-
3400 Other Funds Ltd	1,780	7,610	9,599	10,373	9,954	-
All Funds	18,289	48,961	50,950	35,488	27,421	-
<b>4125 Out of State Travel</b>						
8000 General Fund	21,824	5,018	5,018	24,450	24,450	-
3400 Other Funds Ltd	2,946	1,193	1,193	1,237	1,237	-
All Funds	24,770	6,211	6,211	25,687	25,687	-
<b>4150 Employee Training</b>						
8000 General Fund	285,512	273,957	273,957	328,520	158,009	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	37,708	29,141	44,371	43,877	39,278	-
All Funds	323,220	303,098	318,328	372,397	197,287	-
<b>4175 Office Expenses</b>						
8000 General Fund	844,144	970,469	970,469	723,473	668,606	-
3400 Other Funds Ltd	140,355	315,995	337,869	352,763	330,327	-
All Funds	984,499	1,286,464	1,308,338	1,076,236	998,933	-
<b>4200 Telecommunications</b>						
8000 General Fund	227,148	955,236	955,236	1,198,869	1,090,448	-
3400 Other Funds Ltd	33,303	235,052	253,889	269,737	263,283	-
All Funds	260,451	1,190,288	1,209,125	1,468,606	1,353,731	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	5,778,398	3,467,770	3,467,770	4,594,101	4,237,300	-
3400 Other Funds Ltd	905,959	979,982	979,982	1,189,750	1,097,348	-
All Funds	6,684,357	4,447,752	4,447,752	5,783,851	5,334,648	-
<b>4250 Data Processing</b>						
8000 General Fund	842,565	3,888,938	3,888,938	1,228,886	724,271	-
3400 Other Funds Ltd	123,982	666,170	672,030	637,571	636,375	-
All Funds	966,547	4,555,108	4,560,968	1,866,457	1,360,646	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	3,834	794	794	4,563	4,563	-
3400 Other Funds Ltd	525	137	734	761	761	-
All Funds	4,359	931	1,528	5,324	5,324	-
<b>4300 Professional Services</b>						

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	775,447	527,493	527,493	3,008,162	661,082	-
3400 Other Funds Ltd	229,689	72,094	126,710	244,456	233,656	-
All Funds	1,005,136	599,587	654,203	3,252,618	894,738	-
<b>4315 IT Professional Services</b>						
8000 General Fund	882,710	88,800	88,800	6,287,081	3,518,390	-
3400 Other Funds Ltd	130,800	14,191	14,191	14,773	14,773	-
All Funds	1,013,510	102,991	102,991	6,301,854	3,533,163	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	745	23,830	23,830	25,171	24,711	-
3400 Other Funds Ltd	95	3,524	3,524	3,694	3,654	-
All Funds	840	27,354	27,354	28,865	28,365	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	739	8,040	8,040	21,338	8,338	-
3400 Other Funds Ltd	879	1,894	1,894	1,964	1,964	-
All Funds	1,618	9,934	9,934	23,302	10,302	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	5,332,236	4,245,988	4,245,988	4,967,961	4,231,756	-
3400 Other Funds Ltd	865,943	1,697,780	1,802,507	1,926,880	1,827,569	-
All Funds	6,198,179	5,943,768	6,048,495	6,894,841	6,059,325	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	1,401	1,401	1,453	1,453	-
3400 Other Funds Ltd	-	192	192	199	199	-
All Funds	-	1,593	1,593	1,652	1,652	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4475 Facilities Maintenance</b>						
8000 General Fund	150,567	106,413	106,413	197,683	145,323	-
3400 Other Funds Ltd	10,527	34,545	34,545	35,823	35,823	-
All Funds	161,094	140,958	140,958	233,506	181,146	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	36,767	324,571	324,571	-	-	-
3400 Other Funds Ltd	6,022	68,564	86,983	-	-	-
All Funds	42,789	393,135	411,554	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	135,867	117,348	117,348	172,751	165,921	-
3400 Other Funds Ltd	23,086	9,195	14,465	16,075	15,000	-
All Funds	158,953	126,543	131,813	188,826	180,921	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	2,323,209	964,723	964,723	3,035,371	2,884,322	-
3400 Other Funds Ltd	334,608	274,096	306,264	7,531	-	-
All Funds	2,657,817	1,238,819	1,270,987	3,042,902	2,884,322	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	17,658,221	16,012,140	16,012,140	25,844,948	18,566,410	-
3400 Other Funds Ltd	2,848,207	4,411,355	4,690,942	4,757,464	4,511,201	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$20,506,428</b>	<b>\$20,423,495</b>	<b>\$20,703,082</b>	<b>\$30,602,412</b>	<b>\$23,077,611</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	28,335	35,090	35,090	123,273	36,389	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,508	5,862	5,862	19,755	6,079	-
All Funds	31,843	40,952	40,952	143,028	42,468	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	27,565	27,565	28,585	28,585	-
3400 Other Funds Ltd	-	2,406	2,406	2,495	2,495	-
All Funds	-	29,971	29,971	31,080	31,080	-
<b>5550 Data Processing Software</b>						
8000 General Fund	6,847	88,726	88,726	12,989	12,989	-
3400 Other Funds Ltd	1,115	5,075	5,075	5,263	5,263	-
All Funds	7,962	93,801	93,801	18,252	18,252	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	24,726	24,726	25,641	25,641	-
3400 Other Funds Ltd	-	85,101	85,101	88,250	88,250	-
All Funds	-	109,827	109,827	113,891	113,891	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	15,906	-	-	79,020	79,020	-
3400 Other Funds Ltd	60,295	-	-	-	-	-
All Funds	76,201	-	-	79,020	79,020	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	51,088	176,107	176,107	269,508	182,624	-
3400 Other Funds Ltd	64,918	98,444	98,444	115,763	102,087	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$116,006</b>	<b>\$274,551</b>	<b>\$274,551</b>	<b>\$385,271</b>	<b>\$284,711</b>	<b>-</b>
<b>SPECIAL PAYMENTS</b>						

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>6030 Dist to Non-Gov Units</b>						
8000 General Fund	-	-	-	-	264,174	-
<b>EXPENDITURES</b>						
8000 General Fund	42,364,160	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,172	7,826,559	8,705,640	10,238,557	9,054,044	-
<b>TOTAL EXPENDITURES</b>	<b>\$48,692,332</b>	<b>\$53,698,306</b>	<b>\$55,554,820</b>	<b>\$71,723,109</b>	<b>\$56,282,677</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(965,687)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	117,960	117,960	44,059	235,772	-
<b>TOTAL ENDING BALANCE</b>	-	<b>\$117,960</b>	<b>\$117,960</b>	<b>\$44,059</b>	<b>\$235,772</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	245	246	251	267	212	-
8180 Position Reconciliation	-	-	-	-	1	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>245</b>	<b>246</b>	<b>251</b>	<b>267</b>	<b>213</b>	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	205.06	205.90	209.57	227.04	180.69	-
8280 FTE Reconciliation	-	(0.05)	(0.05)	-	3.00	-
<b>TOTAL AUTHORIZED FTE</b>	<b>205.06</b>	<b>205.85</b>	<b>209.52</b>	<b>227.04</b>	<b>183.69</b>	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	-	2,275,461	2,275,461	4,463,571	4,463,571	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	-	(4,463,571)	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	-	2,275,461	2,275,461	4,463,571	-	-
<b>TOTAL BEGINNING BALANCE</b>	<b>-</b>	<b>\$2,275,461</b>	<b>\$2,275,461</b>	<b>\$4,463,571</b>	<b>-</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	7,629,901	42,355,823	42,531,217	39,730,121	39,730,121	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	42,355,823	42,531,217	39,730,121	39,730,121	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$19,825,128</b>	<b>\$54,601,812</b>	<b>\$56,598,994</b>	<b>\$55,538,049</b>	<b>\$54,285,858</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	44,631,284	44,806,678	44,193,692	39,730,121	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$19,825,128</b>	<b>\$56,877,273</b>	<b>\$58,874,455</b>	<b>\$60,001,620</b>	<b>\$54,285,858</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	7,387,967	7,286,443	8,643,726	9,752,564	8,635,295	-
3400 Other Funds Ltd	3,602,235	2,788,368	3,024,532	2,739,065	2,585,828	-
All Funds	10,990,202	10,074,811	11,668,258	12,491,629	11,221,123	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	16,852	19,302	19,302	20,016	20,016	-
<b>3170 Overtime Payments</b>						
8000 General Fund	3,499	10,634	10,634	11,027	11,027	-
<b>3180 Shift Differential</b>						
8000 General Fund	56	1,454	1,454	1,508	1,508	-
<b>3190 All Other Differential</b>						
8000 General Fund	61,176	31,653	31,653	32,824	32,824	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	7,469,550	7,349,486	8,706,769	9,817,939	8,700,670	-
3400 Other Funds Ltd	3,602,235	2,788,368	3,024,532	2,739,065	2,585,828	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$11,071,785</b>	<b>\$10,137,854</b>	<b>\$11,731,301</b>	<b>\$12,557,004</b>	<b>\$11,286,498</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	1,955	2,408	2,745	3,870	3,693	-
3400 Other Funds Ltd	1,291	1,405	1,405	1,094	1,106	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	3,246	3,813	4,150	4,964	4,799	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	1,011,794	1,157,439	1,371,754	1,366,848	1,216,203	-
3400 Other Funds Ltd	666,951	440,285	477,575	381,534	365,868	-
All Funds	1,678,745	1,597,724	1,849,329	1,748,382	1,582,071	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	496,248	468,271	488,516	540,908	540,908	-
3400 Other Funds Ltd	268,362	280,197	164,070	183,157	183,157	-
All Funds	764,610	748,468	652,586	724,065	724,065	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	482,891	562,234	666,066	751,074	665,604	-
3400 Other Funds Ltd	313,967	213,311	231,378	209,542	197,817	-
All Funds	796,858	775,545	897,444	960,616	863,421	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	6,034	17,564	17,564	18,214	18,214	-
3400 Other Funds Ltd	3,950	1,269	1,269	1,316	1,316	-
All Funds	9,984	18,833	18,833	19,530	19,530	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	4,044	3,778	4,276	4,712	4,445	-
3400 Other Funds Ltd	2,666	2,201	2,201	1,303	1,363	-
All Funds	6,710	5,979	6,477	6,015	5,808	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	39,345	45,513	51,233	53,562	53,562	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	19,874	27,164	27,164	19,220	19,220	-
All Funds	59,219	72,677	78,397	72,782	72,782	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	1,640,711	1,670,602	1,790,160	2,271,367	2,148,079	-
3400 Other Funds Ltd	1,083,188	975,158	975,158	635,061	658,341	-
All Funds	2,723,899	2,645,760	2,765,318	2,906,428	2,806,420	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,878	1,878	1,878	1,878	-
3400 Other Funds Ltd	-	30	30	30	30	-
All Funds	-	1,908	1,908	1,908	1,908	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	3,683,022	3,929,687	4,394,192	5,012,433	4,652,586	-
3400 Other Funds Ltd	2,360,249	1,941,020	1,880,250	1,432,257	1,428,218	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$6,043,271</b>	<b>\$5,870,707</b>	<b>\$6,274,442</b>	<b>\$6,444,690</b>	<b>\$6,080,804</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(122,285)	(122,285)	(148,052)	(148,052)	-
3400 Other Funds Ltd	-	(30,571)	(30,571)	(56,170)	(56,170)	-
All Funds	-	(152,856)	(152,856)	(204,222)	(204,222)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	9,012	9,012	-	253,464	-
3400 Other Funds Ltd	-	(205,322)	(205,322)	-	(269,783)	-
All Funds	-	(196,310)	(196,310)	-	(16,319)	-

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Property Tax Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(113,273)	(113,273)	(148,052)	105,412	-
3400 Other Funds Ltd	-	(235,893)	(235,893)	(56,170)	(325,953)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$349,166)</b>	<b>(\$349,166)</b>	<b>(\$204,222)</b>	<b>(\$220,541)</b>	<b>-</b>
<b>PERSONAL SERVICES</b>						
8000 General Fund	11,152,572	11,165,900	12,987,688	14,682,320	13,458,668	-
3400 Other Funds Ltd	5,962,484	4,493,495	4,668,889	4,115,152	3,688,093	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$17,115,056</b>	<b>\$15,659,395</b>	<b>\$17,656,577</b>	<b>\$18,797,472</b>	<b>\$17,146,761</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	26,262	152,996	152,996	115,103	115,103	-
3400 Other Funds Ltd	15,079	19,627	19,627	38,500	38,500	-
All Funds	41,341	172,623	172,623	153,603	153,603	-
<b>4125 Out of State Travel</b>						
8000 General Fund	9,445	13,966	13,966	52,022	52,022	-
3400 Other Funds Ltd	1,076	2,906	2,906	8,199	8,199	-
All Funds	10,521	16,872	16,872	60,221	60,221	-
<b>4150 Employee Training</b>						
8000 General Fund	134,677	158,833	158,833	153,743	153,743	-
3400 Other Funds Ltd	32,413	73,779	73,779	64,584	64,584	-
All Funds	167,090	232,612	232,612	218,327	218,327	-
<b>4175 Office Expenses</b>						
8000 General Fund	140,078	79,152	79,152	121,616	121,616	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	99,249	408,205	158,205	35,471	35,471	-
All Funds	239,327	487,357	237,357	157,087	157,087	-
<b>4200 Telecommunications</b>						
8000 General Fund	62,159	107,242	107,242	111,779	111,779	-
3400 Other Funds Ltd	23,454	-	-	12,963	12,963	-
All Funds	85,613	107,242	107,242	124,742	124,742	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	25	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	564	123,936	123,936	3,111	3,111	-
3400 Other Funds Ltd	43	22,472	22,472	1,037	1,037	-
All Funds	607	146,408	146,408	4,148	4,148	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	10,305	36,966	36,966	86,616	86,616	-
3400 Other Funds Ltd	3,162	589	589	32,728	32,728	-
All Funds	13,467	37,555	37,555	119,344	119,344	-
<b>4300 Professional Services</b>						
8000 General Fund	196,459	295,762	295,762	307,888	279,349	-
3400 Other Funds Ltd	1,426,232	1,652,876	1,402,876	1,460,394	1,414,151	-
All Funds	1,622,691	1,948,638	1,698,638	1,768,282	1,693,500	-
<b>4325 Attorney General</b>						
8000 General Fund	1,381	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	1,506	23,396	23,396	26,001	26,001	-
3400 Other Funds Ltd	7	938	938	10,306	10,306	-
All Funds	1,513	24,334	24,334	36,307	36,307	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	71,255	37,473	37,473	80,340	80,340	-
3400 Other Funds Ltd	43,275	430	430	86,517	86,517	-
All Funds	114,530	37,903	37,903	166,857	166,857	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	6,256	3,761	3,761	4,021	4,021	-
3400 Other Funds Ltd	9,343	45,380	45,380	48,511	48,511	-
All Funds	15,599	49,141	49,141	52,532	52,532	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	-	9,584	9,584	9,939	9,939	-
3400 Other Funds Ltd	40	-	-	-	-	-
All Funds	40	9,584	9,584	9,939	9,939	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	2,432	5,212	5,212	30,812	30,812	-
3400 Other Funds Ltd	174	2,433	2,433	9,782	9,782	-
All Funds	2,606	7,645	7,645	40,594	40,594	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	4,541	28,038	28,038	18,705	18,705	-
3400 Other Funds Ltd	933	16,230	16,230	8,535	8,535	-
All Funds	5,474	44,268	44,268	27,240	27,240	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4715 IT Expendable Property</b>						
8000 General Fund	23,852	-	-	-	-	-
3400 Other Funds Ltd	2,575	-	-	-	-	-
All Funds	26,427	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	691,172	1,076,317	1,076,317	1,121,696	1,093,157	-
3400 Other Funds Ltd	1,657,080	2,245,865	1,745,865	1,817,527	1,771,284	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,348,252</b>	<b>\$3,322,182</b>	<b>\$2,822,182</b>	<b>\$2,939,223</b>	<b>\$2,864,441</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	7,791	-	-	-	-	-
3400 Other Funds Ltd	10,337	11,446	11,446	11,870	11,870	-
All Funds	18,128	11,446	11,446	11,870	11,870	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	3,772	3,772	3,912	3,912	-
3400 Other Funds Ltd	-	3,396	3,396	3,522	3,522	-
All Funds	-	7,168	7,168	7,434	7,434	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	7,791	3,772	3,772	3,912	3,912	-
3400 Other Funds Ltd	10,337	14,842	14,842	15,392	15,392	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$18,128</b>	<b>\$18,614</b>	<b>\$18,614</b>	<b>\$19,304</b>	<b>\$19,304</b>	-
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						

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Property Tax Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	33,600,000	33,600,000	34,843,200	34,209,109	-
<b>EXPENDITURES</b>						
8000 General Fund	11,851,535	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	40,354,202	40,029,596	40,791,271	39,683,878	-
<b>TOTAL EXPENDITURES</b>	<b>\$19,481,436</b>	<b>\$52,600,191</b>	<b>\$54,097,373</b>	<b>\$56,599,199</b>	<b>\$54,239,615</b>	<b>-</b>
<b>REVERSIONS</b>						
9900 Reversions						
8000 General Fund	(343,692)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	4,277,082	4,777,082	3,402,421	46,243	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$4,277,082</b>	<b>\$4,777,082</b>	<b>\$3,402,421</b>	<b>\$46,243</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	94	89	89	88	85	-
8180 Position Reconciliation	-	(2)	(2)	-	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>94</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>85</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	93.03	76.67	83.87	86.67	77.63	-
8280 FTE Reconciliation	-	0.09	0.09	-	(0.06)	-
<b>TOTAL AUTHORIZED FTE</b>	<b>93.03</b>	<b>76.76</b>	<b>83.96</b>	<b>86.67</b>	<b>77.57</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	541,443	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,443	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$64,459,027</b>	<b>\$68,601,629</b>	<b>\$71,461,348</b>	<b>\$78,073,252</b>	<b>\$69,141,465</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,444	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$64,459,028</b>	<b>\$68,601,629</b>	<b>\$71,461,348</b>	<b>\$78,073,252</b>	<b>\$69,141,465</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	34,528,805	37,880,100	40,247,619	43,644,229	39,509,856	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	285,110	734,048	781,690	844,776	760,159	-
All Funds	34,813,915	38,614,148	41,029,309	44,489,005	40,270,015	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	-	13,591	13,591	14,095	14,095	-
3400 Other Funds Ltd	-	77,605	77,605	80,476	80,476	-
All Funds	-	91,196	91,196	94,571	94,571	-
<b>3170 Overtime Payments</b>						
8000 General Fund	123,105	3,548	3,548	3,680	3,680	-
<b>3180 Shift Differential</b>						
8000 General Fund	454	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	405,795	3,600	3,600	3,734	3,734	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	35,058,159	37,900,839	40,268,358	43,665,738	39,531,365	-
3400 Other Funds Ltd	285,110	811,653	859,295	925,252	840,635	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$35,343,269</b>	<b>\$38,712,492</b>	<b>\$41,127,653</b>	<b>\$44,590,990</b>	<b>\$40,372,000</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	16,194	18,368	18,368	24,298	21,498	-
3400 Other Funds Ltd	147	401	401	417	367	-
All Funds	16,341	18,769	18,769	24,715	21,865	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	4,901,539	5,982,409	6,356,239	5,987,886	5,428,697	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	44,491	115,879	123,402	116,551	105,110	-
All Funds	4,946,030	6,098,288	6,479,641	6,104,437	5,533,807	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	2,175,066	2,348,559	2,229,319	2,496,913	2,496,913	-
3400 Other Funds Ltd	19,742	45,506	43,192	48,284	48,284	-
All Funds	2,194,808	2,394,065	2,272,511	2,545,197	2,545,197	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	2,622,491	2,899,468	3,080,583	3,340,324	3,024,063	-
3400 Other Funds Ltd	23,804	62,088	65,732	70,822	64,340	-
All Funds	2,646,295	2,961,556	3,146,315	3,411,146	3,088,403	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	65,533	44,065	44,065	45,695	45,695	-
3400 Other Funds Ltd	595	-	-	-	-	-
All Funds	66,128	44,065	44,065	45,695	45,695	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	24,378	29,019	29,019	29,495	26,095	-
3400 Other Funds Ltd	221	414	414	421	371	-
All Funds	24,599	29,433	29,433	29,916	26,466	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	197,607	227,767	227,767	261,990	258,214	-
3400 Other Funds Ltd	1,794	4,877	4,877	5,534	5,457	-
All Funds	199,401	232,644	232,644	267,524	263,671	-
<b>3270 Flexible Benefits</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	12,336,479	12,680,025	12,680,025	14,075,102	12,474,154	-
3400 Other Funds Ltd	111,969	244,767	244,767	271,879	239,363	-
All Funds	12,448,448	12,924,792	12,924,792	14,346,981	12,713,517	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,510	1,510	1,510	1,510	-
3400 Other Funds Ltd	-	1,808	1,808	1,808	1,808	-
All Funds	-	3,318	3,318	3,318	3,318	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	22,339,287	24,231,190	24,666,895	26,263,213	23,776,839	-
3400 Other Funds Ltd	202,763	475,740	484,593	515,716	465,100	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$22,542,050</b>	<b>\$24,706,930</b>	<b>\$25,151,488</b>	<b>\$26,778,929</b>	<b>\$24,241,939</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(1,019,713)	(1,019,713)	(563,113)	(563,113)	-
3400 Other Funds Ltd	-	(129,928)	(129,928)	(11,711)	(11,711)	-
All Funds	-	(1,149,641)	(1,149,641)	(574,824)	(574,824)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	104,504	104,504	-	(433,059)	-
3400 Other Funds Ltd	-	2,133	2,133	-	(187,135)	-
All Funds	-	106,637	106,637	-	(620,194)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(915,209)	(915,209)	(563,113)	(996,172)	-
3400 Other Funds Ltd	-	(127,795)	(127,795)	(11,711)	(198,846)	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	(\$1,043,004)	(\$1,043,004)	(\$574,824)	(\$1,195,018)	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	57,397,446	61,216,820	64,020,044	69,365,838	62,312,032	-
3400 Other Funds Ltd	487,873	1,159,598	1,216,093	1,429,257	1,106,889	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$57,885,319</b>	<b>\$62,376,418</b>	<b>\$65,236,137</b>	<b>\$70,795,095</b>	<b>\$63,418,921</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	261,955	301,462	301,462	314,336	292,359	-
3400 Other Funds Ltd	1,468	4,057	4,057	4,242	3,794	-
All Funds	263,423	305,519	305,519	318,578	296,153	-
<b>4125 Out of State Travel</b>						
8000 General Fund	13,545	59,956	59,956	26,445	26,445	-
3400 Other Funds Ltd	130	-	-	-	-	-
All Funds	13,675	59,956	59,956	26,445	26,445	-
<b>4150 Employee Training</b>						
8000 General Fund	264,915	473,819	473,819	348,965	279,005	-
3400 Other Funds Ltd	1,561	3,799	3,799	4,184	2,756	-
All Funds	266,476	477,618	477,618	353,149	281,761	-
<b>4175 Office Expenses</b>						
8000 General Fund	652,079	551,634	551,634	538,066	484,018	-
3400 Other Funds Ltd	2,085	86,568	86,568	89,960	88,857	-
All Funds	654,164	638,202	638,202	628,026	572,875	-
<b>4200 Telecommunications</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	843,346	974,249	974,249	1,202,257	986,108	-
3400 Other Funds Ltd	15,097	45,914	45,914	49,254	45,689	-
All Funds	858,443	1,020,163	1,020,163	1,251,511	1,031,797	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	1,000	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	14,273	220,449	220,449	46,074	41,480	-
3400 Other Funds Ltd	1	4,285	4,285	4,538	4,444	-
All Funds	14,274	224,734	224,734	50,612	45,924	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	70,181	76,583	76,583	25,925	25,925	-
3400 Other Funds Ltd	13	8	8	8	8	-
All Funds	70,194	76,591	76,591	25,933	25,933	-
<b>4300 Professional Services</b>						
8000 General Fund	256,883	497,720	497,720	518,127	145,714	-
3400 Other Funds Ltd	488	8,538	8,538	8,888	7,995	-
All Funds	257,371	506,258	506,258	527,015	153,709	-
<b>4315 IT Professional Services</b>						
8000 General Fund	-	1,111,204	1,111,204	780,750	408,336	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	18,847	83,076	83,076	16,592	16,592	-
3400 Other Funds Ltd	5	311	311	323	323	-
All Funds	18,852	83,387	83,387	16,915	16,915	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	8,013	34,887	34,887	15,555	15,555	-
3400 Other Funds Ltd	13	-	-	-	-	-
All Funds	8,026	34,887	34,887	15,555	15,555	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	1,283,951	1,166,585	1,166,585	1,801,645	1,609,699	-
3400 Other Funds Ltd	7,904	119,088	119,088	128,419	127,305	-
All Funds	1,291,855	1,285,673	1,285,673	1,930,064	1,737,004	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	4,666	4,666	-	-	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	201,199	29,010	29,010	30,083	30,083	-
3400 Other Funds Ltd	274	-	-	-	-	-
All Funds	201,473	29,010	29,010	30,083	30,083	-
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	470,019	125,249	125,249	570,350	410,571	-
3400 Other Funds Ltd	22,581	36,855	36,855	38,219	29,886	-
All Funds	492,600	162,104	162,104	608,569	440,457	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	118,695	54,477	54,477	116,144	116,144	-
3400 Other Funds Ltd	571	143	143	148	148	-
All Funds	119,266	54,620	54,620	116,292	116,292	-
<b>4700 Expendable Prop 250 - 5000</b>						

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	171,383	87,772	87,772	95,152	91,020	-
3400 Other Funds Ltd	915	2,564	2,564	2,743	2,659	-
All Funds	172,298	90,336	90,336	97,895	93,679	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	87,553	-	-	25,323	-	-
3400 Other Funds Ltd	185	-	-	517	-	-
All Funds	87,738	-	-	25,840	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	4,737,837	5,852,798	5,852,798	6,471,789	4,979,054	-
3400 Other Funds Ltd	53,291	312,130	312,130	331,443	313,864	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$4,791,128</b>	<b>\$6,164,928</b>	<b>\$6,164,928</b>	<b>\$6,803,232</b>	<b>\$5,292,918</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	243,886	5,225	5,225	282,977	230,418	-
3400 Other Funds Ltd	260	6,013	6,013	7,308	6,235	-
All Funds	244,146	11,238	11,238	290,285	236,653	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	2,683	2,683	177,782	177,782	-
3400 Other Funds Ltd	-	889	889	922	922	-
All Funds	-	3,572	3,572	178,704	178,704	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	5,724	5,724	5,936	5,936	-
<b>5900 Other Capital Outlay</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	14,640	-	-	-	-	-
3400 Other Funds Ltd	20	-	-	-	-	-
All Funds	14,660	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	258,526	13,632	13,632	466,695	414,136	-
3400 Other Funds Ltd	280	6,902	6,902	8,230	7,157	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$258,806</b>	<b>\$20,534</b>	<b>\$20,534</b>	<b>\$474,925</b>	<b>\$421,293</b>	<b>-</b>
<b>EXPENDITURES</b>						
8000 General Fund	62,393,809	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,444	1,478,630	1,535,125	1,768,930	1,427,910	-
<b>TOTAL EXPENDITURES</b>	<b>\$62,935,253</b>	<b>\$68,561,880</b>	<b>\$71,421,599</b>	<b>\$78,073,252</b>	<b>\$69,133,132</b>	<b>-</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(1,523,775)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	39,749	39,749	-	8,333	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$39,749</b>	<b>\$39,749</b>	<b>-</b>	<b>\$8,333</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	429	429	429	436	387	-
8180 Position Reconciliation	-	1	1	-	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>429</b>	<b>430</b>	<b>430</b>	<b>436</b>	<b>387</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	421.91	421.90	421.90	428.90	380.57	-

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
8280 FTE Reconciliation	-	0.91	0.91	-	0.83	-
<b>TOTAL AUTHORIZED FTE</b>	<b>421.91</b>	<b>422.81</b>	<b>422.81</b>	<b>428.90</b>	<b>381.40</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	219,715	219,715	79,901	79,901	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	12,788,092	15,670,606	17,612,277	20,311,544	18,029,381	-
<b>OTHER</b>						
0975 Other Revenues						
3400 Other Funds Ltd	-	134,245	134,245	134,245	134,245	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,092	15,804,851	17,746,522	20,445,789	18,163,626	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$32,016,850</b>	<b>\$35,469,230</b>	<b>\$38,244,072</b>	<b>\$42,902,443</b>	<b>\$37,988,246</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,093	16,024,566	17,966,237	20,525,690	18,243,527	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$32,016,851</b>	<b>\$35,688,945</b>	<b>\$38,463,787</b>	<b>\$42,982,344</b>	<b>\$38,068,147</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	10,810,951	11,896,920	12,601,423	13,399,140	11,825,812	-
3400 Other Funds Ltd	7,176,131	8,417,805	8,944,155	10,613,011	9,742,827	-
All Funds	17,987,082	20,314,725	21,545,578	24,012,151	21,568,639	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	5,783	-	-	-	-	-
3400 Other Funds Ltd	-	32,035	32,035	33,220	33,220	-
All Funds	5,783	32,035	32,035	33,220	33,220	-
<b>3170 Overtime Payments</b>						
8000 General Fund	113,878	43,458	43,458	45,066	45,066	-
3400 Other Funds Ltd	-	13,307	13,307	13,799	13,799	-
All Funds	113,878	56,765	56,765	58,865	58,865	-
<b>3180 Shift Differential</b>						
8000 General Fund	177	2,719	2,719	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	179,645	18,495	18,495	21,999	21,999	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	11,110,434	11,961,592	12,666,095	13,466,205	11,892,877	-
3400 Other Funds Ltd	7,176,131	8,463,147	8,989,497	10,660,030	9,789,846	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$18,286,565</b>	<b>\$20,424,739</b>	<b>\$21,655,592</b>	<b>\$24,126,235</b>	<b>\$21,682,723</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	4,516	4,966	4,966	6,428	5,684	-
3400 Other Funds Ltd	3,312	4,553	4,553	6,682	6,061	-
All Funds	7,828	9,519	9,519	13,110	11,745	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	1,501,378	1,888,747	1,999,988	1,884,960	1,670,702	-
3400 Other Funds Ltd	1,101,297	1,331,279	1,414,390	1,461,058	1,341,527	-
All Funds	2,602,675	3,220,026	3,414,378	3,346,018	3,012,229	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	664,466	740,298	703,831	781,546	781,546	-
3400 Other Funds Ltd	487,390	496,308	496,094	561,065	561,065	-
All Funds	1,151,856	1,236,606	1,199,925	1,342,611	1,342,611	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	790,927	915,069	968,963	1,030,162	909,801	-
3400 Other Funds Ltd	580,164	647,439	687,706	815,477	748,910	-
All Funds	1,371,091	1,562,508	1,656,669	1,845,639	1,658,711	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	12,856	23,306	23,306	24,169	24,169	-
3400 Other Funds Ltd	9,430	10,362	10,362	10,746	10,746	-
All Funds	22,286	33,668	33,668	34,915	34,915	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	6,887	7,813	7,813	7,813	6,909	-
3400 Other Funds Ltd	5,051	7,113	7,113	8,057	7,302	-
All Funds	11,938	14,926	14,926	15,870	14,211	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3260 Mass Transit Tax</b>						
8000 General Fund	61,826	71,770	71,770	80,783	80,783	-
3400 Other Funds Ltd	45,350	49,349	49,349	63,950	58,193	-
All Funds	107,176	121,119	121,119	144,733	138,976	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	3,502,350	3,417,620	3,417,620	3,731,945	3,296,579	-
3400 Other Funds Ltd	2,569,038	3,156,076	3,156,076	3,901,999	3,537,301	-
All Funds	6,071,388	6,573,696	6,573,696	7,633,944	6,833,880	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,930	1,930	1,930	1,930	-
3400 Other Funds Ltd	-	985	985	985	985	-
All Funds	-	2,915	2,915	2,915	2,915	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	6,545,206	7,071,519	7,200,187	7,549,736	6,778,103	-
3400 Other Funds Ltd	4,801,032	5,703,464	5,826,628	6,830,019	6,272,090	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$11,346,238</b>	<b>\$12,774,983</b>	<b>\$13,026,815</b>	<b>\$14,379,755</b>	<b>\$13,050,193</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(801,571)	(801,571)	(65,237)	(65,237)	-
3400 Other Funds Ltd	-	(87,893)	(87,893)	(46,157)	(46,157)	-
All Funds	-	(889,464)	(889,464)	(111,394)	(111,394)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(75,481)	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	-	-	-	(395,446)	-
All Funds	-	-	-	-	(470,927)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(801,571)	(801,571)	(65,237)	(140,718)	-
3400 Other Funds Ltd	-	(87,893)	(87,893)	(46,157)	(441,603)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$889,464)</b>	<b>(\$889,464)</b>	<b>(\$111,394)</b>	<b>(\$582,321)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	17,655,640	18,231,540	19,064,711	20,950,704	18,530,262	-
3400 Other Funds Ltd	11,977,163	14,078,718	14,728,232	17,443,892	15,620,333	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$29,632,803</b>	<b>\$32,310,258</b>	<b>\$33,792,943</b>	<b>\$38,394,596</b>	<b>\$34,150,595</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	75,749	185,148	185,148	98,668	88,758	-
3400 Other Funds Ltd	60,664	55,602	55,602	63,869	55,659	-
All Funds	136,413	240,750	240,750	162,537	144,417	-
<b>4125 Out of State Travel</b>						
8000 General Fund	356,803	393,882	393,882	415,715	326,321	-
3400 Other Funds Ltd	7,399	21,994	25,169	42,692	42,692	-
All Funds	364,202	415,876	419,051	458,407	369,013	-
<b>4150 Employee Training</b>						
8000 General Fund	151,891	111,123	111,123	127,679	113,068	-
3400 Other Funds Ltd	39,011	60,922	60,922	66,384	42,904	-
All Funds	190,902	172,045	172,045	194,063	155,972	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4175 Office Expenses</b>						
8000 General Fund	159,200	155,374	155,374	181,863	167,241	-
3400 Other Funds Ltd	82,962	505,149	505,149	666,251	515,154	-
All Funds	242,162	660,523	660,523	848,114	682,395	-
<b>4200 Telecommunications</b>						
8000 General Fund	137,043	232,753	232,753	292,545	246,823	-
3400 Other Funds Ltd	111,439	301,520	301,520	197,682	155,626	-
All Funds	248,482	534,273	534,273	490,227	402,449	-
<b>4250 Data Processing</b>						
8000 General Fund	-	14,298	14,298	14,827	14,827	-
3400 Other Funds Ltd	399	53,151	53,151	62,735	55,117	-
All Funds	399	67,449	67,449	77,562	69,944	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	58,561	13,437	13,437	34,674	34,674	-
3400 Other Funds Ltd	296	-	-	20,740	20,740	-
All Funds	58,857	13,437	13,437	55,414	55,414	-
<b>4300 Professional Services</b>						
8000 General Fund	26,984	211,049	211,049	219,702	182,369	-
3400 Other Funds Ltd	6,514	-	268,981	444,009	396,428	-
All Funds	33,498	211,049	480,030	663,711	578,797	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	-	63,600	63,600	-	-	-
<b>4350 Dispute Resolution Services</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	496	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	1,420	10,360	10,360	10,743	10,743	-
3400 Other Funds Ltd	1,289	1,366	1,366	1,417	1,417	-
All Funds	2,709	11,726	11,726	12,160	12,160	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	-	7,491	7,491	7,768	7,768	-
3400 Other Funds Ltd	-	968	968	1,004	1,004	-
All Funds	-	8,459	8,459	8,772	8,772	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	2,733	6,813	6,813	7,283	7,283	-
3400 Other Funds Ltd	3,255	1,806	1,806	92,411	1,931	-
All Funds	5,988	8,619	8,619	99,694	9,214	-
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	-	22,719	22,719	23,560	23,560	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	17,982	5,428	5,428	5,629	5,629	-
3400 Other Funds Ltd	8,079	9,355	9,355	9,701	9,701	-
All Funds	26,061	14,783	14,783	15,330	15,330	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	-	127,804	127,804	132,533	132,533	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	4,777	-	-	-	-	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	390,490	273,569	342,098	494,750	494,750	-
All Funds	395,267	273,569	342,098	494,750	494,750	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	39,402	48,433	48,433	50,225	50,225	-
3400 Other Funds Ltd	31,035	16,129	16,129	23,577	16,726	-
All Funds	70,437	64,562	64,562	73,802	66,951	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	5,673	-	-	-	-	-
3400 Other Funds Ltd	30,883	9,555	9,555	51,569	9,909	-
All Funds	36,556	9,555	9,555	51,569	9,909	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,038,714	1,395,589	1,395,589	1,467,321	1,255,729	-
3400 Other Funds Ltd	773,715	1,525,209	1,865,894	2,394,884	1,975,851	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,812,429</b>	<b>\$2,920,798</b>	<b>\$3,261,483</b>	<b>\$3,862,205</b>	<b>\$3,231,580</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	3,463	23,695	23,695	24,572	24,572	-
3400 Other Funds Ltd	33,534	122,949	287,013	376,175	289,023	-
All Funds	36,997	146,644	310,708	400,747	313,595	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	13,555	13,555	14,057	14,057	-
3400 Other Funds Ltd	-	22,185	22,185	23,006	23,006	-
All Funds	-	35,740	35,740	37,063	37,063	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-006-00-00-00000

2017-19 Biennium

Business Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>5700 Building Structures</b>						
3400 Other Funds Ltd	-	-	787,408	-	-	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	4,050	-	-	-	-	-
3400 Other Funds Ltd	3,681	-	-	153,488	153,488	-
All Funds	7,731	-	-	153,488	153,488	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	7,513	37,250	37,250	38,629	38,629	-
3400 Other Funds Ltd	37,215	145,134	1,096,606	552,669	465,517	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$44,728</b>	<b>\$182,384</b>	<b>\$1,133,856</b>	<b>\$591,298</b>	<b>\$504,146</b>	<b>-</b>
<b>EXPENDITURES</b>						
8000 General Fund	18,701,867	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,093	15,749,061	17,690,732	20,391,445	18,061,701	-
<b>TOTAL EXPENDITURES</b>	<b>\$31,489,960</b>	<b>\$35,413,440</b>	<b>\$38,188,282</b>	<b>\$42,848,099</b>	<b>\$37,886,321</b>	<b>-</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(526,891)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	275,505	275,505	134,245	181,826	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$275,505</b>	<b>\$275,505</b>	<b>\$134,245</b>	<b>\$181,826</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	212	217	217	230	209	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>212</b>	<b>217</b>	<b>217</b>	<b>230</b>	<b>209</b>	<b>-</b>

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	207.41	211.74	211.74	225.41	201.41	-
<b>TOTAL AUTHORIZED FTE</b>	<b>207.41</b>	<b>211.74</b>	<b>211.74</b>	<b>225.41</b>	<b>201.41</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>REVENUE CATEGORIES</b>						
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	284,945	284,945	295,488	295,488	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	2,528,568	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	2,528,568	284,945	284,945	295,488	295,488	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$2,528,568</b>	<b>\$284,945</b>	<b>\$284,945</b>	<b>\$295,488</b>	<b>\$295,488</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	2,528,568	284,945	284,945	295,488	295,488	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$2,528,568</b>	<b>\$284,945</b>	<b>\$284,945</b>	<b>\$295,488</b>	<b>\$295,488</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	269,933	284,945	284,945	295,488	295,488	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	2,258,635	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	<b>\$2,258,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	5,399,284	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>TRANSFERS IN</b>						
1060 Transfer from General Fund						
3400 Other Funds Ltd	4,998,682	-	-	-	3,350,409	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
3400 Other Funds Ltd	4,998,682	-	-	-	3,350,409	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$10,557,242</b>	<b>\$5,672,000</b>	<b>\$5,672,000</b>	<b>\$4,326,364</b>	<b>\$6,700,818</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
3400 Other Funds Ltd	10,397,966	-	-	-	3,350,409	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$15,956,526</b>	<b>\$5,672,000</b>	<b>\$5,672,000</b>	<b>\$4,326,364</b>	<b>\$6,700,818</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>REVERSIONS</b>						

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
9900 Reversions						
8000 General Fund	(559,878)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	10,397,966	-	-	-	3,350,409	-
<b>TOTAL ENDING BALANCE</b>	<b>\$10,397,966</b>	-	-	-	<b>\$3,350,409</b>	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	-	-	-	30,000,000	30,000,000	-
All Funds	2,028,808	18,629,256	18,629,256	57,126,909	57,126,909	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	-	373,841	22,460	-	-	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	31,175,099	31,246,009	32,555,825	32,555,825	-
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	-	373,841	22,460	-	-	-
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
3400 Other Funds Ltd	-	31,175,099	31,246,009	32,555,825	32,555,825	-
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>\$70,046,593</b>	<b>\$69,766,122</b>	<b>\$32,555,825</b>	<b>\$32,555,825</b>	-
<b>AVAILABLE REVENUES</b>						
8000 General Fund	-	373,841	22,460	-	-	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	31,175,099	31,246,009	62,555,825	62,555,825	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$2,028,808</b>	<b>\$88,675,849</b>	<b>\$88,395,378</b>	<b>\$89,682,734</b>	<b>\$89,682,734</b>	-

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	232,639	6,145	-	-	-
3400 Other Funds Ltd	-	678,347	703,456	800,840	800,840	-
All Funds	-	910,986	709,601	800,840	800,840	-

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	-	92	92	-	-	-
3400 Other Funds Ltd	-	370	370	572	572	-
All Funds	-	462	462	572	572	-

3220 Public Employees' Retire Cont

8000 General Fund	-	36,734	971	-	-	-
3400 Other Funds Ltd	-	107,113	111,078	106,497	106,497	-
All Funds	-	143,847	112,049	106,497	106,497	-

3221 Pension Obligation Bond

8000 General Fund	-	-	13,689	-	-	-
3400 Other Funds Ltd	-	-	39,915	46,479	46,479	-
All Funds	-	-	53,604	46,479	46,479	-

3230 Social Security Taxes

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	-	17,797	471	-	-	-
3400 Other Funds Ltd	-	51,896	53,817	61,262	61,262	-
All Funds	-	69,693	54,288	61,262	61,262	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	-	143	143	-	-	-
3400 Other Funds Ltd	-	578	578	686	686	-
All Funds	-	721	721	686	686	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	-	-	-	4,805	4,805	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	-	64,109	-	-	-	-
3400 Other Funds Ltd	-	256,435	256,435	332,720	332,720	-
All Funds	-	320,544	256,435	332,720	332,720	-
<b>3280 Other OPE</b>						
8000 General Fund	-	-	2,859	-	-	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	-	118,875	18,225	-	-	-
3400 Other Funds Ltd	-	416,392	462,193	553,021	553,021	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>\$535,267</b>	<b>\$480,418</b>	<b>\$553,021</b>	<b>\$553,021</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(1,910)	(1,910)	-	-	-
3400 Other Funds Ltd	-	(8,323)	(8,323)	-	-	-

**Revenue, Dept of**

**Policy Package List by Priority  
2017-19 Biennium**

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Waite, Shawn - (503)945-8466**

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	092	Statewide AG Adjustment	030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			087-00-00-00000	Capital Debt Service and Related Costs
	101	Property Valuation System	004-00-00-00000	Property Tax Division
			030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	102	Post CSR Implementation	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administrative Services Division
	103	OregonBuys - eProcurement System	003-00-00-00000	Administrative Services Division
	104	Core System Replacement	030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	105	Other Agency Accounts Collections Unit	006-00-00-00000	Business Division
	106	Personal Income Tax Unit	005-00-00-00000	Personal Tax and Compliance Division
	108	PTD Revenue Shortfall	004-00-00-00000	Property Tax Division
	109	PTD Rebalance	004-00-00-00000	Property Tax Division
	110	CTU Construction	006-00-00-00000	Business Division
	111	OSP Security Contract	006-00-00-00000	Business Division
	112	Processing Center Lifecycle	003-00-00-00000	Administrative Services Division
	501	Cig Tax & Other Tobacco Product Increase	002-00-00-00000	General Services Division
	502	Other General Fund Revenue Adjustments	002-00-00-00000	General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	31,346,464	15,971,967	15,971,967	63,412,552	63,412,552	-
All Funds	33,375,272	34,601,223	34,601,223	90,539,461	90,539,461	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	874,747	-	22,440,501	-
<b>BEGINNING BALANCE</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	31,346,464	15,971,967	16,846,714	63,412,552	85,853,053	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$33,375,272</b>	<b>\$34,601,223</b>	<b>\$35,475,970</b>	<b>\$90,539,461</b>	<b>\$112,979,962</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
All Funds	166,486,971	186,702,371	193,187,720	222,792,209	197,607,383	-
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
3400 Other Funds Ltd	201,418	-	-	-	-	-
8800 General Fund Revenue	13,756,780,988	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
All Funds	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
<b>0110 Corp Excise and Income Taxes</b>						

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Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	374,979	-	-	-	-	-
8800 General Fund Revenue	1,116,486,199	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
All Funds	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	689,025,092	689,025,092	794,989,300	794,989,300	-
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	328,209,172	318,281,843	318,281,843	310,785,000	438,386,308	-
8800 General Fund Revenue	73,260,438	65,028,443	65,028,443	61,751,708	87,048,692	-
All Funds	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	52,312,555	54,715,568	54,715,568	55,390,000	67,375,408	-
8800 General Fund Revenue	60,108,123	63,819,025	63,819,025	64,605,264	78,584,592	-
All Funds	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,280,000	3,280,000	3,800,000	3,800,000	-
8800 General Fund Revenue	1,638,080	1,600,000	1,600,000	1,600,000	1,600,000	-
All Funds	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	8,000	8,000	-
8800 General Fund Revenue	7,403	6,000	6,000	6,000	6,000	-
All Funds	7,403	6,000	6,000	14,000	14,000	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	1,018,000	1,018,000	780,000	780,000	-
8800 General Fund Revenue	369,087	130,000	130,000	70,000	70,000	-
All Funds	369,087	1,148,000	1,148,000	850,000	850,000	-
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	237,000	237,000	237,000	237,000	-
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	13,250,000	13,250,000	62,400,000	117,084,576	-
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	164,949,466	164,949,466	167,258,530	167,258,530	-
8800 General Fund Revenue	-	20,086	20,086	20,768	20,768	-
All Funds	-	164,969,552	164,969,552	167,279,298	167,279,298	-
<b>TAXES</b>						
3400 Other Funds Ltd	381,098,124	1,244,756,969	1,244,756,969	1,395,647,830	1,589,919,122	-
8800 General Fund Revenue	15,205,135,727	17,081,893,828	17,081,893,828	18,833,163,971	18,928,540,052	-
<b>TOTAL TAXES</b>	<b>\$15,586,233,851</b>	<b>\$18,326,650,797</b>	<b>\$18,326,650,797</b>	<b>\$20,228,811,801</b>	<b>\$20,518,459,174</b>	<b>-</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	9,869,503	9,869,503	10,099,515	10,099,515	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	180,651,774	132,505,444	136,186,208	122,325,369	106,781,155	-
<b>FINES, RENTS AND ROYALTIES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	32,589,529	22,380,785	26,234,660	31,519,385	17,121,578	-
8800 General Fund Revenue	-	15,847,879	15,847,879	27,247,455	14,153,876	-
All Funds	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
<b>BOND SALES</b>						
<b>0555 General Fund Obligation Bonds</b>						
3400 Other Funds Ltd	-	-	-	-	12,890,000	-
3430 Other Funds Debt Svc Ltd	5,453,710	-	-	-	-	-
All Funds	5,453,710	-	-	-	12,890,000	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	19,981	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	98,221	-	-	-	-	-
All Funds	118,202	-	-	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,334,000	1,334,000	1,289,000	1,289,000	-
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	3,677,550	28,776,603	28,776,603	31,085,808	31,085,808	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8800 General Fund Revenue	45,228	-	-	-	-	-
All Funds	3,722,778	28,776,603	28,776,603	31,085,808	31,085,808	-
<b>TRANSFERS IN</b>						
<b>1060 Transfer from General Fund</b>						
3400 Other Funds Ltd	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>1123 Tsfr From OR Business Development</b>						
3400 Other Funds Ltd	25,000	-	-	-	-	-
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	87,752,928	50,172,328	50,172,328	44,668,520	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
All Funds	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
<b>TRANSFERS IN</b>						
3400 Other Funds Ltd	92,776,610	55,844,328	55,844,328	48,994,884	61,229,572	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
<b>TOTAL TRANSFERS IN</b>	<b>\$92,776,610</b>	<b>\$91,371,457</b>	<b>\$91,371,457</b>	<b>\$87,609,328</b>	<b>\$109,076,474</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
3400 Other Funds Ltd	690,813,568	1,495,467,632	1,503,002,271	1,640,961,791	1,830,415,750	-
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
8800 General Fund Revenue	15,205,180,955	17,133,268,836	17,133,268,836	18,899,025,870	18,990,540,830	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$16,068,033,425</b>	<b>\$18,853,936,492</b>	<b>\$18,867,956,480</b>	<b>\$20,762,779,870</b>	<b>\$21,018,563,963</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	-	-	(8,520,296)	(8,520,296)	-
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>2070 Transfer to Cities</b>						
3400 Other Funds Ltd	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
<b>2137 Tsfr To Justice, Dept of</b>						
3400 Other Funds Ltd	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
<b>2525 Tsfr To HECC</b>						
3400 Other Funds Ltd	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
<b>2580 Tsfr To OR University System</b>						
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	-	-	-
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-
<b>2586 Tsfr To Comm Coll/Wkfrc Dev</b>						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	-	(4,076,313)	(4,076,313)	-	-	-
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>TRANSFERS OUT</b>						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(1,354,701,069)	(1,512,095,589)	(1,739,346,482)	-
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>TOTAL TRANSFERS OUT</b>	<b>(\$15,839,581,387)</b>	<b>(\$18,484,116,030)</b>	<b>(\$18,487,969,905)</b>	<b>(\$20,411,121,459)</b>	<b>(\$20,729,887,312)</b>	-
<b>AVAILABLE REVENUES</b>						
8000 General Fund	164,932,255	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,554,716	12,709,466	12,709,466	18,047,265	25,027,346	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-
3400 Other Funds Ltd	87,759,600	160,592,405	165,147,916	192,278,754	176,922,321	-
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$261,827,310</b>	<b>\$404,421,685</b>	<b>\$415,462,545</b>	<b>\$442,197,872</b>	<b>\$401,656,613</b>	-
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	73,327,983	81,471,724	86,851,889	96,672,150	82,823,765	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	17,187,027	19,981,475	22,117,068	20,642,158	18,714,737	-
All Funds	90,515,010	101,453,199	108,968,957	117,314,308	101,538,502	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	218,978	58,727	58,727	60,901	60,901	-
3400 Other Funds Ltd	1,690	182,288	182,288	189,032	189,032	-
All Funds	220,668	241,015	241,015	249,933	249,933	-
<b>3170 Overtime Payments</b>						
8000 General Fund	348,736	96,245	96,245	99,807	99,807	-
3400 Other Funds Ltd	123,580	336,320	336,320	198,354	198,354	-
All Funds	472,316	432,565	432,565	298,161	298,161	-
<b>3180 Shift Differential</b>						
8000 General Fund	3,474	30,535	30,535	28,845	28,845	-
3400 Other Funds Ltd	294	-	-	6,000	6,000	-
All Funds	3,768	30,535	30,535	34,845	34,845	-
<b>3190 All Other Differential</b>						
8000 General Fund	943,043	245,288	245,288	257,184	257,184	-
3400 Other Funds Ltd	253,204	80,263	80,263	20,482	20,482	-
All Funds	1,196,247	325,551	325,551	277,666	277,666	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	74,842,214	81,902,519	87,282,684	97,118,887	83,270,502	-
3400 Other Funds Ltd	17,565,795	20,580,346	22,715,939	21,056,026	19,128,605	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$92,408,009</b>	<b>\$102,482,865</b>	<b>\$109,998,623</b>	<b>\$118,174,913</b>	<b>\$102,399,107</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	30,406	36,551	36,888	49,565	42,303	-
3400 Other Funds Ltd	6,970	9,479	9,709	11,573	10,516	-
All Funds	37,376	46,030	46,597	61,138	52,819	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	10,410,212	12,923,167	13,772,693	13,642,615	11,704,647	-
3400 Other Funds Ltd	2,830,624	3,220,849	3,558,060	2,911,970	2,645,543	-
All Funds	13,240,836	16,144,016	17,330,753	16,554,585	14,350,190	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	4,645,645	5,069,512	4,872,963	5,404,906	5,404,906	-
3400 Other Funds Ltd	1,213,107	987,955	1,217,252	1,317,024	1,317,024	-
All Funds	5,858,752	6,057,467	6,090,215	6,721,930	6,721,930	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	5,455,147	6,259,212	6,670,793	7,426,991	6,367,670	-
3400 Other Funds Ltd	1,432,004	1,573,812	1,737,188	1,610,569	1,463,115	-
All Funds	6,887,151	7,833,024	8,407,981	9,037,560	7,830,785	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	127,025	254,616	254,616	264,037	264,037	-
3400 Other Funds Ltd	20,112	14,527	14,527	15,065	15,065	-
All Funds	147,137	269,143	269,143	279,102	279,102	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	47,438	57,521	58,019	60,167	51,330	-
3400 Other Funds Ltd	11,486	14,641	14,984	13,883	12,656	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	58,924	72,162	73,003	74,050	63,986	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	376,837	491,826	497,546	577,285	556,705	-
3400 Other Funds Ltd	100,679	124,907	130,839	124,965	116,862	-
All Funds	477,516	616,733	628,385	702,250	673,567	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	23,066,963	25,219,451	25,274,900	28,860,334	24,564,478	-
3400 Other Funds Ltd	5,380,423	6,443,173	6,555,211	6,714,734	6,110,198	-
All Funds	28,447,386	31,662,624	31,830,111	35,575,068	30,674,676	-
<b>3280 Other OPE</b>						
8000 General Fund	-	15,850	18,709	15,850	15,850	-
3400 Other Funds Ltd	-	45,616	45,363	45,363	45,363	-
All Funds	-	61,466	64,072	61,213	61,213	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	44,159,673	50,327,706	51,457,127	56,301,750	48,971,926	-
3400 Other Funds Ltd	10,995,405	12,434,959	13,283,133	12,765,146	11,736,342	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$55,155,078</b>	<b>\$62,762,665</b>	<b>\$64,740,260</b>	<b>\$69,066,896</b>	<b>\$60,708,268</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(2,825,711)	(2,825,711)	(1,125,164)	(1,125,164)	-
3400 Other Funds Ltd	-	(343,927)	(343,927)	(155,156)	(155,156)	-
All Funds	-	(3,169,638)	(3,169,638)	(1,280,320)	(1,280,320)	-
<b>3465 Reconciliation Adjustment</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	-	114,832	114,832	-	(165,892)	-
3400 Other Funds Ltd	-	(249,267)	(249,267)	-	(950,408)	-
All Funds	-	(134,435)	(134,435)	-	(1,116,300)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(2,710,879)	(2,710,879)	(1,125,164)	(1,291,056)	-
3400 Other Funds Ltd	-	(593,194)	(593,194)	(155,156)	(1,105,564)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$3,304,073)</b>	<b>(\$3,304,073)</b>	<b>(\$1,280,320)</b>	<b>(\$2,396,620)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	119,001,887	129,519,346	136,028,932	152,295,473	130,951,372	-
3400 Other Funds Ltd	28,561,200	32,422,111	35,405,878	33,666,016	29,759,383	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$147,563,087</b>	<b>\$161,941,457</b>	<b>\$171,434,810</b>	<b>\$185,961,489</b>	<b>\$160,710,755</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	510,575	778,991	778,663	690,539	645,109	-
3400 Other Funds Ltd	99,388	95,297	97,286	141,762	131,978	-
All Funds	609,963	874,288	875,949	832,301	777,087	-
<b>4125 Out of State Travel</b>						
8000 General Fund	421,253	508,060	508,060	530,285	440,891	-
3400 Other Funds Ltd	12,713	30,702	33,877	56,908	56,908	-
All Funds	433,966	538,762	541,937	587,193	497,799	-
<b>4150 Employee Training</b>						
8000 General Fund	1,050,531	1,225,893	1,221,629	1,222,572	934,936	-
3400 Other Funds Ltd	168,926	202,179	217,409	228,331	196,021	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	1,219,457	1,428,072	1,439,038	1,450,903	1,130,957	-
<b>4175 Office Expenses</b>						
8000 General Fund	4,693,067	5,565,646	5,553,503	5,496,391	5,096,016	-
3400 Other Funds Ltd	1,587,828	2,362,271	2,134,145	2,145,037	1,876,401	-
All Funds	6,280,895	7,927,917	7,687,648	7,641,428	6,972,417	-
<b>4200 Telecommunications</b>						
8000 General Fund	1,354,539	2,390,453	2,384,427	2,945,950	2,499,788	-
3400 Other Funds Ltd	199,358	610,531	629,368	554,165	494,940	-
All Funds	1,553,897	3,000,984	3,013,795	3,500,115	2,994,728	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	7,275,533	4,134,115	4,134,115	5,311,322	4,898,818	-
3400 Other Funds Ltd	1,001,825	1,132,908	1,132,908	1,350,958	1,246,036	-
All Funds	8,277,358	5,267,023	5,267,023	6,662,280	6,144,854	-
<b>4250 Data Processing</b>						
8000 General Fund	857,579	5,645,417	5,645,417	1,335,997	819,861	-
3400 Other Funds Ltd	125,959	1,032,105	1,037,965	713,968	704,260	-
All Funds	983,538	6,677,522	6,683,382	2,049,965	1,524,121	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	148,134	146,452	146,452	158,180	158,180	-
3400 Other Funds Ltd	4,751	734	1,331	114,902	112,739	-
All Funds	152,885	147,186	147,783	273,082	270,919	-
<b>4300 Professional Services</b>						
8000 General Fund	1,415,529	1,715,204	1,715,204	5,244,569	2,459,204	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	4,623,313	4,352,566	4,426,163	11,811,563	11,706,046	-
All Funds	6,038,842	6,067,770	6,141,367	17,056,132	14,165,250	-
<b>4315 IT Professional Services</b>						
8000 General Fund	2,017,590	3,575,004	3,575,004	7,067,831	3,926,726	-
3400 Other Funds Ltd	5,632,252	15,236,691	14,736,691	14,773	14,773	-
All Funds	7,649,842	18,811,695	18,311,695	7,082,604	3,941,499	-
<b>4325 Attorney General</b>						
8000 General Fund	4,066,565	5,059,485	5,059,485	5,724,301	5,348,214	-
3400 Other Funds Ltd	242,241	547,895	547,895	619,888	579,161	-
All Funds	4,308,806	5,607,380	5,607,380	6,344,189	5,927,375	-
<b>4350 Dispute Resolution Services</b>						
8000 General Fund	496	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	24,716	151,246	151,246	85,334	84,874	-
3400 Other Funds Ltd	1,891	6,300	6,300	16,114	16,074	-
All Funds	26,607	157,546	157,546	101,448	100,948	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	105,011	156,797	156,797	196,457	183,457	-
3400 Other Funds Ltd	47,951	5,881	5,881	93,515	93,515	-
All Funds	152,962	162,678	162,678	289,972	276,972	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	6,646,904	5,444,691	5,444,691	6,803,941	5,875,790	-
3400 Other Funds Ltd	1,264,941	2,386,529	2,491,256	2,342,251	2,151,079	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	7,911,845	7,831,220	7,935,947	9,146,192	8,026,869	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	6,067	6,067	1,453	1,453	-
3400 Other Funds Ltd	-	22,911	22,911	23,759	23,759	-
All Funds	-	28,978	28,978	25,212	25,212	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	421,687	150,435	150,435	247,482	195,122	-
3400 Other Funds Ltd	25,680	43,900	43,900	46,561	46,561	-
All Funds	447,367	194,335	194,335	294,043	241,683	-
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	470,019	125,249	125,249	570,350	410,571	-
3400 Other Funds Ltd	22,581	164,659	164,659	170,752	162,419	-
All Funds	492,600	289,908	289,908	741,102	572,990	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	770,238	485,134	485,134	167,566	167,566	-
3400 Other Funds Ltd	688,657	5,712,002	5,798,950	3,954,827	3,954,827	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
All Funds	1,628,894	6,197,136	6,284,084	4,122,393	4,122,393	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	414,291	341,736	340,260	360,194	343,002	-
3400 Other Funds Ltd	63,272	55,248	60,518	54,223	45,492	-
All Funds	477,563	396,984	400,778	414,417	388,494	-
<b>4715 IT Expendable Property</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	2,462,126	964,723	964,723	3,102,858	2,885,203	-
3400 Other Funds Ltd	728,900	296,307	328,475	67,186	12,819	-
All Funds	3,191,026	1,261,030	1,293,198	3,170,044	2,898,022	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	35,126,383	38,570,798	38,546,561	47,263,572	37,374,781	-
3400 Other Funds Ltd	16,542,427	34,297,616	33,917,888	24,521,443	23,625,808	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$51,838,809</b>	<b>\$72,868,414</b>	<b>\$72,464,449</b>	<b>\$71,785,015</b>	<b>\$61,000,589</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	288,486	64,010	64,010	511,613	291,379	-
3400 Other Funds Ltd	189,987	157,714	321,778	431,471	320,159	-
All Funds	478,473	221,724	385,788	943,084	611,538	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	47,575	47,575	224,336	224,336	-
3400 Other Funds Ltd	-	28,876	28,876	29,945	29,945	-
All Funds	-	76,451	76,451	254,281	254,281	-
<b>5550 Data Processing Software</b>						
8000 General Fund	6,847	88,726	88,726	12,989	12,989	-
3400 Other Funds Ltd	4,001,115	5,075	5,075	5,263	5,263	-
All Funds	4,007,962	93,801	93,801	18,252	18,252	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	30,450	30,450	31,577	31,577	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	135,101	135,101	88,250	88,250	-
All Funds	-	165,551	165,551	119,827	119,827	-
<b>5700 Building Structures</b>						
3400 Other Funds Ltd	-	-	787,408	-	-	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	34,596	-	-	79,020	79,020	-
3400 Other Funds Ltd	63,996	-	-	153,488	153,488	-
All Funds	98,592	-	-	232,508	232,508	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	329,929	230,761	230,761	859,535	639,301	-
3400 Other Funds Ltd	4,255,098	326,766	1,278,238	708,417	597,105	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$4,585,027</b>	<b>\$557,527</b>	<b>\$1,508,999</b>	<b>\$1,567,952</b>	<b>\$1,236,406</b>	<b>-</b>
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	-	63,600,000	63,600,000	65,953,200	65,319,109	-
<b>6030 Dist to Non-Gov Units</b>						
8000 General Fund	-	-	-	-	264,174	-
3400 Other Funds Ltd	269,933	284,945	284,945	295,488	295,488	-
All Funds	269,933	284,945	284,945	295,488	559,662	-
<b>6060 Intra-Agency Gen Fund Transfer</b>						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>SPECIAL PAYMENTS</b>						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,614,583	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	269,933	63,884,945	63,884,945	66,248,688	65,614,597	-
<b>TOTAL SPECIAL PAYMENTS</b>	<b>\$5,268,615</b>	<b>\$69,556,945</b>	<b>\$69,556,945</b>	<b>\$70,575,052</b>	<b>\$69,229,180</b>	-
<b>DEBT SERVICE</b>						
<b>7100 Principal - Bonds</b>						
8030 General Fund Debt Svc	225,000	9,883,807	9,883,807	14,945,000	20,465,000	-
<b>7150 Interest - Bonds</b>						
8030 General Fund Debt Svc	1,096,412	2,825,659	2,825,659	3,102,265	4,562,346	-
<b>DEBT SERVICE</b>						
8030 General Fund Debt Svc	1,321,412	12,709,466	12,709,466	18,047,265	25,027,346	-
<b>TOTAL DEBT SERVICE</b>	<b>\$1,321,412</b>	<b>\$12,709,466</b>	<b>\$12,709,466</b>	<b>\$18,047,265</b>	<b>\$25,027,346</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	159,456,881	173,992,905	180,478,254	204,744,944	172,580,037	-
8030 General Fund Debt Svc	1,321,412	12,709,466	12,709,466	18,047,265	25,027,346	-
3400 Other Funds Ltd	49,628,658	130,931,438	134,486,949	125,144,564	119,596,893	-
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$210,576,950</b>	<b>\$317,633,809</b>	<b>\$327,674,669</b>	<b>\$347,936,773</b>	<b>\$317,204,276</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(5,475,374)	-	-	-	-	-
8030 General Fund Debt Svc	(233,304)	-	-	-	-	-
All Funds	(5,708,678)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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

2017-19 Biennium

Revenue, Dept of

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	38,130,942	29,660,967	30,660,967	67,134,190	57,325,428	-
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	<b>\$45,541,682</b>	<b>\$86,787,876</b>	<b>\$87,787,876</b>	<b>\$94,261,099</b>	<b>\$84,452,337</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	1,063	1,080	1,085	1,135	989	-
8180 Position Reconciliation	-	2	2	-	1	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>1,063</b>	<b>1,082</b>	<b>1,087</b>	<b>1,135</b>	<b>990</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	1,009.28	1,011.46	1,019.73	1,048.87	901.65	-
8280 FTE Reconciliation	-	0.95	0.95	-	3.77	-
<b>TOTAL AUTHORIZED FTE</b>	<b>1,009.28</b>	<b>1,012.41</b>	<b>1,020.68</b>	<b>1,048.87</b>	<b>905.42</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	2,573	2,573	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	1,087,471	1,037,266	1,082,294	1,438,125	1,183,523	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,471	1,037,266	1,082,294	1,438,125	1,183,523	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$7,884,360</b>	<b>\$8,335,314</b>	<b>\$8,674,382</b>	<b>\$10,673,437</b>	<b>\$8,620,500</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	6,796,889	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,472	1,039,839	1,084,867	1,438,125	1,183,523	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$7,884,361</b>	<b>\$8,337,887</b>	<b>\$8,676,955</b>	<b>\$10,673,437</b>	<b>\$8,620,500</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	3,706,466	3,964,749	4,212,752	5,116,743	4,074,290	-

Budget Support - Detail Revenues and Expenditures

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Executive Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	514,819	537,020	572,011	771,820	616,121	-
All Funds	4,221,285	4,501,769	4,784,763	5,888,563	4,690,411	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	10,169	-	-	-	-	-
<b>3170 Overtime Payments</b>						
8000 General Fund	-	2,422	2,422	2,512	2,512	-
3400 Other Funds Ltd	-	11,867	11,867	12,306	12,306	-
All Funds	-	14,289	14,289	14,818	14,818	-
<b>3190 All Other Differential</b>						
8000 General Fund	27,863	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	3,744,498	3,967,171	4,215,174	5,119,255	4,076,802	-
3400 Other Funds Ltd	514,819	548,887	583,878	784,126	628,427	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$4,259,317</b>	<b>\$4,516,058</b>	<b>\$4,799,052</b>	<b>\$5,903,381</b>	<b>\$4,705,229</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	1,022	1,488	1,488	2,176	1,675	-
3400 Other Funds Ltd	198	228	228	332	263	-
All Funds	1,220	1,716	1,716	2,508	1,938	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	517,633	626,412	665,571	888,118	708,077	-
3400 Other Funds Ltd	100,107	86,672	92,197	132,632	105,210	-
All Funds	617,740	713,084	757,768	1,020,750	813,287	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	232,434	245,526	233,432	260,767	260,767	-
3400 Other Funds Ltd	41,150	30,462	32,297	32,918	32,918	-
All Funds	273,584	275,988	265,729	293,685	293,685	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	264,150	297,097	316,069	389,263	309,515	-
3400 Other Funds Ltd	51,100	41,384	44,061	59,734	47,823	-
All Funds	315,250	338,481	360,130	448,997	357,338	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	174	-	-	-	-	-
3400 Other Funds Ltd	8	-	-	-	-	-
All Funds	182	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	2,023	2,334	2,334	2,697	2,091	-
3400 Other Funds Ltd	391	357	357	408	324	-
All Funds	2,414	2,691	2,691	3,105	2,415	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	21,109	23,803	23,803	30,714	27,091	-
3400 Other Funds Ltd	3,803	2,953	2,953	4,003	3,413	-
All Funds	24,912	26,756	26,756	34,717	30,504	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	904,413	1,008,475	1,008,475	1,277,244	983,554	-
3400 Other Funds Ltd	175,059	121,061	121,061	189,540	149,870	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	1,079,472	1,129,536	1,129,536	1,466,784	1,133,424	-
<b>3280 Other OPE</b>						
8000 General Fund	-	56	56	56	56	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	1,942,958	2,205,191	2,251,228	2,851,035	2,292,826	-
3400 Other Funds Ltd	371,816	283,117	293,154	419,567	339,821	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$2,314,774</b>	<b>\$2,488,308</b>	<b>\$2,544,382</b>	<b>\$3,270,602</b>	<b>\$2,632,647</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(45,857)	(45,857)	(65,237)	(65,237)	-
3400 Other Funds Ltd	-	(11,464)	(11,464)	(9,026)	(9,026)	-
All Funds	-	(57,321)	(57,321)	(74,263)	(74,263)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(26,745)	-
3400 Other Funds Ltd	-	-	-	-	(3,425)	-
All Funds	-	-	-	-	(30,170)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(45,857)	(45,857)	(65,237)	(91,982)	-
3400 Other Funds Ltd	-	(11,464)	(11,464)	(9,026)	(12,451)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$57,321)</b>	<b>(\$57,321)</b>	<b>(\$74,263)</b>	<b>(\$104,433)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	5,687,456	6,126,505	6,420,545	7,905,053	6,277,646	-
3400 Other Funds Ltd	886,635	820,540	865,568	1,194,667	955,797	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,574,091</b>	<b>\$6,947,045</b>	<b>\$7,286,113</b>	<b>\$9,099,720</b>	<b>\$7,233,443</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	17,785	17,135	17,135	20,757	16,944	-
3400 Other Funds Ltd	2,864	3,281	3,281	3,838	3,206	-
All Funds	20,649	20,416	20,416	24,595	20,150	-
<b>4125 Out of State Travel</b>						
8000 General Fund	6,179	2,255	2,255	2,338	2,338	-
3400 Other Funds Ltd	955	-	-	-	-	-
All Funds	7,134	2,255	2,255	2,338	2,338	-
<b>4150 Employee Training</b>						
8000 General Fund	132,442	60,435	60,435	111,982	98,691	-
3400 Other Funds Ltd	20,343	11,011	11,011	23,930	22,102	-
All Funds	152,785	71,446	71,446	135,912	120,793	-
<b>4175 Office Expenses</b>						
8000 General Fund	175,298	127,640	127,640	199,813	189,578	-
3400 Other Funds Ltd	28,372	25,086	25,086	26,866	25,459	-
All Funds	203,670	152,726	152,726	226,679	215,037	-
<b>4200 Telecommunications</b>						
8000 General Fund	42,036	26,020	26,020	47,184	9,823	-
3400 Other Funds Ltd	5,926	1,285	1,285	5,125	-	-
All Funds	47,962	27,305	27,305	52,309	9,823	-
<b>4225 State Gov. Service Charges</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	568,058	666,345	666,345	717,221	661,518	-
3400 Other Funds Ltd	91,628	152,926	152,926	161,208	148,688	-
All Funds	659,686	819,271	819,271	878,429	810,206	-
<b>4250 Data Processing</b>						
8000 General Fund	-	501	501	2,614	-	-
3400 Other Funds Ltd	-	-	-	425	-	-
All Funds	-	501	501	3,039	-	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	670	-	-	520	520	-
3400 Other Funds Ltd	18	-	-	-	-	-
All Funds	688	-	-	520	520	-
<b>4300 Professional Services</b>						
8000 General Fund	116,339	141,568	141,568	147,372	147,372	-
3400 Other Funds Ltd	11,959	9,669	9,669	10,066	10,066	-
All Funds	128,298	151,237	151,237	157,438	157,438	-
<b>4315 IT Professional Services</b>						
8000 General Fund	9,880	-	-	-	-	-
3400 Other Funds Ltd	1,452	-	-	-	-	-
All Funds	11,332	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	955	4,872	4,872	904	904	-
3400 Other Funds Ltd	151	-	-	207	207	-
All Funds	1,106	4,872	4,872	1,111	1,111	-

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Executive Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	15,157	20,154	20,154	16,752	16,752	-
3400 Other Funds Ltd	2,228	-	-	1,345	1,345	-
All Funds	17,385	20,154	20,154	18,097	18,097	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	4,008	1,346	1,346	1,439	1,439	-
3400 Other Funds Ltd	640	262	262	281	14	-
All Funds	4,648	1,608	1,608	1,720	1,453	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	24,977	-	-	4,148	4,148	-
3400 Other Funds Ltd	3,473	-	-	1,037	1,037	-
All Funds	28,450	-	-	5,185	5,185	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	36,928	53,353	53,353	366	366	-
3400 Other Funds Ltd	7,791	9,497	9,497	-	-	-
All Funds	44,719	62,850	62,850	366	366	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	7,122	49,919	49,919	10,408	8,057	-
3400 Other Funds Ltd	1,777	6,282	6,282	1,558	1,174	-
All Funds	8,899	56,201	56,201	11,966	9,231	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	7,020	-	-	14,991	881	-
3400 Other Funds Ltd	1,123	-	-	2,452	156	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	8,143	-	-	17,443	1,037	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,164,854	1,171,543	1,171,543	1,298,809	1,159,331	-
3400 Other Funds Ltd	180,700	219,299	219,299	238,338	213,454	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,345,554</b>	<b>\$1,390,842</b>	<b>\$1,390,842</b>	<b>\$1,537,147</b>	<b>\$1,372,785</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	-	-	-	31,450	-	-
3400 Other Funds Ltd	20,137	-	-	5,120	-	-
All Funds	20,137	-	-	36,570	-	-
<b>EXPENDITURES</b>						
8000 General Fund	6,852,310	7,298,048	7,592,088	9,235,312	7,436,977	-
3400 Other Funds Ltd	1,087,472	1,039,839	1,084,867	1,438,125	1,169,251	-
<b>TOTAL EXPENDITURES</b>	<b>\$7,939,782</b>	<b>\$8,337,887</b>	<b>\$8,676,955</b>	<b>\$10,673,437</b>	<b>\$8,606,228</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	55,421	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	14,272	-
<b>TOTAL ENDING BALANCE</b>	-	-	-	-	<b>\$14,272</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	38	39	39	45	35	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>38</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>35</b>	-

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	37.20	37.58	37.58	44.20	34.20	-
<b>TOTAL AUTHORIZED FTE</b>	<b>37.20</b>	<b>37.58</b>	<b>37.58</b>	<b>44.20</b>	<b>34.20</b>	<b>-</b>

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	25,947,176	13,407,824	13,407,824	25,479,647	25,479,647	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	-	28,293,505	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	25,947,176	13,407,824	13,407,824	25,479,647	53,773,152	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$25,947,176</b>	<b>\$13,407,824</b>	<b>\$13,407,824</b>	<b>\$25,479,647</b>	<b>\$53,773,152</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
3400 Other Funds Ltd	201,418	-	-	-	-	-
8800 General Fund Revenue	13,756,780,988	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
All Funds	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	17,523,370,000	-
<b>0110 Corp Excise and Income Taxes</b>						
3400 Other Funds Ltd	374,979	-	-	-	-	-
8800 General Fund Revenue	1,116,486,199	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
All Funds	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	988,825,000	-
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	689,025,092	689,025,092	794,989,300	794,989,300	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	328,209,172	318,281,843	318,281,843	310,785,000	438,386,308	-
8800 General Fund Revenue	73,260,438	65,028,443	65,028,443	61,751,708	87,048,692	-
All Funds	401,469,610	383,310,286	383,310,286	372,536,708	525,435,000	-
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	52,312,555	54,715,568	54,715,568	55,390,000	67,375,408	-
8800 General Fund Revenue	60,108,123	63,819,025	63,819,025	64,605,264	78,584,592	-
All Funds	112,420,678	118,534,593	118,534,593	119,995,264	145,960,000	-
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,280,000	3,280,000	3,800,000	3,800,000	-
8800 General Fund Revenue	1,638,080	1,600,000	1,600,000	1,600,000	1,600,000	-
All Funds	1,638,080	4,880,000	4,880,000	5,400,000	5,400,000	-
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	196,485,409	217,126,255	217,126,255	233,364,956	249,015,000	-
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	8,000	8,000	-
8800 General Fund Revenue	7,403	6,000	6,000	6,000	6,000	-
All Funds	7,403	6,000	6,000	14,000	14,000	-
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	1,018,000	1,018,000	780,000	780,000	-
8800 General Fund Revenue	369,087	130,000	130,000	70,000	70,000	-
All Funds	369,087	1,148,000	1,148,000	850,000	850,000	-
<b>0165 Other Severance Taxes</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	237,000	237,000	237,000	237,000	-
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	13,250,000	13,250,000	62,400,000	117,084,576	-
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	164,949,466	164,949,466	167,258,530	167,258,530	-
8800 General Fund Revenue	-	20,086	20,086	20,768	20,768	-
All Funds	-	164,969,552	164,969,552	167,279,298	167,279,298	-
<b>TAXES</b>						
3400 Other Funds Ltd	381,098,124	1,244,756,969	1,244,756,969	1,395,647,830	1,589,919,122	-
8800 General Fund Revenue	15,205,135,727	17,081,893,828	17,081,893,828	18,833,163,971	18,928,540,052	-
<b>TOTAL TAXES</b>	<b>\$15,586,233,851</b>	<b>\$18,326,650,797</b>	<b>\$18,326,650,797</b>	<b>\$20,228,811,801</b>	<b>\$20,518,459,174</b>	<b>-</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	9,869,503	9,869,503	10,099,515	10,099,515	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	133,552,066	2,824,351	2,837,767	4,023,143	3,841,748	-
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	32,589,529	22,380,785	26,234,660	31,519,385	17,121,578	-
8800 General Fund Revenue	-	15,847,879	15,847,879	27,247,455	14,153,876	-
All Funds	32,589,529	38,228,664	42,082,539	58,766,840	31,275,454	-
<b>INTEREST EARNINGS</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	19,981	-	-	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,334,000	1,334,000	1,289,000	1,289,000	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	1,148,982	28,589,533	28,589,533	30,898,738	30,898,738	-
8800 General Fund Revenue	45,228	-	-	-	-	-
All Funds	1,194,210	28,589,533	28,589,533	30,898,738	30,898,738	-
<b>TRANSFERS IN</b>						
<b>1060 Transfer from General Fund</b>						
3400 Other Funds Ltd	-	5,672,000	5,672,000	4,326,364	-	-
<b>1123 Tsfr From OR Business Development</b>						
3400 Other Funds Ltd	25,000	-	-	-	-	-
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	87,752,928	50,172,328	50,172,328	44,668,520	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
All Funds	87,752,928	85,699,457	85,699,457	83,282,964	105,726,065	-
<b>TRANSFERS IN</b>						
3400 Other Funds Ltd	87,777,928	55,844,328	55,844,328	48,994,884	57,879,163	-
8800 General Fund Revenue	-	35,527,129	35,527,129	38,614,444	47,846,902	-
<b>TOTAL TRANSFERS IN</b>	<b>\$87,777,928</b>	<b>\$91,371,457</b>	<b>\$91,371,457</b>	<b>\$87,609,328</b>	<b>\$105,726,065</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>REVENUE CATEGORIES</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	636,186,610	1,365,599,469	1,369,466,760	1,522,472,495	1,711,048,864	-
8800 General Fund Revenue	15,205,180,955	17,133,268,836	17,133,268,836	18,899,025,870	18,990,540,830	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$15,852,135,523</b>	<b>\$18,510,716,542</b>	<b>\$18,514,690,907</b>	<b>\$20,435,568,177</b>	<b>\$20,713,008,133</b>	<b>-</b>
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	-	-	(8,520,296)	(8,520,296)	-
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(12,289,451)	(12,289,451)	(9,365,757)	(9,365,757)	-
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>2070 Transfer to Cities</b>						
3400 Other Funds Ltd	-	(730,923)	(730,923)	(6,037,260)	(6,037,260)	-
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(742,785,781)	(742,785,781)	(853,484,890)	(847,447,630)	-
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	(14,850,725)	(26,663,653)	(42,812,867)	-
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	-
<b>2137 Tsfr To Justice, Dept of</b>						

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3400 Other Funds Ltd	(19,913,740)	(20,541,179)	(20,541,179)	(21,299,024)	(21,299,024)	-
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(200,610)	(237,000)	(237,000)	(24,386,040)	(237,000)	-
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	(6,750,477)	-
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	(84,127,000)	-
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	(25,458,632)	-
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	(33,562,604)	-
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,257,421)	-	-	(4,257,421)	(4,257,421)	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	(2,127,859)	-
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	(513,416,071)	-
<b>2525 Tsfr To HECC</b>						
3400 Other Funds Ltd	-	(1,745,810)	(1,745,810)	(2,045,660)	(2,045,660)	-
<b>2580 Tsfr To OR University System</b>						
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	-	-	-
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(608,316)	(615,890)	(615,890)	(476,740)	(74,727,515)	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>2586 Tsfr To Comm Coll/Wkfrc Dev</b>						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	(14,421,948)	-
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						
3400 Other Funds Ltd	(47,617)	(10,000)	(10,000)	(30,000)	(30,000)	-
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	(9,022,216)	-
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	-	(4,076,313)	(4,076,313)	-	-	-
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	(30,898,738)	-
<b>TRANSFERS OUT</b>						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(1,354,701,069)	(1,512,095,589)	(1,739,346,482)	-
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	(18,990,540,830)	-
<b>TOTAL TRANSFERS OUT</b>	<b>(\$15,839,581,387)</b>	<b>(\$18,484,116,030)</b>	<b>(\$18,487,969,905)</b>	<b>(\$20,411,121,459)</b>	<b>(\$20,729,887,312)</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	10,767,958	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	27,733,354	28,160,099	28,173,515	35,856,553	25,475,534	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$38,501,312</b>	<b>\$40,008,336</b>	<b>\$40,128,826</b>	<b>\$49,926,365</b>	<b>\$36,893,973</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	1,655,390	1,827,495	1,918,751	2,702,331	1,434,059	-
3400 Other Funds Ltd	256,171	192,531	202,433	272,019	164,605	-
All Funds	1,911,561	2,020,026	2,121,184	2,974,350	1,598,664	-
<b>3170 Overtime Payments</b>						
8000 General Fund	2,930	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	16,554	-	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	1,674,874	1,827,495	1,918,751	2,702,331	1,434,059	-
3400 Other Funds Ltd	256,171	192,531	202,433	272,019	164,605	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,931,045</b>	<b>\$2,020,026</b>	<b>\$2,121,184</b>	<b>\$2,974,350</b>	<b>\$1,598,664</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	392	527	527	1,019	518	-
3400 Other Funds Ltd	80	67	67	151	108	-
All Funds	472	594	594	1,170	626	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	237,592	288,564	302,973	400,762	223,986	-
3400 Other Funds Ltd	48,287	30,399	31,963	40,486	25,490	-
All Funds	285,879	318,963	334,936	441,248	249,476	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	106,389	113,103	107,531	114,390	114,390	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	19,688	10,137	11,329	11,815	11,815	-
All Funds	126,077	123,240	118,860	126,205	126,205	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	119,467	139,804	146,785	206,603	109,643	-
3400 Other Funds Ltd	24,280	14,729	15,487	20,803	12,589	-
All Funds	143,747	154,533	162,272	227,406	122,232	-
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	10	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	686	822	822	1,228	629	-
3400 Other Funds Ltd	140	109	109	182	129	-
All Funds	826	931	931	1,410	758	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	9,688	10,965	10,965	16,214	11,826	-
3400 Other Funds Ltd	1,818	983	983	1,632	1,221	-
All Funds	11,506	11,948	11,948	17,846	13,047	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	304,834	364,197	364,197	595,711	304,437	-
3400 Other Funds Ltd	61,952	47,931	47,931	54,341	28,923	-
All Funds	366,786	412,128	412,128	650,052	333,360	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	779,048	917,982	933,800	1,335,927	765,429	-
3400 Other Funds Ltd	156,255	104,355	107,869	129,410	80,275	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$935,303</b>	<b>\$1,022,337</b>	<b>\$1,041,669</b>	<b>\$1,465,337</b>	<b>\$845,704</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	-	-	(16,796)	(16,796)	-
3400 Other Funds Ltd	-	-	-	(1,770)	(1,770)	-
All Funds	-	-	-	(18,566)	(18,566)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(25,353)	-
3400 Other Funds Ltd	-	(5,562)	(5,562)	-	(13,654)	-
All Funds	-	(5,562)	(5,562)	-	(39,007)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	-	-	(16,796)	(42,149)	-
3400 Other Funds Ltd	-	(5,562)	(5,562)	(1,770)	(15,424)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$5,562)</b>	<b>(\$5,562)</b>	<b>(\$18,566)</b>	<b>(\$57,573)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	2,453,922	2,745,477	2,852,551	4,021,462	2,157,339	-
3400 Other Funds Ltd	412,426	291,324	304,740	399,659	229,456	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$2,866,348</b>	<b>\$3,036,801</b>	<b>\$3,157,291</b>	<b>\$4,421,121</b>	<b>\$2,386,795</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	105,562	40,571	40,571	116,560	114,478	-
3400 Other Funds Ltd	17,533	4,044	4,044	19,824	19,749	-
All Funds	123,095	44,615	44,615	136,384	134,227	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4125 Out of State Travel</b>						
8000 General Fund	-	32,983	32,983	9,315	9,315	-
3400 Other Funds Ltd	207	4,609	4,609	4,780	4,780	-
All Funds	207	37,592	37,592	14,095	14,095	-
<b>4150 Employee Training</b>						
8000 General Fund	34,525	68,462	68,462	151,683	132,420	-
3400 Other Funds Ltd	37,890	9,515	9,515	21,212	20,237	-
All Funds	72,415	77,977	77,977	172,895	152,657	-
<b>4175 Office Expenses</b>						
8000 General Fund	2,693,837	3,604,234	3,604,234	3,671,560	3,404,957	-
3400 Other Funds Ltd	1,226,088	957,745	957,745	968,007	875,414	-
All Funds	3,919,925	4,561,979	4,561,979	4,639,567	4,280,371	-
<b>4200 Telecommunications</b>						
8000 General Fund	15,460	52,927	52,927	93,316	54,807	-
3400 Other Funds Ltd	2,614	7,888	7,888	10,204	8,179	-
All Funds	18,074	60,815	60,815	103,520	62,986	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	442	-	-	-	-	-
3400 Other Funds Ltd	62	-	-	-	-	-
All Funds	504	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	177	76,881	76,881	40,485	36,172	-
3400 Other Funds Ltd	21	7,027	7,027	7,662	7,287	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	198	83,908	83,908	48,147	43,459	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	4,345	18,672	18,672	5,882	5,882	-
3400 Other Funds Ltd	737	-	-	-	-	-
All Funds	5,082	18,672	18,672	5,882	5,882	-
<b>4300 Professional Services</b>						
8000 General Fund	38,280	41,612	41,612	43,318	43,318	-
3400 Other Funds Ltd	9,838	7,361	7,361	7,663	7,663	-
All Funds	48,118	48,973	48,973	50,981	50,981	-
<b>4325 Attorney General</b>						
8000 General Fund	4,065,184	5,059,485	5,059,485	5,724,301	5,348,214	-
3400 Other Funds Ltd	242,241	484,295	484,295	619,888	579,161	-
All Funds	4,307,425	5,543,780	5,543,780	6,344,189	5,927,375	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	1,243	5,712	5,712	5,923	5,923	-
3400 Other Funds Ltd	344	161	161	167	167	-
All Funds	1,587	5,873	5,873	6,090	6,090	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	9,185	48,752	48,752	54,704	54,704	-
3400 Other Funds Ltd	1,556	2,589	2,589	2,685	2,685	-
All Funds	10,741	51,341	51,341	57,389	57,389	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	17,720	20,198	20,198	21,592	21,592	-

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General Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,208	3,309	3,309	3,537	3,537	-
All Funds	20,928	23,507	23,507	25,129	25,129	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	4,762	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	566,287	23,521	23,521	20,244	20,244	-
3400 Other Funds Ltd	282,652	1,878,796	1,878,796	1,948,312	1,948,312	-
All Funds	848,939	1,902,317	1,902,317	1,968,556	1,968,556	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	-	8,750	8,750	12,953	9,074	-
3400 Other Funds Ltd	5,526	-	-	337	-	-
All Funds	5,526	8,750	8,750	13,290	9,074	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	9,516	-	-	27,173	-	-
3400 Other Funds Ltd	16,070	-	-	2,363	-	-
All Funds	25,586	-	-	29,536	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	7,566,525	9,102,760	9,102,760	9,999,009	9,261,100	-
3400 Other Funds Ltd	1,846,587	3,367,339	3,367,339	3,616,641	3,477,171	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$9,413,112</b>	<b>\$12,470,099</b>	<b>\$12,470,099</b>	<b>\$13,615,650</b>	<b>\$12,738,271</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	-	-	-	49,341	-	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	-	-	4,291	-	-
All Funds	-	-	-	53,632	-	-
<b>EXPENDITURES</b>						
8000 General Fund	10,020,447	11,848,237	11,955,311	14,069,812	11,418,439	-
3400 Other Funds Ltd	2,259,013	3,658,663	3,672,079	4,020,591	3,706,627	-
<b>TOTAL EXPENDITURES</b>	<b>\$12,279,460</b>	<b>\$15,506,900</b>	<b>\$15,627,390</b>	<b>\$18,090,403</b>	<b>\$15,125,066</b>	<b>-</b>
<b>REVERSIONS</b>						
9900 Reversions						
8000 General Fund	(747,511)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	25,474,341	24,501,436	24,501,436	31,835,962	21,768,907	-
<b>TOTAL ENDING BALANCE</b>	<b>\$25,474,341</b>	<b>\$24,501,436</b>	<b>\$24,501,436</b>	<b>\$31,835,962</b>	<b>\$21,768,907</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	13	14	14	22	14	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>22</b>	<b>14</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	13.00	13.25	13.25	19.75	10.25	-
<b>TOTAL AUTHORIZED FTE</b>	<b>13.00</b>	<b>13.25</b>	<b>13.25</b>	<b>19.75</b>	<b>10.25</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	66,394	66,394	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	6,328,171	7,825,300	8,704,381	10,229,791	9,236,991	-
<b>OTHER</b>						
0975 Other Revenues						
3400 Other Funds Ltd	-	52,825	52,825	52,825	52,825	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,171	7,878,125	8,757,206	10,282,616	9,289,816	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$49,658,018</b>	<b>\$53,749,872</b>	<b>\$55,606,386</b>	<b>\$71,767,168</b>	<b>\$56,518,449</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	43,329,847	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,172	7,944,519	8,823,600	10,282,616	9,289,816	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$49,658,019</b>	<b>\$53,816,266</b>	<b>\$55,672,780</b>	<b>\$71,767,168</b>	<b>\$56,518,449</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	15,238,404	18,383,378	19,221,473	22,057,143	17,344,453	-
3400 Other Funds Ltd	2,145,520	2,023,868	2,407,212	3,307,381	2,751,111	-
All Funds	17,383,924	20,407,246	21,628,685	25,364,524	20,095,564	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	186,174	25,834	25,834	26,790	26,790	-
3400 Other Funds Ltd	-	72,648	72,648	75,336	75,336	-
All Funds	186,174	98,482	98,482	102,126	102,126	-
<b>3170 Overtime Payments</b>						
8000 General Fund	105,324	36,183	36,183	37,522	37,522	-
3400 Other Funds Ltd	-	5,419	5,419	5,620	5,620	-
All Funds	105,324	41,602	41,602	43,142	43,142	-
<b>3180 Shift Differential</b>						
8000 General Fund	2,787	26,362	26,362	27,337	27,337	-
<b>3190 All Other Differential</b>						
8000 General Fund	252,010	191,540	191,540	198,627	198,627	-
3400 Other Funds Ltd	-	19,751	19,751	20,482	20,482	-
All Funds	252,010	211,291	211,291	219,109	219,109	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	15,784,699	18,663,297	19,501,392	22,347,419	17,634,729	-
3400 Other Funds Ltd	2,145,520	2,121,686	2,505,030	3,408,819	2,852,549	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$17,930,219</b>	<b>\$20,784,983</b>	<b>\$22,006,422</b>	<b>\$25,756,238</b>	<b>\$20,487,278</b>	<b>-</b>

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	6,327	8,702	8,702	11,774	9,235	-
3400 Other Funds Ltd	913	963	1,193	1,849	1,563	-
All Funds	7,240	9,665	9,895	13,623	10,798	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	2,240,276	2,942,862	3,075,197	3,114,041	2,456,982	-
3400 Other Funds Ltd	323,391	323,554	384,084	461,923	384,552	-
All Funds	2,563,667	3,266,416	3,459,281	3,575,964	2,841,534	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	971,042	1,153,755	1,096,645	1,210,382	1,210,382	-
3400 Other Funds Ltd	137,414	125,345	137,579	150,809	150,809	-
All Funds	1,108,456	1,279,100	1,234,224	1,361,191	1,361,191	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	1,175,221	1,427,743	1,491,856	1,709,565	1,349,044	-
3400 Other Funds Ltd	169,645	162,323	191,650	260,792	218,237	-
All Funds	1,344,866	1,590,066	1,683,506	1,970,357	1,567,281	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	42,428	169,681	169,681	175,959	175,959	-
3400 Other Funds Ltd	6,119	2,896	2,896	3,003	3,003	-
All Funds	48,547	172,577	172,577	178,962	178,962	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	9,420	13,612	13,612	14,222	11,161	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	1,360	1,529	1,872	2,248	1,903	-
All Funds	10,780	15,141	15,484	16,470	13,064	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	47,262	112,008	112,008	134,022	125,229	-
3400 Other Funds Ltd	6,577	12,588	14,289	17,831	16,563	-
All Funds	53,839	124,596	126,297	151,853	141,792	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	4,378,176	6,014,423	6,014,423	6,908,965	5,357,675	-
3400 Other Funds Ltd	624,108	606,337	718,375	1,045,838	880,324	-
All Funds	5,002,284	6,620,760	6,732,798	7,954,803	6,237,999	-
<b>3280 Other OPE</b>						
8000 General Fund	-	10,476	10,476	10,476	10,476	-
3400 Other Funds Ltd	-	42,793	42,540	42,540	42,540	-
All Funds	-	53,269	53,016	53,016	53,016	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	8,870,152	11,853,262	11,992,600	13,289,406	10,706,143	-
3400 Other Funds Ltd	1,269,527	1,278,328	1,494,478	1,986,833	1,699,494	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$10,139,679</b>	<b>\$13,131,590</b>	<b>\$13,487,078</b>	<b>\$15,276,239</b>	<b>\$12,405,637</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(836,285)	(836,285)	(266,729)	(266,729)	-
3400 Other Funds Ltd	-	(84,071)	(84,071)	(30,322)	(30,322)	-
All Funds	-	(920,356)	(920,356)	(297,051)	(297,051)	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	3,226	3,226	-	141,282	-
3400 Other Funds Ltd	-	817	817	-	(80,965)	-
All Funds	-	4,043	4,043	-	60,317	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(833,059)	(833,059)	(266,729)	(125,447)	-
3400 Other Funds Ltd	-	(83,254)	(83,254)	(30,322)	(111,287)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$916,313)</b>	<b>(\$916,313)</b>	<b>(\$297,051)</b>	<b>(\$236,734)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	24,654,851	29,683,500	30,660,933	35,370,096	28,215,425	-
3400 Other Funds Ltd	3,415,047	3,316,760	3,916,254	5,365,330	4,440,756	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$28,069,898</b>	<b>\$33,000,260</b>	<b>\$34,577,187</b>	<b>\$40,735,426</b>	<b>\$32,656,181</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	16,509	41,351	41,351	25,115	17,467	-
3400 Other Funds Ltd	1,780	7,610	9,599	10,373	9,954	-
All Funds	18,289	48,961	50,950	35,488	27,421	-
<b>4125 Out of State Travel</b>						
8000 General Fund	21,824	5,018	5,018	24,450	24,450	-
3400 Other Funds Ltd	2,946	1,193	1,193	1,237	1,237	-
All Funds	24,770	6,211	6,211	25,687	25,687	-
<b>4150 Employee Training</b>						
8000 General Fund	285,512	273,957	273,957	328,520	158,009	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	37,708	29,141	44,371	43,877	39,278	-
All Funds	323,220	303,098	318,328	372,397	197,287	-
<b>4175 Office Expenses</b>						
8000 General Fund	844,144	970,469	970,469	723,473	668,606	-
3400 Other Funds Ltd	140,355	315,995	337,869	352,763	330,327	-
All Funds	984,499	1,286,464	1,308,338	1,076,236	998,933	-
<b>4200 Telecommunications</b>						
8000 General Fund	227,148	955,236	955,236	1,198,869	1,090,448	-
3400 Other Funds Ltd	33,303	235,052	253,889	269,737	263,283	-
All Funds	260,451	1,190,288	1,209,125	1,468,606	1,353,731	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	5,778,398	3,467,770	3,467,770	4,594,101	4,237,300	-
3400 Other Funds Ltd	905,959	979,982	979,982	1,189,750	1,097,348	-
All Funds	6,684,357	4,447,752	4,447,752	5,783,851	5,334,648	-
<b>4250 Data Processing</b>						
8000 General Fund	842,565	3,888,938	3,888,938	1,228,886	724,271	-
3400 Other Funds Ltd	123,982	666,170	672,030	637,571	636,375	-
All Funds	966,547	4,555,108	4,560,968	1,866,457	1,360,646	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	3,834	794	794	4,563	4,563	-
3400 Other Funds Ltd	525	137	734	761	761	-
All Funds	4,359	931	1,528	5,324	5,324	-
<b>4300 Professional Services</b>						

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	775,447	527,493	527,493	3,008,162	661,082	-
3400 Other Funds Ltd	229,689	72,094	126,710	244,456	233,656	-
All Funds	1,005,136	599,587	654,203	3,252,618	894,738	-
<b>4315 IT Professional Services</b>						
8000 General Fund	882,710	88,800	88,800	6,287,081	3,518,390	-
3400 Other Funds Ltd	130,800	14,191	14,191	14,773	14,773	-
All Funds	1,013,510	102,991	102,991	6,301,854	3,533,163	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	745	23,830	23,830	25,171	24,711	-
3400 Other Funds Ltd	95	3,524	3,524	3,694	3,654	-
All Funds	840	27,354	27,354	28,865	28,365	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	739	8,040	8,040	21,338	8,338	-
3400 Other Funds Ltd	879	1,894	1,894	1,964	1,964	-
All Funds	1,618	9,934	9,934	23,302	10,302	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	5,332,236	4,245,988	4,245,988	4,967,961	4,231,756	-
3400 Other Funds Ltd	865,943	1,697,780	1,802,507	1,926,880	1,827,569	-
All Funds	6,198,179	5,943,768	6,048,495	6,894,841	6,059,325	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	1,401	1,401	1,453	1,453	-
3400 Other Funds Ltd	-	192	192	199	199	-
All Funds	-	1,593	1,593	1,652	1,652	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4475 Facilities Maintenance</b>						
8000 General Fund	150,567	106,413	106,413	197,683	145,323	-
3400 Other Funds Ltd	10,527	34,545	34,545	35,823	35,823	-
All Funds	161,094	140,958	140,958	233,506	181,146	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	36,767	324,571	324,571	-	-	-
3400 Other Funds Ltd	6,022	68,564	86,983	-	-	-
All Funds	42,789	393,135	411,554	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	135,867	117,348	117,348	172,751	165,921	-
3400 Other Funds Ltd	23,086	9,195	14,465	16,075	15,000	-
All Funds	158,953	126,543	131,813	188,826	180,921	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	2,323,209	964,723	964,723	3,035,371	2,884,322	-
3400 Other Funds Ltd	334,608	274,096	306,264	7,531	-	-
All Funds	2,657,817	1,238,819	1,270,987	3,042,902	2,884,322	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	17,658,221	16,012,140	16,012,140	25,844,948	18,566,410	-
3400 Other Funds Ltd	2,848,207	4,411,355	4,690,942	4,757,464	4,511,201	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$20,506,428</b>	<b>\$20,423,495</b>	<b>\$20,703,082</b>	<b>\$30,602,412</b>	<b>\$23,077,611</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	28,335	35,090	35,090	123,273	36,389	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	3,508	5,862	5,862	19,755	6,079	-
All Funds	31,843	40,952	40,952	143,028	42,468	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	27,565	27,565	28,585	28,585	-
3400 Other Funds Ltd	-	2,406	2,406	2,495	2,495	-
All Funds	-	29,971	29,971	31,080	31,080	-
<b>5550 Data Processing Software</b>						
8000 General Fund	6,847	88,726	88,726	12,989	12,989	-
3400 Other Funds Ltd	1,115	5,075	5,075	5,263	5,263	-
All Funds	7,962	93,801	93,801	18,252	18,252	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	24,726	24,726	25,641	25,641	-
3400 Other Funds Ltd	-	85,101	85,101	88,250	88,250	-
All Funds	-	109,827	109,827	113,891	113,891	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	15,906	-	-	79,020	79,020	-
3400 Other Funds Ltd	60,295	-	-	-	-	-
All Funds	76,201	-	-	79,020	79,020	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	51,088	176,107	176,107	269,508	182,624	-
3400 Other Funds Ltd	64,918	98,444	98,444	115,763	102,087	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$116,006</b>	<b>\$274,551</b>	<b>\$274,551</b>	<b>\$385,271</b>	<b>\$284,711</b>	<b>-</b>
<b>SPECIAL PAYMENTS</b>						

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Administrative Services Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>6030 Dist to Non-Gov Units</b>						
8000 General Fund	-	-	-	-	264,174	-
<b>EXPENDITURES</b>						
8000 General Fund	42,364,160	45,871,747	46,849,180	61,484,552	47,228,633	-
3400 Other Funds Ltd	6,328,172	7,826,559	8,705,640	10,238,557	9,054,044	-
<b>TOTAL EXPENDITURES</b>	<b>\$48,692,332</b>	<b>\$53,698,306</b>	<b>\$55,554,820</b>	<b>\$71,723,109</b>	<b>\$56,282,677</b>	<b>-</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(965,687)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	117,960	117,960	44,059	235,772	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$117,960</b>	<b>\$117,960</b>	<b>\$44,059</b>	<b>\$235,772</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	245	246	251	267	212	-
8180 Position Reconciliation	-	-	-	-	1	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>245</b>	<b>246</b>	<b>251</b>	<b>267</b>	<b>213</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	205.06	205.90	209.57	227.04	180.69	-
8280 FTE Reconciliation	-	(0.05)	(0.05)	-	3.00	-
<b>TOTAL AUTHORIZED FTE</b>	<b>205.06</b>	<b>205.85</b>	<b>209.52</b>	<b>227.04</b>	<b>183.69</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	-	2,275,461	2,275,461	4,463,571	4,463,571	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	-	-	-	(4,463,571)	-
<b>BEGINNING BALANCE</b>						
3400 Other Funds Ltd	-	2,275,461	2,275,461	4,463,571	-	-
<b>TOTAL BEGINNING BALANCE</b>	<b>-</b>	<b>\$2,275,461</b>	<b>\$2,275,461</b>	<b>\$4,463,571</b>	<b>-</b>	<b>-</b>
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	7,629,901	42,355,823	42,531,217	39,730,121	39,730,121	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	42,355,823	42,531,217	39,730,121	39,730,121	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$19,825,128</b>	<b>\$54,601,812</b>	<b>\$56,598,994</b>	<b>\$55,538,049</b>	<b>\$54,285,858</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	12,195,227	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	44,631,284	44,806,678	44,193,692	39,730,121	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$19,825,128</b>	<b>\$56,877,273</b>	<b>\$58,874,455</b>	<b>\$60,001,620</b>	<b>\$54,285,858</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	7,387,967	7,286,443	8,643,726	9,752,564	8,635,295	-
3400 Other Funds Ltd	3,602,235	2,788,368	3,024,532	2,739,065	2,585,828	-
All Funds	10,990,202	10,074,811	11,668,258	12,491,629	11,221,123	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	16,852	19,302	19,302	20,016	20,016	-
<b>3170 Overtime Payments</b>						
8000 General Fund	3,499	10,634	10,634	11,027	11,027	-
<b>3180 Shift Differential</b>						
8000 General Fund	56	1,454	1,454	1,508	1,508	-
<b>3190 All Other Differential</b>						
8000 General Fund	61,176	31,653	31,653	32,824	32,824	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	7,469,550	7,349,486	8,706,769	9,817,939	8,700,670	-
3400 Other Funds Ltd	3,602,235	2,788,368	3,024,532	2,739,065	2,585,828	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$11,071,785</b>	<b>\$10,137,854</b>	<b>\$11,731,301</b>	<b>\$12,557,004</b>	<b>\$11,286,498</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	1,955	2,408	2,745	3,870	3,693	-
3400 Other Funds Ltd	1,291	1,405	1,405	1,094	1,106	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
All Funds	3,246	3,813	4,150	4,964	4,799	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	1,011,794	1,157,439	1,371,754	1,366,848	1,216,203	-
3400 Other Funds Ltd	666,951	440,285	477,575	381,534	365,868	-
All Funds	1,678,745	1,597,724	1,849,329	1,748,382	1,582,071	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	496,248	468,271	488,516	540,908	540,908	-
3400 Other Funds Ltd	268,362	280,197	164,070	183,157	183,157	-
All Funds	764,610	748,468	652,586	724,065	724,065	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	482,891	562,234	666,066	751,074	665,604	-
3400 Other Funds Ltd	313,967	213,311	231,378	209,542	197,817	-
All Funds	796,858	775,545	897,444	960,616	863,421	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	6,034	17,564	17,564	18,214	18,214	-
3400 Other Funds Ltd	3,950	1,269	1,269	1,316	1,316	-
All Funds	9,984	18,833	18,833	19,530	19,530	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	4,044	3,778	4,276	4,712	4,445	-
3400 Other Funds Ltd	2,666	2,201	2,201	1,303	1,363	-
All Funds	6,710	5,979	6,477	6,015	5,808	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	39,345	45,513	51,233	53,562	53,562	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	19,874	27,164	27,164	19,220	19,220	-
All Funds	59,219	72,677	78,397	72,782	72,782	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	1,640,711	1,670,602	1,790,160	2,271,367	2,148,079	-
3400 Other Funds Ltd	1,083,188	975,158	975,158	635,061	658,341	-
All Funds	2,723,899	2,645,760	2,765,318	2,906,428	2,806,420	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,878	1,878	1,878	1,878	-
3400 Other Funds Ltd	-	30	30	30	30	-
All Funds	-	1,908	1,908	1,908	1,908	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	3,683,022	3,929,687	4,394,192	5,012,433	4,652,586	-
3400 Other Funds Ltd	2,360,249	1,941,020	1,880,250	1,432,257	1,428,218	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$6,043,271</b>	<b>\$5,870,707</b>	<b>\$6,274,442</b>	<b>\$6,444,690</b>	<b>\$6,080,804</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(122,285)	(122,285)	(148,052)	(148,052)	-
3400 Other Funds Ltd	-	(30,571)	(30,571)	(56,170)	(56,170)	-
All Funds	-	(152,856)	(152,856)	(204,222)	(204,222)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	9,012	9,012	-	253,464	-
3400 Other Funds Ltd	-	(205,322)	(205,322)	-	(269,783)	-
All Funds	-	(196,310)	(196,310)	-	(16,319)	-

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Property Tax Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(113,273)	(113,273)	(148,052)	105,412	-
3400 Other Funds Ltd	-	(235,893)	(235,893)	(56,170)	(325,953)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$349,166)</b>	<b>(\$349,166)</b>	<b>(\$204,222)</b>	<b>(\$220,541)</b>	<b>-</b>
<b>PERSONAL SERVICES</b>						
8000 General Fund	11,152,572	11,165,900	12,987,688	14,682,320	13,458,668	-
3400 Other Funds Ltd	5,962,484	4,493,495	4,668,889	4,115,152	3,688,093	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$17,115,056</b>	<b>\$15,659,395</b>	<b>\$17,656,577</b>	<b>\$18,797,472</b>	<b>\$17,146,761</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	26,262	152,996	152,996	115,103	115,103	-
3400 Other Funds Ltd	15,079	19,627	19,627	38,500	38,500	-
All Funds	41,341	172,623	172,623	153,603	153,603	-
<b>4125 Out of State Travel</b>						
8000 General Fund	9,445	13,966	13,966	52,022	52,022	-
3400 Other Funds Ltd	1,076	2,906	2,906	8,199	8,199	-
All Funds	10,521	16,872	16,872	60,221	60,221	-
<b>4150 Employee Training</b>						
8000 General Fund	134,677	158,833	158,833	153,743	153,743	-
3400 Other Funds Ltd	32,413	73,779	73,779	64,584	64,584	-
All Funds	167,090	232,612	232,612	218,327	218,327	-
<b>4175 Office Expenses</b>						
8000 General Fund	140,078	79,152	79,152	121,616	121,616	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	99,249	408,205	158,205	35,471	35,471	-
All Funds	239,327	487,357	237,357	157,087	157,087	-
<b>4200 Telecommunications</b>						
8000 General Fund	62,159	107,242	107,242	111,779	111,779	-
3400 Other Funds Ltd	23,454	-	-	12,963	12,963	-
All Funds	85,613	107,242	107,242	124,742	124,742	-
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	25	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	564	123,936	123,936	3,111	3,111	-
3400 Other Funds Ltd	43	22,472	22,472	1,037	1,037	-
All Funds	607	146,408	146,408	4,148	4,148	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	10,305	36,966	36,966	86,616	86,616	-
3400 Other Funds Ltd	3,162	589	589	32,728	32,728	-
All Funds	13,467	37,555	37,555	119,344	119,344	-
<b>4300 Professional Services</b>						
8000 General Fund	196,459	295,762	295,762	307,888	279,349	-
3400 Other Funds Ltd	1,426,232	1,652,876	1,402,876	1,460,394	1,414,151	-
All Funds	1,622,691	1,948,638	1,698,638	1,768,282	1,693,500	-
<b>4325 Attorney General</b>						
8000 General Fund	1,381	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	1,506	23,396	23,396	26,001	26,001	-
3400 Other Funds Ltd	7	938	938	10,306	10,306	-
All Funds	1,513	24,334	24,334	36,307	36,307	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	71,255	37,473	37,473	80,340	80,340	-
3400 Other Funds Ltd	43,275	430	430	86,517	86,517	-
All Funds	114,530	37,903	37,903	166,857	166,857	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	6,256	3,761	3,761	4,021	4,021	-
3400 Other Funds Ltd	9,343	45,380	45,380	48,511	48,511	-
All Funds	15,599	49,141	49,141	52,532	52,532	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	-	9,584	9,584	9,939	9,939	-
3400 Other Funds Ltd	40	-	-	-	-	-
All Funds	40	9,584	9,584	9,939	9,939	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	2,432	5,212	5,212	30,812	30,812	-
3400 Other Funds Ltd	174	2,433	2,433	9,782	9,782	-
All Funds	2,606	7,645	7,645	40,594	40,594	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	4,541	28,038	28,038	18,705	18,705	-
3400 Other Funds Ltd	933	16,230	16,230	8,535	8,535	-
All Funds	5,474	44,268	44,268	27,240	27,240	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4715 IT Expendable Property</b>						
8000 General Fund	23,852	-	-	-	-	-
3400 Other Funds Ltd	2,575	-	-	-	-	-
All Funds	26,427	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	691,172	1,076,317	1,076,317	1,121,696	1,093,157	-
3400 Other Funds Ltd	1,657,080	2,245,865	1,745,865	1,817,527	1,771,284	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,348,252</b>	<b>\$3,322,182</b>	<b>\$2,822,182</b>	<b>\$2,939,223</b>	<b>\$2,864,441</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	7,791	-	-	-	-	-
3400 Other Funds Ltd	10,337	11,446	11,446	11,870	11,870	-
All Funds	18,128	11,446	11,446	11,870	11,870	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	3,772	3,772	3,912	3,912	-
3400 Other Funds Ltd	-	3,396	3,396	3,522	3,522	-
All Funds	-	7,168	7,168	7,434	7,434	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	7,791	3,772	3,772	3,912	3,912	-
3400 Other Funds Ltd	10,337	14,842	14,842	15,392	15,392	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$18,128</b>	<b>\$18,614</b>	<b>\$18,614</b>	<b>\$19,304</b>	<b>\$19,304</b>	-
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	33,600,000	33,600,000	34,843,200	34,209,109	-
<b>EXPENDITURES</b>						
8000 General Fund	11,851,535	12,245,989	14,067,777	15,807,928	14,555,737	-
3400 Other Funds Ltd	7,629,901	40,354,202	40,029,596	40,791,271	39,683,878	-
<b>TOTAL EXPENDITURES</b>	<b>\$19,481,436</b>	<b>\$52,600,191</b>	<b>\$54,097,373</b>	<b>\$56,599,199</b>	<b>\$54,239,615</b>	<b>-</b>
<b>REVERSIONS</b>						
9900 Reversions						
8000 General Fund	(343,692)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	4,277,082	4,777,082	3,402,421	46,243	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$4,277,082</b>	<b>\$4,777,082</b>	<b>\$3,402,421</b>	<b>\$46,243</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	94	89	89	88	85	-
8180 Position Reconciliation	-	(2)	(2)	-	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>94</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>85</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	93.03	76.67	83.87	86.67	77.63	-
8280 FTE Reconciliation	-	0.09	0.09	-	(0.06)	-
<b>TOTAL AUTHORIZED FTE</b>	<b>93.03</b>	<b>76.76</b>	<b>83.96</b>	<b>86.67</b>	<b>77.57</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	541,443	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,443	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$64,459,027</b>	<b>\$68,601,629</b>	<b>\$71,461,348</b>	<b>\$78,073,252</b>	<b>\$69,141,465</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	63,917,584	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,444	1,518,379	1,574,874	1,768,930	1,436,243	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$64,459,028</b>	<b>\$68,601,629</b>	<b>\$71,461,348</b>	<b>\$78,073,252</b>	<b>\$69,141,465</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	34,528,805	37,880,100	40,247,619	43,644,229	39,509,856	-

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3400 Other Funds Ltd	285,110	734,048	781,690	844,776	760,159	-
All Funds	34,813,915	38,614,148	41,029,309	44,489,005	40,270,015	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	-	13,591	13,591	14,095	14,095	-
3400 Other Funds Ltd	-	77,605	77,605	80,476	80,476	-
All Funds	-	91,196	91,196	94,571	94,571	-
<b>3170 Overtime Payments</b>						
8000 General Fund	123,105	3,548	3,548	3,680	3,680	-
<b>3180 Shift Differential</b>						
8000 General Fund	454	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	405,795	3,600	3,600	3,734	3,734	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	35,058,159	37,900,839	40,268,358	43,665,738	39,531,365	-
3400 Other Funds Ltd	285,110	811,653	859,295	925,252	840,635	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$35,343,269</b>	<b>\$38,712,492</b>	<b>\$41,127,653</b>	<b>\$44,590,990</b>	<b>\$40,372,000</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	16,194	18,368	18,368	24,298	21,498	-
3400 Other Funds Ltd	147	401	401	417	367	-
All Funds	16,341	18,769	18,769	24,715	21,865	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	4,901,539	5,982,409	6,356,239	5,987,886	5,428,697	-

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	44,491	115,879	123,402	116,551	105,110	-
All Funds	4,946,030	6,098,288	6,479,641	6,104,437	5,533,807	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	2,175,066	2,348,559	2,229,319	2,496,913	2,496,913	-
3400 Other Funds Ltd	19,742	45,506	43,192	48,284	48,284	-
All Funds	2,194,808	2,394,065	2,272,511	2,545,197	2,545,197	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	2,622,491	2,899,468	3,080,583	3,340,324	3,024,063	-
3400 Other Funds Ltd	23,804	62,088	65,732	70,822	64,340	-
All Funds	2,646,295	2,961,556	3,146,315	3,411,146	3,088,403	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	65,533	44,065	44,065	45,695	45,695	-
3400 Other Funds Ltd	595	-	-	-	-	-
All Funds	66,128	44,065	44,065	45,695	45,695	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	24,378	29,019	29,019	29,495	26,095	-
3400 Other Funds Ltd	221	414	414	421	371	-
All Funds	24,599	29,433	29,433	29,916	26,466	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	197,607	227,767	227,767	261,990	258,214	-
3400 Other Funds Ltd	1,794	4,877	4,877	5,534	5,457	-
All Funds	199,401	232,644	232,644	267,524	263,671	-
<b>3270 Flexible Benefits</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	12,336,479	12,680,025	12,680,025	14,075,102	12,474,154	-
3400 Other Funds Ltd	111,969	244,767	244,767	271,879	239,363	-
All Funds	12,448,448	12,924,792	12,924,792	14,346,981	12,713,517	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,510	1,510	1,510	1,510	-
3400 Other Funds Ltd	-	1,808	1,808	1,808	1,808	-
All Funds	-	3,318	3,318	3,318	3,318	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	22,339,287	24,231,190	24,666,895	26,263,213	23,776,839	-
3400 Other Funds Ltd	202,763	475,740	484,593	515,716	465,100	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$22,542,050</b>	<b>\$24,706,930</b>	<b>\$25,151,488</b>	<b>\$26,778,929</b>	<b>\$24,241,939</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(1,019,713)	(1,019,713)	(563,113)	(563,113)	-
3400 Other Funds Ltd	-	(129,928)	(129,928)	(11,711)	(11,711)	-
All Funds	-	(1,149,641)	(1,149,641)	(574,824)	(574,824)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	104,504	104,504	-	(433,059)	-
3400 Other Funds Ltd	-	2,133	2,133	-	(187,135)	-
All Funds	-	106,637	106,637	-	(620,194)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(915,209)	(915,209)	(563,113)	(996,172)	-
3400 Other Funds Ltd	-	(127,795)	(127,795)	(11,711)	(198,846)	-

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<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	(\$1,043,004)	(\$1,043,004)	(\$574,824)	(\$1,195,018)	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	57,397,446	61,216,820	64,020,044	69,365,838	62,312,032	-
3400 Other Funds Ltd	487,873	1,159,598	1,216,093	1,429,257	1,106,889	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$57,885,319</b>	<b>\$62,376,418</b>	<b>\$65,236,137</b>	<b>\$70,795,095</b>	<b>\$63,418,921</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	261,955	301,462	301,462	314,336	292,359	-
3400 Other Funds Ltd	1,468	4,057	4,057	4,242	3,794	-
All Funds	263,423	305,519	305,519	318,578	296,153	-
<b>4125 Out of State Travel</b>						
8000 General Fund	13,545	59,956	59,956	26,445	26,445	-
3400 Other Funds Ltd	130	-	-	-	-	-
All Funds	13,675	59,956	59,956	26,445	26,445	-
<b>4150 Employee Training</b>						
8000 General Fund	264,915	473,819	473,819	348,965	279,005	-
3400 Other Funds Ltd	1,561	3,799	3,799	4,184	2,756	-
All Funds	266,476	477,618	477,618	353,149	281,761	-
<b>4175 Office Expenses</b>						
8000 General Fund	652,079	551,634	551,634	538,066	484,018	-
3400 Other Funds Ltd	2,085	86,568	86,568	89,960	88,857	-
All Funds	654,164	638,202	638,202	628,026	572,875	-
<b>4200 Telecommunications</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	843,346	974,249	974,249	1,202,257	986,108	-
3400 Other Funds Ltd	15,097	45,914	45,914	49,254	45,689	-
All Funds	858,443	1,020,163	1,020,163	1,251,511	1,031,797	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	1,000	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	14,273	220,449	220,449	46,074	41,480	-
3400 Other Funds Ltd	1	4,285	4,285	4,538	4,444	-
All Funds	14,274	224,734	224,734	50,612	45,924	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	70,181	76,583	76,583	25,925	25,925	-
3400 Other Funds Ltd	13	8	8	8	8	-
All Funds	70,194	76,591	76,591	25,933	25,933	-
<b>4300 Professional Services</b>						
8000 General Fund	256,883	497,720	497,720	518,127	145,714	-
3400 Other Funds Ltd	488	8,538	8,538	8,888	7,995	-
All Funds	257,371	506,258	506,258	527,015	153,709	-
<b>4315 IT Professional Services</b>						
8000 General Fund	-	1,111,204	1,111,204	780,750	408,336	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	18,847	83,076	83,076	16,592	16,592	-
3400 Other Funds Ltd	5	311	311	323	323	-
All Funds	18,852	83,387	83,387	16,915	16,915	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	8,013	34,887	34,887	15,555	15,555	-
3400 Other Funds Ltd	13	-	-	-	-	-
All Funds	8,026	34,887	34,887	15,555	15,555	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	1,283,951	1,166,585	1,166,585	1,801,645	1,609,699	-
3400 Other Funds Ltd	7,904	119,088	119,088	128,419	127,305	-
All Funds	1,291,855	1,285,673	1,285,673	1,930,064	1,737,004	-
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	4,666	4,666	-	-	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	201,199	29,010	29,010	30,083	30,083	-
3400 Other Funds Ltd	274	-	-	-	-	-
All Funds	201,473	29,010	29,010	30,083	30,083	-
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	470,019	125,249	125,249	570,350	410,571	-
3400 Other Funds Ltd	22,581	36,855	36,855	38,219	29,886	-
All Funds	492,600	162,104	162,104	608,569	440,457	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	118,695	54,477	54,477	116,144	116,144	-
3400 Other Funds Ltd	571	143	143	148	148	-
All Funds	119,266	54,620	54,620	116,292	116,292	-
<b>4700 Expendable Prop 250 - 5000</b>						

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Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	171,383	87,772	87,772	95,152	91,020	-
3400 Other Funds Ltd	915	2,564	2,564	2,743	2,659	-
All Funds	172,298	90,336	90,336	97,895	93,679	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	87,553	-	-	25,323	-	-
3400 Other Funds Ltd	185	-	-	517	-	-
All Funds	87,738	-	-	25,840	-	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	4,737,837	5,852,798	5,852,798	6,471,789	4,979,054	-
3400 Other Funds Ltd	53,291	312,130	312,130	331,443	313,864	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$4,791,128</b>	<b>\$6,164,928</b>	<b>\$6,164,928</b>	<b>\$6,803,232</b>	<b>\$5,292,918</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	243,886	5,225	5,225	282,977	230,418	-
3400 Other Funds Ltd	260	6,013	6,013	7,308	6,235	-
All Funds	244,146	11,238	11,238	290,285	236,653	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	2,683	2,683	177,782	177,782	-
3400 Other Funds Ltd	-	889	889	922	922	-
All Funds	-	3,572	3,572	178,704	178,704	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	5,724	5,724	5,936	5,936	-
<b>5900 Other Capital Outlay</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	14,640	-	-	-	-	-
3400 Other Funds Ltd	20	-	-	-	-	-
All Funds	14,660	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	258,526	13,632	13,632	466,695	414,136	-
3400 Other Funds Ltd	280	6,902	6,902	8,230	7,157	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$258,806</b>	<b>\$20,534</b>	<b>\$20,534</b>	<b>\$474,925</b>	<b>\$421,293</b>	<b>-</b>
<b>EXPENDITURES</b>						
8000 General Fund	62,393,809	67,083,250	69,886,474	76,304,322	67,705,222	-
3400 Other Funds Ltd	541,444	1,478,630	1,535,125	1,768,930	1,427,910	-
<b>TOTAL EXPENDITURES</b>	<b>\$62,935,253</b>	<b>\$68,561,880</b>	<b>\$71,421,599</b>	<b>\$78,073,252</b>	<b>\$69,133,132</b>	<b>-</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(1,523,775)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	39,749	39,749	-	8,333	-
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$39,749</b>	<b>\$39,749</b>	<b>-</b>	<b>\$8,333</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	429	429	429	436	387	-
8180 Position Reconciliation	-	1	1	-	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>429</b>	<b>430</b>	<b>430</b>	<b>436</b>	<b>387</b>	<b>-</b>
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	421.91	421.90	421.90	428.90	380.57	-

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
8280 FTE Reconciliation	-	0.91	0.91	-	0.83	-
<b>TOTAL AUTHORIZED FTE</b>	<b>421.91</b>	<b>422.81</b>	<b>422.81</b>	<b>428.90</b>	<b>381.40</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	1	219,715	219,715	79,901	79,901	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	12,788,092	15,670,606	17,612,277	20,311,544	18,029,381	-
<b>OTHER</b>						
0975 Other Revenues						
3400 Other Funds Ltd	-	134,245	134,245	134,245	134,245	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,092	15,804,851	17,746,522	20,445,789	18,163,626	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$32,016,850</b>	<b>\$35,469,230</b>	<b>\$38,244,072</b>	<b>\$42,902,443</b>	<b>\$37,988,246</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	19,228,758	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,093	16,024,566	17,966,237	20,525,690	18,243,527	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$32,016,851</b>	<b>\$35,688,945</b>	<b>\$38,463,787</b>	<b>\$42,982,344</b>	<b>\$38,068,147</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	10,810,951	11,896,920	12,601,423	13,399,140	11,825,812	-
3400 Other Funds Ltd	7,176,131	8,417,805	8,944,155	10,613,011	9,742,827	-
All Funds	17,987,082	20,314,725	21,545,578	24,012,151	21,568,639	-
<b>3160 Temporary Appointments</b>						
8000 General Fund	5,783	-	-	-	-	-
3400 Other Funds Ltd	-	32,035	32,035	33,220	33,220	-
All Funds	5,783	32,035	32,035	33,220	33,220	-
<b>3170 Overtime Payments</b>						
8000 General Fund	113,878	43,458	43,458	45,066	45,066	-
3400 Other Funds Ltd	-	13,307	13,307	13,799	13,799	-
All Funds	113,878	56,765	56,765	58,865	58,865	-
<b>3180 Shift Differential</b>						
8000 General Fund	177	2,719	2,719	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	179,645	18,495	18,495	21,999	21,999	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	11,110,434	11,961,592	12,666,095	13,466,205	11,892,877	-
3400 Other Funds Ltd	7,176,131	8,463,147	8,989,497	10,660,030	9,789,846	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$18,286,565</b>	<b>\$20,424,739</b>	<b>\$21,655,592</b>	<b>\$24,126,235</b>	<b>\$21,682,723</b>	<b>-</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	4,516	4,966	4,966	6,428	5,684	-
3400 Other Funds Ltd	3,312	4,553	4,553	6,682	6,061	-
All Funds	7,828	9,519	9,519	13,110	11,745	-
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	1,501,378	1,888,747	1,999,988	1,884,960	1,670,702	-
3400 Other Funds Ltd	1,101,297	1,331,279	1,414,390	1,461,058	1,341,527	-
All Funds	2,602,675	3,220,026	3,414,378	3,346,018	3,012,229	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	664,466	740,298	703,831	781,546	781,546	-
3400 Other Funds Ltd	487,390	496,308	496,094	561,065	561,065	-
All Funds	1,151,856	1,236,606	1,199,925	1,342,611	1,342,611	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	790,927	915,069	968,963	1,030,162	909,801	-
3400 Other Funds Ltd	580,164	647,439	687,706	815,477	748,910	-
All Funds	1,371,091	1,562,508	1,656,669	1,845,639	1,658,711	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	12,856	23,306	23,306	24,169	24,169	-
3400 Other Funds Ltd	9,430	10,362	10,362	10,746	10,746	-
All Funds	22,286	33,668	33,668	34,915	34,915	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	6,887	7,813	7,813	7,813	6,909	-
3400 Other Funds Ltd	5,051	7,113	7,113	8,057	7,302	-
All Funds	11,938	14,926	14,926	15,870	14,211	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>3260 Mass Transit Tax</b>						
8000 General Fund	61,826	71,770	71,770	80,783	80,783	-
3400 Other Funds Ltd	45,350	49,349	49,349	63,950	58,193	-
All Funds	107,176	121,119	121,119	144,733	138,976	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	3,502,350	3,417,620	3,417,620	3,731,945	3,296,579	-
3400 Other Funds Ltd	2,569,038	3,156,076	3,156,076	3,901,999	3,537,301	-
All Funds	6,071,388	6,573,696	6,573,696	7,633,944	6,833,880	-
<b>3280 Other OPE</b>						
8000 General Fund	-	1,930	1,930	1,930	1,930	-
3400 Other Funds Ltd	-	985	985	985	985	-
All Funds	-	2,915	2,915	2,915	2,915	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	6,545,206	7,071,519	7,200,187	7,549,736	6,778,103	-
3400 Other Funds Ltd	4,801,032	5,703,464	5,826,628	6,830,019	6,272,090	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$11,346,238</b>	<b>\$12,774,983</b>	<b>\$13,026,815</b>	<b>\$14,379,755</b>	<b>\$13,050,193</b>	<b>-</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(801,571)	(801,571)	(65,237)	(65,237)	-
3400 Other Funds Ltd	-	(87,893)	(87,893)	(46,157)	(46,157)	-
All Funds	-	(889,464)	(889,464)	(111,394)	(111,394)	-
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	-	-	-	(75,481)	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	-	-	-	(395,446)	-
All Funds	-	-	-	-	(470,927)	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(801,571)	(801,571)	(65,237)	(140,718)	-
3400 Other Funds Ltd	-	(87,893)	(87,893)	(46,157)	(441,603)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$889,464)</b>	<b>(\$889,464)</b>	<b>(\$111,394)</b>	<b>(\$582,321)</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	17,655,640	18,231,540	19,064,711	20,950,704	18,530,262	-
3400 Other Funds Ltd	11,977,163	14,078,718	14,728,232	17,443,892	15,620,333	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$29,632,803</b>	<b>\$32,310,258</b>	<b>\$33,792,943</b>	<b>\$38,394,596</b>	<b>\$34,150,595</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	75,749	185,148	185,148	98,668	88,758	-
3400 Other Funds Ltd	60,664	55,602	55,602	63,869	55,659	-
All Funds	136,413	240,750	240,750	162,537	144,417	-
<b>4125 Out of State Travel</b>						
8000 General Fund	356,803	393,882	393,882	415,715	326,321	-
3400 Other Funds Ltd	7,399	21,994	25,169	42,692	42,692	-
All Funds	364,202	415,876	419,051	458,407	369,013	-
<b>4150 Employee Training</b>						
8000 General Fund	151,891	111,123	111,123	127,679	113,068	-
3400 Other Funds Ltd	39,011	60,922	60,922	66,384	42,904	-
All Funds	190,902	172,045	172,045	194,063	155,972	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>4175 Office Expenses</b>						
8000 General Fund	159,200	155,374	155,374	181,863	167,241	-
3400 Other Funds Ltd	82,962	505,149	505,149	666,251	515,154	-
All Funds	242,162	660,523	660,523	848,114	682,395	-
<b>4200 Telecommunications</b>						
8000 General Fund	137,043	232,753	232,753	292,545	246,823	-
3400 Other Funds Ltd	111,439	301,520	301,520	197,682	155,626	-
All Funds	248,482	534,273	534,273	490,227	402,449	-
<b>4250 Data Processing</b>						
8000 General Fund	-	14,298	14,298	14,827	14,827	-
3400 Other Funds Ltd	399	53,151	53,151	62,735	55,117	-
All Funds	399	67,449	67,449	77,562	69,944	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	58,561	13,437	13,437	34,674	34,674	-
3400 Other Funds Ltd	296	-	-	20,740	20,740	-
All Funds	58,857	13,437	13,437	55,414	55,414	-
<b>4300 Professional Services</b>						
8000 General Fund	26,984	211,049	211,049	219,702	182,369	-
3400 Other Funds Ltd	6,514	-	268,981	444,009	396,428	-
All Funds	33,498	211,049	480,030	663,711	578,797	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	-	63,600	63,600	-	-	-
<b>4350 Dispute Resolution Services</b>						

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	496	-	-	-	-	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	1,420	10,360	10,360	10,743	10,743	-
3400 Other Funds Ltd	1,289	1,366	1,366	1,417	1,417	-
All Funds	2,709	11,726	11,726	12,160	12,160	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	-	7,491	7,491	7,768	7,768	-
3400 Other Funds Ltd	-	968	968	1,004	1,004	-
All Funds	-	8,459	8,459	8,772	8,772	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	2,733	6,813	6,813	7,283	7,283	-
3400 Other Funds Ltd	3,255	1,806	1,806	92,411	1,931	-
All Funds	5,988	8,619	8,619	99,694	9,214	-
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	-	22,719	22,719	23,560	23,560	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	17,982	5,428	5,428	5,629	5,629	-
3400 Other Funds Ltd	8,079	9,355	9,355	9,701	9,701	-
All Funds	26,061	14,783	14,783	15,330	15,330	-
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	-	127,804	127,804	132,533	132,533	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	4,777	-	-	-	-	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	390,490	273,569	342,098	494,750	494,750	-
All Funds	395,267	273,569	342,098	494,750	494,750	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	39,402	48,433	48,433	50,225	50,225	-
3400 Other Funds Ltd	31,035	16,129	16,129	23,577	16,726	-
All Funds	70,437	64,562	64,562	73,802	66,951	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	5,673	-	-	-	-	-
3400 Other Funds Ltd	30,883	9,555	9,555	51,569	9,909	-
All Funds	36,556	9,555	9,555	51,569	9,909	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,038,714	1,395,589	1,395,589	1,467,321	1,255,729	-
3400 Other Funds Ltd	773,715	1,525,209	1,865,894	2,394,884	1,975,851	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,812,429</b>	<b>\$2,920,798</b>	<b>\$3,261,483</b>	<b>\$3,862,205</b>	<b>\$3,231,580</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	3,463	23,695	23,695	24,572	24,572	-
3400 Other Funds Ltd	33,534	122,949	287,013	376,175	289,023	-
All Funds	36,997	146,644	310,708	400,747	313,595	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	13,555	13,555	14,057	14,057	-
3400 Other Funds Ltd	-	22,185	22,185	23,006	23,006	-
All Funds	-	35,740	35,740	37,063	37,063	-

Budget Support - Detail Revenues and Expenditures

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2017-19 Biennium

Business Division

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>5700 Building Structures</b>						
3400 Other Funds Ltd	-	-	787,408	-	-	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	4,050	-	-	-	-	-
3400 Other Funds Ltd	3,681	-	-	153,488	153,488	-
All Funds	7,731	-	-	153,488	153,488	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	7,513	37,250	37,250	38,629	38,629	-
3400 Other Funds Ltd	37,215	145,134	1,096,606	552,669	465,517	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$44,728</b>	<b>\$182,384</b>	<b>\$1,133,856</b>	<b>\$591,298</b>	<b>\$504,146</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	18,701,867	19,664,379	20,497,550	22,456,654	19,824,620	-
3400 Other Funds Ltd	12,788,093	15,749,061	17,690,732	20,391,445	18,061,701	-
<b>TOTAL EXPENDITURES</b>	<b>\$31,489,960</b>	<b>\$35,413,440</b>	<b>\$38,188,282</b>	<b>\$42,848,099</b>	<b>\$37,886,321</b>	-
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(526,891)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	275,505	275,505	134,245	181,826	-
<b>TOTAL ENDING BALANCE</b>	-	<b>\$275,505</b>	<b>\$275,505</b>	<b>\$134,245</b>	<b>\$181,826</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	212	217	217	230	209	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>212</b>	<b>217</b>	<b>217</b>	<b>230</b>	<b>209</b>	-

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	207.41	211.74	211.74	225.41	201.41	-
<b>TOTAL AUTHORIZED FTE</b>	<b>207.41</b>	<b>211.74</b>	<b>211.74</b>	<b>225.41</b>	<b>201.41</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>REVENUE CATEGORIES</b>						
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	284,945	284,945	295,488	295,488	-
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	2,528,568	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
3400 Other Funds Ltd	2,528,568	284,945	284,945	295,488	295,488	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$2,528,568</b>	<b>\$284,945</b>	<b>\$284,945</b>	<b>\$295,488</b>	<b>\$295,488</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	2,528,568	284,945	284,945	295,488	295,488	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$2,528,568</b>	<b>\$284,945</b>	<b>\$284,945</b>	<b>\$295,488</b>	<b>\$295,488</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	269,933	284,945	284,945	295,488	295,488	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	2,258,635	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	<b>\$2,258,635</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	5,399,284	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>TRANSFERS IN</b>						
1060 Transfer from General Fund						
3400 Other Funds Ltd	4,998,682	-	-	-	3,350,409	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
3400 Other Funds Ltd	4,998,682	-	-	-	3,350,409	-
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$10,557,242</b>	<b>\$5,672,000</b>	<b>\$5,672,000</b>	<b>\$4,326,364</b>	<b>\$6,700,818</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	5,558,560	5,672,000	5,672,000	4,326,364	3,350,409	-
3400 Other Funds Ltd	10,397,966	-	-	-	3,350,409	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$15,956,526</b>	<b>\$5,672,000</b>	<b>\$5,672,000</b>	<b>\$4,326,364</b>	<b>\$6,700,818</b>	<b>-</b>
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	4,998,682	5,672,000	5,672,000	4,326,364	3,350,409	-
<b>REVERSIONS</b>						

<i>Description</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Agency Request Budget</i>	<i>2017-19 Governor's Budget</i>	<i>2017-19 Leg Adopted Budget</i>
9900 Reversions						
8000 General Fund	(559,878)	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	10,397,966	-	-	-	3,350,409	-
<b>TOTAL ENDING BALANCE</b>	<b>\$10,397,966</b>	-	-	-	<b>\$3,350,409</b>	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	18,629,256	18,629,256	27,126,909	27,126,909	-
3400 Other Funds Ltd	-	-	-	30,000,000	30,000,000	-
All Funds	2,028,808	18,629,256	18,629,256	57,126,909	57,126,909	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	-	373,841	22,460	-	-	-
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	31,175,099	31,246,009	32,555,825	32,555,825	-
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
<b>REVENUE CATEGORIES</b>						
8000 General Fund	-	373,841	22,460	-	-	-
3200 Other Funds Non-Ltd	-	38,497,653	38,497,653	-	-	-
3400 Other Funds Ltd	-	31,175,099	31,246,009	32,555,825	32,555,825	-
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>\$70,046,593</b>	<b>\$69,766,122</b>	<b>\$32,555,825</b>	<b>\$32,555,825</b>	-
<b>AVAILABLE REVENUES</b>						
8000 General Fund	-	373,841	22,460	-	-	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	57,126,909	27,126,909	27,126,909	-

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
3400 Other Funds Ltd	-	31,175,099	31,246,009	62,555,825	62,555,825	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$2,028,808</b>	<b>\$88,675,849</b>	<b>\$88,395,378</b>	<b>\$89,682,734</b>	<b>\$89,682,734</b>	-

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	232,639	6,145	-	-	-
3400 Other Funds Ltd	-	678,347	703,456	800,840	800,840	-
All Funds	-	910,986	709,601	800,840	800,840	-

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	-	92	92	-	-	-
3400 Other Funds Ltd	-	370	370	572	572	-
All Funds	-	462	462	572	572	-

3220 Public Employees' Retire Cont

8000 General Fund	-	36,734	971	-	-	-
3400 Other Funds Ltd	-	107,113	111,078	106,497	106,497	-
All Funds	-	143,847	112,049	106,497	106,497	-

3221 Pension Obligation Bond

8000 General Fund	-	-	13,689	-	-	-
3400 Other Funds Ltd	-	-	39,915	46,479	46,479	-
All Funds	-	-	53,604	46,479	46,479	-

3230 Social Security Taxes

Description	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
8000 General Fund	-	17,797	471	-	-	-
3400 Other Funds Ltd	-	51,896	53,817	61,262	61,262	-
All Funds	-	69,693	54,288	61,262	61,262	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	-	143	143	-	-	-
3400 Other Funds Ltd	-	578	578	686	686	-
All Funds	-	721	721	686	686	-
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	-	-	-	4,805	4,805	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	-	64,109	-	-	-	-
3400 Other Funds Ltd	-	256,435	256,435	332,720	332,720	-
All Funds	-	320,544	256,435	332,720	332,720	-
<b>3280 Other OPE</b>						
8000 General Fund	-	-	2,859	-	-	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	-	118,875	18,225	-	-	-
3400 Other Funds Ltd	-	416,392	462,193	553,021	553,021	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>\$535,267</b>	<b>\$480,418</b>	<b>\$553,021</b>	<b>\$553,021</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(1,910)	(1,910)	-	-	-
3400 Other Funds Ltd	-	(8,323)	(8,323)	-	-	-

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund (9,076) (9,076) 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd (1,046) (1,046) 0 0.00%

REVENUE CATEGORIES

8000 General Fund (9,076) (9,076) 0 0.00%

3400 Other Funds Ltd (1,046) (1,046) 0 0.00%

**TOTAL REVENUE CATEGORIES (\$10,122) (\$10,122) \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund (9,076) (9,076) 0 0.00%

3400 Other Funds Ltd (1,046) (1,046) 0 0.00%

**TOTAL AVAILABLE REVENUES (\$10,122) (\$10,122) \$0 0.00%**

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	6,859	6,859	0	0.00%
3400 Other Funds Ltd	486	486	0	0.00%
All Funds	7,345	7,345	0	0.00%
<b>3260 Mass Transit Tax</b>				
8000 General Fund	861	861	0	0.00%
3400 Other Funds Ltd	238	238	0	0.00%
All Funds	1,099	1,099	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	7,720	7,720	0	0.00%
3400 Other Funds Ltd	724	724	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$8,444</b>	<b>\$8,444</b>	<b>\$0</b>	<b>0.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3455 Vacancy Savings</b>				
8000 General Fund	(16,796)	(16,796)	0	0.00%
3400 Other Funds Ltd	(1,770)	(1,770)	0	0.00%
All Funds	(18,566)	(18,566)	0	0.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				
8000 General Fund	(16,796)	(16,796)	0	0.00%
3400 Other Funds Ltd	(1,770)	(1,770)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>(\$18,566)</b>	<b>(\$18,566)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	(9,076)	(9,076)	0	0.00%
3400 Other Funds Ltd	(1,046)	(1,046)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$10,122)</b>	<b>(\$10,122)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	(9,076)	(9,076)	0	0.00%
3400 Other Funds Ltd	(1,046)	(1,046)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$10,122)</b>	<b>(\$10,122)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	815,231	815,231	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	170,444	170,444	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	815,231	815,231	0	0.00%
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3400 Other Funds Ltd	170,444	170,444	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$985,675</b>	<b>\$985,675</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	815,231	815,231	0	0.00%
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3400 Other Funds Ltd	170,444	170,444	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$985,675</b>	<b>\$985,675</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	4,128	4,128	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	705	705	0	0.00%
All Funds	4,833	4,833	0	0.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	332	332	0	0.00%
3400 Other Funds Ltd	171	171	0	0.00%
All Funds	503	503	0	0.00%
<b>4150 Employee Training</b>				
8000 General Fund	5,012	5,012	0	0.00%
3400 Other Funds Ltd	722	722	0	0.00%
All Funds	5,734	5,734	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	130,693	130,693	0	0.00%
3400 Other Funds Ltd	34,511	34,511	0	0.00%
All Funds	165,204	165,204	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	2,439	2,439	0	0.00%
3400 Other Funds Ltd	291	291	0	0.00%
All Funds	2,730	2,730	0	0.00%
<b>4250 Data Processing</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,291	1,291	0	0.00%
3400 Other Funds Ltd	260	260	0	0.00%
All Funds	1,551	1,551	0	0.00%
<b>4275 Publicity and Publications</b>				
8000 General Fund	210	210	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	1,706	1,706	0	0.00%
3400 Other Funds Ltd	302	302	0	0.00%
All Funds	2,008	2,008	0	0.00%
<b>4325 Attorney General</b>				
8000 General Fund	664,816	664,816	0	0.00%
3400 Other Funds Ltd	63,636	63,636	0	0.00%
All Funds	728,452	728,452	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	211	211	0	0.00%
3400 Other Funds Ltd	6	6	0	0.00%
All Funds	217	217	0	0.00%
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	1,952	1,952	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	96	96	0	0.00%
All Funds	2,048	2,048	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	1,394	1,394	0	0.00%
3400 Other Funds Ltd	228	228	0	0.00%
All Funds	1,622	1,622	0	0.00%
<b>4650 Other Services and Supplies</b>				
8000 General Fund	723	723	0	0.00%
3400 Other Funds Ltd	69,516	69,516	0	0.00%
All Funds	70,239	70,239	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	324	324	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	815,231	815,231	0	0.00%
3400 Other Funds Ltd	170,444	170,444	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$985,675</b>	<b>\$985,675</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	815,231	815,231	0	0.00%
3400 Other Funds Ltd	170,444	170,444	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	<b>\$985,675</b>	<b>\$985,675</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,663	1,663	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	1,663	1,663	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,663</b>	<b>\$1,663</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	1,663	1,663	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,663</b>	<b>\$1,663</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4200 Telecommunications

8000 General Fund	1,663	1,663	0	0.00%
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SERVICES & SUPPLIES

8000 General Fund	1,663	1,663	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,663</b>	<b>\$1,663</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

8000 General Fund	1,663	1,663	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$1,663	\$1,663	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$71,957</b>	<b>\$71,957</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$71,957</b>	<b>\$71,957</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$71,957</b>	<b>\$71,957</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

3400 Other Funds Ltd	71,957	71,957	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$71,957	\$71,957	\$0	0.00%
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>BEGINNING BALANCE</b>				
<b>0030 Beginning Balance Adjustment</b>				
3400 Other Funds Ltd	-	28,293,505	28,293,505	100.00%
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	-	(808,000)	(808,000)	100.00%
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	-	(68,420)	(68,420)	100.00%
<b>REVENUE CATEGORIES</b>				
8000 General Fund	-	(808,000)	(808,000)	100.00%
3400 Other Funds Ltd	-	(68,420)	(68,420)	100.00%
<b>TOTAL REVENUE CATEGORIES</b>				
	-	<b>(\$876,420)</b>	<b>(\$876,420)</b>	<b>100.00%</b>
<b>2000</b>				
<b>2581 Tsfr To Education, Dept of</b>				
3400 Other Funds Ltd	-	(28,293,505)	(28,293,505)	100.00%
<b>2000</b>				
3400 Other Funds Ltd	-	(28,293,505)	(28,293,505)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL 2000</b>	-	(\$28,293,505)	(\$28,293,505)	100.00%
<b>AVAILABLE REVENUES</b>				
8000 General Fund	-	(808,000)	(808,000)	100.00%
3400 Other Funds Ltd	-	(68,420)	(68,420)	100.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	(\$876,420)	(\$876,420)	100.00%
<b>EXPENDITURES</b>				
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
8000 General Fund	-	(536,900)	(536,900)	100.00%
3400 Other Funds Ltd	-	(38,974)	(38,974)	100.00%
All Funds	-	(575,874)	(575,874)	100.00%
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	-	(159)	(159)	100.00%
3400 Other Funds Ltd	-	(13)	(13)	100.00%
All Funds	-	(172)	(172)	100.00%
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	-	(81,040)	(81,040)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(6,038)	(6,038)	100.00%
All Funds	-	(87,078)	(87,078)	100.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	-	(41,014)	(41,014)	100.00%
3400 Other Funds Ltd	-	(2,976)	(2,976)	100.00%
All Funds	-	(43,990)	(43,990)	100.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	-	(193)	(193)	100.00%
3400 Other Funds Ltd	-	(15)	(15)	100.00%
All Funds	-	(208)	(208)	100.00%
<b>3270 Flexible Benefits</b>				
8000 General Fund	-	(93,258)	(93,258)	100.00%
3400 Other Funds Ltd	-	(6,750)	(6,750)	100.00%
All Funds	-	(100,008)	(100,008)	100.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	-	(215,664)	(215,664)	100.00%
3400 Other Funds Ltd	-	(15,792)	(15,792)	100.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>(\$231,456)</b>	<b>(\$231,456)</b>	<b>100.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3465 Reconciliation Adjustment</b>				
8000 General Fund	-	(25,353)	(25,353)	100.00%
3400 Other Funds Ltd	-	(13,654)	(13,654)	100.00%
All Funds	-	(39,007)	(39,007)	100.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				
8000 General Fund	-	(25,353)	(25,353)	100.00%
3400 Other Funds Ltd	-	(13,654)	(13,654)	100.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$39,007)</b>	<b>(\$39,007)</b>	<b>100.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	-	(777,917)	(777,917)	100.00%
3400 Other Funds Ltd	-	(68,420)	(68,420)	100.00%
<b>TOTAL PERSONAL SERVICES</b>	-	<b>(\$846,337)</b>	<b>(\$846,337)</b>	<b>100.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	-	(1,221)	(1,221)	100.00%
<b>4150 Employee Training</b>				
8000 General Fund	-	(8,054)	(8,054)	100.00%
<b>4175 Office Expenses</b>				
8000 General Fund	-	(5,586)	(5,586)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4200 Telecommunications</b>				
8000 General Fund	-	(15,222)	(15,222)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(30,083)	(30,083)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$30,083)</b>	<b>(\$30,083)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	-	(808,000)	(808,000)	100.00%
3400 Other Funds Ltd	-	(68,420)	(68,420)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$876,420)</b>	<b>(\$876,420)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	-	(3.00)	(3.00)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (252,384) (252,384) 100.00%

REVENUE CATEGORIES

8000 General Fund - (252,384) (252,384) 100.00%

**TOTAL REVENUE CATEGORIES - (\$252,384) (\$252,384) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (252,384) (252,384) 100.00%

**TOTAL AVAILABLE REVENUES - (\$252,384) (\$252,384) 100.00%**

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund - (252,384) (252,384) 100.00%

3400 Other Funds Ltd - (91,842) (91,842) 100.00%

All Funds - (344,226) (344,226) 100.00%

SERVICES & SUPPLIES

8000 General Fund - (252,384) (252,384) 100.00%

3400 Other Funds Ltd - (91,842) (91,842) 100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	(\$344,226)	(\$344,226)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(252,384)	(252,384)	100.00%
3400 Other Funds Ltd	-	(91,842)	(91,842)	100.00%
<b>TOTAL EXPENDITURES</b>	-	(\$344,226)	(\$344,226)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	91,842	91,842	100.00%
<b>TOTAL ENDING BALANCE</b>	-	\$91,842	\$91,842	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (376,087) (376,087) 100.00%

REVENUE CATEGORIES

8000 General Fund - (376,087) (376,087) 100.00%

**TOTAL REVENUE CATEGORIES - (\$376,087) (\$376,087) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (376,087) (376,087) 100.00%

**TOTAL AVAILABLE REVENUES - (\$376,087) (\$376,087) 100.00%**

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund - (376,087) (376,087) 100.00%

3400 Other Funds Ltd - (40,727) (40,727) 100.00%

All Funds - (416,814) (416,814) 100.00%

SERVICES & SUPPLIES

8000 General Fund - (376,087) (376,087) 100.00%

3400 Other Funds Ltd - (40,727) (40,727) 100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	(\$416,814)	(\$416,814)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(376,087)	(376,087)	100.00%
3400 Other Funds Ltd	-	(40,727)	(40,727)	100.00%
<b>TOTAL EXPENDITURES</b>	-	(\$416,814)	(\$416,814)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	40,727	40,727	100.00%
<b>TOTAL ENDING BALANCE</b>	-	\$40,727	\$40,727	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,214,902	-	(1,214,902)	(100.00%)
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	112,975	-	(112,975)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	1,214,902	-	(1,214,902)	(100.00%)
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3400 Other Funds Ltd	112,975	-	(112,975)	(100.00%)
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,327,877</b>	<b>-</b>	<b>(\$1,327,877)</b>	<b>(100.00%)</b>
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AVAILABLE REVENUES

8000 General Fund	1,214,902	-	(1,214,902)	(100.00%)
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3400 Other Funds Ltd	112,975	-	(112,975)	(100.00%)
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,327,877</b>	<b>-</b>	<b>(\$1,327,877)</b>	<b>(100.00%)</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	731,372	-	(731,372)	(100.00%)
3400 Other Funds Ltd	68,440	-	(68,440)	(100.00%)
All Funds	799,812	-	(799,812)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	342	-	(342)	(100.00%)
3400 Other Funds Ltd	30	-	(30)	(100.00%)
All Funds	372	-	(372)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	95,736	-	(95,736)	(100.00%)
3400 Other Funds Ltd	8,958	-	(8,958)	(100.00%)
All Funds	104,694	-	(104,694)	(100.00%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	55,946	-	(55,946)	(100.00%)
3400 Other Funds Ltd	5,238	-	(5,238)	(100.00%)
All Funds	61,184	-	(61,184)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	406	-	(406)	(100.00%)
3400 Other Funds Ltd	38	-	(38)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	444	-	(444)	(100.00%)
<b>3260 Mass Transit Tax</b>				
8000 General Fund	4,388	-	(4,388)	(100.00%)
3400 Other Funds Ltd	411	-	(411)	(100.00%)
All Funds	4,799	-	(4,799)	(100.00%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	198,016	-	(198,016)	(100.00%)
3400 Other Funds Ltd	18,668	-	(18,668)	(100.00%)
All Funds	216,684	-	(216,684)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	354,834	-	(354,834)	(100.00%)
3400 Other Funds Ltd	33,343	-	(33,343)	(100.00%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$388,177</b>	<b>-</b>	<b>(\$388,177)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	1,086,206	-	(1,086,206)	(100.00%)
3400 Other Funds Ltd	101,783	-	(101,783)	(100.00%)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,187,989</b>	<b>-</b>	<b>(\$1,187,989)</b>	<b>(100.00%)</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	861	-	(861)	(100.00%)
3400 Other Funds Ltd	75	-	(75)	(100.00%)
All Funds	936	-	(936)	(100.00%)
<b>4150 Employee Training</b>				
8000 General Fund	11,209	-	(11,209)	(100.00%)
3400 Other Funds Ltd	975	-	(975)	(100.00%)
All Funds	12,184	-	(12,184)	(100.00%)
<b>4175 Office Expenses</b>				
8000 General Fund	8,633	-	(8,633)	(100.00%)
3400 Other Funds Ltd	751	-	(751)	(100.00%)
All Funds	9,384	-	(9,384)	(100.00%)
<b>4200 Telecommunications</b>				
8000 General Fund	23,287	-	(23,287)	(100.00%)
3400 Other Funds Ltd	2,025	-	(2,025)	(100.00%)
All Funds	25,312	-	(25,312)	(100.00%)
<b>4250 Data Processing</b>				
8000 General Fund	4,313	-	(4,313)	(100.00%)
3400 Other Funds Ltd	375	-	(375)	(100.00%)
All Funds	4,688	-	(4,688)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	3,879	-	(3,879)	(100.00%)
3400 Other Funds Ltd	337	-	(337)	(100.00%)
All Funds	4,216	-	(4,216)	(100.00%)
<b>4715 IT Expendable Property</b>				
8000 General Fund	27,173	-	(27,173)	(100.00%)
3400 Other Funds Ltd	2,363	-	(2,363)	(100.00%)
All Funds	29,536	-	(29,536)	(100.00%)
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	79,355	-	(79,355)	(100.00%)
3400 Other Funds Ltd	6,901	-	(6,901)	(100.00%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$86,256</b>	<b>-</b>	<b>(\$86,256)</b>	<b>(100.00%)</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	49,341	-	(49,341)	(100.00%)
3400 Other Funds Ltd	4,291	-	(4,291)	(100.00%)
All Funds	53,632	-	(53,632)	(100.00%)
<b>EXPENDITURES</b>				
8000 General Fund	1,214,902	-	(1,214,902)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	112,975	-	(112,975)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$1,327,877</b>	<b>-</b>	<b>(\$1,327,877)</b>	<b>(100.00%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	8	-	(8)	(100.00%)
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	6.50	-	(6.50)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0135 Cigarette Taxes

3400 Other Funds Ltd	-	108,496,308	108,496,308	100.00%
8800 General Fund Revenue	-	21,503,692	21,503,692	100.00%
All Funds	-	130,000,000	130,000,000	100.00%

0140 Other Tobacco Products Taxes

3400 Other Funds Ltd	-	11,715,408	11,715,408	100.00%
8800 General Fund Revenue	-	13,664,592	13,664,592	100.00%
All Funds	-	25,380,000	25,380,000	100.00%

TAXES

3400 Other Funds Ltd	-	120,211,716	120,211,716	100.00%
8800 General Fund Revenue	-	35,168,284	35,168,284	100.00%

<b>TOTAL TAXES</b>	-	<b>\$155,380,000</b>	<b>\$155,380,000</b>	<b>100.00%</b>
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	120,211,716	120,211,716	100.00%
8800 General Fund Revenue	-	35,168,284	35,168,284	100.00%

<b>TOTAL REVENUE CATEGORIES</b>	-	<b>\$155,380,000</b>	<b>\$155,380,000</b>	<b>100.00%</b>
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2000

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 General Services Division

Cross Reference Number: 15000-002-00-00-00000  
 Package: Cig Tax & Other Tobacco Product Increase  
 Pkg Group: POL Pkg Type: GOV Pkg Number: 501

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>2060 Transfer to General Fund</b>				
8800 General Fund Revenue	-	(35,168,284)	(35,168,284)	100.00%
<b>2107 Tsfr To Administrative Svcs</b>				
3400 Other Funds Ltd	-	(4,459,098)	(4,459,098)	100.00%
<b>2443 Tsfr To Oregon Health Authority</b>				
3400 Other Funds Ltd	-	(113,523,069)	(113,523,069)	100.00%
<b>2730 Tsfr To Transportation, Dept</b>				
3400 Other Funds Ltd	-	(2,229,549)	(2,229,549)	100.00%
<b>2000</b>				
3400 Other Funds Ltd	-	(120,211,716)	(120,211,716)	100.00%
8800 General Fund Revenue	-	(35,168,284)	(35,168,284)	100.00%
<b>TOTAL 2000</b>	-	<b>(\$155,380,000)</b>	<b>(\$155,380,000)</b>	<b>100.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
2017-19 Biennium  
General Services Division

Cross Reference Number: 15000-002-00-00-00000  
Package: Cig Tax & Other Tobacco Product Increase  
Pkg Group: POL Pkg Type: GOV Pkg Number: 501

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>TAXES</b>				
<b>0105 Personal Income Taxes</b>				
8800 General Fund Revenue	-	183,000,000	183,000,000	100.00%
<b>TAXES</b>				
8800 General Fund Revenue	-	183,000,000	183,000,000	100.00%
<b>TOTAL TAXES</b>	-	<b>\$183,000,000</b>	<b>\$183,000,000</b>	<b>100.00%</b>
<b>REVENUE CATEGORIES</b>				
8800 General Fund Revenue	-	183,000,000	183,000,000	100.00%
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>\$183,000,000</b>	<b>\$183,000,000</b>	<b>100.00%</b>
<b>2000</b>				
<b>2060 Transfer to General Fund</b>				
8800 General Fund Revenue	-	(183,000,000)	(183,000,000)	100.00%
<b>2000</b>				
8800 General Fund Revenue	-	(183,000,000)	(183,000,000)	100.00%
<b>TOTAL 2000</b>	-	<b>(\$183,000,000)</b>	<b>(\$183,000,000)</b>	<b>100.00%</b>
<b>AVAILABLE REVENUES</b>				
8800 General Fund Revenue	-	-	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>ENDING BALANCE</b>				
8800 General Fund Revenue	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	715,736	715,736	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	73,435	73,435	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	715,736	715,736	0	0.00%
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3400 Other Funds Ltd	73,435	73,435	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$789,171</b>	<b>\$789,171</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	715,736	715,736	0	0.00%
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3400 Other Funds Ltd	73,435	73,435	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$789,171</b>	<b>\$789,171</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	956	956	0	0.00%
3400 Other Funds Ltd	2,688	2,688	0	0.00%
All Funds	3,644	3,644	0	0.00%
<b>3170 Overtime Payments</b>				
8000 General Fund	1,339	1,339	0	0.00%
3400 Other Funds Ltd	201	201	0	0.00%
All Funds	1,540	1,540	0	0.00%
<b>3180 Shift Differential</b>				
8000 General Fund	975	975	0	0.00%
<b>3190 All Other Differential</b>				
8000 General Fund	7,087	7,087	0	0.00%
3400 Other Funds Ltd	731	731	0	0.00%
All Funds	7,818	7,818	0	0.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	10,357	10,357	0	0.00%
3400 Other Funds Ltd	3,620	3,620	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$13,977</b>	<b>\$13,977</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,795	1,795	0	0.00%
3400 Other Funds Ltd	178	178	0	0.00%
All Funds	1,973	1,973	0	0.00%
<b>3221 Pension Obligation Bond</b>				
8000 General Fund	113,737	113,737	0	0.00%
3400 Other Funds Ltd	13,230	13,230	0	0.00%
All Funds	126,967	126,967	0	0.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	792	792	0	0.00%
3400 Other Funds Ltd	277	277	0	0.00%
All Funds	1,069	1,069	0	0.00%
<b>3240 Unemployment Assessments</b>				
8000 General Fund	6,278	6,278	0	0.00%
3400 Other Funds Ltd	107	107	0	0.00%
All Funds	6,385	6,385	0	0.00%
<b>3260 Mass Transit Tax</b>				
8000 General Fund	13,221	13,221	0	0.00%
3400 Other Funds Ltd	2,274	2,274	0	0.00%
All Funds	15,495	15,495	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	135,823	135,823	0	0.00%
3400 Other Funds Ltd	16,066	16,066	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$151,889</b>	<b>\$151,889</b>	<b>\$0</b>	<b>0.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3455 Vacancy Savings</b>				
8000 General Fund	569,556	569,556	0	0.00%
3400 Other Funds Ltd	53,749	53,749	0	0.00%
All Funds	623,305	623,305	0	0.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				
8000 General Fund	569,556	569,556	0	0.00%
3400 Other Funds Ltd	53,749	53,749	0	0.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>\$623,305</b>	<b>\$623,305</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	715,736	715,736	0	0.00%
3400 Other Funds Ltd	73,435	73,435	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$789,171</b>	<b>\$789,171</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	715,736	715,736	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	73,435	73,435	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$789,171</b>	<b>\$789,171</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	250,000	250,000	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	250,000	250,000	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	250,000	250,000	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4200 Telecommunications

8000 General Fund	150,000	150,000	0	0.00%
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4315 IT Professional Services

8000 General Fund	100,000	100,000	0	0.00%
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SERVICES & SUPPLIES

8000 General Fund	250,000	250,000	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.00%</b>
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
8000 General Fund	250,000	250,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund (912,728) (912,728) 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd (387,272) (387,272) 0 0.00%

REVENUE CATEGORIES

8000 General Fund (912,728) (912,728) 0 0.00%

3400 Other Funds Ltd (387,272) (387,272) 0 0.00%

**TOTAL REVENUE CATEGORIES (\$1,300,000) (\$1,300,000) \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund (912,728) (912,728) 0 0.00%

3400 Other Funds Ltd (387,272) (387,272) 0 0.00%

**TOTAL AVAILABLE REVENUES (\$1,300,000) (\$1,300,000) \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund (300,000) (300,000) 0 0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4650 Other Services and Supplies</b>				
8000 General Fund	(171,171)	(171,171)	0	0.00%
3400 Other Funds Ltd	(81,008)	(81,008)	0	0.00%
All Funds	(252,179)	(252,179)	0	0.00%
<b>4715 IT Expendable Property</b>				
8000 General Fund	(441,557)	(441,557)	0	0.00%
3400 Other Funds Ltd	(306,264)	(306,264)	0	0.00%
All Funds	(747,821)	(747,821)	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	(912,728)	(912,728)	0	0.00%
3400 Other Funds Ltd	(387,272)	(387,272)	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$1,300,000)</b>	<b>(\$1,300,000)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	(912,728)	(912,728)	0	0.00%
3400 Other Funds Ltd	(387,272)	(387,272)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$1,300,000)</b>	<b>(\$1,300,000)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
2017-19 Biennium  
Administrative Services Division

Cross Reference Number: 15000-003-00-00-00000  
Package: Phase-out Pgm & One-time Costs  
Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,307,164	1,307,164	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	321,179	321,179	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	1,307,164	1,307,164	0	0.00%
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3400 Other Funds Ltd	321,179	321,179	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,628,343</b>	<b>\$1,628,343</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	1,307,164	1,307,164	0	0.00%
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3400 Other Funds Ltd	321,179	321,179	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,628,343</b>	<b>\$1,628,343</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	790	790	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	355	355	0	0.00%
All Funds	1,145	1,145	0	0.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	872	872	0	0.00%
3400 Other Funds Ltd	44	44	0	0.00%
All Funds	916	916	0	0.00%
<b>4150 Employee Training</b>				
8000 General Fund	10,691	10,691	0	0.00%
3400 Other Funds Ltd	1,402	1,402	0	0.00%
All Funds	12,093	12,093	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	25,271	25,271	0	0.00%
3400 Other Funds Ltd	12,501	12,501	0	0.00%
All Funds	37,772	37,772	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	35,305	35,305	0	0.00%
3400 Other Funds Ltd	9,394	9,394	0	0.00%
All Funds	44,699	44,699	0	0.00%
<b>4225 State Gov. Service Charges</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	746,009	746,009	0	0.00%
3400 Other Funds Ltd	138,937	138,937	0	0.00%
All Funds	884,946	884,946	0	0.00%
<b>4250 Data Processing</b>				
8000 General Fund	43,576	43,576	0	0.00%
3400 Other Funds Ltd	22,706	22,706	0	0.00%
All Funds	66,282	66,282	0	0.00%
<b>4275 Publicity and Publications</b>				
8000 General Fund	163	163	0	0.00%
3400 Other Funds Ltd	27	27	0	0.00%
All Funds	190	190	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	21,627	21,627	0	0.00%
3400 Other Funds Ltd	5,195	5,195	0	0.00%
All Funds	26,822	26,822	0	0.00%
<b>4315 IT Professional Services</b>				
8000 General Fund	3,641	3,641	0	0.00%
3400 Other Funds Ltd	582	582	0	0.00%
All Funds	4,223	4,223	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	881	881	0	0.00%
3400 Other Funds Ltd	130	130	0	0.00%
All Funds	1,011	1,011	0	0.00%
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	298	298	0	0.00%
3400 Other Funds Ltd	70	70	0	0.00%
All Funds	368	368	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	292,973	292,973	0	0.00%
3400 Other Funds Ltd	124,373	124,373	0	0.00%
All Funds	417,346	417,346	0	0.00%
<b>4450 Fuels and Utilities</b>				
8000 General Fund	52	52	0	0.00%
3400 Other Funds Ltd	7	7	0	0.00%
All Funds	59	59	0	0.00%
<b>4475 Facilities Maintenance</b>				
8000 General Fund	5,983	5,983	0	0.00%
3400 Other Funds Ltd	1,278	1,278	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	7,261	7,261	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	5,921	5,921	0	0.00%
3400 Other Funds Ltd	535	535	0	0.00%
All Funds	6,456	6,456	0	0.00%
<b>4715 IT Expendable Property</b>				
8000 General Fund	106,594	106,594	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	1,300,647	1,300,647	0	0.00%
3400 Other Funds Ltd	317,536	317,536	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,618,183</b>	<b>\$1,618,183</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	1,299	1,299	0	0.00%
3400 Other Funds Ltd	217	217	0	0.00%
All Funds	1,516	1,516	0	0.00%
<b>5150 Telecommunications Equipment</b>				
8000 General Fund	1,020	1,020	0	0.00%
3400 Other Funds Ltd	89	89	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,109	1,109	0	0.00%
<b>5550 Data Processing Software</b>				
8000 General Fund	463	463	0	0.00%
3400 Other Funds Ltd	188	188	0	0.00%
All Funds	651	651	0	0.00%
<b>5600 Data Processing Hardware</b>				
8000 General Fund	915	915	0	0.00%
3400 Other Funds Ltd	3,149	3,149	0	0.00%
All Funds	4,064	4,064	0	0.00%
<b>5900 Other Capital Outlay</b>				
8000 General Fund	2,820	2,820	0	0.00%
<b>CAPITAL OUTLAY</b>				
8000 General Fund	6,517	6,517	0	0.00%
3400 Other Funds Ltd	3,643	3,643	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$10,160</b>	<b>\$10,160</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	1,307,164	1,307,164	0	0.00%
3400 Other Funds Ltd	321,179	321,179	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$1,628,343</b>	<b>\$1,628,343</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 18,386 18,386 0 0.00%

REVENUE CATEGORIES

8000 General Fund 18,386 18,386 0 0.00%

**TOTAL REVENUE CATEGORIES \$18,386 \$18,386 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 18,386 18,386 0 0.00%

**TOTAL AVAILABLE REVENUES \$18,386 \$18,386 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4200 Telecommunications

8000 General Fund 18,386 18,386 0 0.00%

SERVICES & SUPPLIES

8000 General Fund 18,386 18,386 0 0.00%

**TOTAL SERVICES & SUPPLIES \$18,386 \$18,386 \$0 0.00%**

EXPENDITURES

8000 General Fund 18,386 18,386 0 0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$18,386	\$18,386	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	743,071	743,071	0	0.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	743,071	743,071	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$743,071</b>	<b>\$743,071</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

3400 Other Funds Ltd	743,071	743,071	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$743,071</b>	<b>\$743,071</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	433,488	433,488	0	0.00%
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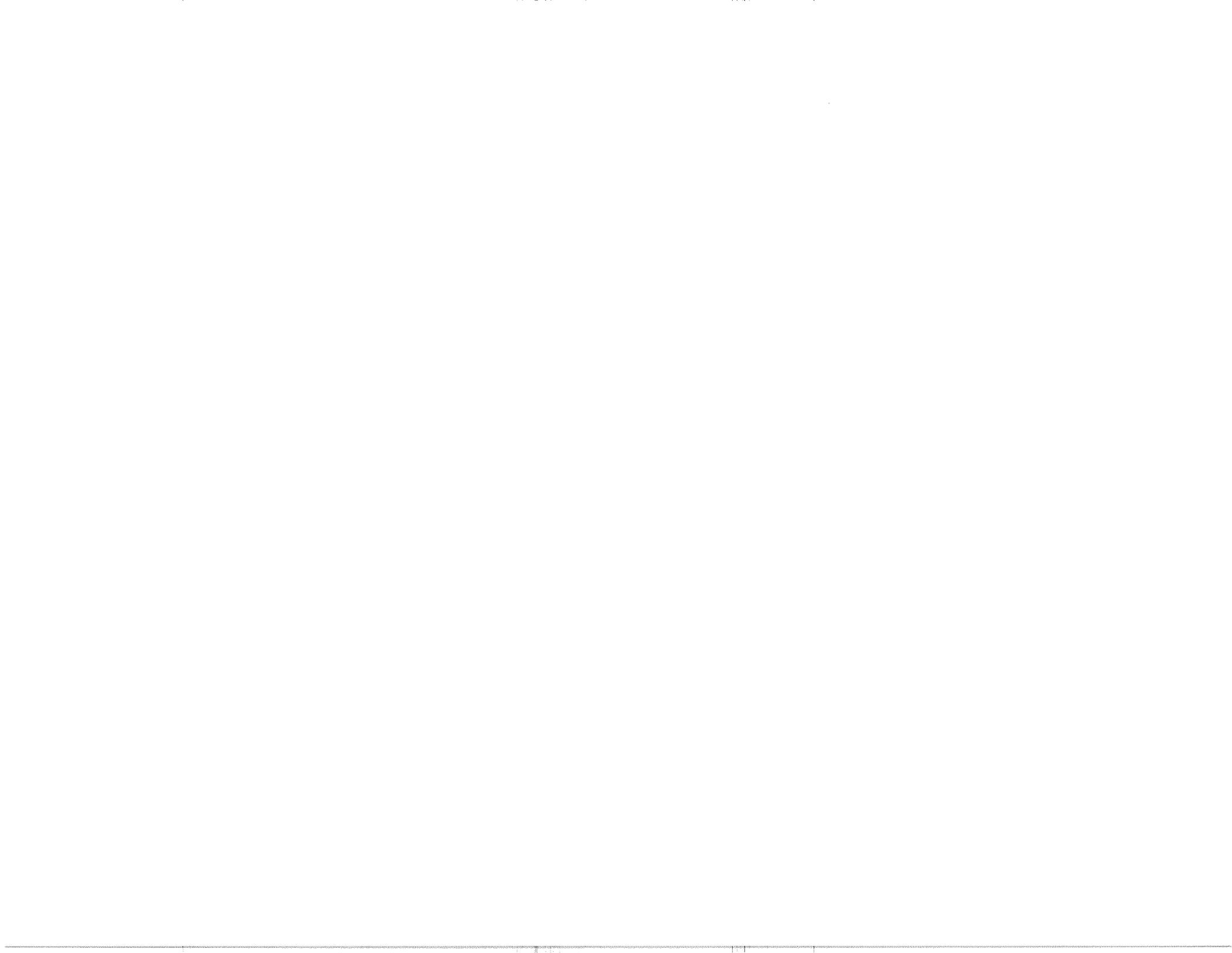
SALARIES & WAGES

3400 Other Funds Ltd	433,488	433,488	0	0.00%
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<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$433,488</b>	<b>\$433,488</b>	<b>\$0</b>	<b>0.00%</b>
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OTHER PAYROLL EXPENSES

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	285	285	0	0.00%
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	65,052	65,052	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	33,162	33,162	0	0.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	345	345	0	0.00%
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	166,680	166,680	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	265,524	265,524	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$265,524</b>	<b>\$265,524</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	699,012	699,012	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$699,012</b>	<b>\$699,012</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	699,012	699,012	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$699,012</b>	<b>\$699,012</b>	<b>\$0</b>	<b>0.00%</b>



Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Administrative Services Division

Cross Reference Number: 15000-003-00-00-00000  
 Package: May 2016 E-Board  
 Pkg Group: POL Pkg Type: 080 Pkg Number: 080

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	44,059	44,059	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>\$44,059</b>	<b>\$44,059</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	5	5	0	0.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	5.00	5.00	0.00	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	(6,638,561)	(6,638,561)	100.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(635,310)	(635,310)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(6,638,561)	(6,638,561)	100.00%
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3400 Other Funds Ltd	-	(635,310)	(635,310)	100.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>-</b>	<b>(\$7,273,871)</b>	<b>(\$7,273,871)</b>	<b>100.00%</b>
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AVAILABLE REVENUES

8000 General Fund	-	(6,638,561)	(6,638,561)	100.00%
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3400 Other Funds Ltd	-	(635,310)	(635,310)	100.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>-</b>	<b>(\$7,273,871)</b>	<b>(\$7,273,871)</b>	<b>100.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(3,247,210)	(3,247,210)	100.00%
3400 Other Funds Ltd	-	(344,960)	(344,960)	100.00%
All Funds	-	(3,592,170)	(3,592,170)	100.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	-	(3,247,210)	(3,247,210)	100.00%
3400 Other Funds Ltd	-	(344,960)	(344,960)	100.00%
<b>TOTAL SALARIES &amp; WAGES</b>	-	<b>(\$3,592,170)</b>	<b>(\$3,592,170)</b>	<b>100.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	-	(1,954)	(1,954)	100.00%
3400 Other Funds Ltd	-	(198)	(198)	100.00%
All Funds	-	(2,152)	(2,152)	100.00%
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	-	(443,661)	(443,661)	100.00%
3400 Other Funds Ltd	-	(47,834)	(47,834)	100.00%
All Funds	-	(491,495)	(491,495)	100.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	-	(248,412)	(248,412)	100.00%
3400 Other Funds Ltd	-	(26,388)	(26,388)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(274,800)	(274,800)	100.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	-	(2,363)	(2,363)	100.00%
3400 Other Funds Ltd	-	(242)	(242)	100.00%
All Funds	-	(2,605)	(2,605)	100.00%
<b>3270 Flexible Benefits</b>				
8000 General Fund	-	(1,210,426)	(1,210,426)	100.00%
3400 Other Funds Ltd	-	(114,680)	(114,680)	100.00%
All Funds	-	(1,325,106)	(1,325,106)	100.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	-	(1,906,816)	(1,906,816)	100.00%
3400 Other Funds Ltd	-	(189,342)	(189,342)	100.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>(\$2,096,158)</b>	<b>(\$2,096,158)</b>	<b>100.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3465 Reconciliation Adjustment</b>				
8000 General Fund	-	141,282	141,282	100.00%
3400 Other Funds Ltd	-	(80,965)	(80,965)	100.00%
All Funds	-	60,317	60,317	100.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	141,282	141,282	100.00%
3400 Other Funds Ltd	-	(80,965)	(80,965)	100.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>\$60,317</b>	<b>\$60,317</b>	<b>100.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	-	(5,012,744)	(5,012,744)	100.00%
3400 Other Funds Ltd	-	(615,267)	(615,267)	100.00%
<b>TOTAL PERSONAL SERVICES</b>	-	<b>(\$5,628,011)</b>	<b>(\$5,628,011)</b>	<b>100.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	-	(4,674)	(4,674)	100.00%
<b>4150 Employee Training</b>				
8000 General Fund	-	(141,605)	(141,605)	100.00%
<b>4175 Office Expenses</b>				
8000 General Fund	-	(39,665)	(39,665)	100.00%
3400 Other Funds Ltd	-	(20,043)	(20,043)	100.00%
All Funds	-	(59,708)	(59,708)	100.00%
<b>4200 Telecommunications</b>				
8000 General Fund	-	(67,415)	(67,415)	100.00%
<b>4250 Data Processing</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(497,021)	(497,021)	100.00%
<b>4300 Professional Services</b>				
8000 General Fund	-	(540,000)	(540,000)	100.00%
<b>4315 IT Professional Services</b>				
8000 General Fund	-	(474,051)	(474,051)	100.00%
<b>4475 Facilities Maintenance</b>				
8000 General Fund	-	(22,360)	(22,360)	100.00%
<b>4715 IT Expendable Property</b>				
8000 General Fund	-	(103,200)	(103,200)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(1,889,991)	(1,889,991)	100.00%
3400 Other Funds Ltd	-	(20,043)	(20,043)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$1,910,034)</b>	<b>(\$1,910,034)</b>	<b>100.00%</b>
<b>SPECIAL PAYMENTS</b>				
<b>6030 Dist to Non-Gov Units</b>				
8000 General Fund	-	264,174	264,174	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(6,638,561)	(6,638,561)	100.00%
3400 Other Funds Ltd	-	(635,310)	(635,310)	100.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Administrative Services Division

Cross Reference Number: 15000-003-00-00-00000  
 Package: Analyst Adjustments  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	-	(\$7,273,871)	(\$7,273,871)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	-	(40)	(40)	100.00%
8180 Position Reconciliation	-	1	1	100.00%
<b>TOTAL AUTHORIZED POSITIONS</b>	-	(39)	(39)	100.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	-	(34.60)	(34.60)	100.00%
8280 FTE Reconciliation	-	3.00	3.00	100.00%
<b>TOTAL AUTHORIZED FTE</b>	-	(31.60)	(31.60)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (664,006) (664,006) 100.00%

REVENUE CATEGORIES

8000 General Fund - (664,006) (664,006) 100.00%

**TOTAL REVENUE CATEGORIES - (\$664,006) (\$664,006) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (664,006) (664,006) 100.00%

**TOTAL AVAILABLE REVENUES - (\$664,006) (\$664,006) 100.00%**

EXPENDITURES

SERVICES & SUPPLIES

4225 State Gov. Service Charges

8000 General Fund - (356,801) (356,801) 100.00%

3400 Other Funds Ltd - (92,402) (92,402) 100.00%

All Funds - (449,203) (449,203) 100.00%

4425 Facilities Rental and Taxes

8000 General Fund - (307,205) (307,205) 100.00%

3400 Other Funds Ltd - (99,311) (99,311) 100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(406,516)	(406,516)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(664,006)	(664,006)	100.00%
3400 Other Funds Ltd	-	(191,713)	(191,713)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$855,719)</b>	<b>(\$855,719)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	-	(664,006)	(664,006)	100.00%
3400 Other Funds Ltd	-	(191,713)	(191,713)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$855,719)</b>	<b>(\$855,719)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	191,713	191,713	100.00%
<b>TOTAL ENDING BALANCE</b>	-	<b>\$191,713</b>	<b>\$191,713</b>	<b>100.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 8,946,272 3,800,000 (5,146,272) (57.52%)

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 346,690 - (346,690) (100.00%)

REVENUE CATEGORIES

8000 General Fund 8,946,272 3,800,000 (5,146,272) (57.52%)

3400 Other Funds Ltd 346,690 - (346,690) (100.00%)

**TOTAL REVENUE CATEGORIES \$9,292,962 \$3,800,000 (\$5,492,962) (59.11%)**

AVAILABLE REVENUES

8000 General Fund 8,946,272 3,800,000 (5,146,272) (57.52%)

3400 Other Funds Ltd 346,690 - (346,690) (100.00%)

**TOTAL AVAILABLE REVENUES \$9,292,962 \$3,800,000 (\$5,492,962) (59.11%)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,465,480	-	(1,465,480)	(100.00%)
3400 Other Funds Ltd	211,310	-	(211,310)	(100.00%)
All Funds	1,676,790	-	(1,676,790)	(100.00%)
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	1,465,480	-	(1,465,480)	(100.00%)
3400 Other Funds Ltd	211,310	-	(211,310)	(100.00%)
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,676,790</b>	<b>-</b>	<b>(\$1,676,790)</b>	<b>(100.00%)</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	585	-	(585)	(100.00%)
3400 Other Funds Ltd	88	-	(88)	(100.00%)
All Funds	673	-	(673)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	213,398	-	(213,398)	(100.00%)
3400 Other Funds Ltd	29,537	-	(29,537)	(100.00%)
All Funds	242,935	-	(242,935)	(100.00%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	112,109	-	(112,109)	(100.00%)
3400 Other Funds Ltd	16,167	-	(16,167)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	128,276	-	(128,276)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	698	-	(698)	(100.00%)
3400 Other Funds Ltd	103	-	(103)	(100.00%)
All Funds	801	-	(801)	(100.00%)
<b>3260 Mass Transit Tax</b>				
8000 General Fund	8,793	-	(8,793)	(100.00%)
3400 Other Funds Ltd	1,268	-	(1,268)	(100.00%)
All Funds	10,061	-	(10,061)	(100.00%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	340,864	-	(340,864)	(100.00%)
3400 Other Funds Ltd	50,834	-	(50,834)	(100.00%)
All Funds	391,698	-	(391,698)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	676,447	-	(676,447)	(100.00%)
3400 Other Funds Ltd	97,997	-	(97,997)	(100.00%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$774,444</b>	-	<b>(\$774,444)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	2,141,927	-	(2,141,927)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	309,307	-	(309,307)	(100.00%)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$2,451,234</b>	<b>-</b>	<b>(\$2,451,234)</b>	<b>(100.00%)</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	2,974	-	(2,974)	(100.00%)
3400 Other Funds Ltd	419	-	(419)	(100.00%)
All Funds	3,393	-	(3,393)	(100.00%)
<b>4150 Employee Training</b>				
8000 General Fund	28,906	-	(28,906)	(100.00%)
3400 Other Funds Ltd	4,599	-	(4,599)	(100.00%)
All Funds	33,505	-	(33,505)	(100.00%)
<b>4175 Office Expenses</b>				
8000 General Fund	15,202	-	(15,202)	(100.00%)
3400 Other Funds Ltd	2,393	-	(2,393)	(100.00%)
All Funds	17,595	-	(17,595)	(100.00%)
<b>4200 Telecommunications</b>				
8000 General Fund	41,006	-	(41,006)	(100.00%)
3400 Other Funds Ltd	6,454	-	(6,454)	(100.00%)
All Funds	47,460	-	(47,460)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4250 Data Processing</b>				
8000 General Fund	7,594	-	(7,594)	(100.00%)
3400 Other Funds Ltd	1,196	-	(1,196)	(100.00%)
All Funds	8,790	-	(8,790)	(100.00%)
<b>4315 IT Professional Services</b>				
8000 General Fund	6,094,640	3,800,000	(2,294,640)	(37.65%)
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	460	-	(460)	(100.00%)
3400 Other Funds Ltd	40	-	(40)	(100.00%)
All Funds	500	-	(500)	(100.00%)
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	13,000	-	(13,000)	(100.00%)
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	429,000	-	(429,000)	(100.00%)
<b>4475 Facilities Maintenance</b>				
8000 General Fund	30,000	-	(30,000)	(100.00%)
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	6,830	-	(6,830)	(100.00%)
3400 Other Funds Ltd	1,075	-	(1,075)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	7,905	-	(7,905)	(100.00%)
<b>4715 IT Expendable Property</b>				
8000 General Fund	47,849	-	(47,849)	(100.00%)
3400 Other Funds Ltd	7,531	-	(7,531)	(100.00%)
All Funds	55,380	-	(55,380)	(100.00%)
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	6,717,461	3,800,000	(2,917,461)	(43.43%)
3400 Other Funds Ltd	23,707	-	(23,707)	(100.00%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$6,741,168</b>	<b>\$3,800,000</b>	<b>(\$2,941,168)</b>	<b>(43.63%)</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	86,884	-	(86,884)	(100.00%)
3400 Other Funds Ltd	13,676	-	(13,676)	(100.00%)
All Funds	100,560	-	(100,560)	(100.00%)
<b>CAPITAL OUTLAY</b>				
8000 General Fund	86,884	-	(86,884)	(100.00%)
3400 Other Funds Ltd	13,676	-	(13,676)	(100.00%)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$100,560</b>	<b>-</b>	<b>(\$100,560)</b>	<b>(100.00%)</b>

EXPENDITURES

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	8,946,272	3,800,000	(5,146,272)	(57.52%)
3400 Other Funds Ltd	346,690	-	(346,690)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$9,292,962</b>	<b>\$3,800,000</b>	<b>(\$5,492,962)</b>	<b>(59.11%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	15	-	(15)	(100.00%)
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	11.75	-	(11.75)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 1,807,080 - (1,807,080) (100.00%)

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 10,800 - (10,800) (100.00%)

REVENUE CATEGORIES

8000 General Fund 1,807,080 - (1,807,080) (100.00%)

3400 Other Funds Ltd 10,800 - (10,800) (100.00%)

**TOTAL REVENUE CATEGORIES \$1,817,880 - (\$1,817,880) (100.00%)**

AVAILABLE REVENUES

8000 General Fund 1,807,080 - (1,807,080) (100.00%)

3400 Other Funds Ltd 10,800 - (10,800) (100.00%)

**TOTAL AVAILABLE REVENUES \$1,817,880 - (\$1,817,880) (100.00%)**

EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

8000 General Fund 1,807,080 - (1,807,080) (100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	10,800	-	(10,800)	(100.00%)
All Funds	1,817,880	-	(1,817,880)	(100.00%)
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	1,807,080	-	(1,807,080)	(100.00%)
3400 Other Funds Ltd	10,800	-	(10,800)	(100.00%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,817,880</b>	<b>-</b>	<b>(\$1,817,880)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>				
8000 General Fund	1,807,080	-	(1,807,080)	(100.00%)
3400 Other Funds Ltd	10,800	-	(10,800)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$1,817,880</b>	<b>-</b>	<b>(\$1,817,880)</b>	<b>(100.00%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 651,962 651,962 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 101,751 101,751 0 0.00%

REVENUE CATEGORIES

8000 General Fund 651,962 651,962 0 0.00%

3400 Other Funds Ltd 101,751 101,751 0 0.00%

**TOTAL REVENUE CATEGORIES \$753,713 \$753,713 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 651,962 651,962 0 0.00%

3400 Other Funds Ltd 101,751 101,751 0 0.00%

**TOTAL AVAILABLE REVENUES \$753,713 \$753,713 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

8000 General Fund 651,962 651,962 0 0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	101,751	101,751	0	0.00%
All Funds	753,713	753,713	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	651,962	651,962	0	0.00%
3400 Other Funds Ltd	101,751	101,751	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$753,713</b>	<b>\$753,713</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	651,962	651,962	0	0.00%
3400 Other Funds Ltd	101,751	101,751	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$753,713</b>	<b>\$753,713</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	32,424	32,424	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(14,409)	(14,409)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	32,424	32,424	0	0.00%
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3400 Other Funds Ltd	(14,409)	(14,409)	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$18,015</b>	<b>\$18,015</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	32,424	32,424	0	0.00%
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3400 Other Funds Ltd	(14,409)	(14,409)	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$18,015</b>	<b>\$18,015</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	714	714	0	0.00%
<b>3170 Overtime Payments</b>				
8000 General Fund	393	393	0	0.00%
<b>3180 Shift Differential</b>				
8000 General Fund	54	54	0	0.00%
<b>3190 All Other Differential</b>				
8000 General Fund	1,171	1,171	0	0.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	2,332	2,332	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$2,332</b>	<b>\$2,332</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	309	309	0	0.00%
<b>3221 Pension Obligation Bond</b>				
8000 General Fund	52,392	52,392	0	0.00%
3400 Other Funds Ltd	19,087	19,087	0	0.00%
All Funds	71,479	71,479	0	0.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	179	179	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3240 Unemployment Assessments</b>				
8000 General Fund	650	650	0	0.00%
3400 Other Funds Ltd	47	47	0	0.00%
All Funds	697	697	0	0.00%
<b>3260 Mass Transit Tax</b>				
8000 General Fund	2,329	2,329	0	0.00%
3400 Other Funds Ltd	(7,944)	(7,944)	0	0.00%
All Funds	(5,615)	(5,615)	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	55,859	55,859	0	0.00%
3400 Other Funds Ltd	11,190	11,190	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$67,049</b>	<b>\$67,049</b>	<b>\$0</b>	<b>0.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3455 Vacancy Savings</b>				
8000 General Fund	(25,767)	(25,767)	0	0.00%
3400 Other Funds Ltd	(25,599)	(25,599)	0	0.00%
All Funds	(51,366)	(51,366)	0	0.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				
8000 General Fund	(25,767)	(25,767)	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(25,599)	(25,599)	0	0.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>(\$51,366)</b>	<b>(\$51,366)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	32,424	32,424	0	0.00%
3400 Other Funds Ltd	(14,409)	(14,409)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$18,015</b>	<b>\$18,015</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	32,424	32,424	0	0.00%
3400 Other Funds Ltd	(14,409)	(14,409)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$18,015</b>	<b>\$18,015</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 41,269 41,269 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 1,315,412 1,315,412 0 0.00%

REVENUE CATEGORIES

8000 General Fund 41,269 41,269 0 0.00%

3400 Other Funds Ltd 1,315,412 1,315,412 0 0.00%

**TOTAL REVENUE CATEGORIES \$1,356,681 \$1,356,681 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 41,269 41,269 0 0.00%

3400 Other Funds Ltd 1,315,412 1,315,412 0 0.00%

**TOTAL AVAILABLE REVENUES \$1,356,681 \$1,356,681 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund 4,107 4,107 0 0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,373	1,373	0	0.00%
All Funds	5,480	5,480	0	0.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	1,856	1,856	0	0.00%
3400 Other Funds Ltd	293	293	0	0.00%
All Funds	2,149	2,149	0	0.00%
<b>4150 Employee Training</b>				
8000 General Fund	5,485	5,485	0	0.00%
3400 Other Funds Ltd	2,305	2,305	0	0.00%
All Funds	7,790	7,790	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	4,339	4,339	0	0.00%
3400 Other Funds Ltd	1,266	1,266	0	0.00%
All Funds	5,605	5,605	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	3,837	3,837	0	0.00%
3400 Other Funds Ltd	463	463	0	0.00%
All Funds	4,300	4,300	0	0.00%
<b>4250 Data Processing</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	111	111	0	0.00%
3400 Other Funds Ltd	37	37	0	0.00%
All Funds	148	148	0	0.00%
<b>4275 Publicity and Publications</b>				
8000 General Fund	3,091	3,091	0	0.00%
3400 Other Funds Ltd	1,167	1,167	0	0.00%
All Funds	4,258	4,258	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	12,126	12,126	0	0.00%
3400 Other Funds Ltd	57,518	57,518	0	0.00%
All Funds	69,644	69,644	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	928	928	0	0.00%
3400 Other Funds Ltd	368	368	0	0.00%
All Funds	1,296	1,296	0	0.00%
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	2,867	2,867	0	0.00%
3400 Other Funds Ltd	3,087	3,087	0	0.00%
All Funds	5,954	5,954	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	260	260	0	0.00%
3400 Other Funds Ltd	3,131	3,131	0	0.00%
All Funds	3,391	3,391	0	0.00%
<b>4475 Facilities Maintenance</b>				
8000 General Fund	355	355	0	0.00%
<b>4650 Other Services and Supplies</b>				
8000 General Fund	1,100	1,100	0	0.00%
3400 Other Funds Ltd	349	349	0	0.00%
All Funds	1,449	1,449	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	667	667	0	0.00%
3400 Other Funds Ltd	305	305	0	0.00%
All Funds	972	972	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	41,129	41,129	0	0.00%
3400 Other Funds Ltd	71,662	71,662	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$112,791</b>	<b>\$112,791</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>5100 Office Furniture and Fixtures</b>				
3400 Other Funds Ltd	424	424	0	0.00%
<b>5150 Telecommunications Equipment</b>				
8000 General Fund	140	140	0	0.00%
3400 Other Funds Ltd	126	126	0	0.00%
All Funds	266	266	0	0.00%
<b>CAPITAL OUTLAY</b>				
8000 General Fund	140	140	0	0.00%
3400 Other Funds Ltd	550	550	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$690</b>	<b>\$690</b>	<b>\$0</b>	<b>0.00%</b>
<b>SPECIAL PAYMENTS</b>				
<b>6020 Dist to Counties</b>				
3400 Other Funds Ltd	1,243,200	1,243,200	0	0.00%
<b>EXPENDITURES</b>				
8000 General Fund	41,269	41,269	0	0.00%
3400 Other Funds Ltd	1,315,412	1,315,412	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$1,356,681</b>	<b>\$1,356,681</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Above Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	4,250	4,250	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	4,250	4,250	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	4,250	4,250	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4200 Telecommunications

8000 General Fund	4,250	4,250	0	0.00%
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SERVICES & SUPPLIES

8000 General Fund	4,250	4,250	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$4,250</b>	<b>\$4,250</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

8000 General Fund	4,250	4,250	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$4,250	\$4,250	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000

Package: Revenue Shortfalls

Pkg Group: POL Pkg Type: 070 Pkg Number: 070

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund (9,400) (9,400) 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd (431,400) (701,921) (270,521) (62.71%)

REVENUE CATEGORIES

8000 General Fund (9,400) (9,400) 0 0.00%

3400 Other Funds Ltd (431,400) (701,921) (270,521) (62.71%)

**TOTAL REVENUE CATEGORIES (\$440,800) (\$711,321) (\$270,521) (61.37%)**

AVAILABLE REVENUES

8000 General Fund (9,400) (9,400) 0 0.00%

3400 Other Funds Ltd (431,400) (701,921) (270,521) (62.71%)

**TOTAL AVAILABLE REVENUES (\$440,800) (\$711,321) (\$270,521) (61.37%)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	4,354	(228,602)	(232,956)	(5,350.39%)
3400 Other Funds Ltd	(294,608)	(617,576)	(322,968)	(109.63%)
All Funds	(290,254)	(846,178)	(555,924)	(191.53%)
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	4,354	(228,602)	(232,956)	(5,350.39%)
3400 Other Funds Ltd	(294,608)	(617,576)	(322,968)	(109.63%)
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$290,254)</b>	<b>(\$846,178)</b>	<b>(\$555,924)</b>	<b>(191.53%)</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	(30)	18	48	160.00%
3400 Other Funds Ltd	(126)	(189)	(63)	(50.00%)
All Funds	(156)	(171)	(15)	(9.62%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	571	(29,923)	(30,494)	(5,340.46%)
3400 Other Funds Ltd	(38,564)	(80,841)	(42,277)	(109.63%)
All Funds	(37,993)	(110,764)	(72,771)	(191.54%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	333	(17,488)	(17,821)	(5,351.65%)
3400 Other Funds Ltd	(22,538)	(47,245)	(24,707)	(109.62%)

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000

Package: Revenue Shortfalls

Pkg Group: POL Pkg Type: 070 Pkg Number: 070

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	(22,205)	(64,733)	(42,528)	(191.52%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	(30)	27	57	190.00%
3400 Other Funds Ltd	(156)	(234)	(78)	(50.00%)
All Funds	(186)	(207)	(21)	(11.29%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	(14,598)	13,104	27,702	189.77%
3400 Other Funds Ltd	(75,408)	(113,112)	(37,704)	(50.00%)
All Funds	(90,006)	(100,008)	(10,002)	(11.11%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	(13,754)	(34,262)	(20,508)	(149.11%)
3400 Other Funds Ltd	(136,792)	(241,621)	(104,829)	(76.63%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$150,546)</b>	<b>(\$275,883)</b>	<b>(\$125,337)</b>	<b>(83.25%)</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3465 Reconciliation Adjustment</b>				
8000 General Fund	-	253,464	253,464	100.00%
3400 Other Funds Ltd	-	(269,783)	(269,783)	100.00%
All Funds	-	(16,319)	(16,319)	100.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Revenue Shortfalls  
 Pkg Group: POL Pkg Type: 070 Pkg Number: 070

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	253,464	253,464	100.00%
3400 Other Funds Ltd	-	(269,783)	(269,783)	100.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$16,319)</b>	<b>(\$16,319)</b>	<b>100.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	(9,400)	(9,400)	0	0.00%
3400 Other Funds Ltd	(431,400)	(1,128,980)	(697,580)	(161.70%)
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$440,800)</b>	<b>(\$1,138,380)</b>	<b>(\$697,580)</b>	<b>(158.25%)</b>
<b>SPECIAL PAYMENTS</b>				
<b>6020 Dist to Counties</b>				
3400 Other Funds Ltd	-	(634,091)	(634,091)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	(9,400)	(9,400)	0	0.00%
3400 Other Funds Ltd	(431,400)	(1,763,071)	(1,331,671)	(308.69%)
<b>TOTAL EXPENDITURES</b>	<b>(\$440,800)</b>	<b>(\$1,772,471)</b>	<b>(\$1,331,671)</b>	<b>(302.10%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	1,061,150	1,061,150	100.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>\$1,061,150</b>	<b>\$1,061,150</b>	<b>100.00%</b>
<b>AUTHORIZED POSITIONS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8150 Class/Unclass Positions	-	(3)	(3)	100.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	(1.98)	(6.35)	(4.37)	(220.71%)

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Statewide Adjustment DAS Chgs  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (28,539) (28,539) 100.00%

REVENUE CATEGORIES

8000 General Fund - (28,539) (28,539) 100.00%

**TOTAL REVENUE CATEGORIES - (\$28,539) (\$28,539) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (28,539) (28,539) 100.00%

**TOTAL AVAILABLE REVENUES - (\$28,539) (\$28,539) 100.00%**

EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

8000 General Fund - (28,539) (28,539) 100.00%

3400 Other Funds Ltd - (46,243) (46,243) 100.00%

All Funds - (74,782) (74,782) 100.00%

SERVICES & SUPPLIES

8000 General Fund - (28,539) (28,539) 100.00%

3400 Other Funds Ltd - (46,243) (46,243) 100.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: Statewide Adjustment DAS Chgs  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	(\$74,782)	(\$74,782)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(28,539)	(28,539)	100.00%
3400 Other Funds Ltd	-	(46,243)	(46,243)	100.00%
<b>TOTAL EXPENDITURES</b>	-	(\$74,782)	(\$74,782)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	46,243	46,243	100.00%
<b>TOTAL ENDING BALANCE</b>	-	\$46,243	\$46,243	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 415,699 - (415,699) (100.00%)

REVENUE CATEGORIES

8000 General Fund 415,699 - (415,699) (100.00%)

**TOTAL REVENUE CATEGORIES \$415,699 - (\$415,699) (100.00%)**

AVAILABLE REVENUES

8000 General Fund 415,699 - (415,699) (100.00%)

**TOTAL AVAILABLE REVENUES \$415,699 - (\$415,699) (100.00%)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund 290,254 - (290,254) (100.00%)

SALARIES & WAGES

8000 General Fund 290,254 - (290,254) (100.00%)

**TOTAL SALARIES & WAGES \$290,254 - (\$290,254) (100.00%)**

OTHER PAYROLL EXPENSES

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	108	-	(108)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	37,995	-	(37,995)	(100.00%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	22,206	-	(22,206)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	132	-	(132)	(100.00%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	65,004	-	(65,004)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	125,445	-	(125,445)	(100.00%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$125,445</b>	<b>-</b>	<b>(\$125,445)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	415,699	-	(415,699)	(100.00%)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$415,699</b>	<b>-</b>	<b>(\$415,699)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>				
8000 General Fund	415,699	-	(415,699)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$415,699</b>	<b>-</b>	<b>(\$415,699)</b>	<b>(100.00%)</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2017-19 Biennium

Package: PTD Revenue Shortfall

Property Tax Division

Pkg Group: POL Pkg Type: POL Pkg Number: 108

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	1.98	-	(1.98)	(100.00%)

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000  
 Package: PTD Rebalance  
 Pkg Group: POL Pkg Type: POL Pkg Number: 109

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 807,953 - (807,953) (100.00%)

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd (270,521) - 270,521 100.00%

REVENUE CATEGORIES

8000 General Fund 807,953 - (807,953) (100.00%)

3400 Other Funds Ltd (270,521) - 270,521 100.00%

**TOTAL REVENUE CATEGORIES \$537,432 - (\$537,432) (100.00%)**

AVAILABLE REVENUES

8000 General Fund 807,953 - (807,953) (100.00%)

3400 Other Funds Ltd (270,521) - 270,521 100.00%

**TOTAL AVAILABLE REVENUES \$537,432 - (\$537,432) (100.00%)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	594,059	-	(594,059)	(100.00%)
3400 Other Funds Ltd	(169,731)	-	169,731	100.00%
All Funds	424,328	-	(424,328)	(100.00%)
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	594,059	-	(594,059)	(100.00%)
3400 Other Funds Ltd	(169,731)	-	169,731	100.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$424,328</b>	<b>-</b>	<b>(\$424,328)</b>	<b>(100.00%)</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	117	-	(117)	(100.00%)
3400 Other Funds Ltd	(75)	-	75	100.00%
All Funds	42	-	(42)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	82,156	-	(82,156)	(100.00%)
3400 Other Funds Ltd	(26,611)	-	26,611	100.00%
All Funds	55,545	-	(55,545)	(100.00%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	45,443	-	(45,443)	(100.00%)
3400 Other Funds Ltd	(12,982)	-	12,982	100.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Property Tax Division

Cross Reference Number: 15000-004-00-00-00000

Package: PTD Rebalance

Pkg Group: POL Pkg Type: POL Pkg Number: 109

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	32,461	-	(32,461)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	192	-	(192)	(100.00%)
3400 Other Funds Ltd	(138)	-	138	100.00%
All Funds	54	-	(54)	(100.00%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	85,986	-	(85,986)	(100.00%)
3400 Other Funds Ltd	(60,984)	-	60,984	100.00%
All Funds	25,002	-	(25,002)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	213,894	-	(213,894)	(100.00%)
3400 Other Funds Ltd	(100,790)	-	100,790	100.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$113,104</b>	<b>-</b>	<b>(\$113,104)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	807,953	-	(807,953)	(100.00%)
3400 Other Funds Ltd	(270,521)	-	270,521	100.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$537,432</b>	<b>-</b>	<b>(\$537,432)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>				
8000 General Fund	807,953	-	(807,953)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(270,521)	-	270,521	100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$537,432</b>	-	<b>(\$537,432)</b>	<b>(100.00%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	2.75	-	(2.75)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 757,151 757,151 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 126,979 126,979 0 0.00%

REVENUE CATEGORIES

8000 General Fund 757,151 757,151 0 0.00%

3400 Other Funds Ltd 126,979 126,979 0 0.00%

**TOTAL REVENUE CATEGORIES \$884,130 \$884,130 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 757,151 757,151 0 0.00%

3400 Other Funds Ltd 126,979 126,979 0 0.00%

**TOTAL AVAILABLE REVENUES \$884,130 \$884,130 \$0 0.00%**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	504	504	0	0.00%
3400 Other Funds Ltd	2,871	2,871	0	0.00%
All Funds	3,375	3,375	0	0.00%
<b>3170 Overtime Payments</b>				
8000 General Fund	132	132	0	0.00%
<b>3190 All Other Differential</b>				
8000 General Fund	134	134	0	0.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	770	770	0	0.00%
3400 Other Funds Ltd	2,871	2,871	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$3,641</b>	<b>\$3,641</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	52	52	0	0.00%
<b>3221 Pension Obligation Bond</b>				
8000 General Fund	267,594	267,594	0	0.00%
3400 Other Funds Ltd	5,092	5,092	0	0.00%
All Funds	272,686	272,686	0	0.00%
<b>3230 Social Security Taxes</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	58	58	0	0.00%
3400 Other Funds Ltd	219	219	0	0.00%
All Funds	277	277	0	0.00%
<b>3240 Unemployment Assessments</b>				
8000 General Fund	1,630	1,630	0	0.00%
<b>3260 Mass Transit Tax</b>				
8000 General Fund	30,447	30,447	0	0.00%
3400 Other Funds Ltd	580	580	0	0.00%
All Funds	31,027	31,027	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	299,781	299,781	0	0.00%
3400 Other Funds Ltd	5,891	5,891	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$305,672</b>	<b>\$305,672</b>	<b>\$0</b>	<b>0.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3455 Vacancy Savings</b>				
8000 General Fund	456,600	456,600	0	0.00%
3400 Other Funds Ltd	118,217	118,217	0	0.00%
All Funds	574,817	574,817	0	0.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	456,600	456,600	0	0.00%
3400 Other Funds Ltd	118,217	118,217	0	0.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>\$574,817</b>	<b>\$574,817</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	757,151	757,151	0	0.00%
3400 Other Funds Ltd	126,979	126,979	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$884,130</b>	<b>\$884,130</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	757,151	757,151	0	0.00%
3400 Other Funds Ltd	126,979	126,979	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$884,130</b>	<b>\$884,130</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 900,000 900,000 0 0.00%

REVENUE CATEGORIES

8000 General Fund 900,000 900,000 0 0.00%

**TOTAL REVENUE CATEGORIES \$900,000 \$900,000 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 900,000 900,000 0 0.00%

**TOTAL AVAILABLE REVENUES \$900,000 \$900,000 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund 500,000 500,000 0 0.00%

SERVICES & SUPPLIES

8000 General Fund 500,000 500,000 0 0.00%

**TOTAL SERVICES & SUPPLIES \$500,000 \$500,000 \$0 0.00%**

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	225,000	225,000	0	0.00%
<b>5150 Telecommunications Equipment</b>				
8000 General Fund	175,000	175,000	0	0.00%
<b>CAPITAL OUTLAY</b>				
8000 General Fund	400,000	400,000	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	900,000	900,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%
<b>REVENUE CATEGORIES</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$361,204)</b>	<b>(\$361,204)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$361,204)</b>	<b>(\$361,204)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4315 IT Professional Services</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$361,204)</b>	<b>(\$361,204)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	(361,204)	(361,204)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	(\$361,204)	(\$361,204)	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	246,016	246,016	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	15,651	15,651	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	246,016	246,016	0	0.00%
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3400 Other Funds Ltd	15,651	15,651	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$261,667</b>	<b>\$261,667</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	246,016	246,016	0	0.00%
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3400 Other Funds Ltd	15,651	15,651	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$261,667</b>	<b>\$261,667</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	11,154	11,154	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	150	150	0	0.00%
All Funds	11,304	11,304	0	0.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	945	945	0	0.00%
<b>4150 Employee Training</b>				
8000 General Fund	12,025	12,025	0	0.00%
3400 Other Funds Ltd	141	141	0	0.00%
All Funds	12,166	12,166	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	18,870	18,870	0	0.00%
3400 Other Funds Ltd	3,204	3,204	0	0.00%
All Funds	22,074	22,074	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	38,500	38,500	0	0.00%
3400 Other Funds Ltd	1,699	1,699	0	0.00%
All Funds	40,199	40,199	0	0.00%
<b>4250 Data Processing</b>				
8000 General Fund	1,480	1,480	0	0.00%
3400 Other Funds Ltd	159	159	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,639	1,639	0	0.00%
<b>4275 Publicity and Publications</b>				
8000 General Fund	925	925	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	20,407	20,407	0	0.00%
3400 Other Funds Ltd	350	350	0	0.00%
All Funds	20,757	20,757	0	0.00%
<b>4315 IT Professional Services</b>				
8000 General Fund	30,750	30,750	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	592	592	0	0.00%
3400 Other Funds Ltd	12	12	0	0.00%
All Funds	604	604	0	0.00%
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	555	555	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	80,494	80,494	0	0.00%
3400 Other Funds Ltd	8,217	8,217	0	0.00%
All Funds	88,711	88,711	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4475 Facilities Maintenance</b>				
8000 General Fund	1,073	1,073	0	0.00%
<b>4575 Agency Program Related S and S</b>				
8000 General Fund	20,350	20,350	0	0.00%
3400 Other Funds Ltd	1,364	1,364	0	0.00%
All Funds	21,714	21,714	0	0.00%
<b>4650 Other Services and Supplies</b>				
8000 General Fund	4,144	4,144	0	0.00%
3400 Other Funds Ltd	5	5	0	0.00%
All Funds	4,149	4,149	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	3,248	3,248	0	0.00%
3400 Other Funds Ltd	95	95	0	0.00%
All Funds	3,343	3,343	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	245,512	245,512	0	0.00%
3400 Other Funds Ltd	15,396	15,396	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$260,908</b>	<b>\$260,908</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	193	193	0	0.00%
3400 Other Funds Ltd	222	222	0	0.00%
All Funds	415	415	0	0.00%
<b>5150 Telecommunications Equipment</b>				
8000 General Fund	99	99	0	0.00%
3400 Other Funds Ltd	33	33	0	0.00%
All Funds	132	132	0	0.00%
<b>5600 Data Processing Hardware</b>				
8000 General Fund	212	212	0	0.00%
<b>CAPITAL OUTLAY</b>				
8000 General Fund	504	504	0	0.00%
3400 Other Funds Ltd	255	255	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$759</b>	<b>\$759</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	246,016	246,016	0	0.00%
3400 Other Funds Ltd	15,651	15,651	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$261,667</b>	<b>\$261,667</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2017-19 Biennium

Package: Standard Inflation

Personal Tax and Compliance Division

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 42,827 42,827 0 0.00%

REVENUE CATEGORIES

8000 General Fund 42,827 42,827 0 0.00%

**TOTAL REVENUE CATEGORIES \$42,827 \$42,827 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 42,827 42,827 0 0.00%

**TOTAL AVAILABLE REVENUES \$42,827 \$42,827 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4200 Telecommunications

8000 General Fund 42,827 42,827 0 0.00%

SERVICES & SUPPLIES

8000 General Fund 42,827 42,827 0 0.00%

**TOTAL SERVICES & SUPPLIES \$42,827 \$42,827 \$0 0.00%**

EXPENDITURES

8000 General Fund 42,827 42,827 0 0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000  
 Package: Above Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$42,827	\$42,827	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (7,162,898) (7,162,898) 100.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd - (306,640) (306,640) 100.00%

REVENUE CATEGORIES

8000 General Fund - (7,162,898) (7,162,898) 100.00%

3400 Other Funds Ltd - (306,640) (306,640) 100.00%

**TOTAL REVENUE CATEGORIES - (\$7,469,538) (\$7,469,538) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (7,162,898) (7,162,898) 100.00%

3400 Other Funds Ltd - (306,640) (306,640) 100.00%

**TOTAL AVAILABLE REVENUES - (\$7,469,538) (\$7,469,538) 100.00%**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(3,488,951)	(3,488,951)	100.00%
3400 Other Funds Ltd	-	(71,448)	(71,448)	100.00%
All Funds	-	(3,560,399)	(3,560,399)	100.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	-	(3,488,951)	(3,488,951)	100.00%
3400 Other Funds Ltd	-	(71,448)	(71,448)	100.00%
<b>TOTAL SALARIES &amp; WAGES</b>	-	<b>(\$3,560,399)</b>	<b>(\$3,560,399)</b>	<b>100.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	-	(2,240)	(2,240)	100.00%
3400 Other Funds Ltd	-	(40)	(40)	100.00%
All Funds	-	(2,280)	(2,280)	100.00%
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	-	(468,604)	(468,604)	100.00%
3400 Other Funds Ltd	-	(9,595)	(9,595)	100.00%
All Funds	-	(478,199)	(478,199)	100.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	-	(266,891)	(266,891)	100.00%
3400 Other Funds Ltd	-	(5,472)	(5,472)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(272,363)	(272,363)	100.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	-	(2,720)	(2,720)	100.00%
3400 Other Funds Ltd	-	(40)	(40)	100.00%
All Funds	-	(2,760)	(2,760)	100.00%
<b>3270 Flexible Benefits</b>				
8000 General Fund	-	(1,274,258)	(1,274,258)	100.00%
3400 Other Funds Ltd	-	(25,846)	(25,846)	100.00%
All Funds	-	(1,300,104)	(1,300,104)	100.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	-	(2,014,713)	(2,014,713)	100.00%
3400 Other Funds Ltd	-	(40,993)	(40,993)	100.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>(\$2,055,706)</b>	<b>(\$2,055,706)</b>	<b>100.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3465 Reconciliation Adjustment</b>				
8000 General Fund	-	(518,134)	(518,134)	100.00%
3400 Other Funds Ltd	-	(188,870)	(188,870)	100.00%
All Funds	-	(707,004)	(707,004)	100.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(518,134)	(518,134)	100.00%
3400 Other Funds Ltd	-	(188,870)	(188,870)	100.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$707,004)</b>	<b>(\$707,004)</b>	<b>100.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	-	(6,021,798)	(6,021,798)	100.00%
3400 Other Funds Ltd	-	(301,311)	(301,311)	100.00%
<b>TOTAL PERSONAL SERVICES</b>	-	<b>(\$6,323,109)</b>	<b>(\$6,323,109)</b>	<b>100.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	-	(20,257)	(20,257)	100.00%
3400 Other Funds Ltd	-	(413)	(413)	100.00%
All Funds	-	(20,670)	(20,670)	100.00%
<b>4150 Employee Training</b>				
8000 General Fund	-	(58,020)	(58,020)	100.00%
3400 Other Funds Ltd	-	(1,184)	(1,184)	100.00%
All Funds	-	(59,204)	(59,204)	100.00%
<b>4175 Office Expenses</b>				
8000 General Fund	-	(44,852)	(44,852)	100.00%
3400 Other Funds Ltd	-	(915)	(915)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(45,767)	(45,767)	100.00%
<b>4200 Telecommunications</b>				
8000 General Fund	-	(135,764)	(135,764)	100.00%
3400 Other Funds Ltd	-	(1,924)	(1,924)	100.00%
All Funds	-	(137,688)	(137,688)	100.00%
<b>4300 Professional Services</b>				
8000 General Fund	-	(372,413)	(372,413)	100.00%
3400 Other Funds Ltd	-	(893)	(893)	100.00%
All Funds	-	(373,306)	(373,306)	100.00%
<b>4315 IT Professional Services</b>				
8000 General Fund	-	(372,414)	(372,414)	100.00%
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	-	(137,380)	(137,380)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(1,141,100)	(1,141,100)	100.00%
3400 Other Funds Ltd	-	(5,329)	(5,329)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$1,146,429)</b>	<b>(\$1,146,429)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	-	(7,162,898)	(7,162,898)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(306,640)	(306,640)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$7,469,538)</b>	<b>(\$7,469,538)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	-	(39)	(39)	100.00%
8180 Position Reconciliation	-	(2)	(2)	100.00%
<b>TOTAL AUTHORIZED POSITIONS</b>	-	<b>(41)</b>	<b>(41)</b>	<b>100.00%</b>
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	-	(39.50)	(39.50)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
<b>REVENUE CATEGORIES</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>(\$159,779)</b>	<b>(\$159,779)</b>	<b>100.00%</b>
<b>AVAILABLE REVENUES</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	<b>(\$159,779)</b>	<b>(\$159,779)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4575 Agency Program Related S and S</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
3400 Other Funds Ltd	-	(8,333)	(8,333)	100.00%
All Funds	-	(168,112)	(168,112)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
3400 Other Funds Ltd	-	(8,333)	(8,333)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	(\$168,112)	(\$168,112)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(159,779)	(159,779)	100.00%
3400 Other Funds Ltd	-	(8,333)	(8,333)	100.00%
<b>TOTAL EXPENDITURES</b>	-	(\$168,112)	(\$168,112)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	8,333	8,333	100.00%
<b>TOTAL ENDING BALANCE</b>	-	\$8,333	\$8,333	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 1,276,423 - (1,276,423) (100.00%)

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 26,047 - (26,047) (100.00%)

REVENUE CATEGORIES

8000 General Fund 1,276,423 - (1,276,423) (100.00%)

3400 Other Funds Ltd 26,047 - (26,047) (100.00%)

**TOTAL REVENUE CATEGORIES \$1,302,470 - (\$1,302,470) (100.00%)**

AVAILABLE REVENUES

8000 General Fund 1,276,423 - (1,276,423) (100.00%)

3400 Other Funds Ltd 26,047 - (26,047) (100.00%)

**TOTAL AVAILABLE REVENUES \$1,302,470 - (\$1,302,470) (100.00%)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	629,280	-	(629,280)	(100.00%)
3400 Other Funds Ltd	12,840	-	(12,840)	(100.00%)
All Funds	642,120	-	(642,120)	(100.00%)
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	629,280	-	(629,280)	(100.00%)
3400 Other Funds Ltd	12,840	-	(12,840)	(100.00%)
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$642,120</b>	<b>-</b>	<b>(\$642,120)</b>	<b>(100.00%)</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	448	-	(448)	(100.00%)
3400 Other Funds Ltd	8	-	(8)	(100.00%)
All Funds	456	-	(456)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	88,473	-	(88,473)	(100.00%)
3400 Other Funds Ltd	1,803	-	(1,803)	(100.00%)
All Funds	90,276	-	(90,276)	(100.00%)
<b>3230 Social Security Taxes</b>				
8000 General Fund	48,135	-	(48,135)	(100.00%)
3400 Other Funds Ltd	985	-	(985)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	49,120	-	(49,120)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	544	-	(544)	(100.00%)
3400 Other Funds Ltd	8	-	(8)	(100.00%)
All Funds	552	-	(552)	(100.00%)
<b>3260 Mass Transit Tax</b>				
8000 General Fund	3,776	-	(3,776)	(100.00%)
3400 Other Funds Ltd	77	-	(77)	(100.00%)
All Funds	3,853	-	(3,853)	(100.00%)
<b>3270 Flexible Benefits</b>				
8000 General Fund	261,352	-	(261,352)	(100.00%)
3400 Other Funds Ltd	5,336	-	(5,336)	(100.00%)
All Funds	266,688	-	(266,688)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	402,728	-	(402,728)	(100.00%)
3400 Other Funds Ltd	8,217	-	(8,217)	(100.00%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$410,945</b>	<b>-</b>	<b>(\$410,945)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	1,032,008	-	(1,032,008)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	21,057	-	(21,057)	(100.00%)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,053,065</b>	<b>-</b>	<b>(\$1,053,065)</b>	<b>(100.00%)</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	1,720	-	(1,720)	(100.00%)
3400 Other Funds Ltd	35	-	(35)	(100.00%)
All Funds	1,755	-	(1,755)	(100.00%)
<b>4150 Employee Training</b>				
8000 General Fund	11,940	-	(11,940)	(100.00%)
3400 Other Funds Ltd	244	-	(244)	(100.00%)
All Funds	12,184	-	(12,184)	(100.00%)
<b>4175 Office Expenses</b>				
8000 General Fund	9,196	-	(9,196)	(100.00%)
3400 Other Funds Ltd	188	-	(188)	(100.00%)
All Funds	9,384	-	(9,384)	(100.00%)
<b>4200 Telecommunications</b>				
8000 General Fund	80,385	-	(80,385)	(100.00%)
3400 Other Funds Ltd	1,641	-	(1,641)	(100.00%)
All Funds	82,026	-	(82,026)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4250 Data Processing</b>				
8000 General Fund	4,594	-	(4,594)	(100.00%)
3400 Other Funds Ltd	94	-	(94)	(100.00%)
All Funds	4,688	-	(4,688)	(100.00%)
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	54,566	-	(54,566)	(100.00%)
3400 Other Funds Ltd	1,114	-	(1,114)	(100.00%)
All Funds	55,680	-	(55,680)	(100.00%)
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	4,132	-	(4,132)	(100.00%)
3400 Other Funds Ltd	84	-	(84)	(100.00%)
All Funds	4,216	-	(4,216)	(100.00%)
<b>4715 IT Expendable Property</b>				
8000 General Fund	25,323	-	(25,323)	(100.00%)
3400 Other Funds Ltd	517	-	(517)	(100.00%)
All Funds	25,840	-	(25,840)	(100.00%)
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	191,856	-	(191,856)	(100.00%)
3400 Other Funds Ltd	3,917	-	(3,917)	(100.00%)

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000  
 Package: Personal Income Tax Unit  
 Pkg Group: POL Pkg Type: POL Pkg Number: 106

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$195,773</b>	<b>-</b>	<b>(\$195,773)</b>	<b>(100.00%)</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	52,559	-	(52,559)	(100.00%)
3400 Other Funds Ltd	1,073	-	(1,073)	(100.00%)
All Funds	53,632	-	(53,632)	(100.00%)
<b>CAPITAL OUTLAY</b>				
8000 General Fund	52,559	-	(52,559)	(100.00%)
3400 Other Funds Ltd	1,073	-	(1,073)	(100.00%)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$53,632</b>	<b>-</b>	<b>(\$53,632)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>				
8000 General Fund	1,276,423	-	(1,276,423)	(100.00%)
3400 Other Funds Ltd	26,047	-	(26,047)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$1,302,470</b>	<b>-</b>	<b>(\$1,302,470)</b>	<b>(100.00%)</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8150 Class/Unclass Positions	8	-	(8)	(100.00%)
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	8.00	-	(8.00)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	826,958	826,958	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	117,835	117,835	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	826,958	826,958	0	0.00%
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3400 Other Funds Ltd	117,835	117,835	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$944,793</b>	<b>\$944,793</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	826,958	826,958	0	0.00%
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3400 Other Funds Ltd	117,835	117,835	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$944,793</b>	<b>\$944,793</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,185	1,185	0	0.00%
<b>3170 Overtime Payments</b>				
8000 General Fund	1,608	1,608	0	0.00%
3400 Other Funds Ltd	492	492	0	0.00%
All Funds	2,100	2,100	0	0.00%
<b>3190 All Other Differential</b>				
8000 General Fund	785	785	0	0.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	2,393	2,393	0	0.00%
3400 Other Funds Ltd	1,677	1,677	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$4,070</b>	<b>\$4,070</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	457	457	0	0.00%
3400 Other Funds Ltd	94	94	0	0.00%
All Funds	551	551	0	0.00%
<b>3221 Pension Obligation Bond</b>				
8000 General Fund	77,715	77,715	0	0.00%
3400 Other Funds Ltd	64,971	64,971	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	142,686	142,686	0	0.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	183	183	0	0.00%
3400 Other Funds Ltd	129	129	0	0.00%
All Funds	312	312	0	0.00%
<b>3240 Unemployment Assessments</b>				
8000 General Fund	863	863	0	0.00%
3400 Other Funds Ltd	384	384	0	0.00%
All Funds	1,247	1,247	0	0.00%
<b>3260 Mass Transit Tax</b>				
8000 General Fund	9,013	9,013	0	0.00%
3400 Other Funds Ltd	8,844	8,844	0	0.00%
All Funds	17,857	17,857	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	88,231	88,231	0	0.00%
3400 Other Funds Ltd	74,422	74,422	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$162,653</b>	<b>\$162,653</b>	<b>\$0</b>	<b>0.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3455 Vacancy Savings</b>				

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	736,334	736,334	0	0.00%
3400 Other Funds Ltd	41,736	41,736	0	0.00%
All Funds	778,070	778,070	0	0.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				
8000 General Fund	736,334	736,334	0	0.00%
3400 Other Funds Ltd	41,736	41,736	0	0.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>\$778,070</b>	<b>\$778,070</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	826,958	826,958	0	0.00%
3400 Other Funds Ltd	117,835	117,835	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$944,793</b>	<b>\$944,793</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	826,958	826,958	0	0.00%
3400 Other Funds Ltd	117,835	117,835	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$944,793</b>	<b>\$944,793</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$633,920)</b>	<b>(\$633,920)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$633,920)</b>	<b>(\$633,920)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>CAPITAL OUTLAY</b>				
<b>5900 Other Capital Outlay</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%
<b>CAPITAL OUTLAY</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$633,920)</b>	<b>(\$633,920)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(633,920)	(633,920)	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
2017-19 Biennium  
Business Division

Cross Reference Number: 15000-006-00-00-00000  
Package: Phase-out Pgm & One-time Costs  
Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	<b>(\$633,920)</b>	<b>(\$633,920)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	54,078	54,078	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	79,007	79,007	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	54,078	54,078	0	0.00%
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3400 Other Funds Ltd	79,007	79,007	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$133,085</b>	<b>\$133,085</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	54,078	54,078	0	0.00%
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3400 Other Funds Ltd	79,007	79,007	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$133,085</b>	<b>\$133,085</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	3,520	3,520	0	0.00%
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Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	2,057	2,057	0	0.00%
All Funds	5,577	5,577	0	0.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	14,833	14,833	0	0.00%
3400 Other Funds Ltd	1,523	1,523	0	0.00%
All Funds	16,356	16,356	0	0.00%
<b>4150 Employee Training</b>				
8000 General Fund	4,556	4,556	0	0.00%
3400 Other Funds Ltd	1,663	1,663	0	0.00%
All Funds	6,219	6,219	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	6,489	6,489	0	0.00%
3400 Other Funds Ltd	18,505	18,505	0	0.00%
All Funds	24,994	24,994	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	9,759	9,759	0	0.00%
3400 Other Funds Ltd	5,606	5,606	0	0.00%
All Funds	15,365	15,365	0	0.00%
<b>4250 Data Processing</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	529	529	0	0.00%
3400 Other Funds Ltd	1,966	1,966	0	0.00%
All Funds	2,495	2,495	0	0.00%
<b>4275 Publicity and Publications</b>				
8000 General Fund	1,237	1,237	0	0.00%
3400 Other Funds Ltd	740	740	0	0.00%
All Funds	1,977	1,977	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	8,653	8,653	0	0.00%
3400 Other Funds Ltd	11,028	11,028	0	0.00%
All Funds	19,681	19,681	0	0.00%
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	8,357	8,357	0	0.00%
<b>4375 Employee Recruitment and Develop</b>				
8000 General Fund	383	383	0	0.00%
3400 Other Funds Ltd	51	51	0	0.00%
All Funds	434	434	0	0.00%
<b>4400 Dues and Subscriptions</b>				
8000 General Fund	277	277	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	36	36	0	0.00%
All Funds	313	313	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
8000 General Fund	470	470	0	0.00%
3400 Other Funds Ltd	125	125	0	0.00%
All Funds	595	595	0	0.00%
<b>4450 Fuels and Utilities</b>				
3400 Other Funds Ltd	841	841	0	0.00%
<b>4475 Facilities Maintenance</b>				
8000 General Fund	201	201	0	0.00%
3400 Other Funds Ltd	346	346	0	0.00%
All Funds	547	547	0	0.00%
<b>4575 Agency Program Related S and S</b>				
3400 Other Funds Ltd	4,729	4,729	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	17,652	17,652	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
8000 General Fund	1,792	1,792	0	0.00%
3400 Other Funds Ltd	597	597	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	2,389	2,389	0	0.00%
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	354	354	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	52,699	52,699	0	0.00%
3400 Other Funds Ltd	76,176	76,176	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$128,875</b>	<b>\$128,875</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
8000 General Fund	877	877	0	0.00%
3400 Other Funds Ltd	2,010	2,010	0	0.00%
All Funds	2,887	2,887	0	0.00%
<b>5150 Telecommunications Equipment</b>				
8000 General Fund	502	502	0	0.00%
3400 Other Funds Ltd	821	821	0	0.00%
All Funds	1,323	1,323	0	0.00%
<b>CAPITAL OUTLAY</b>				
8000 General Fund	1,379	1,379	0	0.00%
3400 Other Funds Ltd	2,831	2,831	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
2017-19 Biennium  
Business Division

Cross Reference Number: 15000-006-00-00-00000  
Package: Standard Inflation  
Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$4,210</b>	<b>\$4,210</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	54,078	54,078	0	0.00%
3400 Other Funds Ltd	79,007	79,007	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$133,085</b>	<b>\$133,085</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	19,033	19,033	0	0.00%
<b>REVENUE CATEGORIES</b>				
8000 General Fund	19,033	19,033	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$19,033</b>	<b>\$19,033</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
8000 General Fund	19,033	19,033	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$19,033</b>	<b>\$19,033</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4200 Telecommunications</b>				
8000 General Fund	19,033	19,033	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	19,033	19,033	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$19,033</b>	<b>\$19,033</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	19,033	19,033	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$19,033	\$19,033	\$0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$71,957)</b>	<b>(\$71,957)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$71,957)</b>	<b>(\$71,957)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4325 Attorney General</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$71,957)</b>	<b>(\$71,957)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(71,957)	(71,957)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	<b>(\$71,957)</b>	<b>(\$71,957)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Analyst Adjustments  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund - (2,594,701) (2,594,701) 100.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd - (229,301) (229,301) 100.00%

REVENUE CATEGORIES

8000 General Fund - (2,594,701) (2,594,701) 100.00%

3400 Other Funds Ltd - (229,301) (229,301) 100.00%

**TOTAL REVENUE CATEGORIES - (\$2,824,002) (\$2,824,002) 100.00%**

AVAILABLE REVENUES

8000 General Fund - (2,594,701) (2,594,701) 100.00%

3400 Other Funds Ltd - (229,301) (229,301) 100.00%

**TOTAL AVAILABLE REVENUES - (\$2,824,002) (\$2,824,002) 100.00%**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(1,573,328)	(1,573,328)	100.00%
3400 Other Funds Ltd	-	89,360	89,360	100.00%
All Funds	-	(1,483,968)	(1,483,968)	100.00%
<b>SALARIES &amp; WAGES</b>				
8000 General Fund	-	(1,573,328)	(1,573,328)	100.00%
3400 Other Funds Ltd	-	89,360	89,360	100.00%
<b>TOTAL SALARIES &amp; WAGES</b>	-	<b>(\$1,483,968)</b>	<b>(\$1,483,968)</b>	<b>100.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
8000 General Fund	-	(744)	(744)	100.00%
3400 Other Funds Ltd	-	120	120	100.00%
All Funds	-	(624)	(624)	100.00%
<b>3220 Public Employees Retire Cont</b>				
8000 General Fund	-	(214,258)	(214,258)	100.00%
3400 Other Funds Ltd	-	11,696	11,696	100.00%
All Funds	-	(202,562)	(202,562)	100.00%
<b>3230 Social Security Taxes</b>				
8000 General Fund	-	(120,361)	(120,361)	100.00%
3400 Other Funds Ltd	-	6,838	6,838	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	(113,523)	(113,523)	100.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
8000 General Fund	-	(904)	(904)	100.00%
3400 Other Funds Ltd	-	142	142	100.00%
All Funds	-	(762)	(762)	100.00%
<b>3270 Flexible Benefits</b>				
8000 General Fund	-	(435,366)	(435,366)	100.00%
3400 Other Funds Ltd	-	68,670	68,670	100.00%
All Funds	-	(366,696)	(366,696)	100.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	-	(771,633)	(771,633)	100.00%
3400 Other Funds Ltd	-	87,466	87,466	100.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>(\$684,167)</b>	<b>(\$684,167)</b>	<b>100.00%</b>
<b>P.S. BUDGET ADJUSTMENTS</b>				
<b>3465 Reconciliation Adjustment</b>				
8000 General Fund	-	(75,481)	(75,481)	100.00%
3400 Other Funds Ltd	-	(395,446)	(395,446)	100.00%
All Funds	-	(470,927)	(470,927)	100.00%
<b>P.S. BUDGET ADJUSTMENTS</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(75,481)	(75,481)	100.00%
3400 Other Funds Ltd	-	(395,446)	(395,446)	100.00%
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$470,927)</b>	<b>(\$470,927)</b>	<b>100.00%</b>
<b>PERSONAL SERVICES</b>				
8000 General Fund	-	(2,420,442)	(2,420,442)	100.00%
3400 Other Funds Ltd	-	(218,620)	(218,620)	100.00%
<b>TOTAL PERSONAL SERVICES</b>	-	<b>(\$2,639,062)</b>	<b>(\$2,639,062)</b>	<b>100.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	-	(9,910)	(9,910)	100.00%
3400 Other Funds Ltd	-	(2,000)	(2,000)	100.00%
All Funds	-	(11,910)	(11,910)	100.00%
<b>4125 Out of State Travel</b>				
8000 General Fund	-	(89,394)	(89,394)	100.00%
<b>4150 Employee Training</b>				
8000 General Fund	-	(14,611)	(14,611)	100.00%
3400 Other Funds Ltd	-	(3,681)	(3,681)	100.00%
All Funds	-	(18,292)	(18,292)	100.00%
<b>4175 Office Expenses</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	(14,622)	(14,622)	100.00%
3400 Other Funds Ltd	-	(3,500)	(3,500)	100.00%
All Funds	-	(18,122)	(18,122)	100.00%
<b>4200 Telecommunications</b>				
8000 General Fund	-	(45,722)	(45,722)	100.00%
3400 Other Funds Ltd	-	(1,500)	(1,500)	100.00%
All Funds	-	(47,222)	(47,222)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(174,259)	(174,259)	100.00%
3400 Other Funds Ltd	-	(10,681)	(10,681)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$184,940)</b>	<b>(\$184,940)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	-	(2,594,701)	(2,594,701)	100.00%
3400 Other Funds Ltd	-	(229,301)	(229,301)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$2,824,002)</b>	<b>(\$2,824,002)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	-	(8)	(8)	100.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	-	(11.00)	(11.00)	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
<b>REVENUE CATEGORIES</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>(\$37,333)</b>	<b>(\$37,333)</b>	<b>100.00%</b>
<b>AVAILABLE REVENUES</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	<b>(\$37,333)</b>	<b>(\$37,333)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4300 Professional Services</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
3400 Other Funds Ltd	-	(47,581)	(47,581)	100.00%
All Funds	-	(84,914)	(84,914)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
3400 Other Funds Ltd	-	(47,581)	(47,581)	100.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Statewide Adjustment DAS Chgs  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	(\$84,914)	(\$84,914)	100.00%
<b>EXPENDITURES</b>				
8000 General Fund	-	(37,333)	(37,333)	100.00%
3400 Other Funds Ltd	-	(47,581)	(47,581)	100.00%
<b>TOTAL EXPENDITURES</b>	-	(\$84,914)	(\$84,914)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	47,581	47,581	100.00%
<b>TOTAL ENDING BALANCE</b>	-	\$47,581	\$47,581	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	2,052,862	-	(2,052,862)	(100.00%)
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REVENUE CATEGORIES

3400 Other Funds Ltd	2,052,862	-	(2,052,862)	(100.00%)
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$2,052,862</b>	<b>-</b>	<b>(\$2,052,862)</b>	<b>(100.00%)</b>
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AVAILABLE REVENUES

3400 Other Funds Ltd	2,052,862	-	(2,052,862)	(100.00%)
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$2,052,862</b>	<b>-</b>	<b>(\$2,052,862)</b>	<b>(100.00%)</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	959,544	-	(959,544)	(100.00%)
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SALARIES & WAGES

3400 Other Funds Ltd	959,544	-	(959,544)	(100.00%)
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<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$959,544</b>	<b>-</b>	<b>(\$959,544)</b>	<b>(100.00%)</b>
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OTHER PAYROLL EXPENSES

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Business Division

Cross Reference Number: 15000-006-00-00-00000  
 Package: Other Agency Accounts Collections Unit  
 Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	741	-	(741)	(100.00%)
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	131,227	-	(131,227)	(100.00%)
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	73,405	-	(73,405)	(100.00%)
<b>3250 Workers Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	897	-	(897)	(100.00%)
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	5,757	-	(5,757)	(100.00%)
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	433,368	-	(433,368)	(100.00%)
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	645,395	-	(645,395)	(100.00%)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$645,395</b>	-	<b>(\$645,395)</b>	<b>(100.00%)</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	1,604,939	-	(1,604,939)	(100.00%)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,604,939</b>	-	<b>(\$1,604,939)</b>	<b>(100.00%)</b>
<b>SERVICES &amp; SUPPLIES</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4100 Instate Travel</b>				
3400 Other Funds Ltd	6,210	-	(6,210)	(100.00%)
<b>4150 Employee Training</b>				
3400 Other Funds Ltd	19,799	-	(19,799)	(100.00%)
<b>4175 Office Expenses</b>				
3400 Other Funds Ltd	147,597	-	(147,597)	(100.00%)
<b>4200 Telecommunications</b>				
3400 Other Funds Ltd	40,556	-	(40,556)	(100.00%)
<b>4250 Data Processing</b>				
3400 Other Funds Ltd	7,618	-	(7,618)	(100.00%)
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	90,480	-	(90,480)	(100.00%)
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	6,851	-	(6,851)	(100.00%)
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	41,660	-	(41,660)	(100.00%)
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	360,771	-	(360,771)	(100.00%)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$360,771</b>	<b>-</b>	<b>(\$360,771)</b>	<b>(100.00%)</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
3400 Other Funds Ltd	87,152	-	(87,152)	(100.00%)
<b>CAPITAL OUTLAY</b>				
3400 Other Funds Ltd	87,152	-	(87,152)	(100.00%)
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$87,152</b>	<b>-</b>	<b>(\$87,152)</b>	<b>(100.00%)</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	2,052,862	-	(2,052,862)	(100.00%)
<b>TOTAL EXPENDITURES</b>	<b>\$2,052,862</b>	<b>-</b>	<b>(\$2,052,862)</b>	<b>(100.00%)</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	13	-	(13)	(100.00%)
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	13.00	-	(13.00)	(100.00%)

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$164,000</b>	<b>\$164,000</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$164,000</b>	<b>\$164,000</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$164,000</b>	<b>\$164,000</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

3400 Other Funds Ltd	164,000	164,000	0	0.00%
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Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2017-19 Biennium

Package: OSP Security Contract

Business Division

Pkg Group: POL Pkg Type: POL Pkg Number: 111

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	\$164,000	\$164,000	\$0	0.00%
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	\$0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Multistate Tax Commission

Cross Reference Number: 15000-015-00-00-00000  
 Package: Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	10,543	10,543	0	0.00%
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	10,543	10,543	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$10,543</b>	<b>\$10,543</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SPECIAL PAYMENTS</b>				
<b>6030 Dist to Non-Gov Units</b>				
3400 Other Funds Ltd	10,543	10,543	0	0.00%
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Elderly Rental Assistance

Cross Reference Number: 15000-019-00-00-00000  
 Package: Phase-out Pgm & One-time Costs  
 Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	(1,500,000)	(1,500,000)	0	0.00%
<b>AVAILABLE REVENUES</b>				
8000 General Fund	(1,500,000)	(1,500,000)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$1,500,000)</b>	<b>(\$1,500,000)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SPECIAL PAYMENTS</b>				
<b>6060 Intra-Agency Gen Fund Transfer</b>				
8000 General Fund	(1,500,000)	(1,500,000)	0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Elderly Rental Assistance

Cross Reference Number: 15000-019-00-00-00000  
 Package: Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	154,364	154,364	0	0.00%
<b>AVAILABLE REVENUES</b>				
8000 General Fund	154,364	154,364	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$154,364</b>	<b>\$154,364</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SPECIAL PAYMENTS</b>				
<b>6060 Intra-Agency Gen Fund Transfer</b>				
8000 General Fund	154,364	154,364	0	0.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-019-00-00-00000

2017-19 Biennium

Package: Analyst Adjustments

Elderly Rental Assistance

Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8000 General Fund	-	(975,955)	(975,955)	100.00%
<b>AVAILABLE REVENUES</b>				
8000 General Fund	-	(975,955)	(975,955)	100.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	<b>(\$975,955)</b>	<b>(\$975,955)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
<b>SPECIAL PAYMENTS</b>				
<b>6060 Intra-Agency Gen Fund Transfer</b>				
8000 General Fund	-	(975,955)	(975,955)	100.00%
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Sr Citizens Prop Tax Deferral

Cross Reference Number: 15000-025-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(16,548)	(16,548)	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	11,369	11,369	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(16,548)	(16,548)	0	0.00%
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3400 Other Funds Ltd	11,369	11,369	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$5,179)</b>	<b>(\$5,179)</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	(16,548)	(16,548)	0	0.00%
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3400 Other Funds Ltd	11,369	11,369	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$5,179)</b>	<b>(\$5,179)</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Sr Citizens Prop Tax Deferral

Cross Reference Number: 15000-025-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(13,689)	(13,689)	0	0.00%
3400 Other Funds Ltd	6,564	6,564	0	0.00%
All Funds	(7,125)	(7,125)	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	4,805	4,805	0	0.00%
<b>3280 Other OPE</b>				
8000 General Fund	(2,859)	(2,859)	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
8000 General Fund	(16,548)	(16,548)	0	0.00%
3400 Other Funds Ltd	11,369	11,369	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$5,179)</b>	<b>(\$5,179)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	(16,548)	(16,548)	0	0.00%
3400 Other Funds Ltd	11,369	11,369	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$5,179)</b>	<b>(\$5,179)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	1,113,281	1,113,281	0	0.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	1,113,281	1,113,281	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,113,281</b>	<b>\$1,113,281</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

3400 Other Funds Ltd	1,113,281	1,113,281	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,113,281</b>	<b>\$1,113,281</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd	40	40	0	0.00%
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4150 Employee Training

3400 Other Funds Ltd	148	148	0	0.00%
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4175 Office Expenses

3400 Other Funds Ltd	204	204	0	0.00%
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4200 Telecommunications

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Sr Citizens Prop Tax Deferral

Cross Reference Number: 15000-025-00-00-00000  
 Package: Standard Inflation  
 Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	328	328	0	0.00%
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	2,165	2,165	0	0.00%
<b>4700 Expendable Prop 250 - 5000</b>				
3400 Other Funds Ltd	50	50	0	0.00%
<b>4715 IT Expendable Property</b>				
3400 Other Funds Ltd	98	98	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	3,033	3,033	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$3,033</b>	<b>\$3,033</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
3400 Other Funds Ltd	248	248	0	0.00%
<b>SPECIAL PAYMENTS</b>				
<b>6020 Dist to Counties</b>				
3400 Other Funds Ltd	1,110,000	1,110,000	0	0.00%
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	1,113,281	1,113,281	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$1,113,281</b>	<b>\$1,113,281</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2017-19 Biennium

Package: Standard Inflation

Sr Citizens Prop Tax Deferral

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4275 Publicity and Publications</b>				
3400 Other Funds Ltd	-	(2,163)	(2,163)	100.00%
<b>SERVICES &amp; SUPPLIES</b>				
3400 Other Funds Ltd	-	(2,163)	(2,163)	100.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>(\$2,163)</b>	<b>(\$2,163)</b>	<b>100.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	-	(2,163)	(2,163)	100.00%
<b>TOTAL EXPENDITURES</b>	-	<b>(\$2,163)</b>	<b>(\$2,163)</b>	<b>100.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	2,163	2,163	100.00%
<b>TOTAL ENDING BALANCE</b>	-	<b>\$2,163</b>	<b>\$2,163</b>	<b>100.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Core System Replacement

Cross Reference Number: 15000-030-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$14,214)</b>	<b>(\$14,214)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$14,214)</b>	<b>(\$14,214)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONAL SERVICES</b>				
<b>OTHER PAYROLL EXPENSES</b>				
<b>3221 Pension Obligation Bond</b>				
3400 Other Funds Ltd	(10,279)	(10,279)	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	(3,935)	(3,935)	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Core System Replacement

Cross Reference Number: 15000-030-00-00-00000  
 Package: Non-PICS Psnl Svc / Vacancy Factor  
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$14,214)</b>	<b>(\$14,214)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$14,214)</b>	<b>(\$14,214)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(14,214)	(14,214)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$14,214)</b>	<b>(\$14,214)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Core System Replacement

Cross Reference Number: 15000-030-00-00-00000  
 Package: Phase-out Pgm & One-time Costs  
 Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(3,935,414)	(3,935,414)	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(21,621,659)	(21,621,659)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(3,935,414)	(3,935,414)	0	0.00%
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3400 Other Funds Ltd	(21,621,659)	(21,621,659)	0	0.00%
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<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$25,557,073)</b>	<b>(\$25,557,073)</b>	<b>\$0</b>	<b>0.00%</b>
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AVAILABLE REVENUES

8000 General Fund	(3,935,414)	(3,935,414)	0	0.00%
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3400 Other Funds Ltd	(21,621,659)	(21,621,659)	0	0.00%
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<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$25,557,073)</b>	<b>(\$25,557,073)</b>	<b>\$0</b>	<b>0.00%</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(305,727)	(305,727)	0	0.00%
<b>SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	(305,727)	(305,727)	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$305,727)</b>	<b>(\$305,727)</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	(58,364)	(58,364)	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	(23,388)	(23,388)	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	(81,752)	(81,752)	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$81,752)</b>	<b>(\$81,752)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	(387,479)	(387,479)	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$387,479)</b>	<b>(\$387,479)</b>	<b>\$0</b>	<b>0.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4100 Instate Travel</b>				
8000 General Fund	(40,000)	(40,000)	0	0.00%
<b>4150 Employee Training</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(75,000)	(75,000)	0	0.00%
<b>4175 Office Expenses</b>				
8000 General Fund	(65,000)	(65,000)	0	0.00%
3400 Other Funds Ltd	(33,008)	(33,008)	0	0.00%
All Funds	(98,008)	(98,008)	0	0.00%
<b>4200 Telecommunications</b>				
8000 General Fund	(36,000)	(36,000)	0	0.00%
<b>4250 Data Processing</b>				
8000 General Fund	(1,320,414)	(1,320,414)	0	0.00%
3400 Other Funds Ltd	(279,000)	(279,000)	0	0.00%
All Funds	(1,599,414)	(1,599,414)	0	0.00%
<b>4300 Professional Services</b>				
3400 Other Funds Ltd	(2,602,028)	(2,602,028)	0	0.00%
<b>4315 IT Professional Services</b>				
8000 General Fund	(2,375,000)	(2,375,000)	0	0.00%
3400 Other Funds Ltd	(14,722,500)	(14,722,500)	0	0.00%
All Funds	(17,097,500)	(17,097,500)	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				
3400 Other Funds Ltd	(518,904)	(518,904)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>4650 Other Services and Supplies</b>				
8000 General Fund	(24,000)	(24,000)	0	0.00%
3400 Other Funds Ltd	(3,024,000)	(3,024,000)	0	0.00%
All Funds	(3,048,000)	(3,048,000)	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	(3,935,414)	(3,935,414)	0	0.00%
3400 Other Funds Ltd	(21,179,440)	(21,179,440)	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$25,114,854)</b>	<b>(\$25,114,854)</b>	<b>\$0</b>	<b>0.00%</b>
<b>CAPITAL OUTLAY</b>				
<b>5100 Office Furniture and Fixtures</b>				
3400 Other Funds Ltd	(4,740)	(4,740)	0	0.00%
<b>5600 Data Processing Hardware</b>				
3400 Other Funds Ltd	(50,000)	(50,000)	0	0.00%
<b>CAPITAL OUTLAY</b>				
3400 Other Funds Ltd	(54,740)	(54,740)	0	0.00%
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$54,740)</b>	<b>(\$54,740)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	(3,935,414)	(3,935,414)	0	0.00%
3400 Other Funds Ltd	(21,621,659)	(21,621,659)	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2017-19 Biennium

Package: Phase-out Pgm & One-time Costs

Core System Replacement

Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL EXPENDITURES</b>	<b>(\$25,557,073)</b>	<b>(\$25,557,073)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	(6,944,840)	(6,944,840)	0	0.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	(6,944,840)	(6,944,840)	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$6,944,840)</b>	<b>(\$6,944,840)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	(6,944,840)	(6,944,840)	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$6,944,840)</b>	<b>(\$6,944,840)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
3400 Other Funds Ltd	(4,487,688)	(4,487,688)	0	0.00%
<b>3190 All Other Differential</b>				
3400 Other Funds Ltd	(60,512)	(60,512)	0	0.00%
<b>SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	(4,548,200)	(4,548,200)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$4,548,200)</b>	<b>(\$4,548,200)</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	(1,881)	(1,881)	0	0.00%
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	(634,670)	(634,670)	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	(347,938)	(347,938)	0	0.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				
3400 Other Funds Ltd	(2,277)	(2,277)	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	(27,289)	(27,289)	0	0.00%
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	(1,100,088)	(1,100,088)	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	(2,114,143)	(2,114,143)	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$2,114,143)</b>	<b>(\$2,114,143)</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	(6,662,343)	(6,662,343)	0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$6,662,343)</b>	<b>(\$6,662,343)</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	(6,662,343)	(6,662,343)	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>(\$6,662,343)</b>	<b>(\$6,662,343)</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	(282,497)	(282,497)	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>(\$282,497)</b>	<b>(\$282,497)</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	(33)	(33)	0	0.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	(33.00)	(33.00)	0.00	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Core System Replacement

Cross Reference Number: 15000-030-00-00-00000  
 Package: Analyst Adjustments  
 Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>BEGINNING BALANCE</b>				
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	-	(1,389,433)	(1,389,433)	100.00%
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
0415 Admin and Service Charges				
3400 Other Funds Ltd	-	1,389,433	1,389,433	100.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	-	1,389,433	1,389,433	100.00%
<b>TOTAL REVENUE CATEGORIES</b>	-	<b>\$1,389,433</b>	<b>\$1,389,433</b>	<b>100.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	-	-	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 3,440,000 - (3,440,000) (100.00%)

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd - 3,440,000 3,440,000 100.00%

REVENUE CATEGORIES

3400 Other Funds Ltd 3,440,000 3,440,000 0 0.00%

**TOTAL REVENUE CATEGORIES \$3,440,000 \$3,440,000 \$0 0.00%**

AVAILABLE REVENUES

3400 Other Funds Ltd 3,440,000 3,440,000 0 0.00%

**TOTAL AVAILABLE REVENUES \$3,440,000 \$3,440,000 \$0 0.00%**

EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd 3,440,000 3,440,000 0 0.00%

SERVICES & SUPPLIES

3400 Other Funds Ltd 3,440,000 3,440,000 0 0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$3,440,000</b>	<b>\$3,440,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	3,440,000	3,440,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$3,440,000</b>	<b>\$3,440,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 1,060,000 1,060,000 0 0.00%

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 9,450,000 - (9,450,000) (100.00%)

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd - 9,450,000 9,450,000 100.00%

REVENUE CATEGORIES

8000 General Fund 1,060,000 1,060,000 0 0.00%

3400 Other Funds Ltd 9,450,000 9,450,000 0 0.00%

**TOTAL REVENUE CATEGORIES \$10,510,000 \$10,510,000 \$0 0.00%**

AVAILABLE REVENUES

8000 General Fund 1,060,000 1,060,000 0 0.00%

3400 Other Funds Ltd 9,450,000 9,450,000 0 0.00%

**TOTAL AVAILABLE REVENUES \$10,510,000 \$10,510,000 \$0 0.00%**

EXPENDITURES

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>PERSONAL SERVICES</b>				
<b>SALARIES &amp; WAGES</b>				
<b>3110 Class/Unclass Sal. and Per Diem</b>				
3400 Other Funds Ltd	1,293,246	1,293,246	0	0.00%
<b>3170 Overtime Payments</b>				
3400 Other Funds Ltd	166,629	166,629	0	0.00%
<b>3180 Shift Differential</b>				
3400 Other Funds Ltd	6,000	6,000	0	0.00%
<b>SALARIES &amp; WAGES</b>				
3400 Other Funds Ltd	1,465,875	1,465,875	0	0.00%
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$1,465,875</b>	<b>\$1,465,875</b>	<b>\$0</b>	<b>0.00%</b>
<b>OTHER PAYROLL EXPENSES</b>				
<b>3210 Empl. Rel. Bd. Assessments</b>				
3400 Other Funds Ltd	476	476	0	0.00%
<b>3220 Public Employees Retire Cont</b>				
3400 Other Funds Ltd	211,289	211,289	0	0.00%
<b>3230 Social Security Taxes</b>				
3400 Other Funds Ltd	112,137	112,137	0	0.00%
<b>3250 Workers Comp. Assess. (WCD)</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	578	578	0	0.00%
<b>3260 Mass Transit Tax</b>				
3400 Other Funds Ltd	7,990	7,990	0	0.00%
<b>3270 Flexible Benefits</b>				
3400 Other Funds Ltd	283,356	283,356	0	0.00%
<b>OTHER PAYROLL EXPENSES</b>				
3400 Other Funds Ltd	615,826	615,826	0	0.00%
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$615,826</b>	<b>\$615,826</b>	<b>\$0</b>	<b>0.00%</b>
<b>PERSONAL SERVICES</b>				
3400 Other Funds Ltd	2,081,701	2,081,701	0	0.00%
<b>TOTAL PERSONAL SERVICES</b>	<b>\$2,081,701</b>	<b>\$2,081,701</b>	<b>\$0</b>	<b>0.00%</b>
<b>SERVICES &amp; SUPPLIES</b>				
<b>4175 Office Expenses</b>				
8000 General Fund	60,000	60,000	0	0.00%
<b>4300 Professional Services</b>				
8000 General Fund	1,000,000	1,000,000	0	0.00%
3400 Other Funds Ltd	6,196,087	6,196,087	0	0.00%
All Funds	7,196,087	7,196,087	0	0.00%
<b>4425 Facilities Rental and Taxes</b>				

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	142,212	142,212	0	0.00%
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	1,030,000	1,030,000	0	0.00%
<b>SERVICES &amp; SUPPLIES</b>				
8000 General Fund	1,060,000	1,060,000	0	0.00%
3400 Other Funds Ltd	7,368,299	7,368,299	0	0.00%
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$8,428,299</b>	<b>\$8,428,299</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
8000 General Fund	1,060,000	1,060,000	0	0.00%
3400 Other Funds Ltd	9,450,000	9,450,000	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$10,510,000</b>	<b>\$10,510,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>
<b>AUTHORIZED POSITIONS</b>				
8150 Class/Unclass Positions	34	34	0	0.00%
<b>AUTHORIZED FTE</b>				
8250 Class/Unclass FTE Positions	8.50	8.50	0.00	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>CHARGES FOR SERVICES</b>				
<b>0415 Admin and Service Charges</b>				
3400 Other Funds Ltd	16,835	16,835	0	0.00%
<b>REVENUE CATEGORIES</b>				
3400 Other Funds Ltd	16,835	16,835	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$16,835</b>	<b>\$16,835</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
3400 Other Funds Ltd	16,835	16,835	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$16,835</b>	<b>\$16,835</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>SERVICES &amp; SUPPLIES</b>				
<b>4650 Other Services and Supplies</b>				
3400 Other Funds Ltd	16,835	16,835	0	0.00%
<b>EXPENDITURES</b>				
3400 Other Funds Ltd	16,835	16,835	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$16,835</b>	<b>\$16,835</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
3400 Other Funds Ltd	-	-	0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-087-00-00-00000

2017-19 Biennium

Package: Standard Inflation

Capital Debt Service and Related Costs

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Capital Debt Service and Related Costs

Cross Reference Number: 15000-087-00-00-00000  
 Package: Property Valuation System  
 Pkg Group: POL Pkg Type: POL Pkg Number: 101

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8030 General Fund Debt Svc	820,897	820,897	0	0.00%
<b>REVENUE CATEGORIES</b>				
8030 General Fund Debt Svc	820,897	820,897	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$820,897</b>	<b>\$820,897</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
8030 General Fund Debt Svc	820,897	820,897	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$820,897</b>	<b>\$820,897</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>DEBT SERVICE</b>				
<b>7100 Principal - Bonds</b>				
8030 General Fund Debt Svc	645,000	645,000	0	0.00%
<b>7150 Interest - Bonds</b>				
8030 General Fund Debt Svc	175,897	175,897	0	0.00%
<b>DEBT SERVICE</b>				
8030 General Fund Debt Svc	820,897	820,897	0	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>\$820,897</b>	<b>\$820,897</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
8030 General Fund Debt Svc	820,897	820,897	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$820,897</b>	<b>\$820,897</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8030 General Fund Debt Svc	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail  
 2017-19 Biennium  
 Capital Debt Service and Related Costs

Cross Reference Number: 15000-087-00-00-00000  
 Package: Core System Replacement  
 Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>REVENUE CATEGORIES</b>				
<b>GENERAL FUND APPROPRIATION</b>				
<b>0050 General Fund Appropriation</b>				
8030 General Fund Debt Svc	1,725,004	1,725,004	0	0.00%
<b>REVENUE CATEGORIES</b>				
8030 General Fund Debt Svc	1,725,004	1,725,004	0	0.00%
<b>TOTAL REVENUE CATEGORIES</b>	<b>\$1,725,004</b>	<b>\$1,725,004</b>	<b>\$0</b>	<b>0.00%</b>
<b>AVAILABLE REVENUES</b>				
8030 General Fund Debt Svc	1,725,004	1,725,004	0	0.00%
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,725,004</b>	<b>\$1,725,004</b>	<b>\$0</b>	<b>0.00%</b>
<b>EXPENDITURES</b>				
<b>DEBT SERVICE</b>				
<b>7100 Principal - Bonds</b>				
8030 General Fund Debt Svc	1,215,000	1,215,000	0	0.00%
<b>7150 Interest - Bonds</b>				
8030 General Fund Debt Svc	510,004	510,004	0	0.00%
<b>DEBT SERVICE</b>				
8030 General Fund Debt Svc	1,725,004	1,725,004	0	0.00%
<b>TOTAL DEBT SERVICE</b>	<b>\$1,725,004</b>	<b>\$1,725,004</b>	<b>\$0</b>	<b>0.00%</b>

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
<b>EXPENDITURES</b>				
8030 General Fund Debt Svc	1,725,004	1,725,004	0	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$1,725,004</b>	<b>\$1,725,004</b>	<b>\$0</b>	<b>0.00%</b>
<b>ENDING BALANCE</b>				
8030 General Fund Debt Svc	-	-	0	0.00%
<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>0.00%</b>

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 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:001-00-00 000 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MEAHZ7016	HA	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	10,999.00	242,251	21,725			263,976
000	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	2,946.00	63,634	7,070			70,704
000	MESNZ0119	AA	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,113.00	88,841	9,871			98,712
000	MESNZ7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	8,105.00	339,404	49,636			389,040
000	MESNZ7014	AA	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	11,938.00	257,861	28,651			286,512
000	MMN X0107	AA	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,727.00	82,292	7,156			89,448
000	MMN X0855	AA	PROJECT MANAGER 2	2	2.00	48.00	6,204.00	273,968	23,824			297,792
000	MMN X0865	AA	PUBLIC AFFAIRS SPECIALIST 2	1	1.00	24.00	6,352.00	131,105	21,343			152,448
000	MMN X0873	AA	OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	7,714.00	166,622	18,514			185,136
000	MMN X1319	AA	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	3,727.00	82,292	7,156			89,448
000	MMN X1320	AA	HUMAN RESOURCE ANALYST 1	2	2.00	48.00	4,864.50	214,817	18,679			233,496
000	MMN X1321	AA	HUMAN RESOURCE ANALYST 2	2	2.00	48.00	5,913.00	261,118	22,706			283,824
000	MMN X1322	AA	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	6,836.50	298,697	29,455			328,152
000	MMN X5248	AA	COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,528.00	276,837	36,507			313,344
000	MMN X5618	AA	INTERNAL AUDITOR 3	2	2.00	48.00	7,533.00	310,615	50,969			361,584
000	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,352.00	112,044	64,404			176,448
000	OAS C0102	AP	OFFICE ASSISTANT 2	1	1.00	24.00	2,831.00	54,355	13,589			67,944
000	OAS C0103	AP	OFFICE SPECIALIST 1	1	.20	4.80	2,439.00	10,770	937			11,707
000	OAS C0104	AP	OFFICE SPECIALIST 2	3	3.00	72.00	3,096.33	211,224	11,712			222,936
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,761.00	164,406	16,122			180,528
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	4,432.00	97,859	8,509			106,368
000	OAS C0758	AP	SUPPLY SPECIALIST 1	3	3.00	72.00	3,205.00	212,298	18,462			230,760
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	2	2.00	48.00	6,177.00	268,101	28,395			296,496
000	OAS C2511	AP	ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,264.50	176,038	28,658			204,696
000	OAS C2512	AP	ELECTRONIC PUB DESIGN SPEC 3	1	1.00	24.00	5,343.00	115,409	12,823			128,232

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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PICS SYSTEM: BUDGET PREPARATION  
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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000				39	38.20	916.80	5,466.41	4,512,858	556,873			5,069,731

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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
080	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	4,860.00		116,640			116,640
080				1	1.00	24.00	4,860.00		116,640			116,640

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SUMMARY XREF:001-00-00 090 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	2,946.00	63,634-	7,070-			70,704-
090	MMN X0107	AA	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	3,727.00	82,292-	7,156-			89,448-
090	MMN X5618	AA	INTERNAL AUDITOR 3	1-	1.00-	24.00-	7,714.00	151,812-	33,324-			185,136-
090	OAS C0104	AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	3,073.00	70,064-	3,688-			73,752-
090	OAS C0758	AP	SUPPLY SPECIALIST 1	1-	1.00-	24.00-	3,205.00	70,766-	6,154-			76,920-
090				5-	5.00-	120.00-	4,133.00	438,568-	57,392-			495,960-

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 SUMMARY XREF:001-00-00 102 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
102	MMN	X0865	AA PUBLIC AFFAIRS SPECIALIST 2		.00	.00	6,056.00					
102	MMN	X0873	AA OPERATIONS & POLICY ANALYST 4		.00	.00	7,714.00					
102	MMN	X5248	AA COMPLIANCE SPECIALIST 3		.00	.00	7,000.00					
102	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.00	.00	4,641.00					
102	OAS	C2512	AP ELECTRONIC PUB DESIGN SPEC 3		.00	.00	3,847.00					
102					.00	.00	5,851.60					
				35	34.20	820.80	5,359.46	4,074,290	616,121			4,690,411

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:002-00-00 000 General Services Div

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	10,828.00	239,082	20,790			259,872
000	MMN X1164	AA	ECONOMIST 4	2	2.00	48.00	7,924.00	342,317	38,035			380,352
000	MMS X7010	AA	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	9,369.00	202,370	22,486			224,856
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,347.00	72,295	8,033			80,328
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	2	2.00	48.00	6,402.50	292,197	15,123			307,320
000	OAS C1117	AP	RESEARCH ANALYST 3	2	2.00	48.00	4,432.00	191,462	21,274			212,736
000	OAS C1118	AP	RESEARCH ANALYST 4	1	1.00	24.00	7,462.00	179,088				179,088
000	OAS C1163	AP	ECONOMIST 3	3	2.25	54.00	5,910.00	267,559	61,787			329,346
000	OAS C1488	IP	INFO SYSTEMS SPECIALIST 8	1	1.00	24.00	8,360.00	184,589	16,051			200,640
000				14	13.25	318.00	6,758.07	1,970,959	203,579			2,174,538

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:002-00-00 090 General Services Div

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G		.75-	18.00-	10,828.00	179,311-	15,593-			194,904-
090	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3		1.50-	36.00-	6,402.50	219,147-	11,343-			230,490-
090	OAS C1488	IP	INFO SYSTEMS SPECIALIST 8		.75-	18.00-	8,360.00	138,442-	12,038-			150,480-
090					3.00-	72.00-	7,998.25	536,900-	38,974-			575,874-

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 AGENCY:15000 DEPT OF REVENUE  
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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
102	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,343.00					
102	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2		.00	.00	4,641.00					
102					.00	.00	5,167.50					
				14	10.25	246.00	6,664.63	1,434,059	164,605			1,598,664

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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	2,946.00	62,220	8,484			70,704
000	MESNZ7010	AA	PRINCIPAL EXECUTIVE/MANAGER F	2	2.00	48.00	8,021.00	351,005	34,003			385,008
000	MMN X1487	IA	INFO SYSTEMS SPECIALIST 7	1	1.00	24.00	5,854.00	112,945	27,551			140,496
000	MMS X7000	AA	PRINCIPAL EXECUTIVE/MANAGER A	4	4.00	96.00	4,937.00	453,245	20,707			473,952
000	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	2	2.00	48.00	7,012.50	309,672	26,928			336,600
000	MMS X7006	IA	PRINCIPAL EXECUTIVE/MANAGER D	4	4.00	96.00	8,926.00	788,344	68,552			856,896
000	MMS X7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	7,924.00	349,924	30,428			380,352
000	MMS X7008	IA	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	7,000.00	154,560	13,440			168,000
000	OAS C0101	AP	OFFICE ASSISTANT 1	18	9.48	227.40	2,393.11	534,528	10,909			545,437
000	OAS C0102	AP	OFFICE ASSISTANT 2	23	19.12	458.63	2,671.82	1,127,316	93,562			1,220,878
000	OAS C0103	AP	OFFICE SPECIALIST 1	29	23.65	567.44	2,814.89	1,411,488	224,930			1,636,418
000	OAS C0104	AP	OFFICE SPECIALIST 2	22	21.99	527.76	3,258.13	1,555,043	164,601			1,719,644
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	4	4.00	96.00	4,022.00	331,091	55,021			386,112
000	OAS C0211	AP	ACCOUNTING TECHNICIAN 2	7	7.00	168.00	3,159.14	213,779	316,957			530,736
000	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	1	1.00	24.00	4,432.00	97,859	8,509			106,368
000	OAS C0435	AP	PROCUREMENT AND CONTRACT ASST	1	1.00	24.00	3,500.00	77,280	6,720			84,000
000	OAS C0437	AP	PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	6,470.00	142,858	12,422			155,280
000	OAS C0438	AP	PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	7,114.00	157,077	13,659			170,736
000	OAS C0501	AP	DATA ENTRY OPERATOR	40	21.55	516.82	2,729.75	1,385,248	64,401			1,449,649
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	2	2.00	48.00	4,595.00	201,946	18,614			220,560
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	5	5.00	120.00	6,077.80	641,863	87,473			729,336
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,462.00	164,761	14,327			179,088
000	OAS C1216	AP	ACCOUNTANT 2	1	1.00	24.00	5,095.00	112,498	9,782			122,280
000	OAS C1217	AP	ACCOUNTANT 3	2	2.00	48.00	5,555.50	142,858	123,806			266,664
000	OAS C1218	AP	ACCOUNTANT 4	2	2.00	48.00	7,121.00	314,463	27,345			341,808

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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C1244	AP FISCAL ANALYST 2	3	2.50	60.00	5,665.00	324,014	28,174			352,188
000	OAS	C1245	AP FISCAL ANALYST 3	1	1.00	24.00	7,462.00	164,761	14,327			179,088
000	OAS	C1475	IP DATA ENTRY CONTROL TECHNICIAN	2	2.00	48.00	3,214.00	141,930	12,342			154,272
000	OAS	C1481	IP INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,170.00	92,074	8,006			100,080
000	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	5	5.00	120.00	4,837.00	533,813	46,627			580,440
000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	18	18.00	432.00	5,281.72	2,051,481	230,223			2,281,704
000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	3	3.00	72.00	6,232.33	366,474	82,254			448,728
000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	17	17.00	408.00	6,777.17	2,480,390	284,698			2,765,088
000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	15	15.00	360.00	7,616.80	2,365,392	376,656			2,742,048
000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	5	5.00	120.00	8,113.40	877,463	96,145			973,608
000				247	210.29	5046.05	4,309.48	20,591,663	2,662,583			23,254,246

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:003-00-00 080 Administrative Servi

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
080	MMS	X7002	AA PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	5,770.00		138,480			138,480
080	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	4	4.00	96.00	3,073.00		295,008			295,008
080				5	5.00	120.00	3,612.40		433,488			433,488

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:003-00-00 090 Administrative Servi

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MMN	X1487	IA INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	5,854.00	112,945-	27,551-			140,496-
090	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	8,926.00	197,086-	17,138-			214,224-
090	OAS	C0101	AP OFFICE ASSISTANT 1	4-	1.46-	34.99-	2,376.00	81,306-	1,660-			82,966-
090	OAS	C0102	AP OFFICE ASSISTANT 2	8-	8.54-	205.02-	2,455.83	475,132-	36,896-			512,028-
090	OAS	C0103	AP OFFICE SPECIALIST 1	7-	4.10-	98.36-	2,439.00	221,295-	18,605-			239,900-
090	OAS	C0104	AP OFFICE SPECIALIST 2	2-	2.00-	48.00-	2,716.00	120,590-	9,778-			130,368-
090	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	1-	1.00-	24.00-	3,073.00	67,852-	5,900-			73,752-
090	OAS	C0870	AP OPERATIONS & POLICY ANALYST 1	1-	1.00-	24.00-	5,343.00	115,665-	12,567-			128,232-
090	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	5-	5.00-	120.00-	6,077.80	641,863-	87,473-			729,336-
090	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	7,462.00	164,761-	14,327-			179,088-
090	OAS	C1216	AP ACCOUNTANT 2	1-	1.00-	24.00-	5,095.00	112,498-	9,782-			122,280-
090	OAS	C1244	AP FISCAL ANALYST 2	2-	1.50-	36.00-	5,262.50	181,156-	15,752-			196,908-
090	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	5,103.00	112,674-	9,798-			122,472-
090	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	2-	2.00-	48.00-	5,235.00	213,696-	37,584-			251,280-
090	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	6,777.00	149,636-	13,012-			162,648-
090	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	2-	2.00-	48.00-	6,379.00	279,055-	27,137-			306,192-
090				40-	34.60-	830.37-	3,937.59	3,247,210-	344,960-			3,592,170-

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:003-00-00 102 Administrative Servi

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
102	MMS	X7006	AA PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	7,352.00					
102	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	8,926.00					
102	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4		.00	.00	4,400.00					
102	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5		.00	.00	4,916.00					
102	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6		.00	.00	5,254.00					
102	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7		.00	.00	5,819.00					
102	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8		.00	.00	8,754.00					
102					.00	.00	5,848.60					
				212	180.69	4335.68	4,319.89	17,344,453	2,751,111			20,095,564

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:004-00-00 000 Property Tax Divisio

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MESNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,727.00	65,834	23,614			89,448
000	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	7,714.00	136,260	48,876			185,136
000	MMN X0873	AA	OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	7,714.00	136,260	48,876			185,136
000	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	6	5.50	132.00	7,534.66	712,117	280,307			992,424
000	MMS X7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	6,056.00	235,893	54,795			290,688
000	OAS C0100	AP	STUDENT OFFICE WORKER	1	.17	3.98	2,355.00	9,373				9,373
000	OAS C0103	AP	OFFICE SPECIALIST 1	1	1.00	24.00	2,940.00	70,560				70,560
000	OAS C0104	AP	OFFICE SPECIALIST 2	1	1.00	24.00	3,669.00		88,056			88,056
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,276.00	80,328	76,920			157,248
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,205.00	76,920				76,920
000	OAS C0726	AP	APPRAISER ANALYST 2	3	2.83	67.81	4,217.00	216,306	69,649			285,955
000	OAS C0727	AP	APPRAISER ANALYST 3	37	34.96	837.00	5,883.75	3,530,393	1,390,774			4,921,167
000	OAS C0728	AP	APPRAISER ANALYST 4	14	13.52	324.00	7,251.07	1,683,052	660,434			2,343,486
000	OAS C0860	AP	PROGRAM ANALYST 1	1	1.00	24.00	4,217.00	101,208				101,208
000	OAS C0861	AP	PROGRAM ANALYST 2	4	4.00	96.00	5,698.00	547,008				547,008
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2		.25	6.00	6,470.00		38,820			38,820
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	2	1.75	42.00	7,462.00	134,316	179,088			313,404
000	OAS C1339	AP	TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	6,470.00	155,280				155,280
000	OAS C1483	IP	INFO SYSTEMS SPECIALIST 3	3	3.00	72.00	4,755.00	273,889	68,471			342,360
000	OAS C1484	IP	INFO SYSTEMS SPECIALIST 4	4	4.00	96.00	5,668.00	435,303	108,825			544,128
000	OAS C1485	IP	INFO SYSTEMS SPECIALIST 5	1	1.00	24.00	6,473.00	124,282	31,070			155,352
000	OAS C1486	IP	INFO SYSTEMS SPECIALIST 6	1	1.00	24.00	7,256.00	139,315	34,829			174,144
000				88	83.98	2012.79	5,984.26	8,863,897	3,203,404			12,067,301

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 SUMMARY XREF:004-00-00 070 Property Tax Divisio

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
070	OAS	C0104	AP OFFICE SPECIALIST 2		.50-	12.00-	3,669.00		44,028-			44,028-
070	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1		.50-	12.00-	3,205.00		38,460-			38,460-
070	OAS	C0727	AP APPRAISER ANALYST 3	3-	4.79-	114.00-	5,801.73	229,475-	434,821-			664,296-
070	OAS	C0728	AP APPRAISER ANALYST 4		.33-	7.80-	7,462.00	873	59,077-			58,204-
070	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.23-	5.52-	7,462.00		41,190-			41,190-
070				3-	6.35-	151.32-	5,679.21	228,602-	617,576-			846,178-

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 108 Property Tax Divisio

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	OAS	C0727	AP APPRAISER ANALYST 3		.00	.00	5,950.00					
108					.00	.00	5,950.00					

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 109 Property Tax Divisio

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
109	OAS	C0727	AP APPRAISER ANALYST 3		.00	.00	5,950.00					
109					.00	.00	5,950.00					
				85	77.63	1861.47	5,923.95	8,635,295	2,585,828			11,221,123

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 SUMMARY XREF:005-00-00 000 Personal Tax and Com

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,906.00	91,869	1,875			93,744
000	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	9,827.00	231,131	4,717			235,848
000	MMS X7000	AA	PRINCIPAL EXECUTIVE/MANAGER A	8	8.00	192.00	4,669.87	880,855	15,761			896,616
000	MMS X7002	AA	PRINCIPAL EXECUTIVE/MANAGER B	3	3.00	72.00	5,678.66	400,686	8,178			408,864
000	MMS X7004	AA	PRINCIPAL EXECUTIVE/MANAGER C	12	12.00	288.00	6,320.50	1,783,898	36,406			1,820,304
000	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	7,260.00	515,968	6,752			522,720
000	MMS X7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	7,979.66	550,811	23,725			574,536
000	OAS C0100	AP	STUDENT OFFICE WORKER	5	.42	10.29	2,355.00	23,749	484			24,233
000	OAS C0103	AP	OFFICE SPECIALIST 1	9	9.00	216.00	2,686.22	571,150	9,074			580,224
000	OAS C0104	AP	OFFICE SPECIALIST 2	11	10.25	246.01	2,998.54	721,501	17,224			738,725
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	49	48.50	1164.00	3,730.46	4,241,404	97,364			4,338,768
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	16	16.00	384.00	4,328.25	1,627,214	34,834			1,662,048
000	OAS C0323	AP	PUBLIC SERVICE REP 3	19	18.90	453.51	3,205.31	1,423,438	29,050			1,452,488
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,860.00	114,307	2,333			116,640
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	4	4.00	96.00	6,247.50	587,764	11,996			599,760
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	7	7.00	168.00	6,460.42	1,066,898	18,454			1,085,352
000	OAS C5110	AP	REVENUE AGENT 1	104	104.00	2496.00	3,459.04	8,477,418	156,366			8,633,784
000	OAS C5111	AP	REVENUE AGENT 2	9	9.00	216.00	3,770.11	799,662	14,682			814,344
000	OAS C5112	AP	REVENUE AGENT 3	34	34.00	816.00	4,441.67	3,556,581	67,827			3,624,408
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	5	5.00	120.00	4,816.20	566,384	11,560			577,944
000	OAS C5631	AP	TAX AUDITOR 1	81	81.00	1944.00	4,613.87	8,815,232	154,144			8,969,376
000	OAS C5632	AP	TAX AUDITOR 2	41	41.00	984.00	6,158.21	5,950,887	108,801			6,059,688
000				426	420.07	10081.81	4,323.07	42,998,807	831,607			43,830,414

02/02/17 REPORT NO.: PPDPLBUDCL  
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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:005-00-00 090 Personal Tax and Com

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MMS	X7000	AA PRINCIPAL EXECUTIVE/MANAGER A	2-	2.00-	48.00-	4,214.50	198,250-	4,046-			202,296-
090	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	2,439.00	57,365-	1,171-			58,536-
090	OAS	C0104	AP OFFICE SPECIALIST 2	3-	3.50-	84.01-	2,829.28	229,666-	3,301-			232,967-
090	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	11-	11.00-	264.00-	3,380.72	874,661-	17,851-			892,512-
090	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	8-	8.00-	192.00-	4,224.50	793,286-	17,818-			811,104-
090	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	4,022.00	94,597-	1,931-			96,528-
090	OAS	C5112	AP REVENUE AGENT 3	12-	12.00-	288.00-	4,046.00	1,141,942-	23,306-			1,165,248-
090	OAS	C5631	AP TAX AUDITOR 1	1-	1.00-	24.00-	4,217.00	99,184-	2,024-			101,208-
090				39-	39.50-	948.01-	3,684.83	3,488,951-	71,448-			3,560,399-

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 106 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
106	MMS	X7002 AA	PRINCIPAL EXECUTIVE/MANAGER B		.00	.00	4,320.00					
106	OAS	C0324 AP	PUBLIC SERVICE REP 4		.00	.00	3,205.00					
106					.00	.00	3,344.37					
				387	380.57	9133.80	4,249.12	39,509,856	760,159			40,270,015

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:006-00-00 000 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,906.00	84,370	9,374			93,744
000	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	7,714.00	166,622	18,514			185,136
000	MMN X5648	AA	GOVERNMENTAL AUDITOR 3	1	1.00	24.00	7,000.00	159,600	8,400			168,000
000	MMS X7000	AA	PRINCIPAL EXECUTIVE/MANAGER A	5	5.00	120.00	4,604.80	163,210	389,366			552,576
000	MMS X7002	AA	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	6,056.00	115,272	30,072			145,344
000	MMS X7004	AA	PRINCIPAL EXECUTIVE/MANAGER C	3	3.00	72.00	5,774.00	248,622	167,106			415,728
000	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	5	5.00	120.00	7,441.60	712,773	180,219			892,992
000	MMS X7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	7,997.33	319,642	256,166			575,808
000	OAS C0100	AP	STUDENT OFFICE WORKER	1	.02	.56	2,355.00	1,319				1,319
000	OAS C0103	AP	OFFICE SPECIALIST 1	9	9.00	216.00	2,704.66	199,362	384,846			584,208
000	OAS C0104	AP	OFFICE SPECIALIST 2	11	10.00	240.00	3,236.45	383,689	400,175			783,864
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	9	9.00	216.00	3,612.66	757,475	22,861			780,336
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	3	3.00	72.00	3,661.33	104,241	159,375			263,616
000	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	2	2.00	48.00	4,227.00		202,896			202,896
000	OAS C0324	AP	PUBLIC SERVICE REP 4	19	17.43	418.35	3,774.31	797,397	765,126			1,562,523
000	OAS C0860	AP	PROGRAM ANALYST 1	2	2.00	48.00	5,343.00		256,464			256,464
000	OAS C0861	AP	PROGRAM ANALYST 2	1	1.00	24.00	6,470.00		155,280			155,280
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,217.00	96,148	5,060			101,208
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	4	4.00	96.00	5,325.25	236,395	274,829			511,224
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	7	7.00	168.00	6,894.28	783,840	374,400			1,158,240
000	OAS C5110	AP	REVENUE AGENT 1	67	66.39	1593.12	3,416.76	1,029,456	4,418,257			5,447,713
000	OAS C5111	AP	REVENUE AGENT 2	9	9.00	216.00	3,964.00	752,285	103,939			856,224
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	3	2.57	61.67	4,717.33		289,444			289,444
000	OAS C5247	AP	COMPLIANCE SPECIALIST 2	8	8.00	192.00	5,549.87	746,996	318,580			1,065,576
000	OAS C5248	AP	COMPLIANCE SPECIALIST 3	1	1.00	24.00	7,114.00	162,199	8,537			170,736

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SUMMARY XREF:006-00-00 000 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C5631	AP TAX AUDITOR 1	3	3.00	72.00	4,503.00	313,066	11,150			324,216
000	OAS	C5632	AP TAX AUDITOR 2	37	37.00	888.00	6,202.91	5,065,161	443,031			5,508,192
000				217	212.41	5097.70	4,499.53	13,399,140	9,653,467			23,052,607

02/02/17 REPORT NO.: PPDPLBUDCL  
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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:006-00-00 090 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MMS	X7004	AA PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	5,770.00	138,480-				138,480-
090	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	3,205.00	73,074-	3,846-			76,920-
090	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	2-	3.00-	72.00-	3,603.00	370,156-	63,004			307,152-
090	OAS	C5110	AP REVENUE AGENT 1	3	1.00	24.00	3,085.80	88,056-	141,120			53,064
090	OAS	C5247	AP COMPLIANCE SPECIALIST 2	2-	2.00-	48.00-	5,607.00	180,322-	88,814-			269,136-
090	OAS	C5632	AP TAX AUDITOR 2	5-	5.00-	120.00-	6,211.20	723,240-	22,104-			745,344-
090				8-	11.00-	264.00-	4,414.60	1,573,328-	89,360			1,483,968-

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:006-00-00 105 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
105	MMS	X7000	AA PRINCIPAL EXECUTIVE/MANAGER A		.00	.00	3,906.00					
105	OAS	C5110	AP REVENUE AGENT 1		.00	.00	2,940.00					
105	OAS	C5111	AP REVENUE AGENT 2		.00	.00	3,205.00					
105					.00	.00	3,075.46					
				209	201.41	4833.70	4,418.68	11,825,812	9,742,827			21,568,639

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:025-00-00 000 Sr Citizens Prop Tax

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7006 AA	PRINCIPAL EXECUTIVE/MANAGER D		.15	3.60	7,714.00		27,770			27,770
000	OAS	C0107 AP	ADMINISTRATIVE SPECIALIST 1	9	5.50	132.00	3,195.22		435,918			435,918
000	OAS	C0108 AP	ADMINISTRATIVE SPECIALIST 2	2	1.50	36.00	4,432.00		159,552			159,552
000	OAS	C0871 AP	OPERATIONS & POLICY ANALYST 2	2	1.25	30.00	5,782.50		177,600			177,600
000				13	8.40	201.60	4,064.28		800,840			800,840
				13	8.40	201.60	4,064.28		800,840			800,840

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:030-00-00 000 Core System Replacem

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	8,926.00		214,224			214,224
000	MMS	X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	7,924.00		380,352			380,352
000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,669.00		88,056			88,056
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	15	15.00	360.00	5,539.13		1,994,088			1,994,088
000	OAS	C1244	AP FISCAL ANALYST 2	1	1.00	24.00	4,860.00		116,640			116,640
000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	3	3.00	72.00	4,400.00		316,800			316,800
000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1	1.00	24.00	4,916.00		117,984			117,984
000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	5	5.00	120.00	5,254.00		630,480			630,480
000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	3	3.00	72.00	5,819.00		418,968			418,968
000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	1.00	24.00	8,754.00		210,096			210,096
000				33	33.00	792.00	5,666.27		4,487,688			4,487,688

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:030-00-00 070 Core System Replacem

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
070	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	8,926.00		214,224-			214,224-
070	MMS	X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	2-	2.00-	48.00-	7,924.00		380,352-			380,352-
070	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	3,669.00		88,056-			88,056-
070	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	15-	15.00-	360.00-	5,539.13		1,994,088-			1,994,088-
070	OAS	C1244	AP FISCAL ANALYST 2	1-	1.00-	24.00-	4,860.00		116,640-			116,640-
070	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	3-	3.00-	72.00-	4,400.00		316,800-			316,800-
070	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	4,916.00		117,984-			117,984-
070	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	5-	5.00-	120.00-	5,254.00		630,480-			630,480-
070	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	3-	3.00-	72.00-	5,819.00		418,968-			418,968-
070	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	8,754.00		210,096-			210,096-
070				33-	33.00-	792.00-	5,666.27		4,487,688-			4,487,688-

02/02/17 REPORT NO.: PPDPLBUDCL  
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:030-00-00 104 Core System Replacem

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
104	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1	.25	6.00	8,926.00		53,556			53,556
104	MMS	X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	2	.50	12.00	8,105.00		97,260			97,260
104	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	.25	6.00	2,940.00		17,640			17,640
104	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	15	3.75	90.00	6,292.60		566,334			566,334
104	OAS	C1244	AP FISCAL ANALYST 2	1	.25	6.00	5,095.00		30,570			30,570
104	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	3	.75	18.00	4,468.00		80,424			80,424
104	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1	.25	6.00	4,916.00		29,496			29,496
104	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	6	1.50	36.00	6,481.83		233,346			233,346
104	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	3	.75	18.00	7,338.66		132,096			132,096
104	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.25	6.00	8,754.00		52,524			52,524
104				34	8.50	204.00	6,339.44		1,293,246			1,293,246
				34	8.50	204.00	5,895.15		1,293,246			1,293,246
				989	901.65	21637.05	4,661.77	82,823,765	18,714,737			101,538,502

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2017-19

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:030-00-00 104 Core System Replacem

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				989	901.65	21637.05	4,661.77	82,823,765	18,714,737			101,538,502

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MEAHZ7016	HA	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	10,999.00	242,251	21,725			263,976
000	MENNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	3	3.00	72.00	3,330.00	238,459	19,733			258,192
000	MESNZ0118	AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,727.00	65,834	23,614			89,448
000	MESNZ0119	AA	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,113.00	88,841	9,871			98,712
000	MESNZ7008	AA	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	8,105.00	339,404	49,636			389,040
000	MESNZ7010	AA	PRINCIPAL EXECUTIVE/MANAGER F	2	2.00	48.00	8,021.00	351,005	34,003			385,008
000	MESNZ7012	AA	PRINCIPAL EXECUTIVE/MANAGER G	4	3.25	78.00	9,623.16	593,784	77,304			671,088
000	MESNZ7014	AA	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	11,938.00	257,861	28,651			286,512
090	MMN X0107	AA	ADMINISTRATIVE SPECIALIST 1		.00	.00	3,727.00					
000	MMN X0855	AA	PROJECT MANAGER 2	2	2.00	48.00	6,204.00	273,968	23,824			297,792
102	MMN X0865	AA	PUBLIC AFFAIRS SPECIALIST 2	1	1.00	24.00	6,204.00	131,105	21,343			152,448
102	MMN X0873	AA	OPERATIONS & POLICY ANALYST 4	2	2.00	48.00	7,714.00	302,882	67,390			370,272
000	MMN X1164	AA	ECONOMIST 4	2	2.00	48.00	7,924.00	342,317	38,035			380,352
000	MMN X1319	AA	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	3,727.00	82,292	7,156			89,448
000	MMN X1320	AA	HUMAN RESOURCE ANALYST 1	2	2.00	48.00	4,864.50	214,817	18,679			233,496
000	MMN X1321	AA	HUMAN RESOURCE ANALYST 2	2	2.00	48.00	5,913.00	261,118	22,706			283,824
000	MMN X1322	AA	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	6,836.50	298,697	29,455			328,152
090	MMN X1487	IA	INFO SYSTEMS SPECIALIST 7		.00	.00	5,854.00					
102	MMN X5248	AA	COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,685.33	276,837	36,507			313,344
090	MMN X5618	AA	INTERNAL AUDITOR 3	1	1.00	24.00	7,593.33	158,803	17,645			176,448
000	MMN X5648	AA	GOVERNMENTAL AUDITOR 3	1	1.00	24.00	7,000.00	159,600	8,400			168,000
105	MMS X7000	AA	PRINCIPAL EXECUTIVE/MANAGER A	15	15.00	360.00	4,623.30	1,299,060	421,788			1,720,848
106	MMS X7002	AA	PRINCIPAL EXECUTIVE/MANAGER B	5	5.00	120.00	5,530.33	515,958	176,730			692,688
000	MMS X7004	AA	PRINCIPAL EXECUTIVE/MANAGER C	14	14.00	336.00	6,183.62	1,894,040	203,512			2,097,552
102	MMS X7006	AA	PRINCIPAL EXECUTIVE/MANAGER D	17	16.65	399.60	7,402.05	2,362,574	586,380			2,948,954

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
104	MMS	X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	4	3.25	78.00	8,926.00	591,258	104,970			696,228
104	MMS	X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	12	10.50	252.00	7,737.31	1,456,270	462,374			1,918,644
000	MMS	X7008	IA PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	7,000.00	154,560	13,440			168,000
000	MMS	X7010	AA PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	9,369.00	202,370	22,486			224,856
000	OAS	C0100	AP STUDENT OFFICE WORKER	7	.61	14.83	2,355.00	34,441	484			34,925
000	OAS	C0101	AP OFFICE ASSISTANT 1	14	8.02	192.41	2,390.00	453,222	9,249			462,471
000	OAS	C0102	AP OFFICE ASSISTANT 2	16	11.58	277.61	2,604.25	706,539	70,255			776,794
000	OAS	C0103	AP OFFICE SPECIALIST 1	40	36.75	881.88	2,728.37	1,911,596	596,165			2,507,761
090	OAS	C0104	AP OFFICE SPECIALIST 2	42	39.24	941.76	3,147.83	2,451,137	620,973			3,072,110
090	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	64	57.75	1386.00	3,602.72	4,402,182	736,572			5,138,754
000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	15	14.50	348.00	4,210.74	1,112,948	344,452			1,457,400
080	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	10	10.00	240.00	3,123.25	145,927	606,065			751,992
000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	3	3.00	72.00	4,295.33	97,859	211,405			309,264
000	OAS	C0323	AP PUBLIC SERVICE REP 3	19	18.90	453.51	3,205.31	1,423,438	29,050			1,452,488
106	OAS	C0324	AP PUBLIC SERVICE REP 4	19	17.43	418.35	3,621.03	797,397	765,126			1,562,523
000	OAS	C0435	AP PROCUREMENT AND CONTRACT ASST	1	1.00	24.00	3,500.00	77,280	6,720			84,000
000	OAS	C0437	AP PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	6,470.00	142,858	12,422			155,280
000	OAS	C0438	AP PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	7,114.00	157,077	13,659			170,736
000	OAS	C0501	AP DATA ENTRY OPERATOR	40	21.55	516.82	2,729.75	1,385,248	64,401			1,449,649
000	OAS	C0726	AP APPRAISER ANALYST 2	3	2.83	67.81	4,217.00	216,306	69,649			285,955
000	OAS	C0727	AP APPRAISER ANALYST 3	34	30.17	723.00	5,874.59	3,300,918	955,953			4,256,871
000	OAS	C0728	AP APPRAISER ANALYST 4	14	13.19	316.20	7,277.43	1,683,925	601,357			2,285,282
000	OAS	C0758	AP SUPPLY SPECIALIST 1	2	2.00	48.00	3,205.00	141,532	12,308			153,840
000	OAS	C0860	AP PROGRAM ANALYST 1	3	3.00	72.00	4,967.66	101,208	256,464			357,672
000	OAS	C0861	AP PROGRAM ANALYST 2	5	5.00	120.00	5,852.40	547,008	155,280			702,288

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	OAS	C0870	AP OPERATIONS & POLICY ANALYST 1	3	3.00	72.00	4,722.00	296,736	13,440			310,176
102	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	12	11.50	276.00	5,920.79	1,092,260	531,640			1,623,900
104	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	33	19.77	474.48	6,094.68	2,058,104	1,100,866			3,158,970
000	OAS	C1117	AP RESEARCH ANALYST 3	2	2.00	48.00	4,432.00	191,462	21,274			212,736
000	OAS	C1118	AP RESEARCH ANALYST 4	1	1.00	24.00	7,462.00	179,088				179,088
000	OAS	C1163	AP ECONOMIST 3	3	2.25	54.00	5,910.00	267,559	61,787			329,346
090	OAS	C1216	AP ACCOUNTANT 2		.00	.00	5,095.00					
000	OAS	C1217	AP ACCOUNTANT 3	2	2.00	48.00	5,555.50	142,858	123,806			266,664
000	OAS	C1218	AP ACCOUNTANT 4	2	2.00	48.00	7,121.00	314,463	27,345			341,808
104	OAS	C1244	AP FISCAL ANALYST 2	2	1.25	30.00	5,291.87	142,858	42,992			185,850
000	OAS	C1245	AP FISCAL ANALYST 3	1	1.00	24.00	7,462.00	164,761	14,327			179,088
102	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	5,250.66	155,280				155,280
080	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	4,860.00		116,640			116,640
000	OAS	C1475	IP DATA ENTRY CONTROL TECHNICIAN	2	2.00	48.00	3,214.00	141,930	12,342			154,272
000	OAS	C1481	IP INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,170.00	92,074	8,006			100,080
090	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	7	7.00	168.00	4,839.22	695,028	105,300			800,328
104	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	23	20.75	498.00	5,051.91	2,273,088	381,888			2,654,976
104	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	4	3.25	78.00	5,734.55	341,120	129,808			470,928
104	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	22	17.50	420.00	6,147.16	2,340,650	525,736			2,866,386
104	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	18	15.75	378.00	6,986.62	2,365,392	508,752			2,874,144
104	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	7	5.50	132.00	8,388.58	923,610	152,682			1,076,292
000	OAS	C2511	AP ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,264.50	176,038	28,658			204,696
102	OAS	C2512	AP ELECTRONIC PUB DESIGN SPEC 3	1	1.00	24.00	4,595.00	115,409	12,823			128,232
090	OAS	C5110	AP REVENUE AGENT 1	173	170.39	4089.12	3,411.69	9,324,221	4,713,812			14,038,033
105	OAS	C5111	AP REVENUE AGENT 2	18	18.00	432.00	3,772.47	1,551,947	118,621			1,670,568

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C5112	AP REVENUE AGENT 3	22	22.00	528.00	4,338.45	2,414,639	44,521			2,459,160
000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	8	7.57	181.67	4,779.12	566,384	301,004			867,388
090	OAS	C5247	AP COMPLIANCE SPECIALIST 2	6	6.00	144.00	5,561.30	566,674	229,766			796,440
000	OAS	C5248	AP COMPLIANCE SPECIALIST 3	1	1.00	24.00	7,114.00	162,199	8,537			170,736
000	OAS	C5631	AP TAX AUDITOR 1	83	83.00	1992.00	4,605.29	9,029,114	163,270			9,192,384
000	OAS	C5632	AP TAX AUDITOR 2	73	73.00	1752.00	6,181.33	10,292,808	529,728			10,822,536
				989	901.65	21637.05	4,661.77	82,823,765	18,714,737			101,538,502

02/02/17 REPORT NO.: PPDPPLAGYCL  
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AGENCY:15000 DEPT OF REVENUE

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				989	901.65	21637.05	4,661.77	82,823,765	18,714,737			101,538,502

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2017-19

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 001-00-00 080 Executive Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1094000	001288970	001-04-00-00000	080 0 PF	OAS C1346 AP	27 03	1	1.00	4,860.00	24.00		116,640			
			EST DATE: 2017/07/01 EXP DATE: 9999/01/01											
			080			1	1.00		24.00		116,640			

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 001-00-00 090 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1008000	000023750	001-01-00-00000	090 0 PF	MENNZ0118	AA	17 02	1-	1.00-	2,946.00	24.00-	63,634-	7,070-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1023000	001101100	001-01-00-00000	090 0 PF	MMN X5618	AA	31 08	1-	1.00-	7,714.00	24.00-	151,812-	33,324-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1026000	001174010	001-04-00-00000	090 0 PF	OAS C0104	AP	15 05	1-	1.00-	3,073.00	24.00-	70,064-	3,688-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2117000	000023980	001-04-00-00000	090 0 PF	MMN X0107	AA	17 07	1-	1.00-	3,727.00	24.00-	82,292-	7,156-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2219000	000024400	001-04-00-00000	090 0 PF	OAS C0758	AP	14 07	1-	1.00-	3,205.00	24.00-	70,766-	6,154-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
			090				5-	5.00-		120.00-	438,568-	57,392-			

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 001-00-00 102 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1128000	001287840	001-04-00-00000	102 0 PF	MMN X5248 AA	29 08			.00	7,000.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1129000	001287850	001-01-00-00000	102 0 PF	MMN X0873 AA	32 07			.00	7,714.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1130000	001287860	001-03-00-00000	102 0 PF	OAS C2512 AP	23 02			.00	3,847.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1131000	001287870	001-03-00-00000	102 0 PF	MMN X0865 AA	29 05			.00	6,056.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1132000	001287880	001-03-00-00000	102 0 PF	OAS C0871 AP	27 02			.00	4,641.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
102								.00		.00					
								4-	4.00-		96.00-	438,568-	59,248		

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 002-00-00 090 General Services Div

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3604000	001113300	002-28-00-00000	090 0 PF	OAS C1488 IP	33 08	1-	1.00-	8,360.00	24.00-	184,589-	16,051-			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
3604000	001113300	002-28-00-00000	090 0 PF	OAS C1488 IP	33 08	1	.25	8,360.00	6.00	46,147	4,013			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
3615000	001215670	002-28-00-00000	090 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-	116,691-	11,541-			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
3615000	001215670	002-28-00-00000	090 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00	29,173	2,885			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
4123000	000028470	002-28-00-00000	090 0 PF	MESNZ7012 AA	38X 09	1-	1.00-	10,828.00	24.00-	239,082-	20,790-			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
4123000	000028470	002-28-00-00000	090 0 PF	MESNZ7012 AA	38X 09	1	.25	10,828.00	6.00	59,771	5,197			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
5198000	000030940	002-28-00-00000	090 0 PF	OAS C0872 AP	30 09	1-	1.00-	7,462.00	24.00-	175,506-	3,582-			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
5198000	000030940	002-28-00-00000	090 0 PF	OAS C0872 AP	30 09	1	.25	7,462.00	6.00	43,877	895			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
							090	3.00-	72.00-	536,900-	38,974-			

02/02/17 REPORT NO.: PFDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 002-00-00 102 General Services Div

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3631000	001288270	002-28-00-00000	102 0 PF	OAS C1339 AP	27 02	.00	4,641.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01													
3632000	001288280	002-28-00-00000	102 0 PF	OAS C1339 AP	27 02	.00	4,641.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01													
3647000	001288290	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
3648000	001288300	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
3649000	001288310	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
3650000	001288320	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
3651000	001288330	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
3652000	001288340	002-28-00-00000	102 0 PF	OAS C0872 AP	30 02	.00	5,343.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01													
102						.00		.00					
						3.00-		72.00-	536,900-	38,974-			

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 003-00-00 080 Administrative Servi

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3626000	001262060	003-05-00-00000	080 0 PF	MMS X7002 AA	26X 08	1	1.00	5,770.00	24.00			138,480			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3627000	001288930	003-05-00-00000	080 0 PF	OAS C0211 AP	17 03	1	1.00	3,073.00	24.00			73,752			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3628000	001288940	003-05-00-00000	080 0 PF	OAS C0211 AP	17 03	1	1.00	3,073.00	24.00			73,752			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3629000	001288950	003-05-00-00000	080 0 PF	OAS C0211 AP	17 03	1	1.00	3,073.00	24.00			73,752			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3630000	001288960	003-05-00-00000	080 0 PF	OAS C0211 AP	17 03	1	1.00	3,073.00	24.00			73,752			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
			080				5	5.00	120.00				433,488		

02/02/17 REPORT NO.: PPDLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 003-00-00 090 Administrative Servi

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS COMP	S	T	POS	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0003270	000022630	003-05-00-00000	090 0 SF	OAS C0101 AP	07	02	1-	.34-	2,355.00	8.27-	19,086-	390-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
0003271	000022640	003-05-00-00000	090 0 SF	OAS C0101 AP	07	02	1-	.42-	2,355.00	10.00-	23,079-	471-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
0003272	000022650	003-05-00-00000	090 0 SF	OAS C0101 AP	07	02	1-	.42-	2,355.00	10.00-	23,079-	471-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
0003281	000022740	003-05-00-00000	090 0 SP	OAS C0101 AP	07	07	1-	.28-	2,439.00	6.72-	16,062-	328-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2010000	000023770	003-05-00-00000	090 0 PF	OAS C0102 AP	09	02	1-	1.00-	2,353.00	24.00-	55,907-	565-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2217000	000024380	003-05-00-00000	090 0 PF	OAS C0102 AP	09	02	1-	1.00-	2,353.00	24.00-	51,954-	4,518-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2256000	000024560	003-03-00-00000	090 0 PF	OAS C0211 AP	17	03	1-	1.00-	3,073.00	24.00-	67,852-	5,900-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
2405000	000715360	003-03-00-00000	090 0 PF	OAS C1216 AP	23	08	1-	1.00-	5,095.00	24.00-	112,498-	9,782-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3071000	000025670	003-05-00-00000	090 0 PP	OAS C0103 AP	12	02	1-	.56-	2,439.00	13.42-	30,113-	2,618-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3087000	000025830	003-02-00-00000	090 0 PF	MMS X7006 IA	31X	09	1-	1.00-	8,926.00	24.00-	197,086-	17,138-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3138000	000026320	003-05-00-00000	090 0 PP	OAS C0102 AP	09	02	1-	.50-	2,353.00	12.00-	25,977-	2,259-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3169000	000026600	003-05-00-00000	090 0 PF	OAS C0104 AP	15	02	1-	1.00-	2,716.00	24.00-	59,969-	5,215-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3209000	000026970	003-05-00-00000	090 0 PF	OAS C0102 AP	09	02	1-	1.00-	2,353.00	24.00-	51,954-	4,518-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3215000	000027030	003-05-00-00000	090 0 PF	OAS C0102 AP	09	07	1-	1.00-	2,631.00	24.00-	58,092-	5,052-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3216001	000027050	003-05-00-00000	090 0 PF	OAS C0102 AP	09	02	1-	1.00-	2,353.00	24.00-	51,954-	4,518-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
3216001	000027050	003-05-00-00000	090 0 PP	OAS C0102 AP	09	04	1	.46	2,353.00	10.98	23,769	2,067			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															

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 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 003-00-00 090 Administrative Servi

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3260000	000027410	003-05-00-00000	090 0 PF	OAS C0102 AP	09 02	1-	1.00-	2,353.00	24.00-	51,954-	4,518-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3296000	000027520	003-03-00-00000	090 0 PP	OAS C1244 AP	27 02	1-	.50-	4,641.00	12.00-	51,237-	4,455-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3384000	000027570	003-05-00-00000	090 0 PP	OAS C0103 AP	12 02	1-	.50-	2,439.00	12.00-	26,927-	2,341-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3419000	000550460	003-05-00-00000	090 0 PF	OAS C0103 AP	12 02	1-	1.00-	2,439.00	24.00-	54,438-	4,098-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3437000	000562840	003-02-00-00000	090 0 PF	OAS C1484 IP	25 02	1-	1.00-	4,400.00	24.00-	97,152-	8,448-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3446000	000564970	003-05-00-00000	090 0 PF	OAS C0102 AP	09 09	1-	1.00-	2,831.00	24.00-	62,508-	5,436-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3448000	000564980	003-05-00-00000	090 0 PP	OAS C0103 AP	12 02	1-	.50-	2,439.00	12.00-	26,927-	2,341-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3449000	000564990	003-05-00-00000	090 0 PP	OAS C0103 AP	12 02	1-	.54-	2,439.00	12.94-	29,036-	2,525-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3450000	000565000	003-05-00-00000	090 0 PP	OAS C0103 AP	12 02	1-	.50-	2,439.00	12.00-	26,927-	2,341-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3464000	000608940	003-05-00-00000	090 0 PP	OAS C0103 AP	12 02	1-	.50-	2,439.00	12.00-	26,927-	2,341-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3476000	000631890	003-02-00-00000	090 0 PF	OAS C1486 IP	29 09	1-	1.00-	7,256.00	24.00-	160,212-	13,932-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3482000	000640020	003-05-00-00000	090 0 PF	OAS C0871 AP	27 09	1-	1.00-	6,470.00	24.00-	142,858-	12,422-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3485000	000639890	003-05-00-00000	090 0 PP	OAS C0102 AP	09 02	1-	.70-	2,353.00	16.70-	36,313-	2,982-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3485000	000639890	003-05-00-00000	090 0 PP	OAS C0102 AP	09 04	1	.20	2,353.00	4.70	10,220	839			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3497000	000714370	003-02-00-00000	090 0 PF	MMN X1487 IA	31 02	1-	1.00-	5,854.00	24.00-	112,945-	27,551-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3507000	000721370	003-05-00-00000	090 0 PF	OAS C1483 IP	24 07	1-	1.00-	5,103.00	24.00-	112,674-	9,798-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 003-00-00 090 Administrative Servi

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3510000	000724710	003-02-00-00000	090 0 PF	OAS C1485 IP	28 09	1-	1.00-	6,777.00	24.00-	149,636-	13,012-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3534000	000803470	003-02-00-00000	090 0 PF	OAS C1484 IP	25 09	1-	1.00-	6,070.00	24.00-	116,544-	29,136-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3546000	000803590	003-05-00-00000	090 0 PF	OAS C0102 AP	09 09	1-	1.00-	2,831.00	24.00-	62,508-	5,436-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3566000	000927830	003-05-00-00000	090 0 PF	OAS C0872 AP	30 09	1-	1.00-	7,462.00	24.00-	164,761-	14,327-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3577000	000967550	003-05-00-00000	090 0 PF	OAS C0871 AP	27 09	1-	1.00-	6,470.00	24.00-	111,802-	43,478-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3578000	001002010	003-02-00-00000	090 0 PF	OAS C1486 IP	29 03	1-	1.00-	5,502.00	24.00-	118,843-	13,205-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3589000	001027620	003-05-00-00000	090 0 PF	OAS C0870 AP	23 09	1-	1.00-	5,343.00	24.00-	115,665-	12,567-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3617000	001226020	003-05-00-00000	090 0 PF	OAS C0104 AP	15 02	1-	1.00-	2,716.00	24.00-	60,621-	4,563-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3618000	001226000	003-05-00-00000	090 0 PF	OAS C0871 AP	27 04	1-	1.00-	5,095.00	24.00-	113,720-	8,560-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3619000	001226010	003-05-00-00000	090 0 PF	OAS C0871 AP	27 07	1-	1.00-	5,884.00	24.00-	130,625-	10,591-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4017000	000027800	003-03-00-00000	090 0 PF	OAS C1244 AP	27 07	1-	1.00-	5,884.00	24.00-	129,919-	11,297-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6401000	000721360	003-05-00-00000	090 0 PF	OAS C0871 AP	27 09	1-	1.00-	6,470.00	24.00-	142,858-	12,422-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
						090	40-		34.60-	830.37-		3,247,210-	344,960-	

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 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 003-00-00 102 Administrative Servi

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3633000	001287890	003-02-00-00000	102 0 PF	OAS C1488 IP	33 09		.00	8,754.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3634000	001287900	003-02-00-00000	102 0 PF	OAS C1487 IP	31 02		.00	5,819.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3635000	001287910	003-02-00-00000	102 0 PF	OAS C1487 IP	31 02		.00	5,819.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3636000	001287920	003-02-00-00000	102 0 PF	OAS C1487 IP	31 02		.00	5,819.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3637000	001287930	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3638000	001287940	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3639000	001287950	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3640000	001287960	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3641000	001287970	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3642000	001287980	003-02-00-00000	102 0 PF	OAS C1486 IP	29 02		.00	5,254.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3643000	001287990	003-02-00-00000	102 0 PF	OAS C1485 IP	28 02		.00	4,916.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3644000	001288000	003-02-00-00000	102 0 PF	OAS C1484 IP	25 02		.00	4,400.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3645000	001288010	003-02-00-00000	102 0 PF	OAS C1484 IP	25 02		.00	4,400.00	.00					
EST DATE: 2018/01/01 EXP DATE: 9999/01/01														
3646000	001288020	003-02-00-00000	102 0 PF	MMS X7006 IA	31X 09		.00	8,926.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3653000	001288030	003-05-00-00000	102 0 PF	MMS X7006 AA	31X 08		.00	7,352.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
							102			.00			.00	

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 003-00-00 102 Administrative Servi

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
						35-	29.60-		710.37-	3,247,210-	88,528			

02/02/17 REPORT NO.: PPDELWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 004-00-00 070 Property Tax Divisio

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4129000	000028530	004-05-00-00000	070 0 PP	OAS C0728 AP	31 08	1-	.88-	7,462.00	21.00-	97,625-	59,077-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4129000	000028530	004-05-00-00000	070 0 PP	OAS C0728 AP	31 08	1	.55	7,462.00	13.20	98,498				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4135000	000028590	004-05-00-00000	070 0 PP	OAS C0727 AP	28 09	1-	.88-	6,780.00	21.00-	88,703-	53,677-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4135000	000028590	004-05-00-00000	070 0 PP	OAS C0727 AP	28 09	1	.55	6,780.00	13.20	89,496				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4136000	000028600	004-05-00-00000	070 0 PP	OAS C0727 AP	28 02	1-	.88-	4,860.00	21.00-	63,583-	38,477-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4136000	000028600	004-05-00-00000	070 0 PP	OAS C0727 AP	28 02	1	.55	4,860.00	13.20	64,152				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4137000	000028610	004-05-00-00000	070 0 PP	OAS C0727 AP	28 08	1-	.88-	6,470.00	21.00-	84,647-	51,223-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4137000	000028610	004-05-00-00000	070 0 PP	OAS C0727 AP	28 08	1	.55	6,470.00	13.20	85,404				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4147000	000028670	004-03-00-00000	070 0 PF	OAS C0107 AP	17 04	1-	1.00-	3,205.00	24.00-		76,920-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4147000	000028670	004-03-00-00000	070 0 PP	OAS C0107 AP	17 04	1	.50	3,205.00	12.00		38,460			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4198000	000029040	004-05-00-00000	070 0 PP	OAS C0727 AP	28 02	1-	.88-	4,860.00	21.00-	63,583-	38,477-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4198000	000029040	004-05-00-00000	070 0 PP	OAS C0727 AP	28 02	1	.55	4,860.00	13.20	64,152				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4205000	000029110	004-05-00-00000	070 0 PP	OAS C0727 AP	28 02	1-	.88-	4,860.00	21.00-	63,583-	38,477-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4206000	000029120	004-05-00-00000	070 0 PP	OAS C0727 AP	28 09	1-	.88-	6,780.00	21.00-	88,703-	53,677-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4206000	000029120	004-05-00-00000	070 0 PP	OAS C0727 AP	28 09	1	.55	6,780.00	13.20	89,496				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4267000	000548950	004-05-00-00000	070 0 PP	OAS C0727 AP	28 09	1-	.88-	6,780.00	21.00-	88,703-	53,677-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 004-00-00 070 Property Tax Divisio

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4270000	000548980	004-03-00-00000	070 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,860.00	24.00-		116,640-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4270000	000548980	004-03-00-00000	070 0 PP	OAS C0727 AP	28 02	1	.50	4,860.00	12.00		58,320			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4284000	000030560	004-05-00-00000	070 0 PP	OAS C0727 AP	28 07	1-	.88-	6,166.00	21.00-	80,670-	48,816-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4341000	000913910	004-03-00-00000	070 0 PF	OAS C0872 AP	30 09	1-	1.00-	7,462.00	24.00-		179,088-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4341000	000913910	004-03-00-00000	070 0 PP	OAS C0872 AP	30 09	1	.77	7,462.00	18.48		137,898			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4342000	001010110	004-03-00-00000	070 0 PF	OAS C0104 AP	15 09	1-	1.00-	3,669.00	24.00-		88,056-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
4342000	001010110	004-03-00-00000	070 0 PP	OAS C0104 AP	15 09	1	.50	3,669.00	12.00		44,028			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
					070	3-		6.35-	151.32-	228,602-	617,576-			

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 004-00-00 108 Property Tax Divisio

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4135000	000028590	004-05-00-00000	108 0 PP	OAS C0727 AP	28 09			.00	6,780.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4136000	000028600	004-05-00-00000	108 0 PP	OAS C0727 AP	28 02			.00	4,860.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4137000	000028610	004-05-00-00000	108 0 PP	OAS C0727 AP	28 08			.00	6,470.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4198000	000029040	004-05-00-00000	108 0 PP	OAS C0727 AP	28 02			.00	4,860.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4206000	000029120	004-05-00-00000	108 0 PP	OAS C0727 AP	28 09			.00	6,780.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
								108			.00		.00		

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 004-00-00 109 Property Tax Divisio

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4135000	000028590	004-05-00-00000	109 0 PP	OAS C0727 AP	28 09			.00	6,780.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4136000	000028600	004-05-00-00000	109 0 PP	OAS C0727 AP	28 02			.00	4,860.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4137000	000028610	004-05-00-00000	109 0 PP	OAS C0727 AP	28 08			.00	6,470.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4198000	000029040	004-05-00-00000	109 0 PP	OAS C0727 AP	28 02			.00	4,860.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
4206000	000029120	004-05-00-00000	109 0 PP	OAS C0727 AP	28 09			.00	6,780.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
								109	.00	.00					

3- 6.35- 151.32- 228,602- 617,576-

02/02/17 REPORT NO.: PPDP1WSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 005-00-00 090 Personal Tax and Com

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
2370000	000533980	005-08-00-00000	090 0 PF	OAS C0107 AP	17 03	1-	1.00-	3,073.00	24.00-	72,277-	1,475-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
2371000	000533840	005-08-00-00000	090 0 PF	OAS C0108 AP	19 07	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3173000	000026640	005-08-00-00000	090 0 PF	OAS C0108 AP	19 09	1-	1.00-	4,432.00	24.00-	104,241-	2,127-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3262000	000027420	005-08-00-00000	090 0 PF	OAS C0108 AP	19 09	1-	1.00-	4,432.00	24.00-	102,645-	3,723-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3270000	000027500	005-05-00-00000	090 0 PF	OAS C0107 AP	17 03	1-	1.00-	3,073.00	24.00-	72,277-	1,475-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
3406000	000533870	005-08-00-00000	090 0 PF	OAS C0108 AP	19 09	1-	1.00-	4,432.00	24.00-	104,241-	2,127-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5005000	000029510	005-05-00-00000	090 0 PF	OAS C0107 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5008000	000029530	005-05-00-00000	090 0 PF	OAS C0107 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5014000	000029590	005-08-00-00000	090 0 PP	OAS C0104 AP	15 04	1-	.25-	2,940.00	6.01-	17,316-	353-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5014000	000029590	005-08-00-00000	090 0 PP	OAS C0104 AP	15 04	1	.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5025000	000029680	005-05-00-00000	090 0 PF	OAS C0107 AP	17 03	1-	1.00-	3,073.00	24.00-	72,277-	1,475-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5029000	000029700	005-05-00-00000	090 0 PF	OAS C0107 AP	17 03	1-	1.00-	3,073.00	24.00-	72,277-	1,475-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5116000	000030240	005-05-00-00000	090 0 PF	OAS C5631 AP	25 02	1-	1.00-	4,217.00	24.00-	99,184-	2,024-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5228000	000031120	005-05-00-00000	090 0 PF	OAS C0107 AP	17 04	1-	1.00-	3,205.00	24.00-	75,382-	1,538-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5267000	000031290	005-05-00-00000	090 0 PF	OAS C0107 AP	17 05	1-	1.00-	3,347.00	24.00-	78,721-	1,607-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5294000	000031560	005-05-00-00000	090 0 PF	OAS C0107 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 005-00-00 090 Personal Tax and Com

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5439000	000735420	005-07-00-00000	090 0 PF	OAS C5112 AP	21 06	1-	1.00-	4,217.00	24.00-	99,184-	2,024-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5451000	000796250	005-07-00-00000	090 0 PF	OAS C5112 AP	21 04	1-	1.00-	3,847.00	24.00-	90,481-	1,847-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5452000	000796260	005-07-00-00000	090 0 PF	OAS C5112 AP	21 06	1-	1.00-	4,217.00	24.00-	99,184-	2,024-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5461000	000855510	005-07-00-00000	090 0 PF	OAS C0107 AP	17 04	1-	1.00-	3,205.00	24.00-	75,382-	1,538-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5479000	000855690	005-07-00-00000	090 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5487000	000864740	005-07-00-00000	090 0 PF	OAS C5112 AP	21 09	1-	1.00-	4,860.00	24.00-	114,307-	2,333-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5501000	000919410	005-08-00-00000	090 0 PF	OAS C0107 AP	17 03	1-	1.00-	3,073.00	24.00-	72,277-	1,475-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5509000	000919490	005-05-00-00000	090 0 PF	MMS X7000 AA	24X 05	1-	1.00-	4,523.00	24.00-	106,381-	2,171-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5513000	000919580	005-07-00-00000	090 0 PF	OAS C5112 AP	21 09	1-	1.00-	4,860.00	24.00-	114,307-	2,333-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5526000	000919540	005-05-00-00000	090 0 PF	OAS C0104 AP	15 03	1-	1.00-	2,831.00	24.00-	66,585-	1,359-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5526000	000919540	005-05-00-00000	090 0 PP	OAS C0104 AP	15 03	1	.75	2,831.00	18.00	49,939	1,019			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5543000	000940690	005-05-00-00000	090 0 PF	OAS C0104 AP	15 03	1-	1.00-	2,831.00	24.00-	67,944-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5578000	001019990	005-07-00-00000	090 0 PF	MMS X7000 AA	24X 02	1-	1.00-	3,906.00	24.00-	91,869-	1,875-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5601000	001049580	005-05-00-00000	090 0 PF	OAS C0108 AP	19 07	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5603000	001049600	005-05-00-00000	090 0 PF	OAS C0108 AP	19 08	1-	1.00-	4,217.00	24.00-	99,184-	2,024-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5614000	001093000	005-05-00-00000	090 0 PF	OAS C0108 AP	19 08	1-	1.00-	4,217.00	24.00-	99,184-	2,024-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														

02/02/17 REPORT NO.: PPDLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 005-00-00 090 Personal Tax and Com

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5615000	001093010	005-05-00-00000	090 0 PF	OAS C0108 AP	19 07	1-	1.00-	4,022.00	24.00-	94,597-	1,931-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6005000	000031630	005-05-00-00000	090 0 PF	OAS C0104 AP	15 02	1-	1.00-	2,716.00	24.00-	63,880-	1,304-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6016000	000031730	005-08-00-00000	090 0 PF	OAS C0103 AP	12 02	1-	1.00-	2,439.00	24.00-	57,365-	1,171-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6032000	000031880	005-05-00-00000	090 0 PF	OAS C0104 AP	15 02	1-	1.00-	2,716.00	24.00-	63,880-	1,304-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6077000	000032230	005-07-00-00000	090 0 PF	OAS C5112 AP	21 02	1-	1.00-	3,500.00	24.00-	82,320-	1,680-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6090000	000032320	005-07-00-00000	090 0 PF	OAS C5112 AP	21 03	1-	1.00-	3,669.00	24.00-	86,295-	1,761-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6109000	000032490	005-07-00-00000	090 0 PF	OAS C5112 AP	21 02	1-	1.00-	3,500.00	24.00-	82,320-	1,680-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6112000	000032520	005-07-00-00000	090 0 PF	OAS C5112 AP	21 02	1-	1.00-	3,500.00	24.00-	82,320-	1,680-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6276000	000033260	005-07-00-00000	090 0 PF	OAS C5112 AP	21 02	1-	1.00-	3,500.00	24.00-	82,320-	1,680-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6277000	000033270	005-07-00-00000	090 0 PF	OAS C5112 AP	21 09	1-	1.00-	4,860.00	24.00-	114,307-	2,333-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
6367000	000608790	005-07-00-00000	090 0 PF	OAS C5112 AP	21 05	1-	1.00-	4,022.00	24.00-	94,597-	1,931-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
						090	39-	39.50-		948.01-	3,488,951-	71,448-			

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2017-19

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 005-00-00 106 Personal Tax and Com

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5669000	001288170	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5670000	001288180	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5671000	001288190	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5672000	001288200	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5673000	001288210	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5674000	001288220	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5675000	001288230	005-08-00-00000	106 0 PF	OAS C0324 AP	19 02			.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
5676000	001288240	005-08-00-00000	106 0 PF	MMS X7002 AA	26X 02			.00	4,320.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
			106					.00		.00					
39- 39.50- 948.01- 3,488,951- 71,448-															

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 090 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5104000	000030140	006-07-00-00000	090 0 PF	OAS C5632 AP	28 02	1-	1.00-	4,860.00	24.00-	110,808-	5,832-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5170000	000030720	006-07-00-00000	090 0 PF	OAS C5632 AP	28 09	1-	1.00-	6,780.00	24.00-	154,584-	8,136-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5206000	000030990	006-07-00-00000	090 0 PF	OAS C0103 AP	12 09	1-	1.00-	3,205.00	24.00-	73,074-	3,846-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5265000	000031270	006-02-00-00000	090 0 PF	OAS C0107 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5285000	000031470	006-07-00-00000	090 0 PF	OAS C5632 AP	28 09	1-	1.00-	6,780.00	24.00-	154,584-	8,136-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5431000	000735340	006-02-00-00000	090 0 PF	OAS C0107 AP	17 09	1-	1.00-	4,022.00	24.00-	94,597-	1,931-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5432000	000735350	006-02-00-00000	090 0 PF	OAS C0107 AP	17 08	1-	1.00-	3,847.00	24.00-	90,481-	1,847-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5437000	000735400	006-02-00-00000	090 0 PF	OAS C0107 AP	17 08	1-	1.00-	3,847.00	24.00-	90,481-	1,847-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
5546000	000940720	006-02-00-00000	090 0 PF	MMS X7004 AA	28X 06	1-	1.00-	5,770.00	24.00-	138,480-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6446000	000864770	006-02-00-00000	090 0 PF	OAS C5110 AP	17 07	1-	1.00-	3,669.00	24.00-	88,056-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6535000	001049680	006-02-00-00000	090 0 PF	OAS C5247 AP	25 08	1-	1.00-	5,607.00	24.00-	90,161-	44,407-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6537000	001049700	006-02-00-00000	090 0 PF	OAS C5247 AP	25 08	1-	1.00-	5,607.00	24.00-	90,161-	44,407-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6576000	001118590	006-07-00-00000	090 0 PF	OAS C5632 AP	28 08	1-	1.00-	6,470.00	24.00-	155,280-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6577000	001118600	006-07-00-00000	090 0 PF	OAS C5632 AP	28 07	1-	1.00-	6,166.00	24.00-	147,984-				
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6609000	001301740	006-06-00-00000	090 0 PF	OAS C5110 AP	17 02	1	.50	2,940.00	12.00		35,280			
EST DATE: 2018/07/01 EXP DATE: 9999/01/01														
6610000	001301750	006-06-00-00000	090 0 PF	OAS C5110 AP	17 02	1	.50	2,940.00	12.00		35,280			
EST DATE: 2018/07/01 EXP DATE: 9999/01/01														

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 090 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG	POS	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K	
6611000	001301760	006-06-00-00000	090 0 PF	OAS C5110	AP	17 02	1	.50	2,940.00	12.00		35,280				
EST DATE: 2018/07/01 EXP DATE: 9999/01/01																
6612000	001301770	006-06-00-00000	090 0 PF	OAS C5110	AP	17 02	1	.50	2,940.00	12.00		35,280				
EST DATE: 2018/07/01 EXP DATE: 9999/01/01																
6613000	001301780	006-06-00-00000	090 0 PF	OAS C0107	AP	17 02	1	.50	2,940.00	12.00		35,280				
EST DATE: 2018/07/01 EXP DATE: 9999/01/01																
6614000	001301790	006-06-00-00000	090 0 PF	OAS C0107	AP	17 02	1	.50	2,940.00	12.00		35,280				
EST DATE: 2018/07/01 EXP DATE: 9999/01/01																
			090				8-	11.00-			264.00-	1,573,328-	89,360			

02/02/17 REPORT NO.: PPDEPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 105 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6596000	001288040	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6597000	001288050	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6598000	001288060	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6599000	001288070	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6600000	001288080	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6601000	001288090	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6602000	001288100	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6603000	001288110	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6604000	001288120	006-06-00-00000	105 0 PF	OAS C5110 AP	17 02		.00	2,940.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6605000	001288130	006-06-00-00000	105 0 PF	OAS C5111 AP	19 02		.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6606000	001288140	006-06-00-00000	105 0 PF	OAS C5111 AP	19 02		.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6607000	001288150	006-06-00-00000	105 0 PF	OAS C5111 AP	19 02		.00	3,205.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
6608000	001288160	006-06-00-00000	105 0 PF	MMS X7000 AA	24X 02		.00	3,906.00	.00					
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
105							.00		.00					

8- 11.00- 264.00- 1,573,328- 89,360

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 030-00-00 070 Core System Replacem

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	PKG Y	F POS TYP	CLASS COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1060000	001236680	030-02-00-00000	070	0 PF	MMS X7006 IA	31X	09	1-	1.00-	8,926.00	24.00-	214,224-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1061000	001236690	030-02-00-00000	070	0 PF	OAS C1488 IP	33	09	1-	1.00-	8,754.00	24.00-	210,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1062000	001236700	030-02-00-00000	070	0 PF	OAS C1487 IP	31	02	1-	1.00-	5,819.00	24.00-	139,656-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1063000	001236710	030-02-00-00000	070	0 PF	OAS C1487 IP	31	02	1-	1.00-	5,819.00	24.00-	139,656-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1064000	001236720	030-02-00-00000	070	0 PF	OAS C1487 IP	31	02	1-	1.00-	5,819.00	24.00-	139,656-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1065000	001236730	030-02-00-00000	070	0 PF	OAS C1486 IP	29	02	1-	1.00-	5,254.00	24.00-	126,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1066000	001236740	030-02-00-00000	070	0 PF	OAS C1486 IP	29	02	1-	1.00-	5,254.00	24.00-	126,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1067000	001236750	030-02-00-00000	070	0 PF	OAS C1486 IP	29	02	1-	1.00-	5,254.00	24.00-	126,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1068000	001236790	030-02-00-00000	070	0 PF	OAS C1486 IP	29	02	1-	1.00-	5,254.00	24.00-	126,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1069000	001236770	030-02-00-00000	070	0 PF	OAS C1486 IP	29	02	1-	1.00-	5,254.00	24.00-	126,096-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1070000	001236810	030-02-00-00000	070	0 PF	OAS C1485 IP	28	02	1-	1.00-	4,916.00	24.00-	117,984-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1071000	001236820	030-02-00-00000	070	0 PF	OAS C1484 IP	25	02	1-	1.00-	4,400.00	24.00-	105,600-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1072000	001236830	030-02-00-00000	070	0 PF	OAS C1484 IP	25	02	1-	1.00-	4,400.00	24.00-	105,600-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1073000	001236840	030-02-00-00000	070	0 PF	OAS C1484 IP	25	02	1-	1.00-	4,400.00	24.00-	105,600-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1074000	001236880	030-02-00-00000	070	0 PF	MMS X7008 AA	33X	06	1-	1.00-	7,352.00	24.00-	176,448-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
1075000	001236940	030-02-00-00000	070	0 PF	OAS C0872 AP	30	02	1-	1.00-	5,343.00	24.00-	128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 030-00-00 070 Core System Replacem

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1076000	001236950	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1077000	001236960	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1078000	001236970	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1079000	001236980	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1080000	001236990	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1081000	001237000	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1082000	001237010	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1083000	001237020	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1084000	001237030	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1085000	001237040	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1086000	001237050	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1087000	001236900	030-02-00-00000	070 0 PF	MMS X7008 AA	33X 09	1-	1.00-	8,496.00	24.00-		203,904-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1088000	001237060	030-02-00-00000	070 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,343.00	24.00-		128,232-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1089000	001237070	030-02-00-00000	070 0 PF	OAS C0872 AP	30 05	1-	1.00-	6,166.00	24.00-		147,984-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1090000	001237080	030-02-00-00000	070 0 PF	OAS C0872 AP	30 09	1-	1.00-	7,462.00	24.00-		179,088-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
1091000	001236910	030-02-00-00000	070 0 PF	OAS C0107 AP	17 07	1-	1.00-	3,669.00	24.00-		88,056-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														

02/02/17 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 030-00-00 070 Core System Replacem

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1092000	001236920	030-02-00-00000	070 0 PF	OAS C1244	AP	27 03	1-	1.00-	4,860.00	24.00-				116,640-	
EST DATE: 2017/07/01 EXP DATE: 9999/01/01															
			070				33-	33.00-		792.00-				4,487,688-	

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 030-00-00 104 Core System Replacem

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1095000	001288350	030-02-00-00000	104 0 PF	MMS X7006 IA	31X 09	1	.25	8,926.00	6.00		53,556			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1096000	001288360	030-02-00-00000	104 0 PF	MMS X7008 AA	33X 07	1	.25	7,714.00	6.00		46,284			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1097000	001288370	030-02-00-00000	104 0 PF	MMS X7008 AA	33X 09	1	.25	8,496.00	6.00		50,976			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1098000	001288380	030-02-00-00000	104 0 PF	OAS C0872 AP	30 05	1	.25	6,166.00	6.00		36,996			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1099000	001288390	030-02-00-00000	104 0 PF	OAS C0872 AP	30 09	1	.25	7,462.00	6.00		44,772			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1100000	001288400	030-02-00-00000	104 0 PF	OAS C0872 AP	30 09	1	.25	7,462.00	6.00		44,772			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1101000	001288410	030-02-00-00000	104 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00		32,058			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1102000	001288420	030-02-00-00000	104 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00		32,058			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1103000	001288430	030-02-00-00000	104 0 PF	OAS C0872 AP	30 05	1	.25	6,166.00	6.00		36,996			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1104000	001288440	030-02-00-00000	104 0 PF	OAS C0872 AP	30 08	1	.25	7,114.00	6.00		42,684			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1105000	001288450	030-02-00-00000	104 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00		32,058			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1106000	001288460	030-02-00-00000	104 0 PF	OAS C0872 AP	30 06	1	.25	6,470.00	6.00		38,820			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1107000	001288470	030-02-00-00000	104 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00		32,058			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1108000	001288480	030-02-00-00000	104 0 PF	OAS C0872 AP	30 02	1	.25	5,343.00	6.00		32,058			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1109000	001288490	030-02-00-00000	104 0 PF	OAS C0872 AP	30 06	1	.25	6,470.00	6.00		38,820			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1110000	001288500	030-02-00-00000	104 0 PF	OAS C0872 AP	30 07	1	.25	6,780.00	6.00		40,680			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														

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 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 030-00-00 104 Core System Replacem

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	PTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1111000	001288510	030-02-00-00000	104 0 PF	OAS C0872 AP	30 08	1	.25	7,114.00	6.00		42,684			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1112000	001288520	030-02-00-00000	104 0 PF	OAS C0872 AP	30 06	1	.25	6,470.00	6.00		38,820			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1113000	001288530	030-02-00-00000	104 0 PF	OAS C1486 IP	29 09	1	.25	7,256.00	6.00		43,536			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1114000	001288540	030-02-00-00000	104 0 PF	OAS C1488 IP	33 09	1	.25	8,754.00	6.00		52,524			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1115000	001288550	030-02-00-00000	104 0 PF	OAS C1487 IP	31 08	1	.25	7,668.00	6.00		46,008			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1116000	001288560	030-02-00-00000	104 0 PF	OAS C1487 IP	31 08	1	.25	7,668.00	6.00		46,008			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1117000	001288570	030-02-00-00000	104 0 PF	OAS C1487 IP	31 05	1	.25	6,680.00	6.00		40,080			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1118000	001288580	030-02-00-00000	104 0 PF	OAS C1486 IP	29 07	1	.25	6,615.00	6.00		39,690			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1119000	001288590	030-02-00-00000	104 0 PF	OAS C1486 IP	29 02	1	.25	5,254.00	6.00		31,524			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1120000	001288600	030-02-00-00000	104 0 PF	OAS C1486 IP	29 09	1	.25	7,256.00	6.00		43,536			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1121000	001288610	030-02-00-00000	104 0 PF	OAS C1486 IP	29 09	1	.25	7,256.00	6.00		43,536			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1122000	001288620	030-02-00-00000	104 0 PF	OAS C1486 IP	29 02	1	.25	5,254.00	6.00		31,524			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1123000	001288630	030-02-00-00000	104 0 PF	OAS C1485 IP	28 02	1	.25	4,916.00	6.00		29,496			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1124000	001288640	030-02-00-00000	104 0 PF	OAS C1484 IP	25 02	1	.25	4,400.00	6.00		26,400			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1125000	001288650	030-02-00-00000	104 0 PF	OAS C1484 IP	25 03	1	.25	4,604.00	6.00		27,624			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														
1126000	001288660	030-02-00-00000	104 0 PF	OAS C1484 IP	25 02	1	.25	4,400.00	6.00		26,400			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31														

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2017-19

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 030-00-00 104 Core System Replacem

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1127000	001288670	030-02-00-00000	104 0 PF	OAS C1244	AP	27 04	1	.25	5,095.00	6.00		30,570			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31															
1133000	001288680	030-02-00-00000	104 0 PF	OAS C0107	AP	17 02	1	.25	2,940.00	6.00		17,640			
EST DATE: 2017/07/01 EXP DATE: 2017/12/31															
			104				34	8.50			204.00	1,293,246			
							1	24.50-			588.00-	3,194,442-			
							88-	117.95-			2829.70-	9,513,559-	3,685,304-		

02/02/17 REPORT NO.: PPDPLWSBUD  
REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
AGENCY: 15000 DEPT OF REVENUE  
SUMMARY XREF: 030-00-00 104 Core System Replacem

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	RNG P	S T POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
								88-	117.95-		2829.70-	9,513,559-		3,685,304-	

02/02/17 REPORT NO.: PPDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:001-00-00 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 080 - May 2016 E-Board

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1094000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	03	4,860.00		116,640			116,640
										57,653			57,653
TOTAL PICS SALARY										116,640			116,640
TOTAL PICS OPE										57,653			57,653
TOTAL PICS PERSONAL SERVICES =				1	1.00	24.00				174,293			174,293

02/02/17 REPORT NO.: PDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:001-00-00 Executive Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1008000	MENNZ0118	AA EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	02	2,946.00	63,634- 47,130-	7,070- 5,238-			70,704- 52,368-
1023000	MMN X5618	AA INTERNAL AUDITOR 3	1-	1.00-	24.00-	08	7,714.00	151,812- 68,034-	33,324- 14,933-			185,136- 82,967-
1026000	OAS C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	05	3,073.00	70,064- 46,320-	3,688- 2,438-			73,752- 48,758-
2117000	MMN X0107	AA ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,727.00	82,292- 52,790-	7,156- 4,591-			89,448- 57,381-
2219000	OAS C0758	AP SUPPLY SPECIALIST 1	1-	1.00-	24.00-	07	3,205.00	70,766- 45,460-	6,154- 3,955-			76,920- 49,415-
TOTAL PICS SALARY								438,568-	57,392-			495,960-
TOTAL PICS OPE								259,734-	31,155-			290,889-
TOTAL PICS PERSONAL SERVICES =			5-	5.00-	120.00-			698,302-	88,547-			786,849-

02/02/17 REPORT NO.: PPDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:002-00-00 General Services Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3604000	OAS C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	08	8,360.00	184,589- 69,068-	16,051- 6,007-			200,640- 75,075-
3604000	OAS C1488	IP INFO SYSTEMS SPECIALIST 8	1	.25	6.00	08	8,360.00	46,147 17,267	4,013 1,501			50,160 18,768
3615000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00	116,691- 54,653-	11,541- 5,405-			128,232- 60,058-
3615000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00	29,173 13,661	2,885 1,352			32,058 15,013
4123000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	09	10,828.00	239,082- 94,595-	20,790- 8,227-			259,872- 102,822-
4123000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1	.25	6.00	09	10,828.00	59,771 23,619	5,197 2,053			64,968 25,672
5198000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00	175,506- 69,193-	3,582- 1,412-			179,088- 70,605-
5198000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00	43,877 17,298	895 353			44,772 17,651
TOTAL PICS SALARY								536,900-	38,974-			575,874-
TOTAL PICS OPE								215,664-	15,792-			231,456-
TOTAL PICS PERSONAL SERVICES =				3.00-	72.00-			752,564-	54,766-			807,330-

SUMMARY XREF:003-00-00 Administrative Services Divisi

PACKAGE: 080 - May 2016 E-Board

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3626000	MMS X7002 AA	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	08	5,770.00		138,480			138,480
									70,492			70,492
3627000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3628000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3629000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
3630000	OAS C0211 AP	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752			73,752
									48,758			48,758
TOTAL PICS SALARY									433,488			433,488
TOTAL PICS OPE									265,524			265,524
TOTAL PICS PERSONAL SERVICES =									699,012			699,012

SUMMARY XREF:003-00-00 Administrative Services Divisi

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0003270	OAS C0101	AP OFFICE ASSISTANT 1	1-	.34-	8.27-	02	2,355.00	19,086- 16,255-	390- 332-			19,476- 16,587-
0003271	OAS C0101	AP OFFICE ASSISTANT 1	1-	.42-	10.00-	02	2,355.00	23,079- 18,451-	471- 377-			23,550- 18,828-
0003272	OAS C0101	AP OFFICE ASSISTANT 1	1-	.42-	10.00-	02	2,355.00	23,079- 18,451-	471- 377-			23,550- 18,828-
0003281	OAS C0101	AP OFFICE ASSISTANT 1	1-	.28-	6.72-	07	2,439.00	16,062- 21,093-	328- 431-			16,390- 21,524-
2010000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	55,907- 44,722-	565- 452-			56,472- 45,174-
2217000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
2256000	OAS C0211	AP ACCOUNTING TECHNICIAN 2	1-	1.00-	24.00-	03	3,073.00	67,852- 44,857-	5,900- 3,901-			73,752- 48,758-
2405000	OAS C1216	AP ACCOUNTANT 2	1-	1.00-	24.00-	08	5,095.00	112,498- 54,116-	9,782- 4,707-			122,280- 58,823-
3071000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.56-	13.42-	02	2,439.00	30,113- 37,029-	2,618- 3,221-			32,731- 40,250-
3087000	MMS X7006	IA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,926.00	197,086- 83,484-	17,138- 7,261-			214,224- 90,745-
3138000	OAS C0102	AP OFFICE ASSISTANT 2	1-	.50-	12.00-	02	2,353.00	25,977- 36,171-	2,259- 3,147-			28,236- 39,318-
3169000	OAS C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	59,969- 43,220-	5,215- 3,760-			65,184- 46,980-
3209000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3215000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	07	2,631.00	58,092- 42,833-	5,052- 3,725-			63,144- 46,558-
3216001	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3216001	OAS C0102	AP OFFICE ASSISTANT 2	1	.46	10.98	04	2,353.00	23,769 5,044	2,067 440			25,836 5,484

SUMMARY XREF:003-00-00 Administrative Services Divisi

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3260000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	02	2,353.00	51,954- 41,559-	4,518- 3,615-			56,472- 45,174-
3296000	OAS C1244	AP FISCAL ANALYST 2	1-	.50-	12.00-	02	4,641.00	51,237- 41,410-	4,455- 3,602-			55,692- 45,012-
3384000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3419000	OAS C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	02	2,439.00	54,438- 42,410-	4,098- 3,192-			58,536- 45,602-
3437000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00	97,152- 50,933-	8,448- 4,430-			105,600- 55,363-
3446000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	09	2,831.00	62,508- 43,748-	5,436- 3,806-			67,944- 47,554-
3448000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3449000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.54-	12.94-	02	2,439.00	29,036- 36,806-	2,525- 3,201-			31,561- 40,007-
3450000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3464000	OAS C0103	AP OFFICE SPECIALIST 1	1-	.50-	12.00-	02	2,439.00	26,927- 36,369-	2,341- 3,163-			29,268- 39,532-
3476000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	09	7,256.00	160,212- 64,011-	13,932- 5,568-			174,144- 69,579-
3482000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	142,858- 60,413-	12,422- 5,254-			155,280- 65,667-
3485000	OAS C0102	AP OFFICE ASSISTANT 2	1-	.70-	16.70-	02	2,353.00	36,313- 38,455-	2,982- 3,157-			39,295- 41,612-
3485000	OAS C0102	AP OFFICE ASSISTANT 2	1	.20	4.70	04	2,353.00	10,220 2,237	839 183			11,059 2,420
3497000	MMN X1487	IA INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,854.00	112,945- 57,101-	27,551- 13,930-			140,496- 71,031-
3507000	OAS C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	07	5,103.00	112,674- 54,152-	9,798- 4,711-			122,472- 58,863-

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE	
3510000	OAS C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	09	6,777.00	149,636- 61,820-	13,012- 5,376-			162,648- 67,196-	
3534000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,070.00	116,544- 50,941-	29,136- 12,735-			145,680- 63,676-	
3546000	OAS C0102	AP OFFICE ASSISTANT 2	1-	1.00-	24.00-	09	2,831.00	62,508- 43,748-	5,436- 3,806-			67,944- 47,554-	
3566000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00	164,761- 64,956-	14,327- 5,649-			179,088- 70,605-	
3577000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	111,802- 47,281-	43,478- 18,386-			155,280- 65,667-	
3578000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	03	5,502.00	118,843- 54,763-	13,205- 6,086-			132,048- 60,849-	
3589000	OAS C0870	AP OPERATIONS & POLICY ANALYST 1	1-	1.00-	24.00-	09	5,343.00	115,665- 54,172-	12,567- 5,886-			128,232- 60,058-	
3617000	OAS C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	60,621- 43,691-	4,563- 3,289-			65,184- 46,980-	
3618000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	04	5,095.00	113,720- 54,705-	8,560- 4,118-			122,280- 58,823-	
3619000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	07	5,884.00	130,625- 58,045-	10,591- 4,705-			141,216- 62,750-	
4017000	OAS C1244	AP FISCAL ANALYST 2	1-	1.00-	24.00-	07	5,884.00	129,919- 57,729-	11,297- 5,021-			141,216- 62,750-	
6401000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	09	6,470.00	142,858- 60,413-	12,422- 5,254-			155,280- 65,667-	
TOTAL PICS SALARY								3,247,210-	344,960-			3,592,170-	
TOTAL PICS OPE								1,906,816-	189,342-			2,096,158-	
TOTAL PICS PERSONAL SERVICES =								40-	34.60-	830.37-			5,154,026-
									534,302-			5,688,328-	

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4129000	OAS C0728 AP	APPRAISER ANALYST 4	1-	.88-	21.00-	08	7,462.00	97,625- 41,095-	59,077- 24,867-			156,702- 65,962-
4129000	OAS C0728 AP	APPRAISER ANALYST 4	1	.55	13.20	08	7,462.00	98,498 53,890				98,498 53,890
4135000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4135000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 52,023				89,496 52,023
4136000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4136000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 46,768				64,152 46,768
4137000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	08	6,470.00	84,647- 38,402-	51,223- 23,239-			135,870- 61,641-
4137000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	08	6,470.00	85,404 51,175				85,404 51,175
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00		76,920- 49,415-			76,920- 49,415-
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	04	3,205.00		38,460 41,438			38,460 41,438
4198000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4198000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 46,768				64,152 46,768
4205000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4206000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4206000	OAS C0727 AP	APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 52,023				89,496 52,023
4267000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-

02/02/17 REPORT NO.: PDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:004-00-00 Property Tax Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE	
4270000	OAS C0727 AP	APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,860.00		116,640-			116,640-	
									57,653-			57,653-	
4270000	OAS C0727 AP	APPRAISER ANALYST 3	1	.50	12.00	02	4,860.00		58,320			58,320	
									45,558			45,558	
4284000	OAS C0727 AP	APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,166.00	80,670-	48,816-			129,486-	
								37,578-	22,740-			60,318-	
4341000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00		179,088-			179,088-	
									70,605-			70,605-	
4341000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.77	18.48	09	7,462.00		137,898			137,898	
									62,062			62,062	
4342000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	09	3,669.00		88,056-			88,056-	
									51,724-			51,724-	
4342000	OAS C0104 AP	OFFICE SPECIALIST 2	1	.50	12.00	09	3,669.00		44,028			44,028	
									42,593			42,593	
TOTAL PICS SALARY								228,602-	617,576-			846,178-	
TOTAL PICS OPE								34,262-	241,621-			275,883-	
TOTAL PICS PERSONAL SERVICES =								3-	6.35-	151.32-	262,864-	859,197-	1,122,061-

SUMMARY XREF:005-00-00 Personal Tax and Compliance Di

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2370000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
2371000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
3173000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	104,241- 54,413-	2,127- 1,110-			106,368- 55,523-
3262000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	102,645- 53,580-	3,723- 1,943-			106,368- 55,523-
3270000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
3406000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,432.00	104,241- 54,413-	2,127- 1,110-			106,368- 55,523-
5005000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5008000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5014000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.25-	6.01-	04	2,940.00	17,316- 3,716-	353- 75-			17,669- 3,791-
5014000	OAS C0104 AP	OFFICE SPECIALIST 2	1	.00	.00	04	2,940.00					
5025000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5029000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5116000	OAS C5631 AP	TAX AUDITOR 1	1-	1.00-	24.00-	02	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5228000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00	75,382- 48,427-	1,538- 988-			76,920- 49,415-
5267000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	05	3,347.00	78,721- 49,120-	1,607- 1,002-			80,328- 50,122-
5294000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5439000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	06	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5451000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	04	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5452000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	06	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5461000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	04	3,205.00	75,382- 48,427-	1,538- 988-			76,920- 49,415-
5479000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5487000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
5501000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	03	3,073.00	72,277- 47,783-	1,475- 975-			73,752- 48,758-
5509000	MMS X7000 AA	PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	05	4,523.00	106,381- 61,240-	2,171- 1,249-			108,552- 62,489-
5513000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
5526000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	03	2,831.00	66,585- 46,603-	1,359- 951-			67,944- 47,554-
5526000	OAS C0104 AP	OFFICE SPECIALIST 2	1	.75	18.00	03	2,831.00	49,939 43,150	1,019 880			50,958 44,030
5543000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	03	2,831.00	67,944- 47,554-				67,944- 47,554-
5578000	MMS X7000 AA	PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	02	3,906.00	91,869- 57,359-	1,875- 1,170-			93,744- 58,529-
5601000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5603000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	08	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-
5614000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	08	4,217.00	99,184- 53,363-	2,024- 1,089-			101,208- 54,452-

SUMMARY XREF:005-00-00 Personal Tax and Compliance Di

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5615000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	07	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
6005000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	63,880- 46,040-	1,304- 940-			65,184- 46,980-
6016000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	02	2,439.00	57,365- 44,690-	1,171- 912-			58,536- 45,602-
6032000	OAS C0104 AP	OFFICE SPECIALIST 2	1-	1.00-	24.00-	02	2,716.00	63,880- 46,040-	1,304- 940-			65,184- 46,980-
6077000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6090000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	03	3,669.00	86,295- 50,689-	1,761- 1,035-			88,056- 51,724-
6109000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6112000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6276000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	02	3,500.00	82,320- 49,866-	1,680- 1,018-			84,000- 50,884-
6277000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	09	4,860.00	114,307- 56,501-	2,333- 1,152-			116,640- 57,653-
6367000	OAS C5112 AP	REVENUE AGENT 3	1-	1.00-	24.00-	05	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
TOTAL PICS SALARY								3,488,951-	71,448-			3,560,399-
TOTAL PICS OPE								2,014,713-	40,993-			2,055,706-
TOTAL PICS PERSONAL SERVICES =								5,503,664-	112,441-			5,616,105-

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5104000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	02	4,860.00	110,808- 54,771-	5,832- 2,882-			116,640- 57,653-
5170000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	09	6,780.00	154,584- 63,850-	8,136- 3,360-			162,720- 67,210-
5206000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,205.00	73,074- 46,945-	3,846- 2,470-			76,920- 49,415-
5265000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5285000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	09	6,780.00	154,584- 63,850-	8,136- 3,360-			162,720- 67,210-
5431000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	4,022.00	94,597- 52,412-	1,931- 1,070-			96,528- 53,482-
5432000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	08	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5437000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	08	3,847.00	90,481- 51,559-	1,847- 1,052-			92,328- 52,611-
5546000	MMS X7004 AA	PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	06	5,770.00	138,480- 70,492-				138,480- 70,492-
6446000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	07	3,669.00	88,056- 51,724-				88,056- 51,724-
6535000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	08	5,607.00	90,161- 41,119-	44,407- 20,253-			134,568- 61,372-
6537000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	08	5,607.00	90,161- 41,119-	44,407- 20,253-			134,568- 61,372-
6576000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	08	6,470.00	155,280- 65,667-				155,280- 65,667-
6577000	OAS C5632 AP	TAX AUDITOR 2	1-	1.00-	24.00-	07	6,166.00	147,984- 64,154-				147,984- 64,154-
6609000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6610000	OAS C5110 AP	REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048

02/02/17 REPORT NO.: PDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:006-00-00 Business Division

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 090 - Analyst Adjustments

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6611000	OAS	C5110	AP REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6612000	OAS	C5110	AP REVENUE AGENT 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6613000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
6614000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	02	2,940.00		35,280 24,048			35,280 24,048
TOTAL PICS SALARY									1,573,328-	89,360			1,483,968-
TOTAL PICS OPE									771,633-	87,466			684,167-
TOTAL PICS PERSONAL SERVICES =				8-	11.00-	264.00-			2,344,961-	176,826			2,168,135-

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1060000	MMS X7006 IA	PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,926.00		214,224- 90,745-			214,224- 90,745-
1061000	OAS C1488 IP	INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	09	8,754.00		210,096- 77,036-			210,096- 77,036-
1062000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1063000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1064000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1065000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1066000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1067000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1068000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1069000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1070000	OAS C1485 IP	INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	02	4,916.00		117,984- 57,932-			117,984- 57,932-
1071000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1072000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1073000	OAS C1484 IP	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1074000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	06	7,352.00		176,448- 80,644-			176,448- 80,644-
1075000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1076000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1077000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1078000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1079000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1080000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1081000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1082000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1083000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1084000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1085000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1086000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1087000	MMS X7008	AA PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	8,496.00		203,904-87,986-			203,904-87,986-
1088000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232-60,058-			128,232-60,058-
1089000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	05	6,166.00		147,984-64,154-			147,984-64,154-
1090000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00		179,088-70,605-			179,088-70,605-
1091000	OAS C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,669.00		88,056-51,724-			88,056-51,724-

02/02/17 REPORT NO.: PPDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:030-00-00 Core System Replacement

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1092000	OAS C1244 AP	FISCAL ANALYST 2	1-	1.00-	24.00-	03	4,860.00		116,640-			116,640-
									57,653-			57,653-
TOTAL PICS SALARY									4,487,688-			4,487,688-
TOTAL PICS OPE									2,070,673-			2,070,673-
TOTAL PICS PERSONAL SERVICES =			33-	33.00-	792.00-				6,558,361-			6,558,361-

PACKAGE: 104 - Core System Replacement

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	PTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1095000	MMS X7006 IA	PRINCIPAL EXECUTIVE/MANAGER D	1	.25	6.00	09	8,926.00		53,556 22,686			53,556 22,686
1096000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1	.25	6.00	07	7,714.00		46,284 20,742			46,284 20,742
1097000	MMS X7008 AA	PRINCIPAL EXECUTIVE/MANAGER E	1	.25	6.00	09	8,496.00		50,976 21,996			50,976 21,996
1098000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1099000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1100000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1101000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1102000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1103000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1104000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1105000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1106000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1107000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1108000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1109000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1110000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	07	6,780.00		40,680 16,802			40,680 16,802

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 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM  
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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1111000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1112000	OAS C0872	AP OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1113000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1114000	OAS C1488	IP INFO SYSTEMS SPECIALIST 8	1	.25	6.00	09	8,754.00		52,524 19,258			52,524 19,258
1115000	OAS C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1116000	OAS C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1117000	OAS C1487	IP INFO SYSTEMS SPECIALIST 7	1	.25	6.00	05	6,680.00		40,080 16,677			40,080 16,677
1118000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	07	6,615.00		39,690 16,596			39,690 16,596
1119000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1120000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1121000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1122000	OAS C1486	IP INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1123000	OAS C1485	IP INFO SYSTEMS SPECIALIST 5	1	.25	6.00	02	4,916.00		29,496 14,482			29,496 14,482
1124000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841
1125000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	03	4,604.00		27,624 14,094			27,624 14,094
1126000	OAS C1484	IP INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841

02/02/17 REPORT NO.: PDDPFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:030-00-00 Core System Replacement

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PACKAGE: 104 - Core System Replacement

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1127000	OAS C1244 AP	FISCAL ANALYST 2	1	.25	6.00	04	5,095.00		30,570 14,706			30,570 14,706
1133000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1	.25	6.00	02	2,940.00		17,640 12,023			17,640 12,023
TOTAL PICS SALARY									1,293,246			1,293,246
TOTAL PICS OPE									561,676			561,676
TOTAL PICS PERSONAL SERVICES =			34	8.50	204.00				1,854,922			1,854,922