

OREGON DEPARTMENT OF REVENUE

2017-2019

Agency Request

Budget



OREGON DEPARTMENT OF REVENUE

Agency Request Budget 2017-19 Table of Contents

Certification	1
Legislative Action	2
Agency Summary	170
Revenues	244
Executive Section	258
Program Management/General Services Division.....	288
Administrative Services Division	312
Property Tax Division	356
Personal Tax & Compliance Division	400
Business Division	434
Multistate Tax Commission	472
Elderly Rental Assistance	478
Senior Citizen's Property Tax Deferral	490
Core System Replacement	504
Capital Debt Service.....	552
Special Reports	578
Audits Response Report	578
Affirmative Action Report	580
Key Performance Measures.....	581
Budget Structure / Business Cases	620
PVS Business Case	634
Budget Structure	674

CERTIFICATION

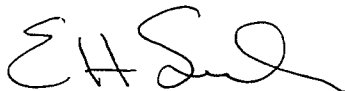
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Department of Revenue

955 Center Street NE, Salem, Oregon 97301

AGENCY NAME

AGENCY ADDRESS



Acting 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.

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

Agency Request

Governor's Budget

Legislatively Adopted

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

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

Budget Summary*

	2013-15 Legislatively Approved Budget ⁽¹⁾	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

⁽¹⁾ 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
SUBCOMMITTEE ADJUSTMENTS (from CSL)									
SCR 002 - General Services									
Package 161: HB 4055 - 911 Tax									
Services and Supplies (Attorney General)	\$ -	\$ -	\$ 15,384	\$ -	\$ -	\$ -	15,384		
SCR 003 - Administrative Services									
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)		
SCR 004 - Property Tax Division									
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)		
SCR 005 - Personal Tax and Compliance Division									
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)		
SCR 006 - Business Division									
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	UNLIMITED	LIMITED	UNLIMITED			
SCR 025 - Senior and Disabled Citizen Property Tax Deferral									
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		
SCR 030 - Core Systems Replacement									
Package 070: Revenue Shortfalls									
Personal Services	\$ -	\$ -	\$ (5,477,044)	\$ -	\$ -	\$ -	(5,477,044)	-32	-32.00
SCR 087 - Capital Debt Service and Related Costs									
Package 801: LFO Analyst Adjustments									
Services and Supplies	\$ -	\$ -	\$ (521,182)	\$ -	\$ -	\$ -	(521,182)		
TOTAL ADJUSTMENTS	\$ (2,025,966)	\$ -	\$ 56,582,474	\$ -	\$ -	\$ -	54,556,508	-23	-36.00
SUBCOMMITTEE RECOMMENDATION *	\$ 180,259,142	\$ -	\$ 100,993,984	\$ -	\$ -	\$ -	281,253,126	1,042	975.34
% 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									
EMERGENCY BOARD									
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.

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

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

Agencies: Various

Biennium: 2015-17

Budget Summary*

	2013-15 Legislatively Approved Budget ⁽¹⁾		2015-17 Current Service Level		2015-17 Committee Recommendation		Committee Change from 2013-15 Leg. Approved	
							\$\$ Change	% Change
<u>Oregon Liquor Control Commission</u>								
Other Funds	\$	-	\$	-	\$	8,332,933	\$	8,332,933
<u>Oregon Health Authority</u>								
Other Funds	\$	-	\$	-	\$	6,693,787	\$	6,693,787
<u>Department of Human Services</u>								
Other Funds	\$	-	\$	-	\$	386,411	\$	386,411
<u>Department of Revenue</u>								
Other Funds	\$	-	\$	-	\$	1,864,453	\$	1,864,453
<u>Department of Agriculture</u>								
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 ⁽¹⁾	2015-17 Current Service Level	2015-17 Committee Recommendation	Committee Change from 2013-15 Leg. Approved	
				\$\$ Change	% Change
<u>Department of Revenue</u>					
Authorized Positions	0	0	6	6	
Full-time Equivalent (FTE) positions	0.00	0.00	3.15	3.15	
<u>Department of Agriculture</u>					
Authorized Positions	0	0	1	1	
Full-time Equivalent (FTE) positions	0.00	0.00	1.00	1.00	

⁽¹⁾ 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			
Oregon Liquor Control Commission									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
SCR 004 - Marijuana Regulation									
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/>									
Oregon Health Authority									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
SCR 020-06 - Public Health									
Personal Services	\$ -	\$ -	\$ 2,692,302	\$ -	\$ -	\$ -	\$ 2,692,302	24	19.36
Services and Supplies	\$ -	\$ -	\$ 1,695,232	\$ -	\$ -	\$ -	\$ 1,695,232	0	0.00
<hr/>									
SCR 020-08 - Health Policy Programs									
Personal Services	\$ -	\$ -	\$ 44,057	\$ -	\$ -	\$ -	\$ 44,057	1	0.22
Services and Supplies	\$ -	\$ -	\$ 79,161	\$ -	\$ -	\$ -	\$ 79,161	0	0.00
<hr/>									
SCR 010-45 - Shared Services									
Personal Services	\$ -	\$ -	\$ 757,891	\$ -	\$ -	\$ -	\$ 757,891	12	3.67
Services and Supplies	\$ -	\$ -	\$ 140,421	\$ -	\$ -	\$ -	\$ 140,421	0	0.00
<hr/>									
SCR 010-50 - State Assessments and Enterprise-wide Costs									
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/>									
Department of Human Services									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
SCR 010-45 - Shared Services									
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			
Department of Revenue									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
SCR 001 - Executive Division									
Personal Services	\$ -	\$ -	\$ 70,077	\$ -	\$ -	\$ -	\$ 70,077	1	0.38
							\$ -		
SCR 002 - General Services Division									
Personal Services	\$ -	\$ -	\$ 45,242	\$ -	\$ -	\$ -	\$ 45,242	1	0.25
							\$ -		
SCR 003 - Administrative Division									
Personal Services	\$ -	\$ -	\$ 30,225	\$ -	\$ -	\$ -	\$ 30,225	1	0.19
							\$ -		
SCR 006 - Business Division									
Personal Services	\$ -	\$ -	\$ 365,669	\$ -	\$ -	\$ -	\$ 365,669	3	2.33
Services and Supplies	\$ -	\$ -	\$ 232,994	\$ -	\$ -	\$ -	\$ 232,994		
Capital Outlay	\$ -	\$ -	\$ 20,246	\$ -	\$ -	\$ -	\$ 20,246		
SCR 030 - Core Systems Replacement									
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/>									
Department of Agriculture									
<u>SUBCOMMITTEE ADJUSTMENTS</u>									
SCR 010 - Admin and Support Services									
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

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

Agency: Emergency Board

Biennium: 2015-17

Agencies: Various

Biennium: 2013-15

Budget Summary*

Emergency 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>
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

Various Agencies - Omnibus Adjustments

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)

ADMINISTRATION PROGRAM AREA

Department of Administrative Services

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*

Office of the Governor

	2013-15 Legislatively Approved Budget	2015-17 Legislatively Adopted Budget	2015-17 Committee Recommendation	Committee Change
General Fund	-	-	\$ 500,000	\$ 500,000
Lottery Funds	-	-	\$ 1,332,517	\$ 1,332,517

Public Employees Retirement System

Other Funds	-	-	\$ 509,960	\$ 509,960
-------------	---	---	------------	------------

Department of Revenue

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

ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA

Oregon Business Development Department

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

Housing and Community Services Department

Other Funds	-	-	\$ 33,444,789	\$ 33,444,789
-------------	---	---	---------------	---------------

Department of Veterans' Affairs

General Fund	-	-	\$ 500,000	\$ 500,000
--------------	---	---	------------	------------

EDUCATION PROGRAM AREA

Department of Education

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*

	<u>2013-15 Legislatively Approved Budget</u>	<u>2015-17 Legislatively Adopted Budget</u>	<u>2015-17 Committee Recommendation</u>	<u>Committee Change</u>
<u>Higher Education Coordinating Commission</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
<u>Oregon Health & Science University</u>				
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
<u>HUMAN SERVICES PROGRAM AREA</u>				
<u>Department of Human Services</u>				
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
<u>Oregon Health Authority</u>				
General Fund	-	-	\$ 11,060,000	\$ 11,060,000
Other Funds	-	-	\$ 137,152	\$ 137,152
<u>Long Term Care Ombudsman</u>				
General Fund	-	-	\$ 100,000	\$ 100,000
<u>JUDICIAL BRANCH</u>				
<u>Judicial Department</u>				
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
<u>NATURAL RESOURCES PROGRAM AREA</u>				
<u>Department of Agriculture</u>				
General Fund	-	-	\$ 55,000	\$ 55,000
Other Funds	-	-	\$ 1,992,496	\$ 1,992,496
<u>Department of Environmental Quality</u>				
General Fund	-	-	\$ 280,000	\$ 280,000
Other Funds	-	-	\$ 110,092	\$ 110,092
<u>Department of Fish and Wildlife</u>				
General Fund	-	-	\$ 525,000	\$ 525,000
<u>Oregon Department of Forestry</u>				
General Fund	-	-	\$ 809,377	\$ 809,377
<u>Department of Land Conservation and Development</u>				
General Fund	-	-	\$ 494,000	\$ 494,000
<u>Department of State Lands</u>				
Federal Funds	-	-	\$ 161,488	\$ 161,488
<u>Parks and Recreation Department</u>				
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)
<u>Water Resources Department</u>				
Other Funds	-	-	\$ 51,960,889	\$ 51,960,889
Other Funds Debt Service	-	-	\$ 1,201,865	\$ 1,201,865

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>
<u>Oregon Watershed Enhancement Board</u>				
Federal Funds	-	-	\$ 200,000	\$ 200,000
<u>PUBLIC SAFETY PROGRAM AREA</u>				
<u>Department of Corrections</u>				
Other Funds	-	-	\$ 254,568	\$ 254,568
<u>Criminal Justice Commission</u>				
General Fund	-	-	\$ 5,000,000	\$ 5,000,000
<u>Department of Justice</u>				
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
<u>Military Department</u>				
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
<u>Department of State Police</u>				
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>
<u>Oregon Youth Authority</u>				
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

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

* Excludes Capital Construction

2013-15 Supplemental Appropriations

	<u>2013-15 Legislatively Approved Budget</u>	<u>2013-15 Committee Recommendation</u>	<u>Committee Change</u>
<u>Oregon Health Authority</u>			
Other Funds	-	\$ 45,000,000	\$ 45,000,000
<u>Department of Land Conservation and Development</u>			
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>
<u>Department of Administrative Services</u>				
Authorized Positions	-	-	8	8
Full-Time Equivalent (FTE) positions	-	-	3.47	3.47
<u>Office of the Governor</u>				
Authorized Positions	-	-	6	6
Full-Time Equivalent (FTE) positions	-	-	5.92	5.92
<u>Department of Revenue</u>				
Authorized Positions	-	-	34	34
Full-Time Equivalent (FTE) positions	-	-	33.92	33.92
<u>Oregon Health Authority</u>				
Authorized Positions	-	-	3	3
Full-Time Equivalent (FTE) positions	-	-	2.50	2.50
<u>Department of Agriculture</u>				
Authorized Positions	-	-	6	6
Full-Time Equivalent (FTE) positions	-	-	5.76	5.76
<u>Department of Environmental Quality</u>				
Authorized Positions	-	-	2	2
Full-Time Equivalent (FTE) positions	-	-	1.25	1.25
<u>Oregon Department of Forestry</u>				
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>
<u>Department of Land Conservation and Development</u>				
Authorized Positions	-	-	1	1
Full-Time Equivalent (FTE) positions	-	-	1.00	1.00
<u>Department of Justice</u>				
Authorized Positions	-	-	22	22
Full-Time Equivalent (FTE) positions	-	-	21.13	21.13
<u>Oregon Military Department</u>				
Authorized Positions	-	-	3	3
Full-Time Equivalent (FTE) positions	-	-	3.00	3.00
<u>Oregon State Police</u>				
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 OCCCF 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 OCCCF 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 OCCCF 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

SB 5507 A

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.

Joint Committee On Ways and Means

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

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
<u>Emergency Board</u>				
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%
 <u>ADMINISTRATION PROGRAM AREA</u>				
<u>Department of Administrative Services</u>				
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%
 <u>Advocacy Commissions Office</u>				
General Fund	\$ 602,262	\$ 626,557	\$ 24,295	4.0%
 <u>Employment Relations Board</u>				
General Fund	\$ 2,393,033	\$ 2,460,956	\$ 67,923	2.8%
Other Funds	\$ 2,014,991	\$ 2,066,561	\$ 51,570	2.6%
 <u>Oregon Government Ethics Commission</u>				
Other Funds	\$ 2,720,429	\$ 2,789,379	\$ 68,950	2.5%
 <u>Office of the Governor</u>				
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
<u>Oregon Liquor Control Commission</u>				
Other Funds	\$ 178,713,603	\$ 181,706,250	\$ 2,992,647	1.7%
<u>Public Employees Retirement System.</u>				
Other Funds	\$ 95,161,904	\$ 107,769,491	\$ 12,607,587	13.2%
		\$ -		
<u>Racing Commission</u>				
Other Funds	\$ 6,193,966	\$ 6,276,229	\$ 82,263	1.3%
<u>Department of Revenue</u>				
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%
<u>Secretary of State</u>				
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%
<u>State Library</u>				
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%
<u>State Treasurer</u>				
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%
<u>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</u>				
<u>State Board of Accountancy</u>				
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
<u>Chiropractic Examiners Board</u>				
Other Funds	\$ 1,889,260	\$ 1,931,737	\$ 42,477	2.2%
<u>Consumer and Business Services</u>				
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%
<u>Construction Contractors Board</u>				
Other Funds	\$ 14,659,027	\$ 15,051,664	\$ 392,637	2.7%
<u>Board of Dentistry</u>				
Other Funds	\$ 2,985,971	\$ 3,043,804	\$ 57,833	1.9%
<u>Health Related Licensing Boards</u>				
Other Funds	\$ 5,707,058	\$ 5,876,450	\$ 169,392	3.0%
<u>Bureau of Labor and Industries</u>				
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%
<u>Licensed Professional Counselors and Therapists. Board of</u>				
Other Funds	\$ 1,505,938	\$ 1,540,904	\$ 34,966	2.3%
<u>Licensed Social Workers, Board of</u>				
Other Funds	\$ 1,471,646	\$ 1,500,640	\$ 28,994	2.0%
<u>Board of Medical Examiners</u>				
Other Funds	\$ 11,269,353	\$ 11,605,454	\$ 336,101	3.0%
<u>Board of Nursing</u>				
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
<u>Board of Pharmacy</u>				
Other Funds	\$ 6,856,245	\$ 7,057,070	\$ 200,825	2.9%
<u>Psychologist Examiners Board</u>				
Other Funds	\$ 1,284,790	\$ 1,323,155	\$ 38,365	3.0%
<u>Public Utility Commission</u>				
Other Funds	\$ 44,128,339	\$ 45,429,873	\$ 1,301,534	2.9%
Federal Funds	\$ 698,049	\$ 726,238	\$ 28,189	4.0%
<u>Real Estate Agency</u>				
Other Funds	\$ 6,897,314	\$ 7,159,101	\$ 261,787	3.8%
<u>Tax Practitioners Board</u>				
Other Funds	\$ 1,235,571	\$ 1,260,908	\$ 25,337	2.1%
<u>ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA</u>				
<u>Oregon Business Development Department</u>				
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%
<u>Employment Department</u>				
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%
<u>Housing and Community Services Department</u>				
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%

Budget Summary*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<u>Department of Veterans' Affairs</u>				
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%
<u>EDUCATION PROGRAM AREA</u>				
<u>Department of Education</u>				
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%
<u>State School Fund</u>				
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%
<u>Higher Education Coordinating Commission</u>				
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%
<u>State Support for Community Colleges</u>				
General Fund	\$ 589,305,847	\$ 596,555,847	\$ 7,250,000	1.2%
<u>State Support for Public Universities</u>				
General Fund	\$ 941,746,515	\$ 944,646,515	\$ 2,900,000	0.3%
<u>Chief Education Office</u>				
General Fund	\$ 6,239,594	\$ 12,857,142	\$ 6,617,548	106.1%
<u>Teacher Standards and Practices</u>				
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
<u>HUMAN SERVICES PROGRAM AREA</u>				
<u>Commission for the Blind</u>				
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%
<u>Oregon Health Authority</u>				
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%
<u>Department of Human Services</u>				
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%
<u>Long Term Care Ombudsman</u>				
General Fund	\$ 6,172,203	\$ 6,303,638	\$ 131,435	2.1%
Other Funds	\$ 719,522	\$ 737,480	\$ 17,958	2.5%
<u>Psychiatric Security Review Board</u>				
General Fund	\$ 2,604,005	\$ 2,688,017	\$ 84,012	3.2%
<u>JUDICIAL BRANCH</u>				
<u>Judicial Department</u>				
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%
<u>Commission on Judicial Fitness and Disability</u>				
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
<u>Public Defense Services Commission</u>				
General Fund	\$ 275,010,417	\$ 275,454,479	\$ 444,062	0.2%
Other Funds	\$ 3,833,764	\$ 3,846,904	\$ 13,140	0.3%
<u>LEGISLATIVE BRANCH</u>				
<u>Legislative Administration Committee</u>				
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%
<u>Legislative Assembly</u>				
General Fund	\$ 39,090,875	\$ 38,146,349	\$ (944,526)	-2.4%
Other Funds	\$ 225,352	\$ 223,530	\$ (1,822)	-0.8%
<u>Legislative Commission on Indian Services</u>				
General Fund	\$ 401,349	\$ 410,168	\$ 8,819	2.2%
<u>Legislative Counsel</u>				
General Fund	\$ 10,841,717	\$ 10,646,638	\$ (195,079)	-1.8%
Other Funds	\$ 1,515,091	\$ 1,552,105	\$ 37,014	2.4%
<u>Legislative Fiscal Office</u>				
General Fund	\$ 4,324,440	\$ 4,315,993	\$ (8,447)	-0.2%
Other Funds	\$ 3,443,858	\$ 3,530,895	\$ 87,037	2.5%
<u>Legislative Revenue Office</u>				
General Fund	\$ 2,414,923	\$ 2,496,087	\$ 81,164	3.4%
<u>NATURAL RESOURCES PROGRAM AREA</u>				
<u>State Department of Agriculture</u>				
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
<u>Columbia River Gorge Commission</u>				
General Fund	\$ 903,983	\$ 915,291	\$ 11,308	1.3%
Other Funds	\$ 5,000	\$ -	\$ (5,000)	-100.0%
<u>State Department of Energy</u>				
Other Funds	\$ 34,288,279	\$ 35,076,986	\$ 788,707	2.3%
Federal Funds	\$ 3,128,423	\$ 3,187,299	\$ 58,876	1.9%
<u>Department of Environmental Quality</u>				
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%
<u>State Department of Fish and Wildlife</u>				
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%
<u>Department of Forestry</u>				
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%
<u>Department of Geology and Mineral Industries</u>				
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
<u>Department of Land Conservation and Development</u>				
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%
<u>Land Use Board of Appeals</u>				
General Fund	\$ 1,772,887	\$ 1,817,836	\$ 44,949	2.5%
<u>Oregon Marine Board</u>				
Other Funds	\$ 26,181,068	\$ 26,498,709	\$ 317,641	1.2%
Federal Funds	\$ 7,464,524	\$ 7,467,774	\$ 3,250	0.0%
<u>Department of Parks and Recreation</u>				
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%
<u>Department of State Lands</u>				
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%
<u>Water Resources Department</u>				
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%
<u>Watershed Enhancement Board</u>				
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
<u>PUBLIC SAFETY PROGRAM AREA</u>				
<u>Department of Corrections</u>				
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%
<u>Oregon Criminal Justice Commission</u>				
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%
<u>District Attorneys and their Deputies</u>				
General Fund	\$ 11,610,450	\$ 11,868,624	\$ 258,174	2.2%
<u>Department of Justice</u>				
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%
<u>Oregon Military Department</u>				
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%
<u>Oregon Board of Parole</u>				
General Fund	\$ 7,807,978	\$ 8,040,916	\$ 232,938	3.0%
<u>Oregon State Police</u>				
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%
<u>Department of Public Safety Standards and Training</u>				
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%

Budget Summary*

	2015-17 Legislatively Approved Budget	2016 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
			\$ Change	% Change
<u>Oregon Youth Authority</u>				
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%

TRANSPORTATION PROGRAM AREA

Department of Aviation

Other Funds	\$ 11,979,625	\$ 12,370,913	\$ 391,288	3.3%
Federal Funds	\$ 8,504,014	\$ 8,514,798	\$ 10,784	0.1%

Department of Transportation

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%

2015-17 Budget Summary

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
ADMINISTRATION PROGRAM AREA				
<u>Department of Administrative Services</u>				
Authorized Positions	827	841	14	1.7%
Full-time Equivalent (FTE) positions	813.17	826.40	13.23	1.6%
<u>Oregon Liquor Control Commission</u>				
Authorized Positions	261	268	7	2.7%
Full-time Equivalent (FTE) positions	251.16	255.33	4.17	1.7%
<u>Department of Revenue</u>				
Authorized Positions	1,082	1,087	5	0.5%
Full-time Equivalent (FTE) positions	1,012.41	1,020.68	8.27	0.8%
<u>Secretary of State</u>				
Authorized Positions	212	213	1	0.5%
Full-time Equivalent (FTE) positions	210.71	210.96	0.25	0.1%
CONSUMER AND BUSINESS SERVICES PROGRAM AREA				
<u>Consumer and Business Services</u>				
Authorized Positions	962	960	(2)	-0.2%
Full-time Equivalent (FTE) positions	952.57	952.76	0.19	0.0%
<u>Public Utility Commission</u>				
Authorized Positions	128	129	1	0.8%
Full-time Equivalent (FTE) positions	125.97	126.60	0.63	0.5%
ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA				
<u>Oregon Business Development Department</u>				
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
EDUCATION PROGRAM AREA				
<u>Chief Education Office</u>				
Authorized Positions	17	20	3	17.6%
Full-time Equivalent (FTE) positions	14.64	18.25	3.61	24.7%
<u>Department of Education</u>				
Authorized Positions	552	555	3	0.5%
Full-time Equivalent (FTE) positions	519.01	520.90	1.89	0.4%
HUMAN SERVICES PROGRAM AREA				
<u>Oregon Health Authority</u>				
Authorized Positions	4,428	4,449	21	0.5%
Full-time Equivalent (FTE) positions	4,361.01	4,383.89	22.88	0.5%
<u>Department of Human Services</u>				
Authorized Positions	8,038	8,054	16	0.2%
Full-time Equivalent (FTE) positions	7,897.81	7,905.04	7.23	0.1%
NATURAL RESOURCES PROGRAM AREA				
<u>Department of Environmental Quality</u>				
Authorized Positions	739	752	13	1.8%
Full-time Equivalent (FTE) positions	722.57	730.15	7.58	1.0%
<u>Department of Fish and Wildlife</u>				
Authorized Positions	1,474	1,474	-	0.0%
Full-time Equivalent (FTE) positions	1,198.26	1,199.26	1.00	0.1%
<u>Department of Forestry</u>				
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
<u>Department of Land Conservation and Development</u>				
Authorized Positions	57	58	1	1.8%
Full-time Equivalent (FTE) positions	55.90	56.57	0.67	1.2%
<u>Water Resources Department</u>				
Authorized Positions	164	165	1	0.6%
Full-time Equivalent (FTE) positions	162.58	163.25	0.67	0.4%
PUBLIC SAFETY PROGRAM AREA				
<u>Department of Corrections</u>				
Authorized Positions	4,523	4,534	11	0.2%
Full-time Equivalent (FTE) positions	4,479.62	4,487.41	7.79	0.2%
<u>Department of Justice</u>				
Authorized Positions	1,305	1,324	19	1.5%
Full-time Equivalent (FTE) positions	1,291.70	1,298.27	6.57	0.5%
<u>Oregon State Police</u>				
Authorized Positions	1,287	1,299	12	0.9%
Full-time Equivalent (FTE) positions	1,255.24	1,261.87	6.63	0.5%
<u>Department of Public Safety Standards and Training</u>				
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,

SB 5701 A

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>
Chief Education Office	
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
Higher Education Coordinating Commission (HECC)	
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
Oregon Department of Education	
License for College and Career Readiness counselor training modules	\$ 50,000
Expansion of AVID or similar program for high schools	<u>\$ 1,400,000</u>
Total	\$ 4,025,000

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 reallocation 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 reallotment 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 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 OregonONEligibility (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 (OCCCIF). 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 unschedule \$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.

811

**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-

119

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

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.

125

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.

521

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:

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
(2) Child welfare, self-sufficiency and vocational rehabilitation services		
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
(3) Aging and people with disabilities and intellectual/developmental disabilities programs		
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
(4) Debt service		
General Fund	Ch. 760 1(4)	-839,543
(5) Shared services		
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

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
Oregon Department of Administrative Services:		
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
Employment Relations Board:		
General Fund	Ch. 406 1	+67,923
Other funds	Ch. 406 3	+51,570
Office of Governor:		
General Fund	Ch. 810 1	+325,461
Lottery funds	Ch. 810 3	+150,633
Other funds	Ch. 810 4	+97,239
Oregon Advocacy Commissions Office:		
General Fund	Ch. 375 1	+24,295
Department of Revenue:		
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
Secretary of State:		
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
State Treasurer:		
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
Oregon Government		
Ethics Commission:		
Other funds	Ch. 465 1(1)	+68,950
Public Employees		
Retirement System:		
Other funds	Ch. 595 1(1)	+2,990,840
State Library:		
General Fund	Ch. 407 1	+90,477
Other funds	Ch. 407 3	+212,582
Federal funds	Ch. 407 4	+59,789
Oregon Liquor Control		
Commission:		
Other funds	Ch. 600 1(1)	+1,624,635
Other funds	Ch. 817 7	+250,250
Oregon Racing Commission:		
Other funds	Ch. 306 1	+82,263

(2) CONSUMER AND BUSINESS SERVICES.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/ Section	Adjustment
Oregon Board of Licensed Professional Counselors and Therapists:		
Other funds	Ch. 331 1	+\$34,966
State Board of Tax Practitioners:		
Other funds	Ch. 336 1	+25,337
Oregon Board of Accountancy:		
Other funds	Ch. 302 1	+52,370
State Board of Psychologist Examiners:		

145

Other funds	Ch. 334 1	+38,365
State Board of Licensed Social Workers:		
Other funds	Ch. 376 1	+28,994
Department of Consumer and Business Services:		
Other funds	Ch. 592 1	+7,241,832
Federal funds	Ch. 592 2	+889,066
Other funds	Ch. 592 3	+327,039
State Board of Chiropractic Examiners:		
Other funds	Ch. 330 1	+42,477
Health-related licensing boards:		
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
Oregon Board of Dentistry:		
Other funds	Ch. 191 1	+57,833
Bureau of Labor and Industries:		
General Fund	Ch. 693 1	+442,755
Other funds	Ch. 693 2	+257,858
Federal funds	Ch. 693 4	+60,494
Oregon Medical Board:		
Other funds	Ch. 409 1	+336,101
Oregon State Board of Nursing:		
Other funds	Ch. 439 1	+307,610
State Board of Pharmacy:		
Other funds	Ch. 410 1	+200,825
Public Utility Commission:		
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
Construction Contractors Board:		
Other funds	Ch. 190 1	+392,637
Real Estate Agency:		
Other funds	Ch. 94 1	+261,787

(3) ECONOMIC AND COMMUNITY DEVELOPMENT.

Agency/Program/Funds	Chapter/ Section	Adjustment
Oregon Business Development Department:		
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
Department of Veterans' Affairs:		
General Fund	Ch. 616 1(1)	+254,426
Other funds	Ch. 616 3(1)	+507,396
Employment Department:		
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
Housing and Community Services Department:		
General Fund	Ch. 747 1	+14,920
Other funds	Ch. 747 2	+812,590
Federal funds	Ch. 747 4	+187,384

(4) EDUCATION.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/ Section	Adjustment
Oregon Education Investment Board:		
General Fund	Ch. 686 1	+\$112,268
Higher Education Coordinating Commission:		
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

147

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
Department of Education:		
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
Teacher Standards and Practices Commission		
Other funds	Ch. 602 1	+156,008

(5) HUMAN SERVICES.

2015		
Oregon Laws		
Agency/Program/Funds	Chapter/ Section	Adjustment
Department of Human Services:		
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
Long Term Care Ombudsman:		
General Fund	Ch. 408 1(1)	+109,907
General Fund	Ch. 408 1(2)	+21,528
Other funds	Ch. 408 2	+17,958
Psychiatric Security Review Board:		
General Fund	Ch. 411 1	+84,012
Oregon Health Authority:		
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

148

Federal funds	Ch. 838 4(2)	+1,659,081
Commission for the Blind:		
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
Commission on Judicial Fitness and Disability:		
General Fund	Ch. 93 1(1)	+\$3,737
Judicial Department:		
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
Public Defense Services Commission:		
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
Legislative Counsel Committee:		
General Fund	Ch. 772 8	+\$227,337
Other funds	Ch. 772 9	+37,014
Legislative Revenue Officer:		
General Fund	Ch. 772 12	+56,281
Legislative Fiscal Officer:		
General Fund	Ch. 772 11(1)	+97,141
Other funds	Ch. 772 11(2)	+87,037
Legislative Assembly:		
General Fund	Ch. 772 4	+224,862

149

General Fund	Ch. 772 5(1)	+387,468
General Fund	Ch. 772 5(2)	+176,018
Other funds	Ch. 772 6	-1,822
Legislative Administration		
Committee:		
General Fund	Ch. 772 1(1)	+413,393
Other funds	Ch. 772 2	+14,668
Commission on Indian		
Services:		
General Fund	Ch. 772 13	+8,819

(8) NATURAL RESOURCES.

Agency/Program/Funds	2015 Oregon Laws Chapter/ Section	Adjustment
Department of State Lands:		
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
State Marine Board:		
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
State Department of Energy:		
Other funds	Ch. 656 1	+788,707
Federal funds	Ch. 656 3	+58,876
Department of Environmental		
Quality:		
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
State Department of		
Agriculture:		
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
State Forestry Department:		
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
State Department of Geology and Mineral Industries:		
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
State Parks and Recreation Department:		
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
State Department of Fish and Wildlife:		
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
Department of Land Conservation and Development:		
General Fund	Ch. 333 1(1)	+330,945
Other funds	Ch. 333 2	+24,420
Federal funds	Ch. 333 3	+137,441
Land Use Board of Appeals:		
General Fund	Ch. 193 1	+44,949
Water Resources Department:		
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
Oregon Watershed Enhancement Board:		
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.

Agency/Program/Funds	2015	
	Oregon Laws Chapter/Section	Adjustment
Department of Justice:		
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
Oregon Criminal Justice Commission:		
General Fund	Ch. 606 1	+94,842
Federal funds	Ch. 606 3	+2,675
Oregon Military Department:		
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
State Board of Parole and Post-Prison Supervision:		
General Fund	Ch. 304 1	+232,938
Department of State Police:		
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
Department of Public Safety Standards and Training:		
Other funds	Ch. 658 2(1)	+1,105,518
Federal funds	Ch. 658 3	+20,305
Department of Corrections:		
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
Oregon Youth Authority:		
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.

2015		
Oregon Laws		
Agency/Program/Funds	Chapter/ Section	Adjustment
Oregon Department of Aviation:		
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
Department of Transportation:		
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

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.

Passed by Senate March 1, 2016

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

.....
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

157

**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.

(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

551

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

160

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

161

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:

169

- (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

165

**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

166

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.

167

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

168

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.

169

(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

BUDGET NARRATIVE

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.
- Policy development.

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

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 development, collection, and audit functions.

The **Business Division** performs collection and audit 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

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 Agency Request Budget for the 2017–19 biennium is:

Administration	\$ 244,905,612
Property Tax Relief	\$ 4,326,364
Distributions to Counties	\$ 65,953,200
Core Systems Replacement and Debt Service	\$ 27,535,451
Property Valuation System and Debt Service	\$ 5,216,146

BUDGET NARRATIVE

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

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 \$493 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 \$62 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

- **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 TriMet 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 (known as Elderly Rental Assistance-ERA). NPH funds property tax exemptions granted to non-profit homes for the elderly. The senior and disabled citizen property tax deferral programs (ERA) allows homeowners age 62 and older or disabled with low income to defer property tax payments. The ERA program is being moved to another 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. If current laws remain in place, 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 significantly reshape the budget environment for the State of Oregon. Ballot Measure 97 would provide roughly \$6 billion in additional revenue for schools, health care, and senior services. There is a significant impact to state government, including the Department of Revenue, either way.

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

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 cash and other payment forms efficiently and effectively.

BUDGET NARRATIVE

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

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

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 \$8.3¹ 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)² 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 now³ 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.

¹ 2014-15 Fiscal Year End Financial Statement

² Debt Service costs are estimated as of July 1, 2015.

³ 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

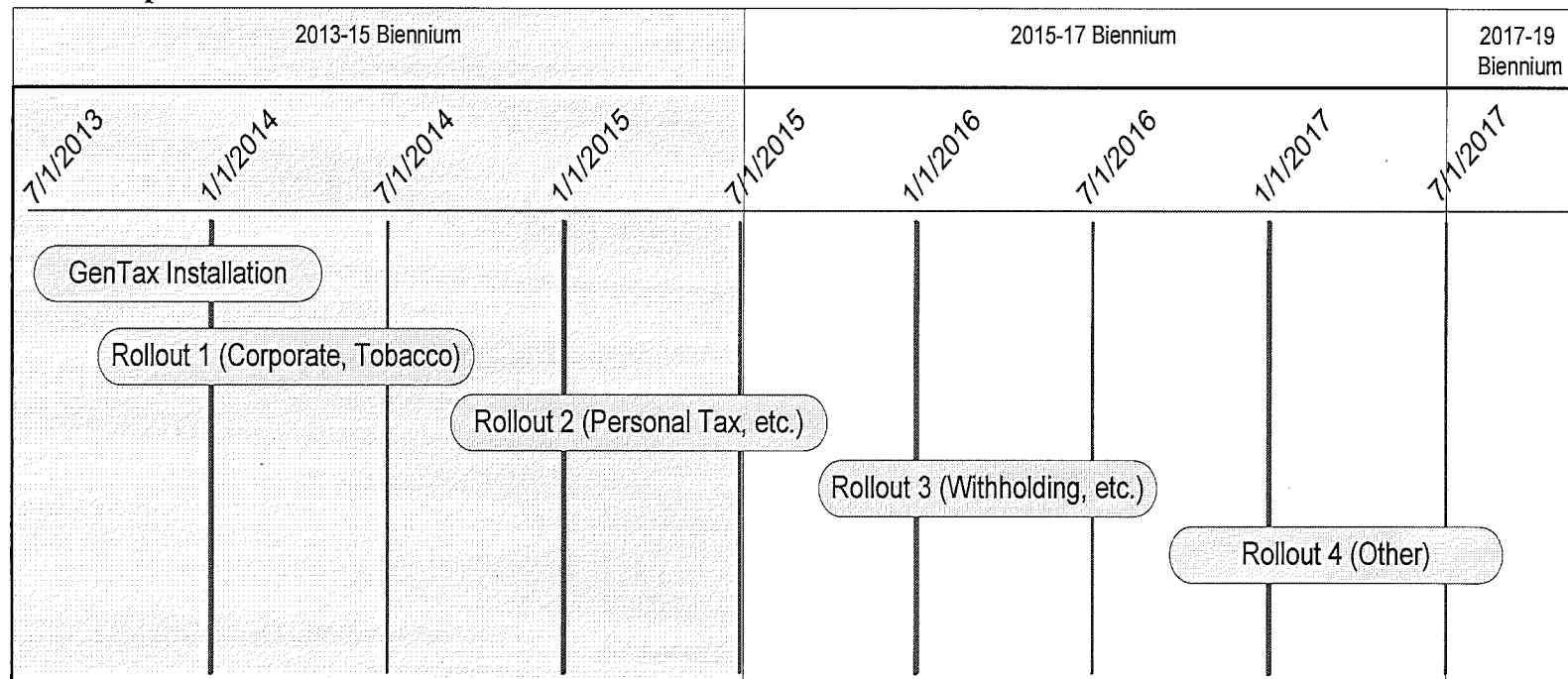
The following table displays costs over the life of the project including costs associated with issuing bonds and bond interest payments.

Project Costs (in millions)							
	Positions	2009-13 (Actuals)	2013-15 (Actuals)	2015-17 (Estimates)	2017-19 Project Request	Future Biennia	Totals
DOR Contribution							
Ongoing DOR Operating Costs	3	\$ 7.3	\$ 0.6	\$ 0.7	\$ 0.2		\$ 8.8
General Fund							
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
Other Fund Limitation							
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
Project Totals (before Debt Service)	37	\$ 7.3	\$ 21.6	\$ 29.6	\$ 10.7		\$ 69.2
Bonding Costs							
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

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.

BUDGET NARRATIVE

OregonBuys

The department is one of nine agencies that is participating in the procurement of a fully functional procurement-to-payment (P2P) system to electronically manage procurements from start to finish with all business rules and controls in place. In December 2016, nine agencies had fiscal, procurement, and IT staff meet to provide input for the P2P system, called the *OregonBuys* Project. DOR staff have participated in more than 300 hours of meetings, demonstrations, documentation review throughout this process. These meeting helped to ensure the system requirements, processes, and rules met the agency's needs. The DOR ASD Administrator served in a capacity as vice-chair of the project's executive committee.

Proposed Solution

DOR has been involved in the *OregonBuys* selection process since its conception. The participating agencies determined that buying a commercial-off-the-shelf product through the solicitation process would best meet all agencies' needs, expedite implementation, and minimize project risks.

For DOR, this system will eliminate antiquated programs currently in use that can no longer be supported by IT staff. This includes the *Vendor* system (created prior to 1999) and FileMaker Pro. The new solution will also:

- Reduce duplication of tasks and related errors.
- Include best-practice safeguards to reduce agency risks.
- Allow for more accurate and in-depth reporting options.

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2017-19 Biennium

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

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
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	-	-	-
2015-17 Leg Approved Budget	1,087	1,020.68	327,674,669	193,187,720	-	134,486,949	-	-	-
2017-19 Base Budget Adjustments									
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			2,791,898	2,791,898	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	1,079	1,020.37	338,607,219	203,551,404	-	135,055,815	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	2,622,027	2,318,002	-	304,025	-	-	-
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)	-	-	-
Subtotal	-	-	(28,202,197)	(5,559,346)	-	(22,642,851)	-	-	-
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

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	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	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	1,079	1,020.37	318,861,019	203,090,893	-	115,770,126	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2017-19 Biennium

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

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2017-19 Current Service Level	1,079	1,020.37	318,861,019	203,090,893	-	115,770,126	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(33)	(34.98)	(7,103,143)	(9,400)	-	(7,093,743)	-	-	-
Modified 2017-19 Current Service Level	1,046	985.39	311,757,876	203,081,493	-	108,676,383	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	6	6.00	873,305	-	-	873,305	-	-	-
Subtotal Emergency Board Packages	6	6.00	873,305	-	-	873,305	-	-	-
Policy Packages									
101 - Property Valuation System	-	-	4,260,897	820,897	-	3,440,000	-	-	-
102 - Post CSR Implementation	28	23.25	11,765,635	11,145,698	-	619,937	-	-	-
103 - OregonBuys - eProcurement System	-	-	1,817,880	1,807,080	-	10,800	-	-	-
104 - Core System Replacement	34	8.50	12,235,004	2,785,004	-	9,450,000	-	-	-
105 - Other Agency Accounts Collections Unit	13	13.00	2,052,862	-	-	2,052,862	-	-	-
106 - Personal Income Tax Unit	8	8.00	1,302,470	1,276,423	-	26,047	-	-	-
108 - PTD Revenue Shortfall	-	1.98	415,699	415,699	-	-	-	-	-
109 - PTD Rebalance	-	2.75	537,432	807,953	-	(270,521)	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	164,000	-	-	164,000	-	-	-
112 - Processing Center Lifecycle	-	-	753,713	651,962	-	101,751	-	-	-
Subtotal Policy Packages	83	57.48	35,305,592	19,710,716	-	15,594,876	-	-	-
Total 2017-19 Agency Request Budget	1,135	1,048.87	347,936,773	222,792,209	-	125,144,564	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Revenue, Dept of
 2017-19 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	4.42%	2.76%	6.18%	15.32%	-	-6.95%	-	-	-
Percentage Change From 2017-19 Current Service Level	5.19%	2.79%	9.12%	9.70%	-	8.10%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Executive Division
2017-19 Biennium

Agency Request 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	-	-	-
2015-17 Leg Approved Budget	39	37.58	8,676,955	7,592,088	-	1,084,867	-	-	-
2017-19 Base Budget Adjustments									
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	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	39	38.20	9,251,578	8,162,879	-	1,088,699	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	15,433	11,357	-	4,076	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	28,179	25,676	-	2,503	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	59,158	50,876	-	8,282	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Executive Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	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	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	39	38.20	9,354,348	8,250,788	-	1,103,560	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Executive Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2017-19 Current Service Level	39	38.20	9,354,348	8,250,788	-	1,103,560	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	39	38.20	9,354,348	8,250,788	-	1,103,560	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	1	1.00	174,293	-	-	174,293	-	-	-
Subtotal Emergency Board Packages	1	1.00	174,293	-	-	174,293	-	-	-
Policy Packages									
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	5	5.00	1,144,796	984,524	-	160,272	-	-	-
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	5	5.00	1,144,796	984,524	-	160,272	-	-	-
Total 2017-19 Agency Request Budget	45	44.20	10,673,437	9,235,312	-	1,438,125	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Executive Division
2017-19 Biennium

Agency Request 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>
Percentage Change From 2015-17 Leg Approved Budget	15.38%	17.62%	23.01%	21.64%	-	32.56%	-	-	-
Percentage Change From 2017-19 Current Service Level	15.38%	15.71%	14.10%	11.93%	-	30.32%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
General Services Division
2017-19 Biennium

Agency Request 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>
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	-	-	-
2015-17 Leg Approved Budget	14	13.25	15,627,390	11,955,311	-	3,672,079	-	-	-
2017-19 Base Budget Adjustments									
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	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	14	13.25	15,713,353	12,047,092	-	3,666,261	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	(10,122)	(9,076)	-	(1,046)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	987,338	816,894	-	170,444	-	-	-
Subtotal	-	-	987,338	816,894	-	170,444	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
General Services Division
2017-19 Biennium

Agency Request 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	-	-	-
Subtotal: 2017-19 Current Service Level	14	13.25	16,762,526	12,854,910	-	3,907,616	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
General Services Division
2017-19 Biennium

Agency Request 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
Subtotal: 2017-19 Current Service Level	14	13.25	16,762,526	12,854,910	-	3,907,616	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	14	13.25	16,762,526	12,854,910	-	3,907,616	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	8	6.50	1,327,877	1,214,902	-	112,975	-	-	-
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	8	6.50	1,327,877	1,214,902	-	112,975	-	-	-
Total 2017-19 Agency Request Budget	22	19.75	18,090,403	14,069,812	-	4,020,591	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
General Services Division
2017-19 Biennium

Agency Request 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>
Percentage Change From 2015-17 Leg Approved Budget	57.14%	49.06%	15.76%	17.69%	-	9.49%	-	-	-
Percentage Change From 2017-19 Current Service Level	57.14%	49.06%	7.92%	9.45%	-	2.89%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Administrative Services Division
 2017-19 Biennium

Agency Request 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
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	-	-	-
2015-17 Leg Approved Budget	251	209.52	55,554,820	46,849,180	-	8,705,640	-	-	-
2017-19 Base Budget Adjustments									
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			-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	247	210.29	57,773,642	48,700,680	-	9,072,962	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	789,171	715,736	-	73,435	-	-	-
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)	-	-	-
Subtotal	-	-	(1,050,000)	(662,728)	-	(387,272)	-	-	-
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

Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	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	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	247	210.29	59,159,542	50,079,238	-	9,080,304	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Administrative Services Division
2017-19 Biennium

Agency Request 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
Subtotal: 2017-19 Current Service Level	247	210.29	59,159,542	50,079,238	-	9,080,304	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	247	210.29	59,159,542	50,079,238	-	9,080,304	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	5	5.00	699,012	-	-	699,012	-	-	-
Subtotal Emergency Board Packages	5	5.00	699,012	-	-	699,012	-	-	-
Policy Packages									
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	15	11.75	9,292,962	8,946,272	-	346,690	-	-	-
103 - OregonBuys - eProcurement System	-	-	1,817,880	1,807,080	-	10,800	-	-	-
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	753,713	651,962	-	101,751	-	-	-
Subtotal Policy Packages	15	11.75	11,864,555	11,405,314	-	459,241	-	-	-
Total 2017-19 Agency Request Budget	267	227.04	71,723,109	61,484,552	-	10,238,557	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Administrative Services Division
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	6.37%	8.36%	29.10%	31.24%	-	17.61%	-	-	-
Percentage Change From 2017-19 Current Service Level	8.10%	7.97%	21.24%	22.77%	-	12.76%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Property Tax Division
2017-19 Biennium

Agency Request 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)	-	-	-
2015-17 Leg Approved Budget	87	83.96	54,097,373	14,067,777	-	40,029,596	-	-	-
2017-19 Base Budget Adjustments									
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	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	88	83.92	54,707,922	14,515,733	-	40,192,189	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	18,015	32,424	-	(14,409)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,360,931	45,519	-	1,315,412	-	-	-
Subtotal	-	-	1,360,931	45,519	-	1,315,412	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Property Tax Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	88	83.92	56,086,868	14,593,676	-	41,493,192	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Property Tax Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2017-19 Current Service Level	88	83.92	56,086,868	14,593,676	-	41,493,192	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	(1.98)	(440,800)	(9,400)	-	(431,400)	-	-	-
Modified 2017-19 Current Service Level	88	81.94	55,646,068	14,584,276	-	41,061,792	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	1.98	415,699	415,699	-	-	-	-	-
109 - PTD Rebalance	-	2.75	537,432	807,953	-	(270,521)	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	4.73	953,131	1,223,652	-	(270,521)	-	-	-
Total 2017-19 Agency Request Budget	88	86.67	56,599,199	15,807,928	-	40,791,271	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Property Tax Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	1.15%	3.23%	4.62%	12.37%	-	1.90%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	3.28%	0.91%	8.32%	-	-1.69%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2017-19 Biennium

Agency Request 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
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	-	-	-
2015-17 Leg Approved Budget	430	422.81	71,421,599	69,886,474	-	1,535,125	-	-	-
2017-19 Base Budget Adjustments									
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	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	428	420.90	75,043,362	73,443,109	-	1,600,253	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	884,130	757,151	-	126,979	-	-	-
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)	-	-	-	-	-
Subtotal	-	-	538,796	538,796	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	304,494	288,843	-	15,651	-	-	-
Subtotal	-	-	304,494	288,843	-	15,651	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	428	420.90	76,770,782	75,027,899	-	1,742,883	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2017-19 Current Service Level	428	420.90	76,770,782	75,027,899	-	1,742,883	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	428	420.90	76,770,782	75,027,899	-	1,742,883	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	8	8.00	1,302,470	1,276,423	-	26,047	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	8	8.00	1,302,470	1,276,423	-	26,047	-	-	-
Total 2017-19 Agency Request Budget	436	428.90	78,073,252	76,304,322	-	1,768,930	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Personal Tax and Compliance Division
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	1.40%	1.44%	9.31%	9.18%	-	15.23%	-	-	-
Percentage Change From 2017-19 Current Service Level	1.87%	1.90%	1.70%	1.70%	-	1.49%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Business Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
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	-	-	-
2015-17 Leg Approved Budget	217	211.74	38,188,282	20,497,550	-	17,690,732	-	-	-
2017-19 Base Budget Adjustments									
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	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	217	212.41	40,240,203	21,556,585	-	18,683,618	-	-	-
Essential Packages									
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	-	-	-
Subtotal	-	-	944,793	826,958	-	117,835	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(633,920)	-	-	(633,920)	-	-	-
Subtotal	-	-	(633,920)	-	-	(633,920)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	152,118	73,111	-	79,007	-	-	-
Subtotal	-	-	152,118	73,111	-	79,007	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Business Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	(71,957)	-	-	(71,957)	-	-	-
Subtotal: 2017-19 Current Service Level	217	212.41	40,631,237	22,456,654	-	18,174,583	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Business Division
2017-19 Biennium

Agency Request 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
Subtotal: 2017-19 Current Service Level	217	212.41	40,631,237	22,456,654	-	18,174,583	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	217	212.41	40,631,237	22,456,654	-	18,174,583	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
101 - Property Valuation System	-	-	-	-	-	-	-	-	-
102 - Post CSR Implementation	-	-	-	-	-	-	-	-	-
103 - OregonBuys - eProcurement System	-	-	-	-	-	-	-	-	-
104 - Core System Replacement	-	-	-	-	-	-	-	-	-
105 - Other Agency Accounts Collections Unit	13	13.00	2,052,862	-	-	2,052,862	-	-	-
106 - Personal Income Tax Unit	-	-	-	-	-	-	-	-	-
108 - PTD Revenue Shortfall	-	-	-	-	-	-	-	-	-
109 - PTD Rebalance	-	-	-	-	-	-	-	-	-
110 - CTU Construction	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	164,000	-	-	164,000	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	13	13.00	2,216,862	-	-	2,216,862	-	-	-
Total 2017-19 Agency Request Budget	230	225.41	42,848,099	22,456,654	-	20,391,445	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Business Division
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	5.99%	6.46%	12.20%	9.56%	-	15.27%	-	-	-
Percentage Change From 2017-19 Current Service Level	5.99%	6.12%	5.46%	-	-	12.20%	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Multistate Tax Commission
2017-19 Biennium

Agency Request 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	-	-	-	-	-	-	-	-	-
2015-17 Leg Approved Budget	-	-	284,945	-	-	284,945	-	-	-
2017-19 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	-	-	284,945	-	-	284,945	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	10,543	-	-	10,543	-	-	-
Subtotal	-	-	10,543	-	-	10,543	-	-	-
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

Agency Request 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	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	-	-	295,488	-	-	295,488	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Multistate Tax Commission
2017-19 Biennium

Agency Request 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>
Subtotal: 2017-19 Current Service Level	-	-	295,488	-	-	295,488	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	-	-	295,488	-	-	295,488	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2017-19 Agency Request Budget	-	-	295,488	-	-	295,488	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Multistate Tax Commission
2017-19 Biennium

Agency Request 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>
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

Agency Request Budget
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2015-17 Leg Adopted Budget	-	-	5,672,000	5,672,000	-	-	-	-	-
2015-17 Emergency Boards	-	-	-	-	-	-	-	-	-
2015-17 Leg Approved Budget	-	-	5,672,000	5,672,000	-	-	-	-	-
2017-19 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	-	-	5,672,000	5,672,000	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(1,500,000)	(1,500,000)	-	-	-	-	-
Subtotal	-	-	(1,500,000)	(1,500,000)	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	154,364	154,364	-	-	-	-	-
Subtotal	-	-	154,364	154,364	-	-	-	-	-
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

Agency Request Budget
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	-	-	4,326,364	4,326,364	-	-	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Elderly Rental Assistance
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2017-19 Current Service Level	-	-	4,326,364	4,326,364	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	-	-	4,326,364	4,326,364	-	-	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2017-19 Agency Request Budget	-	-	4,326,364	4,326,364	-	-	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Elderly Rental Assistance
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	-	-	-23.72%	-23.72%	-	-	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
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	-	-	-
2015-17 Leg Approved Budget	15	7.90	31,268,469	22,460	-	31,246,009	-	-	-
2017-19 Base Budget Adjustments									
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			-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	13	8.40	31,447,723	16,548	-	31,431,175	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(5,179)	(16,548)	-	11,369	-	-	-
Subtotal	-	-	(5,179)	(16,548)	-	11,369	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,113,281	-	-	1,113,281	-	-	-
Subtotal	-	-	1,113,281	-	-	1,113,281	-	-	-
040 - Mandated Caseload									

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	13	8.40	32,555,825	-	-	32,555,825	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2017-19 Current Service Level	13	8.40	32,555,825	-	-	32,555,825	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	13	8.40	32,555,825	-	-	32,555,825	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2017-19 Agency Request Budget	13	8.40	32,555,825	-	-	32,555,825	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
 Sr Citizens Prop Tax Deferral
 2017-19 Biennium

Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	-13.33%	6.33%	4.12%	-100.00%	-	4.19%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Core System Replacement
2017-19 Biennium

Agency Request 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
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	-	-	-
2015-17 Leg Approved Budget	34	33.92	33,718,370	3,935,414	-	29,782,956	-	-	-
2017-19 Base Budget Adjustments									
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			-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	33	33.00	32,516,127	3,935,414	-	28,580,713	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(14,214)	-	-	(14,214)	-	-	-
Subtotal	-	-	(14,214)	-	-	(14,214)	-	-	-
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)	-	-	-
Subtotal	-	-	(25,557,073)	(3,935,414)	-	(21,621,659)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Core System Replacement
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	33	33.00	6,944,840	-	-	6,944,840	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Core System Replacement
2017-19 Biennium

Agency Request 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
Subtotal: 2017-19 Current Service Level	33	33.00	6,944,840	-	-	6,944,840	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(33)	(33.00)	(6,662,343)	-	-	(6,662,343)	-	-	-
Modified 2017-19 Current Service Level	-	-	282,497	-	-	282,497	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	34	8.50	13,950,000	1,060,000	-	12,890,000	-	-	-
Total 2017-19 Agency Request Budget	34	8.50	14,232,497	1,060,000	-	13,172,497	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Core System Replacement
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
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

Agency Request Budget
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2015-17 Leg Adopted Budget	-	-	13,164,466	12,709,466	-	455,000	-	-	-
2015-17 Emergency Boards	-	-	-	-	-	-	-	-	-
2015-17 Leg Approved Budget	-	-	13,164,466	12,709,466	-	455,000	-	-	-
2017-19 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	2,791,898	2,791,898	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2017-19 Base Budget	-	-	15,956,364	15,501,364	-	455,000	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	16,835	-	-	16,835	-	-	-
Subtotal	-	-	16,835	-	-	16,835	-	-	-
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

Agency Request Budget
 Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2017-19 Current Service Level	-	-	15,973,199	15,501,364	-	471,835	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-087-00-00-00000

Description	Positions	Full-Time Equivalent (FTE)	ALL FUNDS	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds
Subtotal: 2017-19 Current Service Level	-	-	15,973,199	15,501,364	-	471,835	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2017-19 Current Service Level	-	-	15,973,199	15,501,364	-	471,835	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
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	-	-	-	-	-	-	-	-	-
111 - OSP Security Contract	-	-	-	-	-	-	-	-	-
112 - Processing Center Lifecycle	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	2,545,901	2,545,901	-	-	-	-	-
Total 2017-19 Agency Request Budget	-	-	18,519,100	18,047,265	-	471,835	-	-	-

Summary of 2017-19 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2017-19 Biennium

Agency Request Budget
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Percentage Change From 2015-17 Leg Approved Budget	-	-	40.67%	42.00%	-	3.70%	-	-	-
Percentage Change From 2017-19 Current Service Level	-	-	15.94%	16.42%	-	-	-	-	-

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	Executive Division						
	General Fund	6,852,310	7,298,048	7,592,088	9,235,312	-	-
	Other Funds	1,087,472	1,039,839	1,084,867	1,438,125	-	-
	All Funds	7,939,782	8,337,887	8,676,955	10,673,437	-	-
002-00-00-00000	General Services Division						
	General Fund	10,020,447	11,848,237	11,955,311	14,069,812	-	-
	Other Funds	2,259,013	3,658,663	3,672,079	4,020,591	-	-
	All Funds	12,279,460	15,506,900	15,627,390	18,090,403	-	-
003-00-00-00000	Administrative Services Division						
	General Fund	42,364,160	45,871,747	46,849,180	61,484,552	-	-
	Other Funds	6,328,172	7,826,559	8,705,640	10,238,557	-	-
	All Funds	48,692,332	53,698,306	55,554,820	71,723,109	-	-
004-00-00-00000	Property Tax Division						
	General Fund	11,851,535	12,245,989	14,067,777	15,807,928	-	-
	Other Funds	7,629,901	40,354,202	40,029,596	40,791,271	-	-
	All Funds	19,481,436	52,600,191	54,097,373	56,599,199	-	-
005-00-00-00000	Personal Tax and Compliance Division						
	General Fund	62,393,809	67,083,250	69,886,474	76,304,322	-	-
	Other Funds	541,444	1,478,630	1,535,125	1,768,930	-	-

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	Personal Tax and Compliance Division						
	All Funds	62,935,253	68,561,880	71,421,599	78,073,252	-	-
006-00-00-00000	Business Division						
	General Fund	18,701,867	19,664,379	20,497,550	22,456,654	-	-
	Other Funds	12,788,093	15,749,061	17,690,732	20,391,445	-	-
	All Funds	31,489,960	35,413,440	38,188,282	42,848,099	-	-
015-00-00-00000	Multistate Tax Commission						
	Other Funds	269,933	284,945	284,945	295,488	-	-
019-00-00-00000	Elderly Rental Assistance						
	General Fund	4,998,682	5,672,000	5,672,000	4,326,364	-	-
025-00-00-00000	Sr Citizens Prop Tax Deferral						
	General Fund	-	373,841	22,460	-	-	-
	Other Funds	-	31,175,099	31,246,009	32,555,825	-	-
	All Funds	-	31,548,940	31,268,469	32,555,825	-	-
030-00-00-00000	Core System Replacement						
	General Fund	2,274,071	3,935,414	3,935,414	1,060,000	-	-
	Other Funds	18,724,630	28,909,440	29,782,956	13,172,497	-	-
	All Funds	20,998,701	32,844,854	33,718,370	14,232,497	-	-

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	Capital Debt Service and Related Costs						
	General Fund	1,321,412	12,709,466	12,709,466	18,047,265	-	-
	Other Funds	169,999	455,000	455,000	471,835	-	-
	All Funds	1,491,411	13,164,466	13,164,466	18,519,100	-	-
TOTAL AGENCY							
	General Fund	160,778,293	186,702,371	193,187,720	222,792,209	-	-
	Other Funds	49,798,657	130,931,438	134,486,949	125,144,564	-	-
	All Funds	210,576,950	317,633,809	327,674,669	347,936,773	-	-

Agency-Wide Priorities for 2017-19 Biennium ARB

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 ARB
REVENUE	PTAC	PIT	Personal Income Tax (Infrastructure)	1,4,5,6,7,9,10	4	39,275,759		\$ 39,275,759	217	141.51					
REVENUE	BUS	PIT	Withholding Tax/CP/UI/WC (Infrastructure)		4	13,693,228	1,009,677	\$ 14,702,904	94	93.69		Y	ORS 316.032	\$ 17,099,153,810	
REVENUE	BUS	CORP	Corp Excise/Income Tax (Infrastructure)	6	4	16,699,787	208,620	\$ 16,908,407	92	91.26		Y	ORS 318.020, 318.031	\$ 967,191,465	
REVENUE	BUS	Tobacco	Tobacco Taxes (Infrastructure)		4		3,254,832	\$ 3,254,832	11	10.56			ORS 323	\$ 490,831,972	
REVENUE	PTD	VALUATION	Utility - Property Tax	2	4	3,354,271	1,370,028	\$ 4,724,299	17	16.97		Y	ORS 308.505-665	\$ 477,600,000	Local revenues from appraised properties
REVENUE	PTD	VALUATION	Industrial - Property Tax	2	4	3,014,301	6,241,240	\$ 9,255,541	31	30.43		Y	ORS 306.113-126	\$ 615,597,135	Local revenues from appraised properties
REVENUE	BUS	Compliance	Withholding Tax/CP/UI/WC		4	3,946,175	290,973	\$ 4,237,148	27	27.00		Y	ORS 316.032	****	Function generates \$29 million in tax assessments revenue included in lines 8 and 18.
REVENUE	PTAC	Audit	PIT		4	42,326,007		\$ 42,326,007	153	152.50		Y	ORS 316.032	\$ 41,000,000	
REVENUE	BUS	Audit	Corp Excise Tax		4	6,953,670	86,868	\$ 7,040,538	38	38.00		Y	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	4,384,639	323,303	\$ 4,707,942	30	30.00		Y	ORS 316.032	\$ 60,500,000	
REVENUE	PTAC	Collection	PIT	1	4	42,464,781		\$ 42,464,781	153	153.00		Y	ORS 316.032	\$ 264,000,000	
REVENUE	BUS	Collection						\$ -							
REVENUE	TOB	Collection	Tobacco Taxes		4			\$ -					ORS 323	\$ 500,000	
REVENUE	PTAC	Filing Enforcement	PIT	5,7	4	8,465,201		\$ 8,465,201	31	30.50		Y	ORS 316.032	****	Function generates \$39 million in tax assessments revenue included in line 19.
REVENUE	BUS	INH TAX	Inheritance Tax		4	820,353		\$ 820,353	4	3.63			ORS 118		
REVENUE	BUS	INC TAX	Fiduciary Estate Tax		4	610,597		\$ 610,597	4	3.74			ORS 118	\$ 233,364,956	
REVENUE	BUS	INC TAX	Fiduciary Trust Tax		4	530,777		\$ 530,777	3	3.00			ORS 118		
REVENUE	PTD	ATS	A&T Standards (Infrastructure)	2	4	6,656,346		\$ 6,656,346	20	20.00		Y	ORS 306.120		
REVENUE	PTD	MAPPING	A&T Mapping (Infrastructure)	3	4	3,314,702		\$ 3,314,702	14	14.00		Y	ORS 306.125		
REVENUE	PTD	ORMAP	OR Land Info System-(ORMAP)	3	4		1,692,060	\$ 1,692,060	1	0.85			ORS 306.132		
REVENUE	PTD	OVERSIGHT	Local Budget Program (Infrastructure)	8	4	528,767		\$ 528,767	3	2.56		Y	ORS 294	9,306,802,865	Property tax revenues for local government
REVENUE	PTD	OVERSIGHT	Finance-Prop Tax (Infrastructure)	8	4	633,498		\$ 633,498	3	2.84		Y	ORS 306.115		
REVENUE	PTD	TIMBER	Eastern Oregon Timber Land		4	108,395		\$ 108,395	0	0.39			ORS 321		
REVENUE	PTD	TIMBER	Western Oregon Timber Land		4	290,581		\$ 290,581	1	1.00			ORS 321		
REVENUE	PTD	TIMBER	Forest Products Harvest Tax		4	1,105,776		\$ 1,105,776	6	5.09			ORS 321	\$ 14,118,200	
REVENUE	ASD	FINES	Court Fines & Assessments		4	58,210		\$ 58,210	0	0.22			ORS 137-300	\$ 113,585,021	
REVENUE	BUS	OAA	Other Agency Accounts		4	17,477,870		\$ 17,477,870	77	76.78		Y	ORS 293.250	\$ 90,600,000	
REVENUE	BUS	TRANSIT TAX	Tri-Met Trans Dist Payroll Tax		4	4,759,970		\$ 4,759,970	21	19.65		Y	ORS 305.620	\$ 686,555,000	
REVENUE	BUS	TRANSIT TAX	Lane Transit Dist. Payroll Tax		4	1,243,328		\$ 1,243,328	6	5.40		Y	ORS 305.620	\$ 69,890,463	
REVENUE	BUS	TRANSIT TAX	Tri-Met Self Employment Tax		4	863,480		\$ 863,480	4	3.68		Y	ORS 305.620	\$ 34,643,000	
REVENUE	BUS	TRANSIT TAX	Lane Trans. Dist. Self Emp Tax		4	187,471		\$ 187,471	1	1.00		Y	ORS 305.620	\$ 3,900,837	
REVENUE	BUS	LODGING	State Lodging Tax		4	852,605		\$ 852,605	4	3.43			ORS 320.315	\$ 28,000,000	
REVENUE	BUS	911	Emergency Communications Tax		4	575,445		\$ 575,445	3	2.44			ORS 401.792	\$ 84,100,000	
REVENUE	PTD	TIMBER	Small Tract Forestland		4	99,380		\$ 99,380	1	0.36			ORS 321	\$ 1,018,000	
REVENUE	BUS	SPA	Hazardous Substance Fee		4	352,881		\$ 352,881	2	1.38			ORS 453.400	\$ 5,719,858	
REVENUE	BUS	SPA	Amusement Device Tax		4	81,589		\$ 81,589	0	0.37			ORS 320.011	\$ 5,400,000	
REVENUE	BUS	SPA	Marijuana Tax		4	1,795,808		\$ 1,795,808	14	14.00			ORS 475B	\$ 62,400,000	
REVENUE	BUS	SPA	Petroleum Load Fee		4	124,059		\$ 124,059	1	0.58			ORS 455.104	\$ 4,379,657	
REVENUE	PTD	SENIOR DEF	Deferral Programs (Property Tx)		4	68,621,459		\$ 68,621,459	13	12.68			ORS 311.666- 311.701	\$ 38,500,000	
REVENUE	PTD	VALUATION	Gas & Oil Production Tax		4	6,827		\$ 6,827	0	0.03			ORS 324.700	\$ 237,000	
REVENUE	PTD	VALUATION	Strategic Investment Program		4	101,695		\$ 101,695	0	0.02			ORS 285C		
REVENUE	PTD	NPH	Non-Profit Homes for the Elderly		12	4,326,364		\$ 4,326,364	2	1.28			ORS 310.630- 310.706		
REVENUE	ASD	FINANCE	Checkoff Commission		4	1,523		\$ 1,523	0	0.05			ORS 305.690- 305.753		
REVENUE	CSR	CSR	Core Systems Replacement			1,060,000	13,172,497	\$ 14,232,497	33	33.00					
REVENUE	CSR	CSR & PVS	Debt Service			18,047,265	471,835	\$ 18,519,100	0	0.00					
						222,792,209	125,144,564	\$ 347,936,773	1,135	1,048.87				\$ 30,840,689,239	

222,792,209 125,144,564 347,936,773 1135 1048.87

235

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>Reduction Package #1. 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 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 positions are used for data entry and processing returns.</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; reducing 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</p>	<p>SAVINGS: \$9,163,158 GF \$2,476,071 OF</p> <p>78 POSITIONS AND 61.10 FTE</p>	<p>Revenue Loss of \$24,180,000 General Fund and \$12,888,000 Other Fund.</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>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>(AG) budget will impact the long-term stability of our tax programs.</p>		

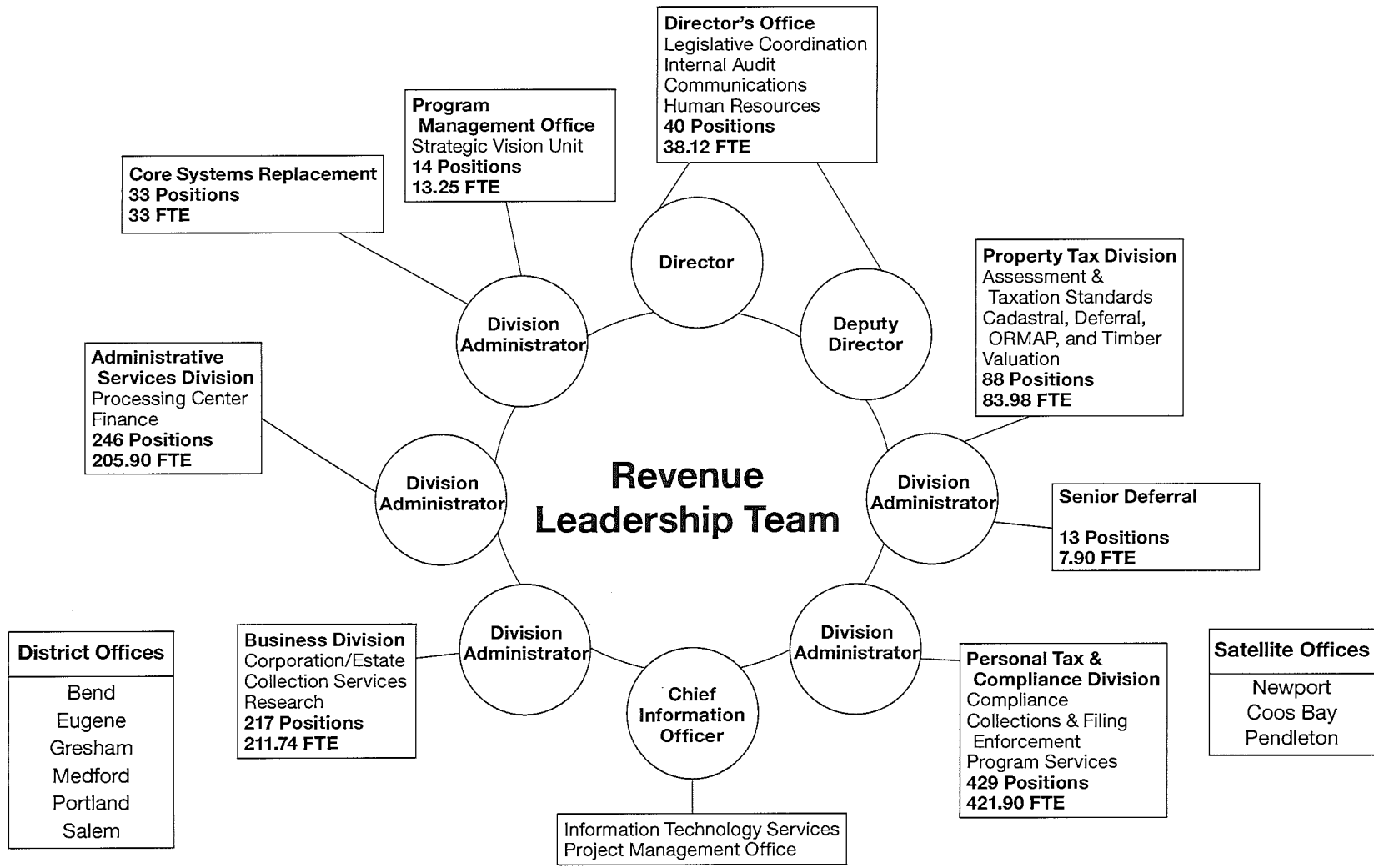
10% REDUCTIONS OPTIONS (ORS 291.216)

<p>Reduction Package #2. 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 section. 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, it 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>SAVINGS: \$9,163,158 GF \$2,476,071 OF</p> <p>48 POSITIONS AND 46.08 FTE</p>	<p>Revenue loss is projected to be \$14,134,078 General Fund based and \$289,922 Other Fund.</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>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

10% REDUCTIONS OPTIONS (ORS 291.216)

administrative support for the department have been reduced.

Oregon Department of Revenue 2015-2017



Total Positions: 1080
Total FTE: 1015.79

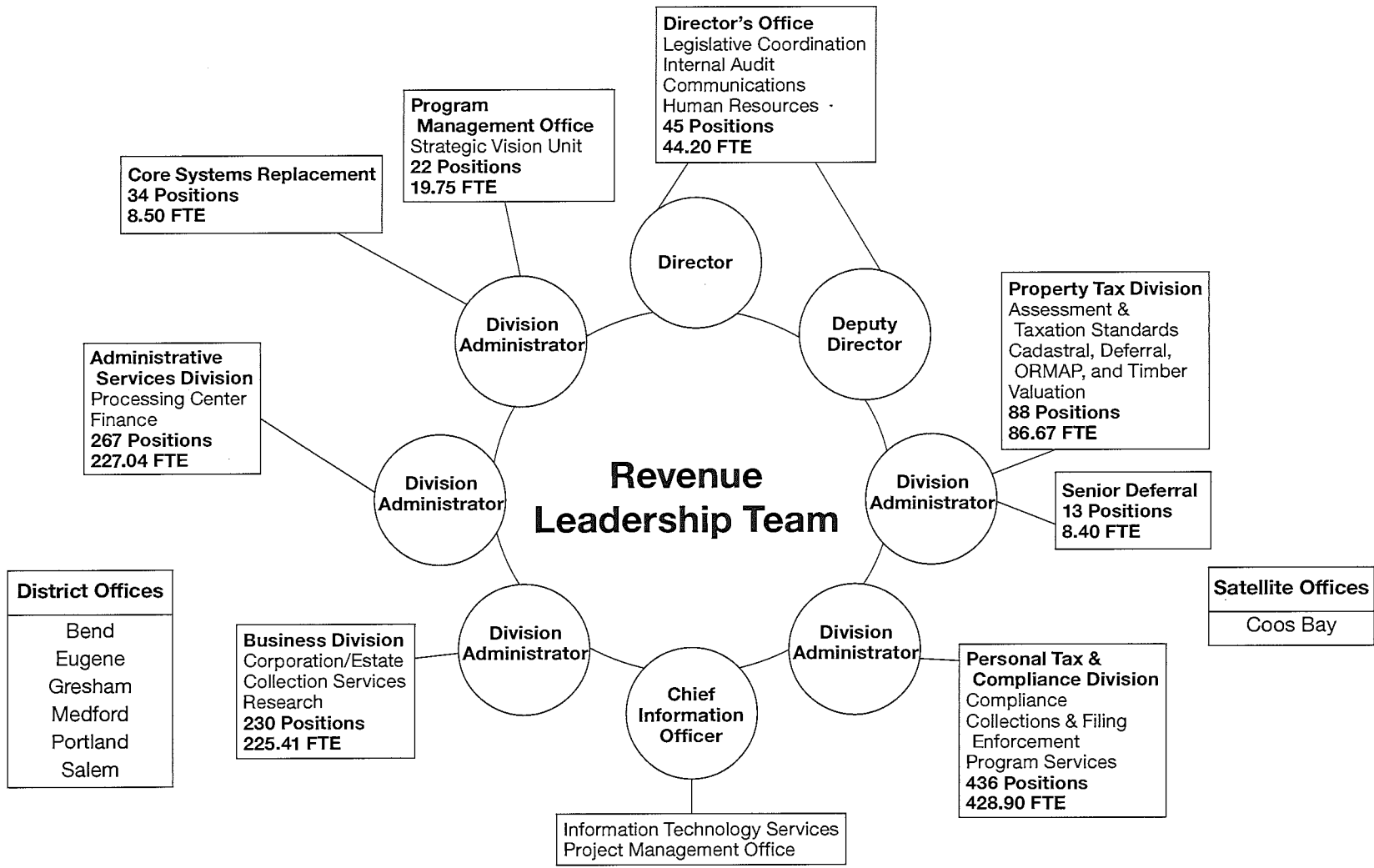
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

Oregon Department of Revenue 2017-2019



Total Positions: 1135
Total FTE: 1048.87

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

BUDGET NARRATIVE

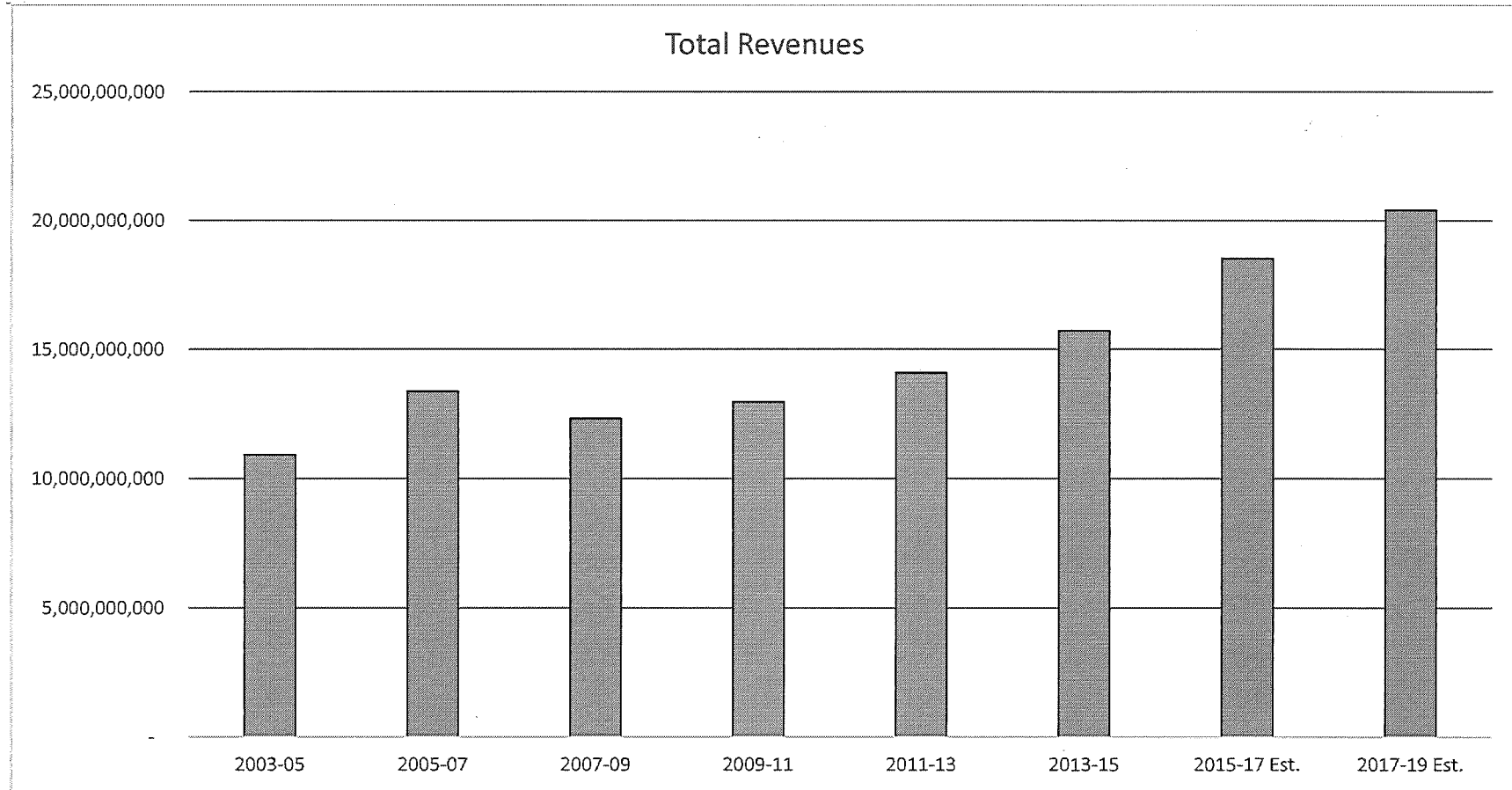
Agency Summary

This page intentionally left blank.

Revenues

BUDGET NARRATIVE

Revenues

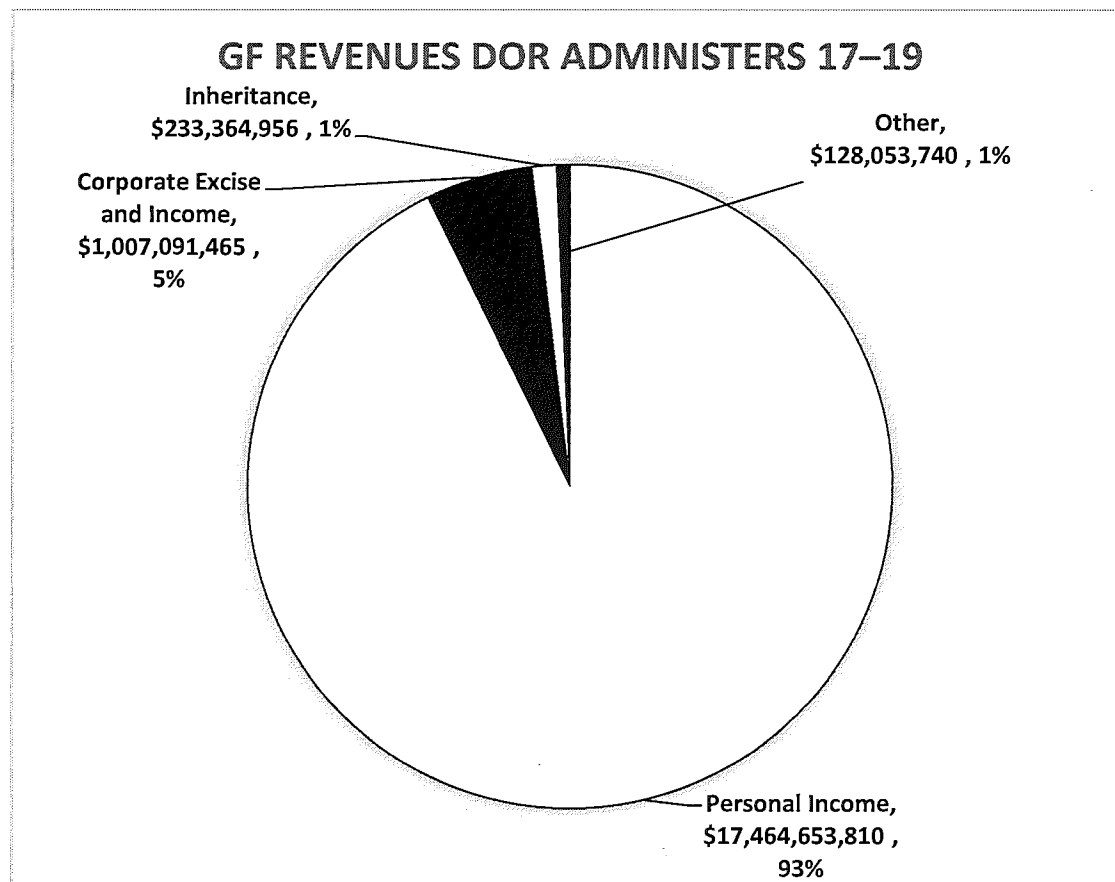


Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	Estimate
2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17 Est.	2017-19 Est.
\$10.9 B	\$13.4 B	\$12.3 B	\$13.0 B	\$14.1 B	\$15.7 B	\$18.5 B	\$20.4 B

BUDGET NARRATIVE

The Oregon Office of Economic Analysis (OEA) releases revenue forecasts four times per year. According to the most recent release (May 2016), 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

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. 17-19 estimates 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 17-19 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

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 \$1.18 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors. Of the \$1.18 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.

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.

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.

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.

BUDGET NARRATIVE

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 pre-paid service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of pre-paid wireless service 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.

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.

BUDGET NARRATIVE

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 FY 16-17 are anticipated to be \$19.4M and \$19.3 for FY 17-18. This represents a 2.6% and .5% 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 produce 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 \$62 million.

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.

BUDGET NARRATIVE

Donations

Taxpayers, through a check-off system on their tax returns, 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; and 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 \$220K for the 2017-19 biennium.

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 09-11. It is a pass-through to the Housing and Community Services Department.

BUDGET NARRATIVE

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.

BUDGET NARRATIVE

DETAIL OF FEE, LICENSE, OR ASSESSMENT REVENUE INCREASE

PROPOSED FOR INCREASE/ESTABLISHMENT

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

____ Agency Request

____ Governor's Budget

____ Legislatively Adopted

Budget Page ____

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
Other Funds						
Personal Income Taxes	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	-	-
Corp Excise and Income Taxes	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	-	-
Other Employer -Employee Taxes	-	689,025,092	689,025,092	794,989,300	-	-
Cigarette Taxes	401,469,610	383,310,286	383,310,286	372,536,708	-	-
Other Tobacco Products Taxes	112,420,678	118,534,593	118,534,593	119,995,264	-	-
Amusement Taxes	1,638,080	4,880,000	4,880,000	5,400,000	-	-
Inheritance Taxes	196,485,409	217,126,255	217,126,255	233,364,956	-	-
Eastern Oregon Severance Taxes	7,403	6,000	6,000	14,000	-	-
Western Oregon Severance Taxes	369,087	1,148,000	1,148,000	850,000	-	-
Other Severance Taxes	-	237,000	237,000	237,000	-	-
Privilege Taxes	-	13,250,000	13,250,000	62,400,000	-	-
Other Taxes	-	164,969,552	164,969,552	167,279,298	-	-
Business Lic and Fees	-	9,869,503	9,869,503	10,099,515	-	-
Admin and Service Charges	180,651,774	132,505,444	136,186,208	122,325,369	-	-
Fines and Forfeitures	32,589,529	38,228,664	42,082,539	58,766,840	-	-
General Fund Obligation Bonds	5,453,710	-	-	-	-	-
Interest Income	118,202	-	-	-	-	-
Donations	-	1,334,000	1,334,000	1,289,000	-	-
Other Revenues	3,722,778	28,776,603	28,776,603	31,085,808	-	-
Transfer from General Fund	4,998,682	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	-	-
Transfer to Public Universities	-	-	-	(8,520,296)	-	-
Transfer to Other	-	(12,289,451)	(12,289,451)	(9,365,757)	-	-

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
Other Funds						
Transfer to General Fund	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	-	-
Transfer to Cities	-	(730,923)	(730,923)	(6,037,260)	-	-
Transfer to Counties	-	(742,785,781)	(742,785,781)	(853,484,890)	-	-
Tsfr To Human Svcs, Dept of	(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)	-	-
Tsfr To Governor, Office of the	(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)	-	-
Tsfr To Lands, Dept of State	(200,610)	(237,000)	(237,000)	(24,386,040)	-	-
Tsfr To Judicial Dept	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	-	-
Tsfr To Military Dept, Or	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	-	-
Tsfr To Police, Dept of State	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	-	-
Tsfr To Pub Safety Std/Trng	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	-	-
Tsfr To Corrections, Dept of	(4,257,421)	-	-	(4,257,421)	-	-
Tsfr To Environmental Quality	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	-	-
Tsfr To Oregon Health Authority	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	-	-
Tsfr To HECC	-	(1,745,810)	(1,745,810)	(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)	-	-
Tsfr To Comm Coll/Wkfrnc Dev	(2,081,472)	-	-	-	-	-
Tsfr To Forestry, Dept of	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	-	-
Tsfr To Fish/Wildlife, Dept of	(47,617)	(10,000)	(10,000)	(30,000)	-	-
Tsfr To Transportation, Dept	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	-	-
Tsfr To Or Liquor Cntrl Comm	-	(4,076,313)	(4,076,313)	-	-	-

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

<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
Other Funds						
Tsfr To Housing and Com Svcs	(24,126,771)	(28,589,533)	(28,589,533)	(30,898,738)	-	-
Total Other Funds	\$61,965,067	\$144,620,438	\$148,301,202	\$128,866,202	-	-
Nonlimited Other Funds						
Sr Citizen Prop Tax Repayments	-	38,497,653	38,497,653	-	-	-
Total Nonlimited Other Funds	-	\$38,497,653	\$38,497,653	-	-	-

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		
Corp Excise and Income Taxes	OTHER	0110	1,116,486,199	1,070,593,321		1,007,091,465		
Other Employer – Employee Taxes								
• TriMet	OTHER	0130	531,405,825	601,487,750		686,555,000		
• TriMet Self Emp	OTHER	0130	27,400,804	31,657,250		34,643,000		
• LTD	OTHER	0130	54,195,656	52,295,216		69,890,463		
• LTD Self Emp	OTHER	0130	3,485,468	3,584,876		3,900,837		
Cigarette Taxes	OTHER	0135	414,199,930	383,310,286		372,536,708		
Other Tobacco Products Taxes	OTHER	0140	111,612,811	118,534,593		119,995,264		
Amusement Taxes	OTHER	0145	5,448,722	4,880,000		5,400,000		
Inheritance Taxes	OTHER	0155	196,485,409	217,126,255		233,364,956		
Eastern Oregon Severance Taxes	OTHER	0160	18,665	6,000		14,000		
Western Oregon Severance Taxes	OTHER	0162	497,893	1,148,000		850,000		
Other Severance Taxes	OTHER	0165	200,610	237,000		237,000		
Privilege Taxes	OTHER	0185	0	13,250,000		62,400,000		

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

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

Other Taxes	OTHER	0195	162,494,735	164,696,552	171,258,530
Business Lic and Fees					
Hazard Waste	OTHER	0205	5,597,676	5,719,858	5,719,858
Petro Load	OTHER	0205	3,293,327	4,149,645	4,379,657
Dry Cleaning Solvent	OTHER	0205	0	0	0
Admin and Service Charges	OTHER	0415			
Fines and Forfeitures	OTHER	0505	32,537,347	38,228,664	27,885,564
Interest Income	OTHER	0605	0	0	0
Donations	OTHER	0905	1,805,666	1,334,000	1,289,000
Other Revenues	OTHER	0975	24,126,771	28,589,533	30,898,738

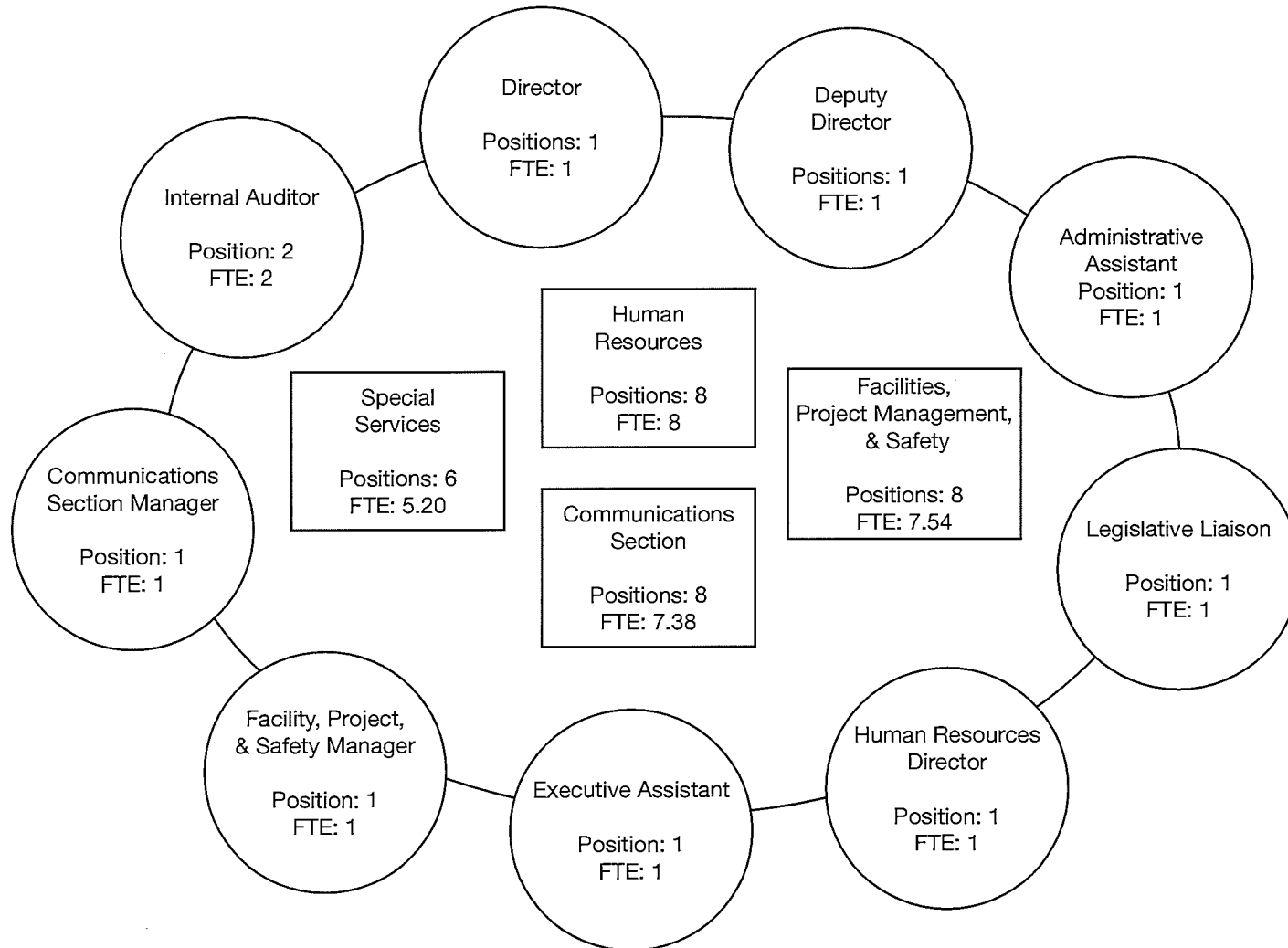
Agency Request

Governor's Budget

Legislatively Adopted

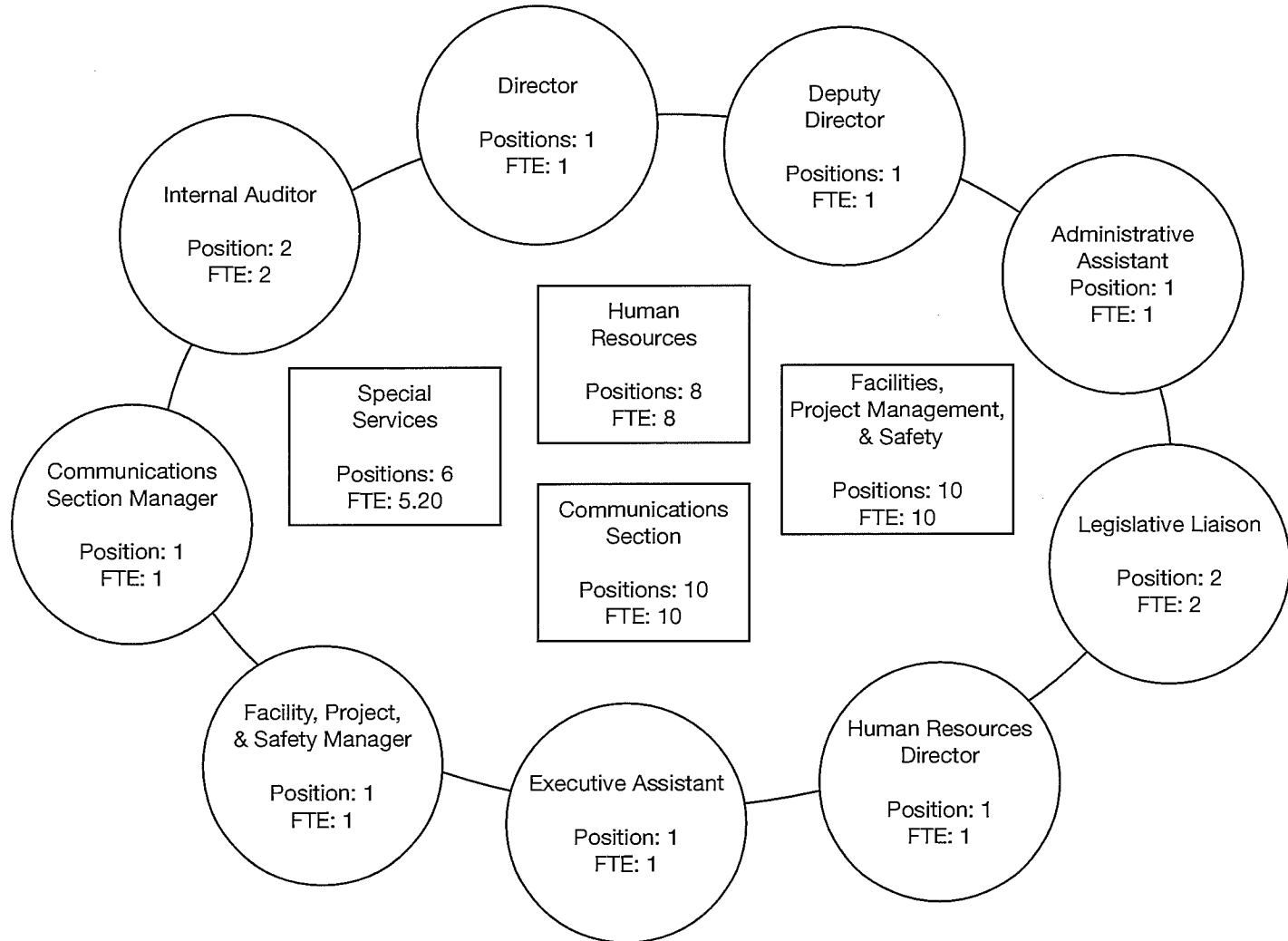
Budget Page _____

**Executive Section
2015-2017**



Total Positions: 40
Total FTE: 38.12

**Executive Section
2017-2019**



Total Positions: 45
Total FTE: 44.20

BUDGET NARRATIVE

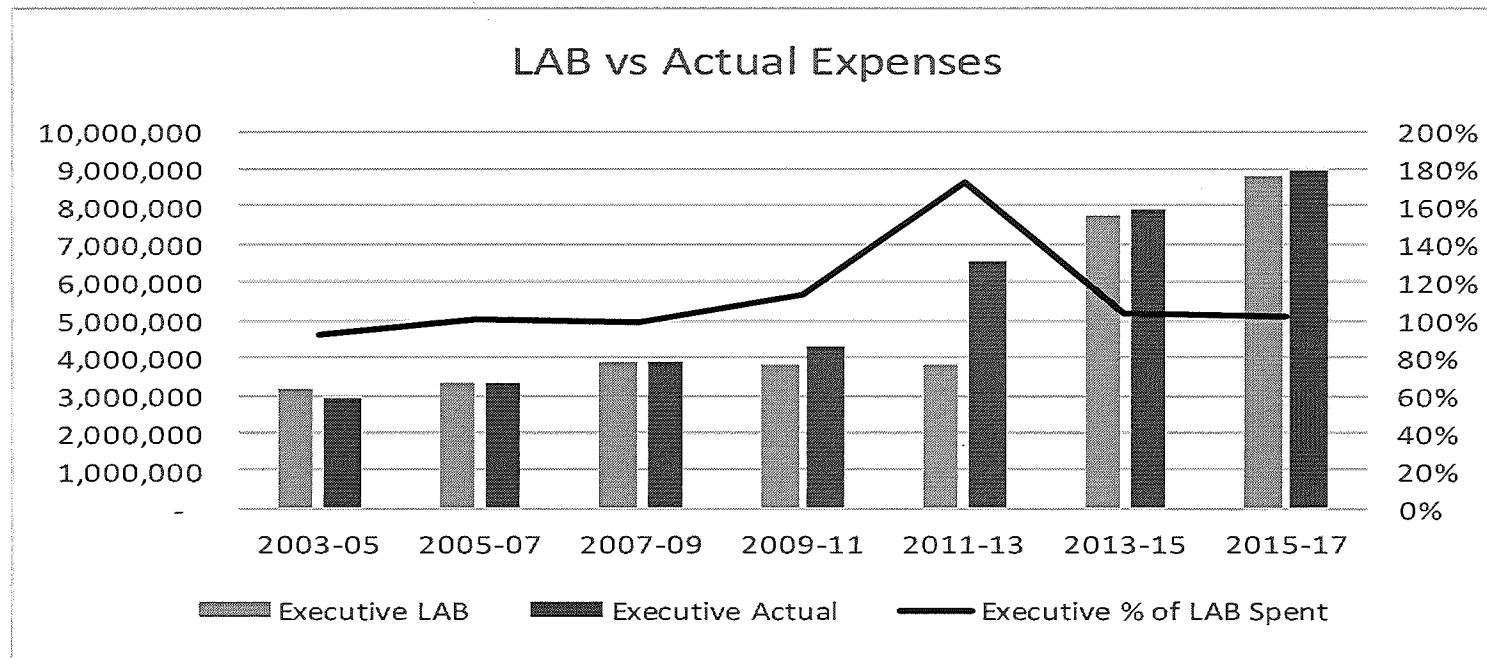
Executive Division

Executive Summary

Program overview

The Executive Section has three units including the Director's Office, Communications, and Human Resources.

Program funding request

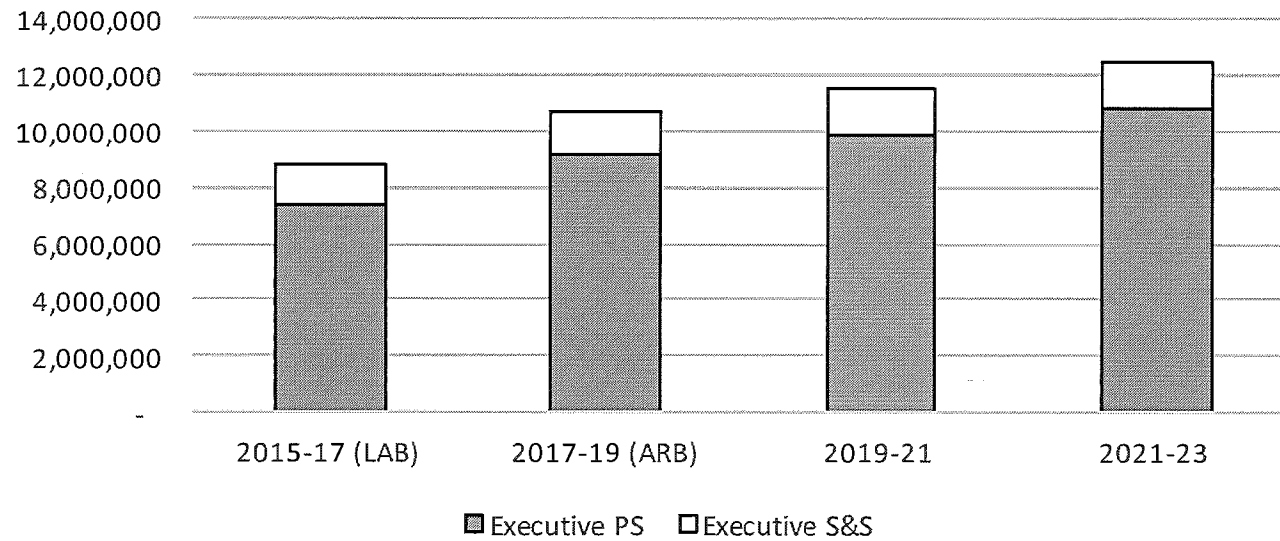


Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	3,148,171	3,351,909	3,900,773	3,795,188	3,790,084	7,717,623	8,775,623
Actual	2,898,746	3,362,671	3,874,581	4,305,237	6,540,491	7,939,782	8,943,926

BUDGET NARRATIVE

Executive Division

Estimate of Future Costs



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	7,374,146	9,099,720	9,918,695	10,811,377
S&S	1,401,477	1,537,147	1,595,559	1,660,976
CO	-	36,570	37,960	39,516

BUDGET NARRATIVE

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 1.9 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

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

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

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

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

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

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.

Purpose

The purpose of this package is to ensure the ongoing operational maintenance and support of DOR's application portfolio. This includes:

1. Securing vendor support for the new core system, GenTax.
2. Modernizing business-critical custom applications where the underlying technology has become obsolete.
3. Converting remaining legacy systems either into GenTax or into modern and easily supported technologies.
4. Adding a Principle Executive Manager D (PEMD) in the Processing Center to provide oversight for the nine operations and policy analysts (OPAs) who plan, design, and coordinate the agency's paper processing and banking systems.
5. Supporting the dynamic, changing environment of the organization including the increased volume of agency rules, communications resource needs, and disclosure monitoring and oversight.

The 2013 Oregon Legislature funded and approved the agency's Core Systems Replacement (CSR) Project. The goal of this project is to modernize applications and business processes with a commercial off-the-shelf (COTS) solution (GenTax). By January 2018, this project will be complete and system support activities will transition to ongoing system operations and maintenance. As communicated to the Legislature earlier in the development of the CSR Project, providing DOR with a significantly more sophisticated set of tools that increase tax program productivity will require a higher level of ongoing technical support. This package proposes that ongoing system maintenance and support be provided through a combination of contracted vendor support services and in-house IT staff.

BUDGET NARRATIVE

Executive Division

While nearly two-thirds of the agency's legacy systems are being replaced with GenTax, the remaining out of scope legacy applications are still at risk of technological obsolescence. They need to be modernized in order to:

- Mitigate the growing support risks inherent in maintaining aging legacy systems.
- Maintain current service levels.
- Divest from the iSeries (IBM i) infrastructure.
- Potentially enhance the ability to improve agency performance and generate revenue.

These legacy systems range from outward-facing web applications used by the public to internal systems that support the administration of all DOR tax programs. Some of these systems are vital to assuring DOR maintains compliance with federal and state laws, policies, and guidelines. Other systems help automate labor-intensive processes and reduce the potential for errors. Over the years, DOR created these systems to address pressing business needs while minimizing labor time and costs.

Unfortunately, these systems are based upon technologies that are being phased out industry-wide, making the systems much more difficult and costly to maintain, enhance, or integrate. Core computing, which also resides in a legacy environment, will be moved to ETS-preferred architecture to further leverage shared resources. This package seeks to ensure that these vital systems are successfully migrated into a modern, supportable, and robust technological environment, allowing IT staff to leverage a single set of skills across all technology domains.

The skillsets needed to maintain GenTax after January 2018 are not the same as those necessary to re-architect and modernize the remaining business-critical custom applications and legacy systems based on IT-industry standards and best practices. Thus, this package proposes essential staffing additions to ensure both the successful transition of GenTax into ongoing operational mode and the successful modernization of agency applications and systems.

The Processing Center has one administration unit and five additional units that make up the "Pipeline." Each unit in the Pipeline specializes in a particular aspect of processing the agency's incoming returns, correspondence, and payments. The Processing Center is requesting a PEMD to serve as operations manager and provide oversight of nine OPAs. OPAs plan, design, and coordinate the agency's processing and

BUDGET NARRATIVE

Executive Division

banking systems. They work with vendors to develop tax forms and vouchers. OPAs also serve as liaisons between program areas and the Processing Center to ensure information is transferred efficiently and accurately into GenTax. The operations manager will:

- Provide support to resolve issues relating to transferring information.
- Managing quality control issues.
- Researching ways to increase efficiency.
- Managing budgets.

The Executive Division—including the Director’s Office, Communications, and Human Resources—is also impacted by the changing nature of the agency’s work as it relates to GenTax and the operational environment it is creating. For the Director’s Office, an additional Operations and Policy Analyst 4 is requested to serve as the agency’s rules coordinator. Previously, the agency’s legislative coordinator handled both the agency’s legislative and rules processes. However, annual legislative sessions, additional requests for interim policy committee work, responding to legislative and constituent complaints, and impacts of the new system created too much work for one position.

In the 2015–17 biennium, the agency chose to double-fill a position with a permanent agency rules coordinator to manage the increasing volume of rule changes due to more frequent legislative sessions and help manage the agency’s policy workload. And, in the 2015–17 and carrying over to the 2017–19 biennium, the agency rules coordinator has additional workload associated with renumbering all of the agency’s administrative rules to conform to the Secretary of State’s new administrative rules system requirements. While the renumbering project is a sprint in the short-term to identify, map, and administratively change all the numbers through the rulemaking process, the tail of work related to updating department forms, publications, policies, and procedures will flow over into the 2017–19 biennium.

The Communications Section is part of the Director’s Office and provides centralized services to the agency including addressing public records and media requests, editing and publishing services for administration and program areas, and content management and delivery for the agency’s external website. While implementing new systems and adopting industry best practices, we have seen an increase in the demand for services supporting the development of clear, concise communications products to achieve the goals of the program areas. Communications is requesting to make permanent the Public Affairs Specialist 2 position that was a limited-duration position for 2015–17 (included as part of the new marijuana tax program); an Operations and Policy Analyst 2 position to expand the content management and governance responsibilities for the agency’s website that receives 2 million unique visitors each month; and a Electronic Publishing and Distribution Specialist 3 position to increase our capacity to publish the department’s 900 forms, instructions, and publications timely for use by taxpayers and partners.

BUDGET NARRATIVE

Executive Division

The agency's Disclosure Office ensures the department is complying with relevant state and federal disclosure laws through training and consultation and coordinates department contact, activities, and agreements with the IRS. The requirements for compliance with IRS Pub 1075 have increased the workload of the Disclosure Office's Compliance Specialist 3s substantially over the past three years, which has resulted in the need for an additional position. Staff are seeing an increase in their:

- Responsibilities in IRS relationships.
- Fraud prevention work.
- Policy and procedure work to ensure continued confidentiality and security for taxpayer information in Gen Tax.
- Review of required reports, which have doubled between the new system and IRS Pub 1075 requirements.

How Achieved

A key component of GenTax's operational maintenance and support will be provided through a contract with Fast Enterprises, LLC. DOR proposes subscribing for GenTax Level 3 contracted maintenance and support, which provides for:

- Access to service packs.
- Access to new versions of GenTax.
- Access to new and revised documentation.
- Phone support from 8 a.m. to 5 p.m. PST.
- Defect repair, in which the contractor will fix core GenTax bugs at no additional cost to agency.
- On-site contractor personnel for service pack installations and major upgrades.

Additionally, DOR proposes contracting with Fast for additional on-site contractor resources to assist in system modifications and enhancements. The cost of this proposed contract for the 2017–19 biennium is \$3,650,000.

To address both the demands of ongoing GenTax support and the initial modernization and support of the agency's custom applications and remaining legacy systems, DOR proposes 14 additional IT staff positions at a cost of \$2,802,598 for the 2017–19 biennium.

BUDGET NARRATIVE

Executive Division

Partial list of existing applications to be migrated and redesigned by staff in these positions:

- ORMAP—Provides online property mapping information and forms for counties, assessors, realtors, title companies, and the general public.
- KAST—Controls building access privileges and maintains IRS-required database of signed secrecy clause statements (memorandum of understanding).
- ACED—Maintains record of certified training required for property tax appraisers.
- Travel and Training Requests—Initiates, guides, and tracks all travel and training requests through reviews, approvals, and charges.
- Mail Processing Production—Tracks mail-processing productivity.
- Policies and Procedures—Centralized repository of the record copies of all DOR policies and procedures.
- Non-filer Enforcement Tracking System—Repository for historical nonfiler information that is not in GenTax.
- eTime—Timekeeping system to record staff time at the program and project level. Helps assure correct paycheck amounts.
- LegOp—Creates requests for legal assistance from DOJ and maintains repository of legal opinions.
- CAS—Cost Allocation System. Allocates and assigns all DOR costs to the correct program and allows for proper funding reimbursement.
- Administrative rules mailing list—Maintains list of recipients of the agency's notices of statute and administrative rule changes.
- HRCIS—Central HR system database that directly supports several dependent administrative systems.
- Forms and Publications—Database tool that maintains current DOR forms and publications and tracks use, cost to produce, and inventory.
- Quick Copy—Printing request system that incorporates electronic transmittal of documents and facilitates proper assignment of charges.
- PC Daily—Daily tracking program that monitors backlog status in the Processing Center.
- Batch Header—System for ensuring proper coding of payments.
- People Finder—Online staff directory.

The Director's Office is requesting an additional position to address the volume of work related to updating and maintaining the agency's roughly 1,000 administrative rules. And, with the continuation of annual legislative sessions, the faster pace of the changes that arise from a more flexible income tax system, and providing policy updates to constituent groups such as the Oregon State Bar and the Certified Public Accountants, the position will be needed into the future. Additional positions requested by the Director's Office are to support a growing number of public records requests, including addressing the expected timelines under DAS' model public records policy and the Governor's

BUDGET NARRATIVE

Executive Division

Executive Order 16-06; continued media inquiries about the department's marijuana tax program; providing content management support for the agency's internet and intranet sites; and handling increased production expectations for published forms, instructions, and publications.

Staffing Impact

DOR is requesting 14 IT positions:

- One Principal Executive Manager D position.
- One Information Systems Specialist 8 positions.
- Three Information Systems Specialist 7 positions.
- Six Information Systems Specialist 6 positions.
- One Information Systems Specialist 5 positions.
- Two Information Systems Specialist 4 positions.

For the Executive Division, the agency is requesting five positions:

- One Operations and Policy Analyst 4.
- One Electronic Publishing Distribution Specialist 3.
- One Public Affairs Specialist 2.
- One Operations and Policy Analyst 2.
- One Compliance Specialist 3.

Qualifying Results

The operation and maintenance of the GenTax system will be successfully supported through a combination of contracted service and in-house staff. All DOR legacy systems will be successfully migrated to a modern, supportable technological platform and will leverage the inherent advantages of newer technology to improve and enhance the functionality of these systems.

Information captured in the Processing Center is accurately transferred into GenTax. Issues impacting information transfer are identified and resolved quickly.

BUDGET NARRATIVE

Executive Division

Agency administrative rules are created and updated in a timely manner based on the pace and timing of legislative sessions and ballot measure changes.

DAS model public records policy timelines are met for information requests. Forms and publications are available to taxpayers timely. Current information is available taxpayers and staff through our internet and intranet sites.

Timely compliance with IRS reporting requirements, which allows us continued access to FTI information. Timely guidance to employees, which helps mitigate the risk of disclosure of taxpayer information.

Revenue Source

With the scheduled completion of the CSR project, the department needs additional resources to maintain the upgraded system and additional support staff. Executive Division is requesting five additional support staff and associated services and supplies. This package increase is \$984,524, General Funds, and \$160,272, 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: 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
Revenues							
General Fund Appropriation	11,357	-	-	-	-	-	11,357
Admin and Service Charges	-	-	4,076	-	-	-	4,076
Total Revenues	\$11,357	-	\$4,076	-	-	-	\$15,433
Personal Services							
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)
Total Personal Services	\$11,357	-	\$4,076	-	-	-	\$15,433
Total Expenditures							
Total Expenditures	11,357	-	4,076	-	-	-	15,433
Total Expenditures	\$11,357	-	\$4,076	-	-	-	\$15,433
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	70,177	-	-	-	-	-	70,177
Admin and Service Charges	-	-	10,785	-	-	-	10,785
Total Revenues	\$70,177	-	\$10,785	-	-	-	\$80,962
Services & Supplies							
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
Total Services & Supplies	\$70,177	-	\$10,785	-	-	-	\$80,962

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
Total Expenditures							
Total Expenditures	70,177	-	10,785	-	-	-	80,962
Total Expenditures	\$70,177	-	\$10,785	-	-	-	\$80,962
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: 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
Revenues							
General Fund Appropriation	6,375	-	-	-	-	-	6,375
Total Revenues	\$6,375	-	-	-	-	-	\$6,375
Services & Supplies							
Telecommunications	6,375	-	-	-	-	-	6,375
Total Services & Supplies	\$6,375	-	-	-	-	-	\$6,375
Total Expenditures							
Total Expenditures	6,375	-	-	-	-	-	6,375
Total Expenditures	\$6,375	-	-	-	-	-	\$6,375
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical 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
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 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
Revenues							
Admin and Service Charges	-	-	174,293	-	-	-	174,293
Total Revenues	-	-	\$174,293	-	-	-	\$174,293
Personal Services							
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
Total Personal Services	-	-	\$174,293	-	-	-	\$174,293
Total Expenditures							
Total Expenditures	-	-	174,293	-	-	-	174,293
Total Expenditures	-	-	\$174,293	-	-	-	\$174,293
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions	-	-	-	-	-	-	1
Total Positions	-	-	-	-	-	-	1

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							1.00
Total FTE							1.00
Total FTE	-	-	-	-	-	-	1.00

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Post CSR Implementation

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
Revenues							
General Fund Appropriation	984,524	-	-	-	-	-	984,524
Admin and Service Charges	-	-	160,272	-	-	-	160,272
Total Revenues	\$984,524	-	\$160,272	-	-	-	\$1,144,796
Personal Services							
Class/Unclass Sal. and Per Diem	603,885	-	98,307	-	-	-	702,192
Empl. Rel. Bd. Assessments	245	-	40	-	-	-	285
Public Employees' Retire Cont	104,770	-	17,055	-	-	-	121,825
Social Security Taxes	46,197	-	7,521	-	-	-	53,718
Worker's Comp. Assess. (WCD)	295	-	50	-	-	-	345
Mass Transit Tax	3,623	-	590	-	-	-	4,213
Flexible Benefits	143,345	-	23,335	-	-	-	166,680
Total Personal Services	\$902,360	-	\$146,898	-	-	-	\$1,049,258
Services & Supplies							
Instate Travel	2,677	-	436	-	-	-	3,113
Employee Training	6,794	-	1,105	-	-	-	7,899
Office Expenses	5,231	-	851	-	-	-	6,082
Telecommunications	16,937	-	2,757	-	-	-	19,694
Data Processing	2,614	-	425	-	-	-	3,039
Expendable Prop 250 - 5000	2,351	-	384	-	-	-	2,735
IT Expendable Property	14,110	-	2,296	-	-	-	16,406
Total Services & Supplies	\$50,714	-	\$8,254	-	-	-	\$58,968

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Post CSR Implementation

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
Capital Outlay							
Office Furniture and Fixtures	31,450	-	5,120	-	-	-	36,570
Total Capital Outlay	\$31,450	-	\$5,120	-	-	-	\$36,570
Total Expenditures							
Total Expenditures	984,524	-	160,272	-	-	-	1,144,796
Total Expenditures	\$984,524	-	\$160,272	-	-	-	\$1,144,796
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							5
Total Positions	-	-	-	-	-	-	5
Total FTE							
Total FTE							5.00
Total FTE	-	-	-	-	-	-	5.00

08/09/16 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	OA	C1346	AA 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

284

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 102 - Post CSR Implementation

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
1128000	MMN X5248	AA COMPLIANCE SPECIALIST 3	1	1.00	24.00	08	7,000.00	144,480 67,411	23,520 10,974			168,000 78,385
1129000	MMN X0873	AA OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	07	7,714.00	159,217 71,351	25,919 11,616			185,136 82,967
1130000	OA C2512	AA ELECTRONIC PUB DESIGN SPEC 3	1	1.00	24.00	02	3,847.00	79,402 45,245	12,926 7,366			92,328 52,611
1131000	MMN X0865	AA PUBLIC AFFAIRS SPECIALIST 2	1	1.00	24.00	05	6,056.00	124,996 62,201	20,348 10,126			145,344 72,327
1132000	OA C0871	AA OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	02	4,641.00	95,790 48,644	15,594 7,919			111,384 56,563
TOTAL PICS SALARY								603,885	98,307			702,192
TOTAL PICS OPE								294,852	48,001			342,853
TOTAL PICS PERSONAL SERVICES =								898,737	146,308			1,045,045

285

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

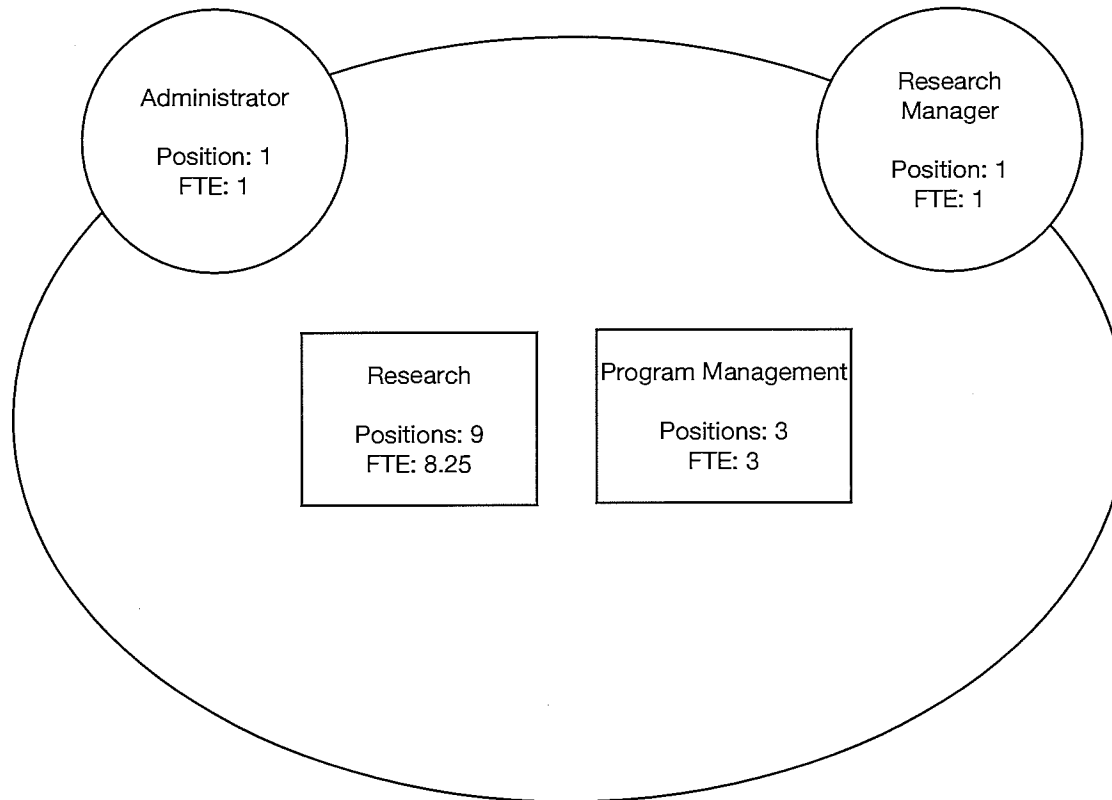
<i>Source</i>	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Leg Approved Budget	2017-19 Agency Request Budget	2017-19 Governor's Budget	2017-19 Leg Adopted Budget
Other Funds						
Admin and Service Charges	1,087,471	1,037,266	1,082,294	1,438,125	-	-
Total Other Funds	\$1,087,471	\$1,037,266	\$1,082,294	\$1,438,125	-	-

BUDGET NARRATIVE

Executive Division

This page intentionally left blank.

**Program Management Office/General Services Division
2015-2017**



Total Positions: 14
Total FTE: 13.25

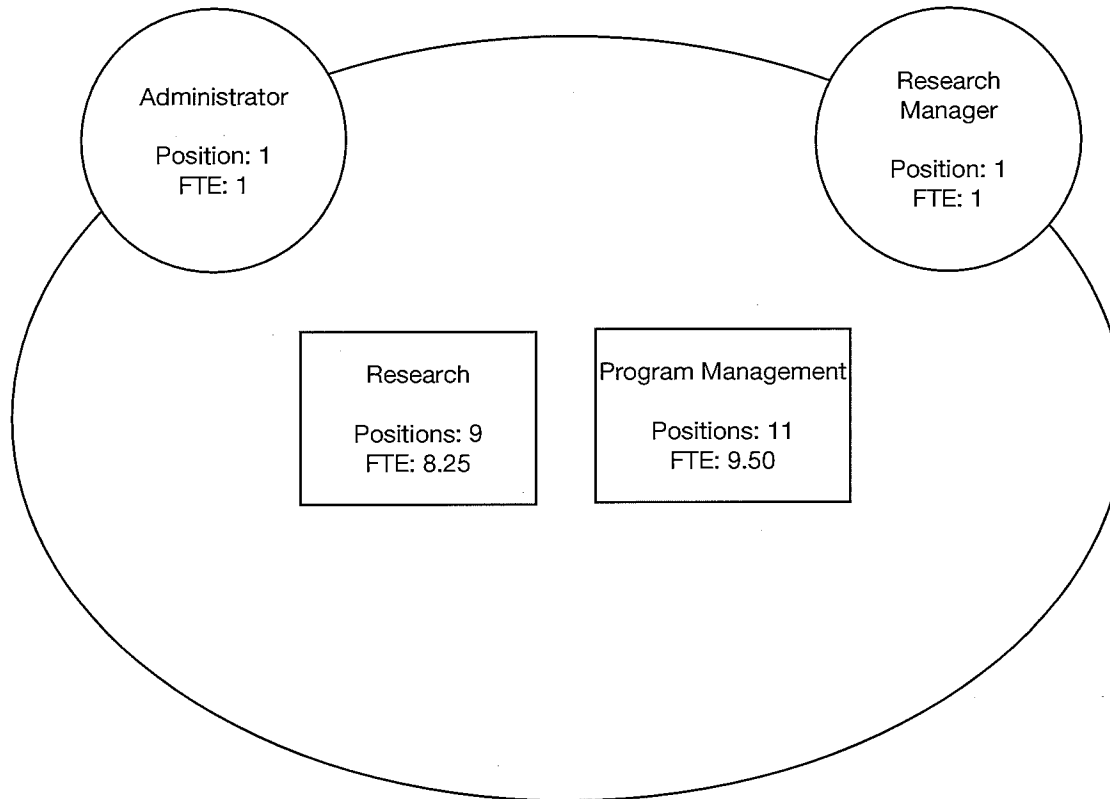
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

**Program Management Office/General Services Division
2017-2019**



Total Positions: 22
Total FTE: 19.75

Agency Request

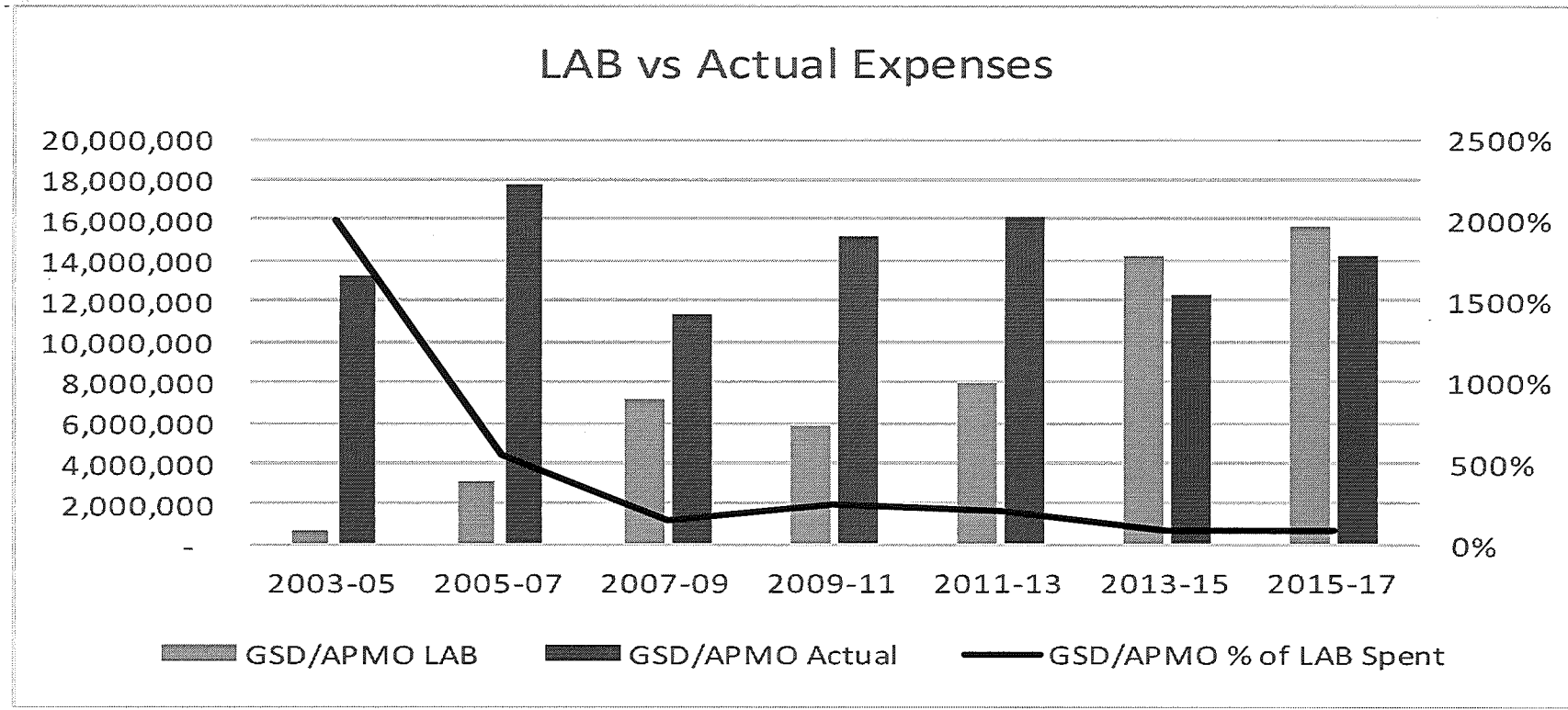
Governor's Budget

Legislatively Adopted

Budget Page _____

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	14,160,508

BUDGET NARRATIVE

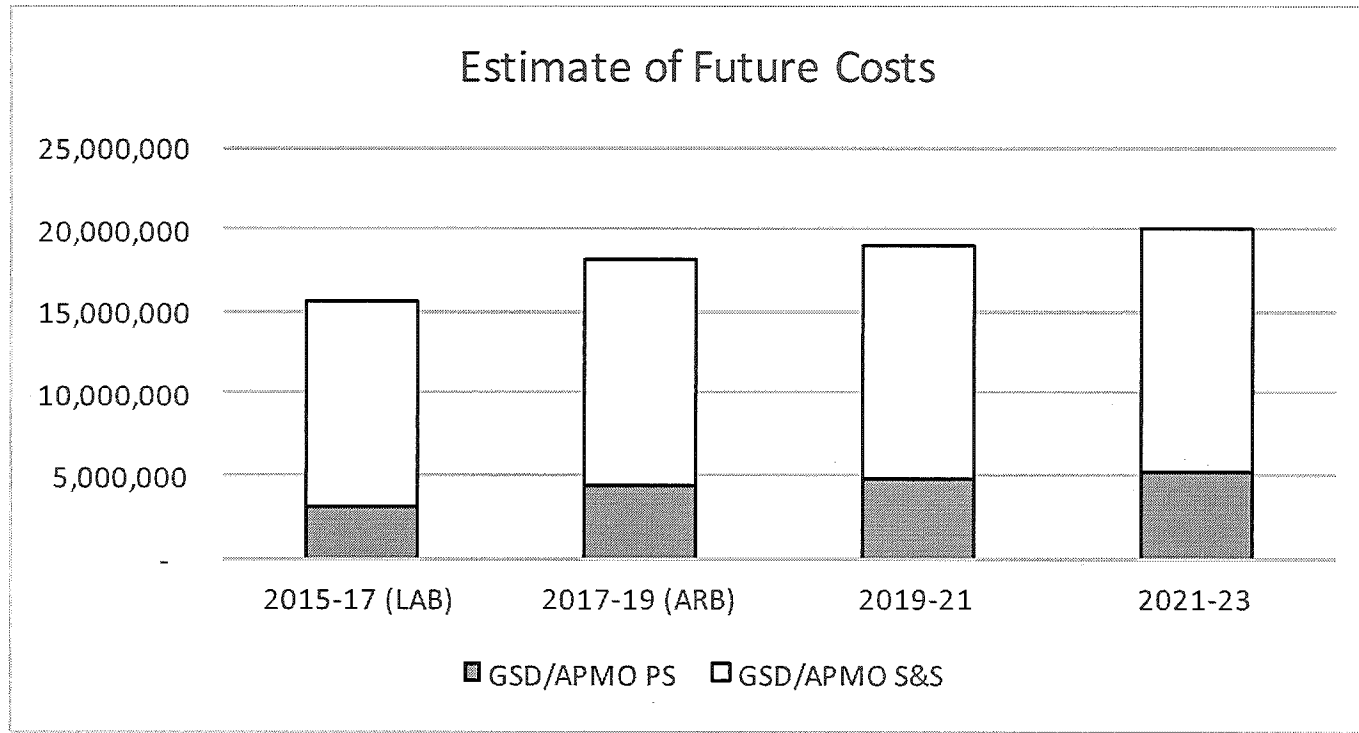
Program Management Office/General Services Division

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 (ARB)	2019-21	2021-23
PS	3,157,291	4,421,121	4,819,022	5,252,734
S&S	12,470,099	13,615,650	14,133,045	14,712,500
CO	-	53,632	55,670	57,952

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 six years. The primary role of PMO is to assist Revenue in improving performance through project management, portfolio reporting, and process improvement.

BUDGET NARRATIVE

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

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

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

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 is to move 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

Program Management Office/General 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.

With the completion of the CSR project, the department needs additional resources to maintain the upgraded system and additional support staff. PMO is requesting eight additional positions and associated services and supplies. This package increase is \$1,214,902, General Fund, and \$112,975, Other Funds.

2019–21 Fiscal Impact

Positions will need to be phased-in to full FTE in the 2019–21 biennia. In addition, we also 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: 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
Revenues							
General Fund Appropriation	(9,076)	-	-	-	-	-	(9,076)
Admin and Service Charges	-	-	(1,046)	-	-	-	(1,046)
Total Revenues	(\$9,076)	-	(\$1,046)	-	-	-	(\$10,122)
Personal Services							
Pension Obligation Bond	6,859	-	486	-	-	-	7,345
Mass Transit Tax	861	-	238	-	-	-	1,099
Vacancy Savings	(16,796)	-	(1,770)	-	-	-	(18,566)
Total Personal Services	(\$9,076)	-	(\$1,046)	-	-	-	(\$10,122)
Total Expenditures							
Total Expenditures	(9,076)	-	(1,046)	-	-	-	(10,122)
Total Expenditures	(\$9,076)	-	(\$1,046)	-	-	-	(\$10,122)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	815,231	-	-	-	-	-	815,231
Admin and Service Charges	-	-	170,444	-	-	-	170,444
Total Revenues	\$815,231	-	\$170,444	-	-	-	\$985,675
Services & Supplies							
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
Total Services & Supplies	\$815,231	-	\$170,444	-	-	-	\$985,675

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
Total Expenditures							
Total Expenditures	815,231	-	170,444	-	-	-	985,675
Total Expenditures	\$815,231	-	\$170,444	-	-	-	\$985,675
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: 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
Revenues							
General Fund Appropriation	1,663	-	-	-	-	-	1,663
Total Revenues	\$1,663	-	-	-	-	-	\$1,663
Services & Supplies							
Telecommunications	1,663	-	-	-	-	-	1,663
Total Services & Supplies	\$1,663	-	-	-	-	-	\$1,663
Total Expenditures							
Total Expenditures	1,663	-	-	-	-	-	1,663
Total Expenditures	\$1,663	-	-	-	-	-	\$1,663
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
Admin and Service Charges	-	-	71,957	-	-	-	71,957
Total Revenues	-	-	\$71,957	-	-	-	\$71,957
Services & Supplies							
Attorney General	-	-	71,957	-	-	-	71,957
Total Services & Supplies	-	-	\$71,957	-	-	-	\$71,957
Total Expenditures							
Total Expenditures	-	-	71,957	-	-	-	71,957
Total Expenditures	-	-	\$71,957	-	-	-	\$71,957
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Post CSR Implementation

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
Revenues							
General Fund Appropriation	1,214,902	-	-	-	-	-	1,214,902
Admin and Service Charges	-	-	112,975	-	-	-	112,975
Total Revenues	\$1,214,902	-	\$112,975	-	-	-	\$1,327,877
Personal Services							
Class/Unclass Sal. and Per Diem	731,372	-	68,440	-	-	-	799,812
Empl. Rel. Bd. Assessments	342	-	30	-	-	-	372
Public Employees' Retire Cont	95,736	-	8,958	-	-	-	104,694
Social Security Taxes	55,946	-	5,238	-	-	-	61,184
Worker's Comp. Assess. (WCD)	406	-	38	-	-	-	444
Mass Transit Tax	4,388	-	411	-	-	-	4,799
Flexible Benefits	198,016	-	18,668	-	-	-	216,684
Total Personal Services	\$1,086,206	-	\$101,783	-	-	-	\$1,187,989
Services & Supplies							
Instate Travel	861	-	75	-	-	-	936
Employee Training	11,209	-	975	-	-	-	12,184
Office Expenses	8,633	-	751	-	-	-	9,384
Telecommunications	23,287	-	2,025	-	-	-	25,312
Data Processing	4,313	-	375	-	-	-	4,688
Expendable Prop 250 - 5000	3,879	-	337	-	-	-	4,216
IT Expendable Property	27,173	-	2,363	-	-	-	29,536
Total Services & Supplies	\$79,355	-	\$6,901	-	-	-	\$86,256

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Post CSR Implementation

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
Capital Outlay							
Office Furniture and Fixtures	49,341	-	4,291	-	-	-	53,632
Total Capital Outlay	\$49,341	-	\$4,291	-	-	-	\$53,632
Total Expenditures							
Total Expenditures	1,214,902	-	112,975	-	-	-	1,327,877
Total Expenditures	\$1,214,902	-	\$112,975	-	-	-	\$1,327,877
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							8
Total Positions	-	-	-	-	-	-	8
Total FTE							
Total FTE							6.50
Total FTE	-	-	-	-	-	-	6.50

PACKAGE: 102 - Post CSR Implementation

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
3631000	OA C1339	AA TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	02	4,641.00	100,246 50,906	11,138 5,657			111,384 56,563
3632000	OA C1339	AA TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	02	4,641.00	100,246 50,906	11,138 5,657			111,384 56,563
3647000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
3648000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
3649000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
3650000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
3651000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
3652000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.75	18.00	02	5,343.00	88,480 41,439	7,694 3,603			96,174 45,042
TOTAL PICS SALARY								731,372	68,440			799,812
TOTAL PICS OPE								350,446	32,932			383,378
TOTAL PICS PERSONAL SERVICES =			8	6.50	156.00			1,081,818	101,372			1,183,190

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
Other Funds						
Personal Income Taxes	13,756,982,406	15,663,570,698	15,663,570,698	17,464,653,810	-	-
Corp Excise and Income Taxes	1,116,861,178	1,070,593,321	1,070,593,321	1,007,091,465	-	-
Other Employer -Employee Taxes	-	689,025,092	689,025,092	794,989,300	-	-
Cigarette Taxes	401,469,610	383,310,286	383,310,286	372,536,708	-	-
Other Tobacco Products Taxes	112,420,678	118,534,593	118,534,593	119,995,264	-	-
Amusement Taxes	1,638,080	4,880,000	4,880,000	5,400,000	-	-
Inheritance Taxes	196,485,409	217,126,255	217,126,255	233,364,956	-	-
Eastern Oregon Severance Taxes	7,403	6,000	6,000	14,000	-	-
Western Oregon Severance Taxes	369,087	1,148,000	1,148,000	850,000	-	-
Other Severance Taxes	-	237,000	237,000	237,000	-	-
Privilege Taxes	-	13,250,000	13,250,000	62,400,000	-	-
Other Taxes	-	164,969,552	164,969,552	167,279,298	-	-
Business Lic and Fees	-	9,869,503	9,869,503	10,099,515	-	-
Admin and Service Charges	133,552,066	2,824,351	2,837,767	4,023,143	-	-
Fines and Forfeitures	32,589,529	38,228,664	42,082,539	58,766,840	-	-
Interest Income	19,981	-	-	-	-	-
Donations	-	1,334,000	1,334,000	1,289,000	-	-
Other Revenues	1,194,210	28,589,533	28,589,533	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	-	-
Transfer to Public Universities	-	-	-	(8,520,296)	-	-
Transfer to Other	-	(12,289,451)	(12,289,451)	(9,365,757)	-	-
Transfer to General Fund	(15,205,180,955)	(17,133,268,836)	(17,133,268,836)	(18,899,025,870)	-	-

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
Other Funds						
Transfer to Cities	-	(730,923)	(730,923)	(6,037,260)	-	-
Transfer to Counties	-	(742,785,781)	(742,785,781)	(853,484,890)	-	-
Tsfr To Human Svcs, Dept of	(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)	-	-
Tsfr To Governor, Office of the	(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)	-	-
Tsfr To Lands, Dept of State	(200,610)	(237,000)	(237,000)	(24,386,040)	-	-
Tsfr To Judicial Dept	(9,415,927)	(11,071,244)	(11,094,924)	(6,750,477)	-	-
Tsfr To Military Dept, Or	(78,657,877)	(81,392,000)	(81,392,000)	(84,127,000)	-	-
Tsfr To Police, Dept of State	(6,944,934)	(9,090,344)	(9,090,344)	(17,280,546)	-	-
Tsfr To Pub Safety Std/Trng	(24,520,000)	(27,379,003)	(31,209,198)	(34,749,768)	-	-
Tsfr To Corrections, Dept of	(4,257,421)	-	-	(4,257,421)	-	-
Tsfr To Environmental Quality	(2,114,194)	(2,128,544)	(2,128,544)	(2,127,859)	-	-
Tsfr To Oregon Health Authority	(375,409,066)	(360,955,340)	(360,955,340)	(355,992,338)	-	-
Tsfr To HECC	-	(1,745,810)	(1,745,810)	(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)	-	-
Tsfr To Comm Coll/Wkfric Dev	(2,081,472)	-	-	-	-	-
Tsfr To Forestry, Dept of	(13,732,779)	(14,421,948)	(14,421,948)	(14,421,948)	-	-
Tsfr To Fish/Wildlife, Dept of	(47,617)	(10,000)	(10,000)	(30,000)	-	-
Tsfr To Transportation, Dept	(7,336,416)	(6,635,363)	(6,635,363)	(6,399,667)	-	-
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)	-	-
Total Other Funds	\$1,786,178	\$14,752,275	\$14,765,691	\$10,376,906	-	-

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		
Corp Excise and Income Taxes	OTHER	0110	1,116,486,199	1,070,593,321		1,007,091,465		
Other Employer – Employee Taxes								
• TriMet	OTHER	0130	531,405,825	601,487,750		686,555,000		
• TriMet Self Emp	OTHER	0130	27,400,804	31,657,250		34,643,000		
• LTD	OTHER	0130	54,195,656	52,295,216		69,890,463		
• LTD Self Emp	OTHER	0130	3,485,468	3,584,876		3,900,837		
Cigarette Taxes	OTHER	0135	414,199,930	383,310,286		372,536,708		
Other Tobacco Products Taxes	OTHER	0140	111,612,811	118,534,593		119,995,264		
Amusement Taxes	OTHER	0145	5,448,722	4,880,000		5,400,000		
Inheritance Taxes	OTHER	0155	196,485,409	217,126,255		233,364,956		
Eastern Oregon Severance Taxes	OTHER	0160	18,665	6,000		14,000		
Western Oregon Severance Taxes	OTHER	0162	497,893	1,148,000		850,000		
Other Severance Taxes	OTHER	0165	200,610	237,000		237,000		
Privilege Taxes	OTHER	0185	0	13,250,000		62,400,000		

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

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

Other Taxes	OTHER	0195	162,494,735	164,696,552	171,258,530
Business Lic and Fees					
Hazard Waste	OTHER	0205	5,597,676	5,719,858	5,719,858
Petro Load	OTHER	0205	3,293,327	4,149,645	4,379,657
Dry Cleaning Solvent	OTHER	0205	0	0	0
Admin and Service Charges	OTHER	0415			
Fines and Forfeitures	OTHER	0505	32,537,347	38,228,664	27,885,564
Interest Income	OTHER	0605	0	0	0
Donations	OTHER	0905	1,805,666	1,334,000	1,289,000
Other Revenues	OTHER	0975	24,126,771	28,589,533	30,898,738

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

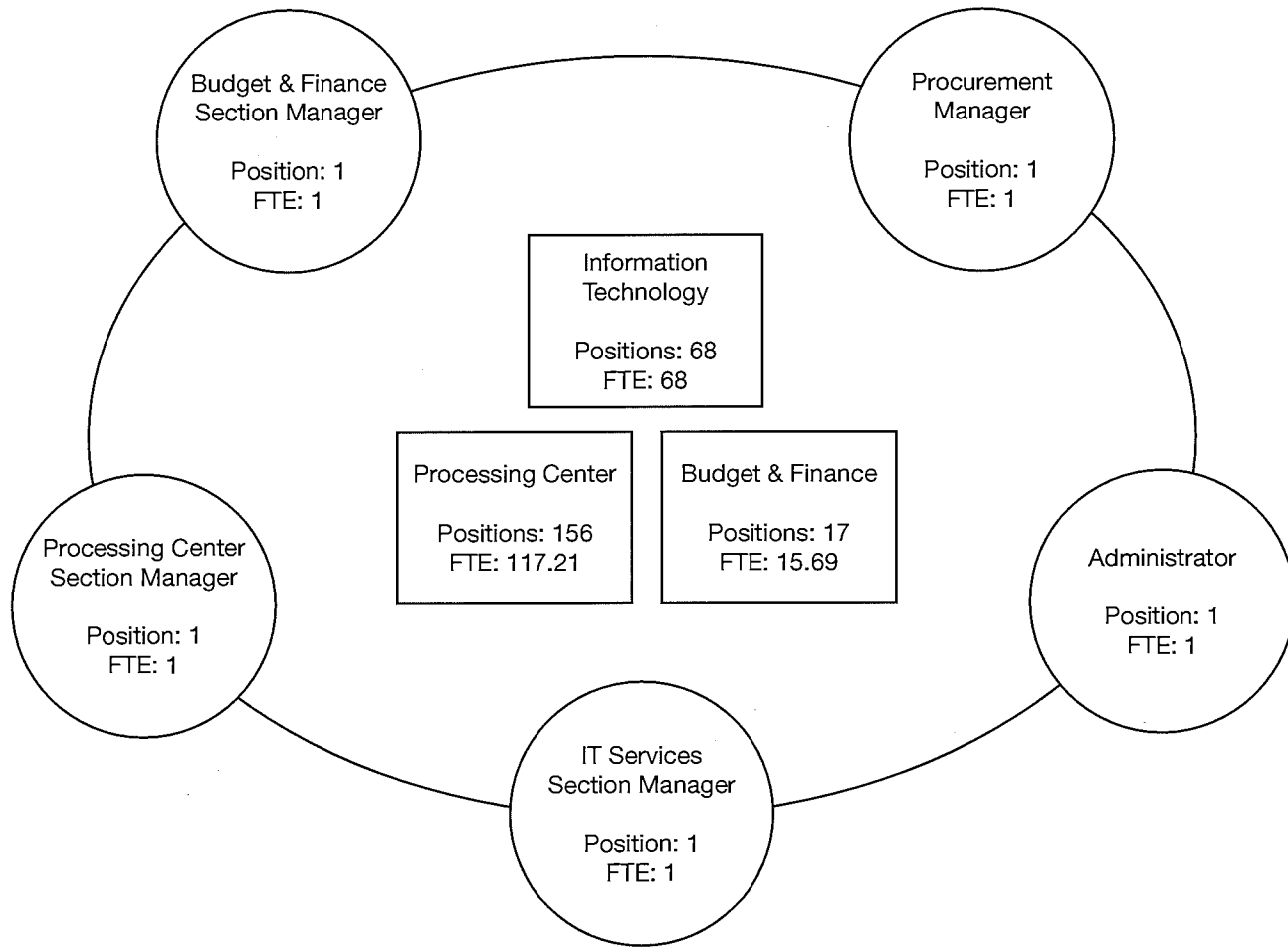
3/0

BUDGET NARRATIVE

Program Management Office/General Services Division

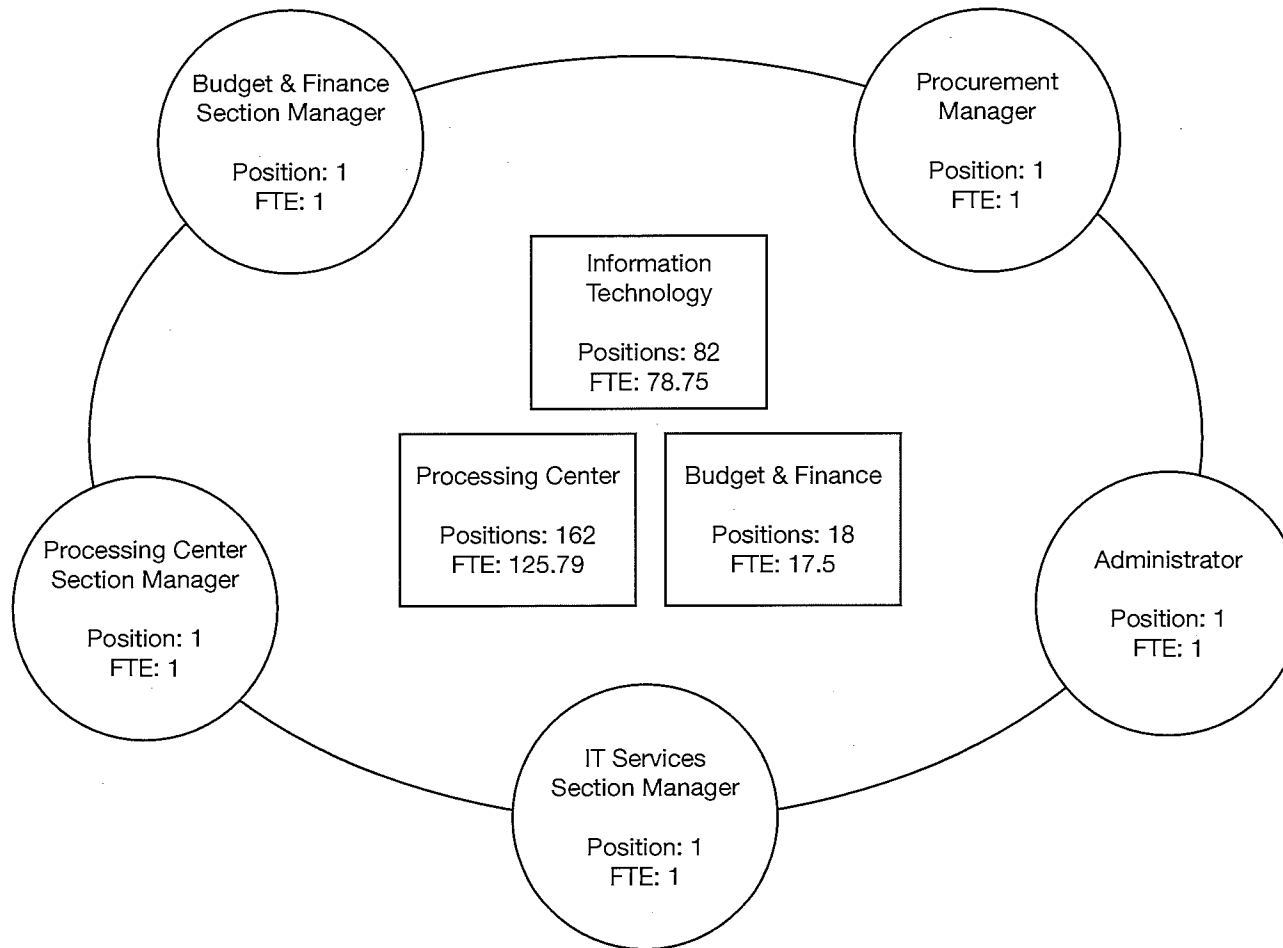
This page left intentionally blank.

**Administrative Services Division
2015-2017**



Total Positions: 246
Total FTE: 205.90

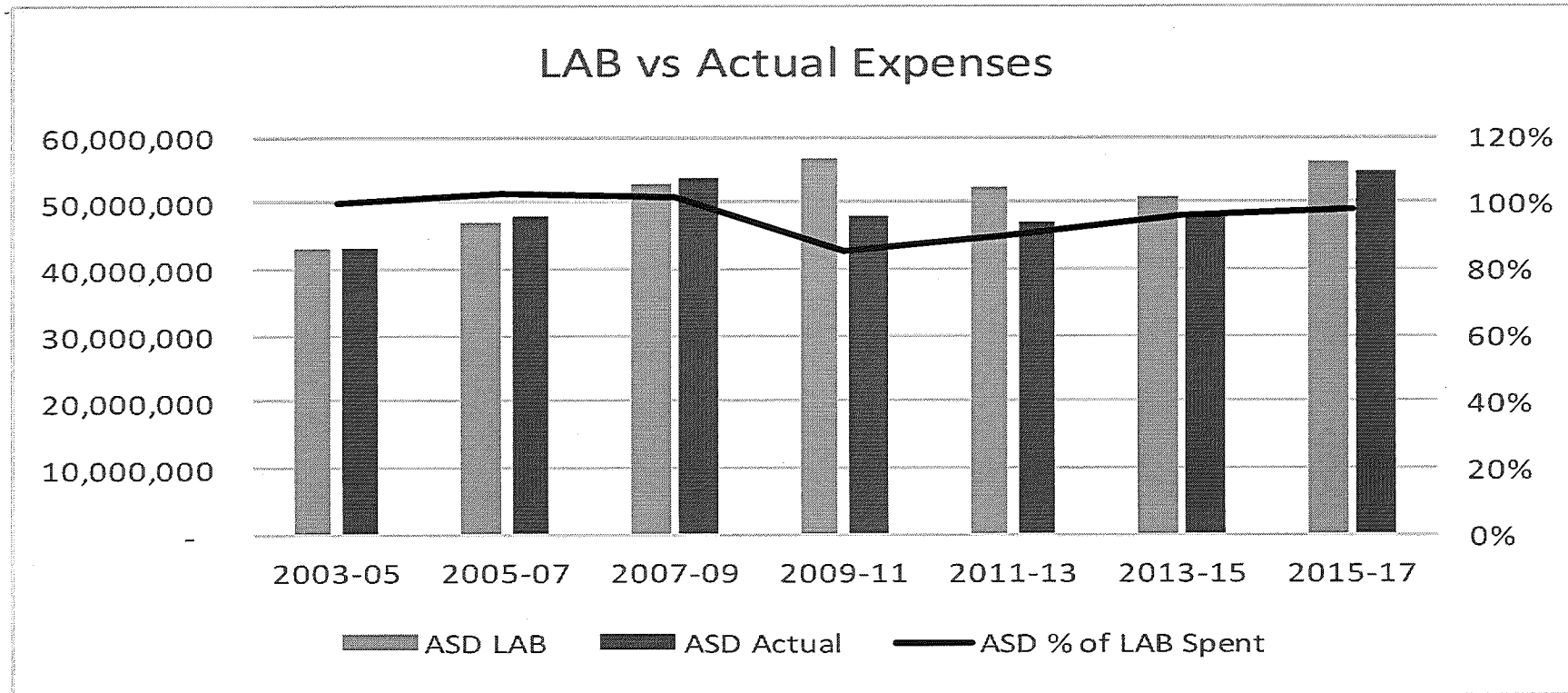
Administrative Services Division 2017-2019



Total Positions: 267
Total FTE: 227.04

BUDGET NARRATIVE

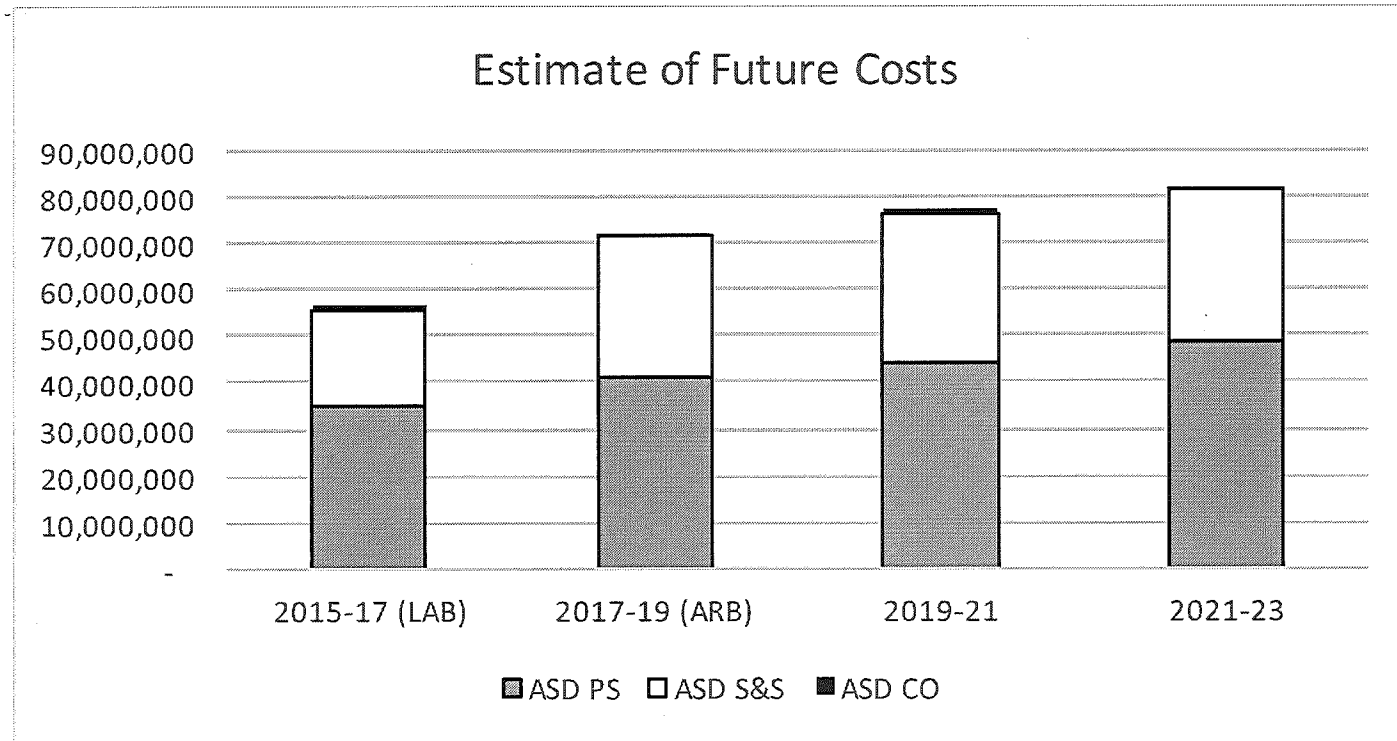
Administrative Services Division



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	56,085,690
Actual	43,026,987	48,085,973	53,832,937	48,040,856	47,053,063	48,692,332	54,847,565

BUDGET NARRATIVE

Administrative Services Division



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	34,824,577	40,735,426	44,401,614	48,397,760
S&S	20,986,562	30,602,412	31,765,304	33,067,681
CO	274,551	385,271	399,911	416,308

BUDGET NARRATIVE

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

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 through 5,354,749 transactions. 75 percent of the total dollars and 57 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 25 percent of the dollars and 43 percent of the transactions. Annually, the Processing Center processes more than 2.1 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

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

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.

Description of the various funding streams that support the program

The program is supported by General Fund and Other Funds.

BUDGET NARRATIVE

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

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

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

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

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

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

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

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.

Purpose

The purpose of this package is to ensure the ongoing operational maintenance and support of DOR's application portfolio. This includes:

1. Securing vendor support for the new core system, GenTax.
2. Modernizing business-critical custom applications where the underlying technology has become obsolete.
3. Converting remaining legacy systems either into GenTax or into modern and easily supported technologies.
4. Adding a Principle Executive Manager D (PEMD) in the Processing Center to provide oversight for the nine operations and policy analysts (OPAs) who plan, design, and coordinate the agency's paper processing and banking systems.
5. Supporting the dynamic, changing environment of the organization including the increased volume of agency rules, communications resource needs, and disclosure monitoring and oversight.

The 2013 Oregon Legislature funded and approved the agency's Core Systems Replacement (CSR) Project. The goal of this project is to modernize applications and business processes with a commercial off-the-shelf (COTS) solution (GenTax). By January 2018, this project will be complete and system support activities will transition to ongoing system operations and maintenance. As communicated to the Legislature earlier in the development of the CSR Project, providing DOR with a significantly more sophisticated set of tools that increase tax program productivity will require a higher level of ongoing technical support. This package proposes that ongoing system maintenance and support be provided through a combination of contracted vendor support services and in-house IT staff.

BUDGET NARRATIVE

Administrative Services Division

While nearly two-thirds of the agency's legacy systems are being replaced with GenTax, the remaining out of scope legacy applications are still at risk of technological obsolescence. They need to be modernized in order to:

- Mitigate the growing support risks inherent in maintaining aging legacy systems.
- Maintain current service levels.
- Divest from the iSeries (IBM i) infrastructure.
- Potentially enhance the ability to improve agency performance and generate revenue.

These legacy systems range from outward-facing web applications used by the public to internal systems that support the administration of all DOR tax programs. Some of these systems are vital to assuring DOR maintains compliance with federal and state laws, policies, and guidelines. Other systems help automate labor-intensive processes and reduce the potential for errors. Over the years, DOR created these systems to address pressing business needs while minimizing labor time and costs.

Unfortunately, these systems are based upon technologies that are being phased out industry-wide, making the systems much more difficult and costly to maintain, enhance, or integrate. Core computing, which also resides in a legacy environment, will be moved to ETS-preferred architecture to further leverage shared resources. This package seeks to ensure that these vital systems are successfully migrated into a modern, supportable, and robust technological environment, allowing IT staff to leverage a single set of skills across all technology domains.

The skillsets needed to maintain GenTax after January 2018 are not the same as those necessary to re-architect and modernize the remaining business-critical custom applications and legacy systems based on IT-industry standards and best practices. Thus, this package proposes essential staffing additions to ensure both the successful transition of GenTax into ongoing operational mode and the successful modernization of agency applications and systems.

The Processing Center has one administration unit and five additional units that make up the "Pipeline." Each unit in the Pipeline specializes in a particular aspect of processing the agency's incoming returns, correspondence, and payments. The Processing Center is requesting a PEMD to serve as operations manager and provide oversight of nine OPAs. OPAs plan, design, and coordinate the agency's processing and

BUDGET NARRATIVE

Administrative Services Division

banking systems. They work with vendors to develop tax forms and vouchers. OPAs also serve as liaisons between program areas and the Processing Center to ensure information is transferred efficiently and accurately into GenTax. The operations manager will:

- Provide support to resolve issues relating to transferring information.
- Managing quality control issues.
- Researching ways to increase efficiency.
- Managing budgets.

The Executive Division—including the Director’s Office, Communications, and Human Resources—is also impacted by the changing nature of the agency’s work as it relates to GenTax and the operational environment it is creating. For the Director’s Office, an additional Operations and Policy Analyst 4 is requested to serve as the agency’s rules coordinator. Previously, the agency’s legislative coordinator handled both the agency’s legislative and rules processes. However, annual legislative sessions, additional requests for interim policy committee work, responding to legislative and constituent complaints, and impacts of the new system created too much work for one position.

In the 2015–17 biennium, the agency chose to double-fill a position with a permanent agency rules coordinator to manage the increasing volume of rule changes due to more frequent legislative sessions and help manage the agency’s policy workload. And, in the 2015–17 and carrying over to the 2017–19 biennium, the agency rules coordinator has additional workload associated with renumbering all of the agency’s administrative rules to conform to the Secretary of State’s new administrative rules system requirements. While the renumbering project is a sprint in the short-term to identify, map, and administratively change all the numbers through the rulemaking process, the tail of work related to updating department forms, publications, policies, and procedures will flow over into the 2017–19 biennium.

The Communications Section is part of the Director’s Office and provides centralized services to the agency including addressing public records and media requests, editing and publishing services for administration and program areas, and content management and delivery for the agency’s external website. While implementing new systems and adopting industry best practices, we have seen an increase in the demand for services supporting the development of clear, concise communications products to achieve the goals of the program areas. Communications is requesting to make permanent the Public Affairs Specialist 2 position that was a limited-duration position for 2015–17 (included as part of the new marijuana tax program); an Operations and Policy Analyst 2 position to expand the content management and governance responsibilities for the agency’s website that receives 2 million unique visitors each month; and an Electronic Publishing and

BUDGET NARRATIVE

Administrative Services Division

Distribution Specialist 3 position to increase our capacity to publish the department's 900 forms, instructions, and publications timely for use by taxpayers and partners.

The agency's Disclosure Office ensures the department is complying with relevant state and federal disclosure laws through training and consultation and coordinates department contact, activities, and agreements with the IRS. The requirements for compliance with IRS Pub 1075 have increased the workload of the Disclosure Office's Compliance Specialist 3s substantially over the past three years, which has resulted in the need for an additional position. Staff are seeing an increase in their:

- Responsibilities in IRS relationships.
- Fraud prevention work.
- Policy and procedure work to ensure continued confidentiality and security for taxpayer information in Gen Tax.
- Review of required reports, which have doubled between the new system and IRS Pub 1075 requirements.

How Achieved

A key component of GenTax's operational maintenance and support will be provided through a contract with Fast Enterprises, LLC. DOR proposes subscribing for GenTax Level 3 contracted maintenance and support, which provides for:

- Access to service packs.
- Access to new versions of GenTax.
- Access to new and revised documentation.
- Phone support from 8 a.m. to 5 p.m. PST.
- Defect repair, in which the contractor will fix core GenTax bugs at no additional cost to agency.
- On-site contractor personnel for service pack installations and major upgrades.

Additionally, DOR proposes contracting with Fast for additional on-site contractor resources to assist in system modifications and enhancements. The cost of this proposed contract for the 2017–19 biennium is \$3,650,000.

To address both the demands of ongoing GenTax support and the initial modernization and support of the agency's custom applications and remaining legacy systems, DOR proposes 14 additional IT staff positions at a cost of \$2,802,598 for the 2017–19 biennium.

BUDGET NARRATIVE

Administrative Services Division

Partial list of existing applications to be migrated and redesigned by staff in these positions:

- ORMAP—Provides online property mapping information and forms for counties, assessors, realtors, title companies, and the general public.
- KAST—Controls building access privileges and maintains IRS-required database of signed secrecy clause statements (memorandum of understanding).
- ACED—Maintains record of certified training required for property tax appraisers.
- Travel and Training Requests—Initiates, guides, and tracks all travel and training requests through reviews, approvals, and charges.
- Mail Processing Production—Tracks mail-processing productivity.
- Policies and Procedures—Centralized repository of the record copies of all DOR policies and procedures.
- Non-filer Enforcement Tracking System—Repository for historical nonfiler information that is not in GenTax.
- eTime—Timekeeping system to record staff time at the program and project level. Helps assure correct paycheck amounts.
- LegOp—Creates requests for legal assistance from DOJ and maintains repository of legal opinions.
- CAS—Cost Allocation System. Allocates and assigns all DOR costs to the correct program and allows for proper funding reimbursement.
- Administrative rules mailing list—Maintains list of recipients of the agency's notices of statute and administrative rule changes.
- HRCIS—Central HR system database that directly supports several dependent administrative systems.
- Forms and Publications—Database tool that maintains current DOR forms and publications and tracks use, cost to produce, and inventory.
- Quick Copy—Printing request system that incorporates electronic transmittal of documents and facilitates proper assignment of charges.
- PC Daily—Daily tracking program that monitors backlog status in the Processing Center.
- Batch Header—System for ensuring proper coding of payments.
- People Finder—Online staff directory.

The Director's Office is requesting an additional position to address the volume of work related to updating and maintaining the agency's roughly 1,000 administrative rules. And, with the continuation of annual legislative sessions, the faster pace of the changes that arise from a more flexible income tax system, and providing policy updates to constituent groups such as the Oregon State Bar and the Certified Public Accountants, the position will be needed into the future. Additional positions requested by the Director's Office are to support a growing number of public records requests, including addressing the expected timelines under DAS' model public records policy and the Governor's

BUDGET NARRATIVE

Administrative Services Division

Executive Order 16-06; continued media inquiries about the department's marijuana tax program; providing content management support for the agency's internet and intranet sites; and handling increased production expectations for published forms, instructions, and publications.

Staffing Impact

DOR is requesting 14 IT positions:

- One Principal Executive Manager D position.
- One Information Systems Specialist 8 position.
- Three Information Systems Specialist 7 positions.
- Six Information Systems Specialist 6 positions.
- One Information Systems Specialist 5 position.
- Two Information Systems Specialist 4 positions.

For the Executive Division, the agency is requesting four positions:

- One Operations and Policy Analyst 4.
- One Electronic Publishing Distribution Specialist 3.
- One Public Affairs Specialist 2.
- One Operations and Policy Analyst 2.

Qualifying Results

The operation and maintenance of the GenTax system will be successfully supported through a combination of contracted service and in-house staff. All DOR legacy systems will be successfully migrated to a modern, supportable technological platform and will leverage the inherent advantages of newer technology to improve and enhance the functionality of these systems.

Information captured in the Processing Center is accurately transferred into GenTax. Issues impacting information transfer are identified and resolved quickly.

Agency administrative rules are created and updated in a timely manner based on the pace and timing of legislative sessions and ballot measure changes.

BUDGET NARRATIVE

Administrative Services Division

DAS model public records policy timelines are met for information requests. Forms and publications are available to taxpayers timely. Current information is available taxpayers and staff through our internet and intranet sites.

Timely compliance with IRS reporting requirements, which allows us continued access to FTI information. Timely guidance to employees, which helps mitigate the risk of disclosure of taxpayer information.

Revenue Source

With the scheduled completion of the project, the department needs additional resources to maintain the upgraded system and additional support staff. Administrative Services Division is requesting fifteen additional support staff positions, 14 ITS staff and one PEMD for the Processing Center, at 11.75 FTE and associated services and supplies. This package increase is \$8,946,272, General Funds, and \$346,690, Other Funds.

2019–2021 Fiscal Impact

Partially phased in. Anticipate thirteen positions will need to be phased-in to full FTE in 2019–21. In addition, anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions.

BUDGET NARRATIVE

Administrative Services Division

103 OregonBuys- eProcurement System

Package Description

Purpose

To acquire a fully functional procurement-to-payment (P2P) system for DOR to use to electronically manage its procurements from start to finish with all business rules and controls in place. In December 2016, DOR was one of nine agencies whose fiscal, procurement, and IT staff met to provide input for the P2P system, called the *OregonBuys* Project. DOR staff have participated in more than 300 hours of meetings, demonstrations, documentation review throughout this process. These meeting helped to ensure the system requirements, processes, and rules met the agency's needs. The DOR Finance Manager served in a vital capacity as vice-chair of the project's executive committee.

Proposed Solution

DOR has been involved in the *OregonBuys* selection process since its conception. The participating agencies determined that buying a commercial-off-the-shelf product through the solicitation process would best meet all agencies' needs, expedite implementation, and minimize project risks.

For DOR, this system will eliminate antiquated programs currently in use that can no longer be supported by IT staff. This includes the *Vendor* system (created prior to 1999) and FileMaker Pro. The new solution will also:

- Reduce duplication of tasks and related errors.
- Include best-practice safeguards to reduce agency risks.
- Allow for more accurate and in-depth reporting options.

How Achieved

Four vendors responded to the Request for Proposal (RFP). Through an extensive evaluation process, including onsite demonstrations, a vendor was selected. A contract is expected to be in place by September 30, 2016. The Department of Forestry will begin implementation by fall 2016. As the first agency to implement the software, they will take on the bulk of the work required to connect the new system to the Statewide Financial Management Application (SFMA), the Oregon Procurement Information Network (ORPIN),

BUDGET NARRATIVE

Administrative Services Division

and the Certification Office for Business Inclusion and Diversity (COBID), so those components will already be in place when DOR implements the system.

Staffing Impact

DOR does not plan to bring on additional staff to implement this program. Current staff will work with the vendor for software implementation. DOR plans, as much as possible, to use the same implementation processes as Forestry.

The long-term impacts include staff capacity to:

Update templates and forms.

Review and improve processes and procedures.

Qualifying Results

Implementation of the *OregonBuys* system will ensure proper controls are in place, which will increase the effectiveness and efficiency of procurement activities. It will also increase the reliability of the agency's financial reporting and its compliance with applicable laws and regulations. It will eliminate the outdated systems the agency relies upon to conduct its business. These systems are now vulnerable due to the cost and specialized skills required to update them and would put the agency at risk if they failed.

Revenue Source

Administrative Services Division is requesting an increase in Professional Services of \$1,807,080, General Funds, and \$10,800, Other Funds.

2019–2021 Fiscal Impact

Much of the expenses will be phased out in 2019–21, but there will be some on-going software maintenance expenses. Anticipate an inflation adjustment for 2019–21 based on the Department of Administrative Services price list and instructions on the on-going costs.

BUDGET NARRATIVE

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 2.1 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

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

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	715,736	-	-	-	-	-	715,736
Admin and Service Charges	-	-	73,435	-	-	-	73,435
Total Revenues	\$715,736	-	\$73,435	-	-	-	\$789,171
Personal Services							
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
Total Personal Services	\$715,736	-	\$73,435	-	-	-	\$789,171
Total Expenditures							
Total Expenditures	715,736	-	73,435	-	-	-	789,171
Total Expenditures	\$715,736	-	\$73,435	-	-	-	\$789,171

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
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	250,000	-	-	-	-	-	250,000
Total Revenues	\$250,000	-	-	-	-	-	\$250,000
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Telecommunications	150,000	-	-	-	-	-	150,000
IT Professional Services	100,000	-	-	-	-	-	100,000
Total Services & Supplies	\$250,000	-	-	-	-	-	\$250,000
Total Expenditures							
Total Expenditures	250,000	-	-	-	-	-	250,000
Total Expenditures	\$250,000	-	-	-	-	-	\$250,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: 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
Revenues							
General Fund Appropriation	(912,728)	-	-	-	-	-	(912,728)
Admin and Service Charges	-	-	(387,272)	-	-	-	(387,272)
Total Revenues	(\$912,728)	-	(\$387,272)	-	-	-	(\$1,300,000)
Services & Supplies							
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)
Total Services & Supplies	(\$912,728)	-	(\$387,272)	-	-	-	(\$1,300,000)
Total Expenditures							
Total Expenditures	(912,728)	-	(387,272)	-	-	-	(1,300,000)
Total Expenditures	(\$912,728)	-	(\$387,272)	-	-	-	(\$1,300,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: 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
Revenues							
General Fund Appropriation	1,307,164	-	-	-	-	-	1,307,164
Admin and Service Charges	-	-	321,179	-	-	-	321,179
Total Revenues	\$1,307,164	-	\$321,179	-	-	-	\$1,628,343
Transfers Out							
Tsfr To Dept Post-Secondary Education	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Services & Supplies							
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
Services & Supplies							
Expendable Prop 250 - 5000	5,921	-	535	-	-	-	6,456
IT Expendable Property	106,594	-	-	-	-	-	106,594
Total Services & Supplies	\$1,300,647	-	\$317,536	-	-	-	\$1,618,183
Capital Outlay							
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
Total Capital Outlay	\$6,517	-	\$3,643	-	-	-	\$10,160
Total Expenditures							
Total Expenditures	1,307,164	-	321,179	-	-	-	1,628,343
Total Expenditures	\$1,307,164	-	\$321,179	-	-	-	\$1,628,343
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: 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
Revenues							
General Fund Appropriation	18,386	-	-	-	-	-	18,386
Total Revenues	\$18,386	-	-	-	-	-	\$18,386
Services & Supplies							
Telecommunications	18,386	-	-	-	-	-	18,386
Total Services & Supplies	\$18,386	-	-	-	-	-	\$18,386
Total Expenditures							
Total Expenditures	18,386	-	-	-	-	-	18,386
Total Expenditures	\$18,386	-	-	-	-	-	\$18,386
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical 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
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 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
Revenues							
Admin and Service Charges	-	-	743,071	-	-	-	743,071
Total Revenues	-	-	\$743,071	-	-	-	\$743,071
Personal Services							
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
Total Personal Services	-	-	\$699,012	-	-	-	\$699,012
Total Expenditures							
Total Expenditures	-	-	699,012	-	-	-	699,012
Total Expenditures	-	-	\$699,012	-	-	-	\$699,012
Ending Balance							
Ending Balance	-	-	44,059	-	-	-	44,059
Total Ending Balance	-	-	\$44,059	-	-	-	\$44,059
Total Positions							
Total Positions	-	-	-	-	-	-	5
Total Positions	-	-	-	-	-	-	5

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
Total FTE							
Total FTE							5.00
Total FTE	-	-	-	-	-	-	5.00

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
Revenues							
General Fund Appropriation	8,946,272	-	-	-	-	-	8,946,272
Admin and Service Charges	-	-	346,690	-	-	-	346,690
Total Revenues	\$8,946,272	-	\$346,690	-	-	-	\$9,292,962
Personal Services							
Class/Unclass Sal. and Per Diem	1,465,480	-	211,310	-	-	-	1,676,790
Empl. Rel. Bd. Assessments	585	-	88	-	-	-	673
Public Employees' Retire Cont	213,398	-	29,537	-	-	-	242,935
Social Security Taxes	112,109	-	16,167	-	-	-	128,276
Worker's Comp. Assess. (WCD)	698	-	103	-	-	-	801
Mass Transit Tax	8,793	-	1,268	-	-	-	10,061
Flexible Benefits	340,864	-	50,834	-	-	-	391,698
Total Personal Services	\$2,141,927	-	\$309,307	-	-	-	\$2,451,234
Services & Supplies							
Instate Travel	2,974	-	419	-	-	-	3,393
Employee Training	28,906	-	4,599	-	-	-	33,505
Office Expenses	15,202	-	2,393	-	-	-	17,595
Telecommunications	41,006	-	6,454	-	-	-	47,460
Data Processing	7,594	-	1,196	-	-	-	8,790
IT Professional Services	6,094,640	-	-	-	-	-	6,094,640
Employee Recruitment and Develop	460	-	40	-	-	-	500
Dues and Subscriptions	13,000	-	-	-	-	-	13,000
Facilities Rental and Taxes	429,000	-	-	-	-	-	429,000

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
Services & Supplies							
Facilities Maintenance	30,000	-	-	-	-	-	30,000
Expendable Prop 250 - 5000	6,830	-	1,075	-	-	-	7,905
IT Expendable Property	47,849	-	7,531	-	-	-	55,380
Total Services & Supplies	\$6,717,461	-	\$23,707	-	-	-	\$6,741,168
Capital Outlay							
Office Furniture and Fixtures	86,884	-	13,676	-	-	-	100,560
Total Capital Outlay	\$86,884	-	\$13,676	-	-	-	\$100,560
Total Expenditures							
Total Expenditures	8,946,272	-	346,690	-	-	-	9,292,962
Total Expenditures	\$8,946,272	-	\$346,690	-	-	-	\$9,292,962
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							15
Total Positions	-	-	-	-	-	-	15

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
Total FTE							11.75
Total FTE	-	-	-	-	-	-	11.75

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 103 - OregonBuys - eProcurement System

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
Revenues							
General Fund Appropriation	1,807,080	-	-	-	-	-	1,807,080
Admin and Service Charges	-	-	10,800	-	-	-	10,800
Total Revenues	\$1,807,080	-	\$10,800	-	-	-	\$1,817,880
Services & Supplies							
Professional Services	1,807,080	-	10,800	-	-	-	1,817,880
Total Services & Supplies	\$1,807,080	-	\$10,800	-	-	-	\$1,817,880
Total Expenditures							
Total Expenditures	1,807,080	-	10,800	-	-	-	1,817,880
Total Expenditures	\$1,807,080	-	\$10,800	-	-	-	\$1,817,880
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	651,962	-	-	-	-	-	651,962
Admin and Service Charges	-	-	101,751	-	-	-	101,751
Total Revenues	\$651,962	-	\$101,751	-	-	-	\$753,713
Services & Supplies							
Professional Services	651,962	-	101,751	-	-	-	753,713
Total Services & Supplies	\$651,962	-	\$101,751	-	-	-	\$753,713
Total Expenditures							
Total Expenditures	651,962	-	101,751	-	-	-	753,713
Total Expenditures	\$651,962	-	\$101,751	-	-	-	\$753,713
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

08/09/16 REPORT NO.: PDPFISCAL
 REPORT: PACKAGE FISCAL IMPACT REPORT
 AGENCY:15000 DEPT OF REVENUE
 SUMMARY XREF:003-00-00 Administrative Services Divisi

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PAGE 4
 PROD FILE

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 70,492			138,480 70,492
3627000	OA C0211 AA	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752 48,758			73,752 48,758
3628000	OA C0211 AA	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752 48,758			73,752 48,758
3629000	OA C0211 AA	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752 48,758			73,752 48,758
3630000	OA C0211 AA	ACCOUNTING TECHNICIAN 2	1	1.00	24.00	03	3,073.00		73,752 48,758			73,752 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

PACKAGE: 102 - Post CSR Implementation

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		
3633000	OA C1488	IA INFO SYSTEMS SPECIALIST 8	1	.75	18.00	09	8,754.00	135,512 49,687	22,060 8,089			157,572 57,776		
3634000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.75	18.00	02	5,819.00	90,078 40,265	14,664 6,555			104,742 46,820		
3635000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.75	18.00	02	5,819.00	90,078 40,265	14,664 6,555			104,742 46,820		
3636000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.75	18.00	02	5,819.00	90,078 40,265	14,664 6,555			104,742 46,820		
3637000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3638000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3639000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3640000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3641000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3642000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.75	18.00	02	5,254.00	81,332 38,452	13,240 6,259			94,572 44,711		
3643000	OA C1485	IA INFO SYSTEMS SPECIALIST 5	1	.75	18.00	02	4,916.00	76,100 37,365	12,388 6,083			88,488 43,448		
3644000	OA C1484	IA INFO SYSTEMS SPECIALIST 4	1	.75	18.00	02	4,400.00	68,112 35,710	11,088 5,812			79,200 41,522		
3645000	OA C1484	IA INFO SYSTEMS SPECIALIST 4	1	.75	18.00	02	4,400.00	68,112 35,710	11,088 5,812			79,200 41,522		
3646000	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		
3653000	MMS X7006	AA PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	08	7,352.00	162,332 74,191	14,116 6,453			176,448 80,644		
TOTAL PICS SALARY								1,465,480	211,310			1,676,790		
TOTAL PICS OPE								667,654	96,729			764,383		
TOTAL PICS PERSONAL SERVICES =								15	11.75	282.00	354	2,133,134	308,039	2,441,173

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

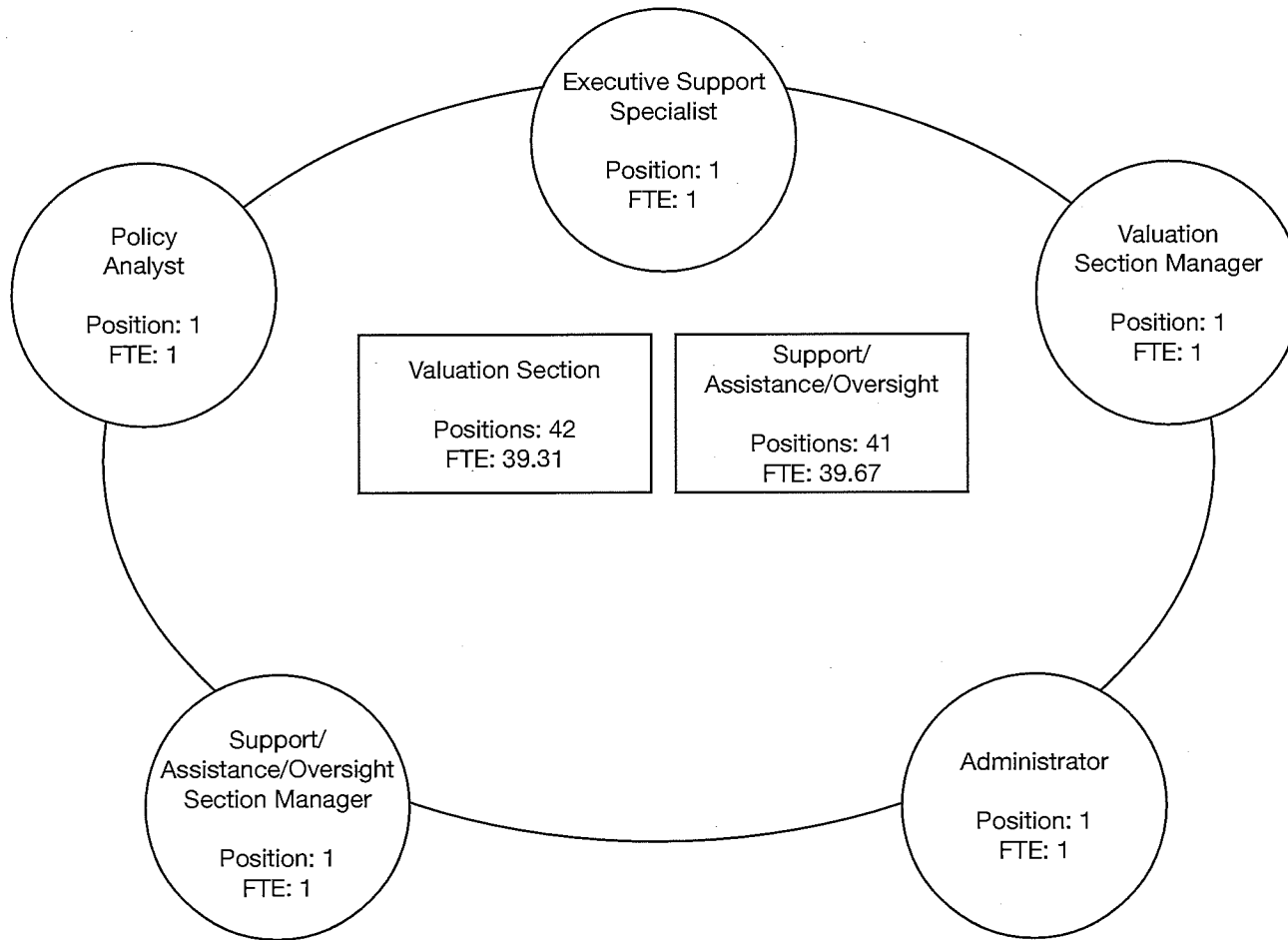
Revenue, Dept of
2017-19 Biennium

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
Other Funds						
Admin and Service Charges	6,328,171	7,825,300	8,704,381	10,229,791	-	-
Other Revenues	-	52,825	52,825	52,825	-	-
Total Other Funds	\$6,328,171	\$7,878,125	\$8,757,206	\$10,282,616	-	-

Property Tax
Division

**Property Tax Division
2015-2017**



Total Positions: 88
Total FTE: 83.98

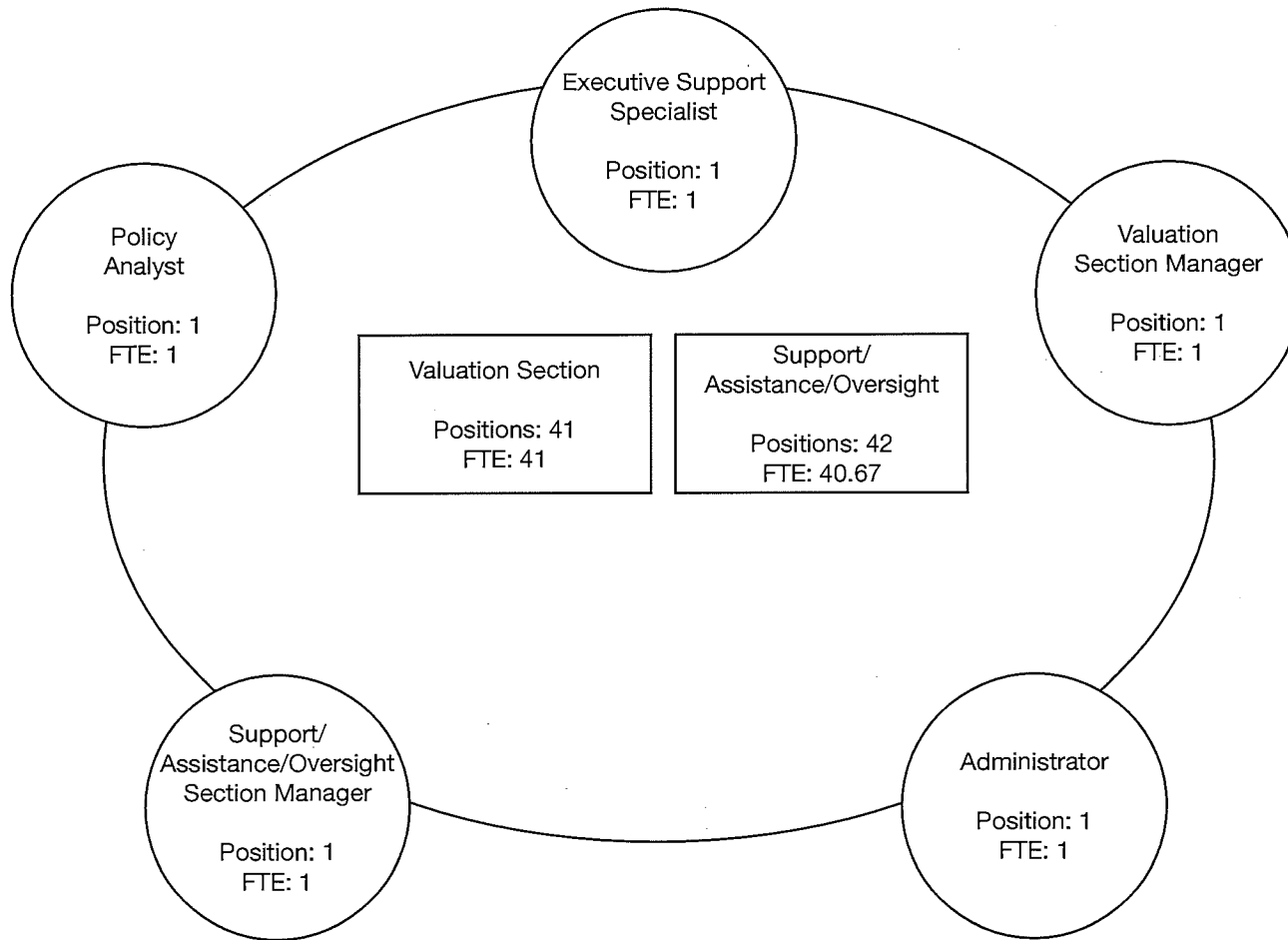
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

**Property Tax Division
2017-2019**



Total Positions: 88
Total FTE: 86.67

Agency Request

Governor's Budget

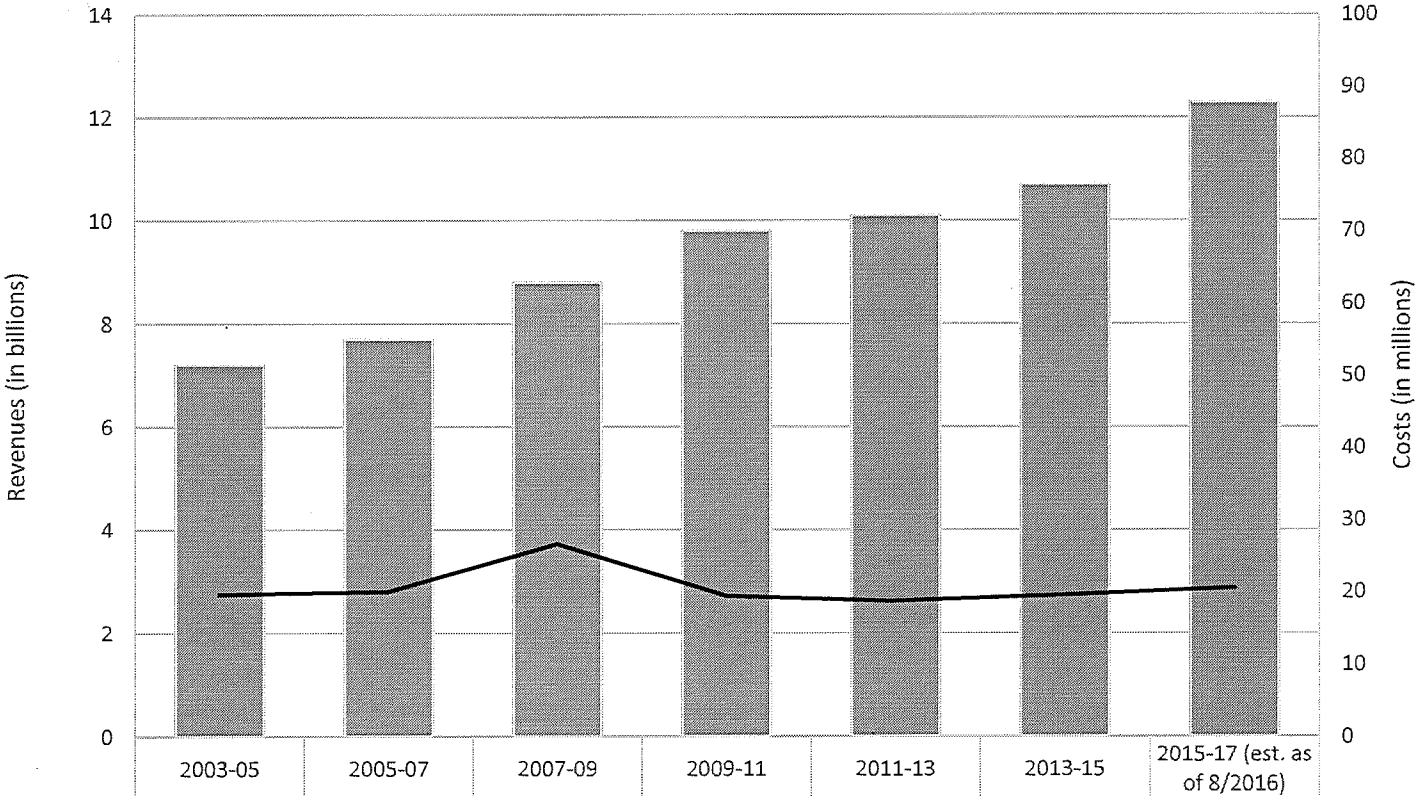
Legislatively Adopted

Budget Page _____

BUDGET NARRATIVE

Property Tax Division

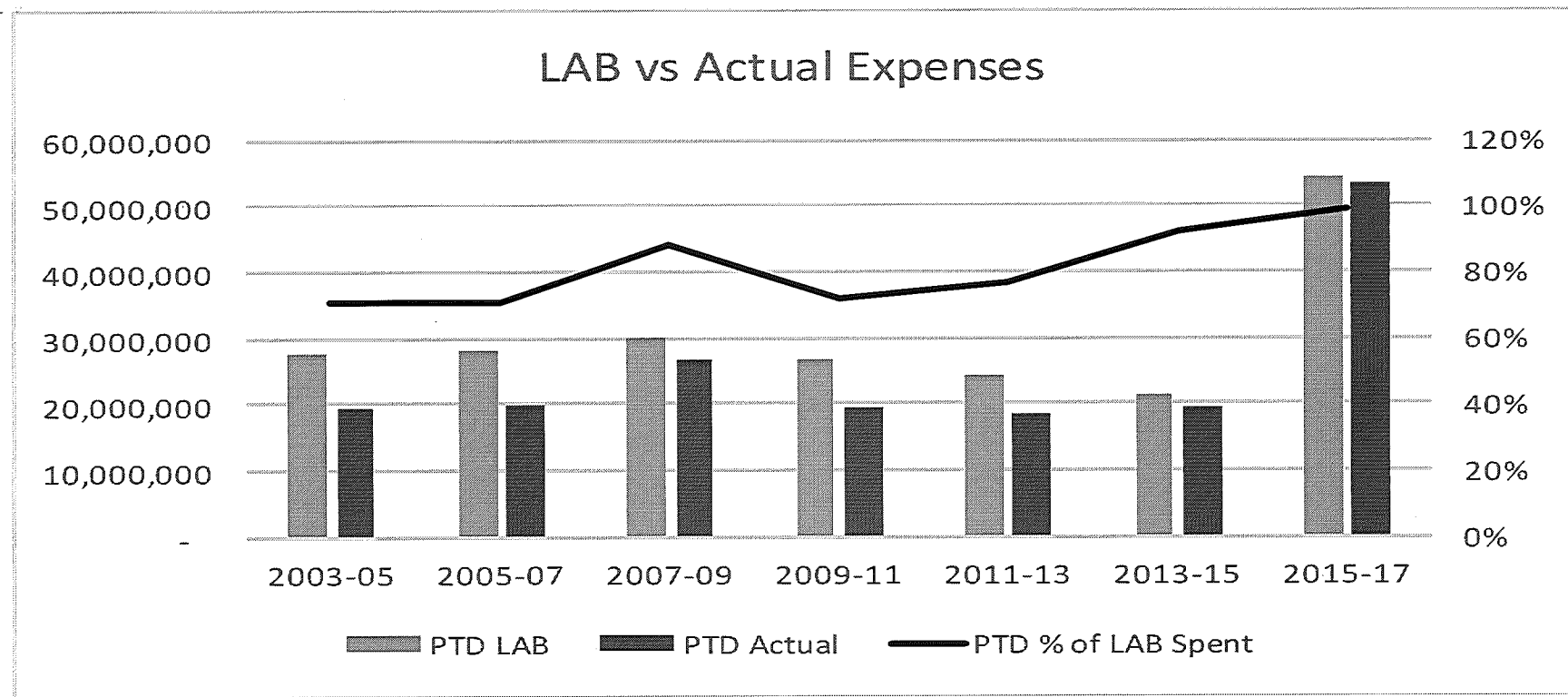
Property Tax Administration Costs vs. Taxes Collected per Biennium



█ Total Tax Collected (in billions)	7.2	7.7	8.8	9.8	10.1	10.7	12.3
— PTD Administrative Costs (in millions)	19.6	20	26.6	19.4	18.7	19.5	20.5

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	53,489,579

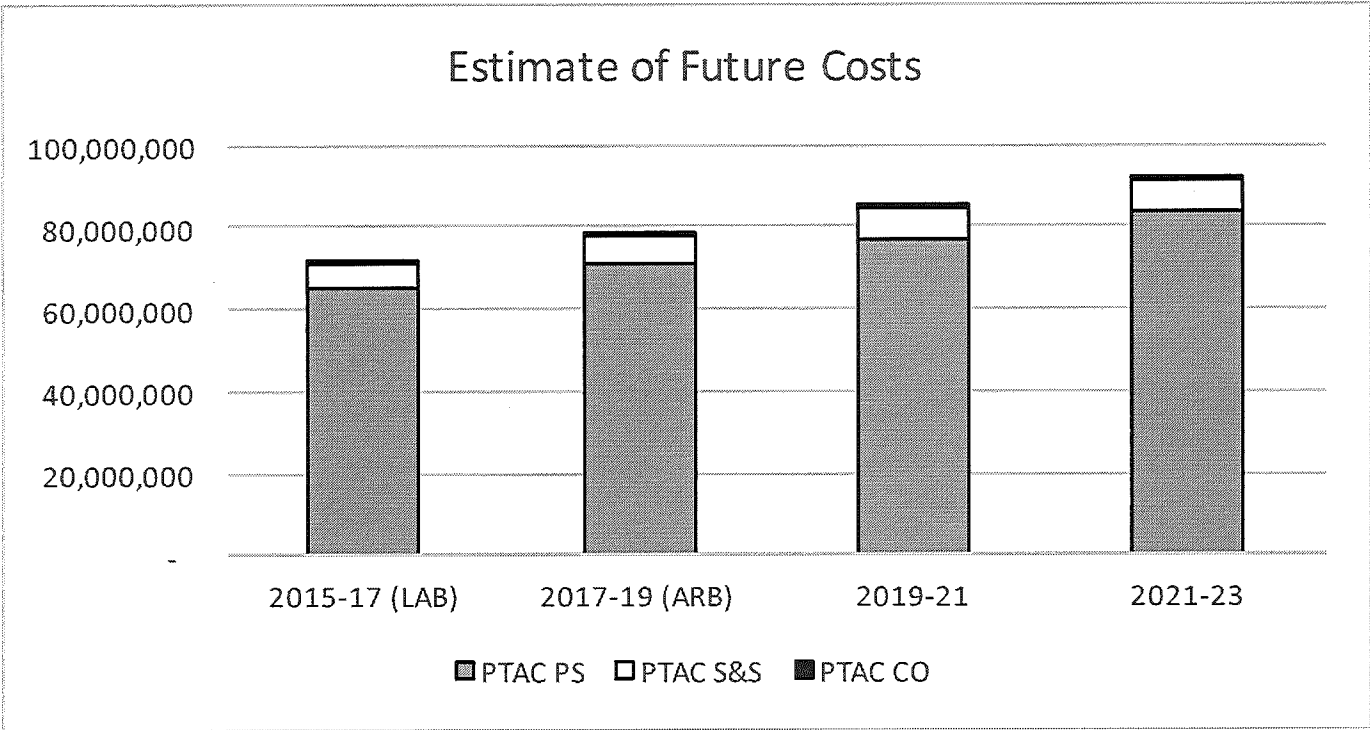
BUDGET NARRATIVE

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

Property Tax Division

	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	17,656,577	18,797,472	20,489,244	22,333,276
S&S	2,822,182	2,939,223	3,050,913	3,176,001
CO	18,614	19,304	20,038	20,859
Special Payments	33,600,000	34,843,200	36,167,242	37,650,099

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

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

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

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

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.
- Between 2010–2015, 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

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

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

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

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

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

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

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

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

Property Tax Division

070 - CAFFA Funding Revenue Shortfall

Purpose

Problem: Due to an increase in costs, combined with a decrease in available County Assessment Function Funding Assistance (CAFFA) revenue, the department continues to experience a funding shortfall to fulfill statutorily-mandated duties related to the industrial valuation and central assessment programs. In the February 2016 legislative session additional general funds were provided to offset the shortage in revenue for the 2015–17 biennium, However, since costs continue to increase but available CAFFA revenues are flat or decreasing, there is an additional need for general funds in the 2017–19 biennium.

Proposed Solution: We are requesting budgetary authority to realign our General Fund and Other Funds resources to better reflect actual business activity and associated costs.

How Achieved

In order to address the ongoing deficit in CAFFA funding, we request a permanent General Fund allocation equivalent to the currently anticipated CAFFA revenue deficit of approximately \$431,000 for the 2017–19 biennium.

Alternatives Considered: A number of options are available to address the current CAFFA funding shortfall, including increasing recording fees, increasing the department's portion of CAFFA fund beyond the current 10 percent, shifting state responsible industrial appraisal work from the department to the counties, or seeking a General Fund appropriation. Options involving creating or shifting additional CAFFA funding to the department or shifting current department workload to the counties are viewed as unworkable at this time.

Staffing Impact

The result of this action would be that approximately two appraiser positions in the Valuation Section of the Property Tax Division would move from Other Funds to General Fund funding.

Quantifying Results

We are statutorily required to ensure all properties are valued to 100 percent of RMV. Maintaining strong industrial valuation and central assessment programs will ensure proper values are developed and provided to counties in a timely manner. Ultimately, correct values translate to correct taxes being assessed, with the proceeds going to support a variety of taxing district functions.

BUDGET NARRATIVE

Property Tax Division

Revenue Source:

The Cost of Goods and Services decreased \$9,400, General Fund, and \$431,400, 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

Property Tax Division

108 PTD Revenue Shortfall

Package Description

Purpose

To rebalance the General Fund and Other Fund positional funding from the County Assessment Function Funding Assistance (CAFFA) revenue stream.

CAFFA revenues fluctuate from year to year and are dependent on the document recording fees and delinquent property tax interest collected. CAFFA revenue for the 2017–19 biennium is projected to be inadequate to fully fund existing positions. These positions perform critical valuation work on both industrial and centrally assessed properties.

Proposed Solution

Adjust the funding source split to accurately reflect the anticipated shortfall in Other Fund revenue.

How Achieved

Request to rebalance the fund split for positions funded by CAFFA revenue to ensure critical property valuation work continues.

Alternatives Considered

- **Vacate positions:** These positions provide critical services to the Valuation Section and are a critical component of the assessment and valuation process. Leaving positions vacant will reduce the accuracy of values placed on the tax rolls and may result in shifting work—that the department has more expertise in working—to counties.
- **Shift resources:** The division already shifts resources during the industrial property return valuation season. This alternative would mean moving additional resources away from physical appraisal work and handling appeals.

Staffing Impact

This increase in appropriated General Funds will allow us to continue our current staffing levels through the 2017–19 biennium.

BUDGET NARRATIVE

Property Tax Division

Quantifying Results

These positions establish the values for industrial properties that are sent to the counties for inclusion on the tax rolls. The accuracy of these values are tracked and measured as one of our agency KPMs.

Revenue Source

The Cost of Goods and Services increased \$415,699, General Fund, and \$0, 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

Property Tax Division

109 PTD Rebalance

Package Description

Purpose

Provide funding to maintain current staffing levels through the 17–19 biennium and convert two vacant positions to create a training development position to meet growing demand for appraisal related training.

Problem

Additional funding was provided during the February 2016 session, but the FTE associated with that funding was inadvertently not requested to extend into the 2017–19 biennium. This funding was provided to allow hiring of positions previously left vacant to compensate for a shortfall in funding. The resource need that was reviewed and approved by the legislature in February of 2016 will continue to exist in the 2017–19 biennium.

Demand for appraisal related training for county and DOR staff is increasing. Converting a vacant Appraiser Analyst 2 and a student office worker into a Training Development Specialist 2 increases our capacity to provide needed training.

Proposed Solution

Permanently fund 21 positions from .88 FTE to 1.0 FTE and 1 position from .83 FTE to 1.0 FTE in 2017–19. Reclass Appraiser 2, position 4126, to Training and Development Specialists 2, abolish vacant student office worker, position 4187.

How Achieved

Requesting permanent funding via a policy option package in the 2017–19 budget process and approve the abolishment of a student worker position to fund a reclass of an Administrative Assistant 2 to a Training and Development Specialist 2.

BUDGET NARRATIVE

Property Tax Division

Alternatives Considered

- Vacate positions – These positions provide critical services within the Valuation Section, and are a critical component of the assessment and valuation process. Leaving positions vacant will reduce the accuracy of values placed on the tax roll and may result in shifting work to counties that the department has more expertise in working. Training to support continuing education requirements and demand for training by county and department staff will not be met without additional dedicated resources.
- Shift Resources – We shift resources during industrial property return valuation season now and may need to shift additional resource away from physical appraisal work and working appeals. Shifting existing resources for training development and instruction is an option but doesn't make the best use of the classifications available within the state.

Staffing Impact

This increase of FTE will allow us to continue our current staffing levels into the 2017–19 biennium and beyond.

Quantifying Results

These positions establish the values for industrial properties that are sent to the counties. The accuracy of these values are tracked and measured as one of our agency KPM's. More training options will be available to county and DOR staff resulting in more staff receiving important job skills training.

Revenue Source

The Cost of Goods and Services increased \$807,953, General Fund, and decreased \$270,521, 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

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	32,424	-	-	-	-	-	32,424
Admin and Service Charges	-	-	(14,409)	-	-	-	(14,409)
Total Revenues	\$32,424	-	(\$14,409)	-	-	-	\$18,015
Personal Services							
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)
Total Personal Services	\$32,424	-	(\$14,409)	-	-	-	\$18,015
Total Expenditures							
Total Expenditures	32,424	-	(14,409)	-	-	-	18,015
Total Expenditures	\$32,424	-	(\$14,409)	-	-	-	\$18,015

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division
 Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	41,269	-	-	-	-	-	41,269
Admin and Service Charges	-	-	1,315,412	-	-	-	1,315,412
Total Revenues	\$41,269	-	\$1,315,412	-	-	-	\$1,356,681
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
Total Services & Supplies	\$41,129	-	\$71,662	-	-	-	\$112,791
Capital Outlay							
Office Furniture and Fixtures	-	-	424	-	-	-	424

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Telecommunications Equipment	140	-	126	-	-	-	266
Total Capital Outlay	\$140	-	\$550	-	-	-	\$690
Special Payments							
Dist to Counties	-	-	1,243,200	-	-	-	1,243,200
Total Special Payments	-	-	\$1,243,200	-	-	-	\$1,243,200
Total Expenditures							
Total Expenditures	41,269	-	1,315,412	-	-	-	1,356,681
Total Expenditures	\$41,269	-	\$1,315,412	-	-	-	\$1,356,681
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	4,250	-	-	-	-	-	4,250
Total Revenues	\$4,250	-	-	-	-	-	\$4,250
Services & Supplies							
Telecommunications	4,250	-	-	-	-	-	4,250
Total Services & Supplies	\$4,250	-	-	-	-	-	\$4,250
Total Expenditures							
Total Expenditures	4,250	-	-	-	-	-	4,250
Total Expenditures	\$4,250	-	-	-	-	-	\$4,250
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(9,400)	-	-	-	-	-	(9,400)
Admin and Service Charges	-	-	(431,400)	-	-	-	(431,400)
Total Revenues	(\$9,400)	-	(\$431,400)	-	-	-	(\$440,800)
Personal Services							
Class/Unclass Sal. and Per Diem	4,354	-	(294,608)	-	-	-	(290,254)
Empl. Rel. Bd. Assessments	(30)	-	(126)	-	-	-	(156)
Public Employees' Retire Cont	571	-	(38,564)	-	-	-	(37,993)
Social Security Taxes	333	-	(22,538)	-	-	-	(22,205)
Worker's Comp. Assess. (WCD)	(30)	-	(156)	-	-	-	(186)
Flexible Benefits	(14,598)	-	(75,408)	-	-	-	(90,006)
Total Personal Services	(\$9,400)	-	(\$431,400)	-	-	-	(\$440,800)
Total Expenditures							
Total Expenditures	(9,400)	-	(431,400)	-	-	-	(440,800)
Total Expenditures	(\$9,400)	-	(\$431,400)	-	-	-	(\$440,800)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							(1.98)
Total FTE	-	-	-	-	-	-	(1.98)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 108 - PTD Revenue Shortfall

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	415,699	-	-	-	-	-	415,699
Total Revenues	\$415,699	-	-	-	-	-	\$415,699
Personal Services							
Class/Unclass Sal. and Per Diem	290,254	-	-	-	-	-	290,254
Empl. Rel. Bd. Assessments	108	-	-	-	-	-	108
Public Employees' Retire Cont	37,995	-	-	-	-	-	37,995
Social Security Taxes	22,206	-	-	-	-	-	22,206
Worker's Comp. Assess. (WCD)	132	-	-	-	-	-	132
Flexible Benefits	65,004	-	-	-	-	-	65,004
Total Personal Services	\$415,699	-	-	-	-	-	\$415,699
Total Expenditures							
Total Expenditures	415,699	-	-	-	-	-	415,699
Total Expenditures	\$415,699	-	-	-	-	-	\$415,699
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total FTE							
Total FTE	-	-	-	-	-	-	1.98
Total FTE	-	-	-	-	-	-	1.98

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 109 - PTD Rebalance

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	807,953	-	-	-	-	-	807,953
Admin and Service Charges	-	-	(270,521)	-	-	-	(270,521)
Total Revenues	\$807,953	-	(\$270,521)	-	-	-	\$537,432
Personal Services							
Class/Unclass Sal. and Per Diem	594,059	-	(169,731)	-	-	-	424,328
Empl. Rel. Bd. Assessments	117	-	(75)	-	-	-	42
Public Employees' Retire Cont	82,156	-	(26,611)	-	-	-	55,545
Social Security Taxes	45,443	-	(12,982)	-	-	-	32,461
Worker's Comp. Assess. (WCD)	192	-	(138)	-	-	-	54
Flexible Benefits	85,986	-	(60,984)	-	-	-	25,002
Total Personal Services	\$807,953	-	(\$270,521)	-	-	-	\$537,432
Total Expenditures							
Total Expenditures	807,953	-	(270,521)	-	-	-	537,432
Total Expenditures	\$807,953	-	(\$270,521)	-	-	-	\$537,432
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 109 - PTD Rebalance

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							2.75
Total FTE	-	-	-	-	-	-	2.75

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	OA C0728	AA APPRAISER ANALYST 4	1-	.88-	21.00-	08	7,462.00	97,625- 41,095-	59,077- 24,867-			156,702- 65,962-
4129000	OA C0728	AA APPRAISER ANALYST 4	1	.55	13.20	08	7,462.00	98,498 38,832				98,498 38,832
4135000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4135000	OA C0727	AA APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 36,965				89,496 36,965
4136000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4136000	OA C0727	AA APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 31,710				64,152 31,710
4137000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	08	6,470.00	84,647- 38,402-	51,223- 23,239-			135,870- 61,641-
4137000	OA C0727	AA APPRAISER ANALYST 3	1	.55	13.20	08	6,470.00	85,404 36,117				85,404 36,117
4198000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4198000	OA C0727	AA APPRAISER ANALYST 3	1	.55	13.20	02	4,860.00	64,152 31,710				64,152 31,710
4206000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4206000	OA C0727	AA APPRAISER ANALYST 3	1	.55	13.20	09	6,780.00	89,496 36,965				89,496 36,965
TOTAL PICS SALARY								4,354	294,608-			290,254-
TOTAL PICS OPE								13,754-	136,792-			150,546-
TOTAL PICS PERSONAL SERVICES =								1.98-	46.80-	9,400-	431,400-	440,800-

08/09/16 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

PAGE 7
 2017-19
 PROD FILE
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 108 - PTD Revenue Shortfall

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	OA C0728	AA APPRAISER ANALYST 4		.33	7.80	08	7,462.00	58,204 22,946				58,204 22,946
4135000	OA C0727	AA APPRAISER ANALYST 3		.33	7.80	09	6,780.00	52,884 21,843				52,884 21,843
4136000	OA C0727	AA APPRAISER ANALYST 3		.33	7.80	02	4,860.00	37,908 18,736				37,908 18,736
4137000	OA C0727	AA APPRAISER ANALYST 3		.33	7.80	08	6,470.00	50,466 21,341				50,466 21,341
4198000	OA C0727	AA APPRAISER ANALYST 3		.33	7.80	02	4,860.00	37,908 18,736				37,908 18,736
4206000	OA C0727	AA APPRAISER ANALYST 3		.33	7.80	09	6,780.00	52,884 21,843				52,884 21,843
TOTAL PICS SALARY								290,254				290,254
TOTAL PICS OPE								125,445				125,445
TOTAL PICS PERSONAL SERVICES =				1.98	46.80			415,699				415,699

392

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 109 - PTD Rebalance

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
4051000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,166.00	80,670- 37,578-	48,816- 22,740-			129,486- 60,318-
4051000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	07	6,166.00	102,050 44,241	45,934 19,913			147,984 64,154
4073000	OA C0727 AA	APPRAISER ANALYST 3	1-	1.00-	24.00-	05	5,607.00	83,836- 38,235-	50,732- 23,137-			134,568- 61,372-
4073000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	05	5,607.00	92,798 42,322	41,770 19,050			134,568 61,372
4080000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4080000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
4103000	MMS X7006 AA	PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	7,714.00	115,340- 51,689-	69,796- 31,278-			185,136- 82,967-
4103000	MMS X7006 AA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	7,714.00	127,670 57,215	57,466 25,752			185,136 82,967
4126000	OA C0726 AA	APPRAISER ANALYST 2	1-	1.00-	24.00-	02	4,217.00	101,208- 54,452-				101,208- 54,452-
4126000	OA C1339 AA	TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	02	4,641.00	111,384 56,563				111,384 56,563
4128000	OA C0728 AA	APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,832.00	102,466- 42,099-	62,006- 25,474-			164,472- 67,573-
4128000	OA C0728 AA	APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4129000	OA C0728 AA	APPRAISER ANALYST 4		.13	3.00	08	7,462.00		22,386 8,826			22,386 8,826
4130000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4130000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
4135000	OA C0727 AA	APPRAISER ANALYST 3		.13	3.00	09	6,780.00		20,340 8,402			20,340 8,402

393

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 109 - PTD Rebalance

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
4136000	OA	C0727 AA APPRAISER ANALYST 3		.13	3.00	02	4,860.00		14,580 7,206			14,580 7,206
4137000	OA	C0727 AA APPRAISER ANALYST 3		.13	3.00	08	6,470.00		19,410 8,209			19,410 8,209
4138000	OA	C0728 AA APPRAISER ANALYST 4	1-	1.00-	24.00-	07	7,114.00	106,369- 42,907-	64,367- 25,965-			170,736- 68,872-
4138000	OA	C0728 AA APPRAISER ANALYST 4	1	1.00	24.00	07	7,114.00	117,740 47,495	52,996 21,377			170,736 68,872
4196000	OA	C0727 AA APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,780.00	101,375- 41,872-	61,345- 25,338-			162,720- 67,210-
4196000	OA	C0727 AA APPRAISER ANALYST 3	1	1.00	24.00	09	6,780.00	112,212 46,348	50,508 20,862			162,720 67,210
4197000	OA	C0728 AA APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,832.00	117,104- 45,135-	70,864- 27,312-			187,968- 72,447-
4197000	OA	C0728 AA APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4198000	OA	C0727 AA APPRAISER ANALYST 3		.13	3.00	02	4,860.00		14,580 7,206			14,580 7,206
4199000	OA	C0727 AA APPRAISER ANALYST 3	1-	.88-	21.00-	03	5,095.00	66,658- 34,672-	40,337- 20,981-			106,995- 55,653-
4199000	OA	C0727 AA APPRAISER ANALYST 3	1	1.00	24.00	03	5,095.00	84,324 40,565	37,956 18,258			122,280 58,823
4200000	OA	C0728 AA APPRAISER ANALYST 4	1-	1.00-	24.00-	08	7,462.00	111,572- 43,987-	67,516- 26,618-			179,088- 70,605-
4200000	OA	C0728 AA APPRAISER ANALYST 4	1	1.00	24.00	08	7,462.00	123,499 48,690	55,589 21,915			179,088 70,605
4201000	OA	C0727 AA APPRAISER ANALYST 3	1-	.88-	21.00-	08	6,470.00	84,647- 38,402-	51,223- 23,239-			135,870- 61,641-
4201000	OA	C0727 AA APPRAISER ANALYST 3	1	1.00	24.00	08	6,470.00	107,081 45,285	48,199 20,382			155,280 65,667
4202000	MMS	X7006 AA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	7,714.00	115,340- 51,689-	69,796- 31,278-			185,136- 82,967-

354

PACKAGE: 109 - PTD Rebalance

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4202000	MMS X7006 AA	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	7,714.00	127,670 57,215	57,466 25,752			185,136 82,967
4204000	OA C0728 AA	APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,832.00	102,466- 42,099-	62,006- 25,474-			164,472- 67,573-
4204000	OA C0728 AA	APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4205000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,860.00	63,583- 34,034-	38,477- 20,596-			102,060- 54,630-
4205000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
4206000	OA C0727 AA	APPRAISER ANALYST 3		.13	3.00	09	6,780.00		20,340 8,402			20,340 8,402
4207000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4207000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	09	6,780.00	112,212 46,348	50,508 20,862			162,720 67,210
4211000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	08	6,470.00	84,647- 38,402-	51,223- 23,239-			135,870- 61,641-
4211000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	08	6,470.00	107,081 45,285	48,199 20,382			155,280 65,667
4212000	OA C0727 AA	APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,780.00	101,375- 41,872-	61,345- 25,338-			162,720- 67,210-
4212000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	09	6,780.00	112,212 46,348	50,508 20,862			162,720 67,210
4214000	OA C0726 AA	APPRAISER ANALYST 2	1-	1.00-	24.00-	02	4,217.00	63,053- 33,924-	38,155- 20,528-			101,208- 54,452-
4214000	OA C0726 AA	APPRAISER ANALYST 2	1	1.00	24.00	02	4,217.00	69,793 37,551	31,415 16,901			101,208 54,452
4218000	OA C0728 AA	APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,832.00	102,466- 42,099-	62,006- 25,474-			164,472- 67,573-
4218000	OA C0728 AA	APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447

395

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 109 - PTD Rebalance

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
4223000	OA C0726 AA	APPRAISER ANALYST 2	1-	.83-	19.81-	02	4,217.00	52,045- 31,642-	31,494- 19,146-			83,539- 50,788-
4223000	OA C0726 AA	APPRAISER ANALYST 2	1	1.00	24.00	02	4,217.00	69,793 37,551	31,415 16,901			101,208 54,452
4237000	MESNZ0118 AA	EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	07	3,727.00	65,834- 42,232-	23,614- 15,149-			89,448- 57,381-
4237000	MESNZ0118 AA	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	07	3,727.00	71,227 45,692	18,221 11,689			89,448 57,381
4243000	OA C0728 AA	APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,832.00	117,104- 45,135-	70,864- 27,312-			187,968- 72,447-
4243000	OA C0728 AA	APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4245000	OA C0727 AA	APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,860.00	72,667- 35,918-	43,973- 21,735-			116,640- 57,653-
4245000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
4246000	OA C0727 AA	APPRAISER ANALYST 3	1-	1.00-	24.00-	07	6,166.00	92,194- 39,968-	55,790- 24,186-			147,984- 64,154-
4246000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	07	6,166.00	102,050 44,241	45,934 19,913			147,984 64,154
4261000	OA C0727 AA	APPRAISER ANALYST 3	1-	1.00-	24.00-	08	6,470.00	96,739- 40,911-	58,541- 24,756-			155,280- 65,667-
4261000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	08	6,470.00	107,081 45,285	48,199 20,382			155,280 65,667
4262000	OA C0728 AA	APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,832.00	117,104- 45,135-	70,864- 27,312-			187,968- 72,447-
4262000	OA C0728 AA	APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4267000	OA C0727 AA	APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4267000	OA C0727 AA	APPRAISER ANALYST 3	1	1.00	24.00	09	6,780.00	112,212 46,348	50,508 20,862			162,720 67,210

396

PACKAGE: 109 - PTD Rebalance

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
4268000	OA C0727	AA APPRAISER ANALYST 3	1-	1.00-	24.00-	06	5,884.00	87,978- 39,093-	53,238- 23,657-			141,216- 62,750-
4268000	OA C0727	AA APPRAISER ANALYST 3	1	1.00	24.00	06	5,884.00	97,383 43,273	43,833 19,477			141,216 62,750
4281000	OA C0728	AA APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,832.00	117,104- 45,135-	70,864- 27,312-			187,968- 72,447-
4281000	OA C0728	AA APPRAISER ANALYST 4	1	1.00	24.00	09	7,832.00	129,623 49,960	58,345 22,487			187,968 72,447
4284000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,166.00	80,670- 37,578-	48,816- 22,740-			129,486- 60,318-
4284000	OA C0727	AA APPRAISER ANALYST 3	1	1.00	24.00	07	6,166.00	102,050 44,241	45,934 19,913			147,984 64,154
4329000	MMS X7006	AA PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	07	7,000.00	104,664- 48,834-	63,336- 29,551-			168,000- 78,385-
4329000	MMS X7006	AA PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	07	7,000.00	115,853 54,055	52,147 24,330			168,000 78,385
4332000	MMN X0873	AA OPERATIONS & POLICY ANALYST 4	1-	1.00-	24.00-	07	7,714.00	136,260- 61,064-	48,876- 21,903-			185,136- 82,967-
4332000	MMN X0873	AA OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	07	7,714.00	147,424 66,066	37,712 16,901			185,136 82,967
4334000	OA C0727	AA APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,860.00	72,667- 35,918-	43,973- 21,735-			116,640- 57,653-
4334000	OA C0727	AA APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
4337000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,166.00	80,670- 37,578-	48,816- 22,740-			129,486- 60,318-
4337000	OA C0727	AA APPRAISER ANALYST 3	1	1.00	24.00	07	6,166.00	102,050 44,241	45,934 19,913			147,984 64,154
4338000	OA C0727	AA APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,780.00	88,703- 39,244-	53,677- 23,747-			142,380- 62,991-
4338000	OA C0727	AA APPRAISER ANALYST 3	1	1.00	24.00	09	6,780.00	112,212 46,348	50,508 20,862			162,720 67,210

397

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 109 - PTD Rebalance

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
5147000	OA	C0727 AA APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,860.00	72,667- 35,918-	43,973- 21,735-			116,640- 57,653-
5147000	OA	C0727 AA APPRAISER ANALYST 3	1	1.00	24.00	02	4,860.00	80,435 39,758	36,205 17,895			116,640 57,653
5194000	MMS	X7008 AA PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	02	6,056.00	90,549- 45,060-	54,795- 27,267-			145,344- 72,327-
5194000	MMS	X7008 AA PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	02	6,056.00	100,229 49,878	45,115 22,449			145,344 72,327
6403000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	02	7,714.00	136,260- 61,064-	48,876- 21,903-			185,136- 82,967-
6403000	MESNZ7012	AA PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	02	7,714.00	147,424 66,066	37,712 16,901			185,136 82,967
TOTAL PICS SALARY								594,059	169,731-			424,328
TOTAL PICS OPE								213,894	100,790-			113,104
TOTAL PICS PERSONAL SERVICES =				2.75	67.19			807,953	270,521-			537,432

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

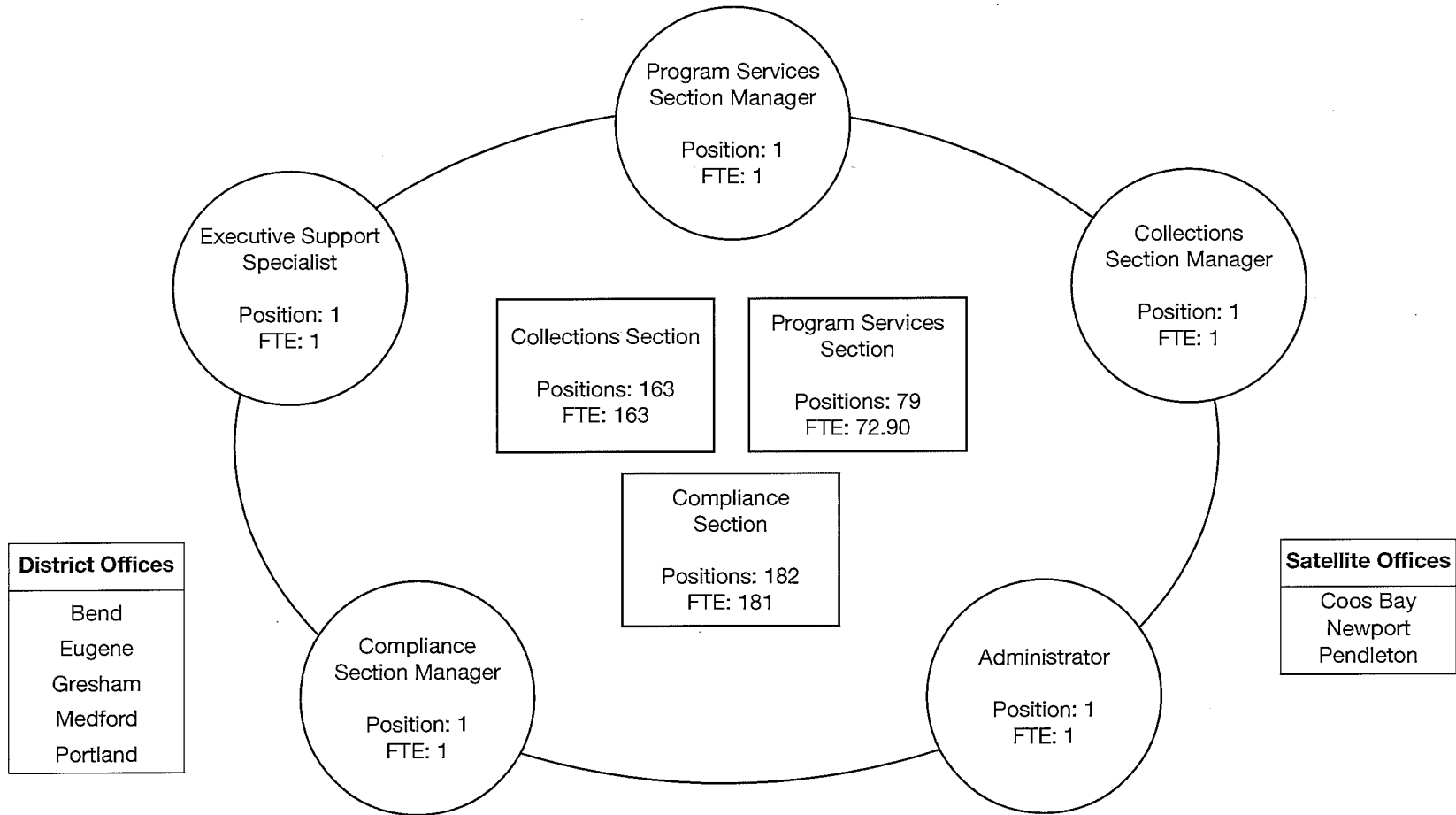
Revenue, Dept of
2017-19 Biennium

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
Other Funds						
Admin and Service Charges	7,629,901	42,355,823	42,531,217	39,730,121	-	-
Total Other Funds	\$7,629,901	\$42,355,823	\$42,531,217	\$39,730,121	-	-

**Personal Tax and
Compliance Division**

Personal Tax and Compliance Division 2015-2017



Total Positions: 429
Total FTE: 421.90

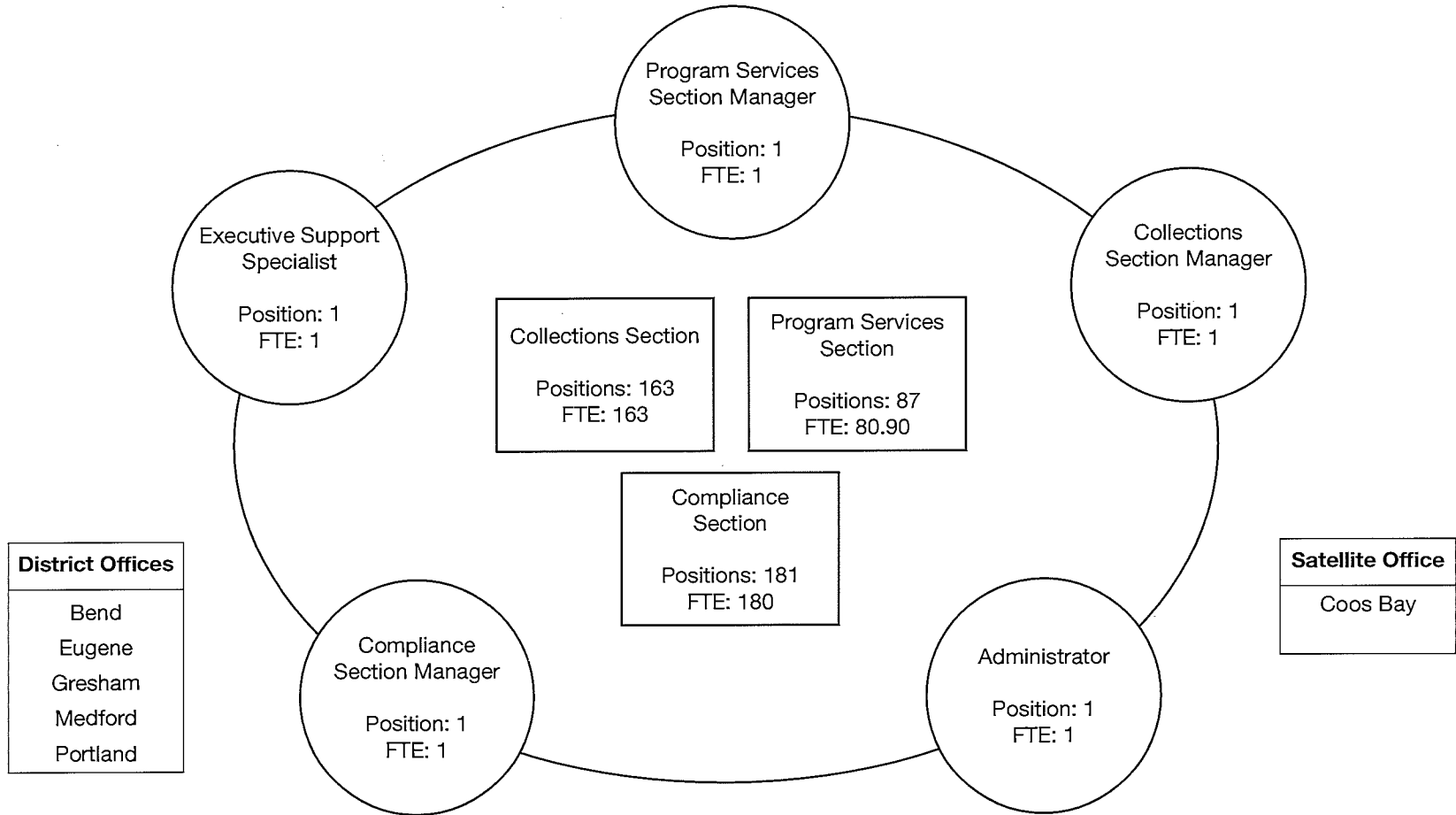
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

Personal Tax and Compliance Division 2017-2019



Total Positions: 436
Total FTE: 428.90

Agency Request

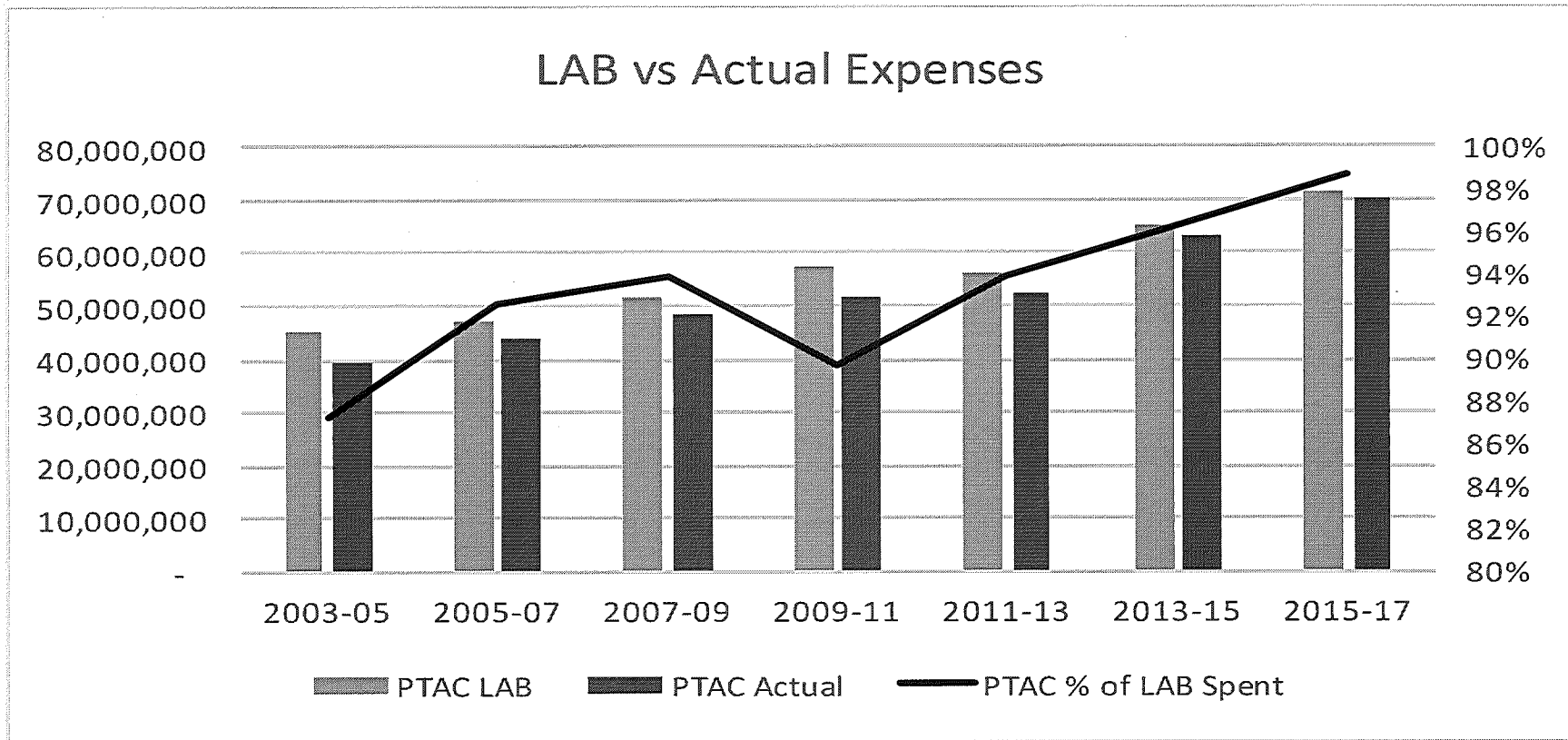
Governor's Budget

Legislatively Adopted

Budget Page

BUDGET NARRATIVE

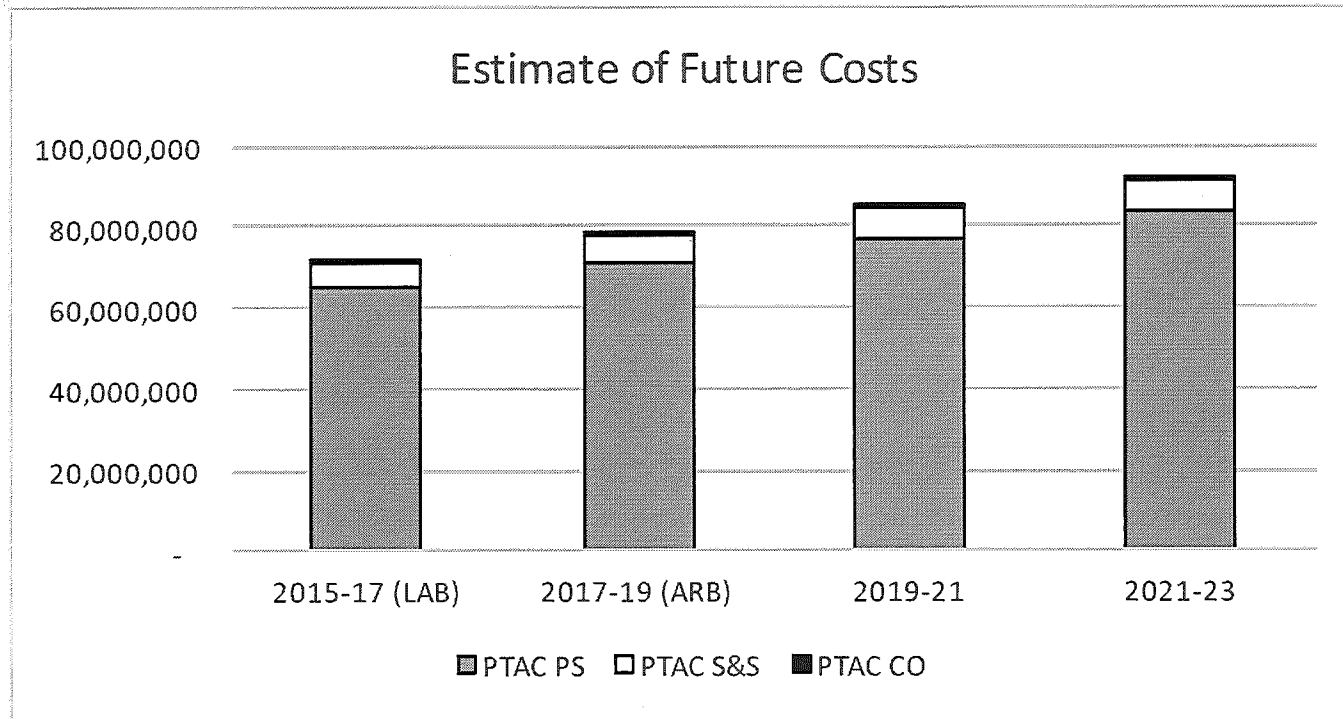
Personal Tax and Compliance Division



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	70,445,858

BUDGET NARRATIVE

Personal Tax and Compliance Division



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	65,236,137	70,795,095	77,166,654	84,111,652
S&S	6,164,928	6,803,232	7,061,755	7,351,287
CO	20,534	474,925	492,972	513,184

BUDGET NARRATIVE

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

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

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

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

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

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

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 turn around 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

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

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

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

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

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

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

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

Personal Tax and Compliance Division

106 Personal Income Tax Unit

Package Description

Purpose

Increase capacity in DOR's Tax Services Unit (TSU), which runs the agency's call center. Call volume and workload have increased for a number of reasons:

- The addition or expansion of tax programs, such as the marijuana and emergency communications (E911) tax programs.
- More complex tax laws that more taxpayers are impacted by, such as the surplus refund ("kicker") credit, reduced tax rate for pass-through entities, and Working Family Childcare Credit.
- The agency's new tax administration system.
- The agency's new online customer self-sufficiency site.
- Increased efforts to stop tax refund fraud.
 - Introduction of an identity verification quiz.
 - More calls around identity theft
- Overall increase in taxpayers needing assistance. TSU provides front-line assistance for all of the agency's tax programs. The number of personal income taxpayers has increased nearly 10 percent in the past five years and is now more than 2 million.

Additionally, an increase in customer self-service options has reduced the number of "easy" questions TSU staff receive. The majority of the calls they're now fielding are more complicated and take longer to complete. Finally, calls to the unit nearly doubled in the past year. Wait time averaged nearly 26 minutes during peak times in 2016, compared to just over seven minutes in 2015. The yearly average for 2016 was just over eleven minutes.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Proposed Solution

Permanently fund eight full-time positions: one Principal Executive Manager B (PEMB) and seven Public Service Representative 4s (PSR4). These positions are integral to effectively handling the increased workload in the agency's call center.

How Achieved

Request permanent funding through a policy option package for the 2017–19 biennium. Additionally, the agency will continue to shift resources to TSU during peak business times.

Alternatives Considered:

- Shifting resources.
 - We shift resources during peak times. This takes collectors and auditors away from their normal work duties and isn't a feasible full-time solution.
- Send more calls to the tax programs.
 - This spreads the work out, but also takes employees away from their normal work duties.
- Provide less "live" customer service and move to more online self-service options.
 - We've added more self-service options, but we've seen an increase in work relating to password resets and account registration assistance.

Staffing Impact

This policy option package will add eight permanent, full-time positions: one PEMB and seven PSR4s.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Qualifying Results

DOR added positions in anticipation of the additional workload the new system would bring. Even with the increased staff, TSU could not keep up with the call volume. Eight full-time positions were double-filled to address the increased workload. By making these positions permanent, while still shifting resources during peak times, the agency increases its ability to respond to more taxpayers, reduce call wait times, and decrease the number of busy signals taxpayers receive. This would improve customer experiences and help us improve in two of our key performance measures.

Revenue Source

The Cost of Goods and Services increase totals \$1,276,423, General Funds, and \$26,047, 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.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	757,151	-	-	-	-	-	757,151
Admin and Service Charges	-	-	126,979	-	-	-	126,979
Total Revenues	\$757,151	-	\$126,979	-	-	-	\$884,130
Personal Services							
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
Total Personal Services	\$757,151	-	\$126,979	-	-	-	\$884,130
Total Expenditures							
Total Expenditures	757,151	-	126,979	-	-	-	884,130
Total Expenditures	\$757,151	-	\$126,979	-	-	-	\$884,130
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	900,000	-	-	-	-	-	900,000
Total Revenues	\$900,000	-	-	-	-	-	\$900,000
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Facilities Rental and Taxes	500,000	-	-	-	-	-	500,000
Total Services & Supplies	\$500,000	-	-	-	-	-	\$500,000
Capital Outlay							
Office Furniture and Fixtures	225,000	-	-	-	-	-	225,000
Telecommunications Equipment	175,000	-	-	-	-	-	175,000
Total Capital Outlay	\$400,000	-	-	-	-	-	\$400,000
Total Expenditures							
Total Expenditures	900,000	-	-	-	-	-	900,000
Total Expenditures	\$900,000	-	-	-	-	-	\$900,000

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
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(361,204)	-	-	-	-	-	(361,204)
Total Revenues	(\$361,204)	-	-	-	-	-	(\$361,204)
Services & Supplies							
IT Professional Services	(361,204)	-	-	-	-	-	(361,204)
Total Services & Supplies	(\$361,204)	-	-	-	-	-	(\$361,204)
Total Expenditures							
Total Expenditures	(361,204)	-	-	-	-	-	(361,204)
Total Expenditures	(\$361,204)	-	-	-	-	-	(\$361,204)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	246,016	-	-	-	-	-	246,016
Admin and Service Charges	-	-	15,651	-	-	-	15,651
Total Revenues	\$246,016	-	\$15,651	-	-	-	\$261,667
Services & Supplies							
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
Total Services & Supplies	\$245,512	-	\$15,396	-	-	-	\$260,908

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
Capital Outlay							
Office Furniture and Fixtures	193	-	222	-	-	-	415
Telecommunications Equipment	99	-	33	-	-	-	132
Data Processing Hardware	212	-	-	-	-	-	212
Total Capital Outlay	\$504	-	\$255	-	-	-	\$759
Total Expenditures							
Total Expenditures	246,016	-	15,651	-	-	-	261,667
Total Expenditures	\$246,016	-	\$15,651	-	-	-	\$261,667
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	42,827	-	-	-	-	-	42,827
Total Revenues	\$42,827	-	-	-	-	-	\$42,827
Services & Supplies							
Telecommunications	42,827	-	-	-	-	-	42,827
Total Services & Supplies	\$42,827	-	-	-	-	-	\$42,827
Total Expenditures							
Total Expenditures	42,827	-	-	-	-	-	42,827
Total Expenditures	\$42,827	-	-	-	-	-	\$42,827
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Social Security Taxes	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Personal Income Tax Unit

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,276,423	-	-	-	-	-	1,276,423
Admin and Service Charges	-	-	26,047	-	-	-	26,047
Total Revenues	\$1,276,423	-	\$26,047	-	-	-	\$1,302,470

Personal Services

Class/Unclass Sal. and Per Diem	629,280	-	12,840	-	-	-	642,120
Empl. Rel. Bd. Assessments	448	-	8	-	-	-	456
Public Employees' Retire Cont	88,473	-	1,803	-	-	-	90,276
Social Security Taxes	48,135	-	985	-	-	-	49,120
Worker's Comp. Assess. (WCD)	544	-	8	-	-	-	552
Mass Transit Tax	3,776	-	77	-	-	-	3,853
Flexible Benefits	261,352	-	5,336	-	-	-	266,688
Total Personal Services	\$1,032,008	-	\$21,057	-	-	-	\$1,053,065

Services & Supplies

Instate Travel	1,720	-	35	-	-	-	1,755
Employee Training	11,940	-	244	-	-	-	12,184
Office Expenses	9,196	-	188	-	-	-	9,384
Telecommunications	80,385	-	1,641	-	-	-	82,026
Data Processing	4,594	-	94	-	-	-	4,688
Facilities Rental and Taxes	54,566	-	1,114	-	-	-	55,680
Expendable Prop 250 - 5000	4,132	-	84	-	-	-	4,216

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Personal Income Tax Unit

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	25,323	-	517	-	-	-	25,840
Total Services & Supplies	\$191,856	-	\$3,917	-	-	-	\$195,773
Capital Outlay							
Office Furniture and Fixtures	52,559	-	1,073	-	-	-	53,632
Total Capital Outlay	\$52,559	-	\$1,073	-	-	-	\$53,632
Total Expenditures							
Total Expenditures	1,276,423	-	26,047	-	-	-	1,302,470
Total Expenditures	\$1,276,423	-	\$26,047	-	-	-	\$1,302,470
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							8
Total Positions	-	-	-	-	-	-	8
Total FTE							
Total FTE							8.00
Total FTE	-	-	-	-	-	-	8.00

PACKAGE: 106 - Personal Income Tax Unit

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
5669000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5670000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5671000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5672000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5673000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5674000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5675000	OA C0324 AA	PUBLIC SERVICE REP 4	1	1.00	24.00	02	3,205.00	75,382 48,427	1,538 988			76,920 49,415
5676000	MMS X7002 AA	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	02	4,320.00	101,606 59,963	2,074 1,224			103,680 61,187
TOTAL PICS SALARY								629,280	12,840			642,120
TOTAL PICS OPE								398,952	8,140			407,092
TOTAL PICS PERSONAL SERVICES =			8	8.00	192.00			1,028,232	20,980			1,049,212

431

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

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
Other Funds						
Admin and Service Charges	541,443	1,518,379	1,574,874	1,768,930	-	-
Total Other Funds	\$541,443	\$1,518,379	\$1,574,874	\$1,768,930	-	-

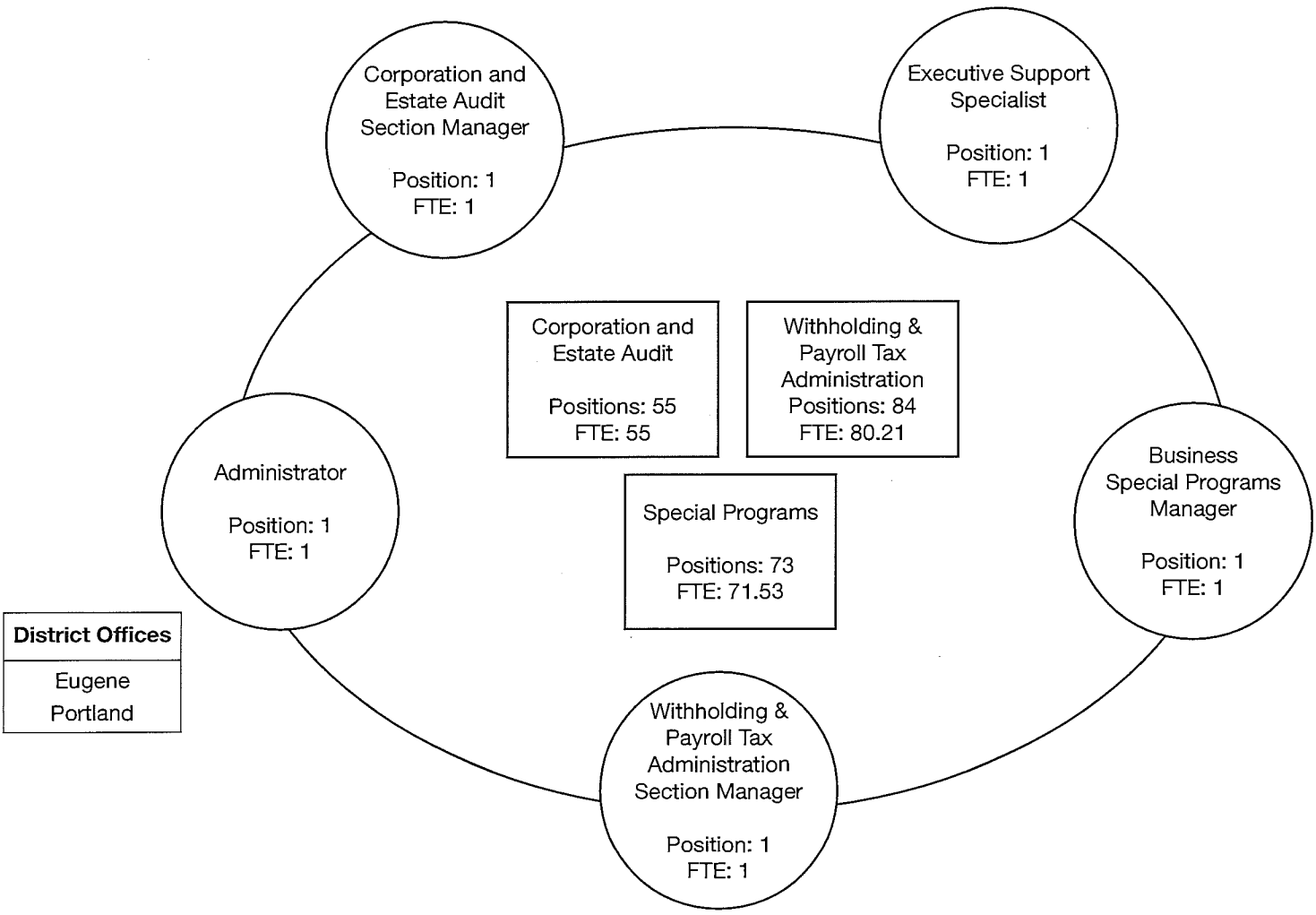
BUDGET NARRATIVE

Personal Tax and Compliance Division

This page left intentionally blank.

Business Division

Business Division 2015-2017



Total Positions: 217
Total FTE: 211.74

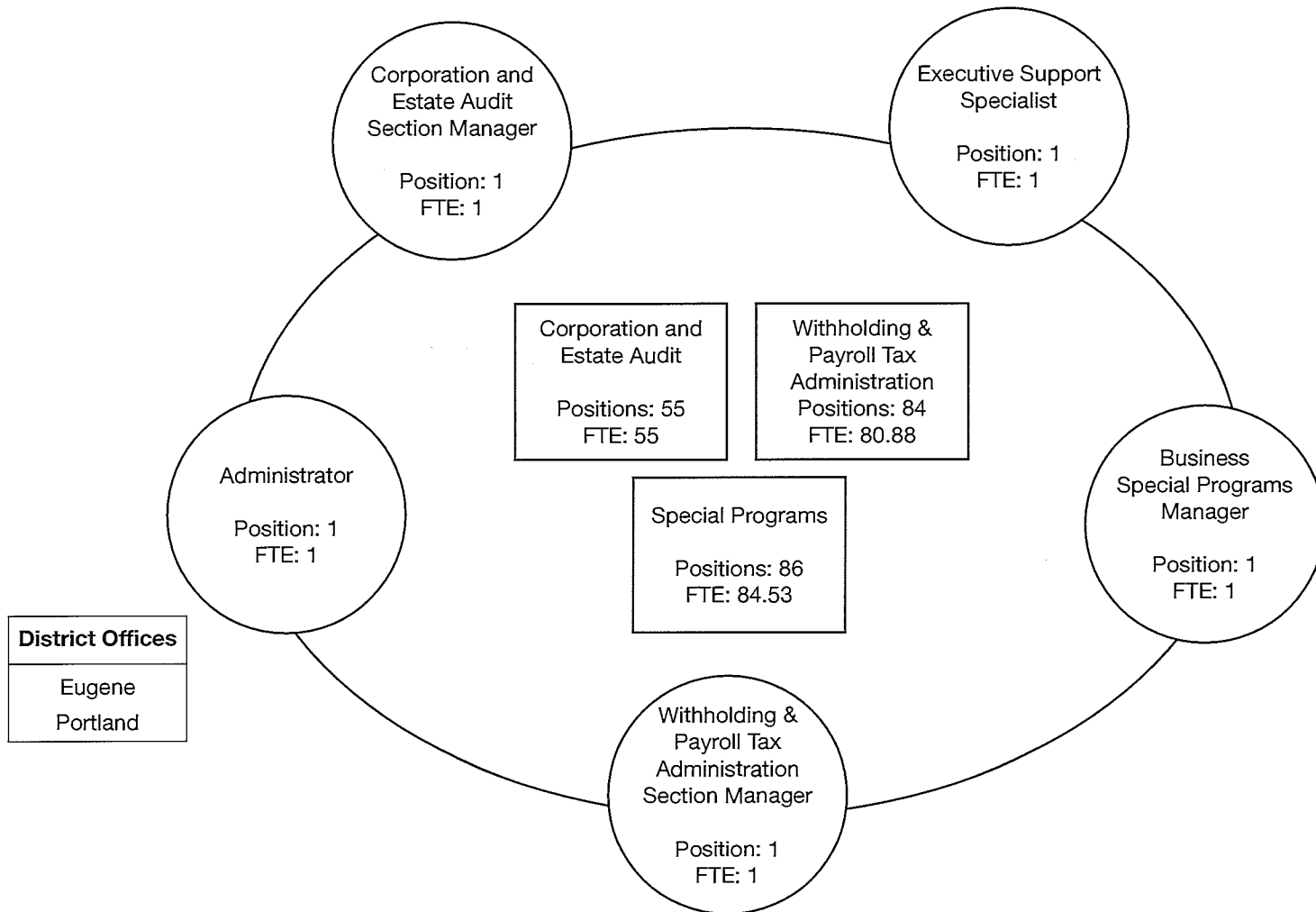
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

Business Division 2017-2019



Total Positions: 230
Total FTE: 225.41

Agency Request

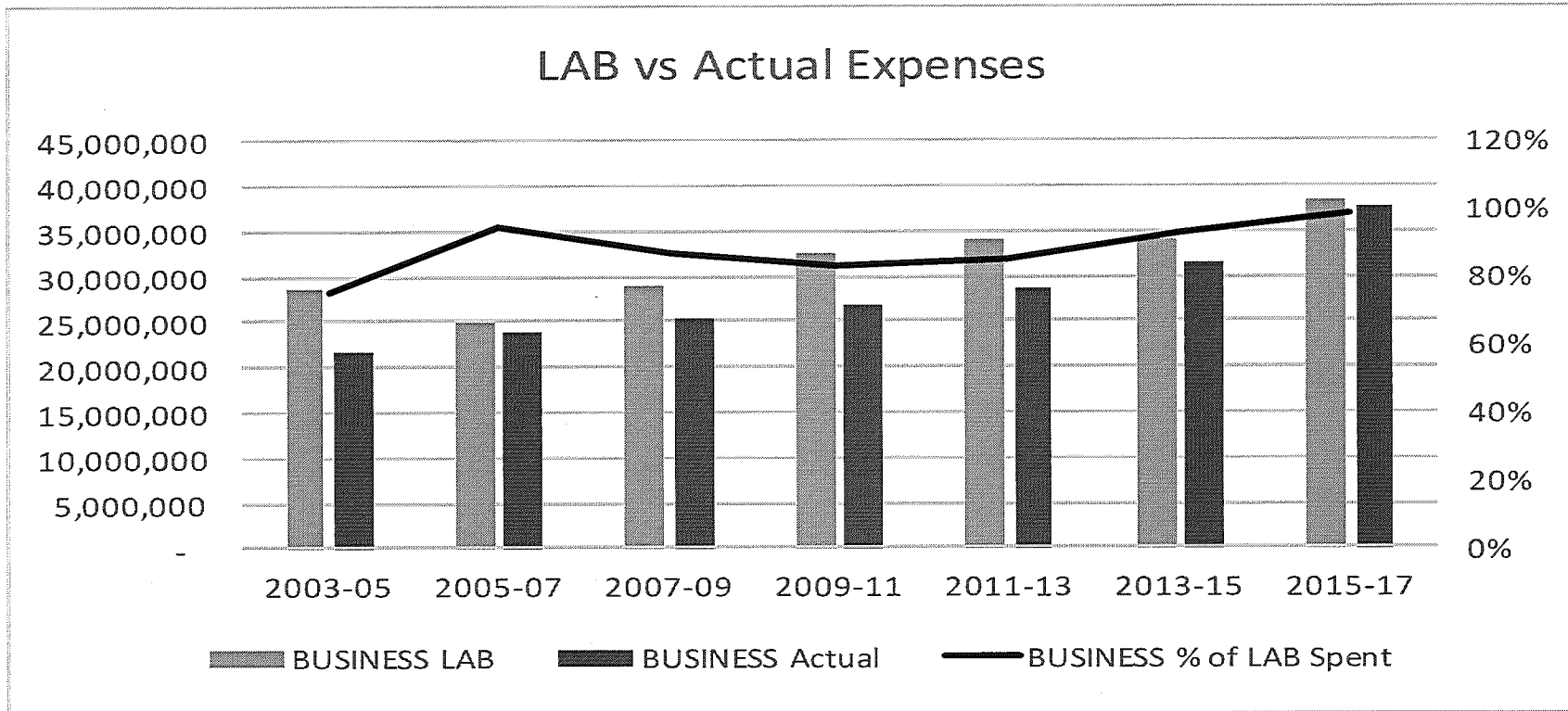
Governor's Budget

Legislatively Adopted

Budget Page _____

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	37,713,079

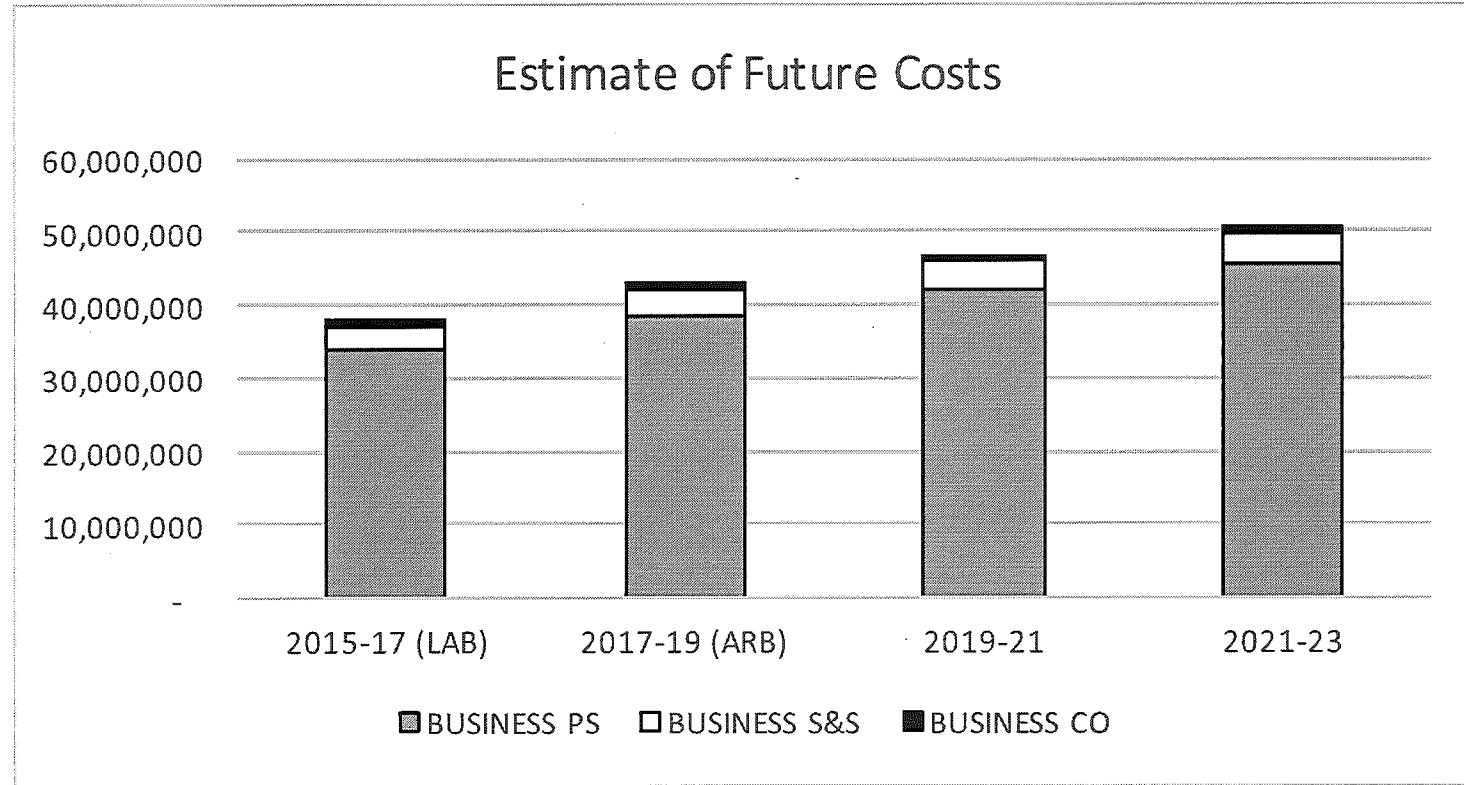
BUDGET NARRATIVE

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

Business Division

	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	33,792,943	38,394,596	41,850,110	45,616,620
S&S	3,261,483	3,862,205	4,008,969	4,173,337
CO	1,133,856	591,298	613,767	638,932

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Business Division

105 Other Agency Accounts Collections Unit

Package Description

Purpose

The Other Agency Accounts (OAA) Unit in the Special Programs Administration (SPA) Section of the Business Division resolves debt for nearly 200 state agencies, boards, and commissions, including circuit and district courts and a wide variety of educational and regulatory agencies. OAA accepts restricted accounts—which are collections done through refund offsets—and non-restricted accounts. Collection activities include sending billing letters, establishing payment plans, calling debtors, and issuing garnishments. The purpose of this request is to expand existing staff to collect other agency debt and reduce caseload per staff member.

Proposed solution

Permanently fund seven revenue agent positions that are currently double-filled and expand positional authority to include five additional revenue agents and one manager to provide the oversight needed for the increased number of positions.

How Achieved

To increase collection ability and reduce the caseload per staff member, OAA's goal is to permanently fund positions that are currently double-filled, add new positions, and maintain zero staffing vacancies. The positions will be funded by the administrative fee charged to each entity for which DOR provides collection services.

Staffing Impact

This policy option package will add 13 permanent, full-time positions: one Principle Executive Manager A (PEMA), three Revenue Agent 2s (RA2), and nine Revenue Agent 1s (RA1).

Qualifying Results

Caseload per agent will reduce by approximately 200 debtors per agent. OAA currently handles approximately 115,000 total debtors and has positional authority for 48 RA1s and one RA2. This projected impact was developed based on current service level and business operations. OAA is part of Rollout 3 of the Core Systems Replacement Project (CSR) and will transition into the system in November 2016. After

BUDGET NARRATIVE

Business Division

adjusting workflows and processes to increase efficiencies by taking advantage of the features in the new system, OAA will develop a new baseline for appropriate caseload per agent.

Revenue Source

The Cost of Goods and Services increase totals \$0, General Funds, and \$2,052,862, Other Funds. The package includes an additional thirteen positions for 13.00 FTE.

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

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

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
Revenues							
General Fund Appropriation	826,958	-	-	-	-	-	826,958
Admin and Service Charges	-	-	117,835	-	-	-	117,835
Total Revenues	\$826,958	-	\$117,835	-	-	-	\$944,793
Personal Services							
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
Total Personal Services	\$826,958	-	\$117,835	-	-	-	\$944,793
Total Expenditures							
Total Expenditures	826,958	-	117,835	-	-	-	944,793
Total Expenditures	\$826,958	-	\$117,835	-	-	-	\$944,793
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	(633,920)	-	-	-	(633,920)
Total Revenues	-	-	(\$633,920)	-	-	-	(\$633,920)
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Building Structures	-	-	-	-	-	-	-
Other Capital Outlay	-	-	(633,920)	-	-	-	(633,920)
Total Capital Outlay	-	-	(\$633,920)	-	-	-	(\$633,920)
Total Expenditures							
Total Expenditures	-	-	(633,920)	-	-	-	(633,920)
Total Expenditures	-	-	(\$633,920)	-	-	-	(\$633,920)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	54,078	-	-	-	-	-	54,078
Admin and Service Charges	-	-	79,007	-	-	-	79,007
Total Revenues	\$54,078	-	\$79,007	-	-	-	\$133,085

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
Services & Supplies							
IT Expendable Property	-	-	354	-	-	-	354
Total Services & Supplies	\$52,699	-	\$76,176	-	-	-	\$128,875
Capital Outlay							
Office Furniture and Fixtures	877	-	2,010	-	-	-	2,887
Telecommunications Equipment	502	-	821	-	-	-	1,323
Total Capital Outlay	\$1,379	-	\$2,831	-	-	-	\$4,210
Total Expenditures							
Total Expenditures	54,078	-	79,007	-	-	-	133,085
Total Expenditures	\$54,078	-	\$79,007	-	-	-	\$133,085
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	19,033	-	-	-	-	-	19,033
Total Revenues	\$19,033	-	-	-	-	-	\$19,033
Services & Supplies							
Telecommunications	19,033	-	-	-	-	-	19,033
Total Services & Supplies	\$19,033	-	-	-	-	-	\$19,033
Total Expenditures							
Total Expenditures	19,033	-	-	-	-	-	19,033
Total Expenditures	\$19,033	-	-	-	-	-	\$19,033
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	(71,957)	-	-	-	(71,957)
Total Revenues	-	-	(\$71,957)	-	-	-	(\$71,957)
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
Attorney General	-	-	(71,957)	-	-	-	(71,957)
Facilities Rental and Taxes	-	-	-	-	-	-	-
Total Services & Supplies	-	-	(\$71,957)	-	-	-	(\$71,957)
Total Expenditures							
Total Expenditures	-	-	(71,957)	-	-	-	(71,957)
Total Expenditures	-	-	(\$71,957)	-	-	-	(\$71,957)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Other Agency Accounts Collections Unit

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	2,052,862	-	-	-	2,052,862
Total Revenues	-	-	\$2,052,862	-	-	-	\$2,052,862
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	959,544	-	-	-	959,544
Empl. Rel. Bd. Assessments	-	-	741	-	-	-	741
Public Employees' Retire Cont	-	-	131,227	-	-	-	131,227
Social Security Taxes	-	-	73,405	-	-	-	73,405
Worker's Comp. Assess. (WCD)	-	-	897	-	-	-	897
Mass Transit Tax	-	-	5,757	-	-	-	5,757
Flexible Benefits	-	-	433,368	-	-	-	433,368
Total Personal Services	-	-	\$1,604,939	-	-	-	\$1,604,939
Services & Supplies							
Instate Travel	-	-	6,210	-	-	-	6,210
Employee Training	-	-	19,799	-	-	-	19,799
Office Expenses	-	-	147,597	-	-	-	147,597
Telecommunications	-	-	40,556	-	-	-	40,556
Data Processing	-	-	7,618	-	-	-	7,618
Facilities Rental and Taxes	-	-	90,480	-	-	-	90,480
Expendable Prop 250 - 5000	-	-	6,851	-	-	-	6,851
IT Expendable Property	-	-	41,660	-	-	-	41,660
Total Services & Supplies	-	-	\$360,771	-	-	-	\$360,771

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Other Agency Accounts Collections Unit

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	87,152	-	-	-	87,152
Total Capital Outlay	-	-	\$87,152	-	-	-	\$87,152
Total Expenditures							
Total Expenditures	-	-	2,052,862	-	-	-	2,052,862
Total Expenditures	-	-	\$2,052,862	-	-	-	\$2,052,862
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions	-	-	-	-	-	-	13
Total Positions	-	-	-	-	-	-	13
Total FTE							
Total FTE	-	-	-	-	-	-	13.00
Total FTE	-	-	-	-	-	-	13.00

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
Revenues							
Admin and Service Charges	-	-	164,000	-	-	-	164,000
Total Revenues	-	-	\$164,000	-	-	-	\$164,000
Services & Supplies							
Professional Services	-	-	164,000	-	-	-	164,000
Total Services & Supplies	-	-	\$164,000	-	-	-	\$164,000
Total Expenditures							
Total Expenditures	-	-	164,000	-	-	-	164,000
Total Expenditures	-	-	\$164,000	-	-	-	\$164,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

08/09/16 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION
 PAGE 15
 PROD FILE

PACKAGE: 105 - Other Agency Accounts Collecti

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
6596000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6597000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6598000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6599000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6600000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6601000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6602000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6603000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6604000	OA	C5110 AA REVENUE AGENT 1	1	1.00	24.00	02	2,940.00		70,560 48,096			70,560 48,096
6605000	OA	C5111 AA REVENUE AGENT 2	1	1.00	24.00	02	3,205.00		76,920 49,415			76,920 49,415
6606000	OA	C5111 AA REVENUE AGENT 2	1	1.00	24.00	02	3,205.00		76,920 49,415			76,920 49,415
6607000	OA	C5111 AA REVENUE AGENT 2	1	1.00	24.00	02	3,205.00		76,920 49,415			76,920 49,415
6608000	MMS X7000	AA PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	02	3,906.00		93,744 58,529			93,744 58,529
TOTAL PICS SALARY									959,544			959,544
TOTAL PICS OPE									639,638			639,638
TOTAL PICS PERSONAL SERVICES =			13	13.00	312.00				1,599,182			1,599,182

470

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

Revenue, Dept of
2017-19 Biennium

Agency Number: 15000

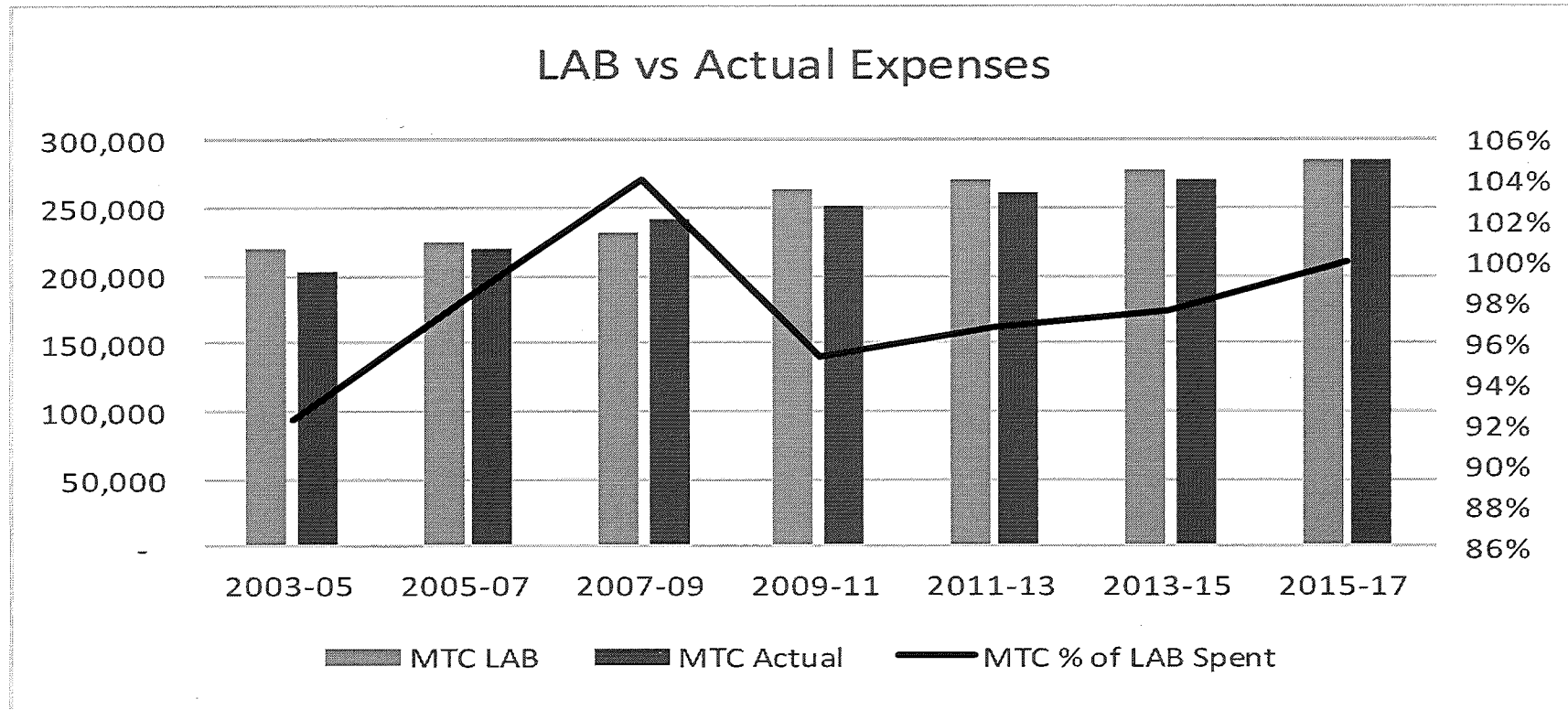
Cross Reference Number: 15000-006-00-00-00000

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
Other Funds						
Admin and Service Charges	12,788,092	15,670,606	17,612,277	20,311,544	-	-
Other Revenues	-	134,245	134,245	134,245	-	-
Total Other Funds	\$12,788,092	\$15,804,851	\$17,746,522	\$20,445,789	-	-

BUDGET NARRATIVE

Multistate Tax Commission

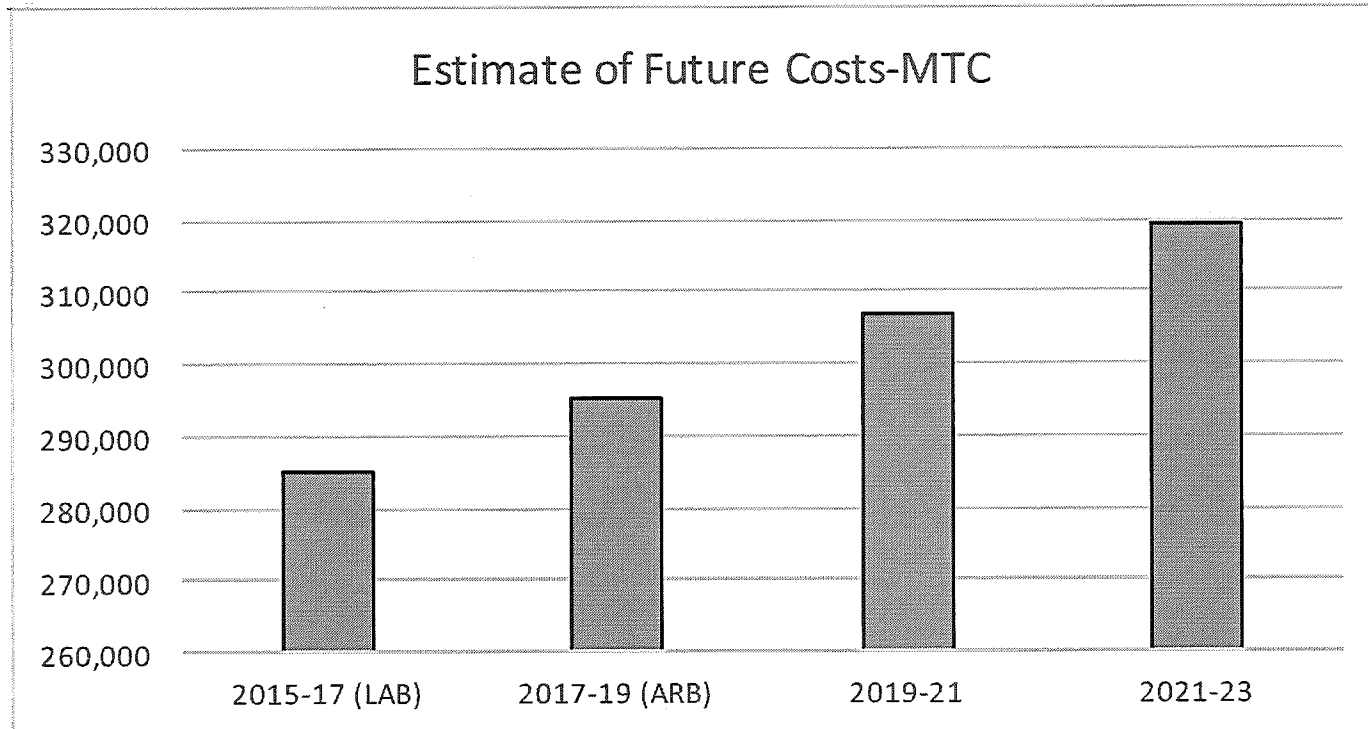
Graphical representation of the program



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	284,945

BUDGET NARRATIVE

Multistate Tax Commission



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
Special Payments	284,945	295,488	306,717	319,292

BUDGET NARRATIVE

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

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
Revenues							
Admin and Service Charges	-	-	10,543	-	-	-	10,543
Total Revenues	-	-	\$10,543	-	-	-	\$10,543
Special Payments							
Dist to Non-Gov Units	-	-	10,543	-	-	-	10,543
Total Special Payments	-	-	\$10,543	-	-	-	\$10,543
Total Expenditures							
Total Expenditures	-	-	10,543	-	-	-	10,543
Total Expenditures	-	-	\$10,543	-	-	-	\$10,543
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

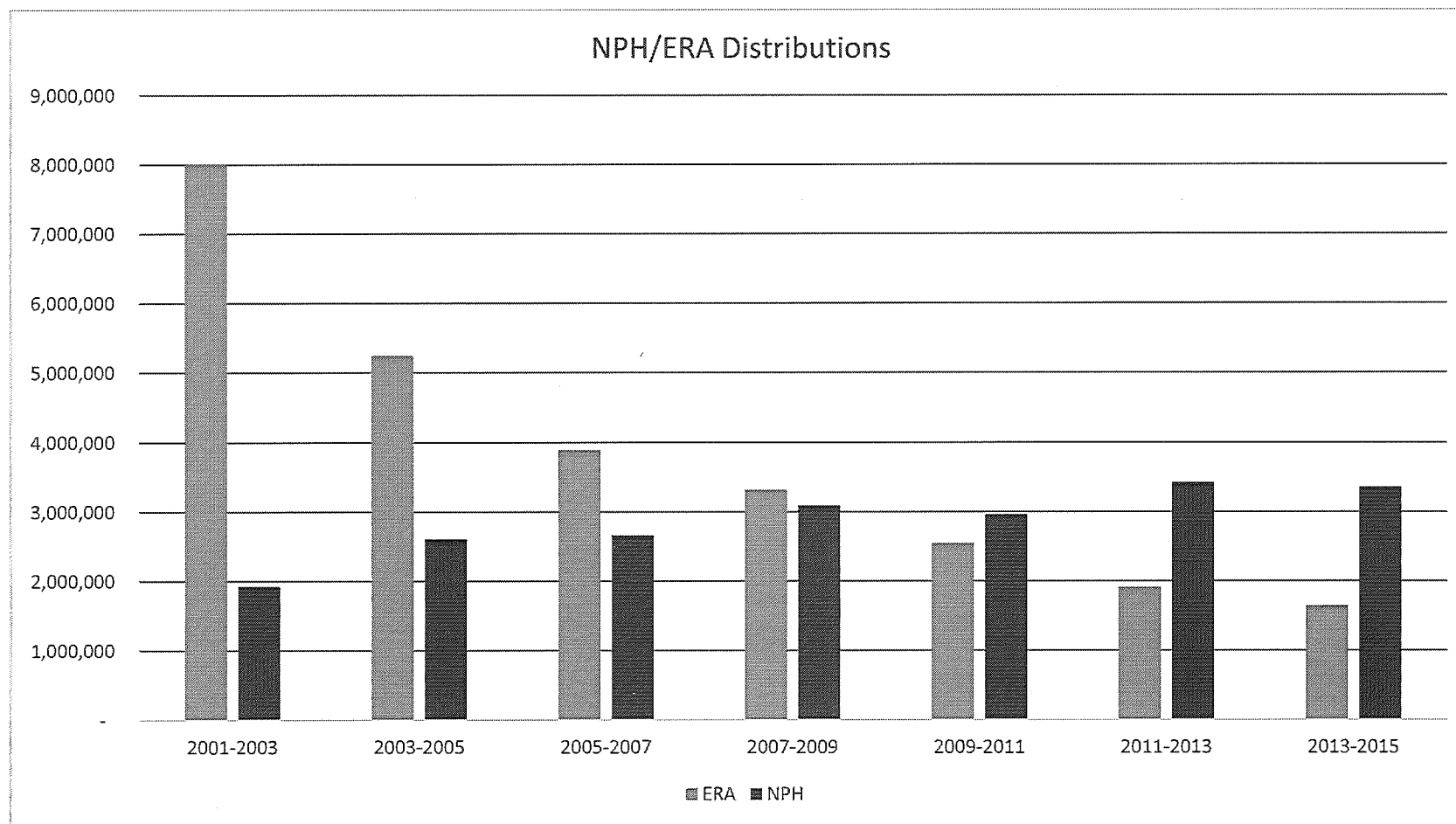
Revenue, Dept of
2017-19 Biennium

Agency Number: 15000
Cross Reference Number: 15000-015-00-00-00000

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
Other Funds						
Admin and Service Charges	-	284,945	284,945	295,488	-	-
Other Revenues	2,528,568	-	-	-	-	-
Total Other Funds	\$2,528,568	\$284,945	\$284,945	\$295,488	-	-

BUDGET NARRATIVE

Elderly Rental Assistance/NPH



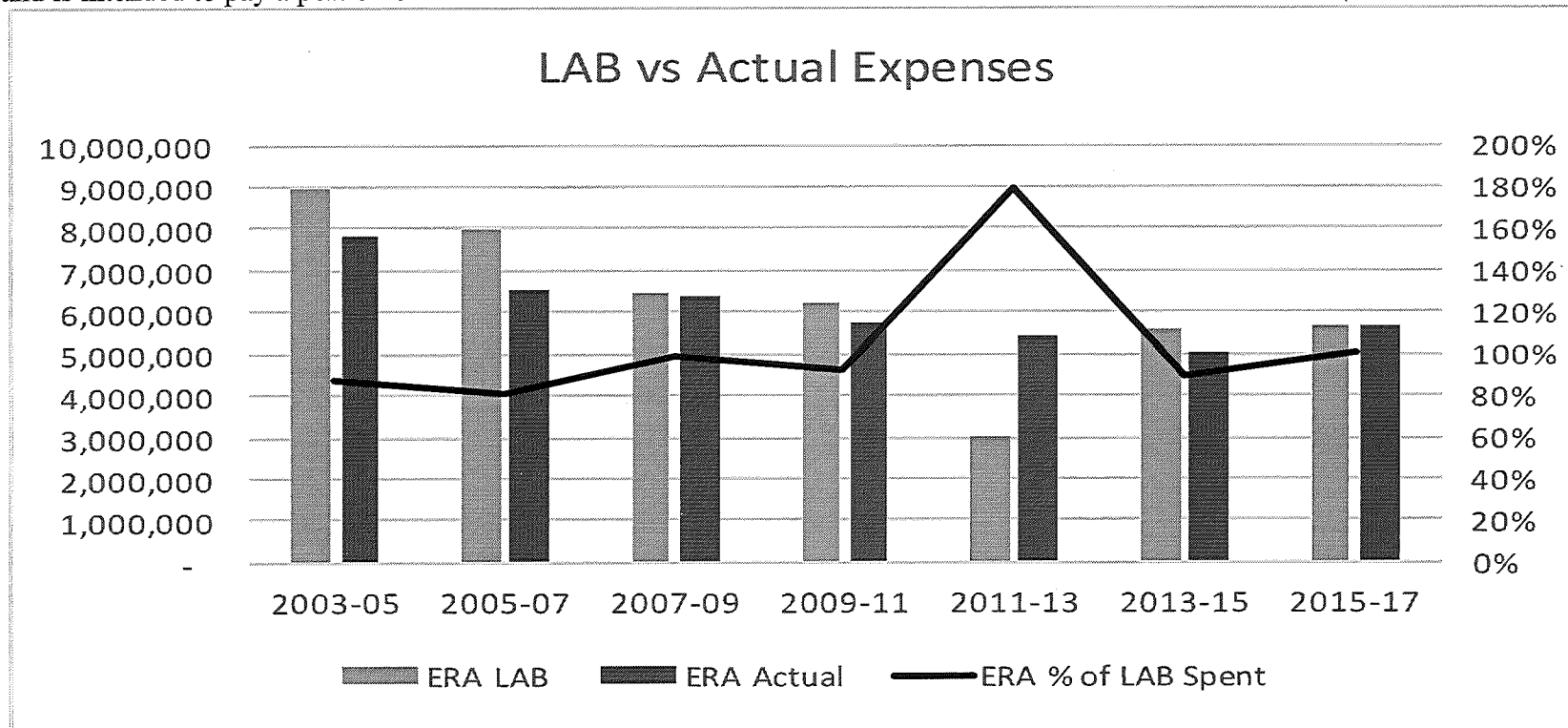
BUDGET NARRATIVE

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.



BUDGET NARRATIVE

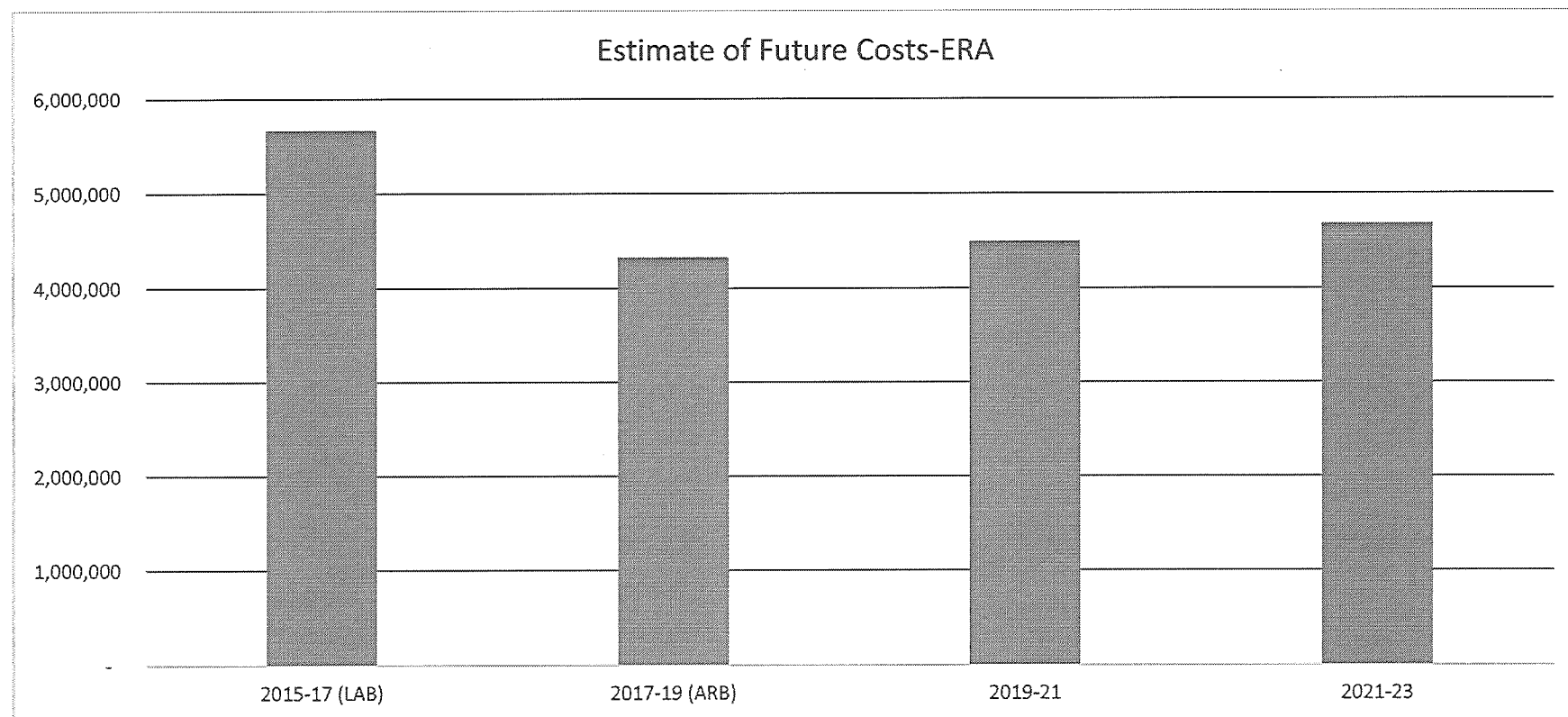
Actual / LAB	2003-05	2005-07	2007-09	2009-11	2011-13	2013-15	2015-17
LAB	9,000,000	8,000,000	6,500,000	6,210,000	3,000,000	5,558,560	5,672,000
Actual	7,823,442	6,544,271	6,422,891	5,735,204	5,399,284	4,998,683	5,672,000

BUDGET NARRATIVE

Elderly Rental Assistance/NPH

Program Funding Request

The NPH and ERA Programs were fully funded for the 2015–17 biennium.



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
Special Payments	5,672,000	4,326,364	4,490,766	4,674,887

BUDGET NARRATIVE

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 15th 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

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

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

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.

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
Revenues							
General Fund Appropriation	(1,500,000)	-	-	-	-	-	(1,500,000)
Total Revenues	(\$1,500,000)	-	-	-	-	-	(\$1,500,000)
Special Payments							
Intra-Agency Gen Fund Transfer	(1,500,000)	-	-	-	-	-	(1,500,000)
Total Special Payments	(\$1,500,000)	-	-	-	-	-	(\$1,500,000)
Total Expenditures							
Total Expenditures	(1,500,000)	-	-	-	-	-	(1,500,000)
Total Expenditures	(\$1,500,000)	-	-	-	-	-	(\$1,500,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: 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
Revenues							
General Fund Appropriation	154,364	-	-	-	-	-	154,364
Total Revenues	\$154,364	-	-	-	-	-	\$154,364
Special Payments							
Intra-Agency Gen Fund Transfer	154,364	-	-	-	-	-	154,364
Total Special Payments	\$154,364	-	-	-	-	-	\$154,364
Total Expenditures							
Total Expenditures	154,364	-	-	-	-	-	154,364
Total Expenditures	\$154,364	-	-	-	-	-	\$154,364
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

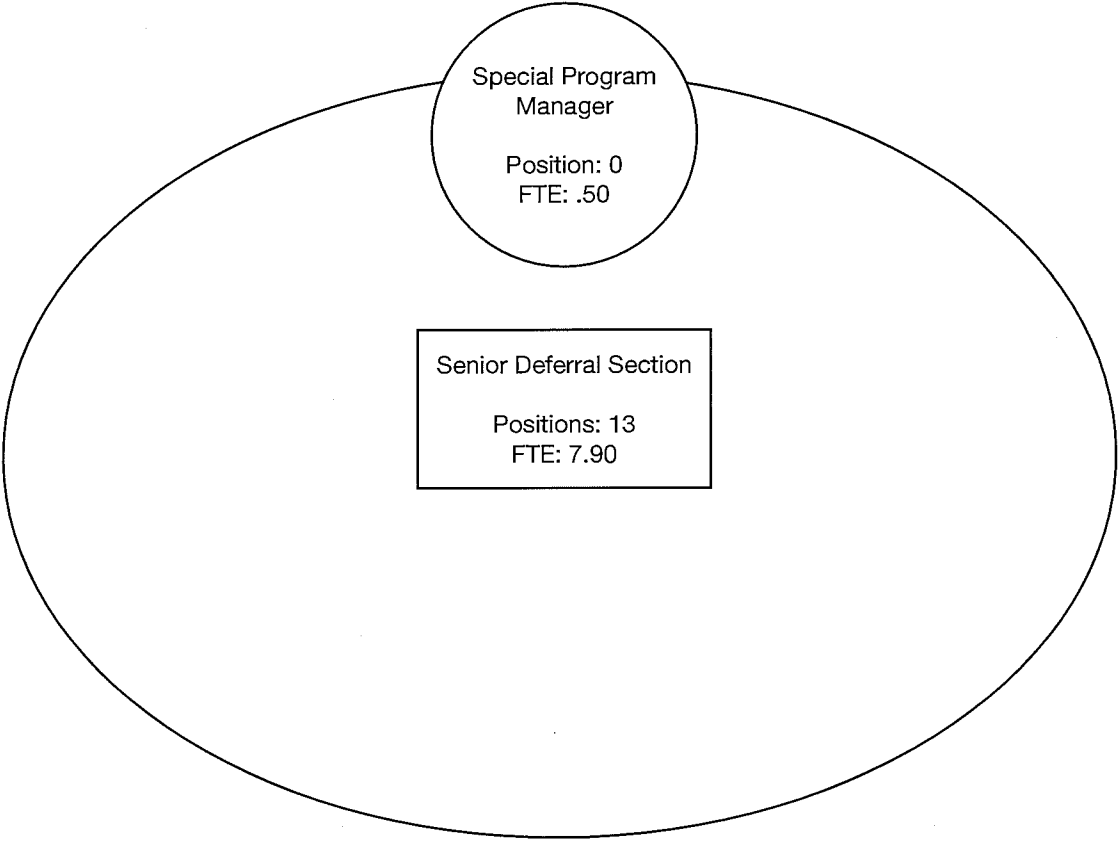
Revenue, Dept of
2017-19 Biennium

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
Other Funds						
Transfer from General Fund	4,998,682	-	-	-	-	-
Total Other Funds	\$4,998,682	-	-	-	-	-

**Senior Citizen Prop.
Tax Deferral**

**Senior and Disabled Citizen Property Tax Deferral
2015-2017**



Total Positions: 13
Total FTE: 8.40

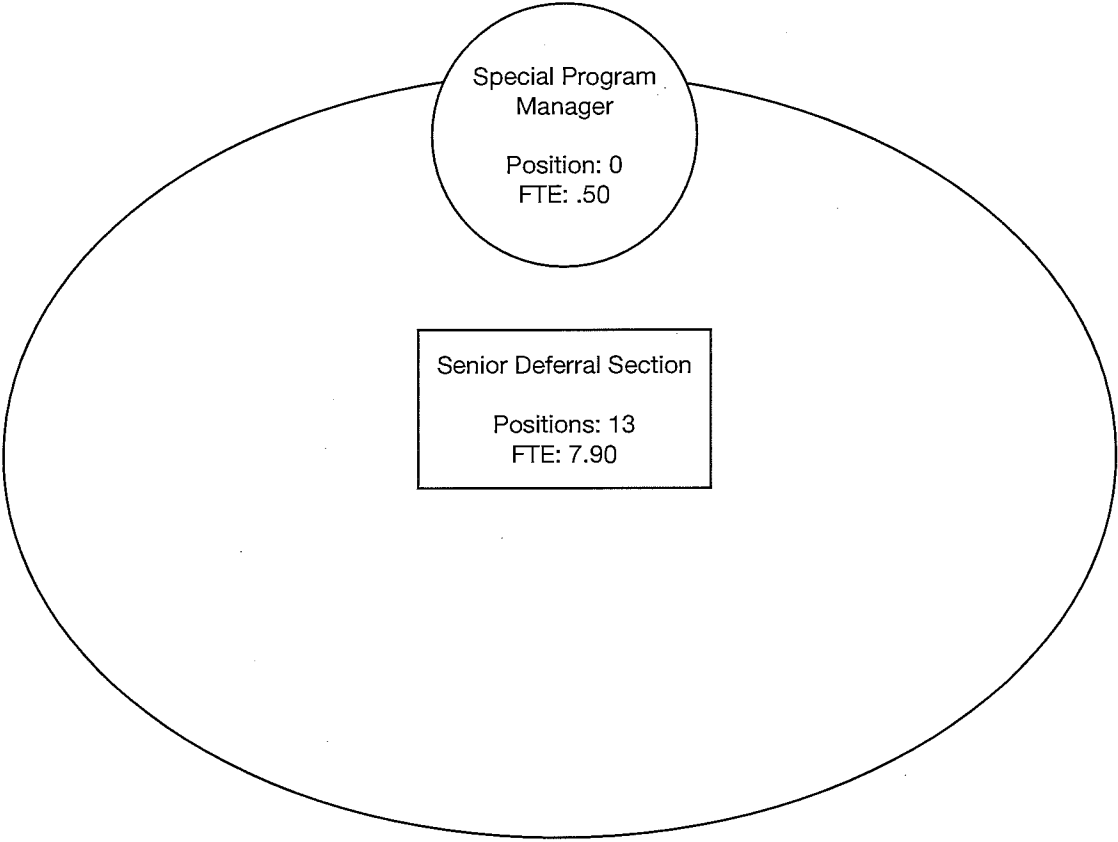
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

**Senior and Disabled Citizen Property Tax Deferral
2017-2019**



Total Positions: 13
Total FTE: 8.40

Agency Request

Governor's Budget

Legislatively Adopted

Budget Page _____

BUDGET NARRATIVE

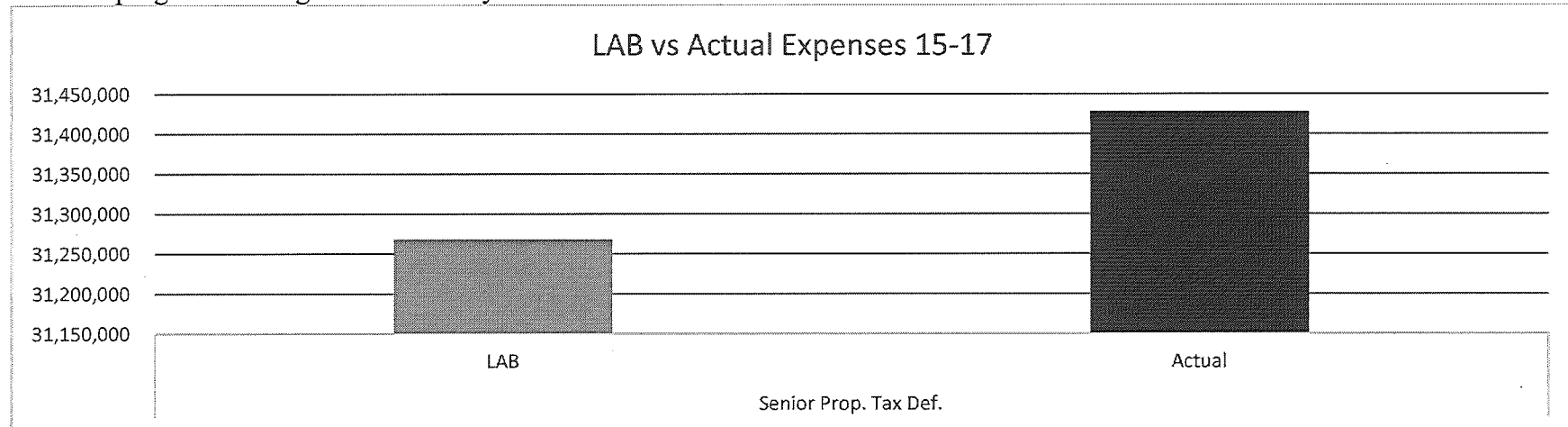
Senior and Disabled Citizen Property Tax Deferral

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.

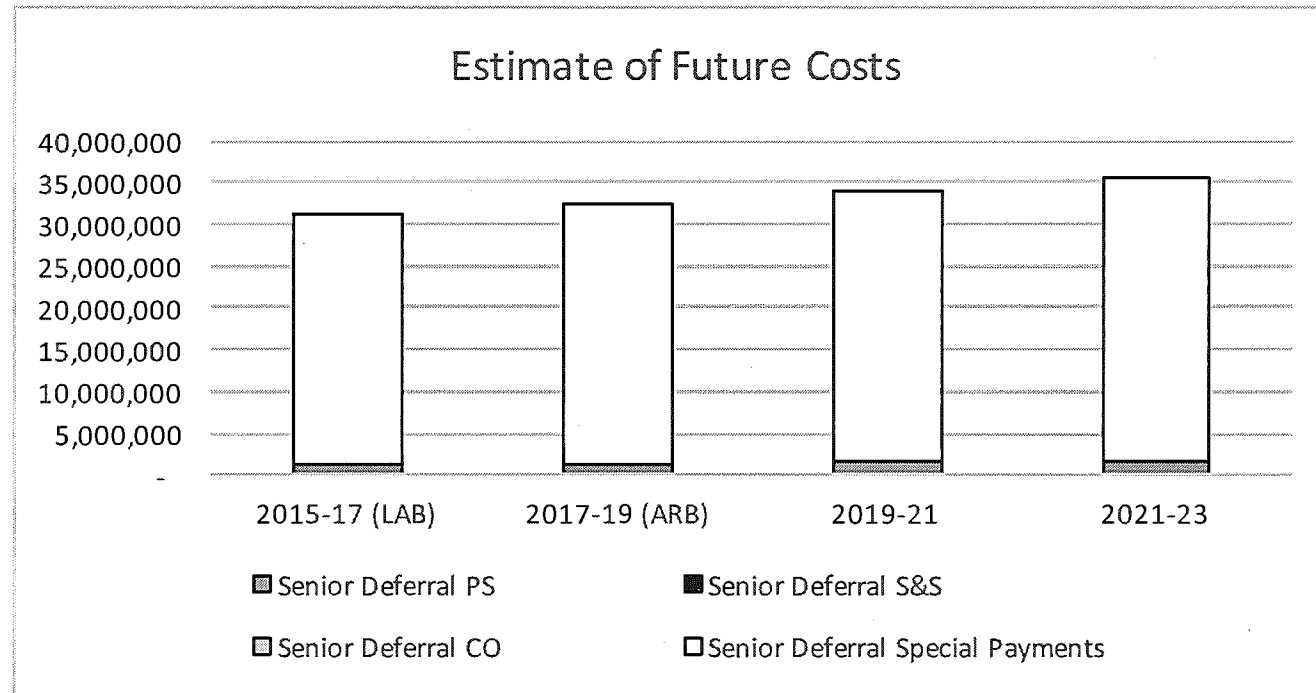


Actual / LAB	2015-17
LAB	31,268,469
Actual	31,427,929

BUDGET NARRATIVE

Senior and Disabled Citizen Property Tax Deferral

Program Funding Request



	2015-17 (LAB)	2017-19 (ARB)	2019-21	2021-23
PS	1,179,786	1,353,861	1,475,708	1,608,522
S&S	81,979	85,012	88,242	91,860
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

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

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

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

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

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

Senior and Disabled Citizen Property Tax Deferral

This page intentionally left blank.

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
Revenues							
General Fund Appropriation	(16,548)	-	-	-	-	-	(16,548)
Admin and Service Charges	-	-	11,369	-	-	-	11,369
Total Revenues	(\$16,548)	-	\$11,369	-	-	-	(\$5,179)
Personal Services							
Pension Obligation Bond	(13,689)	-	6,564	-	-	-	(7,125)
Mass Transit Tax	-	-	4,805	-	-	-	4,805
Other OPE	(2,859)	-	-	-	-	-	(2,859)
Total Personal Services	(\$16,548)	-	\$11,369	-	-	-	(\$5,179)
Total Expenditures							
Total Expenditures	(16,548)	-	11,369	-	-	-	(5,179)
Total Expenditures	(\$16,548)	-	\$11,369	-	-	-	(\$5,179)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	1,113,281	-	-	-	1,113,281
Total Revenues	-	-	\$1,113,281	-	-	-	\$1,113,281
Services & Supplies							
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
Total Services & Supplies	-	-	\$3,033	-	-	-	\$3,033
Capital Outlay							
Office Furniture and Fixtures	-	-	248	-	-	-	248
Total Capital Outlay	-	-	\$248	-	-	-	\$248
Special Payments							
Dist to Counties	-	-	1,110,000	-	-	-	1,110,000
Total Special Payments	-	-	\$1,110,000	-	-	-	\$1,110,000

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	1,113,281	-	-	-	1,113,281
Total Expenditures	-	-	\$1,113,281	-	-	-	\$1,113,281
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

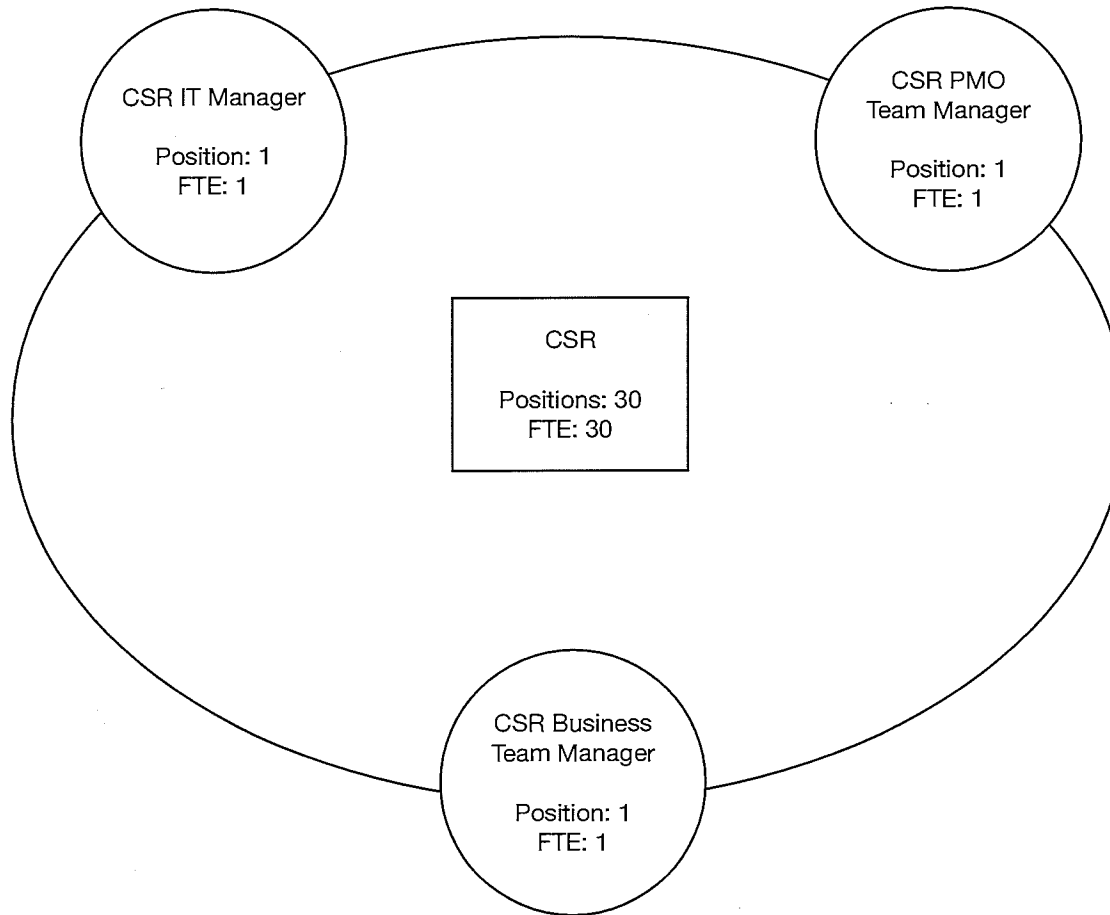
Revenue, Dept of
2017-19 Biennium

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
Other Funds						
Admin and Service Charges	-	31,175,099	31,246,009	32,555,825	-	-
Total Other Funds	-	\$31,175,099	\$31,246,009	\$32,555,825	-	-
Nonlimited Other Funds						
Sr Citizen Prop Tax Repayments	-	38,497,653	38,497,653	-	-	-
Total Nonlimited Other Funds	-	\$38,497,653	\$38,497,653	-	-	-

**Core System
Replacement**

Core Systems Replacement 2015-2017



Total Positions: 33
Total FTE: 33

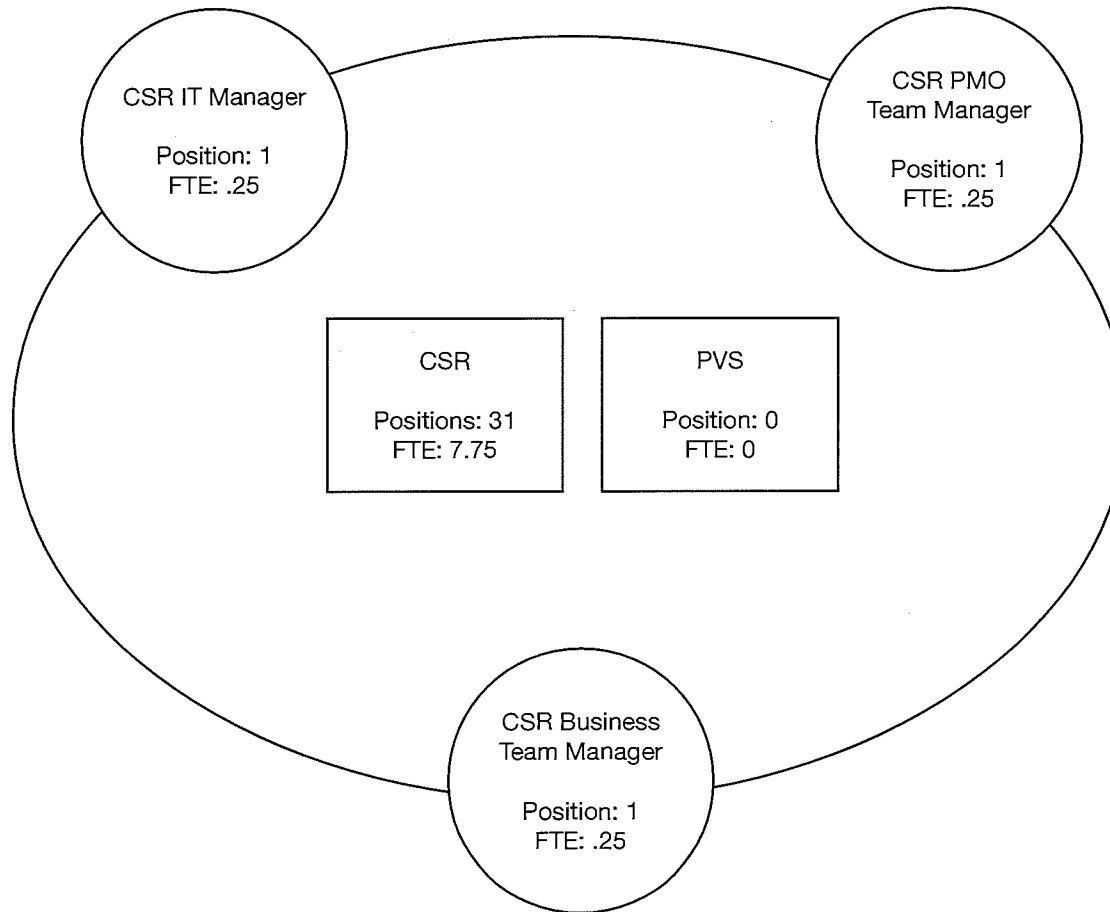
Agency Request

Governor's Budget

Legislatively Adopted

Budget Page

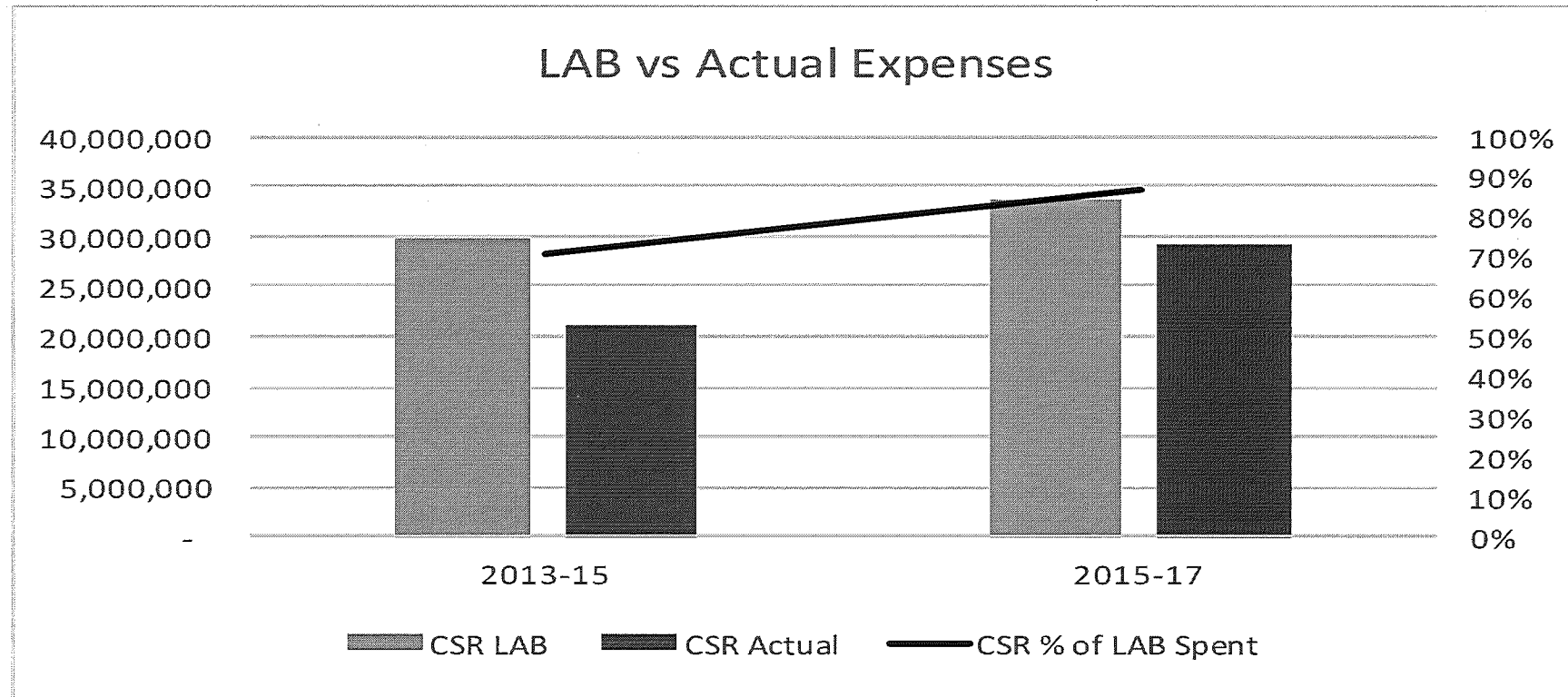
Core Systems Replacement 2017-2019



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	29,321,783

These is no Estimate of Future Costs graph for this section because the project ends after 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

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

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

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

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

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

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 \$8.3¹ 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)² 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 now³ 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.

¹ 2014-15 Fiscal Year End Financial Statement

² Debt Service costs are estimated as of July 1, 2015.

³ Project costs and forecasted expenditures included in this narrative tie to the CSR April 2016 2015-17 Biennium Monthly Budget Report.

BUDGET NARRATIVE

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

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 biennium⁴.

Project Costs (in millions)								
	Positions	2009-13 (Actuals)	2013-15 (Actuals)	2015-17 (Estimates)	2017-19 Project Request	Future Biennia	Totals	
DOR Contribution								
Ongoing DOR Operating Costs	3	\$ 7.3	\$ 0.6	\$ 0.7	\$ 0.2		\$ 8.8	
General Fund								
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	
Other Fund Limitation								
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	
Project Totals (before Debt Service)	37	\$ 7.3	\$ 21.6	\$ 29.6	\$ 10.7		\$ 69.2	
Bonding Costs								
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.

⁴ 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

Core Systems Replacement

CSR Project Phases

- Planning

2009–11 biennium: Planning and preparation.

2011–13 biennium: Agency readiness and procurement.

- Implementation^{5,6}

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.

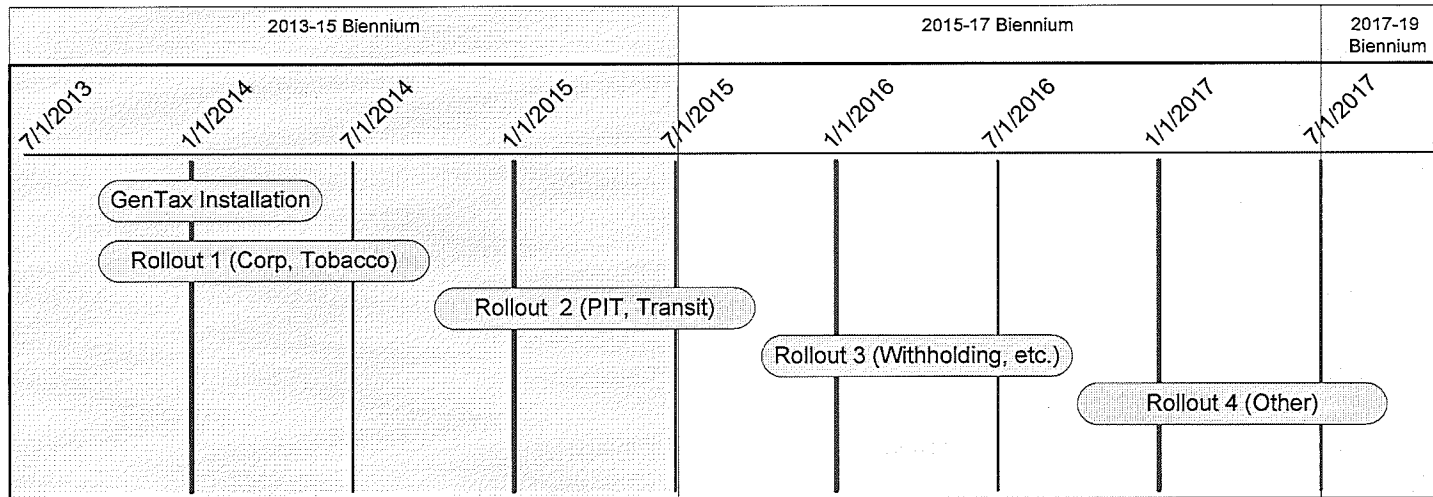
⁵ CSR rollouts include additional tax and revenue programs that are not listed here.

⁶ Currently planned rollout phases.

BUDGET NARRATIVE

Core Systems Replacement

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 fees⁷, contracted maintenance and support, non-bond eligible general services and supplies, and bond debt service.

⁷ 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

Core Systems Replacement

- Other Funds for the Marijuana Tax Program (starting in the 2015–17 biennium).

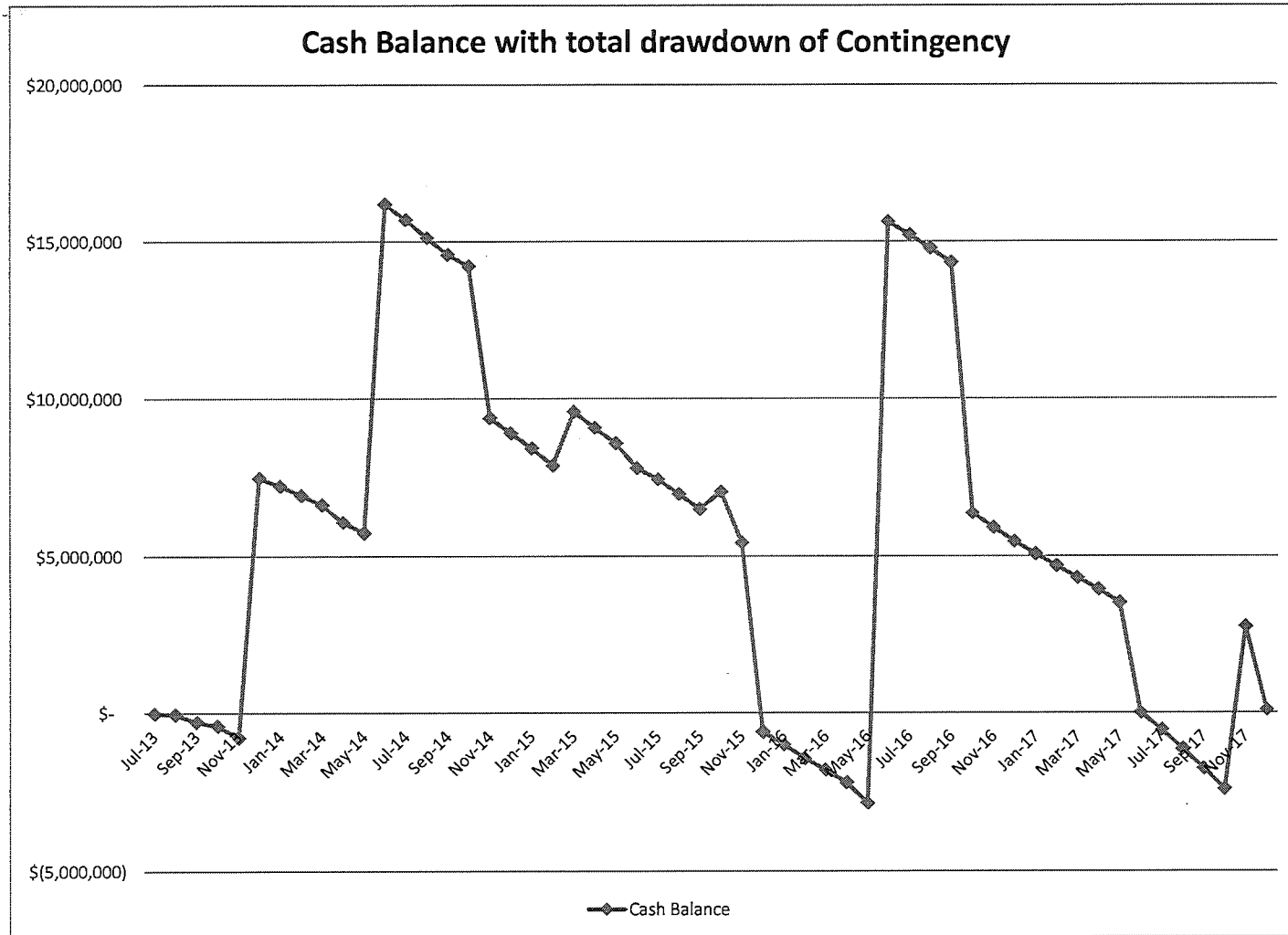
Total cost of the CSR Project (\$78 million) includes net costs of debt funding (\$8.7 million) and completed preliminary planning phases (\$7.3 million). Total remaining project implementation costs for the 2017–19 biennium, excluding debt service, are \$11 million. Current costs include all agency 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

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

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

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:

Enhanced Compliance and Revenue <ul style="list-style-type: none">• Increased ability to detect noncompliant taxpayers.• Faster identification taxpayers who underreport.• More effective audit selection.• Increased fraud detection.	Improved Customer Service <ul style="list-style-type: none">• Wider variety of secure and efficient web services with real-time processing.• Complete, accurate, and timely answers to questions.• Increased information security and privacy.
Increased Overall Efficiency <ul style="list-style-type: none">• Improved, data-driven decision making.• Reduced errors and transaction times.• Faster training time.• Fewer redundant steps.	Increased Flexibility in Tax Administration <ul style="list-style-type: none">• Quick, economical response to statutory changes and requests for information.• Ability to adapt to evolving taxpayer needs and behaviors and handle complex financial transactions.

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

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

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 delinquent-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

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 FTE⁸ 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.

⁸ Does not include testing and training activities that will involve most DOR staff at certain points during the project.

BUDGET NARRATIVE

Core Systems Replacement

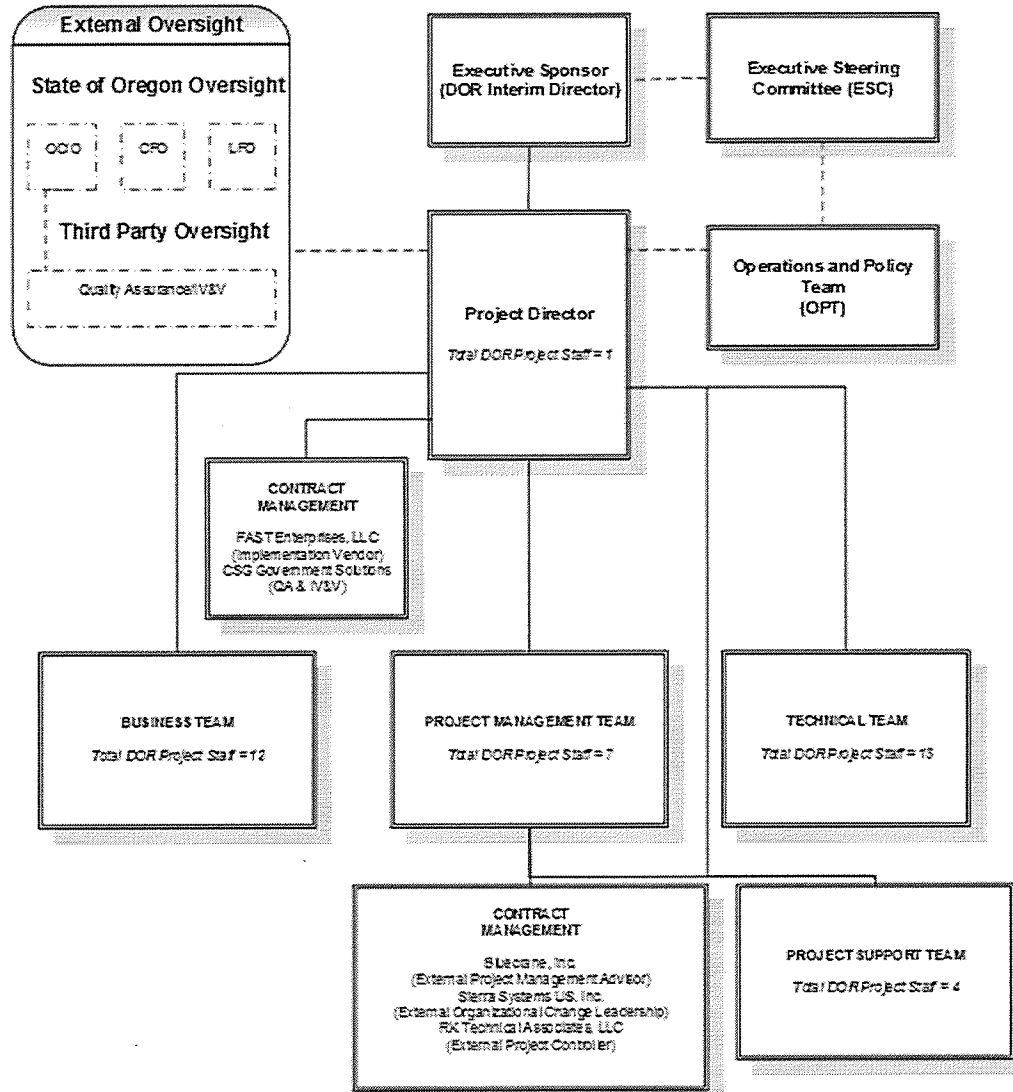
	2017-19
Core Systems Replacement	
DOR Project Team:	
Project Management Team	
(.75 from within the Program Management Office)	2.00
Technical Team	3.25
Business Team	3.00
Production Support Team ⁹	1.00
Total FTE	9.25

⁹ 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

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

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
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	(14,214)	-	-	-	(14,214)
Total Revenues	-	-	(\$14,214)	-	-	-	(\$14,214)
Personal Services							
Overtime Payments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	(10,279)	-	-	-	(10,279)
Social Security Taxes	-	-	-	-	-	-	-
Mass Transit Tax	-	-	(3,935)	-	-	-	(3,935)
Total Personal Services	-	-	(\$14,214)	-	-	-	(\$14,214)
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	(14,214)	-	-	-	(14,214)
Total Expenditures	-	-	(\$14,214)	-	-	-	(\$14,214)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
 Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Core System Replacement
 Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(3,935,414)	-	-	-	-	-	(3,935,414)
Admin and Service Charges	-	-	(21,621,659)	-	-	-	(21,621,659)
Total Revenues	(\$3,935,414)	-	(\$21,621,659)	-	-	-	(\$25,557,073)
Personal Services							
Overtime Payments	-	-	(305,727)	-	-	-	(305,727)
Public Employees' Retire Cont	-	-	(58,364)	-	-	-	(58,364)
Social Security Taxes	-	-	(23,388)	-	-	-	(23,388)
Total Personal Services	-	-	(\$387,479)	-	-	-	(\$387,479)
Services & Supplies							
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)
Total Services & Supplies	(\$3,935,414)	-	(\$21,179,440)	-	-	-	(\$25,114,854)
Capital Outlay							
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
Capital Outlay							
Data Processing Hardware	-	-	(50,000)	-	-	-	(50,000)
Total Capital Outlay	-	-	(\$54,740)	-	-	-	(\$54,740)
Total Expenditures							
Total Expenditures	(3,935,414)	-	(21,621,659)	-	-	-	(25,557,073)
Total Expenditures	(\$3,935,414)	-	(\$21,621,659)	-	-	-	(\$25,557,073)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Data Processing Hardware	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 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
Revenues							
Admin and Service Charges	-	-	(6,944,840)	-	-	-	(6,944,840)
Total Revenues	-	-	(\$6,944,840)	-	-	-	(\$6,944,840)
Personal Services							
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)
Total Personal Services	-	-	(\$6,662,343)	-	-	-	(\$6,662,343)
Total Expenditures							
Total Expenditures	-	-	(6,662,343)	-	-	-	(6,662,343)
Total Expenditures	-	-	(\$6,662,343)	-	-	-	(\$6,662,343)
Ending Balance							
Ending Balance	-	-	(282,497)	-	-	-	(282,497)
Total Ending Balance	-	-	(\$282,497)	-	-	-	(\$282,497)

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
Total Positions							
Total Positions							(33)
Total Positions	-	-	-	-	-	-	(33)
Total FTE							
Total FTE							(33.00)
Total FTE	-	-	-	-	-	-	(33.00)

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
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	3,440,000	-	-	-	3,440,000
Total Revenues	-	-	\$3,440,000	-	-	-	\$3,440,000
Services & Supplies							
Professional Services	-	-	3,440,000	-	-	-	3,440,000
Total Services & Supplies	-	-	\$3,440,000	-	-	-	\$3,440,000
Total Expenditures							
Total Expenditures	-	-	3,440,000	-	-	-	3,440,000
Total Expenditures	-	-	\$3,440,000	-	-	-	\$3,440,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	1,060,000	-	-	-	-	-	1,060,000
Admin and Service Charges	-	-	9,450,000	-	-	-	9,450,000
Total Revenues	\$1,060,000	-	\$9,450,000	-	-	-	\$10,510,000
Personal Services							
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
Total Personal Services	-	-	\$2,081,701	-	-	-	\$2,081,701
Services & Supplies							
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
Total Services & Supplies	\$1,060,000	-	\$7,368,299	-	-	-	\$8,428,299

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
Total Expenditures							
Total Expenditures	1,060,000	-	9,450,000	-	-	-	10,510,000
Total Expenditures	\$1,060,000	-	\$9,450,000	-	-	-	\$10,510,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							34
Total Positions	-	-	-	-	-	-	34
Total FTE							
Total FTE							8.50
Total FTE	-	-	-	-	-	-	8.50

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	OA C1488 IA	INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	09	8,754.00		210,096- 77,036-			210,096- 77,036-
1062000	OA C1487 IA	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1063000	OA C1487 IA	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1064000	OA C1487 IA	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	02	5,819.00		139,656- 62,427-			139,656- 62,427-
1065000	OA C1486 IA	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1066000	OA C1486 IA	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1067000	OA C1486 IA	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1068000	OA C1486 IA	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1069000	OA C1486 IA	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,254.00		126,096- 59,614-			126,096- 59,614-
1070000	OA C1485 IA	INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	02	4,916.00		117,984- 57,932-			117,984- 57,932-
1071000	OA C1484 IA	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1072000	OA C1484 IA	INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	02	4,400.00		105,600- 55,363-			105,600- 55,363-
1073000	OA C1484 IA	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	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-

544

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	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1077000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1078000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1079000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1080000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1081000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1082000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1083000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1084000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1085000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1086000	OA C0872	AA 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	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,343.00		128,232- 60,058-			128,232- 60,058-
1089000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	05	6,166.00		147,984- 64,154-			147,984- 64,154-
1090000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,462.00		179,088- 70,605-			179,088- 70,605-
1091000	OA C0107	AA ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,669.00		88,056- 51,724-			88,056- 51,724-

545

08/09/16 REPORT NO.: PDPFISCAL
 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

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	OA	C1244	AA 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-	

546

08/09/16 REPORT NO.: PDPFISCAL
 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

2017-19
 PICS SYSTEM: BUDGET PREPARATION

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
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	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1099000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1100000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	09	7,462.00		44,772 17,651			44,772 17,651
1101000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1102000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1103000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	05	6,166.00		36,996 16,038			36,996 16,038
1104000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1105000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1106000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1107000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1108000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	02	5,343.00		32,058 15,013			32,058 15,013
1109000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1110000	OA C0872 AA	OPERATIONS & POLICY ANALYST 3	1	.25	6.00	07	6,780.00		40,680 16,802			40,680 16,802

547

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
1111000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.25	6.00	08	7,114.00		42,684 17,217			42,684 17,217
1112000	OA C0872	AA OPERATIONS & POLICY ANALYST 3	1	.25	6.00	06	6,470.00		38,820 16,417			38,820 16,417
1113000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1114000	OA C1488	IA INFO SYSTEMS SPECIALIST 8	1	.25	6.00	09	8,754.00		52,524 19,258			52,524 19,258
1115000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1116000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.25	6.00	08	7,668.00		46,008 17,907			46,008 17,907
1117000	OA C1487	IA INFO SYSTEMS SPECIALIST 7	1	.25	6.00	05	6,680.00		40,080 16,677			40,080 16,677
1118000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	07	6,615.00		39,690 16,596			39,690 16,596
1119000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1120000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1121000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	09	7,256.00		43,536 17,394			43,536 17,394
1122000	OA C1486	IA INFO SYSTEMS SPECIALIST 6	1	.25	6.00	02	5,254.00		31,524 14,904			31,524 14,904
1123000	OA C1485	IA INFO SYSTEMS SPECIALIST 5	1	.25	6.00	02	4,916.00		29,496 14,482			29,496 14,482
1124000	OA C1484	IA INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841
1125000	OA C1484	IA INFO SYSTEMS SPECIALIST 4	1	.25	6.00	03	4,604.00		27,624 14,094			27,624 14,094
1126000	OA C1484	IA INFO SYSTEMS SPECIALIST 4	1	.25	6.00	02	4,400.00		26,400 13,841			26,400 13,841

548

08/09/16 REPORT NO.: PDPFISCAL
 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

PAGE 21
 2017-19
 PROD FILE
 PICS SYSTEM: BUDGET PREPARATION

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	OA C1244 AA	FISCAL ANALYST 2	1	.25	6.00	04	5,095.00		30,570	14,706		30,570
1133000	OA C0107 AA	ADMINISTRATIVE SPECIALIST 1	1	.25	6.00	02	2,940.00		17,640	12,023		17,640
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

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

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
Other Funds						
Admin and Service Charges	18,724,630	29,358,675	29,857,444	11,500,567	-	-
Total Other Funds	\$18,724,630	\$29,358,675	\$29,857,444	\$11,500,567	-	-

BUDGET NARRATIVE

Core Systems Replacement

This page intentionally left blank.

**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

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

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 ¹	XI-Q Bonds or Capital Lease Financing	Date Financing Needed (list separate rows for different dates) ²	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: ¹For Article XI-Q Bonds, the costs financed must be capitalizable to the asset being financed.

²Sale 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 I - 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

534

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.

555

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.

- 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.

557

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.

- 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

855

#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.

555

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.

576

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 6th day of June 2016.

Department of Administrative Services
Chief Financial Office

Department of Revenue

By: Jean Gabriel
Jean Gabriel, CPA
Capital Finance & Planning Manager

By: Shawn Waite
Shawn Waite,
ASD Administrator/Finance Manager

561

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

562

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	9,000,000.00
-------	--------------

563

EXHIBIT C

Bond Transaction Information	
------------------------------	--

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
-------	---------------	---------------

XI-Q Bonds Series D Project Account Fund - Agency Projects (Funds held at OST)	
--------------------------------------------------------------------------------------	--

Project Fund		19,000,000.00
--------------	--	---------------

Total		19,000,000.00
-------	--	---------------

Costs of Issuance Funds (Funds held at OST)	
------------------------------------------------	--

Underwriter's Discount		42,714.61
Costs of Issuance		11,369.94

Total		54,084.55
-------	--	-----------

True Interest Cost 1.088%

564

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>	

5925

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").

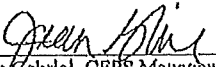
Section 2. The Issuer reasonably expects that the Agency may make certain expenditures on the Project prior to the issuance of the Article XI-Q Bonds and therefore makes this Declaration of Official Intent to Reimburse to preserve the ability of the Issuer to reimburse the Agency for such expenditures 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)



Jeanne Abrel, CFPS Manager

566

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

195

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.

DAS Disbursement Approval:
<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)

568

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

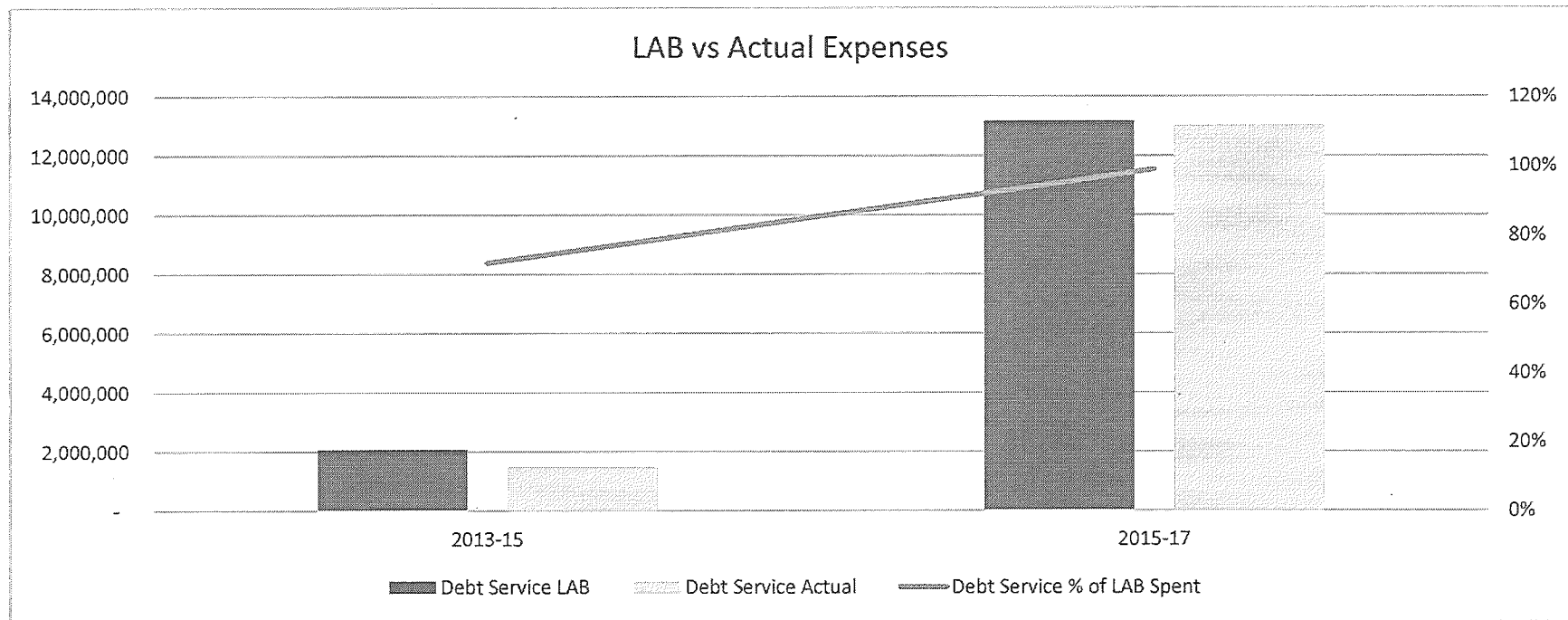
565

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

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

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
Revenues							
Admin and Service Charges	-	-	16,835	-	-	-	16,835
Total Revenues	-	-	\$16,835	-	-	-	\$16,835
Services & Supplies							
Other Services and Supplies	-	-	16,835	-	-	-	16,835
Total Services & Supplies	-	-	\$16,835	-	-	-	\$16,835
Total Expenditures							
Total Expenditures	-	-	16,835	-	-	-	16,835
Total Expenditures	-	-	\$16,835	-	-	-	\$16,835
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	820,897	-	-	-	-	-	820,897
Total Revenues	\$820,897	-	-	-	-	-	\$820,897
Debt Service							
Principal - Bonds	645,000	-	-	-	-	-	645,000
Interest - Bonds	175,897	-	-	-	-	-	175,897
Total Debt Service	\$820,897	-	-	-	-	-	\$820,897
Total Expenditures							
Total Expenditures	820,897	-	-	-	-	-	820,897
Total Expenditures	\$820,897	-	-	-	-	-	\$820,897
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Revenues							
General Fund Appropriation	1,725,004	-	-	-	-	-	1,725,004
Total Revenues	\$1,725,004	-	-	-	-	-	\$1,725,004
Debt Service							
Principal - Bonds	1,215,000	-	-	-	-	-	1,215,000
Interest - Bonds	510,004	-	-	-	-	-	510,004
Total Debt Service	\$1,725,004	-	-	-	-	-	\$1,725,004
Total Expenditures							
Total Expenditures	1,725,004	-	-	-	-	-	1,725,004
Total Expenditures	\$1,725,004	-	-	-	-	-	\$1,725,004
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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
Other Funds						
Admin and Service Charges	-	455,000	455,000	471,835	-	-
General Fund Obligation Bonds	5,453,710	-	-	-	-	-
Interest Income	98,221	-	-	-	-	-
Total Other Funds	\$5,551,931	\$455,000	\$455,000	\$471,835	-	-

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.

875

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.

579

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.

Agency Management Report

KPMs For Reporting Year 2013

Finalize Date:

Agency: REVENUE, DEPARTMENT of

	Green = Target to -5%	Yellow = Target -6% to -15%	Red = Target > -15%	Pending	Exception Can not calculate status (zero entered for either Actual or Target)
Summary Stats:	50.00%	0.00%	50.00%	0.00%	0.00%

Detailed Report:

KPMs	Actual	Target	Status	Most Recent Year	Management Comments
1 - Dollars Collected Per Revenue Agent Per Month (Personal Income Tax)	88,429	123,000	Red	2013	Performance on this measure has increased year over year yet is below the 2012 legislatively approved target.
2 - Percent of Property Taxes Collected:	94.00	93.80	Green	2013	In addition to the excellent measured performance, surveys of the Counties (both need and satisfaction) show good support for DOR Property Tax leadership, staff and support.
3 - Percent of Assessor's Maps Digitized in a GIS Format	78	95	Red	2013	The Department will be coming forward to formally request targets for this measure be aligned to the state-wide advisory committee recommendations, which are integral to the strategic plan for translating all the state's property maps by 2016.
5 - Personal Income Tax Nonfiler Assessments Issued Per Employee Per Month.	70	45	Green	2013	2010-2011 has been an extraordinary period in the state's financial situation. In times of great economic hardship it is reasonable to anticipate a negative impact in tax filing.

581

Agency Management Report

KPMs For Reporting Year 2013

Finalize Date:

KPMs	Actual	Target	Status	Most Recent Year	Management Comments
6 - Personal Income Tax and Corporation Tax Cases Closed Per Revenue Agent Per Month.	106	170	Red	2013	The state has faced virtually unprecedented economic challenges since 2009. Because our tax system is largely based on personal income, the results of high unemployment have been profound. Our staff have continued to perform at their best under these very difficult circumstances. We are also taking process improvement steps to more effectively balance workload between taxpayer inquiry and other duties.
7 - Delinquent Returns Filed After Compliance Contact Per Filing Enforcement Employee Per Month.	29	26	Green	2013	We saw an increase from 2011 to 2012 that is getting us closer to the target levels. This indicates that our strategies are having the desired impact.
8 - Average Days to Process Personal Income Tax Refund.	7	12	Green	2013	As we pursue increased taxpayer self-sufficiency, transitioning taxpayers to electronic systems reduces both taxpayer time, effort and errors/rework, and therefore Department costs. Multiple data sources indicate the public is growing more comfortable, and developing greater capacity for electronic transactions. We will continue to pursue this strategic objective, measuring the degree to which we are successful in increasing taxpayer self-sufficiency through the use of electronic methods.
9 - Percent of Personal Income Tax Returns Filed Electronically	81	80	Green	2013	Again, the Department's strategy to increasingly move toward electronic transactions can be seen as having a positive effect on the outcome of this KPM. While this KPM is essentially measuring an output ... the result of that output is part of a more complex outcome (increased taxpayer self-sufficiency through the increased use of electronic methods).

582

Agency Management Report

KPMs For Reporting Year 2013

Finalize Date:

KPMs	Actual	Target	Status	Most Recent Year	Management Comments
10 - Employee Work Environment (based upon a scale of 1-6)	4.15	5.00	Red	2011	There is no time in recent history where public sector employees have faced more uncertainty and pending and/or actual changes than now. These conditions can be expected to continue and perhaps increase in the foreseeable future. The Department is expending considerable time, effort and resources toward keeping employees informed; engaging them actively in the change process, and addressing physical environmental issues promptly when known.
11 - Employee Training Per Year (percent receiving 20 hours per year).	27	60	Red	2013	Limited resources and mission critical priorities largely dominate current training decisions. While the Department continues to average more than 20 hours per employee, the target for the actual number of employees who have received at least 20 hours is, and will probably remain, difficult to achieve in the current environment.
12 - 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.	78.50	98.00	Red	2013	The data for this report was collected for two weeks in August of 2013. Taxpayers who called in were directed to a phone survey through the IVR. Walk-in taxpayers were given a card with the number to call and take the survey through the IVR. The results were downloaded into a spreadsheet for tabulation. The error rate is presumed to be within 5%.

583

Agency Management Report

KPMs For Reporting Year 2013

Finalize Date:

KPMs	Actual	Target	Status	Most Recent Year	Management Comments
13 - Effective Taxpayer Assistance: Provide the most effective taxpayer assistant services by a data-driven combination of direct assistance and electronic self-help services.	61	55	Green	2013	This is the first time the Department has attempted a composite KPM measure. It is unfortunate the baseline period was characterized by large numbers of variables outside of normal operations. However, in spite of these many issues, the Department continued to deliver consistently high levels of measured customer service. We continue to believe that complex outcomes require the use (in some cases) of more complex measures, such as this one.

This report provides high-level performance information which may not be sufficient to fully explain the complexities associated with some of the reported measurement results. Please reference the agency's most recent Annual Performance Progress Report to better understand a measure's intent, performance history, factors impacting performance and data gather and calculation methodology.

REVENUE, DEPARTMENT of
Annual Performance Progress Report (APPR) for Fiscal Year (2012-2013)

Original Submission Date: 2013

Finalize Date:

2012-2013 KPM #	2012-2013 Approved Key Performance Measures (KPMs)
1	Dollars Collected Per Revenue Agent Per Month (Personal Income Tax)
2	Percent of Property Taxes Collected.
3	Percent of Assessor's Maps Digitized in a GIS Format.
5	Personal Income Tax Nonfiler Assessments Issued Per Employee Per Month.
6	Personal Income Tax and Corporation Tax Cases Closed Per Revenue Agent Per Month.
7	Delinquent Returns Filed After Compliance Contact Per Filing Enforcement Employee Per Month.
8	Average Days to Process Personal Income Tax Refund.
9	Percent of Personal Income Tax Returns Filed Electronically
10	Employee Work Environment (based upon a scale of 1-6).
11	Employee Training Per Year (percent receiving 20 hours per year).
12	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.
13	Effective Taxpayer Assistance: Provide the most effective taxpayer assistant services by a data-driven combination of direct assistance and electronic self-help services.

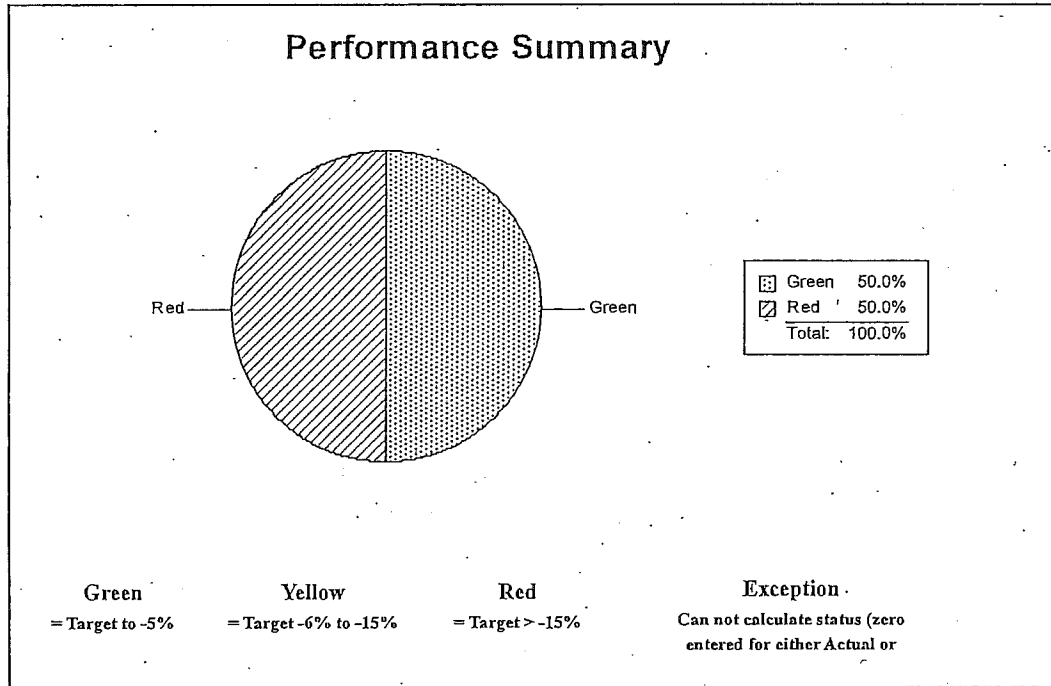
Agency Mission: We make tax systems work to fund the public services that preserve and enhance the quality of life for all citizens.

Contact: Kris Kautz

Contact Phone: 503-945-8213

Alternate: Jan Hunt

Alternate Phone: 503-945-8466



1. SCOPE OF REPORT

The agency's Key Performance Measures (KPM's) are intended to represent our major business outcomes in the income tax and property tax programs. These measures address the agency's major functions that include collecting revenue, auditing returns, and assisting taxpayers.

2. THE OREGON CONTEXT

587

The Department of Revenue is a key strategic and operational partner in providing healthy tax systems and long-term revenue stability for the State of Oregon. Our mission of making revenue systems work to fund public services includes strong work values around operational excellence and fiscal responsibility. The experience and skills required to support our mission significantly contributes to the governor and the legislature providing the best possible future for all Oregonians.

Our performance is guided by the agency's vision that emphasizes the importance of tax administration and service, operational excellence, and a safe and positive work environment. We currently have 12 department performance measures that tell us how well we are doing in these areas. Our organizational strategic vision is designed to move and motivate the department for many years. To continue making this vision a reality we are committed to innovating, streamlining, and using the most appropriate tools and technology available to us.

The agency continually collects, analyzes, and communicates information from and to stakeholders to build healthy relationships, better understand stakeholder needs, and drive continuous improvement in our operations.

3. PERFORMANCE SUMMARY

The department has identified 12 key measures of performance linked to its mission and vision. Significant successes during the past year include: A significant increase in the number of personal income tax non-filer assessments issued per employee per month. Success in this arena is due to changes implemented to increase leads due to data matching with the IRS and continuing to focus on enforcement to increase voluntary compliance. We continue to see growth in the number of personal income tax returns filed electronically. More and more taxpayers are filing electronic returns, improving speed and efficiency of processing and reducing costs (KPM #9). And, the number of days to process a return continues to trend downward and exceed the targets (KPM #8).

The department also had some challenges in meeting some performance measures, including: The dollars collected per revenue agent per month (KPM #1) and the corresponding measure personal income tax and corporation tax cases closed per revenue agent per month (KPM #6). In both of these measures, the targets were not met. Upon closer review it is clear that these two measures are a subset of the total number of revenue agents and don't represent the work of all the staff in these areas. The percent of assessors maps digitized in GIS format (KPM #3), has made some progress, but has struggled to meet goals. The number of delinquent returns filed after compliance contact per filing enforcement employees per month (KPM #7) still is under target, but did make some gains in FY 12. New strategies around training and contacting taxpayers sooner are in place, but have not been in place long enough to produce desired results. Due to budget constraints, the ability to provide employees with 20 hours of training per year has suffered. We believe FY 13 will bear out different results as we have put a high emphasis on getting employees training opportunities.

4. CHALLENGES

As we look to the future, slow economic growth and tight budget resources will continue for some time. We will be challenged to find new ways and innovative ways of delivering services, collecting tax revenues, providing employees with the tools and resources they need, and without making some investment in our core IT systems. In addition, as the agency has reviewed its KPMs and strategic plan, we have found that some of the measures we currently have are not the

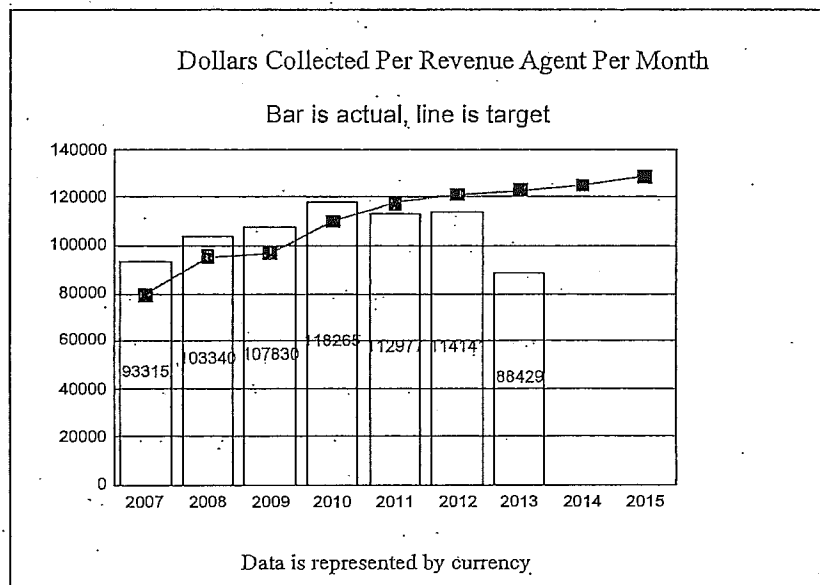
best measures to track our performance over time. As we have had significant turnover in agency leadership in the last 18 months, there is a recognition that some measures need to be re-tooled to provide better data and management resources to the organization. The agency believes that KPM #1, KPM #5, KPM #6, KPM #7, and KPM #10 need to be reworked.

5. RESOURCES AND EFFICIENCY

The agency's Legislatively Approved budget for the 2011-13 biennium is \$181,373,337; which represents a slight decrease from the previous biennium. The department made progress on its key measures, including its efficiency measures, over the last year.

589

KPM #1	Dollars Collected Per Revenue Agent Per Month (Personal Income Tax)	2000
Goal	Tax Administration: Provide excellent service, helping taxpayers meet their commitments with education, assistance and compliance.	
Oregon Context	This goal links directly to the department's mission.	
Data Source	Agent Production Reports ACTF007, PTAC Performance Measures, Cost Allocation System (CAS); based on productivity per position.	
Owner	Joann Martin, Personal Tax and Compliance Division Administrator	



1. OUR STRATEGY

Our strategy is to maintain a workforce of skilled employees and provide them with essential collection tools and technology. We evaluate the effectiveness of collection staff in collecting delinquent tax debt; analyze the type and age of delinquent debt; and evaluate the use of additional collection tools.

2. ABOUT THE TARGETS

The target measures the productivity of collection staff, based on the dollars collected per position. The higher the level achieved, the greater the productivity.

3. HOW WE ARE DOING

Actuals for 2013 were \$88,429 and our target was \$123,000. Actuals for 2012 were \$114,141 and our target was \$121,000.

4. HOW WE COMPARE

Comparable data is not available. It is difficult to compare Oregon's performance with other states due to their widely diverse tax structures.

5. FACTORS AFFECTING RESULTS

Conceptually, this measure is personal income tax revenue attributed to the collections efforts of a specified group of revenue agents divided by the number of agents in this group. The mechanics of this measure are simple, but the data for this measure is not as straightforward as the measure suggests. Our ability to breakdown data collection activity attributable to each agent and the fact that this measure only focuses on a subset of revenue agent activity highlights shortcomings in the reliability of this measure of performance. Although a slowing economy has been identified in previous reporting, collection measurements continue to show that the department is a strong resource for resolving state debt fairly, efficiently, and effectively. The most recent increase in collections may in part be attributed to the implementation of a new sustainable work model that allows incoming calls to be handled by agents specialized in customer service to resolve accounts on the phone. Other agents are now focused primarily on work queues and resolving accounts through outbound calls, issuing letters, warrants, and garnishments to meet a 90-day resolution goal. This and other management practices to prioritize work queues have resulted in an overall increase in productivity. We are one year into these changes and have not fully realized the increases expected in productivity.

6. WHAT NEEDS TO BE DONE

We're proposing replacing this measure with one that doesn't limit the population being measured so we can measure the overall effectiveness of our collections functions. Core System Replacement implementation will introduce additional automation and scoring of accounts. We must also keep positions filled to maximize production.

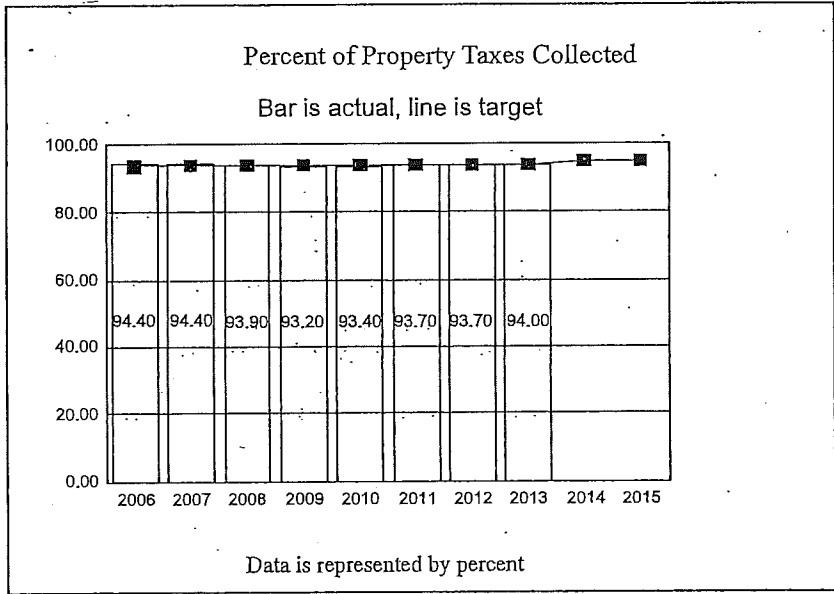
7. ABOUT THE DATA

591

The reporting cycle is Oregon's fiscal year.

592

KPM #2	Percent of Property Taxes Collected.	2000
Goal	Tax Administration: Partner with local governments to promote a healthy and consistent property tax system.	
Oregon Context	This goal links directly to the department's mission.	
Data Source	Oregon Property Tax Statistics (various years); Property Tax certified, Property Tax Collection, and Total Uncollected report.	
Owner	Mark Kinslow, Property Tax Division Administrator	



1. OUR STRATEGY

Our strategy is to provide training of county collection staff, and develop and maintain support materials to help counties collect identified property taxes.

2. ABOUT THE TARGETS

The target measures the degree to which counties are able to timely collect identified property taxes. The higher the percentage of taxes collected, the better, as most units of local government rely heavily on property taxes to fund local services. Each data point (by calendar year) represents the tax collections as of June 30 of that year.

3. HOW WE ARE DOING

The 2013 target was 93.8 percent. Actual measured performance was slightly above the target at 94.0 percent, which does not represent a statistically significant change.

4. HOW WE COMPARE

Comparable data is not available.

5. FACTORS AFFECTING RESULTS

Data reveals the counties are collecting a high percentage of the total property taxes that are due and are managing their accounts receivable effectively. Additional research has shown that, by the end of the third year following the initial billing, the counties have received about 99.7 percent of the taxes due for that year. The statistics show a high degree of effectiveness in maintaining timely collection activities for the property tax year.

6. WHAT NEEDS TO BE DONE

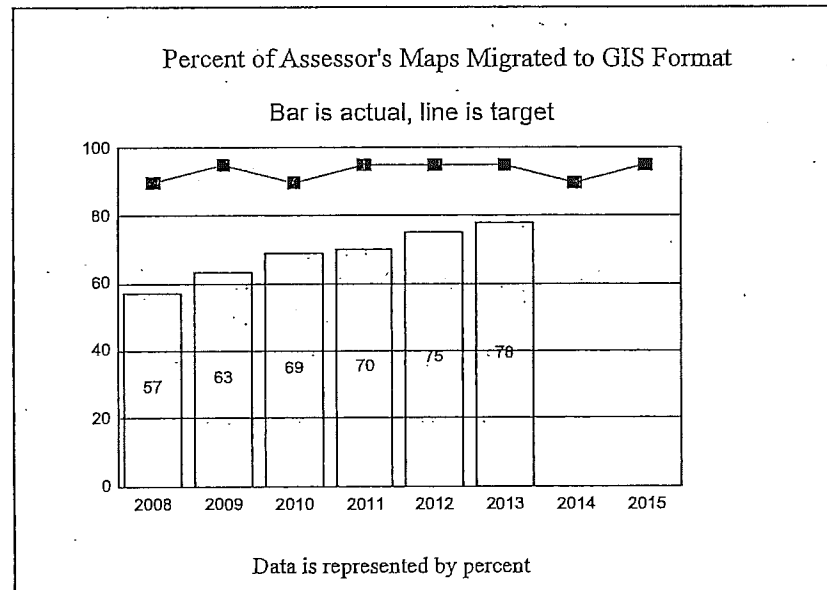
Continue partnerships with county collection offices.

7. ABOUT THE DATA

The reporting cycle is the Oregon fiscal year. The data is self-reported by each of the 36 counties and uses the same methodology as is used for the Health of the Property Tax System publication.

594

KPM #3	Percent of Assessor's Maps Digitized in a GIS Format.	2004
Goal	Operational Excellence: Adopt best business practices, taking advantage of technology to improve our system and processes.	
Oregon Context	This goal links directly to the department's mission	
Data Source	Oregon Map Project (ORMAP).	
Owner	Mark Kinslow, Property Tax Division Administrator	



1. OUR STRATEGY

Our strategy is to partner with counties to migrate digitized property tax maps into GIS format, providing employees and business partners with easy access to accurate property tax map information.

595

2. ABOUT THE TARGETS

The ORMAP Advisory Committee (as provided under ORS 306.135), has established a target of 90% for October 2014. The target represents the percentage of maps that are produced using ORMAP mapping methodology and meeting ORMAP technical specifications. The long-term target is to have a totally digital statewide property tax map by the year 2016. This will require transforming all the county assessor maps into a GIS format by that date. The higher the percentage, the better the performance.

3. HOW WE ARE DOING

As of this reporting period, we completed 78 percent of the tax maps, and 85 percent of the tax lots. The long-term target is at-risk of not being met due to diminished funding (funding is received from recording fees arising from real estate activity; real estate activity has declined).

4. HOW WE COMPARE

This measure is difficult to evaluate across jurisdictions because of differing technology and terminology. Jurisdictions in many states are in the process of converting their tax lot base data to GIS-enabled format. Few, however, are doing it from the statewide level.

5. FACTORS AFFECTING RESULTS

Funding challenges and a scarcity of skilled staff at both the state and local level present ongoing challenges, but Advisory Committee targets are being met.

6. WHAT NEEDS TO BE DONE

The department needs to continue to partner with counties and others to manage and fund remapping efforts aimed at improving access to assessor map information.

7. ABOUT THE DATA

The reporting cycle is Oregon's fiscal year. Recommendations from our internal auditor who reviewed the 2006 and 2007 cycles have been adopted into the reporting and management of this measure.

596

KPM #5 Personal Income Tax Nonfiler Assessments Issued Per Employee Per Month.

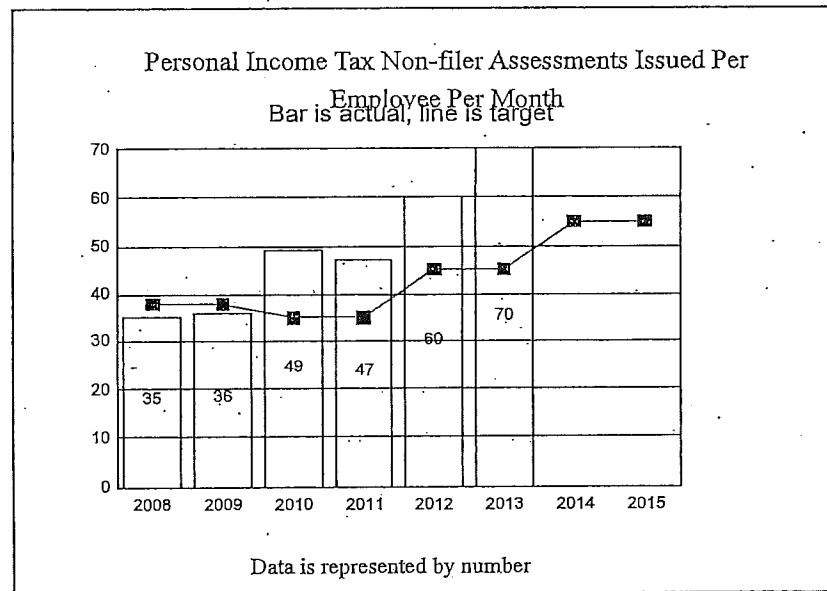
2000

Goal Tax Administration: Provide excellent service, helping taxpayers meet their commitments with education, assistance and compliance.

Oregon Context This goal links to the department's mission.

Data Source Cost Allocation System (CAS) and Filing Enforcement Monthly Reports, based on productivity per position.

Owner Joann Martin, Personal Tax and Compliance Division Administrator



1. OUR STRATEGY

Our strategy is to develop filing enforcement tools, techniques and data sources that will improve the accuracy of our information and help us assist taxpayers to file.

597

2. ABOUT THE TARGETS

We continue to emphasize that taxpayers voluntarily file tax returns (KPM #7). As we increase that effort, we should not be sending as many assessments of tax due to taxpayers. As a result, we project the number of assessments per employee should peak, and then decline over time.

3. HOW WE ARE DOING

In 2013, the number of failure-to-file assessments closed per employee per month was 70. In 2012, the number closed per employee per month was 60.

4. HOW WE COMPARE

Comparable data is not available. It is difficult to compare Oregon's performance with other states due to their widely diverse tax structures.

5. FACTORS AFFECTING RESULTS

During 2013 fiscal year, we continued following the process changes and strategies that allowed filing enforcement staff to be more efficient than in the previous period. We've implemented a monthly caseload review where staff and their managers meet to discuss their cases. We've implemented a program which allows staff to see their statistics at any time which may help to motivate them. We have also continued to analyze data from the IRS to find filing enforcement leads. All of these factors may have contributed to increased staff productivity, resulting in an increase to the number of assessments issued.

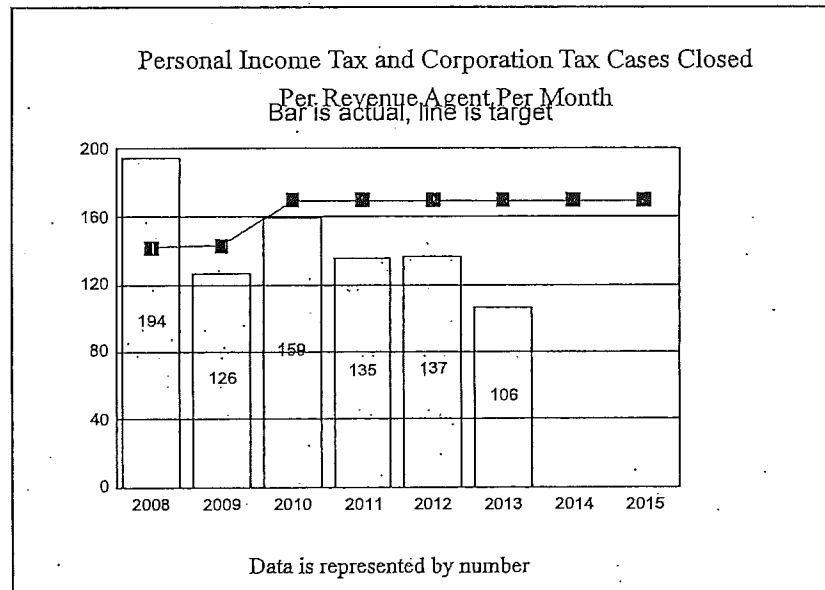
6. WHAT NEEDS TO BE DONE

We believe the strategies we currently have in place are important for improving long-term voluntary compliance. Improved enforcement is an integral part of our larger strategy of voluntary compliance. This measure only focuses on one strategy for affecting voluntary compliance when we actually focus on multiple strategies. In the future, we will examine additional strategies that offer more education and assistance to non-filers and we will seek replacing this measure with one that takes a holistic approach and will encompass all of the strategies we've adopted into our business.

7. ABOUT THE DATA

The reporting cycle is the Oregon fiscal year.

KPM #6	Personal Income Tax and Corporation Tax Cases Closed Per Revenue Agent Per Month.	2000
Goal	Tax Administration: Provide excellent service, helping taxpayers meet their commitments with education, assistance, and compliance.	
Oregon Context	This goal links directly to the department's mission.	
Data Source	Data from Agent Production Reports ACTF007 and FTE from Cost Allocation System (CAS), based on productivity per position.	
Owner	Joann Martin, Personal Tax and Compliance Division Administrator	



1. OUR STRATEGY

Our strategy is to provide collection staff with tools and training to resolve collection cases quickly. The measure evaluates the effectiveness of staff in working with taxpayers to close cases.

595

2. ABOUT THE TARGETS

The target reflects steady growth in cases closed per revenue agent. A higher number is better.

3. HOW WE ARE DOING

For 2013, the number of cases closed is 106 (59 percent of target). For 2012, the number of cases closed was 137 (81 percent of target).

4. HOW WE COMPARE

Comparable data is not available.

5. FACTORS AFFECTING RESULTS

The department made changes to the staffing model to more effectively balance incoming calls from taxpayers and using a more effective call-queue management process. This change was implemented in January 2012 and our results have shown a slight increase in cases closed per month. Our ability to breakdown data of collection activity attributable to each agent and the fact that this measure only focuses on a subset of revenue activity highlights shortcomings in the reliability of this measure of performance.

6. WHAT NEEDS TO BE DONE

We're proposing replacing this measure with one that doesn't limit the population being measured so we can measure the overall effectiveness of our collections functions. Core System Replacement implementation will introduce additional automation and scoring of accounts. We must also keep positions filled to maximize production.

7. ABOUT THE DATA

The reporting cycle is the Oregon fiscal year.

KPM #7 Delinquent Returns Filed After Compliance Contact Per Filing Enforcement Employee Per Month.

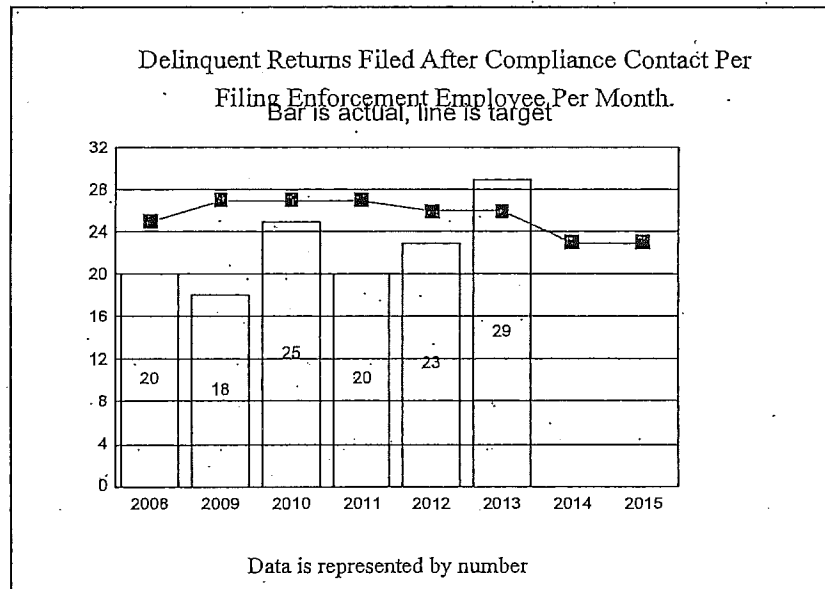
2001

Goal Tax Administration: Provide excellent service, helping taxpayers meet their commitments with education, assistance and compliance.

Oregon Context This goal links to the department's mission.

Data Source Cost Allocation System (CAS) and Filing Enforcement Monthly Reports, based on productivity per position

Owner Joann Martin, Personal Tax and Compliance Division Administrator



1. OUR STRATEGY

Our strategy is to identify non-filing taxpayers and encourage them to file their own returns. If taxpayers voluntarily comply by filing their own returns, we believe there is a higher likelihood of their future tax compliance.

2. ABOUT THE TARGETS

We lowered the targets for 2014 and 2015 (to 23) based on past performance prior to seeing the data for the 2013 fiscal year. This year's results may or may not be representative of the future. We will continue to watch this closely and report on any changes.

3. HOW WE ARE DOING

In 2013, the number of filed returns closed per employee per month was 29. In 2012, the number of filed returns closed per employee per month was 23.

4. HOW WE COMPARE

Comparable data is not available. It is difficult to compare Oregon's performance with other states due to their widely diverse tax structures.

5. FACTORS AFFECTING RESULTS

Employers are now required to submit wage and withholding information electronically to us. This has allowed us to provide that information directly to wage-earning taxpayers when they don't have it, allowing them to file their returns themselves. The efficiencies we've gained due to process changes over the last couple of years continue to allow us to contact more taxpayers. It's assumed the more taxpayers we contact, the more returns we receive. We also continue to analyze data from the IRS to find filing enforcement leads. All of these factors may have contributed to increased staff productivity, resulting in an increase to the number of returns filed after compliance contact from filing enforcement employees.

6. WHAT NEEDS TO BE DONE

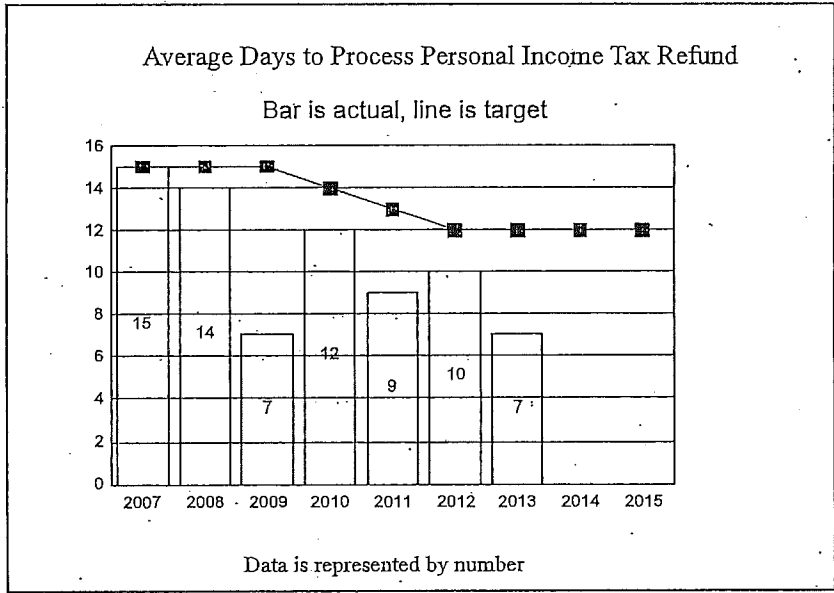
We emphasize voluntary filing of tax returns by taxpayers as a key long-term strategic objective. We will continue, through various means, to encourage taxpayers to file after compliance contact with us. Increasing production will increase the number of filed returns per employee per month. Because of the efficiencies gained, we can allocate more staff to the pro-active approach of verifying proper withholding on W-4s for employees in Oregon. This reallocation will result in voluntarily filed returns that have the appropriate amount of withholding, but they won't be trackable in this measure.

7. ABOUT THE DATA

The reporting cycle is the Oregon fiscal year.

602

KPM #8	Average Days to Process Personal Income Tax Refund.	1999
Goal	We adopt best business practices to make tax systems work better, and take full advantage of opportunities presented by new technology.	
Oregon Context	This goal links directly to the department's mission.	
Data Source	Personal income tax return processing system.	
Owner	Larry Warren, ASD Administrator	



1. OUR STRATEGY

Our strategy is to issue personal income tax refund requests in a timely manner, through efficient use of people, processes, and systems..

603

2. ABOUT THE TARGETS

The target is to issue refunds within 12 days from receipt of the tax return. Lower is better for this measure.

3. HOW WE ARE DOING

Actual performance for 2013 was seven days, five days fewer than the target. Performance for 2012 was 10 days.

4. HOW WE COMPARE

Oregon's targets and performance are comparable with other states.

5. FACTORS AFFECTING RESULTS

Refunds on electronically filed (e-filed) returns are issued quicker. As more taxpayers e-file, it reduces the average (81% of our personal income tax returns were e-filed - see KPM#9). E-filed returns averaged 2.23 days to process. Returns received in the mail decreased by about 34,000 in 2013 -- which averaged just over 20 days to process. 2013 was the first year where all e-filed returns came in on the new federal Modernized e-file (MeF) platform. MeF returns process one full day quicker than those in the old legacy e-file system. Processing delays by the IRS and/or the timeliness of Congress enacting legislation also has an effect on our ability to process timely. This year, it only affected the processing start date.

6. WHAT NEEDS TO BE DONE

We need to continue process improvements that balance efficiency with accuracy, verification, and fraud detection. We also need to continue providing education on the benefits of filing electronically.

7. ABOUT THE DATA

The reporting cycle is the calendar year in which returns for the preceding tax year are processed (example: 2012 returns processed in 2013). This data reports on tax returns that do not suspend from the automated process for errors or additional review. Refunds from returns that suspended took, on average, nearly 90 days to process. This number is up 58 days from the previous year due to intentional changes to the review procedures (many aimed at fraud prevention). Note: The data does not include amended returns.

KPM #91 Percent of Personal Income Tax Returns Filed Electronically

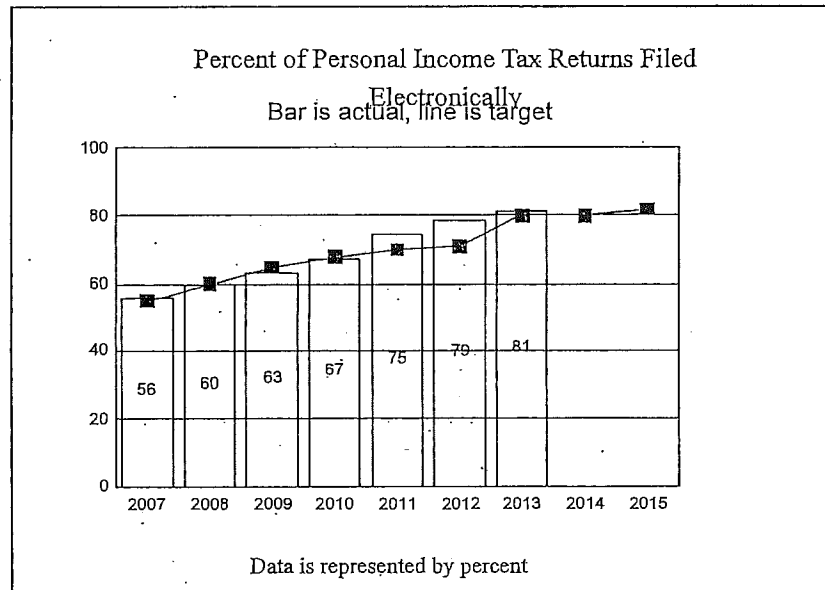
2002

Goal Operational Excellence: Adopt best business practices, taking advantage of technology to improve our system and processes.

Oregon Context This goal links directly to the department's mission.

Data Source Personal income tax return processing system statistics for electronically filed returns.

Owner Joann Martin, Personal Tax and Compliance Administrator



1. OUR STRATEGY

Our strategy is to improve customer service and efficiency by increasing the percent of personal income tax returns filing electronically. Electronically filed (e-filed) returns are faster and less expensive to process.

605

2. ABOUT THE TARGETS

The targets were revised upward in 2011 to reflect the continued growth in e-filing at the state and federal level. For 2013, the target was 80%. Higher is better.

3. HOW WE ARE DOING

We are above target with 81.2% of the tax returns filed electronically. The numbers for e-file have consistently risen each year, though the rate of growth has slowed.

4. HOW WE COMPARE

Historically, Oregon's rate of e-filing has been comparable with other states. According to an August Federation of Tax Administration survey, states with approximate filing volume similar to Oregon were at an 83% e-file rate. The national average was 84%. The IRS received 84.5% of their returns electronically in calendar year 2013.

5. FACTORS AFFECTING RESULTS

Oregon's e-filing is tied with the federal return; we benefit as more taxpayers choose to file their federal tax returns electronically. Revenue continues to push e-file by reminding tax practitioners of the 2011 filing mandate. Oregon also participates in the Free File Alliance that allows taxpayers to e-file for free if they meet certain criteria. Finally, Oregon allows taxpayers to enter their return information into an on-line fillable form and file the return directly with us for free. We have yet to achieve 100% participation by practitioners in the e-file mandate. Also, unlike other states, Revenue has not put much emphasis on advertising e-file to taxpayers because the growth has been steady over the years.

6. WHAT NEEDS TO BE DONE

We will continue to emphasize the benefits of electronic filing to taxpayers and practitioners through our forms, booklets, and publications; including information on our website; and by discussing e-file benefits with taxpayers when we interact with them.

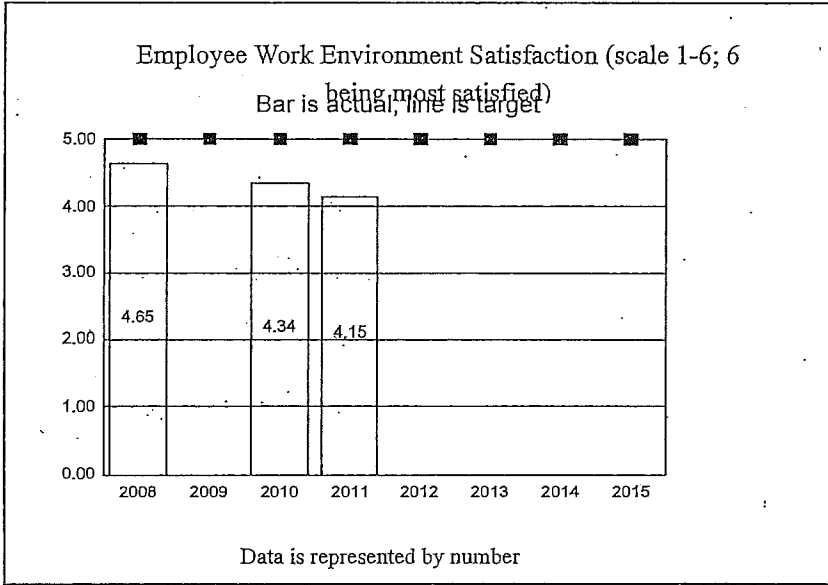
7. ABOUT THE DATA

606

This data is only for personal income tax returns. The reporting cycle for e-file percentages is the calendar year.

607

KPM #10	Employee Work Environment (based upon a scale of 1-6)	2002.
Goal	Work Environment: Provide a positive, productive, and welcoming work environment.	
Oregon Context	This goal links directly to the department's mission.	
Data Source	Employee survey conducted by the agency's Workforce Environment Council.	
Owner	Kimberly Dettwyler, Human Resources Section Manager	



1. OUR STRATEGY

Provide our employees with the physical environment, support, and resources they need to do their jobs well.

608

2. ABOUT THE TARGETS

Employees rate the work environment on a scale of 1-6, high is better.

3. HOW WE ARE DOING

We did not provide the survey to staff in FY 2012. In late spring 2012, the agency's leadership team discussed a different measurement tool for employee work environment/engagement. We have implemented a new tool for FY 2013.

4. HOW WE COMPARE

Comparable data is not available.

5. FACTORS AFFECTING RESULTS

As previously indicated, no survey was conducted in 2012 or 2013 to compare with the previous years results.

6. WHAT NEEDS TO BE DONE

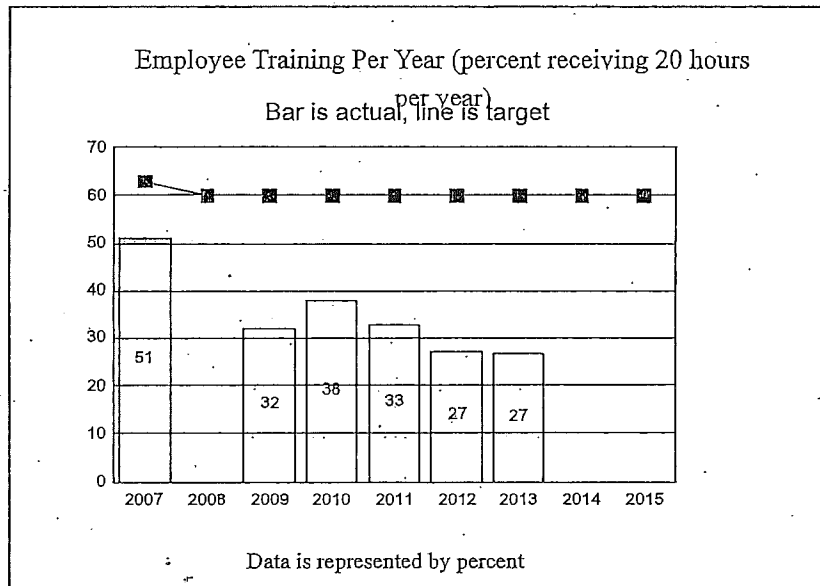
We are recommending this KPM be eliminated and a new one developed to replace it that is comparable and sustainable.

7. ABOUT THE DATA

The reporting cycle is Oregon fiscal year. Data in previous years was collected through an agency-wide electronic survey. All employees had the opportunity to respond anonymously.

609

KPM #11	Employee Training Per Year (percent receiving 20 hours per year).	2000
Goal	Work Environment: Provide a positive, productive, and welcoming work environment.	
Oregon Context	This goal links to the department's mission.	
Data Source	Agency Cost Allocation System (CAS) for the period before 2011. iLearn Oregon for 2012 and ongoing.	
Owner	Kimberly Dettwyler, Human Resources Manager	



1. OUR STRATEGY

Our strategy is to advance our workforce by using creative training and development activities to get the most out of training resources.

6/10

2. ABOUT THE TARGETS

Oregon Benchmark 29: Labor Force Skills Training - this benchmark measures the percentage of Oregon's state labor force who receive at least 20 hours of skills training during the year. Oregon's Benchmark is that 75 percent of employees receive a minimum of 20 hours of training per year. Our interim target is lower than the statewide target, at 60 percent. We will revise the target upward when we meet the interim target.

3. HOW WE ARE DOING

In 2013 the target was 60%; actual performance was 27%, we are not meeting our training targets.

4. HOW WE COMPARE

There is no state-wide system for means of comparison.

5. FACTORS AFFECTING RESULTS

Budget constraints at the beginning of the fiscal year led to limiting training resources available to critical job skills training. There continues to be an issue with under reporting of training into the data collection source (iLearn).

6. WHAT NEEDS TO BE DONE

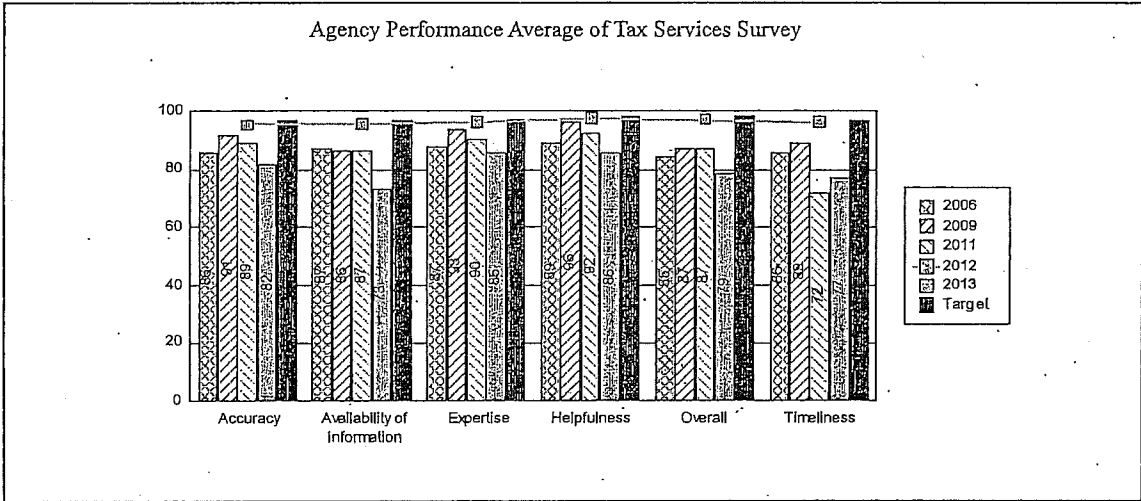
We will continue to seek creative, low-cost ways to deliver training to the general employee base. We're working to identify and capture standard onboarding training for new employees and specialized training for specific classifications. Our Procurement Office will inform Human Resources of all contracted training provided by vendors to ensure it is recorded in the iLearn system. We'll also continue to partner with managers to make sure we receive training information.

7. ABOUT THE DATA

The reporting cycle is Oregon's fiscal year. The data comes from iLearn Oregon. There is significant under reporting of training into the data collection source (iLearn).

611

KPM #12	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.	2006
Goal	Tax Administration: Provide excellent service to taxpayers in a timely manner.	
Oregon Context	This goal links to the department's mission.	
Data Source	Written surveys of walk-in customers at our field offices or main building; telephone surveys of randomly selected taxpayer calls.	
Owner	Joann Martin, Personal Tax and Compliance Division Administrator	



1. OUR STRATEGY

Our strategy is to provide the best possible customer service to taxpayers who visit our field offices or call our Tax Services Unit for assistance, as measured by surveys of our customers.

2. ABOUT THE TARGETS

612

This target is the percent of customers rating their satisfaction with the agency's customer service as 'good' or 'excellent' in these categories: accuracy, availability of information, expertise, helpfulness, overall and timeliness. We have set the targets for all components at 90%. Higher percentage is better.

3. HOW WE ARE DOING

Overall net score: 80.4%. Individual categories: Accuracy: 81.8%; Availability: 73.4%; Expertise: 85.6%; Helpfulness: 85.6%; Overall: 78.5%; Timeliness: 77.3%. The customer service ratings were down in 2013, after several years of relatively positive results. Revenue has been inconsistent in the gathering of survey information, which makes the numbers less reliable.

4. HOW WE COMPARE

A state-wide system hasn't been built for agencies to compare themselves against each other.

5. FACTORS AFFECTING RESULTS

Inconsistent reporting periods: The reporting period in 2012 was the month of December. For 2013, it was August with technical and workload issues shortening the survey period to just two weeks. Additionally, the two weeks coincided with our peak collection period. A surge in the mailing of billing and collection notices affected the survey results. Changes in federal law caused nearly a month delay in the start of the 2013 processing season. Economic conditions also play into the needs of the taxpayers as well as budget implications for us. Though the hiring freeze in the last biennium was lifted, we weren't able to fill all the vacancies. Suspended refunds took longer to process this year because of intentional changes in processing to address fraud.

6. WHAT NEEDS TO BE DONE

The department will work to better emphasize the importance of customer service in all areas including timeliness, accuracy, helpfulness, expertise, and availability of information, through increasing availability of self-help options, and direct customer service. Also, the department realizes the need for consistent reporting and has implemented, as part of a new Interactive Voice Response (IVR) system, a survey that is continuously available to taxpayers. All future reporting periods will have similar data collection periods.

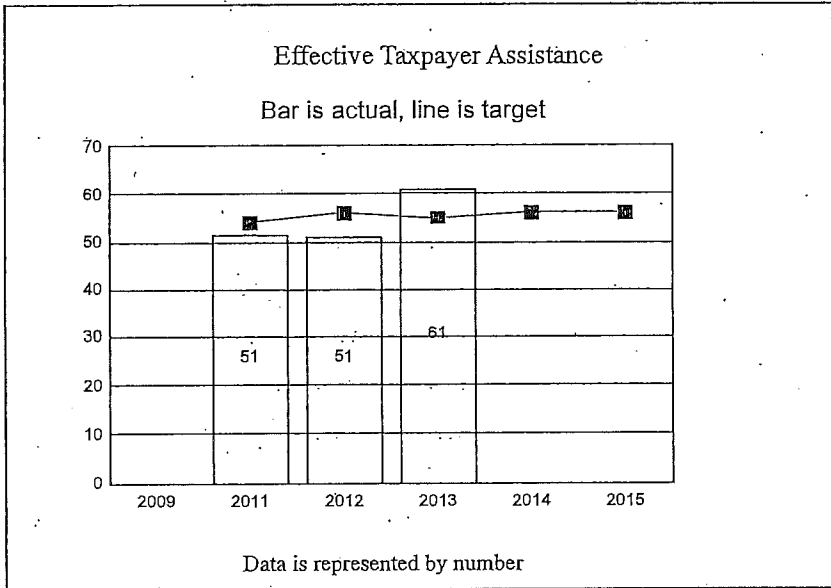
7. ABOUT THE DATA

6/3

The data for this report was collected for two weeks in August of 2013. Taxpayers who called in were directed to a phone survey through the IVR. Walk-in taxpayers were given a card with the number to call and take the survey through the IVR. The results were downloaded into a spreadsheet for tabulation. The error rate is presumed to be within 5%.

614

KPM #13	Effective Taxpayer Assistance: Provide the most effective taxpayer assistant services by a data-driven combination of direct assistance and electronic self-help services.
Goal	Effective Taxpayer Assistance: Provide excellent service, helping taxpayers meet their commitments with education, assistance and compliance.
Oregon Context	This goal links directly to the department's mission.
Data Source	Revenue Department automated systems.
Owner	Joann Martin, Personal Tax and Compliance Division Administrator.



1. OUR STRATEGY

We have a two-part strategy: increase access to electronic services, and provide effective one-on-one assistance where necessary. We provide

electronic self-help options (web and phone based) for taxpayers to get quick answers or perform common tasks (e.g. Where's My Refund?). We must also provide effective assistance to those who lack access to the web, or for whom direct contact is the only or preferred method. We use customer service surveys as "checks" to ensure we provide the proper balance between direct and self-help service options.

2. ABOUT THE TARGETS

We're using a composite measure that "rolls up" individual results from three specific component measures: call wait times, successful self-help, and direct customer service satisfaction surveys. Individually, these are operational measures. In aggregate, they tell us the degree to which we are providing efficient, effective taxpayer services. Since each portion of the measure is weighted differently (wait times = 40% of the measure, successful self-help look ups = 50%, and customer service ratings = 10%) and the data forms are somewhat different, targets and actuals are normalized into a common expression; a scale of 1=100. A higher aggregate score is better.

3. HOW WE ARE DOING

Overall score: 61 (out of 100). This is up significantly from the 2012 score of 51. Successful self-help look ups account for 50% of this composite measure. In the 2013 fiscal year, changes to the Where's My Refund system greatly increased successful look ups. **Wait-Time:** Calls with less than five minutes wait time = 50.3% of total calls (versus 44.6% in 2012). The decrease in wait times for 2013 over 2012 was partially due to increased staffing levels during the year (hiring freeze was lifted in July 2012 and we filled 5 of the 8 vacancies). Call volume was also a little lower, about 14,000 less calls for the year. General factors that cause longer wait times: of the 216,152 calls, 18,508 (8.6% of all calls) required a Spanish-speaking representative. We only have 3 Spanish speaking representatives, so wait times are longer during peak call times. (We don't track other language requests). Also, employee turnover, new hires and training are on-going factors in our ability to answer phone calls. Wait times are typically increased by other, specific one-time factors. Changes to our refund review processes (refunds took longer) had the biggest potential to increase wait times this year. Also, the season started later, putting more calls into a condensed timeframe. **Percentage of successful Where's My Refund? inquiries made through IVR or web applications:** 64% (up from 49% in 2012). We changed part of our system to recognize returns in earlier stages of processing, decreasing the number of "not-found" responses. Successful inquiries are defined as any response other than "not-found". Meaning, 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 because taxpayers don't wait the suggested two-weeks from when they file the return to allow us to begin processing. Taxpayer expectations on processing don't change year to year, but we do have events that affect the start of processing season. This last reporting period, processing season started several weeks late related to the "fiscal cliff crisis" of 2013. **Percentage of customer service ratings of "good" or "excellent":** 80.4% (down from 96% in 2012). As reported in KPM #12, inconsistent reporting periods and completing the survey immediately after sending collection notices were factors that may have affected this year's numbers.

4. HOW WE COMPARE

Comparable data is not available.

5. FACTORS AFFECTING RESULTS

The primary factors impacting this measure are specific one-time variations. These events are difficult to anticipate and prepare for. We incorporate anything we learn from events to try to limit them to one-time events, and anticipate similar events in the future.

6. WHAT NEEDS TO BE DONE

We need to evaluate our ratio of bilingual staff available to answer bilingual taxpayer calls. We need to monitor the measure and react accordingly as we move past a baseline period. We now have consistent sources for the data that feeds this measure. We need to continue monitoring the data sources as we introduce more self-help tools to our customer service model.

7. ABOUT THE DATA

Reporting cycle is the Oregon fiscal year. During this reporting period, the customer service survey data was collected from August 12 to August 30, 2013. Our IVR now has the standard customer service KPM survey running all year. Our data sample for the next reporting period will better represent our service level for the period. Call wait time data is gathered directly from our phone system. Self-service successful look ups are measured as any inquiry from our phone system or web application that provides a response other than "not found".

617

REVENUE, DEPARTMENT of

III. USING PERFORMANCE DATA

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

Contact: Kris Kautz

Contact Phone: 503-945-8213

Alternate: Jan Hunt

Alternate Phone: 503-945-8466

The following questions indicate how performance measures and data are used for management and accountability purposes.

1. INCLUSIVITY

- * **Staff:** Staff are increasingly involved in reviewing our agency mission, vision and values, which are supported by some of these Key Performance Measures. There is increasing participation and input on review and requests for modifying and/or changing measures.
- * **Elected Officials:** Elected Officials review the performance measures as part of the legislative process.
- * **Stakeholders:** Stakeholders are consulted regarding the measures as appropriate.
- * **Citizens:** Citizens review the performance measures on the department's Web site and submit questions and comments.

2. MANAGING FOR RESULTS

Performance measures are used as key indicators of the agency's progress toward achievement of its long-term vision. They are also used as indicators of progress made in projected efficiency gains as a result of automation. The agency uses additional internal measures and division and agency level dashboards to track internal indicators to assist in using output data to more effectively manage to identified outcomes.

3. STAFF TRAINING

Various agency managers have previously, and continue to attend targeted training classes, with topics related to public sector performance measurement and have brought the knowledge gained at those classes back to the agency. In addition, managers have reviewed training and information posted on the Department of Administration Website. The department has begun offering internal training on process performance metrics and the tools of quality.

4. COMMUNICATING RESULTS

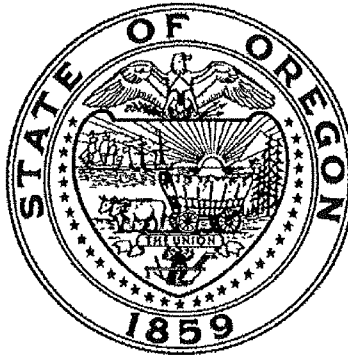
- * **Staff:** Staff have the capability to review Key Performance Measures on the department's internal Web site. Managers are engaged in multiple levels of review of each updated Annual Performance Progress Report. Based upon their reviews, work processes may be changed or problems/trends identified, which are then addressed.
- * **Elected Officials:** Elected Officials review the performance measures and evaluate the department's effectiveness as part of the department's budget process. The measures are also included in the Agency Business Plan provided to

the legislature and other elected officials.

* **Stakeholders:** Stakeholders review the measures on the department's external Web site and may ask questions or make suggestions.

* **Citizens:** Citizens review the measures on the department's external Web site and may ask questions or make suggestions.

**Oregon Buys
Business Case**



Business Case for *Revenue Procurement System*

6000

Oregon Department of Revenue Administrative Services Division (ASD), *Procurement and Finance Programs*

Date: August 3, 2016

Version: 1.0

Author: Shawn Waite,
(ASD) Administrator

(503) 945-8466

Email: Shawn.Waite@oregon.gov

Business Case – Authorizing Signatures

PROPOSAL NAME AND DOCUMENT VERSION #	Revenue Procurement System		
AGENCY	Oregon Department of Revenue	DATE	08/03/2016
DIVISION	Administrative Services	DAS CONTROL #	
AGENCY CONTACT	Shawn Waite, ASD Administrator	PHONE NUMBER	(503) 945-8466

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>	
Agency Head or Designee	
, Director	(Date)
Signature	
Agency Executive Sponsor	
Shawn Waite, ASD Administrator	(Date)
Signature	
Agency Chief Information Officer (CIO) or Agency Technology Manager	
Gary Johnson, CIO	(Date)
Signature	
State Data Center Representative, if required by the state CIO	
(Name)	(Date)
Signature	

<i>This section to be completed by DAS Chief Information Office (CIO) IT Investment and Planning Section.</i>	
DAS CIO Analyst	
(Name)	(Date)
Signature	
State CIO	
(Name)	(Date)
Signature	

Table of Contents

Business Case – Authorizing Signatures	2
Table of Contents.....	3
Executive Summary	4
Purpose and Background	5
Purpose	5
Background	5
Problem or Opportunity Definition	5
Alternatives Analysis	6
Overview.....	6
Alternatives Identification.....	7
Alternatives Analysis	7
Business as Usual.....	7
Commercial Off-the-shelf (COTS)	7
Benefits Analysis	10
Conclusions and Recommendations	12
Conclusions	12
Recommendations.....	13
Consequences of Failure to Act	13
Appendices and References	14
Exhibit A: Risks & Contingencies.....	14

Executive Summary

To track contracts and purchases, the Oregon Department of Revenue (DOR) uses the combination of an internally-developed procurement management system called "Vendor"—which was developed prior to 1999—and Filemaker Pro.

The Vendor system functions as an accounts payable tracking system for agency contracts, but does not have the capacity to track purchases from requisition to receipt of goods or services. Filemaker Pro is used to create agency purchase orders.

The systems don't integrate with each other, nor do they integrate with the Statewide Financial Management Application (SFMA) or the current Oregon Procurement Information Network (ORPIN), which is the statewide system used for contract reporting and managing. Additionally, Vendor has not been enhanced over time, causing the agency to experience challenges in system operability (process, data, and reporting), security, integration, support, and maintenance. As the application continues to age, DOR is concerned about the ongoing operability of the system, given that it's well beyond its lifecycle expectancy. Vendor was written in a programming language that is no longer mainstream in the technical world, and DOR IT staff has limited expertise in this language. This results in struggles when enhancements are required. Filemaker Pro licenses are updated annually, but the program has various limitations and it is not ideal. For example, duplicate entry of information is required, which is a poor use of staff time and can result in errors, impacting the validity and accuracy of the data.

In December 2016, fiscal, procurement, and IT staff from nine agencies began meeting to provide input for procuring an end-to-end system that will allow the state to track the solicitation and awarding of contracts, invoices, and payment from start to finish. This project has become known as the OregonBuys project. The other agencies involved in this shared-service solution include the Secretary of State (SOS), Department of Human Services/Oregon Health Authority, Department of Education, Department of Administrative Services, Department of Consumer and Business Services, Oregon Judicial Department, Department of Forestry (Forestry), and Department of Fish and Wildlife.

The OregonBuys committee determined the processes, rules, and system requirements that can apply to all the agencies involved. Forestry will be the first agency to implement the new system (beginning in October 2016). They will take on the bulk of the work required to connect the new system to SFMA, ORPIN, and the Certification Office for Business Inclusion and Diversity's (COBID) system so those components will be in place as other agencies implement the system. At this time, SOS plans to implement the system in July 2017.

Since Forestry, as the first agency to implement the system, will be completing tasks that will eliminate work for other agencies, the cost to implement the system at DOR will be limited to staff training, software and licenses, and vendor fees. Additional staff will not be required for DOR's implementation.

The majority of the benefits will be "soft" in nature, which is difficult to capture in dollar values but include significant risk reduction in areas of:

- Stabilization of the technical environment.
- Data loss prevention.
- Elimination of redundant data and processes.

Processes will also be streamlined, which allows resources to be repurposed and makes reporting functions more accurate.

DOR is anticipating that this project will be funded by the General Fund.

This business case outlines what is known as of today in terms of risks, impacts, costs, and benefits of both the base (or current state) case and the alternate (or proposed) case. Given the benefits of the project—including the reduction of risks, the expansion of controls, and the increase in efficiency and effectiveness in procurement processes—DOR recommends moving forward with the commercial-off-the-shelf (COTS) solution as outlined in this business case.

Purpose and Background

Purpose

This business case is being proposed to acquire a fully-functional procurement-to-payment system that will allow DOR to electronically manage its procurements from start to finish. The system will have the proper business rules and controls in place to help manage the risks associated with contracts, procurements, and payables. It will replace the current outdated Vendor system, FileMaker Pro, and the ancillary spreadsheets and databases used to track contracts and make payments.

Background

In December 2016, DOR participated with eight other state agencies in a collaborative effort to secure an end-to-end procurement system that allows the tracking of solicitation and award of contracts, invoices, and payments from beginning to end. Fiscal, procurement, and IT staff from each agency provided input to ensure the final product would meet the needs of multiple agencies. This project has become known as the OregonBuys project. The other agencies involved in this shared service solution include the Secretary of State (SOS), Department of Human Services/Oregon Health Authority, Department of Education, Department of Administrative Services, Department of Consumer and Business Services, Oregon Judicial Department, Department of Forestry, and Department of Fish and Wildlife. DOR staff have participated in more than 300 hours of meetings, demonstrations, and document review throughout this process to help ensure the system requirements, processes, and rules support the agency's needs.

The OregonBuys committee determined the requirements, processes, rules, and system requirements that can apply to all the agencies involved. A request for proposal (RFP) resulted in four responses. Those were narrowed down to two vendors through a three-phase evaluation process that included onsite demonstrations.

The two final vendors have demonstrated they can meet the needs of the agencies. In July 2016, staff conducted onsite visits with customers who have implemented the vendors' systems. An executed contract is expected to be in place no later than September 30, 2016.

Forestry plans to begin implementation on October 1, 2016. SOS will begin implementation in 2017.

Problem or Opportunity Definition

Current agency business processes are steeped in traditional, manual methods that are inefficient and redundant, especially when considering current operational requirement and priorities. There are many paper-based processes that are:

- Time consuming.
- Prone to errors.
- Difficult to track and measure.
- Unable to integrate with other systems.

The current processes and systems were created prior to 1999, with little improvement over time due to budget constraints and lack of in-house expertise. As a result, many business solutions have been developed from a programmatic, rather than agency-wide perspective. This creates duplication of effort and data entry. It also often results in an inability to leverage institutional knowledge, corporate data, and changes in information technology and infrastructure. In addition to being inefficient, these processes and systems can restrict information required to inform upper management's decision-making. Current processes require that one contract is tracked in four different spreadsheets. Then, the contracts still must be added to the Vendor and ORPIN systems.

The agency utilizes the Vendor System, which is an antiquated accounts payable program that allows a purchase to be entered for payment, but has no systems in place to manage the purchasing process from requisition to receipt of goods and/or services. The current accounts payable program is written in a programming language that is not supported by current IT staff. As the application ages, it is more difficult for staff to maintain it, let alone enhance it to meet current or future best practices and needs.

Business processes and needs have significantly changed over the past twenty years. Some of the relevant changes that have affected the way that DOR does business are:

- Increased, more complex workload as a result of significant decentralization from DAS to agencies in the areas of procurement, contracting, contract administration, purchasing, and payroll processes. There are ever increasing mandates from DAS relating to internal training requirements. For example, the increased use of purchasing cards and mandated processes associated with those cards means more training to ensure appropriate use. Additionally, COBID considerations also complicate the procurement process, increasing timelines and workload.
- DOR currently process over 5,775 vendor payments per year (not including payroll). The need for improved internal controls has challenged the current business systems. Without modernization and system improvements, the agency cannot achieve the appropriate or desired level of control and service delivery.
- The need for transparency and reporting of transactions to legislative and other rulemaking bodies has increased over the past few years. DOR has not been able to completely meet these requirements in a cost-effective, efficient manner due to the archaic methods of storage currently in place for documents. The costs to comb through the different programs and databases—as well as paper copies of documents—to put the correct pieces together for these types of requests have been substantial.
- Many vendors are able to send invoices electronically. DOR is not able to accept these into the system. Instead, the agency must print out the invoices, scan them to an electronic file, and then store a paper copy of the purchase order and voucher. This manual process is not only time consuming but can result in duplication of efforts and increased errors.

Alternatives Analysis

Overview

Based on the solution resulting from the OregonBuys project, this proposed investment will:

- Replace existing manual processes for executing and managing contracts and procurements.
- Make payments to vendors who have provided goods and services.
- Allow personnel to manage procurements from requisition to payment, resulting in more accurate reporting.
- Replace or interface with the current statewide systems that the agency must use (ORPIN and SFMS).

- Enable staff to generate reports on each step and all details of procurements throughout the entire process.
- Have the proper controls in place to provide assurance of the effectiveness and efficiency of procurement activities, the reliability of financial reporting, and compliance with applicable laws and regulations.

Alternatives Identification

There are two alternatives to consider for this exercise:

1. Business as usual: Continue with the systems currently in place.
2. Purchase the COTS system through the statewide contract.

Each of these are evaluated below.

Alternatives Analysis

Business as Usual

In the base case, DOR would continue operating as usual, and the information systems would not change.

Assumptions

The following assumptions have been made in conjunction with this “business as usual” base case. Each has been assigned a high, medium, or low sensitivity factor which indicates the probability to which the assumption would cause the project to fail or incur delays if the assumption turned out not to be true.

ID#	Assumption	Sensitivity Factor		
		High	Medium	Low
1	The current system will continue to operate and remain functional over time.	X		
2	DOR will be able to operate at the same capacity if business case model is subject to budget reductions.		X	
3	DOR will need to respond to information requests quicker and with greater level of detail in the future, without the ability to add additional capacity.	X		
3	It is too cost-prohibitive to update the existing system.	X		
4	It is not cost-effective to maintain the system.		X	

Risks

The following is a list of the risks that may be encountered, as well as their relative probability (P) and perceived impact (I) on a high-medium-low rating scheme. As the project is still in the planning phase, a full detail of the risks and associated mitigation plans has not yet been developed.

ID#	Risk Description	Probability	Impact
Business Risks			
1	Ongoing manual workarounds that have the potential to increase the risk of error.	High	High
2	Continuation of inefficient business processes, data duplication, and an unstable system environment.	High	High
3	System limits the ability to change workflow processes, and the result is an inability to respond to changing business requirements.	High	High
4	System failure would impact the operations of the agency by not allowing for the payment of needed goods and services.	High	High
5	Business analysis and reporting capabilities remain difficult and time consuming.	High	High
6	Reduced staff productivity.	High	High

Cost

The costs of maintaining the "business as usual" base case model is the continued cost of the workarounds and controls that have been put in place. These increase workloads and decrease the effectiveness and efficiency system users. DOR would continue to maintain the hardcopy files of purchase documents and would continue to incur costs for storage of files with the SOS Archives Division.

CURRENT STATE (BASE CASE) SCENARIO COSTS					
FY 2017 through FY 2019 \$ in 1,000s		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits	\$0.0	\$1,100	\$1,100	100%
Services & Supplies & Capital Outlay	State Data Center	\$0.0	\$0		0%
	Software	\$0.0	\$0		0%
	Hardware	\$0.0	\$0	\$0.0	0%
	SOS Archives costs	\$0.0	\$0		3%
	QA Services	\$0.0	\$0	\$0.0	0%
	IT Professional Services	\$0.0	\$0		7%
Total		\$0.0	\$1,100	\$1,100	
%		0.0%	100.0%		100%

Purchase system

In the second alternative, DOR would purchase a COTS software product that has met the state's safety and security standards.

Assumptions

The following assumptions have been made in conjunction with this case. Each has been assigned a high, medium, or low sensitivity factor which indicates the probability to which the assumption would cause the project to fail or incur delays if the assumption turned out not to be true.

ID#	Assumption	Sensitivity Factor		
		High	Medium	Low
1	DOR will need to respond to information requests quicker and with greater level of detail in the future.			X
2	DOR does not have the in-house expertise and time to develop a new system with existing staff.			X
3	Changes to current business process will be evident from the requirements of the software chosen.	X		
4	Some systems and data may not be able to interface seamlessly or automatically without human intervention.		X	
5	Additional training may be required for Information technology staff.			X
6	Administrative overhead for maintaining a new system will be reduced for program staff and should remain the same or increase slightly for IT staff.	X		
7	Tax season may hamper personnel resources.		X	
8	Cost of operations will be decreased.			X
9	System licensing costs will remain static and system maintenance costs will shift from external to internal, thereby increasing the required level of internal IT resources.			X

Risks

The following is a list of the risks that may be encountered, as well as their relative probability (P), and perceived impact (I) on a high-medium-low rating scheme. As the project is still in the planning phase, a full detail of the risks and associated mitigation plans has not yet been developed.

ID#	Risk Description	Probability	Impact
Business Risks			
1	Resistance to business process changes.	Medium	Medium
2	Limited training resources.	Low	Medium
3	Limited ability to integrate processes and procedures across business units.	Low	High
Organizational Risks			
4	Lack of resource availability, including budget and staff.	Medium	High
5	Lack of expertise and time for IT staff.	Medium	Medium
6	Lack of executive and staff support for proposed changes.	Low	High
7	DOR unable to manage a project of this size and complexity.	Low	Medium
8	DOR unable to oversee and manage COTS vendor staff.	Low	Medium
9	DOR doesn't have enough time to complete the project.	Low	Medium
Technical Risks			
10	Agency-wide integration may not be feasible.	High	Medium
11	Data migration not feasible.	High	Medium

Cost

The costs for the purchase, implementation and ongoing operations, maintenance, and support for the system through the 2017-2019 biennium is laid out in the table below.

PROPOSAL SCENARIO FOR COTS				
FY 2017 through FY 2019 \$ in 1,000s	Purchase and Implementation	Ongoing Operations,	Total	%

Personal Services	Salaries and Benefits	0	\$1,100	\$1,100	62%
	Services and Supplies and Capital Outlay				
	State Data Center	0	\$60	\$60	3%
	Software	\$160	\$60	\$220	3%
	Hardware	0	0		12%
	License	\$120	\$120	\$240	0%
	SOS Archives costs	0	\$20	\$20	1%
	QA services	0			0%
	IT professional services	\$120	\$20	\$140	8%
	Total	\$400	\$1,380	\$1780	
	%				100.0%

Benefits Analysis

The following table depicts the overall business benefits of the base case and proposed investment (COTS) options. Applying financial metrics and attempting to quantify the perceived benefits would produce metrics of marginal validity. As a result, the following business benefits are instead rated on a high, medium, or low value scale. Note that the benefits directly support the strategic goals previously identified.

BUSINESS BENEFITS			
ID #	Benefit Description	Base Case	COTS Case
1	Supports critical information requirements.	Low	High
2	Improves access to information.	Low	High
3	Reduces risk and exposure to DOR.	Low	High
4	Supports internal audit controls.	Low	High
5	Achieves policy objectives.	Medium	High
6	Supports legislative or regulatory compliance.	Low	High
7	Accommodates customer needs.	Low	High
8	Procurements processed faster.	Low	High
9	Has significant public relations value.	Low	High
10	Supplies information effectively.	Low	High
11	Information requests process faster, leading to enhanced customer satisfaction and improved public perception.	Low	High
12	Supports field operations.	Medium	High
13	Improves efficiency.	Low	High
14	Eliminates duplication and redundant data entry.	No Value	High
15	Utilizes staff effectively.	Low	High
16	Streamlines processes.	No Value	High
17	Supports multiple function areas.	Low	High
18	Provides standardized, well defined, and accessible information.	Medium	High
19	Increases accountability by tracking users throughout the process.	Low	High
20	Considers future information needs and reporting	Low	High

BUSINESS BENEFITS			
ID #	Benefit Description	Base Case	COTS Case
	requirements.		
21	Technology allows for expandability and adaptability.	Low	High
22	Supports agency vision.	Low	High
23	Stabilizes the IT environment.	Low	High
24	Improves system performance and reliability.	Low	High
25	Supports data back-up and recovery.	Medium	High
26	Supports shared-services environment.	Low	High
27	Provides new or improved service.	N/A	High
28	Compliance with DAS requirements and best practices for system security.	Low	High

Conclusions and Recommendations

Conclusions

The true value associated with this project comes in the form of business benefits that are not easily quantifiable. Overall, this project is rooted in providing a modern, integrated information system that will provide a better customer experience, improve customer service, and streamline access to information. It provides DOR with an integrated procurement and payment system that will allow all data and processes to be housed in one system. It will also benefit DOR by providing an information system that minimizes data redundancy. In addition:

- a. **The project demonstrates positive business benefits.** Overall, this business case demonstrates the system's high value to DOR in terms of improving operational effectiveness and efficiency through:
 - i. Improved access, availability, accuracy, and timeliness of information, some of which is not currently or easily available to stakeholders or management.
 - ii. Improved human capital investment through the strengthening and expanding of staff capabilities.
 - iii. Improved operational performance due to greater integration between inputs and outputs.
 - iv. More accountability through the improved collection and reporting of operational data.

- b. **This project is advantageous from a cost perspective.** The time and material saved by replacing the current system is best demonstrated by the increased efficiencies, reduction in duplication of tasks, reduction of errors, and more accurate reporting made possible by the new system. The table below shows the costs for the first year of operations after implementation compared to the same year for the current state. Financially, the cost to DOR will increase. The true benefits are the soft costs. This includes the reduction in risks by eliminating vulnerable programs created in computer language that IT staff can no longer adequately support.

CURRENT STATE (BASE CASE) SCENARIO COSTS			
FY 2017 \$ in 1,000s		Ongoing Operations, Maintenance, and Support	%
Personal Services	Salaries and Benefits	\$0.0	0%
	Total		
Services and Supplies and Capital Outlay	State Data Center	\$15.0	30%
	Software	\$15.0	30%
	Hardware	\$0.0	0%
	SOS Archives costs	\$20.0	40%
	License	\$0.0	0%
	QA services	\$0.0	0%
	IT professional services	\$0.0	0%
Total		\$50.0	

CURRENT STATE (BASE CASE) SCENARIO COSTS			
FY 2018 \$ in 1,000s		Ongoing Operations, Maintenance, and Support	%
Personal Services	Salaries and Benefits	\$0.0	0%
	Total		
Services and Supplies and Capital Outlay	State Data Center	\$0.0	0%
	Software	\$0.0	0%
	Hardware	\$0.0	0%
	SOS Archives costs	\$0.0	0%
	License	\$450.0	100%
	QA services	\$0.0	0%
	IT professional services	\$0.0	0%
Total		\$450.0	

- c. **This project is advantageous from a risk reduction perspective.** Due to the current system's age, instability, and limited security measures, DOR stands to gain significantly from

mitigating these very high business risks. Without attention, these risks could result in system failure or data loss, which would cost the agency significantly in terms of recovery efforts.

- d. **This project is advantageous from a security perspective.** Undertaking this project allows DOR to come into compliance with prior Secretary of State audit notes that show deficient levels of user and system security for the Vendor system. This business case allows DOR to improve logical access controls for DOR's procurement and payment processes. This protects the database from unauthorized user access, which ultimately reduces vulnerability to compromised data integrity and data loss. This also allows the institution of data encryption as necessary.

Recommendations

DOR recommends implementing the proposed investment to document, optimize, and re-engineer current business practices related to the procurement of and payment for agency goods and services. As discussed earlier, DOR has determined that buying a COTS product off of the statewide contract will best meet the Agency's needs, expedite implementation, and minimize project risk.

Consequences of Failure to Act

Continuing with the business as usual alternative results in the perpetuation of an inefficient, ineffective, and cumbersome system that will end up costing the agency more money, time, and resources. DOR would still be unable to obtain the information needed to properly manage the agency's purchasing functions and to provide status reports to DAS and the Legislature. DOR does not have the data necessary to build the efficient contracts needed to do the work that the agency requires. To continue with this system will also impact staff morale and productivity as they will continue to lack the proper tools to do their jobs. Finally, in this era of shrinking government agency budgets, there is an obligation to the people of Oregon to find and create efficiencies in business processes. The initial investment in this project contributes to long-term cost savings, increased process efficiencies, and improved customer service.

Appendices and References

Exhibit A: Risks and Contingencies

The following risks and contingencies have been identified for the proposed investment.

ID #	Risk Description	Likelihood	Contingency
Business and Organizational Risks			
1	DOR business staff may have resistance to, or feelings of uncertainty about, business process changes.	High	Communicate frequently and include staff in the requirements gathering, planning, design reviews, and testing.
2	Agency-wide integration may not be feasible.	Medium	Work closely with business partners to create a design that meets all needs.
3	Training resources may be a concern.	High	Plan the training in segments so attendance is only necessary in the areas of each person's business needs. Offer more than one training session for the segments, and provide choices to meet each person's location and schedule.
4	DOR's content experts will need to accurately document, design, and test requirements.	High?	Factor this into the timeline and project plan.
5	Migration of historical data to a new system may not be completely possible and data may be lost.	Medium	
6	Elimination of manual processes could potentially displace existing staff resources.	High	This can be mitigated by planning for the addition of potential business process change opportunities.
7	Processes may differ between the field offices and Salem office and they may not agree to a 'unified' business solution.	High	Review design options, discuss technical possibilities, and prioritize requirement importance and weight by the level of development resources needed. Discuss, re-prioritize, and reach group consensus.
8	DOR may not have the skill sets to manage a project of this size and scope.	High	These skill sets will need to be acquired by hiring limited-duration positions or training existing employees, if feasible.
Technical Risks			
9	DOR may not have enough resources to finish the project.	High?	Plan, document, and communicate during the RFP process and monitor closely.
10	Technical resources may not be available internally.	High	Include time to train staff or acquire a contractor into the project timeline.
11	DOR may not have the required technical expertise.	High	Develop technical skill sets via training or working side by side with contractors.
12	Certain system interfaces may not be possible due to system age and/or lack of technical expertise internally.	Low	Explore hiring for a more experienced technical support position to generate the interface file for other systems.
13	DOR may need to procure additional hardware.	Low	Project cost will need to include any contractor and solution costs, once known.
14	Service-level agreements may need to be established if in-house support is not provided.	Medium	Include into overall project costs, once a vendor and solution is determined.
15	DOR's IT resources are limited and may need to learn new skill sets.	High	If agency IT staff is to maintain the new system, training will be planned and will include side-by-side shadowing with consultants/vendors.
16	If the new system/solution is maintained in-house, staff will need the expertise to accommodate future business process changes that may require system changes	High	This should be identified during the RFP and design activities. If additional resources are needed, this will need to be factored into the budget.
17	Contractor roles will need to be clearly identified, documented, agreed to, and monitored if a contract for certain services is necessary.	High	This will be documented in the RFP and statement of work.



Business Case for *Property Valuation System*

**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

Business Case – Authorizing Signatures

PROPOSAL NAME AND DOCUMENT VERSION #	Property Valuation System, Version 2.2		
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>	
Agency Head or Designee	
(Name)	(Date)
Kristine Kautz, Director	
Signature	
Agency Executive Sponsor	
(Name)	(Date)
Gary Humphrey, PTD Administrator	
Signature	
Agency Chief Information Officer (CIO) or Agency Technology Manager	
(Name)	(Date)
Gary Johnson, CIO	
Signature	
State Data Center Representative, if required by the State CIO	
(Name)	(Date)
Signature	

<i>This Section to be completed by DAS Chief Information Office (CIO) IT Investment and Planning Section</i>	
DAS CIO Analyst	
(Name)	(Date)
Signature	
State CIO	
(Name)	(Date)
Signature	

Table of Contents

Business Case – Authorizing Signatures	2
Table of Contents	3
Executive Summary	4
DOR’s Mission, Values & Outcomes	5
Key Assumptions	7
Purpose and Background	12
Purpose	12
Background	12
Problem or Opportunity Definition.....	14
Alternatives Analysis	15
Assumptions	15
Selection Criteria and Alternatives Ranking:	16
Solution Requirements:	16
Alternatives Identification	16
Alternatives Analysis.....	19
Conclusions and Recommendations	22
Conclusions	22
Recommendations	24
Consequences of Failure to Act	26
Appendixes and References	27
Cash Flow Projections.....	27
Cost Model Analysis (Total Cost of Ownership)	33
Non-Financial Business Results.....	34
Risk and Mitigations	36

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 2014-15¹. 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.*

¹ 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>
2015-17 biennium		\$1,880,000

* 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	F all 2016	Winter 2017	Spring 2017	Summer 2017	Fall 2017
Initiate <ul style="list-style-type: none"> Acquire project resource (BA) Continue Business Process Mapping Update Business Case Update IRR 	Initiate <ul style="list-style-type: none"> Finish Business Process Mapping Updates Business Case Final Updates IRR Project PM selected Quality Assurance RPF Updated Project Charter 	Plan <ul style="list-style-type: none"> Final Project Charter Project Planning Vendor RFP Detail Business Req. 	Plan <ul style="list-style-type: none"> QA vendor selection Vendor Selection Timeline Revision 	Develop <ul style="list-style-type: none"> Detail Project Plan Data Conversion Analysis System Implementation 	Develop <ul style="list-style-type: none"> Testing Plan Training Plan Equipment Purchase System Configuration 	Implement <ul style="list-style-type: none"> Workflow Configuration Roll Out Plan Data Conversion Plan Testing 	Implement <ul style="list-style-type: none"> Training UAT Testing Data Conversion User Acceptance 	Finalize <ul style="list-style-type: none"> Go Live plan Migration/Conversion Go Live Close Out

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 assessed² (e.g. companies such as airlines, utilities, railroads, telecommunications, etc.) and an RMV for state-appraised industrial sites³ (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 districts⁴.

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 25th 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 15⁵ 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 1⁶. 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

² ORS 308.505

³ ORS 306.126

⁴ *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).

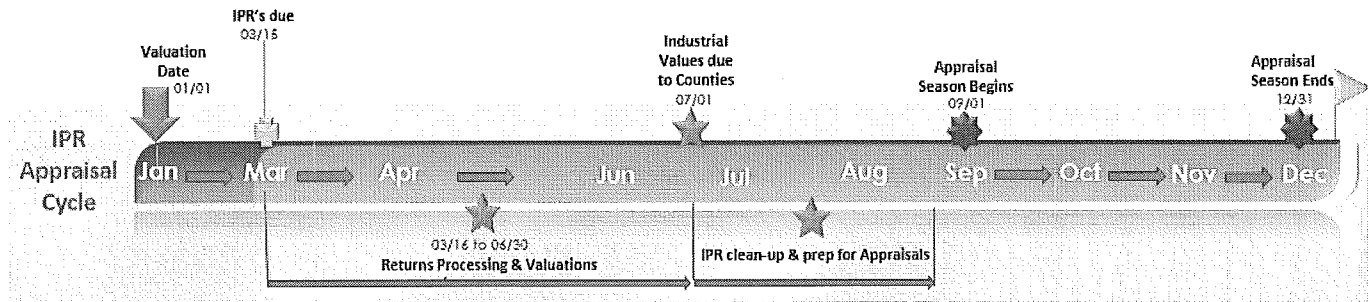
⁵ ORS 308.290(4)

⁶ OAR 150-306.126(2)

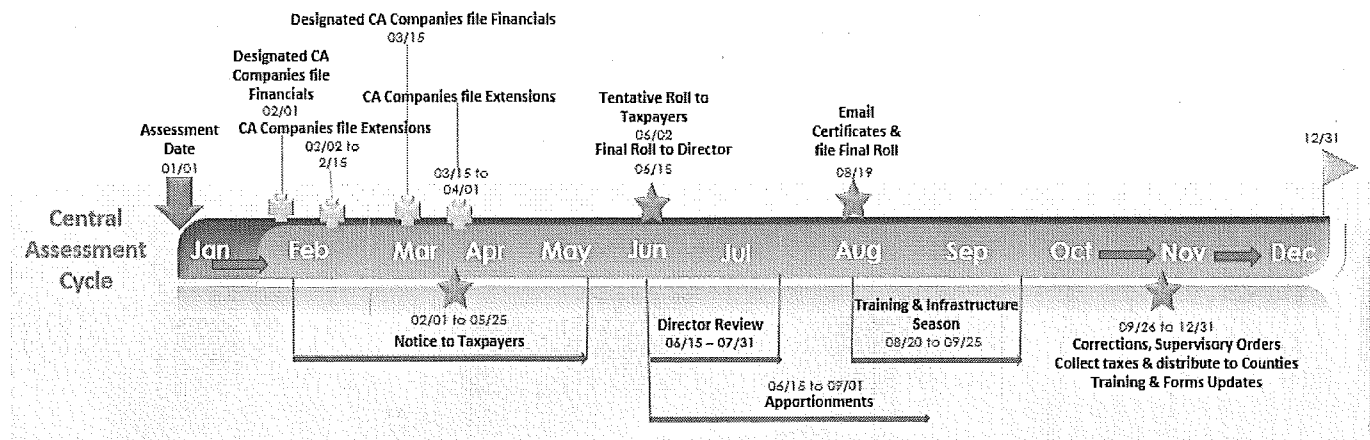
complexity of industrial properties and the decreasing levels of appraisal staff, appraisals occur approximately once every ten years. A full appraisal of industrial sites will include all buildings, personal property, machinery and equipment. The DOR only has a limited window of time each year to perform 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 15⁷. 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 roll⁸. 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 1st 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 1st to September. The best time for the project resources is from September to the end of January.



⁷ ORS 308.520

⁸ 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.

Alternatives	4 year TCO <i>In thousands</i>	Benefits	Risks
Current State – 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
In-house System – 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>COTS CAMA System – 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

	COTS CAMA	In-House	Current State
Net Cash Flow	\$2,650,351.1	\$2,647,390.2	\$2,653,400.0
NPV at 3.0%	\$2,442,210.0	\$2,457,509.7	\$2,463,060.4
Total Benefits	\$2,671,664.0	\$2,671,664.0	\$2,671,664.0
Total Costs	(\$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:

		Current	In-House	COTS CAMA
Process Improvement	Increase time available for the appraisal process		XX	XX
	Improved Performance Management		XX	XX
	Stable IT Environment		XX	XX
New Services	Data Analytics		XX	XX
	E-File		XX	XX
	Taxpayer Access to Account Info		XX	XX
Strategic Alignment	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.

Analysis Summary Grid				
	<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
	Total Score	15	29	33

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

	COTS CAMA	In-House	Current State
Net Cash Flow	\$2,650,351.1	\$2,647,390.2	\$2,653,400.0
NPV at 3.0%	\$2,442,210.0	\$2,457,509.7	\$2,463,060.4
Total Benefits	\$2,671,664.0	\$2,671,664.0	\$2,671,664.0
Total Costs	(\$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 unsupported 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 3.0%

\$ in 1000s	Year ending...				TOTAL
	Jun 30 2015	Jun 30 2017	Jun 30 2018	Jun 30 2019	
BENEFITS / GAINS					
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
Total Benefits/Gains	638600.0	657758.0	677491.0	697815.0	2671664.0

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 Consultanting 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

Total Costs	(4267.0)	(4270.0)	(4860.0)	(4867.0)	(18264.0)
--------------------	-----------------	-----------------	-----------------	-----------------	------------------

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)
NET CASH FLOW	634333.0	653488.0	672631.0	692948.0	2653400.0
Cumulative Net CF.....	634333.0	1287821.0	1960452.0	2653400.0	2653400.0
Discounted Cash Flow					NPV
At 3.0%.....	615857.3	615975.1	615552.6	615675.3	2463060.4

In-House Application Cash Flow

\$ in 1000s

Discount rate

Year ending...

\$ in 1000s

Year ending...	Jun 30 2016	Jun 30 2017	Jun 30 2018	Jun 30 2019	TOTAL
----------------	----------------	----------------	----------------	----------------	-------

BENEFITS / GAINS

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

Total Benefits/Gains	638600.0	657758.0	677491.0	697815.0	2671664.0
-----------------------------	-----------------	-----------------	-----------------	-----------------	------------------

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)

Total Costs	(4659.9)	(6769.4)	(6490.3)	(6354.2)	(24273.8)
--------------------	-----------------	-----------------	-----------------	-----------------	------------------

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)
NET CASH FLOW	633940.1	650988.6	671000.7	691460.8	2647390.2
Cumulative Net CF.....	633940.1	1284928.7	1955929.4	2647390.2	2647390.2

Discounted Cash Flow

At 3.0%.....	615475.8	613619.2	614060.7	614354.0	NPV 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	
BENEFITS / GAINS					
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
Total Benefits/Gains	638600.0	657758.0	677491.0	697815.0	2671664.0

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)

Total Costs	(5191.9)	(6334.5)	(5294.5)	(4492.0)	(21312.9)
--------------------	-----------------	-----------------	-----------------	-----------------	------------------

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)
NET CASH FLOW	633408.1	651423.5	672196.5	693323.0	2650351.1
Cumulative Net CF.....	633408.1	1284831.6	1957028.1	2650351.1	2650351.1
Discounted Cash Flow					NPV
At 3.0%.....	614959.3	614029.1	615155.0	598066.5	2442210.0

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
Total		\$0.0	(\$18,264.0)	(\$18,264.0)	
%		0.0	1.0		100.0%

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%
Total		(\$642.7)	(\$23,631.1)	(\$24,273.8)	
%		2.6%	97.4%		100.0%

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%
Total		(\$2,554.9)	(\$18,758.0)	(\$21,312.9)	
%		12.0%	88.0%		100.0%

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.

Risk and Mitigations

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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase - In	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	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	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	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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	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
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	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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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
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	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
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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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
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
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
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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	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
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
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

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

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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

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	080	May 2016 E-Board	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

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
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
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	874,747	874,747	-	-
TOTAL BEGINNING BALANCE						
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	874,747	16,846,714	63,412,552	63,412,552
TOTAL BEGINNING BALANCE	\$33,375,272	\$34,601,223	\$874,747	\$35,475,970	\$90,539,461	\$90,539,461

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	164,932,255	173,992,905	6,485,349	180,478,254	188,050,040	187,589,529
8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
All Funds	166,486,971	186,702,371	6,485,349	193,187,720	203,551,404	203,090,893

TAXES

0105 Personal Income Taxes

3400 Other Funds Ltd	201,418	-	-	-	-	-
----------------------	---------	---	---	---	---	---

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8800 General Fund Revenue	13,756,780,988	15,663,570,698	-	15,663,570,698	17,464,653,810	17,464,653,810
All Funds	13,756,982,406	15,663,570,698	-	15,663,570,698	17,464,653,810	17,464,653,810
0110 Corp Excise and Income Taxes						
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	1,007,091,465
All Funds	1,116,861,178	1,070,593,321	-	1,070,593,321	1,007,091,465	1,007,091,465
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	689,025,092	-	689,025,092	794,989,300	794,989,300
0135 Cigarette Taxes						
3400 Other Funds Ltd	328,209,172	318,281,843	-	318,281,843	310,785,000	310,785,000
8800 General Fund Revenue	73,260,438	65,028,443	-	65,028,443	61,751,708	61,751,708
All Funds	401,469,610	383,310,286	-	383,310,286	372,536,708	372,536,708
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	52,312,555	54,715,568	-	54,715,568	55,390,000	55,390,000
8800 General Fund Revenue	60,108,123	63,819,025	-	63,819,025	64,605,264	64,605,264
All Funds	112,420,678	118,534,593	-	118,534,593	119,995,264	119,995,264
0145 Amusement Taxes						
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

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
0155 Inheritance Taxes						
8800 General Fund Revenue	196,485,409	217,126,255	-	217,126,255	233,364,956	233,364,956
0160 Eastern Oregon Severance Taxes						
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
0162 Western Oregon Severance Taxes						
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
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	237,000	-	237,000	237,000	237,000
0185 Privilege Taxes						
3400 Other Funds Ltd	-	13,250,000	-	13,250,000	62,400,000	62,400,000
0195 Other Taxes						
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
TOTAL TAXES						
3400 Other Funds Ltd	381,098,124	1,244,756,969	-	1,244,756,969	1,395,647,830	1,395,647,830

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8800 General Fund Revenue	15,205,135,727	17,081,893,828	-	17,081,893,828	18,833,163,971	18,833,163,971
TOTAL TAXES	\$15,586,233,851	\$18,326,650,797	-	\$18,326,650,797	\$20,228,811,801	\$20,228,811,801
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	9,869,503	-	9,869,503	10,099,515	10,099,515
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	180,651,774	132,505,444	3,680,764	136,186,208	132,475,058	113,189,369
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	32,589,529	22,380,785	3,853,875	26,234,660	31,519,385	31,519,385
8800 General Fund Revenue	-	15,847,879	-	15,847,879	27,247,455	27,247,455
All Funds	32,589,529	38,228,664	3,853,875	42,082,539	58,766,840	58,766,840
BOND SALES						
0555 General Fund Obligation Bonds						
3430 Other Funds Debt Svc Ltd	5,453,710	-	-	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	19,981	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	98,221	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	118,202	-	-	-	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	1,334,000	-	1,334,000	1,289,000	1,289,000
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3200 Other Funds Non-Ltd	-	38,497,653	-	38,497,653	-	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	3,677,550	28,776,603	-	28,776,603	31,085,808	31,085,808
8800 General Fund Revenue	45,228	-	-	-	-	-
All Funds	3,722,778	28,776,603	-	28,776,603	31,085,808	31,085,808
TRANSFERS IN						
1060 Transfer from General Fund						
3400 Other Funds Ltd	4,998,682	5,672,000	-	5,672,000	4,326,364	4,326,364
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	25,000	-	-	-	-	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	87,752,928	50,172,328	-	50,172,328	44,668,520	44,668,520
8800 General Fund Revenue	-	35,527,129	-	35,527,129	38,614,444	38,614,444

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	87,752,928	85,699,457	-	85,699,457	83,282,964	83,282,964
TOTAL TRANSFERS IN						
3400 Other Funds Ltd	92,776,610	55,844,328	-	55,844,328	48,994,884	48,994,884
8800 General Fund Revenue	-	35,527,129	-	35,527,129	38,614,444	38,614,444
TOTAL TRANSFERS IN	\$92,776,610	\$91,371,457	-	\$91,371,457	\$87,609,328	\$87,609,328
REVENUES						
8000 General Fund	164,932,255	173,992,905	6,485,349	180,478,254	188,050,040	187,589,529
8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
3200 Other Funds Non-Ltd	-	38,497,653	-	38,497,653	-	-
3400 Other Funds Ltd	690,813,568	1,495,467,632	7,534,639	1,503,002,271	1,651,111,480	1,631,825,791
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	18,899,025,870
TOTAL REVENUES	\$16,068,033,425	\$18,853,936,492	\$14,019,988	\$18,867,956,480	\$20,753,688,754	\$20,733,942,554
TRANSFERS OUT						
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	-	-	-	(8,520,296)	(8,520,296)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(12,289,451)	-	(12,289,451)	(9,365,757)	(9,365,757)
2060 Transfer to General Fund						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	-	(17,133,268,836)	(18,899,025,870)	(18,899,025,870)

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
2070 Transfer to Cities						
3400 Other Funds Ltd	-	(730,923)	-	(730,923)	(6,037,260)	(6,037,260)
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(742,785,781)	-	(742,785,781)	(853,484,890)	(853,484,890)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	-	(2,758,007)	(2,758,007)	(2,758,007)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	-	(14,850,725)	(26,663,653)	(26,663,653)
2121 Tsfr To Governor, Office of the						
3400 Other Funds Ltd	(22,500)	(22,500)	-	(22,500)	(22,500)	(22,500)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(19,913,740)	(20,541,179)	-	(20,541,179)	(21,299,024)	(21,299,024)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(200,610)	(237,000)	-	(237,000)	(24,386,040)	(24,386,040)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(23,680)	(11,094,924)	(6,750,477)	(6,750,477)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	-	(81,392,000)	(84,127,000)	(84,127,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	-	(9,090,344)	(17,280,546)	(17,280,546)

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(3,830,195)	(31,209,198)	(34,749,768)	(34,749,768)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,257,421)	-	-	-	(4,257,421)	(4,257,421)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	-	(2,128,544)	(2,127,859)	(2,127,859)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	-	(360,955,340)	(355,992,338)	(355,992,338)
2525 Tsfr To HECC						
3400 Other Funds Ltd	-	(1,745,810)	-	(1,745,810)	(2,045,660)	(2,045,660)
2580 Tsfr To OR University System						
3400 Other Funds Ltd	-	(8,520,296)	-	(8,520,296)	-	-
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(608,316)	(615,890)	-	(615,890)	(476,740)	(476,740)
2586 Tsfr To Comm Coll/Wkfrc Dev						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	-	(14,421,948)	(14,421,948)	(14,421,948)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(47,617)	(10,000)	-	(10,000)	(30,000)	(30,000)

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	-	(6,635,363)	(6,399,667)	(6,399,667)
2845 Tsfr To Or Liquor Cntrl Comm						
3400 Other Funds Ltd	-	(4,076,313)	-	(4,076,313)	-	-
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	-	(28,589,533)	(30,898,738)	(30,898,738)
TOTAL TRANSFERS OUT						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(3,853,875)	(1,354,701,069)	(1,512,095,589)	(1,512,095,589)
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	-	(17,133,268,836)	(18,899,025,870)	(18,899,025,870)
TOTAL TRANSFERS OUT	(\$15,839,581,387)	(\$18,484,116,030)	(\$3,853,875)	(\$18,487,969,905)	(\$20,411,121,459)	(\$20,411,121,459)
AVAILABLE REVENUES						
8000 General Fund	164,932,255	173,992,905	6,485,349	180,478,254	188,050,040	187,589,529
8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
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	4,555,511	165,147,916	202,428,443	183,142,754
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
TOTAL AVAILABLE REVENUES	\$261,827,310	\$404,421,685	\$11,040,860	\$415,462,545	\$433,106,756	\$413,360,556
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	73,327,983	81,471,724	5,380,165	86,851,889	92,353,466	92,353,466
3400 Other Funds Ltd	17,187,027	19,981,475	2,135,593	22,117,068	22,400,370	22,400,370
All Funds	90,515,010	101,453,199	7,515,758	108,968,957	114,753,836	114,753,836
3160 Temporary Appointments						
8000 General Fund	218,978	58,727	-	58,727	58,727	60,901
3400 Other Funds Ltd	1,690	182,288	-	182,288	182,288	189,032
All Funds	220,668	241,015	-	241,015	241,015	249,933
3170 Overtime Payments						
8000 General Fund	348,736	96,245	-	96,245	96,245	99,807
3400 Other Funds Ltd	123,580	336,320	-	336,320	336,320	31,725
All Funds	472,316	432,565	-	432,565	432,565	131,532
3180 Shift Differential						
8000 General Fund	3,474	30,535	-	30,535	27,816	28,845
3400 Other Funds Ltd	294	-	-	-	-	-
All Funds	3,768	30,535	-	30,535	27,816	28,845
3190 All Other Differential						
8000 General Fund	943,043	245,288	-	245,288	248,007	257,184
3400 Other Funds Ltd	253,204	80,263	-	80,263	80,263	80,994
All Funds	1,196,247	325,551	-	325,551	328,270	338,178

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL SALARIES & WAGES						
8000 General Fund	74,842,214	81,902,519	5,380,165	87,282,684	92,784,261	92,800,203
3400 Other Funds Ltd	17,565,795	20,580,346	2,135,593	22,715,939	22,999,241	22,702,121
TOTAL SALARIES & WAGES	\$92,408,009	\$102,482,865	\$7,515,758	\$109,998,623	\$115,783,502	\$115,502,324
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	30,406	36,551	337	36,888	47,750	47,750
3400 Other Funds Ltd	6,970	9,479	230	9,709	11,930	11,930
All Funds	37,376	46,030	567	46,597	59,680	59,680
3220 Public Employees' Retire Cont						
8000 General Fund	10,410,212	12,923,167	849,526	13,772,693	13,016,886	13,019,516
3400 Other Funds Ltd	2,830,624	3,220,849	337,211	3,558,060	3,189,634	3,131,626
All Funds	13,240,836	16,144,016	1,186,737	17,330,753	16,206,520	16,151,142
3221 Pension Obligation Bond						
8000 General Fund	4,645,645	5,069,512	(196,549)	4,872,963	4,872,963	5,404,906
3400 Other Funds Ltd	1,213,107	987,955	229,297	1,217,252	1,217,252	1,317,024
All Funds	5,858,752	6,057,467	32,748	6,090,215	6,090,215	6,721,930
3230 Social Security Taxes						
8000 General Fund	5,455,147	6,259,212	411,581	6,670,793	7,095,403	7,096,622
3400 Other Funds Ltd	1,432,004	1,573,812	163,376	1,737,188	1,759,218	1,736,489

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	6,887,151	7,833,024	574,957	8,407,981	8,854,621	8,833,111
3240 Unemployment Assessments						
8000 General Fund	127,025	254,616	-	254,616	254,616	264,037
3400 Other Funds Ltd	20,112	14,527	-	14,527	14,527	15,065
All Funds	147,137	269,143	-	269,143	269,143	279,102
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	47,438	57,521	498	58,019	57,930	57,930
3400 Other Funds Ltd	11,486	14,641	343	14,984	14,366	14,366
All Funds	58,924	72,162	841	73,003	72,296	72,296
3260 Mass Transit Tax						
8000 General Fund	376,837	491,826	5,720	497,546	497,546	556,705
3400 Other Funds Ltd	100,679	124,907	5,932	130,839	130,839	136,161
All Funds	477,516	616,733	11,652	628,385	628,385	692,866
3270 Flexible Benefits						
8000 General Fund	23,066,963	25,219,451	55,449	25,274,900	27,780,365	27,780,365
3400 Other Funds Ltd	5,380,423	6,443,173	112,038	6,555,211	6,936,301	6,936,301
All Funds	28,447,386	31,662,624	167,487	31,830,111	34,716,666	34,716,666
3280 Other OPE						
8000 General Fund	-	15,850	2,859	18,709	18,709	15,850
3400 Other Funds Ltd	-	45,616	(253)	45,363	45,363	45,363

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	61,466	2,606	64,072	64,072	61,213
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	44,159,673	50,327,706	1,129,421	51,457,127	53,642,168	54,243,681
3400 Other Funds Ltd	10,995,405	12,434,959	848,174	13,283,133	13,319,430	13,344,325
TOTAL OTHER PAYROLL EXPENSES	\$55,155,078	\$62,762,665	\$1,977,595	\$64,740,260	\$66,961,598	\$67,588,006
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(2,825,711)	-	(2,825,711)	(2,825,711)	(1,125,164)
3400 Other Funds Ltd	-	(343,927)	-	(343,927)	(343,927)	(155,156)
All Funds	-	(3,169,638)	-	(3,169,638)	(3,169,638)	(1,280,320)
3465 Reconciliation Adjustment						
8000 General Fund	-	114,832	-	114,832	-	-
3400 Other Funds Ltd	-	(249,267)	-	(249,267)	-	-
All Funds	-	(134,435)	-	(134,435)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(2,710,879)	-	(2,710,879)	(2,825,711)	(1,125,164)
3400 Other Funds Ltd	-	(593,194)	-	(593,194)	(343,927)	(155,156)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$3,304,073)	-	(\$3,304,073)	(\$3,169,638)	(\$1,280,320)
TOTAL PERSONAL SERVICES						
8000 General Fund	119,001,887	129,519,346	6,509,586	136,028,932	143,600,718	145,918,720

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	28,561,200	32,422,111	2,983,767	35,405,878	35,974,744	35,891,290
TOTAL PERSONAL SERVICES	\$147,563,087	\$161,941,457	\$9,493,353	\$171,434,810	\$179,575,462	\$181,810,010
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	510,575	778,991	(328)	778,663	697,963	682,307
3400 Other Funds Ltd	99,388	95,297	1,989	97,286	129,786	134,587
All Funds	609,963	874,288	1,661	875,949	827,749	816,894
4125 Out of State Travel						
8000 General Fund	421,253	508,060	-	508,060	511,364	530,285
3400 Other Funds Ltd	12,713	30,702	3,175	33,877	54,877	56,908
All Funds	433,966	538,762	3,175	541,937	566,241	587,193
4150 Employee Training						
8000 General Fund	1,050,531	1,225,893	(4,264)	1,221,629	1,197,201	1,163,723
3400 Other Funds Ltd	168,926	202,179	15,230	217,409	194,414	201,609
All Funds	1,219,457	1,428,072	10,966	1,439,038	1,391,615	1,365,332
4175 Office Expenses						
8000 General Fund	4,693,067	5,565,646	(12,143)	5,553,503	5,570,525	5,398,129
3400 Other Funds Ltd	1,587,828	2,362,271	(228,126)	2,134,145	1,955,145	1,993,257
All Funds	6,280,895	7,927,917	(240,269)	7,687,648	7,525,670	7,391,386
4200 Telecommunications						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	1,354,539	2,390,453	(6,026)	2,384,427	2,487,109	2,784,335
3400 Other Funds Ltd	199,358	610,531	18,837	629,368	482,868	500,732
All Funds	1,553,897	3,000,984	12,811	3,013,795	2,969,977	3,285,067
4225 State Gov. Service Charges						
8000 General Fund	7,275,533	4,134,115	-	4,134,115	4,514,437	5,311,322
3400 Other Funds Ltd	1,001,825	1,132,908	-	1,132,908	1,203,739	1,350,958
All Funds	8,277,358	5,267,023	-	5,267,023	5,718,176	6,662,280
4250 Data Processing						
8000 General Fund	857,579	5,645,417	-	5,645,417	2,590,309	1,316,882
3400 Other Funds Ltd	125,959	1,032,105	5,860	1,037,965	958,132	704,260
All Funds	983,538	6,677,522	5,860	6,683,382	3,548,441	2,021,142
4275 Publicity and Publications						
8000 General Fund	148,134	146,452	-	146,452	152,535	158,180
3400 Other Funds Ltd	4,751	734	597	1,331	110,803	114,902
All Funds	152,885	147,186	597	147,783	263,338	273,082
4300 Professional Services						
8000 General Fund	1,415,529	1,715,204	-	1,715,204	1,715,204	1,785,527
3400 Other Funds Ltd	4,623,313	4,352,566	73,597	4,426,163	4,426,163	1,898,925
All Funds	6,038,842	6,067,770	73,597	6,141,367	6,141,367	3,684,452
4315 IT Professional Services						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	2,017,590	3,575,004	-	3,575,004	3,575,004	973,191
3400 Other Funds Ltd	5,632,252	15,236,691	(500,000)	14,736,691	14,736,691	14,773
All Funds	7,649,842	18,811,695	(500,000)	18,311,695	18,311,695	987,964
4325 Attorney General						
8000 General Fund	4,066,565	5,059,485	-	5,059,485	5,059,485	5,724,301
3400 Other Funds Ltd	242,241	547,895	-	547,895	547,895	619,888
All Funds	4,308,806	5,607,380	-	5,607,380	5,607,380	6,344,189
4350 Dispute Resolution Services						
8000 General Fund	496	-	-	-	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	24,716	151,246	-	151,246	81,847	84,874
3400 Other Funds Ltd	1,891	6,300	-	6,300	15,500	16,074
All Funds	26,607	157,546	-	157,546	97,347	100,948
4400 Dues and Subscriptions						
8000 General Fund	105,011	156,797	-	156,797	176,910	183,457
3400 Other Funds Ltd	47,951	5,881	-	5,881	90,178	93,515
All Funds	152,962	162,678	-	162,678	267,088	276,972
4425 Facilities Rental and Taxes						
8000 General Fund	6,646,904	5,444,691	-	5,444,691	5,444,691	6,320,375
3400 Other Funds Ltd	1,264,941	2,386,529	104,727	2,491,256	2,491,256	2,108,445

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	7,911,845	7,831,220	104,727	7,935,947	7,935,947	8,428,820
4450 Fuels and Utilities						
8000 General Fund	-	6,067	-	6,067	1,401	1,453
3400 Other Funds Ltd	-	22,911	-	22,911	22,911	23,759
All Funds	-	28,978	-	28,978	24,312	25,212
4475 Facilities Maintenance						
8000 General Fund	421,687	150,435	-	150,435	209,722	217,482
3400 Other Funds Ltd	25,680	43,900	-	43,900	44,900	46,561
All Funds	447,367	194,335	-	194,335	254,622	264,043
4575 Agency Program Related S and S						
8000 General Fund	470,019	125,249	-	125,249	550,000	570,350
3400 Other Funds Ltd	22,581	164,659	-	164,659	164,659	170,752
All Funds	492,600	289,908	-	289,908	714,659	741,102
4650 Other Services and Supplies						
8000 General Fund	770,238	485,134	-	485,134	356,757	167,566
3400 Other Funds Ltd	688,657	5,712,002	86,948	5,798,950	5,925,478	2,924,827
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
All Funds	1,628,894	6,197,136	86,948	6,284,084	6,282,235	3,092,393
4700 Expendable Prop 250 - 5000						
8000 General Fund	414,291	341,736	(1,476)	340,260	330,762	343,002

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	63,272	55,248	5,270	60,518	43,868	45,492
All Funds	477,563	396,984	3,794	400,778	374,630	388,494
4715 IT Expendable Property						
8000 General Fund	2,462,126	964,723	-	964,723	3,323,335	2,988,403
3400 Other Funds Ltd	728,900	296,307	32,168	328,475	318,625	12,819
All Funds	3,191,026	1,261,030	32,168	1,293,198	3,641,960	3,001,222
TOTAL SERVICES & SUPPLIES						
8000 General Fund	35,126,383	38,570,798	(24,237)	38,546,561	38,546,561	36,705,144
3400 Other Funds Ltd	16,542,427	34,297,616	(379,728)	33,917,888	33,917,888	13,033,043
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
TOTAL SERVICES & SUPPLIES	\$51,838,809	\$72,868,414	(\$403,965)	\$72,464,449	\$72,464,449	\$49,738,187
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	288,486	64,010	-	64,010	64,010	291,379
3400 Other Funds Ltd	189,987	157,714	164,064	321,778	321,778	320,159
All Funds	478,473	221,724	164,064	385,788	385,788	611,538
5150 Telecommunications Equipment						
8000 General Fund	-	47,575	-	47,575	47,575	224,336
3400 Other Funds Ltd	-	28,876	-	28,876	28,876	29,945
All Funds	-	76,451	-	76,451	76,451	254,281

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
5550 Data Processing Software						
8000 General Fund	6,847	88,726	-	88,726	12,526	12,989
3400 Other Funds Ltd	4,001,115	5,075	-	5,075	5,075	5,263
All Funds	4,007,962	93,801	-	93,801	17,601	18,252
5600 Data Processing Hardware						
8000 General Fund	-	30,450	-	30,450	30,450	31,577
3400 Other Funds Ltd	-	135,101	-	135,101	135,101	88,250
All Funds	-	165,551	-	165,551	165,551	119,827
5700 Building Structures						
3400 Other Funds Ltd	-	-	787,408	787,408	-	-
5900 Other Capital Outlay						
8000 General Fund	34,596	-	-	-	76,200	79,020
3400 Other Funds Ltd	63,996	-	-	-	787,408	153,488
All Funds	98,592	-	-	-	863,608	232,508
TOTAL CAPITAL OUTLAY						
8000 General Fund	329,929	230,761	-	230,761	230,761	639,301
3400 Other Funds Ltd	4,255,098	326,766	951,472	1,278,238	1,278,238	597,105
TOTAL CAPITAL OUTLAY	\$4,585,027	\$557,527	\$951,472	\$1,508,999	\$1,508,999	\$1,236,406

SPECIAL PAYMENTS

6020 Dist to Counties

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	63,600,000	-	63,600,000	63,600,000	65,953,200
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	269,933	284,945	-	284,945	284,945	295,488
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	4,998,682	5,672,000	-	5,672,000	5,672,000	4,326,364
TOTAL SPECIAL PAYMENTS						
8000 General Fund	4,998,682	5,672,000	-	5,672,000	5,672,000	4,326,364
3400 Other Funds Ltd	269,933	63,884,945	-	63,884,945	63,884,945	66,248,688
TOTAL SPECIAL PAYMENTS	\$5,268,615	\$69,556,945	-	\$69,556,945	\$69,556,945	\$70,575,052
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	225,000	9,883,807	-	9,883,807	13,085,000	13,085,000
7150 Interest - Bonds						
8030 General Fund Debt Svc	1,096,412	2,825,659	-	2,825,659	2,416,364	2,416,364
TOTAL DEBT SERVICE						
8030 General Fund Debt Svc	1,321,412	12,709,466	-	12,709,466	15,501,364	15,501,364
TOTAL DEBT SERVICE	\$1,321,412	\$12,709,466	-	\$12,709,466	\$15,501,364	\$15,501,364
EXPENDITURES						
8000 General Fund	159,456,881	173,992,905	6,485,349	180,478,254	188,050,040	187,589,529
8030 General Fund Debt Svc	1,321,412	12,709,466	-	12,709,466	15,501,364	15,501,364

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	49,628,658	130,931,438	3,555,511	134,486,949	135,055,815	115,770,126
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
TOTAL EXPENDITURES	\$210,576,950	\$317,633,809	\$10,040,860	\$327,674,669	\$338,607,219	\$318,861,019

REVERSIONS

9900 Reversions

8000 General Fund	(5,475,374)	-	-	-	-	-
8030 General Fund Debt Svc	(233,304)	-	-	-	-	-
All Funds	(5,708,678)	-	-	-	-	-

ENDING BALANCE

8000 General Fund	-	-	-	-	-	-
8030 General Fund Debt Svc	-	-	-	-	-	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	-	57,126,909	27,126,909	27,126,909
3400 Other Funds Ltd	38,130,942	29,660,967	1,000,000	30,660,967	67,372,628	67,372,628
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-

TOTAL ENDING BALANCE	\$45,541,682	\$86,787,876	\$1,000,000	\$87,787,876	\$94,499,537	\$94,499,537
-----------------------------	---------------------	---------------------	--------------------	---------------------	---------------------	---------------------

AUTHORIZED POSITIONS

8150 Class/Unclass Positions	1,063	1,080	5	1,085	1,079	1,079
8180 Position Reconciliation	-	2	-	2	-	-

TOTAL AUTHORIZED POSITIONS	1,063	1,082	5	1,087	1,079	1,079
-----------------------------------	--------------	--------------	----------	--------------	--------------	--------------

AUTHORIZED FTE POSITIONS

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8250 Class/Unclass FTE Positions	1,009.28	1,011.46	8.27	1,019.73	1,020.37	1,020.37
8280 FTE Reconciliation	-	0.95	-	0.95	-	-
TOTAL AUTHORIZED FTE	1,009.28	1,012.41	8.27	1,020.68	1,020.37	1,020.37

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Executive Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-001-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1	2,573	-	2,573	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	6,796,889	7,298,048	294,040	7,592,088	8,162,879	8,250,788
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	1,087,471	1,037,266	45,028	1,082,294	1,088,699	1,103,560
REVENUES						
8000 General Fund	6,796,889	7,298,048	294,040	7,592,088	8,162,879	8,250,788
3400 Other Funds Ltd	1,087,471	1,037,266	45,028	1,082,294	1,088,699	1,103,560
TOTAL REVENUES	\$7,884,360	\$8,335,314	\$339,068	\$8,674,382	\$9,251,578	\$9,354,348
AVAILABLE REVENUES						
8000 General Fund	6,796,889	7,298,048	294,040	7,592,088	8,162,879	8,250,788
3400 Other Funds Ltd	1,087,472	1,039,839	45,028	1,084,867	1,088,699	1,103,560
TOTAL AVAILABLE REVENUES	\$7,884,361	\$8,337,887	\$339,068	\$8,676,955	\$9,251,578	\$9,354,348
EXPENDITURES						
PERSONAL SERVICES						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	3,706,466	3,964,749	248,003	4,212,752	4,512,858	4,512,858
3400 Other Funds Ltd	514,819	537,020	34,991	572,011	556,873	556,873
All Funds	4,221,285	4,501,769	282,994	4,784,763	5,069,731	5,069,731
3160 Temporary Appointments						
8000 General Fund	10,169	-	-	-	-	-
3170 Overtime Payments						
8000 General Fund	-	2,422	-	2,422	2,422	2,512
3400 Other Funds Ltd	-	11,867	-	11,867	11,867	12,306
All Funds	-	14,289	-	14,289	14,289	14,818
3190 All Other Differential						
8000 General Fund	27,863	-	-	-	-	-
TOTAL SALARIES & WAGES						
8000 General Fund	3,744,498	3,967,171	248,003	4,215,174	4,515,280	4,515,370
3400 Other Funds Ltd	514,819	548,887	34,991	583,878	568,740	569,179
TOTAL SALARIES & WAGES	\$4,259,317	\$4,516,058	\$282,994	\$4,799,052	\$5,084,020	\$5,084,549
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	1,022	1,488	-	1,488	1,931	1,931

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	198	228	-	228	235	235
All Funds	1,220	1,716	-	1,716	2,166	2,166
3220 Public Employees' Retire Cont						
8000 General Fund	517,633	626,412	39,159	665,571	783,331	783,348
3400 Other Funds Ltd	100,107	86,672	5,525	92,197	100,225	100,309
All Funds	617,740	713,084	44,684	757,768	883,556	883,657
3221 Pension Obligation Bond						
8000 General Fund	232,434	245,526	(12,094)	233,432	233,432	260,767
3400 Other Funds Ltd	41,150	30,462	1,835	32,297	32,297	32,918
All Funds	273,584	275,988	(10,259)	265,729	265,729	293,685
3230 Social Security Taxes						
8000 General Fund	264,150	297,097	18,972	316,069	343,059	343,066
3400 Other Funds Ltd	51,100	41,384	2,677	44,061	43,256	43,290
All Funds	315,250	338,481	21,649	360,130	386,315	386,356
3240 Unemployment Assessments						
8000 General Fund	174	-	-	-	-	-
3400 Other Funds Ltd	8	-	-	-	-	-
All Funds	182	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,023	2,334	-	2,334	2,402	2,402

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	391	357	-	357	289	289
All Funds	2,414	2,691	-	2,691	2,691	2,691
3260 Mass Transit Tax						
8000 General Fund	21,109	23,803	-	23,803	23,803	27,091
3400 Other Funds Ltd	3,803	2,953	-	2,953	2,953	3,413
All Funds	24,912	26,756	-	26,756	26,756	30,504
3270 Flexible Benefits						
8000 General Fund	904,413	1,008,475	-	1,008,475	1,133,899	1,133,899
3400 Other Funds Ltd	175,059	121,061	-	121,061	132,869	132,869
All Funds	1,079,472	1,129,536	-	1,129,536	1,266,768	1,266,768
3280 Other OPE						
8000 General Fund	-	56	-	56	56	56
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	1,942,958	2,205,191	46,037	2,251,228	2,521,913	2,552,560
3400 Other Funds Ltd	371,816	283,117	10,037	293,154	312,124	313,323
TOTAL OTHER PAYROLL EXPENSES	\$2,314,774	\$2,488,308	\$56,074	\$2,544,382	\$2,834,037	\$2,865,883
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(45,857)	-	(45,857)	(45,857)	(65,237)
3400 Other Funds Ltd	-	(11,464)	-	(11,464)	(11,464)	(9,026)

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	(57,321)	-	(57,321)	(57,321)	(74,263)
TOTAL PERSONAL SERVICES						
8000 General Fund	5,687,456	6,126,505	294,040	6,420,545	6,991,336	7,002,693
3400 Other Funds Ltd	886,635	820,540	45,028	865,568	869,400	873,476
TOTAL PERSONAL SERVICES	\$6,574,091	\$6,947,045	\$339,068	\$7,286,113	\$7,860,736	\$7,876,169
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	17,785	17,135	-	17,135	17,435	18,080
3400 Other Funds Ltd	2,864	3,281	-	3,281	3,281	3,402
All Funds	20,649	20,416	-	20,416	20,716	21,482
4125 Out of State Travel						
8000 General Fund	6,179	2,255	-	2,255	2,255	2,338
3400 Other Funds Ltd	955	-	-	-	-	-
All Funds	7,134	2,255	-	2,255	2,255	2,338
4150 Employee Training						
8000 General Fund	132,442	60,435	-	60,435	101,435	105,188
3400 Other Funds Ltd	20,343	11,011	-	11,011	22,011	22,825
All Funds	152,785	71,446	-	71,446	123,446	128,013
4175 Office Expenses						
8000 General Fund	175,298	127,640	-	127,640	187,640	194,582

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Executive Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-001-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	28,372	25,086	-	25,086	25,086	26,015
All Funds	203,670	152,726	-	152,726	212,726	220,597
4200 Telecommunications						
8000 General Fund	42,036	26,020	-	26,020	23,020	30,247
3400 Other Funds Ltd	5,926	1,285	-	1,285	2,285	2,368
All Funds	47,962	27,305	-	27,305	25,305	32,615
4225 State Gov. Service Charges						
8000 General Fund	568,058	666,345	-	666,345	666,345	717,221
3400 Other Funds Ltd	91,628	152,926	-	152,926	152,926	161,208
All Funds	659,686	819,271	-	819,271	819,271	878,429
4250 Data Processing						
8000 General Fund	-	501	-	501	-	-
4275 Publicity and Publications						
8000 General Fund	670	-	-	-	501	520
3400 Other Funds Ltd	18	-	-	-	-	-
All Funds	688	-	-	-	501	520
4300 Professional Services						
8000 General Fund	116,339	141,568	-	141,568	141,568	147,372
3400 Other Funds Ltd	11,959	9,669	-	9,669	9,669	10,066
All Funds	128,298	151,237	-	151,237	151,237	157,438

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4315 IT Professional Services						
8000 General Fund	9,880	-	-	-	-	-
3400 Other Funds Ltd	1,452	-	-	-	-	-
All Funds	11,332	-	-	-	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	955	4,872	-	4,872	872	904
3400 Other Funds Ltd	151	-	-	-	200	207
All Funds	1,106	4,872	-	4,872	1,072	1,111
4400 Dues and Subscriptions						
8000 General Fund	15,157	20,154	-	20,154	16,154	16,752
3400 Other Funds Ltd	2,228	-	-	-	1,297	1,345
All Funds	17,385	20,154	-	20,154	17,451	18,097
4425 Facilities Rental and Taxes						
8000 General Fund	4,008	1,346	-	1,346	1,346	1,439
3400 Other Funds Ltd	640	262	-	262	262	281
All Funds	4,648	1,608	-	1,608	1,608	1,720
4475 Facilities Maintenance						
8000 General Fund	24,977	-	-	-	4,000	4,148
3400 Other Funds Ltd	3,473	-	-	-	1,000	1,037
All Funds	28,450	-	-	-	5,000	5,185

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4650 Other Services and Supplies						
8000 General Fund	36,928	53,353	-	53,353	353	366
3400 Other Funds Ltd	7,791	9,497	-	9,497	-	-
All Funds	44,719	62,850	-	62,850	353	366
4700 Expendable Prop 250 - 5000						
8000 General Fund	7,122	49,919	-	49,919	7,769	8,057
3400 Other Funds Ltd	1,777	6,282	-	6,282	1,132	1,174
All Funds	8,899	56,201	-	56,201	8,901	9,231
4715 IT Expendable Property						
8000 General Fund	7,020	-	-	-	850	881
3400 Other Funds Ltd	1,123	-	-	-	150	156
All Funds	8,143	-	-	-	1,000	1,037
TOTAL SERVICES & SUPPLIES						
8000 General Fund	1,164,854	1,171,543	-	1,171,543	1,171,543	1,248,095
3400 Other Funds Ltd	180,700	219,299	-	219,299	219,299	230,084
TOTAL SERVICES & SUPPLIES	\$1,345,554	\$1,390,842	-	\$1,390,842	\$1,390,842	\$1,478,179
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	20,137	-	-	-	-	-
EXPENDITURES						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Executive Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-001-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	6,852,310	7,298,048	294,040	7,592,088	8,162,879	8,250,788
3400 Other Funds Ltd	1,087,472	1,039,839	45,028	1,084,867	1,088,699	1,103,560
TOTAL EXPENDITURES	\$7,939,782	\$8,337,887	\$339,068	\$8,676,955	\$9,251,578	\$9,354,348
REVERSIONS						
9900 Reversions						
8000 General Fund	55,421	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	38	39	-	39	39	39
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	37.20	37.58	-	37.58	38.20	38.20

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	25,947,176	13,407,824	-	13,407,824	25,479,647	25,479,647
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	10,767,958	11,848,237	107,074	11,955,311	12,047,092	12,854,910
TAXES						
0105 Personal Income Taxes						
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	17,464,653,810
All Funds	13,756,982,406	15,663,570,698	-	15,663,570,698	17,464,653,810	17,464,653,810
0110 Corp Excise and Income Taxes						
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	1,007,091,465
All Funds	1,116,861,178	1,070,593,321	-	1,070,593,321	1,007,091,465	1,007,091,465
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	689,025,092	-	689,025,092	794,989,300	794,989,300
0135 Cigarette Taxes						
3400 Other Funds Ltd	328,209,172	318,281,843	-	318,281,843	310,785,000	310,785,000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8800 General Fund Revenue	73,260,438	65,028,443	-	65,028,443	61,751,708	61,751,708
All Funds	401,469,610	383,310,286	-	383,310,286	372,536,708	372,536,708
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	52,312,555	54,715,568	-	54,715,568	55,390,000	55,390,000
8800 General Fund Revenue	60,108,123	63,819,025	-	63,819,025	64,605,264	64,605,264
All Funds	112,420,678	118,534,593	-	118,534,593	119,995,264	119,995,264
0145 Amusement Taxes						
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
0155 Inheritance Taxes						
8800 General Fund Revenue	196,485,409	217,126,255	-	217,126,255	233,364,956	233,364,956
0160 Eastern Oregon Severance Taxes						
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
0162 Western Oregon Severance Taxes						
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

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	237,000	-	237,000	237,000	237,000
0185 Privilege Taxes						
3400 Other Funds Ltd	-	13,250,000	-	13,250,000	62,400,000	62,400,000
0195 Other Taxes						
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
TOTAL TAXES						
3400 Other Funds Ltd	381,098,124	1,244,756,969	-	1,244,756,969	1,395,647,830	1,395,647,830
8800 General Fund Revenue	15,205,135,727	17,081,893,828	-	17,081,893,828	18,833,163,971	18,833,163,971
TOTAL TAXES	\$15,586,233,851	\$18,326,650,797	-	\$18,326,650,797	\$20,228,811,801	\$20,228,811,801
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	9,869,503	-	9,869,503	10,099,515	10,099,515
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	133,552,066	2,824,351	13,416	2,837,767	3,668,813	3,910,168
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	32,589,529	22,380,785	3,853,875	26,234,660	31,519,385	31,519,385
8800 General Fund Revenue	-	15,847,879	-	15,847,879	27,247,455	27,247,455
All Funds	32,589,529	38,228,664	3,853,875	42,082,539	58,766,840	58,766,840
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	19,981	-	-	-	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	1,334,000	-	1,334,000	1,289,000	1,289,000
OTHER						
0975 Other Revenues						
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
TRANSFERS IN						
1060 Transfer from General Fund						
3400 Other Funds Ltd	-	5,672,000	-	5,672,000	4,326,364	4,326,364
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	25,000	-	-	-	-	-
1198 Tsfr From Judicial Dept						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	87,752,928	50,172,328	-	50,172,328	44,668,520	44,668,520
8800 General Fund Revenue	-	35,527,129	-	35,527,129	38,614,444	38,614,444
All Funds	87,752,928	85,699,457	-	85,699,457	83,282,964	83,282,964
TOTAL TRANSFERS IN						
3400 Other Funds Ltd	87,777,928	55,844,328	-	55,844,328	48,994,884	48,994,884
8800 General Fund Revenue	-	35,527,129	-	35,527,129	38,614,444	38,614,444
TOTAL TRANSFERS IN	\$87,777,928	\$91,371,457	-	\$91,371,457	\$87,609,328	\$87,609,328
REVENUES						
8000 General Fund	10,767,958	11,848,237	107,074	11,955,311	12,047,092	12,854,910
3400 Other Funds Ltd	636,186,610	1,365,599,469	3,867,291	1,369,466,760	1,522,118,165	1,522,359,520
8800 General Fund Revenue	15,205,180,955	17,133,268,836	-	17,133,268,836	18,899,025,870	18,899,025,870
TOTAL REVENUES	\$15,852,135,523	\$18,510,716,542	\$3,974,365	\$18,514,690,907	\$20,433,191,127	\$20,434,240,300
TRANSFERS OUT						
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	-	-	-	(8,520,296)	(8,520,296)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(12,289,451)	-	(12,289,451)	(9,365,757)	(9,365,757)
2060 Transfer to General Fund						
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	-	(17,133,268,836)	(18,899,025,870)	(18,899,025,870)
2070 Transfer to Cities						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	(730,923)	-	(730,923)	(6,037,260)	(6,037,260)
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(742,785,781)	-	(742,785,781)	(853,484,890)	(853,484,890)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	-	(2,758,007)	(2,758,007)	(2,758,007)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(62,252,785)	(14,850,725)	-	(14,850,725)	(26,663,653)	(26,663,653)
2121 Tsfr To Governor, Office of the						
3400 Other Funds Ltd	(22,500)	(22,500)	-	(22,500)	(22,500)	(22,500)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(19,913,740)	(20,541,179)	-	(20,541,179)	(21,299,024)	(21,299,024)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(200,610)	(237,000)	-	(237,000)	(24,386,040)	(24,386,040)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(9,415,927)	(11,071,244)	(23,680)	(11,094,924)	(6,750,477)	(6,750,477)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(78,657,877)	(81,392,000)	-	(81,392,000)	(84,127,000)	(84,127,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(6,944,934)	(9,090,344)	-	(9,090,344)	(17,280,546)	(17,280,546)
2259 Tsfr To Pub Safety Std/Trng						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	(24,520,000)	(27,379,003)	(3,830,195)	(31,209,198)	(34,749,768)	(34,749,768)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,257,421)	-	-	-	(4,257,421)	(4,257,421)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(2,114,194)	(2,128,544)	-	(2,128,544)	(2,127,859)	(2,127,859)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(375,409,066)	(360,955,340)	-	(360,955,340)	(355,992,338)	(355,992,338)
2525 Tsfr To HECC						
3400 Other Funds Ltd	-	(1,745,810)	-	(1,745,810)	(2,045,660)	(2,045,660)
2580 Tsfr To OR University System						
3400 Other Funds Ltd	-	(8,520,296)	-	(8,520,296)	-	-
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(608,316)	(615,890)	-	(615,890)	(476,740)	(476,740)
2586 Tsfr To Comm Coll/Wkfrc Dev						
3400 Other Funds Ltd	(2,081,472)	-	-	-	-	-
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(13,732,779)	(14,421,948)	-	(14,421,948)	(14,421,948)	(14,421,948)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(47,617)	(10,000)	-	(10,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	(7,336,416)	(6,635,363)	-	(6,635,363)	(6,399,667)	(6,399,667)
2845 Tsfr To Or Liquor Cntrl Comm						
3400 Other Funds Ltd	-	(4,076,313)	-	(4,076,313)	-	-
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(24,126,771)	(28,589,533)	-	(28,589,533)	(30,898,738)	(30,898,738)
TOTAL TRANSFERS OUT						
3400 Other Funds Ltd	(634,400,432)	(1,350,847,194)	(3,853,875)	(1,354,701,069)	(1,512,095,589)	(1,512,095,589)
8800 General Fund Revenue	(15,205,180,955)	(17,133,268,836)	-	(17,133,268,836)	(18,899,025,870)	(18,899,025,870)
TOTAL TRANSFERS OUT	(\$15,839,581,387)	(\$18,484,116,030)	(\$3,853,875)	(\$18,487,969,905)	(\$20,411,121,459)	(\$20,411,121,459)
AVAILABLE REVENUES						
8000 General Fund	10,767,958	11,848,237	107,074	11,955,311	12,047,092	12,854,910
3400 Other Funds Ltd	27,733,354	28,160,099	13,416	28,173,515	35,502,223	35,743,578
TOTAL AVAILABLE REVENUES	\$38,501,312	\$40,008,336	\$120,490	\$40,128,826	\$47,549,315	\$48,598,488
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	1,655,390	1,827,495	91,256	1,918,751	1,970,959	1,970,959
3400 Other Funds Ltd	256,171	192,531	9,902	202,433	203,579	203,579
All Funds	1,911,561	2,020,026	101,158	2,121,184	2,174,538	2,174,538

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3170 Overtime Payments						
8000 General Fund	2,930	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	16,554	-	-	-	-	-
TOTAL SALARIES & WAGES						
8000 General Fund	1,674,874	1,827,495	91,256	1,918,751	1,970,959	1,970,959
3400 Other Funds Ltd	256,171	192,531	9,902	202,433	203,579	203,579
TOTAL SALARIES & WAGES	\$1,931,045	\$2,020,026	\$101,158	\$2,121,184	\$2,174,538	\$2,174,538
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	392	527	-	527	677	677
3400 Other Funds Ltd	80	67	-	67	121	121
All Funds	472	594	-	594	798	798
3220 Public Employees' Retire Cont						
8000 General Fund	237,592	288,564	14,409	302,973	305,026	305,026
3400 Other Funds Ltd	48,287	30,399	1,564	31,963	31,528	31,528
All Funds	285,879	318,963	15,973	334,936	336,554	336,554
3221 Pension Obligation Bond						
8000 General Fund	106,389	113,103	(5,572)	107,531	107,531	114,390
3400 Other Funds Ltd	19,688	10,137	1,192	11,329	11,329	11,815

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	126,077	123,240	(4,380)	118,860	118,860	126,205
3230 Social Security Taxes						
8000 General Fund	119,467	139,804	6,981	146,785	150,657	150,657
3400 Other Funds Ltd	24,280	14,729	758	15,487	15,565	15,565
All Funds	143,747	154,533	7,739	162,272	166,222	166,222
3240 Unemployment Assessments						
3400 Other Funds Ltd	10	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	686	822	-	822	822	822
3400 Other Funds Ltd	140	109	-	109	144	144
All Funds	826	931	-	931	966	966
3260 Mass Transit Tax						
8000 General Fund	9,688	10,965	-	10,965	10,965	11,826
3400 Other Funds Ltd	1,818	983	-	983	983	1,221
All Funds	11,506	11,948	-	11,948	11,948	13,047
3270 Flexible Benefits						
8000 General Fund	304,834	364,197	-	364,197	397,695	397,695
3400 Other Funds Ltd	61,952	47,931	-	47,931	35,673	35,673
All Funds	366,786	412,128	-	412,128	433,368	433,368
TOTAL OTHER PAYROLL EXPENSES						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	779,048	917,982	15,818	933,800	973,373	981,093
3400 Other Funds Ltd	156,255	104,355	3,514	107,869	95,343	96,067
TOTAL OTHER PAYROLL EXPENSES	\$935,303	\$1,022,337	\$19,332	\$1,041,669	\$1,068,716	\$1,077,160
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	-	-	-	-	(16,796)
3400 Other Funds Ltd	-	-	-	-	-	(1,770)
All Funds	-	-	-	-	-	(18,566)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(5,562)	-	(5,562)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	-	-	-	-	(16,796)
3400 Other Funds Ltd	-	(5,562)	-	(5,562)	-	(1,770)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$5,562)	-	(\$5,562)	-	(\$18,566)
TOTAL PERSONAL SERVICES						
8000 General Fund	2,453,922	2,745,477	107,074	2,852,551	2,944,332	2,935,256
3400 Other Funds Ltd	412,426	291,324	13,416	304,740	298,922	297,876
TOTAL PERSONAL SERVICES	\$2,866,348	\$3,036,801	\$120,490	\$3,157,291	\$3,243,254	\$3,233,132
SERVICES & SUPPLIES						
4100 Instate Travel						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	105,562	40,571	-	40,571	111,571	115,699
3400 Other Funds Ltd	17,533	4,044	-	4,044	19,044	19,749
All Funds	123,095	44,615	-	44,615	130,615	135,448
4125 Out of State Travel						
8000 General Fund	-	32,983	-	32,983	8,983	9,315
3400 Other Funds Ltd	207	4,609	-	4,609	4,609	4,780
All Funds	207	37,592	-	37,592	13,592	14,095
4150 Employee Training						
8000 General Fund	34,525	68,462	-	68,462	135,462	140,474
3400 Other Funds Ltd	37,890	9,515	-	9,515	19,515	20,237
All Funds	72,415	77,977	-	77,977	154,977	160,711
4175 Office Expenses						
8000 General Fund	2,693,837	3,604,234	-	3,604,234	3,532,234	3,662,927
3400 Other Funds Ltd	1,226,088	957,745	-	957,745	932,745	967,256
All Funds	3,919,925	4,561,979	-	4,561,979	4,464,979	4,630,183
4200 Telecommunications						
8000 General Fund	15,460	52,927	-	52,927	65,927	70,029
3400 Other Funds Ltd	2,614	7,888	-	7,888	7,888	8,179
All Funds	18,074	60,815	-	60,815	73,815	78,208
4225 State Gov. Service Charges						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	442	-	-	-	-	-
3400 Other Funds Ltd	62	-	-	-	-	-
All Funds	504	-	-	-	-	-
4250 Data Processing						
8000 General Fund	177	76,881	-	76,881	34,881	36,172
3400 Other Funds Ltd	21	7,027	-	7,027	7,027	7,287
All Funds	198	83,908	-	83,908	41,908	43,459
4275 Publicity and Publications						
8000 General Fund	4,345	18,672	-	18,672	5,672	5,882
3400 Other Funds Ltd	737	-	-	-	-	-
All Funds	5,082	18,672	-	18,672	5,672	5,882
4300 Professional Services						
8000 General Fund	38,280	41,612	-	41,612	41,612	43,318
3400 Other Funds Ltd	9,838	7,361	-	7,361	7,361	7,663
All Funds	48,118	48,973	-	48,973	48,973	50,981
4325 Attorney General						
8000 General Fund	4,065,184	5,059,485	-	5,059,485	5,059,485	5,724,301
3400 Other Funds Ltd	242,241	484,295	-	484,295	484,295	619,888
All Funds	4,307,425	5,543,780	-	5,543,780	5,543,780	6,344,189
4375 Employee Recruitment and Develop						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	1,243	5,712	-	5,712	5,712	5,923
3400 Other Funds Ltd	344	161	-	161	161	167
All Funds	1,587	5,873	-	5,873	5,873	6,090
4400 Dues and Subscriptions						
8000 General Fund	9,185	48,752	-	48,752	52,752	54,704
3400 Other Funds Ltd	1,556	2,589	-	2,589	2,589	2,685
All Funds	10,741	51,341	-	51,341	55,341	57,389
4425 Facilities Rental and Taxes						
8000 General Fund	17,720	20,198	-	20,198	20,198	21,592
3400 Other Funds Ltd	3,208	3,309	-	3,309	3,309	3,537
All Funds	20,928	23,507	-	23,507	23,507	25,129
4475 Facilities Maintenance						
8000 General Fund	4,762	-	-	-	-	-
4650 Other Services and Supplies						
8000 General Fund	566,287	23,521	-	23,521	19,521	20,244
3400 Other Funds Ltd	282,652	1,878,796	-	1,878,796	1,878,796	1,948,312
All Funds	848,939	1,902,317	-	1,902,317	1,898,317	1,968,556
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	8,750	-	8,750	8,750	9,074
3400 Other Funds Ltd	5,526	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	5,526	8,750	-	8,750	8,750	9,074
4715 IT Expendable Property						
8000 General Fund	9,516	-	-	-	-	-
3400 Other Funds Ltd	16,070	-	-	-	-	-
All Funds	25,586	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
8000 General Fund	7,566,525	9,102,760	-	9,102,760	9,102,760	9,919,654
3400 Other Funds Ltd	1,846,587	3,367,339	-	3,367,339	3,367,339	3,609,740
TOTAL SERVICES & SUPPLIES	\$9,413,112	\$12,470,099	-	\$12,470,099	\$12,470,099	\$13,529,394
EXPENDITURES						
8000 General Fund	10,020,447	11,848,237	107,074	11,955,311	12,047,092	12,854,910
3400 Other Funds Ltd	2,259,013	3,658,663	13,416	3,672,079	3,666,261	3,907,616
TOTAL EXPENDITURES	\$12,279,460	\$15,506,900	\$120,490	\$15,627,390	\$15,713,353	\$16,762,526
REVERSIONS						
9900 Reversions						
8000 General Fund	(747,511)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	25,474,341	24,501,436	-	24,501,436	31,835,962	31,835,962
TOTAL ENDING BALANCE	\$25,474,341	\$24,501,436	-	\$24,501,436	\$31,835,962	\$31,835,962

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
2017-19 Biennium
General Services Division

Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-002-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	13	14	-	14	14	14
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	13.00	13.25	-	13.25	13.25	13.25

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1	66,394	-	66,394	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	43,329,847	45,871,747	977,433	46,849,180	48,700,680	50,079,238
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	6,328,171	7,825,300	879,081	8,704,381	9,020,137	9,027,479
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	52,825	-	52,825	52,825	52,825
REVENUES						
8000 General Fund	43,329,847	45,871,747	977,433	46,849,180	48,700,680	50,079,238
3400 Other Funds Ltd	6,328,171	7,878,125	879,081	8,757,206	9,072,962	9,080,304
TOTAL REVENUES	\$49,658,018	\$53,749,872	\$1,856,514	\$55,606,386	\$57,773,642	\$59,159,542
AVAILABLE REVENUES						
8000 General Fund	43,329,847	45,871,747	977,433	46,849,180	48,700,680	50,079,238
3400 Other Funds Ltd	6,328,172	7,944,519	879,081	8,823,600	9,072,962	9,080,304

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL AVAILABLE REVENUES	\$49,658,019	\$53,816,266	\$1,856,514	\$55,672,780	\$57,773,642	\$59,159,542
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	15,238,404	18,383,378	838,095	19,221,473	20,591,663	20,591,663
3400 Other Funds Ltd	2,145,520	2,023,868	383,344	2,407,212	2,662,583	2,662,583
All Funds	17,383,924	20,407,246	1,221,439	21,628,685	23,254,246	23,254,246
3160 Temporary Appointments						
8000 General Fund	186,174	25,834	-	25,834	25,834	26,790
3400 Other Funds Ltd	-	72,648	-	72,648	72,648	75,336
All Funds	186,174	98,482	-	98,482	98,482	102,126
3170 Overtime Payments						
8000 General Fund	105,324	36,183	-	36,183	36,183	37,522
3400 Other Funds Ltd	-	5,419	-	5,419	5,419	5,620
All Funds	105,324	41,602	-	41,602	41,602	43,142
3180 Shift Differential						
8000 General Fund	2,787	26,362	-	26,362	26,362	27,337
3190 All Other Differential						
8000 General Fund	252,010	191,540	-	191,540	191,540	198,627

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	19,751	-	19,751	19,751	20,482
All Funds	252,010	211,291	-	211,291	211,291	219,109
TOTAL SALARIES & WAGES						
8000 General Fund	15,784,699	18,663,297	838,095	19,501,392	20,871,582	20,881,939
3400 Other Funds Ltd	2,145,520	2,121,686	383,344	2,505,030	2,760,401	2,764,021
TOTAL SALARIES & WAGES	\$17,930,219	\$20,784,983	\$1,221,439	\$22,006,422	\$23,631,983	\$23,645,960
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	6,327	8,702	-	8,702	11,189	11,189
3400 Other Funds Ltd	913	963	230	1,193	1,476	1,476
All Funds	7,240	9,665	230	9,895	12,665	12,665
3220 Public Employees' Retire Cont						
8000 General Fund	2,240,276	2,942,862	132,335	3,075,197	2,898,848	2,900,643
3400 Other Funds Ltd	323,391	323,554	60,530	384,084	367,156	367,334
All Funds	2,563,667	3,266,416	192,865	3,459,281	3,266,004	3,267,977
3221 Pension Obligation Bond						
8000 General Fund	971,042	1,153,755	(57,110)	1,096,645	1,096,645	1,210,382
3400 Other Funds Ltd	137,414	125,345	12,234	137,579	137,579	150,809
All Funds	1,108,456	1,279,100	(44,876)	1,234,224	1,234,224	1,361,191
3230 Social Security Taxes						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	1,175,221	1,427,743	64,113	1,491,856	1,596,664	1,597,456
3400 Other Funds Ltd	169,645	162,323	29,327	191,650	211,186	211,463
All Funds	1,344,866	1,590,066	93,440	1,683,506	1,807,850	1,808,919
3240 Unemployment Assessments						
8000 General Fund	42,428	169,681	-	169,681	169,681	175,959
3400 Other Funds Ltd	6,119	2,896	-	2,896	2,896	3,003
All Funds	48,547	172,577	-	172,577	172,577	178,962
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	9,420	13,612	-	13,612	13,524	13,524
3400 Other Funds Ltd	1,360	1,529	343	1,872	1,800	1,800
All Funds	10,780	15,141	343	15,484	15,324	15,324
3260 Mass Transit Tax						
8000 General Fund	47,262	112,008	-	112,008	112,008	125,229
3400 Other Funds Ltd	6,577	12,588	1,701	14,289	14,289	16,563
All Funds	53,839	124,596	1,701	126,297	126,297	141,792
3270 Flexible Benefits						
8000 General Fund	4,378,176	6,014,423	-	6,014,423	6,568,101	6,568,101
3400 Other Funds Ltd	624,108	606,337	112,038	718,375	828,324	828,324
All Funds	5,002,284	6,620,760	112,038	6,732,798	7,396,425	7,396,425
3280 Other OPE						

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	-	10,476	-	10,476	10,476	10,476
3400 Other Funds Ltd	-	42,793	(253)	42,540	42,540	42,540
All Funds	-	53,269	(253)	53,016	53,016	53,016
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	8,870,152	11,853,262	139,338	11,992,600	12,477,136	12,612,959
3400 Other Funds Ltd	1,269,527	1,278,328	216,150	1,494,478	1,607,246	1,623,312
TOTAL OTHER PAYROLL EXPENSES	\$10,139,679	\$13,131,590	\$355,488	\$13,487,078	\$14,084,382	\$14,236,271
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(836,285)	-	(836,285)	(836,285)	(266,729)
3400 Other Funds Ltd	-	(84,071)	-	(84,071)	(84,071)	(30,322)
All Funds	-	(920,356)	-	(920,356)	(920,356)	(297,051)
3465 Reconciliation Adjustment						
8000 General Fund	-	3,226	-	3,226	-	-
3400 Other Funds Ltd	-	817	-	817	-	-
All Funds	-	4,043	-	4,043	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(833,059)	-	(833,059)	(836,285)	(266,729)
3400 Other Funds Ltd	-	(83,254)	-	(83,254)	(84,071)	(30,322)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$916,313)	-	(\$916,313)	(\$920,356)	(\$297,051)

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL PERSONAL SERVICES						
8000 General Fund	24,654,851	29,683,500	977,433	30,660,933	32,512,433	33,228,169
3400 Other Funds Ltd	3,415,047	3,316,760	599,494	3,916,254	4,283,576	4,357,011
TOTAL PERSONAL SERVICES	\$28,069,898	\$33,000,260	\$1,576,927	\$34,577,187	\$36,796,009	\$37,585,180
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	16,509	41,351	-	41,351	21,351	22,141
3400 Other Funds Ltd	1,780	7,610	1,989	9,599	9,599	9,954
All Funds	18,289	48,961	1,989	50,950	30,950	32,095
4125 Out of State Travel						
8000 General Fund	21,824	5,018	-	5,018	23,578	24,450
3400 Other Funds Ltd	2,946	1,193	-	1,193	1,193	1,237
All Funds	24,770	6,211	-	6,211	24,771	25,687
4150 Employee Training						
8000 General Fund	285,512	273,957	-	273,957	288,923	299,614
3400 Other Funds Ltd	37,708	29,141	15,230	44,371	37,876	39,278
All Funds	323,220	303,098	15,230	318,328	326,799	338,892
4175 Office Expenses						
8000 General Fund	844,144	970,469	-	970,469	983,000	708,271
3400 Other Funds Ltd	140,355	315,995	21,874	337,869	337,869	350,370

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	984,499	1,286,464	21,874	1,308,338	1,320,869	1,058,641
4200 Telecommunications						
8000 General Fund	227,148	955,236	-	955,236	954,172	1,157,863
3400 Other Funds Ltd	33,303	235,052	18,837	253,889	253,889	263,283
All Funds	260,451	1,190,288	18,837	1,209,125	1,208,061	1,421,146
4225 State Gov. Service Charges						
8000 General Fund	5,778,398	3,467,770	-	3,467,770	3,848,092	4,594,101
3400 Other Funds Ltd	905,959	979,982	-	979,982	1,050,813	1,189,750
All Funds	6,684,357	4,447,752	-	4,447,752	4,898,905	5,783,851
4250 Data Processing						
8000 General Fund	842,565	3,888,938	-	3,888,938	1,177,716	1,221,292
3400 Other Funds Ltd	123,982	666,170	5,860	672,030	613,669	636,375
All Funds	966,547	4,555,108	5,860	4,560,968	1,791,385	1,857,667
4275 Publicity and Publications						
8000 General Fund	3,834	794	-	794	4,400	4,563
3400 Other Funds Ltd	525	137	597	734	734	761
All Funds	4,359	931	597	1,528	5,134	5,324
4300 Professional Services						
8000 General Fund	775,447	527,493	-	527,493	527,493	549,120
3400 Other Funds Ltd	229,689	72,094	54,616	126,710	126,710	131,905

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	1,005,136	599,587	54,616	654,203	654,203	681,025
4315 IT Professional Services						
8000 General Fund	882,710	88,800	-	88,800	88,800	192,441
3400 Other Funds Ltd	130,800	14,191	-	14,191	14,191	14,773
All Funds	1,013,510	102,991	-	102,991	102,991	207,214
4375 Employee Recruitment and Develop						
8000 General Fund	745	23,830	-	23,830	23,830	24,711
3400 Other Funds Ltd	95	3,524	-	3,524	3,524	3,654
All Funds	840	27,354	-	27,354	27,354	28,365
4400 Dues and Subscriptions						
8000 General Fund	739	8,040	-	8,040	8,040	8,338
3400 Other Funds Ltd	879	1,894	-	1,894	1,894	1,964
All Funds	1,618	9,934	-	9,934	9,934	10,302
4425 Facilities Rental and Taxes						
8000 General Fund	5,332,236	4,245,988	-	4,245,988	4,245,988	4,538,961
3400 Other Funds Ltd	865,943	1,697,780	104,727	1,802,507	1,802,507	1,926,880
All Funds	6,198,179	5,943,768	104,727	6,048,495	6,048,495	6,465,841
4450 Fuels and Utilities						
8000 General Fund	-	1,401	-	1,401	1,401	1,453
3400 Other Funds Ltd	-	192	-	192	192	199

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	1,593	-	1,593	1,593	1,652
4475 Facilities Maintenance						
8000 General Fund	150,567	106,413	-	106,413	161,700	167,683
3400 Other Funds Ltd	10,527	34,545	-	34,545	34,545	35,823
All Funds	161,094	140,958	-	140,958	196,245	203,506
4650 Other Services and Supplies						
8000 General Fund	36,767	324,571	-	324,571	171,171	-
3400 Other Funds Ltd	6,022	68,564	18,419	86,983	81,008	-
All Funds	42,789	393,135	18,419	411,554	252,179	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	135,867	117,348	-	117,348	160,000	165,921
3400 Other Funds Ltd	23,086	9,195	5,270	14,465	14,465	15,000
All Funds	158,953	126,543	5,270	131,813	174,465	180,921
4715 IT Expendable Property						
8000 General Fund	2,323,209	964,723	-	964,723	3,322,485	2,987,522
3400 Other Funds Ltd	334,608	274,096	32,168	306,264	306,264	-
All Funds	2,657,817	1,238,819	32,168	1,270,987	3,628,749	2,987,522
TOTAL SERVICES & SUPPLIES						
8000 General Fund	17,658,221	16,012,140	-	16,012,140	16,012,140	16,668,445
3400 Other Funds Ltd	2,848,207	4,411,355	279,587	4,690,942	4,690,942	4,621,206

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL SERVICES & SUPPLIES	\$20,506,428	\$20,423,495	\$279,587	\$20,703,082	\$20,703,082	\$21,289,651
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	28,335	35,090	-	35,090	35,090	36,389
3400 Other Funds Ltd	3,508	5,862	-	5,862	5,862	6,079
All Funds	31,843	40,952	-	40,952	40,952	42,468
5150 Telecommunications Equipment						
8000 General Fund	-	27,565	-	27,565	27,565	28,585
3400 Other Funds Ltd	-	2,406	-	2,406	2,406	2,495
All Funds	-	29,971	-	29,971	29,971	31,080
5550 Data Processing Software						
8000 General Fund	6,847	88,726	-	88,726	12,526	12,989
3400 Other Funds Ltd	1,115	5,075	-	5,075	5,075	5,263
All Funds	7,962	93,801	-	93,801	17,601	18,252
5600 Data Processing Hardware						
8000 General Fund	-	24,726	-	24,726	24,726	25,641
3400 Other Funds Ltd	-	85,101	-	85,101	85,101	88,250
All Funds	-	109,827	-	109,827	109,827	113,891
5900 Other Capital Outlay						
8000 General Fund	15,906	-	-	-	76,200	79,020

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	60,295	-	-	-	-	-
All Funds	76,201	-	-	-	76,200	79,020
TOTAL CAPITAL OUTLAY						
8000 General Fund	51,088	176,107	-	176,107	176,107	182,624
3400 Other Funds Ltd	64,918	98,444	-	98,444	98,444	102,087
TOTAL CAPITAL OUTLAY	\$116,006	\$274,551	-	\$274,551	\$274,551	\$284,711
EXPENDITURES						
8000 General Fund	42,364,160	45,871,747	977,433	46,849,180	48,700,680	50,079,238
3400 Other Funds Ltd	6,328,172	7,826,559	879,081	8,705,640	9,072,962	9,080,304
TOTAL EXPENDITURES	\$48,692,332	\$53,698,306	\$1,856,514	\$55,554,820	\$57,773,642	\$59,159,542
REVERSIONS						
9900 Reversions						
8000 General Fund	(965,687)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	117,960	-	117,960	-	-
TOTAL ENDING BALANCE	-	\$117,960	-	\$117,960	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	245	246	5	251	247	247
AUTHORIZED FTE POSITIONS						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-003-00-00-00000

Administrative Services Division

<i>DESCRIPTION</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Emergency Boards</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Base Budget</i>	<i>2017-19 Current Service Level</i>
8250 Class/Unclass FTE Positions	205.06	205.90	3.67	209.57	210.29	210.29
8280 FTE Reconciliation	-	(0.05)	-	(0.05)	-	-
TOTAL AUTHORIZED FTE	205.06	205.85	3.67	209.52	210.29	210.29

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	2,275,461	-	2,275,461	4,463,571	4,463,571
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	12,195,227	12,245,989	1,821,788	14,067,777	14,515,733	14,593,676
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	7,629,901	42,355,823	175,394	42,531,217	39,131,039	40,432,042
REVENUES						
8000 General Fund	12,195,227	12,245,989	1,821,788	14,067,777	14,515,733	14,593,676
3400 Other Funds Ltd	7,629,901	42,355,823	175,394	42,531,217	39,131,039	40,432,042
TOTAL REVENUES	\$19,825,128	\$54,601,812	\$1,997,182	\$56,598,994	\$53,646,772	\$55,025,718
AVAILABLE REVENUES						
8000 General Fund	12,195,227	12,245,989	1,821,788	14,067,777	14,515,733	14,593,676
3400 Other Funds Ltd	7,629,901	44,631,284	175,394	44,806,678	43,594,610	44,895,613
TOTAL AVAILABLE REVENUES	\$19,825,128	\$56,877,273	\$1,997,182	\$58,874,455	\$58,110,343	\$59,489,289
EXPENDITURES						
PERSONAL SERVICES						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	7,387,967	7,286,443	1,357,283	8,643,726	8,863,897	8,863,897
3400 Other Funds Ltd	3,602,235	2,788,368	236,164	3,024,532	3,203,404	3,203,404
All Funds	10,990,202	10,074,811	1,593,447	11,668,258	12,067,301	12,067,301
3160 Temporary Appointments						
8000 General Fund	16,852	19,302	-	19,302	19,302	20,016
3170 Overtime Payments						
8000 General Fund	3,499	10,634	-	10,634	10,634	11,027
3180 Shift Differential						
8000 General Fund	56	1,454	-	1,454	1,454	1,508
3190 All Other Differential						
8000 General Fund	61,176	31,653	-	31,653	31,653	32,824
TOTAL SALARIES & WAGES						
8000 General Fund	7,469,550	7,349,486	1,357,283	8,706,769	8,926,940	8,929,272
3400 Other Funds Ltd	3,602,235	2,788,368	236,164	3,024,532	3,203,404	3,203,404
TOTAL SALARIES & WAGES	\$11,071,785	\$10,137,854	\$1,593,447	\$11,731,301	\$12,130,344	\$12,132,676
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	1,955	2,408	337	2,745	3,675	3,675

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	1,291	1,405	-	1,405	1,295	1,295
All Funds	3,246	3,813	337	4,150	4,970	4,970
3220 Public Employees' Retire Cont						
8000 General Fund	1,011,794	1,157,439	214,315	1,371,754	1,245,817	1,246,126
3400 Other Funds Ltd	666,951	440,285	37,290	477,575	446,709	446,709
All Funds	1,678,745	1,597,724	251,605	1,849,329	1,692,526	1,692,835
3221 Pension Obligation Bond						
8000 General Fund	496,248	468,271	20,245	488,516	488,516	540,908
3400 Other Funds Ltd	268,362	280,197	(116,127)	164,070	164,070	183,157
All Funds	764,610	748,468	(95,882)	652,586	652,586	724,065
3230 Social Security Taxes						
8000 General Fund	482,891	562,234	103,832	666,066	682,913	683,092
3400 Other Funds Ltd	313,967	213,311	18,067	231,378	245,062	245,062
All Funds	796,858	775,545	121,899	897,444	927,975	928,154
3240 Unemployment Assessments						
8000 General Fund	6,034	17,564	-	17,564	17,564	18,214
3400 Other Funds Ltd	3,950	1,269	-	1,269	1,269	1,316
All Funds	9,984	18,833	-	18,833	18,833	19,530
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	4,044	3,778	498	4,276	4,418	4,418

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-004-00-00-00000

Property Tax Division

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	2,666	2,201	-	2,201	1,597	1,597
All Funds	6,710	5,979	498	6,477	6,015	6,015
3260 Mass Transit Tax						
8000 General Fund	39,345	45,513	5,720	51,233	51,233	53,562
3400 Other Funds Ltd	19,874	27,164	-	27,164	27,164	19,220
All Funds	59,219	72,677	5,720	78,397	78,397	72,782
3270 Flexible Benefits						
8000 General Fund	1,640,711	1,670,602	119,558	1,790,160	2,134,975	2,134,975
3400 Other Funds Ltd	1,083,188	975,158	-	975,158	771,453	771,453
All Funds	2,723,899	2,645,760	119,558	2,765,318	2,906,428	2,906,428
3280 Other OPE						
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
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	3,683,022	3,929,687	464,505	4,394,192	4,630,989	4,686,848
3400 Other Funds Ltd	2,360,249	1,941,020	(60,770)	1,880,250	1,658,649	1,669,839
TOTAL OTHER PAYROLL EXPENSES	\$6,043,271	\$5,870,707	\$403,735	\$6,274,442	\$6,289,638	\$6,356,687

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	-	(122,285)	-	(122,285)	(122,285)	(148,052)
3400 Other Funds Ltd	-	(30,571)	-	(30,571)	(30,571)	(56,170)
All Funds	-	(152,856)	-	(152,856)	(152,856)	(204,222)
3465 Reconciliation Adjustment						
8000 General Fund	-	9,012	-	9,012	-	-
3400 Other Funds Ltd	-	(205,322)	-	(205,322)	-	-
All Funds	-	(196,310)	-	(196,310)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(113,273)	-	(113,273)	(122,285)	(148,052)
3400 Other Funds Ltd	-	(235,893)	-	(235,893)	(30,571)	(56,170)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$349,166)	-	(\$349,166)	(\$152,856)	(\$204,222)
TOTAL PERSONAL SERVICES						
8000 General Fund	11,152,572	11,165,900	1,821,788	12,987,688	13,435,644	13,468,068
3400 Other Funds Ltd	5,962,484	4,493,495	175,394	4,668,889	4,831,482	4,817,073
TOTAL PERSONAL SERVICES	\$17,115,056	\$15,659,395	\$1,997,182	\$17,656,577	\$18,267,126	\$18,285,141
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	26,262	152,996	-	152,996	110,996	115,103
3400 Other Funds Ltd	15,079	19,627	-	19,627	37,127	38,500
All Funds	41,341	172,623	-	172,623	148,123	153,603

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4125 Out of State Travel						
8000 General Fund	9,445	13,966	-	13,966	50,166	52,022
3400 Other Funds Ltd	1,076	2,906	-	2,906	7,906	8,199
All Funds	10,521	16,872	-	16,872	58,072	60,221
4150 Employee Training						
8000 General Fund	134,677	158,833	-	158,833	148,258	153,743
3400 Other Funds Ltd	32,413	73,779	-	73,779	62,279	64,584
All Funds	167,090	232,612	-	232,612	210,537	218,327
4175 Office Expenses						
8000 General Fund	140,078	79,152	-	79,152	117,277	121,616
3400 Other Funds Ltd	99,249	408,205	(250,000)	158,205	34,205	35,471
All Funds	239,327	487,357	(250,000)	237,357	151,482	157,087
4200 Telecommunications						
8000 General Fund	62,159	107,242	-	107,242	103,692	111,779
3400 Other Funds Ltd	23,454	-	-	-	12,500	12,963
All Funds	85,613	107,242	-	107,242	116,192	124,742
4225 State Gov. Service Charges						
3400 Other Funds Ltd	25	-	-	-	-	-
4250 Data Processing						
8000 General Fund	564	123,936	-	123,936	3,000	3,111

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	43	22,472	-	22,472	1,000	1,037
All Funds	607	146,408	-	146,408	4,000	4,148
4275 Publicity and Publications						
8000 General Fund	10,305	36,966	-	36,966	83,525	86,616
3400 Other Funds Ltd	3,162	589	-	589	31,561	32,728
All Funds	13,467	37,555	-	37,555	115,086	119,344
4300 Professional Services						
8000 General Fund	196,459	295,762	-	295,762	295,762	307,888
3400 Other Funds Ltd	1,426,232	1,652,876	(250,000)	1,402,876	1,402,876	1,460,394
All Funds	1,622,691	1,948,638	(250,000)	1,698,638	1,698,638	1,768,282
4325 Attorney General						
8000 General Fund	1,381	-	-	-	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	1,506	23,396	-	23,396	25,073	26,001
3400 Other Funds Ltd	7	938	-	938	9,938	10,306
All Funds	1,513	24,334	-	24,334	35,011	36,307
4400 Dues and Subscriptions						
8000 General Fund	71,255	37,473	-	37,473	77,473	80,340
3400 Other Funds Ltd	43,275	430	-	430	83,430	86,517
All Funds	114,530	37,903	-	37,903	160,903	166,857

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4425 Facilities Rental and Taxes						
8000 General Fund	6,256	3,761	-	3,761	3,761	4,021
3400 Other Funds Ltd	9,343	45,380	-	45,380	45,380	48,511
All Funds	15,599	49,141	-	49,141	49,141	52,532
4475 Facilities Maintenance						
8000 General Fund	-	9,584	-	9,584	9,584	9,939
3400 Other Funds Ltd	40	-	-	-	-	-
All Funds	40	9,584	-	9,584	9,584	9,939
4650 Other Services and Supplies						
8000 General Fund	2,432	5,212	-	5,212	29,712	30,812
3400 Other Funds Ltd	174	2,433	-	2,433	9,433	9,782
All Funds	2,606	7,645	-	7,645	39,145	40,594
4700 Expendable Prop 250 - 5000						
8000 General Fund	4,541	28,038	-	28,038	18,038	18,705
3400 Other Funds Ltd	933	16,230	-	16,230	8,230	8,535
All Funds	5,474	44,268	-	44,268	26,268	27,240
4715 IT Expendable Property						
8000 General Fund	23,852	-	-	-	-	-
3400 Other Funds Ltd	2,575	-	-	-	-	-
All Funds	26,427	-	-	-	-	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL SERVICES & SUPPLIES						
8000 General Fund	691,172	1,076,317	-	1,076,317	1,076,317	1,121,696
3400 Other Funds Ltd	1,657,080	2,245,865	(500,000)	1,745,865	1,745,865	1,817,527
TOTAL SERVICES & SUPPLIES	\$2,348,252	\$3,322,182	(\$500,000)	\$2,822,182	\$2,822,182	\$2,939,223
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	7,791	-	-	-	-	-
3400 Other Funds Ltd	10,337	11,446	-	11,446	11,446	11,870
All Funds	18,128	11,446	-	11,446	11,446	11,870
5150 Telecommunications Equipment						
8000 General Fund	-	3,772	-	3,772	3,772	3,912
3400 Other Funds Ltd	-	3,396	-	3,396	3,396	3,522
All Funds	-	7,168	-	7,168	7,168	7,434
TOTAL CAPITAL OUTLAY						
8000 General Fund	7,791	3,772	-	3,772	3,772	3,912
3400 Other Funds Ltd	10,337	14,842	-	14,842	14,842	15,392
TOTAL CAPITAL OUTLAY	\$18,128	\$18,614	-	\$18,614	\$18,614	\$19,304
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	-	33,600,000	-	33,600,000	33,600,000	34,843,200

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
EXPENDITURES						
8000 General Fund	11,851,535	12,245,989	1,821,788	14,067,777	14,515,733	14,593,676
3400 Other Funds Ltd	7,629,901	40,354,202	(324,606)	40,029,596	40,192,189	41,493,192
TOTAL EXPENDITURES	\$19,481,436	\$52,600,191	\$1,497,182	\$54,097,373	\$54,707,922	\$56,086,868
REVERSIONS						
9900 Reversions						
8000 General Fund	(343,692)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	4,277,082	500,000	4,777,082	3,402,421	3,402,421
TOTAL ENDING BALANCE	-	\$4,277,082	\$500,000	\$4,777,082	\$3,402,421	\$3,402,421
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	94	89	-	89	88	88
8180 Position Reconciliation	-	(2)	-	(2)	-	-
TOTAL AUTHORIZED POSITIONS	94	87	-	87	88	88
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	93.03	76.67	7.20	83.87	83.92	83.92
8280 FTE Reconciliation	-	0.09	-	0.09	-	-
TOTAL AUTHORIZED FTE	93.03	76.76	7.20	83.96	83.92	83.92

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	63,917,584	67,083,250	2,803,224	69,886,474	73,443,109	75,027,899
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	541,443	1,518,379	56,495	1,574,874	1,600,253	1,742,883
REVENUES						
8000 General Fund	63,917,584	67,083,250	2,803,224	69,886,474	73,443,109	75,027,899
3400 Other Funds Ltd	541,443	1,518,379	56,495	1,574,874	1,600,253	1,742,883
TOTAL REVENUES	\$64,459,027	\$68,601,629	\$2,859,719	\$71,461,348	\$75,043,362	\$76,770,782
AVAILABLE REVENUES						
8000 General Fund	63,917,584	67,083,250	2,803,224	69,886,474	73,443,109	75,027,899
3400 Other Funds Ltd	541,444	1,518,379	56,495	1,574,874	1,600,253	1,742,883
TOTAL AVAILABLE REVENUES	\$64,459,028	\$68,601,629	\$2,859,719	\$71,461,348	\$75,043,362	\$76,770,782
EXPENDITURES						
PERSONAL SERVICES						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-005-00-00-00000

Personal Tax and Compliance Division

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	34,528,805	37,880,100	2,367,519	40,247,619	43,014,949	43,014,949
3400 Other Funds Ltd	285,110	734,048	47,642	781,690	831,936	831,936
All Funds	34,813,915	38,614,148	2,415,161	41,029,309	43,846,885	43,846,885
3160 Temporary Appointments						
8000 General Fund	-	13,591	-	13,591	13,591	14,095
3400 Other Funds Ltd	-	77,605	-	77,605	77,605	80,476
All Funds	-	91,196	-	91,196	91,196	94,571
3170 Overtime Payments						
8000 General Fund	123,105	3,548	-	3,548	3,548	3,680
3180 Shift Differential						
8000 General Fund	454	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	405,795	3,600	-	3,600	3,600	3,734
TOTAL SALARIES & WAGES						
8000 General Fund	35,058,159	37,900,839	2,367,519	40,268,358	43,035,688	43,036,458
3400 Other Funds Ltd	285,110	811,653	47,642	859,295	909,541	912,412
TOTAL SALARIES & WAGES	\$35,343,269	\$38,712,492	\$2,415,161	\$41,127,653	\$43,945,229	\$43,948,870

OTHER PAYROLL EXPENSES

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	16,194	18,368	-	18,368	23,850	23,850
3400 Other Funds Ltd	147	401	-	401	409	409
All Funds	16,341	18,769	-	18,769	24,259	24,259
3220 Public Employees' Retire Cont						
8000 General Fund	4,901,539	5,982,409	373,830	6,356,239	5,899,361	5,899,413
3400 Other Funds Ltd	44,491	115,879	7,523	123,402	114,748	114,748
All Funds	4,946,030	6,098,288	381,353	6,479,641	6,014,109	6,014,161
3221 Pension Obligation Bond						
8000 General Fund	2,175,066	2,348,559	(119,240)	2,229,319	2,229,319	2,496,913
3400 Other Funds Ltd	19,742	45,506	(2,314)	43,192	43,192	48,284
All Funds	2,194,808	2,394,065	(121,554)	2,272,511	2,272,511	2,545,197
3230 Social Security Taxes						
8000 General Fund	2,622,491	2,899,468	181,115	3,080,583	3,292,131	3,292,189
3400 Other Funds Ltd	23,804	62,088	3,644	65,732	69,618	69,837
All Funds	2,646,295	2,961,556	184,759	3,146,315	3,361,749	3,362,026
3240 Unemployment Assessments						
8000 General Fund	65,533	44,065	-	44,065	44,065	45,695
3400 Other Funds Ltd	595	-	-	-	-	-
All Funds	66,128	44,065	-	44,065	44,065	45,695

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	24,378	29,019	-	29,019	28,951	28,951
3400 Other Funds Ltd	221	414	-	414	413	413
All Funds	24,599	29,433	-	29,433	29,364	29,364
3260 Mass Transit Tax						
8000 General Fund	197,607	227,767	-	227,767	227,767	258,214
3400 Other Funds Ltd	1,794	4,877	-	4,877	4,877	5,457
All Funds	199,401	232,644	-	232,644	232,644	263,671
3270 Flexible Benefits						
8000 General Fund	12,336,479	12,680,025	-	12,680,025	13,813,750	13,813,750
3400 Other Funds Ltd	111,969	244,767	-	244,767	266,543	266,543
All Funds	12,448,448	12,924,792	-	12,924,792	14,080,293	14,080,293
3280 Other OPE						
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
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	22,339,287	24,231,190	435,705	24,666,895	25,560,704	25,860,485
3400 Other Funds Ltd	202,763	475,740	8,853	484,593	501,608	507,499
TOTAL OTHER PAYROLL EXPENSES	\$22,542,050	\$24,706,930	\$444,558	\$25,151,488	\$26,062,312	\$26,367,984

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(1,019,713)	-	(1,019,713)	(1,019,713)	(563,113)
3400 Other Funds Ltd	-	(129,928)	-	(129,928)	(129,928)	(11,711)
All Funds	-	(1,149,641)	-	(1,149,641)	(1,149,641)	(574,824)
3465 Reconciliation Adjustment						
8000 General Fund	-	104,504	-	104,504	-	-
3400 Other Funds Ltd	-	2,133	-	2,133	-	-
All Funds	-	106,637	-	106,637	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(915,209)	-	(915,209)	(1,019,713)	(563,113)
3400 Other Funds Ltd	-	(127,795)	-	(127,795)	(129,928)	(11,711)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,043,004)	-	(\$1,043,004)	(\$1,149,641)	(\$574,824)
TOTAL PERSONAL SERVICES						
8000 General Fund	57,397,446	61,216,820	2,803,224	64,020,044	67,576,679	68,333,830
3400 Other Funds Ltd	487,873	1,159,598	56,495	1,216,093	1,281,221	1,408,200
TOTAL PERSONAL SERVICES	\$57,885,319	\$62,376,418	\$2,859,719	\$65,236,137	\$68,857,900	\$69,742,030
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	261,955	301,462	-	301,462	301,462	312,616

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	1,468	4,057	-	4,057	4,057	4,207
All Funds	263,423	305,519	-	305,519	305,519	316,823
4125 Out of State Travel						
8000 General Fund	13,545	59,956	-	59,956	25,500	26,445
3400 Other Funds Ltd	130	-	-	-	-	-
All Funds	13,675	59,956	-	59,956	25,500	26,445
4150 Employee Training						
8000 General Fund	264,915	473,819	-	473,819	325,000	337,025
3400 Other Funds Ltd	1,561	3,799	-	3,799	3,799	3,940
All Funds	266,476	477,618	-	477,618	328,799	340,965
4175 Office Expenses						
8000 General Fund	652,079	551,634	-	551,634	510,000	528,870
3400 Other Funds Ltd	2,085	86,568	-	86,568	86,568	89,772
All Funds	654,164	638,202	-	638,202	596,568	618,642
4200 Telecommunications						
8000 General Fund	843,346	974,249	-	974,249	1,040,545	1,121,872
3400 Other Funds Ltd	15,097	45,914	-	45,914	45,914	47,613
All Funds	858,443	1,020,163	-	1,020,163	1,086,459	1,169,485
4225 State Gov. Service Charges						
8000 General Fund	1,000	-	-	-	-	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4250 Data Processing						
8000 General Fund	14,273	220,449	-	220,449	40,000	41,480
3400 Other Funds Ltd	1	4,285	-	4,285	4,285	4,444
All Funds	14,274	224,734	-	224,734	44,285	45,924
4275 Publicity and Publications						
8000 General Fund	70,181	76,583	-	76,583	25,000	25,925
3400 Other Funds Ltd	13	8	-	8	8	8
All Funds	70,194	76,591	-	76,591	25,008	25,933
4300 Professional Services						
8000 General Fund	256,883	497,720	-	497,720	497,720	518,127
3400 Other Funds Ltd	488	8,538	-	8,538	8,538	8,888
All Funds	257,371	506,258	-	506,258	506,258	527,015
4315 IT Professional Services						
8000 General Fund	-	1,111,204	-	1,111,204	1,111,204	780,750
4375 Employee Recruitment and Develop						
8000 General Fund	18,847	83,076	-	83,076	16,000	16,592
3400 Other Funds Ltd	5	311	-	311	311	323
All Funds	18,852	83,387	-	83,387	16,311	16,915
4400 Dues and Subscriptions						
8000 General Fund	8,013	34,887	-	34,887	15,000	15,555

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	13	-	-	-	-	-
All Funds	8,026	34,887	-	34,887	15,000	15,555
4425 Facilities Rental and Taxes						
8000 General Fund	1,283,951	1,166,585	-	1,166,585	1,166,585	1,747,079
3400 Other Funds Ltd	7,904	119,088	-	119,088	119,088	127,305
All Funds	1,291,855	1,285,673	-	1,285,673	1,285,673	1,874,384
4450 Fuels and Utilities						
8000 General Fund	-	4,666	-	4,666	-	-
4475 Facilities Maintenance						
8000 General Fund	201,199	29,010	-	29,010	29,010	30,083
3400 Other Funds Ltd	274	-	-	-	-	-
All Funds	201,473	29,010	-	29,010	29,010	30,083
4575 Agency Program Related S and S						
8000 General Fund	470,019	125,249	-	125,249	550,000	570,350
3400 Other Funds Ltd	22,581	36,855	-	36,855	36,855	38,219
All Funds	492,600	162,104	-	162,104	586,855	608,569
4650 Other Services and Supplies						
8000 General Fund	118,695	54,477	-	54,477	112,000	116,144
3400 Other Funds Ltd	571	143	-	143	143	148
All Funds	119,266	54,620	-	54,620	112,143	116,292

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4700 Expendable Prop 250 - 5000						
8000 General Fund	171,383	87,772	-	87,772	87,772	91,020
3400 Other Funds Ltd	915	2,564	-	2,564	2,564	2,659
All Funds	172,298	90,336	-	90,336	90,336	93,679
4715 IT Expendable Property						
8000 General Fund	87,553	-	-	-	-	-
3400 Other Funds Ltd	185	-	-	-	-	-
All Funds	87,738	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
8000 General Fund	4,737,837	5,852,798	-	5,852,798	5,852,798	6,279,933
3400 Other Funds Ltd	53,291	312,130	-	312,130	312,130	327,526
TOTAL SERVICES & SUPPLIES	\$4,791,128	\$6,164,928	-	\$6,164,928	\$6,164,928	\$6,607,459
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	243,886	5,225	-	5,225	5,225	230,418
3400 Other Funds Ltd	260	6,013	-	6,013	6,013	6,235
All Funds	244,146	11,238	-	11,238	11,238	236,653
5150 Telecommunications Equipment						
8000 General Fund	-	2,683	-	2,683	2,683	177,782
3400 Other Funds Ltd	-	889	-	889	889	922

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-005-00-00-00000

Personal Tax and Compliance Division

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	3,572	-	3,572	3,572	178,704
5600 Data Processing Hardware						
8000 General Fund	-	5,724	-	5,724	5,724	5,936
5900 Other Capital Outlay						
8000 General Fund	14,640	-	-	-	-	-
3400 Other Funds Ltd	20	-	-	-	-	-
All Funds	14,660	-	-	-	-	-
TOTAL CAPITAL OUTLAY						
8000 General Fund	258,526	13,632	-	13,632	13,632	414,136
3400 Other Funds Ltd	280	6,902	-	6,902	6,902	7,157
TOTAL CAPITAL OUTLAY	\$258,806	\$20,534	-	\$20,534	\$20,534	\$421,293
EXPENDITURES						
8000 General Fund	62,393,809	67,083,250	2,803,224	69,886,474	73,443,109	75,027,899
3400 Other Funds Ltd	541,444	1,478,630	56,495	1,535,125	1,600,253	1,742,883
TOTAL EXPENDITURES	\$62,935,253	\$68,561,880	\$2,859,719	\$71,421,599	\$75,043,362	\$76,770,782
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,523,775)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-005-00-00-00000

Personal Tax and Compliance Division

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	39,749	-	39,749	-	-
TOTAL ENDING BALANCE	-	\$39,749	-	\$39,749	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	429	429	-	429	428	428
8180 Position Reconciliation	-	1	-	1	-	-
TOTAL AUTHORIZED POSITIONS	429	430	-	430	428	428
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	421.91	421.90	-	421.90	420.90	420.90
8280 FTE Reconciliation	-	0.91	-	0.91	-	-
TOTAL AUTHORIZED FTE	421.91	422.81	-	422.81	420.90	420.90

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1	219,715	-	219,715	79,901	79,901
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	19,228,758	19,664,379	833,171	20,497,550	21,556,585	22,456,654
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	12,788,092	15,670,606	1,941,671	17,612,277	18,603,717	18,094,682
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	134,245	-	134,245	134,245	134,245
REVENUES						
8000 General Fund	19,228,758	19,664,379	833,171	20,497,550	21,556,585	22,456,654
3400 Other Funds Ltd	12,788,092	15,804,851	1,941,671	17,746,522	18,737,962	18,228,927
TOTAL REVENUES	\$32,016,850	\$35,469,230	\$2,774,842	\$38,244,072	\$40,294,547	\$40,685,581
AVAILABLE REVENUES						
8000 General Fund	19,228,758	19,664,379	833,171	20,497,550	21,556,585	22,456,654
3400 Other Funds Ltd	12,788,093	16,024,566	1,941,671	17,966,237	18,817,863	18,308,828

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL AVAILABLE REVENUES	\$32,016,851	\$35,688,945	\$2,774,842	\$38,463,787	\$40,374,448	\$40,765,482
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	10,810,951	11,896,920	704,503	12,601,423	13,399,140	13,399,140
3400 Other Funds Ltd	7,176,131	8,417,805	526,350	8,944,155	9,653,467	9,653,467
All Funds	17,987,082	20,314,725	1,230,853	21,545,578	23,052,607	23,052,607
3160 Temporary Appointments						
8000 General Fund	5,783	-	-	-	-	-
3400 Other Funds Ltd	-	32,035	-	32,035	32,035	33,220
All Funds	5,783	32,035	-	32,035	32,035	33,220
3170 Overtime Payments						
8000 General Fund	113,878	43,458	-	43,458	43,458	45,066
3400 Other Funds Ltd	-	13,307	-	13,307	13,307	13,799
All Funds	113,878	56,765	-	56,765	56,765	58,865
3180 Shift Differential						
8000 General Fund	177	2,719	-	2,719	-	-
3190 All Other Differential						
8000 General Fund	179,645	18,495	-	18,495	21,214	21,999

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL SALARIES & WAGES						
8000 General Fund	11,110,434	11,961,592	704,503	12,666,095	13,463,812	13,466,205
3400 Other Funds Ltd	7,176,131	8,463,147	526,350	8,989,497	9,698,809	9,700,486
TOTAL SALARIES & WAGES	\$18,286,565	\$20,424,739	\$1,230,853	\$21,655,592	\$23,162,621	\$23,166,691
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	4,516	4,966	-	4,966	6,428	6,428
3400 Other Funds Ltd	3,312	4,553	-	4,553	5,941	5,941
All Funds	7,828	9,519	-	9,519	12,369	12,369
3220 Public Employees' Retire Cont						
8000 General Fund	1,501,378	1,888,747	111,241	1,999,988	1,884,503	1,884,960
3400 Other Funds Ltd	1,101,297	1,331,279	83,111	1,414,390	1,329,737	1,329,831
All Funds	2,602,675	3,220,026	194,352	3,414,378	3,214,240	3,214,791
3221 Pension Obligation Bond						
8000 General Fund	664,466	740,298	(36,467)	703,831	703,831	781,546
3400 Other Funds Ltd	487,390	496,308	(214)	496,094	496,094	561,065
All Funds	1,151,856	1,236,606	(36,681)	1,199,925	1,199,925	1,342,611
3230 Social Security Taxes						
8000 General Fund	790,927	915,069	53,894	968,963	1,029,979	1,030,162
3400 Other Funds Ltd	580,164	647,439	40,267	687,706	741,943	742,072

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	1,371,091	1,562,508	94,161	1,656,669	1,771,922	1,772,234
3240 Unemployment Assessments						
8000 General Fund	12,856	23,306	-	23,306	23,306	24,169
3400 Other Funds Ltd	9,430	10,362	-	10,362	10,362	10,746
All Funds	22,286	33,668	-	33,668	33,668	34,915
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	6,887	7,813	-	7,813	7,813	7,813
3400 Other Funds Ltd	5,051	7,113	-	7,113	7,160	7,160
All Funds	11,938	14,926	-	14,926	14,973	14,973
3260 Mass Transit Tax						
8000 General Fund	61,826	71,770	-	71,770	71,770	80,783
3400 Other Funds Ltd	45,350	49,349	-	49,349	49,349	58,193
All Funds	107,176	121,119	-	121,119	121,119	138,976
3270 Flexible Benefits						
8000 General Fund	3,502,350	3,417,620	-	3,417,620	3,731,945	3,731,945
3400 Other Funds Ltd	2,569,038	3,156,076	-	3,156,076	3,468,631	3,468,631
All Funds	6,071,388	6,573,696	-	6,573,696	7,200,576	7,200,576
3280 Other OPE						
8000 General Fund	-	1,930	-	1,930	1,930	1,930
3400 Other Funds Ltd	-	985	-	985	985	985

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	2,915	-	2,915	2,915	2,915
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	6,545,206	7,071,519	128,668	7,200,187	7,461,505	7,549,736
3400 Other Funds Ltd	4,801,032	5,703,464	123,164	5,826,628	6,110,202	6,184,624
TOTAL OTHER PAYROLL EXPENSES	\$11,346,238	\$12,774,983	\$251,832	\$13,026,815	\$13,571,707	\$13,734,360
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(801,571)	-	(801,571)	(801,571)	(65,237)
3400 Other Funds Ltd	-	(87,893)	-	(87,893)	(87,893)	(46,157)
All Funds	-	(889,464)	-	(889,464)	(889,464)	(111,394)
TOTAL PERSONAL SERVICES						
8000 General Fund	17,655,640	18,231,540	833,171	19,064,711	20,123,746	20,950,704
3400 Other Funds Ltd	11,977,163	14,078,718	649,514	14,728,232	15,721,118	15,838,953
TOTAL PERSONAL SERVICES	\$29,632,803	\$32,310,258	\$1,482,685	\$33,792,943	\$35,844,864	\$36,789,657
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	75,749	185,148	-	185,148	95,148	98,668
3400 Other Funds Ltd	60,664	55,602	-	55,602	55,602	57,659
All Funds	136,413	240,750	-	240,750	150,750	156,327
4125 Out of State Travel						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	356,803	393,882	-	393,882	400,882	415,715
3400 Other Funds Ltd	7,399	21,994	3,175	25,169	41,169	42,692
All Funds	364,202	415,876	3,175	419,051	442,051	458,407
4150 Employee Training						
8000 General Fund	151,891	111,123	-	111,123	123,123	127,679
3400 Other Funds Ltd	39,011	60,922	-	60,922	44,922	46,585
All Funds	190,902	172,045	-	172,045	168,045	174,264
4175 Office Expenses						
8000 General Fund	159,200	155,374	-	155,374	175,374	181,863
3400 Other Funds Ltd	82,962	505,149	-	505,149	500,149	518,654
All Funds	242,162	660,523	-	660,523	675,523	700,517
4200 Telecommunications						
8000 General Fund	137,043	232,753	-	232,753	263,753	292,545
3400 Other Funds Ltd	111,439	301,520	-	301,520	151,520	157,126
All Funds	248,482	534,273	-	534,273	415,273	449,671
4250 Data Processing						
8000 General Fund	-	14,298	-	14,298	14,298	14,827
3400 Other Funds Ltd	399	53,151	-	53,151	53,151	55,117
All Funds	399	67,449	-	67,449	67,449	69,944
4275 Publicity and Publications						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	58,561	13,437	-	13,437	33,437	34,674
3400 Other Funds Ltd	296	-	-	-	20,000	20,740
All Funds	58,857	13,437	-	13,437	53,437	55,414
4300 Professional Services						
8000 General Fund	26,984	211,049	-	211,049	211,049	219,702
3400 Other Funds Ltd	6,514	-	268,981	268,981	268,981	280,009
All Funds	33,498	211,049	268,981	480,030	480,030	499,711
4325 Attorney General						
3400 Other Funds Ltd	-	63,600	-	63,600	63,600	-
4350 Dispute Resolution Services						
8000 General Fund	496	-	-	-	-	-
4375 Employee Recruitment and Develop						
8000 General Fund	1,420	10,360	-	10,360	10,360	10,743
3400 Other Funds Ltd	1,289	1,366	-	1,366	1,366	1,417
All Funds	2,709	11,726	-	11,726	11,726	12,160
4400 Dues and Subscriptions						
8000 General Fund	-	7,491	-	7,491	7,491	7,768
3400 Other Funds Ltd	-	968	-	968	968	1,004
All Funds	-	8,459	-	8,459	8,459	8,772
4425 Facilities Rental and Taxes						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	2,733	6,813	-	6,813	6,813	7,283
3400 Other Funds Ltd	3,255	1,806	-	1,806	1,806	1,931
All Funds	5,988	8,619	-	8,619	8,619	9,214
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	22,719	-	22,719	22,719	23,560
4475 Facilities Maintenance						
8000 General Fund	17,982	5,428	-	5,428	5,428	5,629
3400 Other Funds Ltd	8,079	9,355	-	9,355	9,355	9,701
All Funds	26,061	14,783	-	14,783	14,783	15,330
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	127,804	-	127,804	127,804	132,533
4650 Other Services and Supplies						
8000 General Fund	4,777	-	-	-	-	-
3400 Other Funds Ltd	390,490	273,569	68,529	342,098	477,098	494,750
All Funds	395,267	273,569	68,529	342,098	477,098	494,750
4700 Expendable Prop 250 - 5000						
8000 General Fund	39,402	48,433	-	48,433	48,433	50,225
3400 Other Funds Ltd	31,035	16,129	-	16,129	16,129	16,726
All Funds	70,437	64,562	-	64,562	64,562	66,951
4715 IT Expendable Property						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	5,673	-	-	-	-	-
3400 Other Funds Ltd	30,883	9,555	-	9,555	9,555	9,909
All Funds	36,556	9,555	-	9,555	9,555	9,909
TOTAL SERVICES & SUPPLIES						
8000 General Fund	1,038,714	1,395,589	-	1,395,589	1,395,589	1,467,321
3400 Other Funds Ltd	773,715	1,525,209	340,685	1,865,894	1,865,894	1,870,113
TOTAL SERVICES & SUPPLIES	\$1,812,429	\$2,920,798	\$340,685	\$3,261,483	\$3,261,483	\$3,337,434
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	3,463	23,695	-	23,695	23,695	24,572
3400 Other Funds Ltd	33,534	122,949	164,064	287,013	287,013	289,023
All Funds	36,997	146,644	164,064	310,708	310,708	313,595
5150 Telecommunications Equipment						
8000 General Fund	-	13,555	-	13,555	13,555	14,057
3400 Other Funds Ltd	-	22,185	-	22,185	22,185	23,006
All Funds	-	35,740	-	35,740	35,740	37,063
5700 Building Structures						
3400 Other Funds Ltd	-	-	787,408	787,408	-	-
5900 Other Capital Outlay						
8000 General Fund	4,050	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	3,681	-	-	-	787,408	153,488
All Funds	7,731	-	-	-	787,408	153,488
TOTAL CAPITAL OUTLAY						
8000 General Fund	7,513	37,250	-	37,250	37,250	38,629
3400 Other Funds Ltd	37,215	145,134	951,472	1,096,606	1,096,606	465,517
TOTAL CAPITAL OUTLAY	\$44,728	\$182,384	\$951,472	\$1,133,856	\$1,133,856	\$504,146
EXPENDITURES						
8000 General Fund	18,701,867	19,664,379	833,171	20,497,550	21,556,585	22,456,654
3400 Other Funds Ltd	12,788,093	15,749,061	1,941,671	17,690,732	18,683,618	18,174,583
TOTAL EXPENDITURES	\$31,489,960	\$35,413,440	\$2,774,842	\$38,188,282	\$40,240,203	\$40,631,237
REVERSIONS						
9900 Reversions						
8000 General Fund	(526,891)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	275,505	-	275,505	134,245	134,245
TOTAL ENDING BALANCE	-	\$275,505	-	\$275,505	\$134,245	\$134,245
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	212	217	-	217	217	217
AUTHORIZED FTE POSITIONS						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8250 Class/Unclass FTE Positions	207.41	211.74	-	211.74	212.41	212.41

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Multistate Tax Commission

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-015-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
REVENUE CATEGORIES						
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	284,945	-	284,945	284,945	295,488
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,528,568	-	-	-	-	-
REVENUES						
3400 Other Funds Ltd	2,528,568	284,945	-	284,945	284,945	295,488
AVAILABLE REVENUES						
3400 Other Funds Ltd	2,528,568	284,945	-	284,945	284,945	295,488
EXPENDITURES						
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	269,933	284,945	-	284,945	284,945	295,488
EXPENDITURES						
3400 Other Funds Ltd	269,933	284,945	-	284,945	284,945	295,488
ENDING BALANCE						
3400 Other Funds Ltd	2,258,635	-	-	-	-	-
TOTAL ENDING BALANCE	\$2,258,635	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures
 2017-19 Biennium
 Elderly Rental Assistance

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-019-00-00-00000

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	5,399,284	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	5,558,560	5,672,000	-	5,672,000	5,672,000	4,326,364
TRANSFERS IN						
1060 Transfer from General Fund						
3400 Other Funds Ltd	4,998,682	-	-	-	-	-
REVENUES						
8000 General Fund	5,558,560	5,672,000	-	5,672,000	5,672,000	4,326,364
3400 Other Funds Ltd	4,998,682	-	-	-	-	-
TOTAL REVENUES	\$10,557,242	\$5,672,000	-	\$5,672,000	\$5,672,000	\$4,326,364
AVAILABLE REVENUES						
8000 General Fund	5,558,560	5,672,000	-	5,672,000	5,672,000	4,326,364
3400 Other Funds Ltd	10,397,966	-	-	-	-	-
TOTAL AVAILABLE REVENUES	\$15,956,526	\$5,672,000	-	\$5,672,000	\$5,672,000	\$4,326,364
EXPENDITURES						
SPECIAL PAYMENTS						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-019-00-00-00000

Elderly Rental Assistance

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	4,998,682	5,672,000	-	5,672,000	5,672,000	4,326,364
EXPENDITURES						
8000 General Fund	4,998,682	5,672,000	-	5,672,000	5,672,000	4,326,364
REVERSIONS						
9900 Reversions						
8000 General Fund	(559,878)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	10,397,966	-	-	-	-	-
TOTAL ENDING BALANCE	\$10,397,966	-	-	-	-	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
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
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	373,841	(351,381)	22,460	16,548	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	31,175,099	70,910	31,246,009	31,431,175	32,555,825
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3200 Other Funds Non-Ltd	-	38,497,653	-	38,497,653	-	-
REVENUES						
8000 General Fund	-	373,841	(351,381)	22,460	16,548	-
3200 Other Funds Non-Ltd	-	38,497,653	-	38,497,653	-	-
3400 Other Funds Ltd	-	31,175,099	70,910	31,246,009	31,431,175	32,555,825
TOTAL REVENUES	-	\$70,046,593	(\$280,471)	\$69,766,122	\$31,447,723	\$32,555,825

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-025-00-00-00000

Sr Citizens Prop Tax Deferral

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
AVAILABLE REVENUES						
8000 General Fund	-	373,841	(351,381)	22,460	16,548	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	-	57,126,909	27,126,909	27,126,909
3400 Other Funds Ltd	-	31,175,099	70,910	31,246,009	61,431,175	62,555,825
TOTAL AVAILABLE REVENUES	\$2,028,808	\$88,675,849	(\$280,471)	\$88,395,378	\$88,574,632	\$89,682,734

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	232,639	(226,494)	6,145	-	-
3400 Other Funds Ltd	-	678,347	25,109	703,456	800,840	800,840
All Funds	-	910,986	(201,385)	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	(35,763)	971	-	-
3400 Other Funds Ltd	-	107,113	3,965	111,078	106,497	106,497

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
All Funds	-	143,847	(31,798)	112,049	106,497	106,497
3221 Pension Obligation Bond						
8000 General Fund	-	-	13,689	13,689	13,689	-
3400 Other Funds Ltd	-	-	39,915	39,915	39,915	46,479
All Funds	-	-	53,604	53,604	53,604	46,479
3230 Social Security Taxes						
8000 General Fund	-	17,797	(17,326)	471	-	-
3400 Other Funds Ltd	-	51,896	1,921	53,817	61,262	61,262
All Funds	-	69,693	(15,405)	54,288	61,262	61,262
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	143	-	143	-	-
3400 Other Funds Ltd	-	578	-	578	686	686
All Funds	-	721	-	721	686	686
3260 Mass Transit Tax						
3400 Other Funds Ltd	-	-	-	-	-	4,805
3270 Flexible Benefits						
8000 General Fund	-	64,109	(64,109)	-	-	-
3400 Other Funds Ltd	-	256,435	-	256,435	332,720	332,720
All Funds	-	320,544	(64,109)	256,435	332,720	332,720
3280 Other OPE						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	-	-	2,859	2,859	2,859	-
TOTAL OTHER PAYROLL EXPENSES						
8000 General Fund	-	118,875	(100,650)	18,225	16,548	-
3400 Other Funds Ltd	-	416,392	45,801	462,193	541,652	553,021
TOTAL OTHER PAYROLL EXPENSES	-	\$535,267	(\$54,849)	\$480,418	\$558,200	\$553,021
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
8000 General Fund	-	(1,910)	-	(1,910)	-	-
3400 Other Funds Ltd	-	(8,323)	-	(8,323)	-	-
All Funds	-	(10,233)	-	(10,233)	-	-
TOTAL PERSONAL SERVICES						
8000 General Fund	-	349,604	(327,144)	22,460	16,548	-
3400 Other Funds Ltd	-	1,086,416	70,910	1,157,326	1,342,492	1,353,861
TOTAL PERSONAL SERVICES	-	\$1,436,020	(\$256,234)	\$1,179,786	\$1,359,040	\$1,353,861
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	-	328	(328)	-	-	-
3400 Other Funds Ltd	-	1,076	-	1,076	1,076	1,116
All Funds	-	1,404	(328)	1,076	1,076	1,116
4150 Employee Training						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	-	4,264	(4,264)	-	-	-
3400 Other Funds Ltd	-	14,012	-	14,012	4,012	4,160
All Funds	-	18,276	(4,264)	14,012	4,012	4,160
4175 Office Expenses						
8000 General Fund	-	12,143	(12,143)	-	-	-
3400 Other Funds Ltd	-	30,515	-	30,515	5,515	5,719
All Funds	-	42,658	(12,143)	30,515	5,515	5,719
4200 Telecommunications						
8000 General Fund	-	6,026	(6,026)	-	-	-
3400 Other Funds Ltd	-	18,872	-	18,872	8,872	9,200
All Funds	-	24,898	(6,026)	18,872	8,872	9,200
4275 Publicity and Publications						
3400 Other Funds Ltd	-	-	-	-	58,500	60,665
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	1,476	(1,476)	-	-	-
3400 Other Funds Ltd	-	4,848	-	4,848	1,348	1,398
All Funds	-	6,324	(1,476)	4,848	1,348	1,398
4715 IT Expendable Property						
3400 Other Funds Ltd	-	12,656	-	12,656	2,656	2,754
TOTAL SERVICES & SUPPLIES						

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	-	24,237	(24,237)	-	-	-
3400 Other Funds Ltd	-	81,979	-	81,979	81,979	85,012
TOTAL SERVICES & SUPPLIES	-	\$106,216	(\$24,237)	\$81,979	\$81,979	\$85,012
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	6,704	-	6,704	6,704	6,952
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	-	30,000,000	-	30,000,000	30,000,000	31,110,000
EXPENDITURES						
8000 General Fund	-	373,841	(351,381)	22,460	16,548	-
3400 Other Funds Ltd	-	31,175,099	70,910	31,246,009	31,431,175	32,555,825
TOTAL EXPENDITURES	-	\$31,548,940	(\$280,471)	\$31,268,469	\$31,447,723	\$32,555,825
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3200 Other Funds Non-Ltd	2,028,808	57,126,909	-	57,126,909	27,126,909	27,126,909
3400 Other Funds Ltd	-	-	-	-	30,000,000	30,000,000
TOTAL ENDING BALANCE	\$2,028,808	\$57,126,909	-	\$57,126,909	\$57,126,909	\$57,126,909
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	12	-	12	13	13

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-025-00-00-00000

Sr Citizens Prop Tax Deferral

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8180 Position Reconciliation	-	3	-	3	-	-
TOTAL AUTHORIZED POSITIONS	-	15	-	15	13	13
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	-	10.50	(2.60)	7.90	8.40	8.40

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-030-00-00-00000

Core System Replacement

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	-	3,389,433	3,389,433
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	874,747	874,747	-	-
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	874,747	874,747	3,389,433	3,389,433
TOTAL BEGINNING BALANCE	-	-	\$874,747	\$874,747	\$3,389,433	\$3,389,433
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	3,137,432	3,935,414	-	3,935,414	3,935,414	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	18,724,630	29,358,675	498,769	29,857,444	27,191,280	5,555,407
REVENUES						
8000 General Fund	3,137,432	3,935,414	-	3,935,414	3,935,414	-
3400 Other Funds Ltd	18,724,630	29,358,675	498,769	29,857,444	27,191,280	5,555,407
TOTAL REVENUES	\$21,862,062	\$33,294,089	\$498,769	\$33,792,858	\$31,126,694	\$5,555,407

AVAILABLE REVENUES

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-030-00-00-00000

Core System Replacement

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	3,137,432	3,935,414	-	3,935,414	3,935,414	-
3400 Other Funds Ltd	18,724,630	29,358,675	1,373,516	30,732,191	30,580,713	8,944,840
TOTAL AVAILABLE REVENUES	\$21,862,062	\$33,294,089	\$1,373,516	\$34,667,605	\$34,516,127	\$8,944,840

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	3,207,041	4,609,488	872,091	5,481,579	4,487,688	4,487,688
----------------------	-----------	-----------	---------	-----------	-----------	-----------

3160 Temporary Appointments

3400 Other Funds Ltd	1,690	-	-	-	-	-
----------------------	-------	---	---	---	---	---

3170 Overtime Payments

3400 Other Funds Ltd	123,580	305,727	-	305,727	305,727	-
----------------------	---------	---------	---	---------	---------	---

3180 Shift Differential

3400 Other Funds Ltd	294	-	-	-	-	-
----------------------	-----	---	---	---	---	---

3190 All Other Differential

3400 Other Funds Ltd	253,204	60,512	-	60,512	60,512	60,512
----------------------	---------	--------	---	--------	--------	--------

TOTAL SALARIES & WAGES

3400 Other Funds Ltd	3,585,809	4,975,727	872,091	5,847,818	4,853,927	4,548,200
----------------------	-----------	-----------	---------	-----------	-----------	-----------

TOTAL SALARIES & WAGES

	\$3,585,809	\$4,975,727	\$872,091	\$5,847,818	\$4,853,927	\$4,548,200
--	--------------------	--------------------	------------------	--------------------	--------------------	--------------------

OTHER PAYROLL EXPENSES

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	1,029	1,492	-	1,492	1,881	1,881
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	546,100	785,668	137,703	923,371	693,034	634,670
3221 Pension Obligation Bond						
3400 Other Funds Ltd	239,361	-	292,776	292,776	292,776	282,497
3230 Social Security Taxes						
3400 Other Funds Ltd	269,044	380,642	66,715	447,357	371,326	347,938
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	1,657	2,340	-	2,340	2,277	2,277
3260 Mass Transit Tax						
3400 Other Funds Ltd	21,463	26,993	4,231	31,224	31,224	27,289
3270 Flexible Benefits						
3400 Other Funds Ltd	755,109	1,035,408	-	1,035,408	1,100,088	1,100,088
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	1,833,763	2,232,543	501,425	2,733,968	2,492,606	2,396,640
TOTAL OTHER PAYROLL EXPENSES	\$1,833,763	\$2,232,543	\$501,425	\$2,733,968	\$2,492,606	\$2,396,640
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(33,010)	-	(33,010)	-	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	5,419,572	7,175,260	1,373,516	8,548,776	7,346,533	6,944,840
TOTAL PERSONAL SERVICES	\$5,419,572	\$7,175,260	\$1,373,516	\$8,548,776	\$7,346,533	\$6,944,840
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	6,753	40,000	-	40,000	40,000	-
4125 Out of State Travel						
8000 General Fund	13,457	-	-	-	-	-
4150 Employee Training						
8000 General Fund	46,569	75,000	-	75,000	75,000	-
4175 Office Expenses						
8000 General Fund	28,431	65,000	-	65,000	65,000	-
3400 Other Funds Ltd	8,717	33,008	-	33,008	33,008	-
All Funds	37,148	98,008	-	98,008	98,008	-
4200 Telecommunications						
8000 General Fund	27,347	36,000	-	36,000	36,000	-
3400 Other Funds Ltd	7,525	-	-	-	-	-
All Funds	34,872	36,000	-	36,000	36,000	-
4225 State Gov. Service Charges						
8000 General Fund	927,635	-	-	-	-	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	4,151	-	-	-	-	-
All Funds	931,786	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	1,320,414	-	1,320,414	1,320,414	-
3400 Other Funds Ltd	1,513	279,000	-	279,000	279,000	-
All Funds	1,513	1,599,414	-	1,599,414	1,599,414	-
4275 Publicity and Publications						
8000 General Fund	238	-	-	-	-	-
4300 Professional Services						
8000 General Fund	5,137	-	-	-	-	-
3400 Other Funds Ltd	2,938,593	2,602,028	-	2,602,028	2,602,028	-
All Funds	2,943,730	2,602,028	-	2,602,028	2,602,028	-
4315 IT Professional Services						
8000 General Fund	1,125,000	2,375,000	-	2,375,000	2,375,000	-
3400 Other Funds Ltd	5,500,000	15,222,500	(500,000)	14,722,500	14,722,500	-
All Funds	6,625,000	17,597,500	(500,000)	17,097,500	17,097,500	-
4400 Dues and Subscriptions						
8000 General Fund	662	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	374,648	518,904	-	518,904	518,904	-

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
4475 Facilities Maintenance						
8000 General Fund	22,200	-	-	-	-	-
3400 Other Funds Ltd	3,287	-	-	-	-	-
All Funds	25,487	-	-	-	-	-
4650 Other Services and Supplies						
8000 General Fund	4,352	24,000	-	24,000	24,000	-
3400 Other Funds Ltd	957	3,024,000	-	3,024,000	3,024,000	-
All Funds	5,309	3,048,000	-	3,048,000	3,048,000	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	55,976	-	-	-	-	-
4715 IT Expendable Property						
8000 General Fund	5,303	-	-	-	-	-
3400 Other Funds Ltd	343,456	-	-	-	-	-
All Funds	348,759	-	-	-	-	-
TOTAL SERVICES & SUPPLIES						
8000 General Fund	2,269,060	3,935,414	-	3,935,414	3,935,414	-
3400 Other Funds Ltd	9,182,847	21,679,440	(500,000)	21,179,440	21,179,440	-
TOTAL SERVICES & SUPPLIES	\$11,451,907	\$25,614,854	(\$500,000)	\$25,114,854	\$25,114,854	-

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
8000 General Fund	5,011	-	-	-	-	-
3400 Other Funds Ltd	122,211	4,740	-	4,740	4,740	-
All Funds	127,222	4,740	-	4,740	4,740	-
5550 Data Processing Software						
3400 Other Funds Ltd	4,000,000	-	-	-	-	-
5600 Data Processing Hardware						
3400 Other Funds Ltd	-	50,000	-	50,000	50,000	-
TOTAL CAPITAL OUTLAY						
8000 General Fund	5,011	-	-	-	-	-
3400 Other Funds Ltd	4,122,211	54,740	-	54,740	54,740	-
TOTAL CAPITAL OUTLAY	\$4,127,222	\$54,740	-	\$54,740	\$54,740	-
EXPENDITURES						
8000 General Fund	2,274,071	3,935,414	-	3,935,414	3,935,414	-
3400 Other Funds Ltd	18,724,630	28,909,440	873,516	29,782,956	28,580,713	6,944,840
TOTAL EXPENDITURES	\$20,998,701	\$32,844,854	\$873,516	\$33,718,370	\$32,516,127	\$6,944,840
REVERSIONS						
9900 Reversions						
8000 General Fund	(863,361)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-030-00-00-00000

Core System Replacement

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	449,235	500,000	949,235	2,000,000	2,000,000
TOTAL ENDING BALANCE	-	\$449,235	\$500,000	\$949,235	\$2,000,000	\$2,000,000
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	32	34	-	34	33	33
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	31.67	33.92	-	33.92	33.00	33.00

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
-------------	-----------------	-------------------------------	--------------------------------	-----------------------------------	------------------------	----------------------------------

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
----------------------------	-----------	------------	---	------------	------------	------------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	455,000	-	455,000	455,000	471,835
----------------------	---	---------	---	---------	---------	---------

BOND SALES

0555 General Fund Obligation Bonds

3430 Other Funds Debt Svc Ltd	5,453,710	-	-	-	-	-
-------------------------------	-----------	---	---	---	---	---

INTEREST EARNINGS

0605 Interest Income

3430 Other Funds Debt Svc Ltd	98,221	-	-	-	-	-
-------------------------------	--------	---	---	---	---	---

REVENUES

8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
----------------------------	-----------	------------	---	------------	------------	------------

3400 Other Funds Ltd	-	455,000	-	455,000	455,000	471,835
----------------------	---	---------	---	---------	---------	---------

3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
-------------------------------	-----------	---	---	---	---	---

TOTAL REVENUES	\$7,106,647	\$13,164,466	-	\$13,164,466	\$15,956,364	\$15,973,199
-----------------------	--------------------	---------------------	----------	---------------------	---------------------	---------------------

AVAILABLE REVENUES

8030 General Fund Debt Svc	1,554,716	12,709,466	-	12,709,466	15,501,364	15,501,364
----------------------------	-----------	------------	---	------------	------------	------------

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	-	455,000	-	455,000	455,000	471,835
3430 Other Funds Debt Svc Ltd	5,551,931	-	-	-	-	-
TOTAL AVAILABLE REVENUES	\$7,106,647	\$13,164,466	-	\$13,164,466	\$15,956,364	\$15,973,199
EXPENDITURES						
SERVICES & SUPPLIES						
4650 Other Services and Supplies						
3400 Other Funds Ltd	-	455,000	-	455,000	455,000	471,835
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
All Funds	169,999	455,000	-	455,000	455,000	471,835
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	225,000	9,883,807	-	9,883,807	13,085,000	13,085,000
7150 Interest - Bonds						
8030 General Fund Debt Svc	1,096,412	2,825,659	-	2,825,659	2,416,364	2,416,364
TOTAL DEBT SERVICE						
8030 General Fund Debt Svc	1,321,412	12,709,466	-	12,709,466	15,501,364	15,501,364
TOTAL DEBT SERVICE	\$1,321,412	\$12,709,466	-	\$12,709,466	\$15,501,364	\$15,501,364
EXPENDITURES						
8030 General Fund Debt Svc	1,321,412	12,709,466	-	12,709,466	15,501,364	15,501,364
3400 Other Funds Ltd	-	455,000	-	455,000	455,000	471,835

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3430 Other Funds Debt Svc Ltd	169,999	-	-	-	-	-
TOTAL EXPENDITURES	\$1,491,411	\$13,164,466	-	\$13,164,466	\$15,956,364	\$15,973,199
REVERSIONS						
9900 Reversions						
8030 General Fund Debt Svc	(233,304)	-	-	-	-	-
ENDING BALANCE						
8030 General Fund Debt Svc	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
TOTAL ENDING BALANCE	\$5,381,932	-	-	-	-	-

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	63,412,552	-	63,412,552	-	63,412,552
All Funds	90,539,461	-	90,539,461	-	90,539,461
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	188,050,040	(460,511)	187,589,529	17,155,415	204,744,944
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
All Funds	203,551,404	(460,511)	203,090,893	19,701,316	222,792,209
TAXES					
0105 Personal Income Taxes					
8800 General Fund Revenue	17,464,653,810	-	17,464,653,810	-	17,464,653,810
0110 Corp Excise and Income Taxes					
8800 General Fund Revenue	1,007,091,465	-	1,007,091,465	-	1,007,091,465
0130 Other Employer -Employee Taxes					
3400 Other Funds Ltd	794,989,300	-	794,989,300	-	794,989,300
0135 Cigarette Taxes					
3400 Other Funds Ltd	310,785,000	-	310,785,000	-	310,785,000
8800 General Fund Revenue	61,751,708	-	61,751,708	-	61,751,708
All Funds	372,536,708	-	372,536,708	-	372,536,708
0140 Other Tobacco Products Taxes					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	55,390,000	-	55,390,000	-	55,390,000
8800 General Fund Revenue	64,605,264	-	64,605,264	-	64,605,264
All Funds	119,995,264	-	119,995,264	-	119,995,264
0145 Amusement Taxes					
3400 Other Funds Ltd	3,800,000	-	3,800,000	-	3,800,000
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,400,000	-	5,400,000	-	5,400,000
0155 Inheritance Taxes					
8800 General Fund Revenue	233,364,956	-	233,364,956	-	233,364,956
0160 Eastern Oregon Severance Taxes					
3400 Other Funds Ltd	8,000	-	8,000	-	8,000
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	14,000	-	14,000	-	14,000
0162 Western Oregon Severance Taxes					
3400 Other Funds Ltd	780,000	-	780,000	-	780,000
8800 General Fund Revenue	70,000	-	70,000	-	70,000
All Funds	850,000	-	850,000	-	850,000
0165 Other Severance Taxes					
3400 Other Funds Ltd	237,000	-	237,000	-	237,000
0185 Privilege Taxes					
3400 Other Funds Ltd	62,400,000	-	62,400,000	-	62,400,000
0195 Other Taxes					
3400 Other Funds Ltd	167,258,530	-	167,258,530	-	167,258,530

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8800 General Fund Revenue	20,768	-	20,768	-	20,768
All Funds	167,279,298	-	167,279,298	-	167,279,298
TOTAL TAXES					
3400 Other Funds Ltd	1,395,647,830	-	1,395,647,830	-	1,395,647,830
8800 General Fund Revenue	18,833,163,971	-	18,833,163,971	-	18,833,163,971
TOTAL TAXES	\$20,228,811,801	-	\$20,228,811,801	-	\$20,228,811,801
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	10,099,515	-	10,099,515	-	10,099,515
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	132,475,058	(19,285,689)	113,189,369	9,136,000	122,325,369
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	31,519,385	-	31,519,385	-	31,519,385
8800 General Fund Revenue	27,247,455	-	27,247,455	-	27,247,455
All Funds	58,766,840	-	58,766,840	-	58,766,840
DONATIONS AND CONTRIBUTIONS					
0905 Donations					
3400 Other Funds Ltd	1,289,000	-	1,289,000	-	1,289,000
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	31,085,808	-	31,085,808	-	31,085,808

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TRANSFERS IN					
1060 Transfer from General Fund					
3400 Other Funds Ltd	4,326,364	-	4,326,364	-	4,326,364
1198 Tsfr From Judicial Dept					
3400 Other Funds Ltd	44,668,520	-	44,668,520	-	44,668,520
8800 General Fund Revenue	38,614,444	-	38,614,444	-	38,614,444
All Funds	83,282,964	-	83,282,964	-	83,282,964
TOTAL TRANSFERS IN					
3400 Other Funds Ltd	48,994,884	-	48,994,884	-	48,994,884
8800 General Fund Revenue	38,614,444	-	38,614,444	-	38,614,444
TOTAL TRANSFERS IN	\$87,609,328	-	\$87,609,328	-	\$87,609,328
TOTAL REVENUES					
8000 General Fund	188,050,040	(460,511)	187,589,529	17,155,415	204,744,944
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3400 Other Funds Ltd	1,651,111,480	(19,285,689)	1,631,825,791	9,136,000	1,640,961,791
8800 General Fund Revenue	18,899,025,870	-	18,899,025,870	-	18,899,025,870
TOTAL REVENUES	\$20,753,688,754	(\$19,746,200)	\$20,733,942,554	\$28,837,316	\$20,762,779,870
TRANSFERS OUT					
2048 Transfer to Public Universities					
3400 Other Funds Ltd	(8,520,296)	-	(8,520,296)	-	(8,520,296)
2050 Transfer to Other					
3400 Other Funds Ltd	(9,365,757)	-	(9,365,757)	-	(9,365,757)
2060 Transfer to General Fund					

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8800 General Fund Revenue	(18,899,025,870)	-	(18,899,025,870)	-	(18,899,025,870)
2070 Transfer to Cities					
3400 Other Funds Ltd	(6,037,260)	-	(6,037,260)	-	(6,037,260)
2080 Transfer to Counties					
3400 Other Funds Ltd	(853,484,890)	-	(853,484,890)	-	(853,484,890)
2100 Tsfr To Human Svcs, Dept of					
3400 Other Funds Ltd	(2,758,007)	-	(2,758,007)	-	(2,758,007)
2107 Tsfr To Administrative Svcs					
3400 Other Funds Ltd	(26,663,653)	-	(26,663,653)	-	(26,663,653)
2121 Tsfr To Governor, Office of the					
3400 Other Funds Ltd	(22,500)	-	(22,500)	-	(22,500)
2137 Tsfr To Justice, Dept of					
3400 Other Funds Ltd	(21,299,024)	-	(21,299,024)	-	(21,299,024)
2141 Tsfr To Lands, Dept of State					
3400 Other Funds Ltd	(24,386,040)	-	(24,386,040)	-	(24,386,040)
2198 Tsfr To Judicial Dept					
3400 Other Funds Ltd	(6,750,477)	-	(6,750,477)	-	(6,750,477)
2248 Tsfr To Military Dept, Or					
3400 Other Funds Ltd	(84,127,000)	-	(84,127,000)	-	(84,127,000)
2257 Tsfr To Police, Dept of State					
3400 Other Funds Ltd	(17,280,546)	-	(17,280,546)	-	(17,280,546)
2259 Tsfr To Pub Safety Std/Trng					
3400 Other Funds Ltd	(34,749,768)	-	(34,749,768)	-	(34,749,768)

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
2291 Tsfr To Corrections, Dept of					
3400 Other Funds Ltd	(4,257,421)	-	(4,257,421)	-	(4,257,421)
2340 Tsfr To Environmental Quality					
3400 Other Funds Ltd	(2,127,859)	-	(2,127,859)	-	(2,127,859)
2443 Tsfr To Oregon Health Authority					
3400 Other Funds Ltd	(355,992,338)	-	(355,992,338)	-	(355,992,338)
2525 Tsfr To HECC					
3400 Other Funds Ltd	(2,045,660)	-	(2,045,660)	-	(2,045,660)
2581 Tsfr To Education, Dept of					
3400 Other Funds Ltd	(476,740)	-	(476,740)	-	(476,740)
2629 Tsfr To Forestry, Dept of					
3400 Other Funds Ltd	(14,421,948)	-	(14,421,948)	-	(14,421,948)
2635 Tsfr To Fish/Wildlife, Dept of					
3400 Other Funds Ltd	(30,000)	-	(30,000)	-	(30,000)
2730 Tsfr To Transportation, Dept					
3400 Other Funds Ltd	(6,399,667)	-	(6,399,667)	-	(6,399,667)
2914 Tsfr To Housing and Com Svcs					
3400 Other Funds Ltd	(30,898,738)	-	(30,898,738)	-	(30,898,738)
TOTAL TRANSFERS OUT					
3400 Other Funds Ltd	(1,512,095,589)	-	(1,512,095,589)	-	(1,512,095,589)
8800 General Fund Revenue	(18,899,025,870)	-	(18,899,025,870)	-	(18,899,025,870)
TOTAL TRANSFERS OUT	(\$20,411,121,459)	-	(\$20,411,121,459)	-	(\$20,411,121,459)

AVAILABLE REVENUES

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	188,050,040	(460,511)	187,589,529	17,155,415	204,744,944
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	202,428,443	(19,285,689)	183,142,754	9,136,000	192,278,754
TOTAL AVAILABLE REVENUES	\$433,106,756	(\$19,746,200)	\$413,360,556	\$28,837,316	\$442,197,872

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	92,353,466	-	92,353,466	4,318,684	96,672,150
3400 Other Funds Ltd	22,400,370	-	22,400,370	(1,758,212)	20,642,158
All Funds	114,753,836	-	114,753,836	2,560,472	117,314,308

3160 Temporary Appointments

8000 General Fund	58,727	2,174	60,901	-	60,901
3400 Other Funds Ltd	182,288	6,744	189,032	-	189,032
All Funds	241,015	8,918	249,933	-	249,933

3170 Overtime Payments

8000 General Fund	96,245	3,562	99,807	-	99,807
3400 Other Funds Ltd	336,320	(304,595)	31,725	166,629	198,354
All Funds	432,565	(301,033)	131,532	166,629	298,161

3180 Shift Differential

8000 General Fund	27,816	1,029	28,845	-	28,845
3400 Other Funds Ltd	-	-	-	6,000	6,000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	27,816	1,029	28,845	6,000	34,845
3190 All Other Differential					
8000 General Fund	248,007	9,177	257,184	-	257,184
3400 Other Funds Ltd	80,263	731	80,994	(60,512)	20,482
All Funds	328,270	9,908	338,178	(60,512)	277,666
TOTAL SALARIES & WAGES					
8000 General Fund	92,784,261	15,942	92,800,203	4,318,684	97,118,887
3400 Other Funds Ltd	22,999,241	(297,120)	22,702,121	(1,646,095)	21,056,026
TOTAL SALARIES & WAGES	\$115,783,502	(\$281,178)	\$115,502,324	\$2,672,589	\$118,174,913
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	47,750	-	47,750	1,815	49,565
3400 Other Funds Ltd	11,930	-	11,930	(357)	11,573
All Funds	59,680	-	59,680	1,458	61,138
3220 Public Employees' Retire Cont					
8000 General Fund	13,016,886	2,630	13,019,516	623,099	13,642,615
3400 Other Funds Ltd	3,189,634	(58,008)	3,131,626	(219,656)	2,911,970
All Funds	16,206,520	(55,378)	16,151,142	403,443	16,554,585
3221 Pension Obligation Bond					
8000 General Fund	4,872,963	531,943	5,404,906	-	5,404,906
3400 Other Funds Ltd	1,217,252	99,772	1,317,024	-	1,317,024
All Funds	6,090,215	631,715	6,721,930	-	6,721,930
3230 Social Security Taxes					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	7,095,403	1,219	7,096,622	330,369	7,426,991
3400 Other Funds Ltd	1,759,218	(22,729)	1,736,489	(125,920)	1,610,569
All Funds	8,854,621	(21,510)	8,833,111	204,449	9,037,560
3240 Unemployment Assessments					
8000 General Fund	254,616	9,421	264,037	-	264,037
3400 Other Funds Ltd	14,527	538	15,065	-	15,065
All Funds	269,143	9,959	279,102	-	279,102
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	57,930	-	57,930	2,237	60,167
3400 Other Funds Ltd	14,366	-	14,366	(483)	13,883
All Funds	72,296	-	72,296	1,754	74,050
3260 Mass Transit Tax					
8000 General Fund	497,546	59,159	556,705	20,580	577,285
3400 Other Funds Ltd	130,839	5,322	136,161	(11,196)	124,965
All Funds	628,385	64,481	692,866	9,384	702,250
3270 Flexible Benefits					
8000 General Fund	27,780,365	-	27,780,365	1,079,969	28,860,334
3400 Other Funds Ltd	6,936,301	-	6,936,301	(221,567)	6,714,734
All Funds	34,716,666	-	34,716,666	858,402	35,575,068
3280 Other OPE					
8000 General Fund	18,709	(2,859)	15,850	-	15,850
3400 Other Funds Ltd	45,363	-	45,363	-	45,363
All Funds	64,072	(2,859)	61,213	-	61,213

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	53,642,168	601,513	54,243,681	2,058,069	56,301,750
3400 Other Funds Ltd	13,319,430	24,895	13,344,325	(579,179)	12,765,146
TOTAL OTHER PAYROLL EXPENSES	\$66,961,598	\$626,408	\$67,588,006	\$1,478,890	\$69,066,896
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(2,825,711)	1,700,547	(1,125,164)	-	(1,125,164)
3400 Other Funds Ltd	(343,927)	188,771	(155,156)	-	(155,156)
All Funds	(3,169,638)	1,889,318	(1,280,320)	-	(1,280,320)
TOTAL PERSONAL SERVICES					
8000 General Fund	143,600,718	2,318,002	145,918,720	6,376,753	152,295,473
3400 Other Funds Ltd	35,974,744	(83,454)	35,891,290	(2,225,274)	33,666,016
TOTAL PERSONAL SERVICES	\$179,575,462	\$2,234,548	\$181,810,010	\$4,151,479	\$185,961,489
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	697,963	(15,656)	682,307	8,232	690,539
3400 Other Funds Ltd	129,786	4,801	134,587	7,175	141,762
All Funds	827,749	(10,855)	816,894	15,407	832,301
4125 Out of State Travel					
8000 General Fund	511,364	18,921	530,285	-	530,285
3400 Other Funds Ltd	54,877	2,031	56,908	-	56,908
All Funds	566,241	20,952	587,193	-	587,193
4150 Employee Training					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	1,197,201	(33,478)	1,163,723	58,849	1,222,572
3400 Other Funds Ltd	194,414	7,195	201,609	26,722	228,331
All Funds	1,391,615	(26,283)	1,365,332	85,571	1,450,903
4175 Office Expenses					
8000 General Fund	5,570,525	(172,396)	5,398,129	98,262	5,496,391
3400 Other Funds Ltd	1,955,145	38,112	1,993,257	151,780	2,145,037
All Funds	7,525,670	(134,284)	7,391,386	250,042	7,641,428
4200 Telecommunications					
8000 General Fund	2,487,109	297,226	2,784,335	161,615	2,945,950
3400 Other Funds Ltd	482,868	17,864	500,732	53,433	554,165
All Funds	2,969,977	315,090	3,285,067	215,048	3,500,115
4225 State Gov. Service Charges					
8000 General Fund	4,514,437	796,885	5,311,322	-	5,311,322
3400 Other Funds Ltd	1,203,739	147,219	1,350,958	-	1,350,958
All Funds	5,718,176	944,104	6,662,280	-	6,662,280
4250 Data Processing					
8000 General Fund	2,590,309	(1,273,427)	1,316,882	19,115	1,335,997
3400 Other Funds Ltd	958,132	(253,872)	704,260	9,708	713,968
All Funds	3,548,441	(1,527,299)	2,021,142	28,823	2,049,965
4275 Publicity and Publications					
8000 General Fund	152,535	5,645	158,180	-	158,180
3400 Other Funds Ltd	110,803	4,099	114,902	-	114,902
All Funds	263,338	9,744	273,082	-	273,082

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4300 Professional Services					
8000 General Fund	1,715,204	70,323	1,785,527	3,459,042	5,244,569
3400 Other Funds Ltd	4,426,163	(2,527,238)	1,898,925	9,912,638	11,811,563
All Funds	6,141,367	(2,456,915)	3,684,452	13,371,680	17,056,132
4315 IT Professional Services					
8000 General Fund	3,575,004	(2,601,813)	973,191	6,094,640	7,067,831
3400 Other Funds Ltd	14,736,691	(14,721,918)	14,773	-	14,773
All Funds	18,311,695	(17,323,731)	987,964	6,094,640	7,082,604
4325 Attorney General					
8000 General Fund	5,059,485	664,816	5,724,301	-	5,724,301
3400 Other Funds Ltd	547,895	71,993	619,888	-	619,888
All Funds	5,607,380	736,809	6,344,189	-	6,344,189
4375 Employee Recruitment and Develop					
8000 General Fund	81,847	3,027	84,874	460	85,334
3400 Other Funds Ltd	15,500	574	16,074	40	16,114
All Funds	97,347	3,601	100,948	500	101,448
4400 Dues and Subscriptions					
8000 General Fund	176,910	6,547	183,457	13,000	196,457
3400 Other Funds Ltd	90,178	3,337	93,515	-	93,515
All Funds	267,088	9,884	276,972	13,000	289,972
4425 Facilities Rental and Taxes					
8000 General Fund	5,444,691	875,684	6,320,375	483,566	6,803,941
3400 Other Funds Ltd	2,491,256	(382,811)	2,108,445	233,806	2,342,251

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	7,935,947	492,873	8,428,820	717,372	9,146,192
4450 Fuels and Utilities					
8000 General Fund	1,401	52	1,453	-	1,453
3400 Other Funds Ltd	22,911	848	23,759	-	23,759
All Funds	24,312	900	25,212	-	25,212
4475 Facilities Maintenance					
8000 General Fund	209,722	7,760	217,482	30,000	247,482
3400 Other Funds Ltd	44,900	1,661	46,561	-	46,561
All Funds	254,622	9,421	264,043	30,000	294,043
4575 Agency Program Related S and S					
8000 General Fund	550,000	20,350	570,350	-	570,350
3400 Other Funds Ltd	164,659	6,093	170,752	-	170,752
All Funds	714,659	26,443	741,102	-	741,102
4650 Other Services and Supplies					
8000 General Fund	356,757	(189,191)	167,566	-	167,566
3400 Other Funds Ltd	5,925,478	(3,000,651)	2,924,827	1,030,000	3,954,827
All Funds	6,282,235	(3,189,842)	3,092,393	1,030,000	4,122,393
4700 Expendable Prop 250 - 5000					
8000 General Fund	330,762	12,240	343,002	17,192	360,194
3400 Other Funds Ltd	43,868	1,624	45,492	8,731	54,223
All Funds	374,630	13,864	388,494	25,923	414,417
4715 IT Expendable Property					
8000 General Fund	3,323,335	(334,932)	2,988,403	114,455	3,102,858

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	318,625	(305,806)	12,819	54,367	67,186
All Funds	3,641,960	(640,738)	3,001,222	168,822	3,170,044
TOTAL SERVICES & SUPPLIES					
8000 General Fund	38,546,561	(1,841,417)	36,705,144	10,558,428	47,263,572
3400 Other Funds Ltd	33,917,888	(20,884,845)	13,033,043	11,488,400	24,521,443
TOTAL SERVICES & SUPPLIES	\$72,464,449	(\$22,726,262)	\$49,738,187	\$22,046,828	\$71,785,015
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	64,010	227,369	291,379	220,234	511,613
3400 Other Funds Ltd	321,778	(1,619)	320,159	111,312	431,471
All Funds	385,788	225,750	611,538	331,546	943,084
5150 Telecommunications Equipment					
8000 General Fund	47,575	176,761	224,336	-	224,336
3400 Other Funds Ltd	28,876	1,069	29,945	-	29,945
All Funds	76,451	177,830	254,281	-	254,281
5550 Data Processing Software					
8000 General Fund	12,526	463	12,989	-	12,989
3400 Other Funds Ltd	5,075	188	5,263	-	5,263
All Funds	17,601	651	18,252	-	18,252
5600 Data Processing Hardware					
8000 General Fund	30,450	1,127	31,577	-	31,577
3400 Other Funds Ltd	135,101	(46,851)	88,250	-	88,250
All Funds	165,551	(45,724)	119,827	-	119,827

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
5900 Other Capital Outlay					
8000 General Fund	76,200	2,820	79,020	-	79,020
3400 Other Funds Ltd	787,408	(633,920)	153,488	-	153,488
All Funds	863,608	(631,100)	232,508	-	232,508
TOTAL CAPITAL OUTLAY					
8000 General Fund	230,761	408,540	639,301	220,234	859,535
3400 Other Funds Ltd	1,278,238	(681,133)	597,105	111,312	708,417
TOTAL CAPITAL OUTLAY	\$1,508,999	(\$272,593)	\$1,236,406	\$331,546	\$1,567,952
SPECIAL PAYMENTS					
6020 Dist to Counties					
3400 Other Funds Ltd	63,600,000	2,353,200	65,953,200	-	65,953,200
6030 Dist to Non-Gov Units					
3400 Other Funds Ltd	284,945	10,543	295,488	-	295,488
6060 Intra-Agency Gen Fund Transfer					
8000 General Fund	5,672,000	(1,345,636)	4,326,364	-	4,326,364
TOTAL SPECIAL PAYMENTS					
8000 General Fund	5,672,000	(1,345,636)	4,326,364	-	4,326,364
3400 Other Funds Ltd	63,884,945	2,363,743	66,248,688	-	66,248,688
TOTAL SPECIAL PAYMENTS	\$69,556,945	\$1,018,107	\$70,575,052	-	\$70,575,052
DEBT SERVICE					
7100 Principal - Bonds					
8030 General Fund Debt Svc	13,085,000	-	13,085,000	1,860,000	14,945,000
7150 Interest - Bonds					

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

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

Revenue, Dept of

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8030 General Fund Debt Svc	2,416,364	-	2,416,364	685,901	3,102,265
TOTAL DEBT SERVICE					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
TOTAL EXPENDITURES					
8000 General Fund	188,050,040	(460,511)	187,589,529	17,155,415	204,744,944
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3400 Other Funds Ltd	135,055,815	(19,285,689)	115,770,126	9,374,438	125,144,564
TOTAL EXPENDITURES	\$338,607,219	(\$19,746,200)	\$318,861,019	\$29,075,754	\$347,936,773
ENDING BALANCE					
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	67,372,628	-	67,372,628	(238,438)	67,134,190
TOTAL ENDING BALANCE	\$94,499,537	-	\$94,499,537	(\$238,438)	\$94,261,099
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	1,079	-	1,079	56	1,135
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	1,020.37	-	1,020.37	28.50	1,048.87

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	8,162,879	87,909	8,250,788	984,524	9,235,312
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	1,088,699	14,861	1,103,560	334,565	1,438,125
TOTAL REVENUES					
8000 General Fund	8,162,879	87,909	8,250,788	984,524	9,235,312
3400 Other Funds Ltd	1,088,699	14,861	1,103,560	334,565	1,438,125
TOTAL REVENUES	\$9,251,578	\$102,770	\$9,354,348	\$1,319,089	\$10,673,437
AVAILABLE REVENUES					
8000 General Fund	8,162,879	87,909	8,250,788	984,524	9,235,312
3400 Other Funds Ltd	1,088,699	14,861	1,103,560	334,565	1,438,125
TOTAL AVAILABLE REVENUES	\$9,251,578	\$102,770	\$9,354,348	\$1,319,089	\$10,673,437
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	4,512,858	-	4,512,858	603,885	5,116,743
3400 Other Funds Ltd	556,873	-	556,873	214,947	771,820
All Funds	5,069,731	-	5,069,731	818,832	5,888,563
3170 Overtime Payments					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	2,422	90	2,512	-	2,512
3400 Other Funds Ltd	11,867	439	12,306	-	12,306
All Funds	14,289	529	14,818	-	14,818
TOTAL SALARIES & WAGES					
8000 General Fund	4,515,280	90	4,515,370	603,885	5,119,255
3400 Other Funds Ltd	568,740	439	569,179	214,947	784,126
TOTAL SALARIES & WAGES	\$5,084,020	\$529	\$5,084,549	\$818,832	\$5,903,381
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	1,931	-	1,931	245	2,176
3400 Other Funds Ltd	235	-	235	97	332
All Funds	2,166	-	2,166	342	2,508
3220 Public Employees' Retire Cont					
8000 General Fund	783,331	17	783,348	104,770	888,118
3400 Other Funds Ltd	100,225	84	100,309	32,323	132,632
All Funds	883,556	101	883,657	137,093	1,020,750
3221 Pension Obligation Bond					
8000 General Fund	233,432	27,335	260,767	-	260,767
3400 Other Funds Ltd	32,297	621	32,918	-	32,918
All Funds	265,729	27,956	293,685	-	293,685
3230 Social Security Taxes					
8000 General Fund	343,059	7	343,066	46,197	389,263
3400 Other Funds Ltd	43,256	34	43,290	16,444	59,734

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	386,315	41	386,356	62,641	448,997
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	2,402	-	2,402	295	2,697
3400 Other Funds Ltd	289	-	289	119	408
All Funds	2,691	-	2,691	414	3,105
3260 Mass Transit Tax					
8000 General Fund	23,803	3,288	27,091	3,623	30,714
3400 Other Funds Ltd	2,953	460	3,413	590	4,003
All Funds	26,756	3,748	30,504	4,213	34,717
3270 Flexible Benefits					
8000 General Fund	1,133,899	-	1,133,899	143,345	1,277,244
3400 Other Funds Ltd	132,869	-	132,869	56,671	189,540
All Funds	1,266,768	-	1,266,768	200,016	1,466,784
3280 Other OPE					
8000 General Fund	56	-	56	-	56
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	2,521,913	30,647	2,552,560	298,475	2,851,035
3400 Other Funds Ltd	312,124	1,199	313,323	106,244	419,567
TOTAL OTHER PAYROLL EXPENSES	\$2,834,037	\$31,846	\$2,865,883	\$404,719	\$3,270,602
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(45,857)	(19,380)	(65,237)	-	(65,237)
3400 Other Funds Ltd	(11,464)	2,438	(9,026)	-	(9,026)

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	(57,321)	(16,942)	(74,263)	-	(74,263)
TOTAL PERSONAL SERVICES					
8000 General Fund	6,991,336	11,357	7,002,693	902,360	7,905,053
3400 Other Funds Ltd	869,400	4,076	873,476	321,191	1,194,667
TOTAL PERSONAL SERVICES	\$7,860,736	\$15,433	\$7,876,169	\$1,223,551	\$9,099,720
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	17,435	645	18,080	2,677	20,757
3400 Other Funds Ltd	3,281	121	3,402	436	3,838
All Funds	20,716	766	21,482	3,113	24,595
4125 Out of State Travel					
8000 General Fund	2,255	83	2,338	-	2,338
4150 Employee Training					
8000 General Fund	101,435	3,753	105,188	6,794	111,982
3400 Other Funds Ltd	22,011	814	22,825	1,105	23,930
All Funds	123,446	4,567	128,013	7,899	135,912
4175 Office Expenses					
8000 General Fund	187,640	6,942	194,582	5,231	199,813
3400 Other Funds Ltd	25,086	929	26,015	851	26,866
All Funds	212,726	7,871	220,597	6,082	226,679
4200 Telecommunications					
8000 General Fund	23,020	7,227	30,247	16,937	47,184
3400 Other Funds Ltd	2,285	83	2,368	2,757	5,125

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	25,305	7,310	32,615	19,694	52,309
4225 State Gov. Service Charges					
8000 General Fund	666,345	50,876	717,221	-	717,221
3400 Other Funds Ltd	152,926	8,282	161,208	-	161,208
All Funds	819,271	59,158	878,429	-	878,429
4250 Data Processing					
8000 General Fund	-	-	-	2,614	2,614
3400 Other Funds Ltd	-	-	-	425	425
All Funds	-	-	-	3,039	3,039
4275 Publicity and Publications					
8000 General Fund	501	19	520	-	520
4300 Professional Services					
8000 General Fund	141,568	5,804	147,372	-	147,372
3400 Other Funds Ltd	9,669	397	10,066	-	10,066
All Funds	151,237	6,201	157,438	-	157,438
4375 Employee Recruitment and Develop					
8000 General Fund	872	32	904	-	904
3400 Other Funds Ltd	200	7	207	-	207
All Funds	1,072	39	1,111	-	1,111
4400 Dues and Subscriptions					
8000 General Fund	16,154	598	16,752	-	16,752
3400 Other Funds Ltd	1,297	48	1,345	-	1,345
All Funds	17,451	646	18,097	-	18,097

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4425 Facilities Rental and Taxes					
8000 General Fund	1,346	93	1,439	-	1,439
3400 Other Funds Ltd	262	19	281	-	281
All Funds	1,608	112	1,720	-	1,720
4475 Facilities Maintenance					
8000 General Fund	4,000	148	4,148	-	4,148
3400 Other Funds Ltd	1,000	37	1,037	-	1,037
All Funds	5,000	185	5,185	-	5,185
4650 Other Services and Supplies					
8000 General Fund	353	13	366	-	366
4700 Expendable Prop 250 - 5000					
8000 General Fund	7,769	288	8,057	2,351	10,408
3400 Other Funds Ltd	1,132	42	1,174	384	1,558
All Funds	8,901	330	9,231	2,735	11,966
4715 IT Expendable Property					
8000 General Fund	850	31	881	14,110	14,991
3400 Other Funds Ltd	150	6	156	2,296	2,452
All Funds	1,000	37	1,037	16,406	17,443
TOTAL SERVICES & SUPPLIES					
8000 General Fund	1,171,543	76,552	1,248,095	50,714	1,298,809
3400 Other Funds Ltd	219,299	10,785	230,084	8,254	238,338
TOTAL SERVICES & SUPPLIES	\$1,390,842	\$87,337	\$1,478,179	\$58,968	\$1,537,147

CAPITAL OUTLAY

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Executive Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-001-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
5100 Office Furniture and Fixtures					
8000 General Fund	-	-	-	31,450	31,450
3400 Other Funds Ltd	-	-	-	5,120	5,120
All Funds	-	-	-	36,570	36,570
TOTAL EXPENDITURES					
8000 General Fund	8,162,879	87,909	8,250,788	984,524	9,235,312
3400 Other Funds Ltd	1,088,699	14,861	1,103,560	334,565	1,438,125
TOTAL EXPENDITURES	\$9,251,578	\$102,770	\$9,354,348	\$1,319,089	\$10,673,437
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	39	-	39	6	45
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	38.20	-	38.20	6.00	44.20

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	25,479,647	-	25,479,647	-	25,479,647
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	12,047,092	807,818	12,854,910	1,214,902	14,069,812
TAXES					
0105 Personal Income Taxes					
8800 General Fund Revenue	17,464,653,810	-	17,464,653,810	-	17,464,653,810
0110 Corp Excise and Income Taxes					
8800 General Fund Revenue	1,007,091,465	-	1,007,091,465	-	1,007,091,465
0130 Other Employer -Employee Taxes					
3400 Other Funds Ltd	794,989,300	-	794,989,300	-	794,989,300
0135 Cigarette Taxes					
3400 Other Funds Ltd	310,785,000	-	310,785,000	-	310,785,000
8800 General Fund Revenue	61,751,708	-	61,751,708	-	61,751,708
All Funds	372,536,708	-	372,536,708	-	372,536,708
0140 Other Tobacco Products Taxes					
3400 Other Funds Ltd	55,390,000	-	55,390,000	-	55,390,000
8800 General Fund Revenue	64,605,264	-	64,605,264	-	64,605,264
All Funds	119,995,264	-	119,995,264	-	119,995,264
0145 Amusement Taxes					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	3,800,000	-	3,800,000	-	3,800,000
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,400,000	-	5,400,000	-	5,400,000
0155 Inheritance Taxes					
8800 General Fund Revenue	233,364,956	-	233,364,956	-	233,364,956
0160 Eastern Oregon Severance Taxes					
3400 Other Funds Ltd	8,000	-	8,000	-	8,000
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	14,000	-	14,000	-	14,000
0162 Western Oregon Severance Taxes					
3400 Other Funds Ltd	780,000	-	780,000	-	780,000
8800 General Fund Revenue	70,000	-	70,000	-	70,000
All Funds	850,000	-	850,000	-	850,000
0165 Other Severance Taxes					
3400 Other Funds Ltd	237,000	-	237,000	-	237,000
0185 Privilege Taxes					
3400 Other Funds Ltd	62,400,000	-	62,400,000	-	62,400,000
0195 Other Taxes					
3400 Other Funds Ltd	167,258,530	-	167,258,530	-	167,258,530
8800 General Fund Revenue	20,768	-	20,768	-	20,768
All Funds	167,279,298	-	167,279,298	-	167,279,298
TOTAL TAXES					
3400 Other Funds Ltd	1,395,647,830	-	1,395,647,830	-	1,395,647,830

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8800 General Fund Revenue	18,833,163,971	-	18,833,163,971	-	18,833,163,971
TOTAL TAXES	\$20,228,811,801	-	\$20,228,811,801	-	\$20,228,811,801
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	10,099,515	-	10,099,515	-	10,099,515
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	3,668,813	241,355	3,910,168	112,975	4,023,143
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	31,519,385	-	31,519,385	-	31,519,385
8800 General Fund Revenue	27,247,455	-	27,247,455	-	27,247,455
All Funds	58,766,840	-	58,766,840	-	58,766,840
DONATIONS AND CONTRIBUTIONS					
0905 Donations					
3400 Other Funds Ltd	1,289,000	-	1,289,000	-	1,289,000
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	30,898,738	-	30,898,738	-	30,898,738
TRANSFERS IN					
1060 Transfer from General Fund					
3400 Other Funds Ltd	4,326,364	-	4,326,364	-	4,326,364
1198 Tsfr From Judicial Dept					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	44,668,520	-	44,668,520	-	44,668,520
8800 General Fund Revenue	38,614,444	-	38,614,444	-	38,614,444
All Funds	83,282,964	-	83,282,964	-	83,282,964
TOTAL TRANSFERS IN					
3400 Other Funds Ltd	48,994,884	-	48,994,884	-	48,994,884
8800 General Fund Revenue	38,614,444	-	38,614,444	-	38,614,444
TOTAL TRANSFERS IN	\$87,609,328	-	\$87,609,328	-	\$87,609,328
TOTAL REVENUES					
8000 General Fund	12,047,092	807,818	12,854,910	1,214,902	14,069,812
3400 Other Funds Ltd	1,522,118,165	241,355	1,522,359,520	112,975	1,522,472,495
8800 General Fund Revenue	18,899,025,870	-	18,899,025,870	-	18,899,025,870
TOTAL REVENUES	\$20,433,191,127	\$1,049,173	\$20,434,240,300	\$1,327,877	\$20,435,568,177
TRANSFERS OUT					
2048 Transfer to Public Universities					
3400 Other Funds Ltd	(8,520,296)	-	(8,520,296)	-	(8,520,296)
2050 Transfer to Other					
3400 Other Funds Ltd	(9,365,757)	-	(9,365,757)	-	(9,365,757)
2060 Transfer to General Fund					
8800 General Fund Revenue	(18,899,025,870)	-	(18,899,025,870)	-	(18,899,025,870)
2070 Transfer to Cities					
3400 Other Funds Ltd	(6,037,260)	-	(6,037,260)	-	(6,037,260)
2080 Transfer to Counties					
3400 Other Funds Ltd	(853,484,890)	-	(853,484,890)	-	(853,484,890)

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
2100 Tsfr To Human Svcs, Dept of					
3400 Other Funds Ltd	(2,758,007)	-	(2,758,007)	-	(2,758,007)
2107 Tsfr To Administrative Svcs					
3400 Other Funds Ltd	(26,663,653)	-	(26,663,653)	-	(26,663,653)
2121 Tsfr To Governor, Office of the					
3400 Other Funds Ltd	(22,500)	-	(22,500)	-	(22,500)
2137 Tsfr To Justice, Dept of					
3400 Other Funds Ltd	(21,299,024)	-	(21,299,024)	-	(21,299,024)
2141 Tsfr To Lands, Dept of State					
3400 Other Funds Ltd	(24,386,040)	-	(24,386,040)	-	(24,386,040)
2198 Tsfr To Judicial Dept					
3400 Other Funds Ltd	(6,750,477)	-	(6,750,477)	-	(6,750,477)
2248 Tsfr To Military Dept, Or					
3400 Other Funds Ltd	(84,127,000)	-	(84,127,000)	-	(84,127,000)
2257 Tsfr To Police, Dept of State					
3400 Other Funds Ltd	(17,280,546)	-	(17,280,546)	-	(17,280,546)
2259 Tsfr To Pub Safety Std/Trng					
3400 Other Funds Ltd	(34,749,768)	-	(34,749,768)	-	(34,749,768)
2291 Tsfr To Corrections, Dept of					
3400 Other Funds Ltd	(4,257,421)	-	(4,257,421)	-	(4,257,421)
2340 Tsfr To Environmental Quality					
3400 Other Funds Ltd	(2,127,859)	-	(2,127,859)	-	(2,127,859)
2443 Tsfr To Oregon Health Authority					

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	(355,992,338)	-	(355,992,338)	-	(355,992,338)
2525 Tsfr To HECC					
3400 Other Funds Ltd	(2,045,660)	-	(2,045,660)	-	(2,045,660)
2581 Tsfr To Education, Dept of					
3400 Other Funds Ltd	(476,740)	-	(476,740)	-	(476,740)
2629 Tsfr To Forestry, Dept of					
3400 Other Funds Ltd	(14,421,948)	-	(14,421,948)	-	(14,421,948)
2635 Tsfr To Fish/Wildlife, Dept of					
3400 Other Funds Ltd	(30,000)	-	(30,000)	-	(30,000)
2730 Tsfr To Transportation, Dept					
3400 Other Funds Ltd	(6,399,667)	-	(6,399,667)	-	(6,399,667)
2914 Tsfr To Housing and Com Svcs					
3400 Other Funds Ltd	(30,898,738)	-	(30,898,738)	-	(30,898,738)
TOTAL TRANSFERS OUT					
3400 Other Funds Ltd	(1,512,095,589)	-	(1,512,095,589)	-	(1,512,095,589)
8800 General Fund Revenue	(18,899,025,870)	-	(18,899,025,870)	-	(18,899,025,870)
TOTAL TRANSFERS OUT	(\$20,411,121,459)	-	(\$20,411,121,459)	-	(\$20,411,121,459)
AVAILABLE REVENUES					
8000 General Fund	12,047,092	807,818	12,854,910	1,214,902	14,069,812
3400 Other Funds Ltd	35,502,223	241,355	35,743,578	112,975	35,856,553
TOTAL AVAILABLE REVENUES	\$47,549,315	\$1,049,173	\$48,598,488	\$1,327,877	\$49,926,365
EXPENDITURES					
PERSONAL SERVICES					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	1,970,959	-	1,970,959	731,372	2,702,331
3400 Other Funds Ltd	203,579	-	203,579	68,440	272,019
All Funds	2,174,538	-	2,174,538	799,812	2,974,350
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	677	-	677	342	1,019
3400 Other Funds Ltd	121	-	121	30	151
All Funds	798	-	798	372	1,170
3220 Public Employees' Retire Cont					
8000 General Fund	305,026	-	305,026	95,736	400,762
3400 Other Funds Ltd	31,528	-	31,528	8,958	40,486
All Funds	336,554	-	336,554	104,694	441,248
3221 Pension Obligation Bond					
8000 General Fund	107,531	6,859	114,390	-	114,390
3400 Other Funds Ltd	11,329	486	11,815	-	11,815
All Funds	118,860	7,345	126,205	-	126,205
3230 Social Security Taxes					
8000 General Fund	150,657	-	150,657	55,946	206,603
3400 Other Funds Ltd	15,565	-	15,565	5,238	20,803
All Funds	166,222	-	166,222	61,184	227,406
3250 Worker's Comp. Assess. (WCD)					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	822	-	822	406	1,228
3400 Other Funds Ltd	144	-	144	38	182
All Funds	966	-	966	444	1,410
3260 Mass Transit Tax					
8000 General Fund	10,965	861	11,826	4,388	16,214
3400 Other Funds Ltd	983	238	1,221	411	1,632
All Funds	11,948	1,099	13,047	4,799	17,846
3270 Flexible Benefits					
8000 General Fund	397,695	-	397,695	198,016	595,711
3400 Other Funds Ltd	35,673	-	35,673	18,668	54,341
All Funds	433,368	-	433,368	216,684	650,052
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	973,373	7,720	981,093	354,834	1,335,927
3400 Other Funds Ltd	95,343	724	96,067	33,343	129,410
TOTAL OTHER PAYROLL EXPENSES	\$1,068,716	\$8,444	\$1,077,160	\$388,177	\$1,465,337
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	-	(16,796)	(16,796)	-	(16,796)
3400 Other Funds Ltd	-	(1,770)	(1,770)	-	(1,770)
All Funds	-	(18,566)	(18,566)	-	(18,566)
TOTAL PERSONAL SERVICES					
8000 General Fund	2,944,332	(9,076)	2,935,256	1,086,206	4,021,462
3400 Other Funds Ltd	298,922	(1,046)	297,876	101,783	399,659

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL PERSONAL SERVICES	\$3,243,254	(\$10,122)	\$3,233,132	\$1,187,989	\$4,421,121
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	111,571	4,128	115,699	861	116,560
3400 Other Funds Ltd	19,044	705	19,749	75	19,824
All Funds	130,615	4,833	135,448	936	136,384
4125 Out of State Travel					
8000 General Fund	8,983	332	9,315	-	9,315
3400 Other Funds Ltd	4,609	171	4,780	-	4,780
All Funds	13,592	503	14,095	-	14,095
4150 Employee Training					
8000 General Fund	135,462	5,012	140,474	11,209	151,683
3400 Other Funds Ltd	19,515	722	20,237	975	21,212
All Funds	154,977	5,734	160,711	12,184	172,895
4175 Office Expenses					
8000 General Fund	3,532,234	130,693	3,662,927	8,633	3,671,560
3400 Other Funds Ltd	932,745	34,511	967,256	751	968,007
All Funds	4,464,979	165,204	4,630,183	9,384	4,639,567
4200 Telecommunications					
8000 General Fund	65,927	4,102	70,029	23,287	93,316
3400 Other Funds Ltd	7,888	291	8,179	2,025	10,204
All Funds	73,815	4,393	78,208	25,312	103,520
4250 Data Processing					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	34,881	1,291	36,172	4,313	40,485
3400 Other Funds Ltd	7,027	260	7,287	375	7,662
All Funds	41,908	1,551	43,459	4,688	48,147
4275 Publicity and Publications					
8000 General Fund	5,672	210	5,882	-	5,882
4300 Professional Services					
8000 General Fund	41,612	1,706	43,318	-	43,318
3400 Other Funds Ltd	7,361	302	7,663	-	7,663
All Funds	48,973	2,008	50,981	-	50,981
4325 Attorney General					
8000 General Fund	5,059,485	664,816	5,724,301	-	5,724,301
3400 Other Funds Ltd	484,295	135,593	619,888	-	619,888
All Funds	5,543,780	800,409	6,344,189	-	6,344,189
4375 Employee Recruitment and Develop					
8000 General Fund	5,712	211	5,923	-	5,923
3400 Other Funds Ltd	161	6	167	-	167
All Funds	5,873	217	6,090	-	6,090
4400 Dues and Subscriptions					
8000 General Fund	52,752	1,952	54,704	-	54,704
3400 Other Funds Ltd	2,589	96	2,685	-	2,685
All Funds	55,341	2,048	57,389	-	57,389
4425 Facilities Rental and Taxes					
8000 General Fund	20,198	1,394	21,592	-	21,592

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	3,309	228	3,537	-	3,537
All Funds	23,507	1,622	25,129	-	25,129
4650 Other Services and Supplies					
8000 General Fund	19,521	723	20,244	-	20,244
3400 Other Funds Ltd	1,878,796	69,516	1,948,312	-	1,948,312
All Funds	1,898,317	70,239	1,968,556	-	1,968,556
4700 Expendable Prop 250 - 5000					
8000 General Fund	8,750	324	9,074	3,879	12,953
3400 Other Funds Ltd	-	-	-	337	337
All Funds	8,750	324	9,074	4,216	13,290
4715 IT Expendable Property					
8000 General Fund	-	-	-	27,173	27,173
3400 Other Funds Ltd	-	-	-	2,363	2,363
All Funds	-	-	-	29,536	29,536
TOTAL SERVICES & SUPPLIES					
8000 General Fund	9,102,760	816,894	9,919,654	79,355	9,999,009
3400 Other Funds Ltd	3,367,339	242,401	3,609,740	6,901	3,616,641
TOTAL SERVICES & SUPPLIES	\$12,470,099	\$1,059,295	\$13,529,394	\$86,256	\$13,615,650
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	-	-	-	49,341	49,341
3400 Other Funds Ltd	-	-	-	4,291	4,291
All Funds	-	-	-	53,632	53,632

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL EXPENDITURES					
8000 General Fund	12,047,092	807,818	12,854,910	1,214,902	14,069,812
3400 Other Funds Ltd	3,666,261	241,355	3,907,616	112,975	4,020,591
TOTAL EXPENDITURES	\$15,713,353	\$1,049,173	\$16,762,526	\$1,327,877	\$18,090,403
ENDING BALANCE					
3400 Other Funds Ltd	31,835,962	-	31,835,962	-	31,835,962
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	14	-	14	8	22
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	13.25	-	13.25	6.50	19.75

Revenue, Dept of

Agency Number: 15000

**Detail Revenues & Expenditures - Requested Budget
2017-19 Biennium
Administrative Services Division**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	48,700,680	1,378,558	50,079,238	11,405,314	61,484,552
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	9,020,137	7,342	9,027,479	1,202,312	10,229,791
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	52,825	-	52,825	-	52,825
TOTAL REVENUES					
8000 General Fund	48,700,680	1,378,558	50,079,238	11,405,314	61,484,552
3400 Other Funds Ltd	9,072,962	7,342	9,080,304	1,202,312	10,282,616
TOTAL REVENUES	\$57,773,642	\$1,385,900	\$59,159,542	\$12,607,626	\$71,767,168
AVAILABLE REVENUES					
8000 General Fund	48,700,680	1,378,558	50,079,238	11,405,314	61,484,552
3400 Other Funds Ltd	9,072,962	7,342	9,080,304	1,202,312	10,282,616
TOTAL AVAILABLE REVENUES	\$57,773,642	\$1,385,900	\$59,159,542	\$12,607,626	\$71,767,168
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclss Sal. and Per Diem					
8000 General Fund	20,591,663	-	20,591,663	1,465,480	22,057,143

Revenue, Dept of

Agency Number: 15000

**Detail Revenues & Expenditures - Requested Budget
2017-19 Biennium
Administrative Services Division**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	2,662,583	-	2,662,583	644,798	3,307,381
All Funds	23,254,246	-	23,254,246	2,110,278	25,364,524
3160 Temporary Appointments					
8000 General Fund	25,834	956	26,790	-	26,790
3400 Other Funds Ltd	72,648	2,688	75,336	-	75,336
All Funds	98,482	3,644	102,126	-	102,126
3170 Overtime Payments					
8000 General Fund	36,183	1,339	37,522	-	37,522
3400 Other Funds Ltd	5,419	201	5,620	-	5,620
All Funds	41,602	1,540	43,142	-	43,142
3180 Shift Differential					
8000 General Fund	26,362	975	27,337	-	27,337
3190 All Other Differential					
8000 General Fund	191,540	7,087	198,627	-	198,627
3400 Other Funds Ltd	19,751	731	20,482	-	20,482
All Funds	211,291	7,818	219,109	-	219,109
TOTAL SALARIES & WAGES					
8000 General Fund	20,871,582	10,357	20,881,939	1,465,480	22,347,419
3400 Other Funds Ltd	2,760,401	3,620	2,764,021	644,798	3,408,819
TOTAL SALARIES & WAGES	\$23,631,983	\$13,977	\$23,645,960	\$2,110,278	\$25,756,238
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	11,189	-	11,189	585	11,774

Revenue, Dept of

Agency Number: 15000

**Detail Revenues & Expenditures - Requested Budget
2017-19 Biennium
Administrative Services Division**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 15000-003-00-00-00000**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	1,476	-	1,476	373	1,849
All Funds	12,665	-	12,665	958	13,623
3220 Public Employees' Retire Cont					
8000 General Fund	2,898,848	1,795	2,900,643	213,398	3,114,041
3400 Other Funds Ltd	367,156	178	367,334	94,589	461,923
All Funds	3,266,004	1,973	3,267,977	307,987	3,575,964
3221 Pension Obligation Bond					
8000 General Fund	1,096,645	113,737	1,210,382	-	1,210,382
3400 Other Funds Ltd	137,579	13,230	150,809	-	150,809
All Funds	1,234,224	126,967	1,361,191	-	1,361,191
3230 Social Security Taxes					
8000 General Fund	1,596,664	792	1,597,456	112,109	1,709,565
3400 Other Funds Ltd	211,186	277	211,463	49,329	260,792
All Funds	1,807,850	1,069	1,808,919	161,438	1,970,357
3240 Unemployment Assessments					
8000 General Fund	169,681	6,278	175,959	-	175,959
3400 Other Funds Ltd	2,896	107	3,003	-	3,003
All Funds	172,577	6,385	178,962	-	178,962
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	13,524	-	13,524	698	14,222
3400 Other Funds Ltd	1,800	-	1,800	448	2,248
All Funds	15,324	-	15,324	1,146	16,470
3260 Mass Transit Tax					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	112,008	13,221	125,229	8,793	134,022
3400 Other Funds Ltd	14,289	2,274	16,563	1,268	17,831
All Funds	126,297	15,495	141,792	10,061	151,853
3270 Flexible Benefits					
8000 General Fund	6,568,101	-	6,568,101	340,864	6,908,965
3400 Other Funds Ltd	828,324	-	828,324	217,514	1,045,838
All Funds	7,396,425	-	7,396,425	558,378	7,954,803
3280 Other OPE					
8000 General Fund	10,476	-	10,476	-	10,476
3400 Other Funds Ltd	42,540	-	42,540	-	42,540
All Funds	53,016	-	53,016	-	53,016
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	12,477,136	135,823	12,612,959	676,447	13,289,406
3400 Other Funds Ltd	1,607,246	16,066	1,623,312	363,521	1,986,833
TOTAL OTHER PAYROLL EXPENSES	\$14,084,382	\$151,889	\$14,236,271	\$1,039,968	\$15,276,239
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(836,285)	569,556	(266,729)	-	(266,729)
3400 Other Funds Ltd	(84,071)	53,749	(30,322)	-	(30,322)
All Funds	(920,356)	623,305	(297,051)	-	(297,051)
TOTAL PERSONAL SERVICES					
8000 General Fund	32,512,433	715,736	33,228,169	2,141,927	35,370,096
3400 Other Funds Ltd	4,283,576	73,435	4,357,011	1,008,319	5,365,330

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL PERSONAL SERVICES	\$36,796,009	\$789,171	\$37,585,180	\$3,150,246	\$40,735,426
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	21,351	790	22,141	2,974	25,115
3400 Other Funds Ltd	9,599	355	9,954	419	10,373
All Funds	30,950	1,145	32,095	3,393	35,488
4125 Out of State Travel					
8000 General Fund	23,578	872	24,450	-	24,450
3400 Other Funds Ltd	1,193	44	1,237	-	1,237
All Funds	24,771	916	25,687	-	25,687
4150 Employee Training					
8000 General Fund	288,923	10,691	299,614	28,906	328,520
3400 Other Funds Ltd	37,876	1,402	39,278	4,599	43,877
All Funds	326,799	12,093	338,892	33,505	372,397
4175 Office Expenses					
8000 General Fund	983,000	(274,729)	708,271	15,202	723,473
3400 Other Funds Ltd	337,869	12,501	350,370	2,393	352,763
All Funds	1,320,869	(262,228)	1,058,641	17,595	1,076,236
4200 Telecommunications					
8000 General Fund	954,172	203,691	1,157,863	41,006	1,198,869
3400 Other Funds Ltd	253,889	9,394	263,283	6,454	269,737
All Funds	1,208,061	213,085	1,421,146	47,460	1,468,606
4225 State Gov. Service Charges					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	3,848,092	746,009	4,594,101	-	4,594,101
3400 Other Funds Ltd	1,050,813	138,937	1,189,750	-	1,189,750
All Funds	4,898,905	884,946	5,783,851	-	5,783,851
4250 Data Processing					
8000 General Fund	1,177,716	43,576	1,221,292	7,594	1,228,886
3400 Other Funds Ltd	613,669	22,706	636,375	1,196	637,571
All Funds	1,791,385	66,282	1,857,667	8,790	1,866,457
4275 Publicity and Publications					
8000 General Fund	4,400	163	4,563	-	4,563
3400 Other Funds Ltd	734	27	761	-	761
All Funds	5,134	190	5,324	-	5,324
4300 Professional Services					
8000 General Fund	527,493	21,627	549,120	2,459,042	3,008,162
3400 Other Funds Ltd	126,710	5,195	131,905	112,551	244,456
All Funds	654,203	26,822	681,025	2,571,593	3,252,618
4315 IT Professional Services					
8000 General Fund	88,800	103,641	192,441	6,094,640	6,287,081
3400 Other Funds Ltd	14,191	582	14,773	-	14,773
All Funds	102,991	104,223	207,214	6,094,640	6,301,854
4375 Employee Recruitment and Develop					
8000 General Fund	23,830	881	24,711	460	25,171
3400 Other Funds Ltd	3,524	130	3,654	40	3,694
All Funds	27,354	1,011	28,365	500	28,865

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4400 Dues and Subscriptions					
8000 General Fund	8,040	298	8,338	13,000	21,338
3400 Other Funds Ltd	1,894	70	1,964	-	1,964
All Funds	9,934	368	10,302	13,000	23,302
4425 Facilities Rental and Taxes					
8000 General Fund	4,245,988	292,973	4,538,961	429,000	4,967,961
3400 Other Funds Ltd	1,802,507	124,373	1,926,880	-	1,926,880
All Funds	6,048,495	417,346	6,465,841	429,000	6,894,841
4450 Fuels and Utilities					
8000 General Fund	1,401	52	1,453	-	1,453
3400 Other Funds Ltd	192	7	199	-	199
All Funds	1,593	59	1,652	-	1,652
4475 Facilities Maintenance					
8000 General Fund	161,700	5,983	167,683	30,000	197,683
3400 Other Funds Ltd	34,545	1,278	35,823	-	35,823
All Funds	196,245	7,261	203,506	30,000	233,506
4650 Other Services and Supplies					
8000 General Fund	171,171	(171,171)	-	-	-
3400 Other Funds Ltd	81,008	(81,008)	-	-	-
All Funds	252,179	(252,179)	-	-	-
4700 Expendable Prop 250 - 5000					
8000 General Fund	160,000	5,921	165,921	6,830	172,751
3400 Other Funds Ltd	14,465	535	15,000	1,075	16,075

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	174,465	6,456	180,921	7,905	188,826
4715 IT Expendable Property					
8000 General Fund	3,322,485	(334,963)	2,987,522	47,849	3,035,371
3400 Other Funds Ltd	306,264	(306,264)	-	7,531	7,531
All Funds	3,628,749	(641,227)	2,987,522	55,380	3,042,902
TOTAL SERVICES & SUPPLIES					
8000 General Fund	16,012,140	656,305	16,668,445	9,176,503	25,844,948
3400 Other Funds Ltd	4,690,942	(69,736)	4,621,206	136,258	4,757,464
TOTAL SERVICES & SUPPLIES	\$20,703,082	\$586,569	\$21,289,651	\$9,312,761	\$30,602,412
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	35,090	1,299	36,389	86,884	123,273
3400 Other Funds Ltd	5,862	217	6,079	13,676	19,755
All Funds	40,952	1,516	42,468	100,560	143,028
5150 Telecommunications Equipment					
8000 General Fund	27,565	1,020	28,585	-	28,585
3400 Other Funds Ltd	2,406	89	2,495	-	2,495
All Funds	29,971	1,109	31,080	-	31,080
5550 Data Processing Software					
8000 General Fund	12,526	463	12,989	-	12,989
3400 Other Funds Ltd	5,075	188	5,263	-	5,263
All Funds	17,601	651	18,252	-	18,252
5600 Data Processing Hardware					

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Administrative Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-003-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	24,726	915	25,641	-	25,641
3400 Other Funds Ltd	85,101	3,149	88,250	-	88,250
All Funds	109,827	4,064	113,891	-	113,891
5900 Other Capital Outlay					
8000 General Fund	76,200	2,820	79,020	-	79,020
TOTAL CAPITAL OUTLAY					
8000 General Fund	176,107	6,517	182,624	86,884	269,508
3400 Other Funds Ltd	98,444	3,643	102,087	13,676	115,763
TOTAL CAPITAL OUTLAY	\$274,551	\$10,160	\$284,711	\$100,560	\$385,271
TOTAL EXPENDITURES					
8000 General Fund	48,700,680	1,378,558	50,079,238	11,405,314	61,484,552
3400 Other Funds Ltd	9,072,962	7,342	9,080,304	1,158,253	10,238,557
TOTAL EXPENDITURES	\$57,773,642	\$1,385,900	\$59,159,542	\$12,563,567	\$71,723,109
ENDING BALANCE					
3400 Other Funds Ltd	-	-	-	44,059	44,059
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	247	-	247	20	267
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	210.29	-	210.29	16.75	227.04

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	4,463,571	-	4,463,571	-	4,463,571
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	14,515,733	77,943	14,593,676	1,214,252	15,807,928
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	39,131,039	1,301,003	40,432,042	(701,921)	39,730,121
TOTAL REVENUES					
8000 General Fund	14,515,733	77,943	14,593,676	1,214,252	15,807,928
3400 Other Funds Ltd	39,131,039	1,301,003	40,432,042	(701,921)	39,730,121
TOTAL REVENUES	\$53,646,772	\$1,378,946	\$55,025,718	\$512,331	\$55,538,049
AVAILABLE REVENUES					
8000 General Fund	14,515,733	77,943	14,593,676	1,214,252	15,807,928
3400 Other Funds Ltd	43,594,610	1,301,003	44,895,613	(701,921)	44,193,692
TOTAL AVAILABLE REVENUES	\$58,110,343	\$1,378,946	\$59,489,289	\$512,331	\$60,001,620
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	8,863,897	-	8,863,897	888,667	9,752,564

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	3,203,404	-	3,203,404	(464,339)	2,739,065
All Funds	12,067,301	-	12,067,301	424,328	12,491,629
3160 Temporary Appointments					
8000 General Fund	19,302	714	20,016	-	20,016
3170 Overtime Payments					
8000 General Fund	10,634	393	11,027	-	11,027
3180 Shift Differential					
8000 General Fund	1,454	54	1,508	-	1,508
3190 All Other Differential					
8000 General Fund	31,653	1,171	32,824	-	32,824
TOTAL SALARIES & WAGES					
8000 General Fund	8,926,940	2,332	8,929,272	888,667	9,817,939
3400 Other Funds Ltd	3,203,404	-	3,203,404	(464,339)	2,739,065
TOTAL SALARIES & WAGES	\$12,130,344	\$2,332	\$12,132,676	\$424,328	\$12,557,004
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	3,675	-	3,675	195	3,870
3400 Other Funds Ltd	1,295	-	1,295	(201)	1,094
All Funds	4,970	-	4,970	(6)	4,964
3220 Public Employees' Retire Cont					
8000 General Fund	1,245,817	309	1,246,126	120,722	1,366,848
3400 Other Funds Ltd	446,709	-	446,709	(65,175)	381,534
All Funds	1,692,526	309	1,692,835	55,547	1,748,382

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3221 Pension Obligation Bond					
8000 General Fund	488,516	52,392	540,908	-	540,908
3400 Other Funds Ltd	164,070	19,087	183,157	-	183,157
All Funds	652,586	71,479	724,065	-	724,065
3230 Social Security Taxes					
8000 General Fund	682,913	179	683,092	67,982	751,074
3400 Other Funds Ltd	245,062	-	245,062	(35,520)	209,542
All Funds	927,975	179	928,154	32,462	960,616
3240 Unemployment Assessments					
8000 General Fund	17,564	650	18,214	-	18,214
3400 Other Funds Ltd	1,269	47	1,316	-	1,316
All Funds	18,833	697	19,530	-	19,530
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	4,418	-	4,418	294	4,712
3400 Other Funds Ltd	1,597	-	1,597	(294)	1,303
All Funds	6,015	-	6,015	-	6,015
3260 Mass Transit Tax					
8000 General Fund	51,233	2,329	53,562	-	53,562
3400 Other Funds Ltd	27,164	(7,944)	19,220	-	19,220
All Funds	78,397	(5,615)	72,782	-	72,782
3270 Flexible Benefits					
8000 General Fund	2,134,975	-	2,134,975	136,392	2,271,367
3400 Other Funds Ltd	771,453	-	771,453	(136,392)	635,061

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	2,906,428	-	2,906,428	-	2,906,428
3280 Other OPE					
8000 General Fund	1,878	-	1,878	-	1,878
3400 Other Funds Ltd	30	-	30	-	30
All Funds	1,908	-	1,908	-	1,908
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	4,630,989	55,859	4,686,848	325,585	5,012,433
3400 Other Funds Ltd	1,658,649	11,190	1,669,839	(237,582)	1,432,257
TOTAL OTHER PAYROLL EXPENSES	\$6,289,638	\$67,049	\$6,356,687	\$88,003	\$6,444,690
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(122,285)	(25,767)	(148,052)	-	(148,052)
3400 Other Funds Ltd	(30,571)	(25,599)	(56,170)	-	(56,170)
All Funds	(152,856)	(51,366)	(204,222)	-	(204,222)
TOTAL PERSONAL SERVICES					
8000 General Fund	13,435,644	32,424	13,468,068	1,214,252	14,682,320
3400 Other Funds Ltd	4,831,482	(14,409)	4,817,073	(701,921)	4,115,152
TOTAL PERSONAL SERVICES	\$18,267,126	\$18,015	\$18,285,141	\$512,331	\$18,797,472
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	110,996	4,107	115,103	-	115,103
3400 Other Funds Ltd	37,127	1,373	38,500	-	38,500
All Funds	148,123	5,480	153,603	-	153,603

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4125 Out of State Travel					
8000 General Fund	50,166	1,856	52,022	-	52,022
3400 Other Funds Ltd	7,906	293	8,199	-	8,199
All Funds	58,072	2,149	60,221	-	60,221
4150 Employee Training					
8000 General Fund	148,258	5,485	153,743	-	153,743
3400 Other Funds Ltd	62,279	2,305	64,584	-	64,584
All Funds	210,537	7,790	218,327	-	218,327
4175 Office Expenses					
8000 General Fund	117,277	4,339	121,616	-	121,616
3400 Other Funds Ltd	34,205	1,266	35,471	-	35,471
All Funds	151,482	5,605	157,087	-	157,087
4200 Telecommunications					
8000 General Fund	103,692	8,087	111,779	-	111,779
3400 Other Funds Ltd	12,500	463	12,963	-	12,963
All Funds	116,192	8,550	124,742	-	124,742
4250 Data Processing					
8000 General Fund	3,000	111	3,111	-	3,111
3400 Other Funds Ltd	1,000	37	1,037	-	1,037
All Funds	4,000	148	4,148	-	4,148
4275 Publicity and Publications					
8000 General Fund	83,525	3,091	86,616	-	86,616
3400 Other Funds Ltd	31,561	1,167	32,728	-	32,728

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	115,086	4,258	119,344	-	119,344
4300 Professional Services					
8000 General Fund	295,762	12,126	307,888	-	307,888
3400 Other Funds Ltd	1,402,876	57,518	1,460,394	-	1,460,394
All Funds	1,698,638	69,644	1,768,282	-	1,768,282
4375 Employee Recruitment and Develop					
8000 General Fund	25,073	928	26,001	-	26,001
3400 Other Funds Ltd	9,938	368	10,306	-	10,306
All Funds	35,011	1,296	36,307	-	36,307
4400 Dues and Subscriptions					
8000 General Fund	77,473	2,867	80,340	-	80,340
3400 Other Funds Ltd	83,430	3,087	86,517	-	86,517
All Funds	160,903	5,954	166,857	-	166,857
4425 Facilities Rental and Taxes					
8000 General Fund	3,761	260	4,021	-	4,021
3400 Other Funds Ltd	45,380	3,131	48,511	-	48,511
All Funds	49,141	3,391	52,532	-	52,532
4475 Facilities Maintenance					
8000 General Fund	9,584	355	9,939	-	9,939
4650 Other Services and Supplies					
8000 General Fund	29,712	1,100	30,812	-	30,812
3400 Other Funds Ltd	9,433	349	9,782	-	9,782
All Funds	39,145	1,449	40,594	-	40,594

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4700 Expendable Prop 250 - 5000					
8000 General Fund	18,038	667	18,705	-	18,705
3400 Other Funds Ltd	8,230	305	8,535	-	8,535
All Funds	26,268	972	27,240	-	27,240
TOTAL SERVICES & SUPPLIES					
8000 General Fund	1,076,317	45,379	1,121,696	-	1,121,696
3400 Other Funds Ltd	1,745,865	71,662	1,817,527	-	1,817,527
TOTAL SERVICES & SUPPLIES	\$2,822,182	\$117,041	\$2,939,223	-	\$2,939,223
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	11,446	424	11,870	-	11,870
5150 Telecommunications Equipment					
8000 General Fund	3,772	140	3,912	-	3,912
3400 Other Funds Ltd	3,396	126	3,522	-	3,522
All Funds	7,168	266	7,434	-	7,434
TOTAL CAPITAL OUTLAY					
8000 General Fund	3,772	140	3,912	-	3,912
3400 Other Funds Ltd	14,842	550	15,392	-	15,392
TOTAL CAPITAL OUTLAY	\$18,614	\$690	\$19,304	-	\$19,304
SPECIAL PAYMENTS					
6020 Dist to Counties					
3400 Other Funds Ltd	33,600,000	1,243,200	34,843,200	-	34,843,200
TOTAL EXPENDITURES					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Property Tax Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-004-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	14,515,733	77,943	14,593,676	1,214,252	15,807,928
3400 Other Funds Ltd	40,192,189	1,301,003	41,493,192	(701,921)	40,791,271
TOTAL EXPENDITURES	\$54,707,922	\$1,378,946	\$56,086,868	\$512,331	\$56,599,199
ENDING BALANCE					
3400 Other Funds Ltd	3,402,421	-	3,402,421	-	3,402,421
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	88	-	88	-	88
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	83.92	-	83.92	2.75	86.67

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	73,443,109	1,584,790	75,027,899	1,276,423	76,304,322
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	1,600,253	142,630	1,742,883	26,047	1,768,930
TOTAL REVENUES					
8000 General Fund	73,443,109	1,584,790	75,027,899	1,276,423	76,304,322
3400 Other Funds Ltd	1,600,253	142,630	1,742,883	26,047	1,768,930
TOTAL REVENUES	\$75,043,362	\$1,727,420	\$76,770,782	\$1,302,470	\$78,073,252
AVAILABLE REVENUES					
8000 General Fund	73,443,109	1,584,790	75,027,899	1,276,423	76,304,322
3400 Other Funds Ltd	1,600,253	142,630	1,742,883	26,047	1,768,930
TOTAL AVAILABLE REVENUES	\$75,043,362	\$1,727,420	\$76,770,782	\$1,302,470	\$78,073,252
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	43,014,949	-	43,014,949	629,280	43,644,229
3400 Other Funds Ltd	831,936	-	831,936	12,840	844,776
All Funds	43,846,885	-	43,846,885	642,120	44,489,005
3160 Temporary Appointments					

Personal Tax and Compliance Division

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	13,591	504	14,095	-	14,095
3400 Other Funds Ltd	77,605	2,871	80,476	-	80,476
All Funds	91,196	3,375	94,571	-	94,571
3170 Overtime Payments					
8000 General Fund	3,548	132	3,680	-	3,680
3190 All Other Differential					
8000 General Fund	3,600	134	3,734	-	3,734
TOTAL SALARIES & WAGES					
8000 General Fund	43,035,688	770	43,036,458	629,280	43,665,738
3400 Other Funds Ltd	909,541	2,871	912,412	12,840	925,252
TOTAL SALARIES & WAGES	\$43,945,229	\$3,641	\$43,948,870	\$642,120	\$44,590,990
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	23,850	-	23,850	448	24,298
3400 Other Funds Ltd	409	-	409	8	417
All Funds	24,259	-	24,259	456	24,715
3220 Public Employees' Retire Cont					
8000 General Fund	5,899,361	52	5,899,413	88,473	5,987,886
3400 Other Funds Ltd	114,748	-	114,748	1,803	116,551
All Funds	6,014,109	52	6,014,161	90,276	6,104,437
3221 Pension Obligation Bond					
8000 General Fund	2,229,319	267,594	2,496,913	-	2,496,913
3400 Other Funds Ltd	43,192	5,092	48,284	-	48,284

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	2,272,511	272,686	2,545,197	-	2,545,197
3230 Social Security Taxes					
8000 General Fund	3,292,131	58	3,292,189	48,135	3,340,324
3400 Other Funds Ltd	69,618	219	69,837	985	70,822
All Funds	3,361,749	277	3,362,026	49,120	3,411,146
3240 Unemployment Assessments					
8000 General Fund	44,065	1,630	45,695	-	45,695
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	28,951	-	28,951	544	29,495
3400 Other Funds Ltd	413	-	413	8	421
All Funds	29,364	-	29,364	552	29,916
3260 Mass Transit Tax					
8000 General Fund	227,767	30,447	258,214	3,776	261,990
3400 Other Funds Ltd	4,877	580	5,457	77	5,534
All Funds	232,644	31,027	263,671	3,853	267,524
3270 Flexible Benefits					
8000 General Fund	13,813,750	-	13,813,750	261,352	14,075,102
3400 Other Funds Ltd	266,543	-	266,543	5,336	271,879
All Funds	14,080,293	-	14,080,293	266,688	14,346,981
3280 Other OPE					
8000 General Fund	1,510	-	1,510	-	1,510
3400 Other Funds Ltd	1,808	-	1,808	-	1,808
All Funds	3,318	-	3,318	-	3,318

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	25,560,704	299,781	25,860,485	402,728	26,263,213
3400 Other Funds Ltd	501,608	5,891	507,499	8,217	515,716
TOTAL OTHER PAYROLL EXPENSES	\$26,062,312	\$305,672	\$26,367,984	\$410,945	\$26,778,929
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(1,019,713)	456,600	(563,113)	-	(563,113)
3400 Other Funds Ltd	(129,928)	118,217	(11,711)	-	(11,711)
All Funds	(1,149,641)	574,817	(574,824)	-	(574,824)
TOTAL PERSONAL SERVICES					
8000 General Fund	67,576,679	757,151	68,333,830	1,032,008	69,365,838
3400 Other Funds Ltd	1,281,221	126,979	1,408,200	21,057	1,429,257
TOTAL PERSONAL SERVICES	\$68,857,900	\$884,130	\$69,742,030	\$1,053,065	\$70,795,095
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	301,462	11,154	312,616	1,720	314,336
3400 Other Funds Ltd	4,057	150	4,207	35	4,242
All Funds	305,519	11,304	316,823	1,755	318,578
4125 Out of State Travel					
8000 General Fund	25,500	945	26,445	-	26,445
4150 Employee Training					
8000 General Fund	325,000	12,025	337,025	11,940	348,965
3400 Other Funds Ltd	3,799	141	3,940	244	4,184

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-005-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	328,799	12,166	340,965	12,184	353,149
4175 Office Expenses					
8000 General Fund	510,000	18,870	528,870	9,196	538,066
3400 Other Funds Ltd	86,568	3,204	89,772	188	89,960
All Funds	596,568	22,074	618,642	9,384	628,026
4200 Telecommunications					
8000 General Fund	1,040,545	81,327	1,121,872	80,385	1,202,257
3400 Other Funds Ltd	45,914	1,699	47,613	1,641	49,254
All Funds	1,086,459	83,026	1,169,485	82,026	1,251,511
4250 Data Processing					
8000 General Fund	40,000	1,480	41,480	4,594	46,074
3400 Other Funds Ltd	4,285	159	4,444	94	4,538
All Funds	44,285	1,639	45,924	4,688	50,612
4275 Publicity and Publications					
8000 General Fund	25,000	925	25,925	-	25,925
3400 Other Funds Ltd	8	-	8	-	8
All Funds	25,008	925	25,933	-	25,933
4300 Professional Services					
8000 General Fund	497,720	20,407	518,127	-	518,127
3400 Other Funds Ltd	8,538	350	8,888	-	8,888
All Funds	506,258	20,757	527,015	-	527,015
4315 IT Professional Services					
8000 General Fund	1,111,204	(330,454)	780,750	-	780,750

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4375 Employee Recruitment and Develop					
8000 General Fund	16,000	592	16,592	-	16,592
3400 Other Funds Ltd	311	12	323	-	323
All Funds	16,311	604	16,915	-	16,915
4400 Dues and Subscriptions					
8000 General Fund	15,000	555	15,555	-	15,555
4425 Facilities Rental and Taxes					
8000 General Fund	1,166,585	580,494	1,747,079	54,566	1,801,645
3400 Other Funds Ltd	119,088	8,217	127,305	1,114	128,419
All Funds	1,285,673	588,711	1,874,384	55,680	1,930,064
4475 Facilities Maintenance					
8000 General Fund	29,010	1,073	30,083	-	30,083
4575 Agency Program Related S and S					
8000 General Fund	550,000	20,350	570,350	-	570,350
3400 Other Funds Ltd	36,855	1,364	38,219	-	38,219
All Funds	586,855	21,714	608,569	-	608,569
4650 Other Services and Supplies					
8000 General Fund	112,000	4,144	116,144	-	116,144
3400 Other Funds Ltd	143	5	148	-	148
All Funds	112,143	4,149	116,292	-	116,292
4700 Expendable Prop 250 - 5000					
8000 General Fund	87,772	3,248	91,020	4,132	95,152
3400 Other Funds Ltd	2,564	95	2,659	84	2,743

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	90,336	3,343	93,679	4,216	97,895
4715 IT Expendable Property					
8000 General Fund	-	-	-	25,323	25,323
3400 Other Funds Ltd	-	-	-	517	517
All Funds	-	-	-	25,840	25,840
TOTAL SERVICES & SUPPLIES					
8000 General Fund	5,852,798	427,135	6,279,933	191,856	6,471,789
3400 Other Funds Ltd	312,130	15,396	327,526	3,917	331,443
TOTAL SERVICES & SUPPLIES	\$6,164,928	\$442,531	\$6,607,459	\$195,773	\$6,803,232
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	5,225	225,193	230,418	52,559	282,977
3400 Other Funds Ltd	6,013	222	6,235	1,073	7,308
All Funds	11,238	225,415	236,653	53,632	290,285
5150 Telecommunications Equipment					
8000 General Fund	2,683	175,099	177,782	-	177,782
3400 Other Funds Ltd	889	33	922	-	922
All Funds	3,572	175,132	178,704	-	178,704
5600 Data Processing Hardware					
8000 General Fund	5,724	212	5,936	-	5,936
TOTAL CAPITAL OUTLAY					
8000 General Fund	13,632	400,504	414,136	52,559	466,695
3400 Other Funds Ltd	6,902	255	7,157	1,073	8,230

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL CAPITAL OUTLAY	\$20,534	\$400,759	\$421,293	\$53,632	\$474,925
TOTAL EXPENDITURES					
8000 General Fund	73,443,109	1,584,790	75,027,899	1,276,423	76,304,322
3400 Other Funds Ltd	1,600,253	142,630	1,742,883	26,047	1,768,930
TOTAL EXPENDITURES	\$75,043,362	\$1,727,420	\$76,770,782	\$1,302,470	\$78,073,252
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	428	-	428	8	436
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	420.90	-	420.90	8.00	428.90

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	79,901	-	79,901	-	79,901
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	21,556,585	900,069	22,456,654	-	22,456,654
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	18,603,717	(509,035)	18,094,682	2,216,862	20,311,544
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	134,245	-	134,245	-	134,245
TOTAL REVENUES					
8000 General Fund	21,556,585	900,069	22,456,654	-	22,456,654
3400 Other Funds Ltd	18,737,962	(509,035)	18,228,927	2,216,862	20,445,789
TOTAL REVENUES	\$40,294,547	\$391,034	\$40,685,581	\$2,216,862	\$42,902,443
AVAILABLE REVENUES					
8000 General Fund	21,556,585	900,069	22,456,654	-	22,456,654
3400 Other Funds Ltd	18,817,863	(509,035)	18,308,828	2,216,862	20,525,690
TOTAL AVAILABLE REVENUES	\$40,374,448	\$391,034	\$40,765,482	\$2,216,862	\$42,982,344
EXPENDITURES					
PERSONAL SERVICES					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
8000 General Fund	13,399,140	-	13,399,140	-	13,399,140
3400 Other Funds Ltd	9,653,467	-	9,653,467	959,544	10,613,011
All Funds	23,052,607	-	23,052,607	959,544	24,012,151
3160 Temporary Appointments					
3400 Other Funds Ltd	32,035	1,185	33,220	-	33,220
3170 Overtime Payments					
8000 General Fund	43,458	1,608	45,066	-	45,066
3400 Other Funds Ltd	13,307	492	13,799	-	13,799
All Funds	56,765	2,100	58,865	-	58,865
3190 All Other Differential					
8000 General Fund	21,214	785	21,999	-	21,999
TOTAL SALARIES & WAGES					
8000 General Fund	13,463,812	2,393	13,466,205	-	13,466,205
3400 Other Funds Ltd	9,698,809	1,677	9,700,486	959,544	10,660,030
TOTAL SALARIES & WAGES	\$23,162,621	\$4,070	\$23,166,691	\$959,544	\$24,126,235
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
8000 General Fund	6,428	-	6,428	-	6,428
3400 Other Funds Ltd	5,941	-	5,941	741	6,682
All Funds	12,369	-	12,369	741	13,110
3220 Public Employees' Retire Cont					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	1,884,503	457	1,884,960	-	1,884,960
3400 Other Funds Ltd	1,329,737	94	1,329,831	131,227	1,461,058
All Funds	3,214,240	551	3,214,791	131,227	3,346,018
3221 Pension Obligation Bond					
8000 General Fund	703,831	77,715	781,546	-	781,546
3400 Other Funds Ltd	496,094	64,971	561,065	-	561,065
All Funds	1,199,925	142,686	1,342,611	-	1,342,611
3230 Social Security Taxes					
8000 General Fund	1,029,979	183	1,030,162	-	1,030,162
3400 Other Funds Ltd	741,943	129	742,072	73,405	815,477
All Funds	1,771,922	312	1,772,234	73,405	1,845,639
3240 Unemployment Assessments					
8000 General Fund	23,306	863	24,169	-	24,169
3400 Other Funds Ltd	10,362	384	10,746	-	10,746
All Funds	33,668	1,247	34,915	-	34,915
3250 Worker's Comp. Assess. (WCD)					
8000 General Fund	7,813	-	7,813	-	7,813
3400 Other Funds Ltd	7,160	-	7,160	897	8,057
All Funds	14,973	-	14,973	897	15,870
3260 Mass Transit Tax					
8000 General Fund	71,770	9,013	80,783	-	80,783
3400 Other Funds Ltd	49,349	8,844	58,193	5,757	63,950
All Funds	121,119	17,857	138,976	5,757	144,733

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3270 Flexible Benefits					
8000 General Fund	3,731,945	-	3,731,945	-	3,731,945
3400 Other Funds Ltd	3,468,631	-	3,468,631	433,368	3,901,999
All Funds	7,200,576	-	7,200,576	433,368	7,633,944
3280 Other OPE					
8000 General Fund	1,930	-	1,930	-	1,930
3400 Other Funds Ltd	985	-	985	-	985
All Funds	2,915	-	2,915	-	2,915
TOTAL OTHER PAYROLL EXPENSES					
8000 General Fund	7,461,505	88,231	7,549,736	-	7,549,736
3400 Other Funds Ltd	6,110,202	74,422	6,184,624	645,395	6,830,019
TOTAL OTHER PAYROLL EXPENSES	\$13,571,707	\$162,653	\$13,734,360	\$645,395	\$14,379,755
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
8000 General Fund	(801,571)	736,334	(65,237)	-	(65,237)
3400 Other Funds Ltd	(87,893)	41,736	(46,157)	-	(46,157)
All Funds	(889,464)	778,070	(111,394)	-	(111,394)
TOTAL PERSONAL SERVICES					
8000 General Fund	20,123,746	826,958	20,950,704	-	20,950,704
3400 Other Funds Ltd	15,721,118	117,835	15,838,953	1,604,939	17,443,892
TOTAL PERSONAL SERVICES	\$35,844,864	\$944,793	\$36,789,657	\$1,604,939	\$38,394,596
SERVICES & SUPPLIES					
4100 Instate Travel					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Business Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-006-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	95,148	3,520	98,668	-	98,668
3400 Other Funds Ltd	55,602	2,057	57,659	6,210	63,869
All Funds	150,750	5,577	156,327	6,210	162,537
4125 Out of State Travel					
8000 General Fund	400,882	14,833	415,715	-	415,715
3400 Other Funds Ltd	41,169	1,523	42,692	-	42,692
All Funds	442,051	16,356	458,407	-	458,407
4150 Employee Training					
8000 General Fund	123,123	4,556	127,679	-	127,679
3400 Other Funds Ltd	44,922	1,663	46,585	19,799	66,384
All Funds	168,045	6,219	174,264	19,799	194,063
4175 Office Expenses					
8000 General Fund	175,374	6,489	181,863	-	181,863
3400 Other Funds Ltd	500,149	18,505	518,654	147,597	666,251
All Funds	675,523	24,994	700,517	147,597	848,114
4200 Telecommunications					
8000 General Fund	263,753	28,792	292,545	-	292,545
3400 Other Funds Ltd	151,520	5,606	157,126	40,556	197,682
All Funds	415,273	34,398	449,671	40,556	490,227
4250 Data Processing					
8000 General Fund	14,298	529	14,827	-	14,827
3400 Other Funds Ltd	53,151	1,966	55,117	7,618	62,735
All Funds	67,449	2,495	69,944	7,618	77,562

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4275 Publicity and Publications					
8000 General Fund	33,437	1,237	34,674	-	34,674
3400 Other Funds Ltd	20,000	740	20,740	-	20,740
All Funds	53,437	1,977	55,414	-	55,414
4300 Professional Services					
8000 General Fund	211,049	8,653	219,702	-	219,702
3400 Other Funds Ltd	268,981	11,028	280,009	164,000	444,009
All Funds	480,030	19,681	499,711	164,000	663,711
4325 Attorney General					
3400 Other Funds Ltd	63,600	(63,600)	-	-	-
4375 Employee Recruitment and Develop					
8000 General Fund	10,360	383	10,743	-	10,743
3400 Other Funds Ltd	1,366	51	1,417	-	1,417
All Funds	11,726	434	12,160	-	12,160
4400 Dues and Subscriptions					
8000 General Fund	7,491	277	7,768	-	7,768
3400 Other Funds Ltd	968	36	1,004	-	1,004
All Funds	8,459	313	8,772	-	8,772
4425 Facilities Rental and Taxes					
8000 General Fund	6,813	470	7,283	-	7,283
3400 Other Funds Ltd	1,806	125	1,931	90,480	92,411
All Funds	8,619	595	9,214	90,480	99,694
4450 Fuels and Utilities					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	22,719	841	23,560	-	23,560
4475 Facilities Maintenance					
8000 General Fund	5,428	201	5,629	-	5,629
3400 Other Funds Ltd	9,355	346	9,701	-	9,701
All Funds	14,783	547	15,330	-	15,330
4575 Agency Program Related S and S					
3400 Other Funds Ltd	127,804	4,729	132,533	-	132,533
4650 Other Services and Supplies					
3400 Other Funds Ltd	477,098	17,652	494,750	-	494,750
4700 Expendable Prop 250 - 5000					
8000 General Fund	48,433	1,792	50,225	-	50,225
3400 Other Funds Ltd	16,129	597	16,726	6,851	23,577
All Funds	64,562	2,389	66,951	6,851	73,802
4715 IT Expendable Property					
3400 Other Funds Ltd	9,555	354	9,909	41,660	51,569
TOTAL SERVICES & SUPPLIES					
8000 General Fund	1,395,589	71,732	1,467,321	-	1,467,321
3400 Other Funds Ltd	1,865,894	4,219	1,870,113	524,771	2,394,884
TOTAL SERVICES & SUPPLIES	\$3,261,483	\$75,951	\$3,337,434	\$524,771	\$3,862,205
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
8000 General Fund	23,695	877	24,572	-	24,572
3400 Other Funds Ltd	287,013	2,010	289,023	87,152	376,175

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
All Funds	310,708	2,887	313,595	87,152	400,747
5150 Telecommunications Equipment					
8000 General Fund	13,555	502	14,057	-	14,057
3400 Other Funds Ltd	22,185	821	23,006	-	23,006
All Funds	35,740	1,323	37,063	-	37,063
5900 Other Capital Outlay					
3400 Other Funds Ltd	787,408	(633,920)	153,488	-	153,488
TOTAL CAPITAL OUTLAY					
8000 General Fund	37,250	1,379	38,629	-	38,629
3400 Other Funds Ltd	1,096,606	(631,089)	465,517	87,152	552,669
TOTAL CAPITAL OUTLAY	\$1,133,856	(\$629,710)	\$504,146	\$87,152	\$591,298
TOTAL EXPENDITURES					
8000 General Fund	21,556,585	900,069	22,456,654	-	22,456,654
3400 Other Funds Ltd	18,683,618	(509,035)	18,174,583	2,216,862	20,391,445
TOTAL EXPENDITURES	\$40,240,203	\$391,034	\$40,631,237	\$2,216,862	\$42,848,099
ENDING BALANCE					
3400 Other Funds Ltd	134,245	-	134,245	-	134,245
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	217	-	217	13	230
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	212.41	-	212.41	13.00	225.41

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
REVENUE CATEGORIES					
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	284,945	10,543	295,488	-	295,488
AVAILABLE REVENUES					
3400 Other Funds Ltd	284,945	10,543	295,488	-	295,488
EXPENDITURES					
SPECIAL PAYMENTS					
6030 Dist to Non-Gov Units					
3400 Other Funds Ltd	284,945	10,543	295,488	-	295,488

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
-------------	---------------------	--------------------	-------------------------------	-----------------	-------------------------------

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	5,672,000	(1,345,636)	4,326,364	-	4,326,364
-------------------	-----------	-------------	-----------	---	-----------

AVAILABLE REVENUES

8000 General Fund	5,672,000	(1,345,636)	4,326,364	-	4,326,364
-------------------	-----------	-------------	-----------	---	-----------

EXPENDITURES

SPECIAL PAYMENTS

6060 Intra-Agency Gen Fund Transfer

8000 General Fund	5,672,000	(1,345,636)	4,326,364	-	4,326,364
-------------------	-----------	-------------	-----------	---	-----------

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	30,000,000	-	30,000,000	-	30,000,000
All Funds	57,126,909	-	57,126,909	-	57,126,909
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	16,548	(16,548)	-	-	-
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	31,431,175	1,124,650	32,555,825	-	32,555,825
TOTAL REVENUES					
8000 General Fund	16,548	(16,548)	-	-	-
3400 Other Funds Ltd	31,431,175	1,124,650	32,555,825	-	32,555,825
TOTAL REVENUES	\$31,447,723	\$1,108,102	\$32,555,825	-	\$32,555,825
AVAILABLE REVENUES					
8000 General Fund	16,548	(16,548)	-	-	-
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	61,431,175	1,124,650	62,555,825	-	62,555,825
TOTAL AVAILABLE REVENUES	\$88,574,632	\$1,108,102	\$89,682,734	-	\$89,682,734
EXPENDITURES					
PERSONAL SERVICES					

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	800,840	-	800,840	-	800,840
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	572	-	572	-	572
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	106,497	-	106,497	-	106,497
3221 Pension Obligation Bond					
8000 General Fund	13,689	(13,689)	-	-	-
3400 Other Funds Ltd	39,915	6,564	46,479	-	46,479
All Funds	53,604	(7,125)	46,479	-	46,479
3230 Social Security Taxes					
3400 Other Funds Ltd	61,262	-	61,262	-	61,262
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	686	-	686	-	686
3260 Mass Transit Tax					
3400 Other Funds Ltd	-	4,805	4,805	-	4,805
3270 Flexible Benefits					
3400 Other Funds Ltd	332,720	-	332,720	-	332,720
3280 Other OPE					
8000 General Fund	2,859	(2,859)	-	-	-
TOTAL OTHER PAYROLL EXPENSES					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8000 General Fund	16,548	(16,548)	-	-	-
3400 Other Funds Ltd	541,652	11,369	553,021	-	553,021
TOTAL OTHER PAYROLL EXPENSES	\$558,200	(\$5,179)	\$553,021	-	\$553,021
TOTAL PERSONAL SERVICES					
8000 General Fund	16,548	(16,548)	-	-	-
3400 Other Funds Ltd	1,342,492	11,369	1,353,861	-	1,353,861
TOTAL PERSONAL SERVICES	\$1,359,040	(\$5,179)	\$1,353,861	-	\$1,353,861
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	1,076	40	1,116	-	1,116
4150 Employee Training					
3400 Other Funds Ltd	4,012	148	4,160	-	4,160
4175 Office Expenses					
3400 Other Funds Ltd	5,515	204	5,719	-	5,719
4200 Telecommunications					
3400 Other Funds Ltd	8,872	328	9,200	-	9,200
4275 Publicity and Publications					
3400 Other Funds Ltd	58,500	2,165	60,665	-	60,665
4700 Expendable Prop 250 - 5000					
3400 Other Funds Ltd	1,348	50	1,398	-	1,398
4715 IT Expendable Property					
3400 Other Funds Ltd	2,656	98	2,754	-	2,754
TOTAL SERVICES & SUPPLIES					

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-025-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	81,979	3,033	85,012	-	85,012
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	6,704	248	6,952	-	6,952
SPECIAL PAYMENTS					
6020 Dist to Counties					
3400 Other Funds Ltd	30,000,000	1,110,000	31,110,000	-	31,110,000
TOTAL EXPENDITURES					
8000 General Fund	16,548	(16,548)	-	-	-
3400 Other Funds Ltd	31,431,175	1,124,650	32,555,825	-	32,555,825
TOTAL EXPENDITURES	\$31,447,723	\$1,108,102	\$32,555,825	-	\$32,555,825
ENDING BALANCE					
3200 Other Funds Non-Ltd	27,126,909	-	27,126,909	-	27,126,909
3400 Other Funds Ltd	30,000,000	-	30,000,000	-	30,000,000
TOTAL ENDING BALANCE	\$57,126,909	-	\$57,126,909	-	\$57,126,909
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	13	-	13	-	13
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	8.40	-	8.40	-	8.40

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	3,389,433	-	3,389,433	-	3,389,433
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8000 General Fund	3,935,414	(3,935,414)	-	1,060,000	1,060,000
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	27,191,280	(21,635,873)	5,555,407	5,945,160	11,500,567
TOTAL REVENUES					
8000 General Fund	3,935,414	(3,935,414)	-	1,060,000	1,060,000
3400 Other Funds Ltd	27,191,280	(21,635,873)	5,555,407	5,945,160	11,500,567
TOTAL REVENUES	\$31,126,694	(\$25,571,287)	\$5,555,407	\$7,005,160	\$12,560,567
AVAILABLE REVENUES					
8000 General Fund	3,935,414	(3,935,414)	-	1,060,000	1,060,000
3400 Other Funds Ltd	30,580,713	(21,635,873)	8,944,840	5,945,160	14,890,000
TOTAL AVAILABLE REVENUES	\$34,516,127	(\$25,571,287)	\$8,944,840	\$7,005,160	\$15,950,000
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	4,487,688	-	4,487,688	(3,194,442)	1,293,246

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3170 Overtime Payments					
3400 Other Funds Ltd	305,727	(305,727)	-	166,629	166,629
3180 Shift Differential					
3400 Other Funds Ltd	-	-	-	6,000	6,000
3190 All Other Differential					
3400 Other Funds Ltd	60,512	-	60,512	(60,512)	-
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	4,853,927	(305,727)	4,548,200	(3,082,325)	1,465,875
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	1,881	-	1,881	(1,405)	476
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	693,034	(58,364)	634,670	(423,381)	211,289
3221 Pension Obligation Bond					
3400 Other Funds Ltd	292,776	(10,279)	282,497	-	282,497
3230 Social Security Taxes					
3400 Other Funds Ltd	371,326	(23,388)	347,938	(235,801)	112,137
3250 Worker's Comp. Assess. (WCD)					
3400 Other Funds Ltd	2,277	-	2,277	(1,699)	578
3260 Mass Transit Tax					
3400 Other Funds Ltd	31,224	(3,935)	27,289	(19,299)	7,990
3270 Flexible Benefits					
3400 Other Funds Ltd	1,100,088	-	1,100,088	(816,732)	283,356

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	2,492,606	(95,966)	2,396,640	(1,498,317)	898,323
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	7,346,533	(401,693)	6,944,840	(4,580,642)	2,364,198
SERVICES & SUPPLIES					
4100 Instate Travel					
8000 General Fund	40,000	(40,000)	-	-	-
4150 Employee Training					
8000 General Fund	75,000	(75,000)	-	-	-
4175 Office Expenses					
8000 General Fund	65,000	(65,000)	-	60,000	60,000
3400 Other Funds Ltd	33,008	(33,008)	-	-	-
All Funds	98,008	(98,008)	-	60,000	60,000
4200 Telecommunications					
8000 General Fund	36,000	(36,000)	-	-	-
4250 Data Processing					
8000 General Fund	1,320,414	(1,320,414)	-	-	-
3400 Other Funds Ltd	279,000	(279,000)	-	-	-
All Funds	1,599,414	(1,599,414)	-	-	-
4300 Professional Services					
8000 General Fund	-	-	-	1,000,000	1,000,000
3400 Other Funds Ltd	2,602,028	(2,602,028)	-	9,636,087	9,636,087
All Funds	2,602,028	(2,602,028)	-	10,636,087	10,636,087

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
4315 IT Professional Services					
8000 General Fund	2,375,000	(2,375,000)	-	-	-
3400 Other Funds Ltd	14,722,500	(14,722,500)	-	-	-
All Funds	17,097,500	(17,097,500)	-	-	-
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	518,904	(518,904)	-	142,212	142,212
4650 Other Services and Supplies					
8000 General Fund	24,000	(24,000)	-	-	-
3400 Other Funds Ltd	3,024,000	(3,024,000)	-	1,030,000	1,030,000
All Funds	3,048,000	(3,048,000)	-	1,030,000	1,030,000
TOTAL SERVICES & SUPPLIES					
8000 General Fund	3,935,414	(3,935,414)	-	1,060,000	1,060,000
3400 Other Funds Ltd	21,179,440	(21,179,440)	-	10,808,299	10,808,299
TOTAL SERVICES & SUPPLIES	\$25,114,854	(\$25,114,854)	-	\$11,868,299	\$11,868,299
CAPITAL OUTLAY					
5100 Office Furniture and Fixtures					
3400 Other Funds Ltd	4,740	(4,740)	-	-	-
5600 Data Processing Hardware					
3400 Other Funds Ltd	50,000	(50,000)	-	-	-
TOTAL CAPITAL OUTLAY					
3400 Other Funds Ltd	54,740	(54,740)	-	-	-
TOTAL EXPENDITURES					
8000 General Fund	3,935,414	(3,935,414)	-	1,060,000	1,060,000

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget
 2017-19 Biennium
 Core System Replacement

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-030-00-00-00000

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
3400 Other Funds Ltd	28,580,713	(21,635,873)	6,944,840	6,227,657	13,172,497
TOTAL EXPENDITURES	\$32,516,127	(\$25,571,287)	\$6,944,840	\$7,287,657	\$14,232,497
ENDING BALANCE					
3400 Other Funds Ltd	2,000,000	-	2,000,000	(282,497)	1,717,503
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	33	-	33	1	34
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	33.00	-	33.00	(24.50)	8.50

Capital Debt Service and Related Costs

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
REVENUE CATEGORIES					
GENERAL FUND APPROPRIATION					
0050 General Fund Appropriation					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
CHARGES FOR SERVICES					
0415 Admin and Service Charges					
3400 Other Funds Ltd	455,000	16,835	471,835	-	471,835
TOTAL REVENUES					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3400 Other Funds Ltd	455,000	16,835	471,835	-	471,835
TOTAL REVENUES	\$15,956,364	\$16,835	\$15,973,199	\$2,545,901	\$18,519,100
AVAILABLE REVENUES					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3400 Other Funds Ltd	455,000	16,835	471,835	-	471,835
TOTAL AVAILABLE REVENUES	\$15,956,364	\$16,835	\$15,973,199	\$2,545,901	\$18,519,100
EXPENDITURES					
SERVICES & SUPPLIES					
4650 Other Services and Supplies					
3400 Other Funds Ltd	455,000	16,835	471,835	-	471,835
DEBT SERVICE					
7100 Principal - Bonds					
8030 General Fund Debt Svc	13,085,000	-	13,085,000	1,860,000	14,945,000
7150 Interest - Bonds					

Revenue, Dept of

Agency Number: 15000

Detail Revenues & Expenditures - Requested Budget

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
8030 General Fund Debt Svc	2,416,364	-	2,416,364	685,901	3,102,265
TOTAL DEBT SERVICE					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
TOTAL EXPENDITURES					
8030 General Fund Debt Svc	15,501,364	-	15,501,364	2,545,901	18,047,265
3400 Other Funds Ltd	455,000	16,835	471,835	-	471,835
TOTAL EXPENDITURES	\$15,956,364	\$16,835	\$15,973,199	\$2,545,901	\$18,519,100

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
-------------	--------------------------	-----------------------------------------------------------------------	--------------------------------------------	-------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(460,511)	2,318,002	1,150,000	(6,709,346)	2,688,299	92,534
-------------------	-----------	-----------	-----------	-------------	-----------	--------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(19,285,689)	304,025	-	(22,642,851)	3,053,137	-
----------------------	--------------	---------	---	--------------	-----------	---

REVENUE CATEGORIES

8000 General Fund	(460,511)	2,318,002	1,150,000	(6,709,346)	2,688,299	92,534
-------------------	-----------	-----------	-----------	-------------	-----------	--------

3400 Other Funds Ltd	(19,285,689)	304,025	-	(22,642,851)	3,053,137	-
----------------------	--------------	---------	---	--------------	-----------	---

TOTAL REVENUE CATEGORIES	(\$19,746,200)	\$2,622,027	\$1,150,000	(\$29,352,197)	\$5,741,436	\$92,534
---------------------------------	-----------------------	--------------------	--------------------	-----------------------	--------------------	-----------------

AVAILABLE REVENUES

8000 General Fund	(460,511)	2,318,002	1,150,000	(6,709,346)	2,688,299	92,534
-------------------	-----------	-----------	-----------	-------------	-----------	--------

3400 Other Funds Ltd	(19,285,689)	304,025	-	(22,642,851)	3,053,137	-
----------------------	--------------	---------	---	--------------	-----------	---

TOTAL AVAILABLE REVENUES	(\$19,746,200)	\$2,622,027	\$1,150,000	(\$29,352,197)	\$5,741,436	\$92,534
---------------------------------	-----------------------	--------------------	--------------------	-----------------------	--------------------	-----------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	2,174	2,174	-	-	-	-
-------------------	-------	-------	---	---	---	---

3400 Other Funds Ltd	6,744	6,744	-	-	-	-
----------------------	-------	-------	---	---	---	---

All Funds	8,918	8,918	-	-	-	-
-----------	-------	-------	---	---	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3170 Overtime Payments						
8000 General Fund	3,562	3,562	-	-	-	-
3400 Other Funds Ltd	(304,595)	1,132	-	(305,727)	-	-
All Funds	(301,033)	4,694	-	(305,727)	-	-
3180 Shift Differential						
8000 General Fund	1,029	1,029	-	-	-	-
3190 All Other Differential						
8000 General Fund	9,177	9,177	-	-	-	-
3400 Other Funds Ltd	731	731	-	-	-	-
All Funds	9,908	9,908	-	-	-	-
SALARIES & WAGES						
8000 General Fund	15,942	15,942	-	-	-	-
3400 Other Funds Ltd	(297,120)	8,607	-	(305,727)	-	-
TOTAL SALARIES & WAGES	(\$281,178)	\$24,549	-	(\$305,727)	-	-
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	2,630	2,630	-	-	-	-
3400 Other Funds Ltd	(58,008)	356	-	(58,364)	-	-
All Funds	(55,378)	2,986	-	(58,364)	-	-
3221 Pension Obligation Bond						
8000 General Fund	531,943	531,943	-	-	-	-
3400 Other Funds Ltd	99,772	99,772	-	-	-	-
All Funds	631,715	631,715	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3230 Social Security Taxes						
8000 General Fund	1,219	1,219	-	-	-	-
3400 Other Funds Ltd	(22,729)	659	-	(23,388)	-	-
All Funds	(21,510)	1,878	-	(23,388)	-	-
3240 Unemployment Assessments						
8000 General Fund	9,421	9,421	-	-	-	-
3400 Other Funds Ltd	538	538	-	-	-	-
All Funds	9,959	9,959	-	-	-	-
3260 Mass Transit Tax						
8000 General Fund	59,159	59,159	-	-	-	-
3400 Other Funds Ltd	5,322	5,322	-	-	-	-
All Funds	64,481	64,481	-	-	-	-
3280 Other OPE						
8000 General Fund	(2,859)	(2,859)	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	601,513	601,513	-	-	-	-
3400 Other Funds Ltd	24,895	106,647	-	(81,752)	-	-
TOTAL OTHER PAYROLL EXPENSES	\$626,408	\$708,160	-	(\$81,752)	-	-
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	1,700,547	1,700,547	-	-	-	-
3400 Other Funds Ltd	188,771	188,771	-	-	-	-
All Funds	1,889,318	1,889,318	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
PERSONAL SERVICES						
8000 General Fund	2,318,002	2,318,002	-	-	-	-
3400 Other Funds Ltd	(83,454)	304,025	-	(387,479)	-	-
TOTAL PERSONAL SERVICES	\$2,234,548	\$2,622,027	-	(\$387,479)	-	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	(15,656)	-	-	(40,000)	24,344	-
3400 Other Funds Ltd	4,801	-	-	-	4,801	-
All Funds	(10,855)	-	-	(40,000)	29,145	-
4125 Out of State Travel						
8000 General Fund	18,921	-	-	-	18,921	-
3400 Other Funds Ltd	2,031	-	-	-	2,031	-
All Funds	20,952	-	-	-	20,952	-
4150 Employee Training						
8000 General Fund	(33,478)	-	-	(75,000)	41,522	-
3400 Other Funds Ltd	7,195	-	-	-	7,195	-
All Funds	(26,283)	-	-	(75,000)	48,717	-
4175 Office Expenses						
8000 General Fund	(172,396)	-	-	(365,000)	192,604	-
3400 Other Funds Ltd	38,112	-	-	(33,008)	71,120	-
All Funds	(134,284)	-	-	(398,008)	263,724	-
4200 Telecommunications						
8000 General Fund	297,226	-	150,000	(36,000)	90,692	92,534

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 032
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	17,864	-	-	-	17,864	-
All Funds	315,090	-	150,000	(36,000)	108,556	92,534
4225 State Gov. Service Charges						
8000 General Fund	796,885	-	-	-	796,885	-
3400 Other Funds Ltd	147,219	-	-	-	147,219	-
All Funds	944,104	-	-	-	944,104	-
4250 Data Processing						
8000 General Fund	(1,273,427)	-	-	(1,320,414)	46,987	-
3400 Other Funds Ltd	(253,872)	-	-	(279,000)	25,128	-
All Funds	(1,527,299)	-	-	(1,599,414)	72,115	-
4275 Publicity and Publications						
8000 General Fund	5,645	-	-	-	5,645	-
3400 Other Funds Ltd	4,099	-	-	-	4,099	-
All Funds	9,744	-	-	-	9,744	-
4300 Professional Services						
8000 General Fund	70,323	-	-	-	70,323	-
3400 Other Funds Ltd	(2,527,238)	-	-	(2,602,028)	74,790	-
All Funds	(2,456,915)	-	-	(2,602,028)	145,113	-
4315 IT Professional Services						
8000 General Fund	(2,601,813)	-	100,000	(2,736,204)	34,391	-
3400 Other Funds Ltd	(14,721,918)	-	-	(14,722,500)	582	-
All Funds	(17,323,731)	-	100,000	(17,458,704)	34,973	-
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 032
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	664,816	-	-	-	664,816	-
3400 Other Funds Ltd	71,993	-	-	-	71,993	-
All Funds	736,809	-	-	-	736,809	-
4375 Employee Recruitment and Develop						
8000 General Fund	3,027	-	-	-	3,027	-
3400 Other Funds Ltd	574	-	-	-	574	-
All Funds	3,601	-	-	-	3,601	-
4400 Dues and Subscriptions						
8000 General Fund	6,547	-	-	-	6,547	-
3400 Other Funds Ltd	3,337	-	-	-	3,337	-
All Funds	9,884	-	-	-	9,884	-
4425 Facilities Rental and Taxes						
8000 General Fund	875,684	-	500,000	-	375,684	-
3400 Other Funds Ltd	(382,811)	-	-	(518,904)	136,093	-
All Funds	492,873	-	500,000	(518,904)	511,777	-
4450 Fuels and Utilities						
8000 General Fund	52	-	-	-	52	-
3400 Other Funds Ltd	848	-	-	-	848	-
All Funds	900	-	-	-	900	-
4475 Facilities Maintenance						
8000 General Fund	7,760	-	-	-	7,760	-
3400 Other Funds Ltd	1,661	-	-	-	1,661	-
All Funds	9,421	-	-	-	9,421	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
4575 Agency Program Related S and S						
8000 General Fund	20,350	-	-	-	20,350	-
3400 Other Funds Ltd	6,093	-	-	-	6,093	-
All Funds	26,443	-	-	-	26,443	-
4650 Other Services and Supplies						
8000 General Fund	(189,191)	-	-	(195,171)	5,980	-
3400 Other Funds Ltd	(3,000,651)	-	-	(3,105,008)	104,357	-
All Funds	(3,189,842)	-	-	(3,300,179)	110,337	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	12,240	-	-	-	12,240	-
3400 Other Funds Ltd	1,624	-	-	-	1,624	-
All Funds	13,864	-	-	-	13,864	-
4715 IT Expendable Property						
8000 General Fund	(334,932)	-	-	(441,557)	106,625	-
3400 Other Funds Ltd	(305,806)	-	-	(306,264)	458	-
All Funds	(640,738)	-	-	(747,821)	107,083	-
SERVICES & SUPPLIES						
8000 General Fund	(1,841,417)	-	750,000	(5,209,346)	2,525,395	92,534
3400 Other Funds Ltd	(20,884,845)	-	-	(21,566,712)	681,867	-
TOTAL SERVICES & SUPPLIES	(\$22,726,262)	-	\$750,000	(\$26,776,058)	\$3,207,262	\$92,534
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	227,369	-	225,000	-	2,369	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 021 Phase - In	Pkg: 022 Phase-out Pgm & One-time Costs	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	(1,619)	-	-	(4,740)	3,121	-
All Funds	225,750	-	225,000	(4,740)	5,490	-
5150 Telecommunications Equipment						
8000 General Fund	176,761	-	175,000	-	1,761	-
3400 Other Funds Ltd	1,069	-	-	-	1,069	-
All Funds	177,830	-	175,000	-	2,830	-
5550 Data Processing Software						
8000 General Fund	463	-	-	-	463	-
3400 Other Funds Ltd	188	-	-	-	188	-
All Funds	651	-	-	-	651	-
5600 Data Processing Hardware						
8000 General Fund	1,127	-	-	-	1,127	-
3400 Other Funds Ltd	(46,851)	-	-	(50,000)	3,149	-
All Funds	(45,724)	-	-	(50,000)	4,276	-
5900 Other Capital Outlay						
8000 General Fund	2,820	-	-	-	2,820	-
3400 Other Funds Ltd	(633,920)	-	-	(633,920)	-	-
All Funds	(631,100)	-	-	(633,920)	2,820	-
CAPITAL OUTLAY						
8000 General Fund	408,540	-	400,000	-	8,540	-
3400 Other Funds Ltd	(681,133)	-	-	(688,660)	7,527	-
TOTAL CAPITAL OUTLAY	(\$272,593)	-	\$400,000	(\$688,660)	\$16,067	-

SPECIAL PAYMENTS

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
6020 Dist to Counties						
3400 Other Funds Ltd	2,353,200	-	-	-	2,353,200	-
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	10,543	-	-	-	10,543	-
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	(1,345,636)	-	-	(1,500,000)	154,364	-
SPECIAL PAYMENTS						
8000 General Fund	(1,345,636)	-	-	(1,500,000)	154,364	-
3400 Other Funds Ltd	2,363,743	-	-	-	2,363,743	-
TOTAL SPECIAL PAYMENTS	\$1,018,107	-	-	(\$1,500,000)	\$2,518,107	-
EXPENDITURES						
8000 General Fund	(460,511)	2,318,002	1,150,000	(6,709,346)	2,688,299	92,534
3400 Other Funds Ltd	(19,285,689)	304,025	-	(22,642,851)	3,053,137	-
TOTAL EXPENDITURES	(\$19,746,200)	\$2,622,027	\$1,150,000	(\$29,352,197)	\$5,741,436	\$92,534
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
-------------	--------------------------	-----------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------	--	--

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	87,909	11,357	70,177	6,375
-------------------	--------	--------	--------	-------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	14,861	4,076	10,785	-
----------------------	--------	-------	--------	---

REVENUE CATEGORIES

8000 General Fund	87,909	11,357	70,177	6,375
-------------------	--------	--------	--------	-------

3400 Other Funds Ltd	14,861	4,076	10,785	-
----------------------	--------	-------	--------	---

TOTAL REVENUE CATEGORIES	\$102,770	\$15,433	\$80,962	\$6,375
---------------------------------	------------------	-----------------	-----------------	----------------

AVAILABLE REVENUES

8000 General Fund	87,909	11,357	70,177	6,375
-------------------	--------	--------	--------	-------

3400 Other Funds Ltd	14,861	4,076	10,785	-
----------------------	--------	-------	--------	---

TOTAL AVAILABLE REVENUES	\$102,770	\$15,433	\$80,962	\$6,375
---------------------------------	------------------	-----------------	-----------------	----------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

8000 General Fund	90	90	-	-
-------------------	----	----	---	---

3400 Other Funds Ltd	439	439	-	-
----------------------	-----	-----	---	---

All Funds	529	529	-	-
-----------	-----	-----	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	17	17	-	-		
3400 Other Funds Ltd	84	84	-	-		
All Funds	101	101	-	-		
3221 Pension Obligation Bond						
8000 General Fund	27,335	27,335	-	-		
3400 Other Funds Ltd	621	621	-	-		
All Funds	27,956	27,956	-	-		
3230 Social Security Taxes						
8000 General Fund	7	7	-	-		
3400 Other Funds Ltd	34	34	-	-		
All Funds	41	41	-	-		
3260 Mass Transit Tax						
8000 General Fund	3,288	3,288	-	-		
3400 Other Funds Ltd	460	460	-	-		
All Funds	3,748	3,748	-	-		
OTHER PAYROLL EXPENSES						
8000 General Fund	30,647	30,647	-	-		
3400 Other Funds Ltd	1,199	1,199	-	-		
TOTAL OTHER PAYROLL EXPENSES	\$31,846	\$31,846	-	-		

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
8000 General Fund	(19,380)	(19,380)	-	-		
3400 Other Funds Ltd	2,438	2,438	-	-		
All Funds	(16,942)	(16,942)	-	-		
PERSONAL SERVICES						
8000 General Fund	11,357	11,357	-	-		
3400 Other Funds Ltd	4,076	4,076	-	-		
TOTAL PERSONAL SERVICES	\$15,433	\$15,433	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	645	-	645	-		
3400 Other Funds Ltd	121	-	121	-		
All Funds	766	-	766	-		
4125 Out of State Travel						
8000 General Fund	83	-	83	-		
4150 Employee Training						
8000 General Fund	3,753	-	3,753	-		
3400 Other Funds Ltd	814	-	814	-		
All Funds	4,567	-	4,567	-		
4175 Office Expenses						
8000 General Fund	6,942	-	6,942	-		
3400 Other Funds Ltd	929	-	929	-		
All Funds	7,871	-	7,871	-		
4200 Telecommunications						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
8000 General Fund	7,227	-	852	6,375		
3400 Other Funds Ltd	83	-	83	-		
All Funds	7,310	-	935	6,375		
4225 State Gov. Service Charges						
8000 General Fund	50,876	-	50,876	-		
3400 Other Funds Ltd	8,282	-	8,282	-		
All Funds	59,158	-	59,158	-		
4275 Publicity and Publications						
8000 General Fund	19	-	19	-		
4300 Professional Services						
8000 General Fund	5,804	-	5,804	-		
3400 Other Funds Ltd	397	-	397	-		
All Funds	6,201	-	6,201	-		
4375 Employee Recruitment and Develop						
8000 General Fund	32	-	32	-		
3400 Other Funds Ltd	7	-	7	-		
All Funds	39	-	39	-		
4400 Dues and Subscriptions						
8000 General Fund	598	-	598	-		
3400 Other Funds Ltd	48	-	48	-		
All Funds	646	-	646	-		
4425 Facilities Rental and Taxes						
8000 General Fund	93	-	93	-		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
3400 Other Funds Ltd	19	-	19	-		
All Funds	112	-	112	-		
4475 Facilities Maintenance						
8000 General Fund	148	-	148	-		
3400 Other Funds Ltd	37	-	37	-		
All Funds	185	-	185	-		
4650 Other Services and Supplies						
8000 General Fund	13	-	13	-		
4700 Expendable Prop 250 - 5000						
8000 General Fund	288	-	288	-		
3400 Other Funds Ltd	42	-	42	-		
All Funds	330	-	330	-		
4715 IT Expendable Property						
8000 General Fund	31	-	31	-		
3400 Other Funds Ltd	6	-	6	-		
All Funds	37	-	37	-		
SERVICES & SUPPLIES						
8000 General Fund	76,552	-	70,177	6,375		
3400 Other Funds Ltd	10,785	-	10,785	-		
TOTAL SERVICES & SUPPLIES	\$87,337	-	\$80,962	\$6,375		
EXPENDITURES						
8000 General Fund	87,909	11,357	70,177	6,375		
3400 Other Funds Ltd	14,861	4,076	10,785	-		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
TOTAL EXPENDITURES	\$102,770	\$15,433	\$80,962	\$6,375		
ENDING BALANCE						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		

BDV004B
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
-------------	--------------------------	-----------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------	----------------------------------------------------------	--

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	807,818	(9,076)	815,231	1,663	-
-------------------	---------	---------	---------	-------	---

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	241,355	(1,046)	170,444	-	71,957
----------------------	---------	---------	---------	---	--------

REVENUE CATEGORIES

8000 General Fund	807,818	(9,076)	815,231	1,663	-
-------------------	---------	---------	---------	-------	---

3400 Other Funds Ltd	241,355	(1,046)	170,444	-	71,957
----------------------	---------	---------	---------	---	--------

TOTAL REVENUE CATEGORIES	\$1,049,173	(\$10,122)	\$985,675	\$1,663	\$71,957
---------------------------------	--------------------	-------------------	------------------	----------------	-----------------

AVAILABLE REVENUES

8000 General Fund	807,818	(9,076)	815,231	1,663	-
-------------------	---------	---------	---------	-------	---

3400 Other Funds Ltd	241,355	(1,046)	170,444	-	71,957
----------------------	---------	---------	---------	---	--------

TOTAL AVAILABLE REVENUES	\$1,049,173	(\$10,122)	\$985,675	\$1,663	\$71,957
---------------------------------	--------------------	-------------------	------------------	----------------	-----------------

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

8000 General Fund	6,859	6,859	-	-	-
-------------------	-------	-------	---	---	---

3400 Other Funds Ltd	486	486	-	-	-
----------------------	-----	-----	---	---	---

All Funds	7,345	7,345	-	-	-
-----------	-------	-------	---	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
3260 Mass Transit Tax						
8000 General Fund	861	861	-	-	-	
3400 Other Funds Ltd	238	238	-	-	-	
All Funds	1,099	1,099	-	-	-	
OTHER PAYROLL EXPENSES						
8000 General Fund	7,720	7,720	-	-	-	
3400 Other Funds Ltd	724	724	-	-	-	
TOTAL OTHER PAYROLL EXPENSES	\$8,444	\$8,444	-	-	-	
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(16,796)	(16,796)	-	-	-	
3400 Other Funds Ltd	(1,770)	(1,770)	-	-	-	
All Funds	(18,566)	(18,566)	-	-	-	
PERSONAL SERVICES						
8000 General Fund	(9,076)	(9,076)	-	-	-	
3400 Other Funds Ltd	(1,046)	(1,046)	-	-	-	
TOTAL PERSONAL SERVICES	(\$10,122)	(\$10,122)	-	-	-	
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	4,128	-	4,128	-	-	
3400 Other Funds Ltd	705	-	705	-	-	
All Funds	4,833	-	4,833	-	-	

BDV004B
 2017-19 Biennium
 General Services Division

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 15000-002-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
4125 Out of State Travel						
8000 General Fund	332	-	332	-	-	
3400 Other Funds Ltd	171	-	171	-	-	
All Funds	503	-	503	-	-	
4150 Employee Training						
8000 General Fund	5,012	-	5,012	-	-	
3400 Other Funds Ltd	722	-	722	-	-	
All Funds	5,734	-	5,734	-	-	
4175 Office Expenses						
8000 General Fund	130,693	-	130,693	-	-	
3400 Other Funds Ltd	34,511	-	34,511	-	-	
All Funds	165,204	-	165,204	-	-	
4200 Telecommunications						
8000 General Fund	4,102	-	2,439	1,663	-	
3400 Other Funds Ltd	291	-	291	-	-	
All Funds	4,393	-	2,730	1,663	-	
4250 Data Processing						
8000 General Fund	1,291	-	1,291	-	-	
3400 Other Funds Ltd	260	-	260	-	-	
All Funds	1,551	-	1,551	-	-	
4275 Publicity and Publications						
8000 General Fund	210	-	210	-	-	
4300 Professional Services						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00
8000 General Fund	1,706	-	1,706	-	-
3400 Other Funds Ltd	302	-	302	-	-
All Funds	2,008	-	2,008	-	-
4325 Attorney General					
8000 General Fund	664,816	-	664,816	-	-
3400 Other Funds Ltd	135,593	-	63,636	-	71,957
All Funds	800,409	-	728,452	-	71,957
4375 Employee Recruitment and Develop					
8000 General Fund	211	-	211	-	-
3400 Other Funds Ltd	6	-	6	-	-
All Funds	217	-	217	-	-
4400 Dues and Subscriptions					
8000 General Fund	1,952	-	1,952	-	-
3400 Other Funds Ltd	96	-	96	-	-
All Funds	2,048	-	2,048	-	-
4425 Facilities Rental and Taxes					
8000 General Fund	1,394	-	1,394	-	-
3400 Other Funds Ltd	228	-	228	-	-
All Funds	1,622	-	1,622	-	-
4650 Other Services and Supplies					
8000 General Fund	723	-	723	-	-
3400 Other Funds Ltd	69,516	-	69,516	-	-
All Funds	70,239	-	70,239	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00	Pkg: 060 Technical Adjustments Priority: 00	
4700 Expendable Prop 250 - 5000						
8000 General Fund	324	-	324	-	-	
SERVICES & SUPPLIES						
8000 General Fund	816,894	-	815,231	1,663	-	
3400 Other Funds Ltd	242,401	-	170,444	-	71,957	
TOTAL SERVICES & SUPPLIES	\$1,059,295	-	\$985,675	\$1,663	\$71,957	
EXPENDITURES						
8000 General Fund	807,818	(9,076)	815,231	1,663	-	
3400 Other Funds Ltd	241,355	(1,046)	170,444	-	71,957	
TOTAL EXPENDITURES	\$1,049,173	(\$10,122)	\$985,675	\$1,663	\$71,957	
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	
3400 Other Funds Ltd	-	-	-	-	-	
TOTAL ENDING BALANCE	-	-	-	-	-	

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
-------------	--------------------------	-----------------------------------------------------------------------	--------------------------------------------	-------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,378,558	715,736	250,000	(912,728)	1,307,164	18,386
-------------------	-----------	---------	---------	-----------	-----------	--------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	7,342	73,435	-	(387,272)	321,179	-
----------------------	-------	--------	---	-----------	---------	---

REVENUE CATEGORIES

8000 General Fund	1,378,558	715,736	250,000	(912,728)	1,307,164	18,386
-------------------	-----------	---------	---------	-----------	-----------	--------

3400 Other Funds Ltd	7,342	73,435	-	(387,272)	321,179	-
----------------------	-------	--------	---	-----------	---------	---

TOTAL REVENUE CATEGORIES	\$1,385,900	\$789,171	\$250,000	(\$1,300,000)	\$1,628,343	\$18,386
---------------------------------	--------------------	------------------	------------------	----------------------	--------------------	-----------------

AVAILABLE REVENUES

8000 General Fund	1,378,558	715,736	250,000	(912,728)	1,307,164	18,386
-------------------	-----------	---------	---------	-----------	-----------	--------

3400 Other Funds Ltd	7,342	73,435	-	(387,272)	321,179	-
----------------------	-------	--------	---	-----------	---------	---

TOTAL AVAILABLE REVENUES	\$1,385,900	\$789,171	\$250,000	(\$1,300,000)	\$1,628,343	\$18,386
---------------------------------	--------------------	------------------	------------------	----------------------	--------------------	-----------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	956	956	-	-	-	-
-------------------	-----	-----	---	---	---	---

3400 Other Funds Ltd	2,688	2,688	-	-	-	-
----------------------	-------	-------	---	---	---	---

All Funds	3,644	3,644	-	-	-	-
-----------	-------	-------	---	---	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3170 Overtime Payments						
8000 General Fund	1,339	1,339	-	-	-	-
3400 Other Funds Ltd	201	201	-	-	-	-
All Funds	1,540	1,540	-	-	-	-
3180 Shift Differential						
8000 General Fund	975	975	-	-	-	-
3190 All Other Differential						
8000 General Fund	7,087	7,087	-	-	-	-
3400 Other Funds Ltd	731	731	-	-	-	-
All Funds	7,818	7,818	-	-	-	-
SALARIES & WAGES						
8000 General Fund	10,357	10,357	-	-	-	-
3400 Other Funds Ltd	3,620	3,620	-	-	-	-
TOTAL SALARIES & WAGES	\$13,977	\$13,977	-	-	-	-
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	1,795	1,795	-	-	-	-
3400 Other Funds Ltd	178	178	-	-	-	-
All Funds	1,973	1,973	-	-	-	-
3221 Pension Obligation Bond						
8000 General Fund	113,737	113,737	-	-	-	-
3400 Other Funds Ltd	13,230	13,230	-	-	-	-
All Funds	126,967	126,967	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3230 Social Security Taxes						
8000 General Fund	792	792	-	-	-	-
3400 Other Funds Ltd	277	277	-	-	-	-
All Funds	1,069	1,069	-	-	-	-
3240 Unemployment Assessments						
8000 General Fund	6,278	6,278	-	-	-	-
3400 Other Funds Ltd	107	107	-	-	-	-
All Funds	6,385	6,385	-	-	-	-
3260 Mass Transit Tax						
8000 General Fund	13,221	13,221	-	-	-	-
3400 Other Funds Ltd	2,274	2,274	-	-	-	-
All Funds	15,495	15,495	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	135,823	135,823	-	-	-	-
3400 Other Funds Ltd	16,066	16,066	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$151,889	\$151,889	-	-	-	-
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	569,556	569,556	-	-	-	-
3400 Other Funds Ltd	53,749	53,749	-	-	-	-
All Funds	623,305	623,305	-	-	-	-
PERSONAL SERVICES						
8000 General Fund	715,736	715,736	-	-	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 032
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	73,435	73,435	-	-	-	-
TOTAL PERSONAL SERVICES	\$789,171	\$789,171	-	-	-	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	790	-	-	-	790	-
3400 Other Funds Ltd	355	-	-	-	355	-
All Funds	1,145	-	-	-	1,145	-
4125 Out of State Travel						
8000 General Fund	872	-	-	-	872	-
3400 Other Funds Ltd	44	-	-	-	44	-
All Funds	916	-	-	-	916	-
4150 Employee Training						
8000 General Fund	10,691	-	-	-	10,691	-
3400 Other Funds Ltd	1,402	-	-	-	1,402	-
All Funds	12,093	-	-	-	12,093	-
4175 Office Expenses						
8000 General Fund	(274,729)	-	-	(300,000)	25,271	-
3400 Other Funds Ltd	12,501	-	-	-	12,501	-
All Funds	(262,228)	-	-	(300,000)	37,772	-
4200 Telecommunications						
8000 General Fund	203,691	-	150,000	-	35,305	18,386
3400 Other Funds Ltd	9,394	-	-	-	9,394	-
All Funds	213,085	-	150,000	-	44,699	18,386

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-003-00-00-00000

Administrative Services Division

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
4225 State Gov. Service Charges						
8000 General Fund	746,009	-	-	-	746,009	-
3400 Other Funds Ltd	138,937	-	-	-	138,937	-
All Funds	884,946	-	-	-	884,946	-
4250 Data Processing						
8000 General Fund	43,576	-	-	-	43,576	-
3400 Other Funds Ltd	22,706	-	-	-	22,706	-
All Funds	66,282	-	-	-	66,282	-
4275 Publicity and Publications						
8000 General Fund	163	-	-	-	163	-
3400 Other Funds Ltd	27	-	-	-	27	-
All Funds	190	-	-	-	190	-
4300 Professional Services						
8000 General Fund	21,627	-	-	-	21,627	-
3400 Other Funds Ltd	5,195	-	-	-	5,195	-
All Funds	26,822	-	-	-	26,822	-
4315 IT Professional Services						
8000 General Fund	103,641	-	100,000	-	3,641	-
3400 Other Funds Ltd	582	-	-	-	582	-
All Funds	104,223	-	100,000	-	4,223	-
4375 Employee Recruitment and Develop						
8000 General Fund	881	-	-	-	881	-
3400 Other Funds Ltd	130	-	-	-	130	-

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 032
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Above Standard Inflation
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	1,011	-	-	-	1,011	-
4400 Dues and Subscriptions						
8000 General Fund	298	-	-	-	298	-
3400 Other Funds Ltd	70	-	-	-	70	-
All Funds	368	-	-	-	368	-
4425 Facilities Rental and Taxes						
8000 General Fund	292,973	-	-	-	292,973	-
3400 Other Funds Ltd	124,373	-	-	-	124,373	-
All Funds	417,346	-	-	-	417,346	-
4450 Fuels and Utilities						
8000 General Fund	52	-	-	-	52	-
3400 Other Funds Ltd	7	-	-	-	7	-
All Funds	59	-	-	-	59	-
4475 Facilities Maintenance						
8000 General Fund	5,983	-	-	-	5,983	-
3400 Other Funds Ltd	1,278	-	-	-	1,278	-
All Funds	7,261	-	-	-	7,261	-
4650 Other Services and Supplies						
8000 General Fund	(171,171)	-	-	(171,171)	-	-
3400 Other Funds Ltd	(81,008)	-	-	(81,008)	-	-
All Funds	(252,179)	-	-	(252,179)	-	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	5,921	-	-	-	5,921	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3400 Other Funds Ltd	535	-	-	-	535	-
All Funds	6,456	-	-	-	6,456	-
4715 IT Expendable Property						
8000 General Fund	(334,963)	-	-	(441,557)	106,594	-
3400 Other Funds Ltd	(306,264)	-	-	(306,264)	-	-
All Funds	(641,227)	-	-	(747,821)	106,594	-
SERVICES & SUPPLIES						
8000 General Fund	656,305	-	250,000	(912,728)	1,300,647	18,386
3400 Other Funds Ltd	(69,736)	-	-	(387,272)	317,536	-
TOTAL SERVICES & SUPPLIES	\$586,569	-	\$250,000	(\$1,300,000)	\$1,618,183	\$18,386
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	1,299	-	-	-	1,299	-
3400 Other Funds Ltd	217	-	-	-	217	-
All Funds	1,516	-	-	-	1,516	-
5150 Telecommunications Equipment						
8000 General Fund	1,020	-	-	-	1,020	-
3400 Other Funds Ltd	89	-	-	-	89	-
All Funds	1,109	-	-	-	1,109	-
5550 Data Processing Software						
8000 General Fund	463	-	-	-	463	-
3400 Other Funds Ltd	188	-	-	-	188	-
All Funds	651	-	-	-	651	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
5600 Data Processing Hardware						
8000 General Fund	915	-	-	-	915	-
3400 Other Funds Ltd	3,149	-	-	-	3,149	-
All Funds	4,064	-	-	-	4,064	-
5900 Other Capital Outlay						
8000 General Fund	2,820	-	-	-	2,820	-
CAPITAL OUTLAY						
8000 General Fund	6,517	-	-	-	6,517	-
3400 Other Funds Ltd	3,643	-	-	-	3,643	-
TOTAL CAPITAL OUTLAY	\$10,160	-	-	-	\$10,160	-
EXPENDITURES						
8000 General Fund	1,378,558	715,736	250,000	(912,728)	1,307,164	18,386
3400 Other Funds Ltd	7,342	73,435	-	(387,272)	321,179	-
TOTAL EXPENDITURES	\$1,385,900	\$789,171	\$250,000	(\$1,300,000)	\$1,628,343	\$18,386
ENDING BALANCE						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL ENDING BALANCE	-	-	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
-------------	--------------------------	-----------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------	--	--

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	77,943	32,424	41,269	4,250
-------------------	--------	--------	--------	-------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	1,301,003	(14,409)	1,315,412	-
----------------------	-----------	----------	-----------	---

REVENUE CATEGORIES

8000 General Fund	77,943	32,424	41,269	4,250
-------------------	--------	--------	--------	-------

3400 Other Funds Ltd	1,301,003	(14,409)	1,315,412	-
----------------------	-----------	----------	-----------	---

TOTAL REVENUE CATEGORIES	\$1,378,946	\$18,015	\$1,356,681	\$4,250
---------------------------------	--------------------	-----------------	--------------------	----------------

AVAILABLE REVENUES

8000 General Fund	77,943	32,424	41,269	4,250
-------------------	--------	--------	--------	-------

3400 Other Funds Ltd	1,301,003	(14,409)	1,315,412	-
----------------------	-----------	----------	-----------	---

TOTAL AVAILABLE REVENUES	\$1,378,946	\$18,015	\$1,356,681	\$4,250
---------------------------------	--------------------	-----------------	--------------------	----------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	714	714	-	-
-------------------	-----	-----	---	---

3170 Overtime Payments

8000 General Fund	393	393	-	-
-------------------	-----	-----	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
3180 Shift Differential						
8000 General Fund	54	54	-	-		
3190 All Other Differential						
8000 General Fund	1,171	1,171	-	-		
SALARIES & WAGES						
8000 General Fund	2,332	2,332	-	-		
TOTAL SALARIES & WAGES	\$2,332	\$2,332	-	-		
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	309	309	-	-		
3221 Pension Obligation Bond						
8000 General Fund	52,392	52,392	-	-		
3400 Other Funds Ltd	19,087	19,087	-	-		
All Funds	71,479	71,479	-	-		
3230 Social Security Taxes						
8000 General Fund	179	179	-	-		
3240 Unemployment Assessments						
8000 General Fund	650	650	-	-		
3400 Other Funds Ltd	47	47	-	-		
All Funds	697	697	-	-		
3260 Mass Transit Tax						
8000 General Fund	2,329	2,329	-	-		
3400 Other Funds Ltd	(7,944)	(7,944)	-	-		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
All Funds	(5,615)	(5,615)	-	-		
OTHER PAYROLL EXPENSES						
8000 General Fund	55,859	55,859	-	-		
3400 Other Funds Ltd	11,190	11,190	-	-		
TOTAL OTHER PAYROLL EXPENSES	\$67,049	\$67,049	-	-		
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	(25,767)	(25,767)	-	-		
3400 Other Funds Ltd	(25,599)	(25,599)	-	-		
All Funds	(51,366)	(51,366)	-	-		
PERSONAL SERVICES						
8000 General Fund	32,424	32,424	-	-		
3400 Other Funds Ltd	(14,409)	(14,409)	-	-		
TOTAL PERSONAL SERVICES	\$18,015	\$18,015	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	4,107	-	4,107	-		
3400 Other Funds Ltd	1,373	-	1,373	-		
All Funds	5,480	-	5,480	-		
4125 Out of State Travel						
8000 General Fund	1,856	-	1,856	-		
3400 Other Funds Ltd	293	-	293	-		

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
All Funds	2,149	-	2,149	-		
4150 Employee Training						
8000 General Fund	5,485	-	5,485	-		
3400 Other Funds Ltd	2,305	-	2,305	-		
All Funds	7,790	-	7,790	-		
4175 Office Expenses						
8000 General Fund	4,339	-	4,339	-		
3400 Other Funds Ltd	1,266	-	1,266	-		
All Funds	5,605	-	5,605	-		
4200 Telecommunications						
8000 General Fund	8,087	-	3,837	4,250		
3400 Other Funds Ltd	463	-	463	-		
All Funds	8,550	-	4,300	4,250		
4250 Data Processing						
8000 General Fund	111	-	111	-		
3400 Other Funds Ltd	37	-	37	-		
All Funds	148	-	148	-		
4275 Publicity and Publications						
8000 General Fund	3,091	-	3,091	-		
3400 Other Funds Ltd	1,167	-	1,167	-		
All Funds	4,258	-	4,258	-		
4300 Professional Services						
8000 General Fund	12,126	-	12,126	-		

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-004-00-00-00000

Property Tax Division

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
3400 Other Funds Ltd	57,518	-	57,518	-		
All Funds	69,644	-	69,644	-		
4375 Employee Recruitment and Develop						
8000 General Fund	928	-	928	-		
3400 Other Funds Ltd	368	-	368	-		
All Funds	1,296	-	1,296	-		
4400 Dues and Subscriptions						
8000 General Fund	2,867	-	2,867	-		
3400 Other Funds Ltd	3,087	-	3,087	-		
All Funds	5,954	-	5,954	-		
4425 Facilities Rental and Taxes						
8000 General Fund	260	-	260	-		
3400 Other Funds Ltd	3,131	-	3,131	-		
All Funds	3,391	-	3,391	-		
4475 Facilities Maintenance						
8000 General Fund	355	-	355	-		
4650 Other Services and Supplies						
8000 General Fund	1,100	-	1,100	-		
3400 Other Funds Ltd	349	-	349	-		
All Funds	1,449	-	1,449	-		
4700 Expendable Prop 250 - 5000						
8000 General Fund	667	-	667	-		
3400 Other Funds Ltd	305	-	305	-		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
All Funds	972	-	972	-		
SERVICES & SUPPLIES						
8000 General Fund	45,379	-	41,129	4,250		
3400 Other Funds Ltd	71,662	-	71,662	-		
TOTAL SERVICES & SUPPLIES	\$117,041	-	\$112,791	\$4,250		
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	424	-	424	-		
5150 Telecommunications Equipment						
8000 General Fund	140	-	140	-		
3400 Other Funds Ltd	126	-	126	-		
All Funds	266	-	266	-		
CAPITAL OUTLAY						
8000 General Fund	140	-	140	-		
3400 Other Funds Ltd	550	-	550	-		
TOTAL CAPITAL OUTLAY	\$690	-	\$690	-		
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	1,243,200	-	1,243,200	-		
EXPENDITURES						
8000 General Fund	77,943	32,424	41,269	4,250		
3400 Other Funds Ltd	1,301,003	(14,409)	1,315,412	-		

Revenue, Dept of

Agency Number 15000

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 15000-004-00-00-00000

Property Tax Division

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
TOTAL EXPENDITURES	\$1,378,946	\$18,015	\$1,356,681	\$4,250		
ENDING BALANCE						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	-	-	-	-		
TOTAL ENDING BALANCE	-	-	-	-		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
-------------	--------------------------	-----------------------------------------------------------------------	--------------------------------------------	-------------------------------------------------------------------	----------------------------------------------------	-------------------------------------------------------------

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,584,790	757,151	900,000	(361,204)	246,016	42,827
-------------------	-----------	---------	---------	-----------	---------	--------

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	142,630	126,979	-	-	15,651	-
----------------------	---------	---------	---	---	--------	---

REVENUE CATEGORIES

8000 General Fund	1,584,790	757,151	900,000	(361,204)	246,016	42,827
-------------------	-----------	---------	---------	-----------	---------	--------

3400 Other Funds Ltd	142,630	126,979	-	-	15,651	-
----------------------	---------	---------	---	---	--------	---

TOTAL REVENUE CATEGORIES	\$1,727,420	\$884,130	\$900,000	(\$361,204)	\$261,667	\$42,827
---------------------------------	--------------------	------------------	------------------	--------------------	------------------	-----------------

AVAILABLE REVENUES

8000 General Fund	1,584,790	757,151	900,000	(361,204)	246,016	42,827
-------------------	-----------	---------	---------	-----------	---------	--------

3400 Other Funds Ltd	142,630	126,979	-	-	15,651	-
----------------------	---------	---------	---	---	--------	---

TOTAL AVAILABLE REVENUES	\$1,727,420	\$884,130	\$900,000	(\$361,204)	\$261,667	\$42,827
---------------------------------	--------------------	------------------	------------------	--------------------	------------------	-----------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	504	504	-	-	-	-
-------------------	-----	-----	---	---	---	---

3400 Other Funds Ltd	2,871	2,871	-	-	-	-
----------------------	-------	-------	---	---	---	---

All Funds	3,375	3,375	-	-	-	-
-----------	-------	-------	---	---	---	---

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3170 Overtime Payments						
8000 General Fund	132	132	-	-	-	-
3190 All Other Differential						
8000 General Fund	134	134	-	-	-	-
SALARIES & WAGES						
8000 General Fund	770	770	-	-	-	-
3400 Other Funds Ltd	2,871	2,871	-	-	-	-
TOTAL SALARIES & WAGES	\$3,641	\$3,641	-	-	-	-
OTHER PAYROLL EXPENSES						
3220 Public Employees Retire Cont						
8000 General Fund	52	52	-	-	-	-
3221 Pension Obligation Bond						
8000 General Fund	267,594	267,594	-	-	-	-
3400 Other Funds Ltd	5,092	5,092	-	-	-	-
All Funds	272,686	272,686	-	-	-	-
3230 Social Security Taxes						
8000 General Fund	58	58	-	-	-	-
3400 Other Funds Ltd	219	219	-	-	-	-
All Funds	277	277	-	-	-	-
3240 Unemployment Assessments						
8000 General Fund	1,630	1,630	-	-	-	-
3260 Mass Transit Tax						
8000 General Fund	30,447	30,447	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3400 Other Funds Ltd	580	580	-	-	-	-
All Funds	31,027	31,027	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	299,781	299,781	-	-	-	-
3400 Other Funds Ltd	5,891	5,891	-	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$305,672	\$305,672	-	-	-	-
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	456,600	456,600	-	-	-	-
3400 Other Funds Ltd	118,217	118,217	-	-	-	-
All Funds	574,817	574,817	-	-	-	-
PERSONAL SERVICES						
8000 General Fund	757,151	757,151	-	-	-	-
3400 Other Funds Ltd	126,979	126,979	-	-	-	-
TOTAL PERSONAL SERVICES	\$884,130	\$884,130	-	-	-	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	11,154	-	-	-	11,154	-
3400 Other Funds Ltd	150	-	-	-	150	-
All Funds	11,304	-	-	-	11,304	-
4125 Out of State Travel						
8000 General Fund	945	-	-	-	945	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
4150 Employee Training						
8000 General Fund	12,025	-	-	-	12,025	-
3400 Other Funds Ltd	141	-	-	-	141	-
All Funds	12,166	-	-	-	12,166	-
4175 Office Expenses						
8000 General Fund	18,870	-	-	-	18,870	-
3400 Other Funds Ltd	3,204	-	-	-	3,204	-
All Funds	22,074	-	-	-	22,074	-
4200 Telecommunications						
8000 General Fund	81,327	-	-	-	38,500	42,827
3400 Other Funds Ltd	1,699	-	-	-	1,699	-
All Funds	83,026	-	-	-	40,199	42,827
4250 Data Processing						
8000 General Fund	1,480	-	-	-	1,480	-
3400 Other Funds Ltd	159	-	-	-	159	-
All Funds	1,639	-	-	-	1,639	-
4275 Publicity and Publications						
8000 General Fund	925	-	-	-	925	-
4300 Professional Services						
8000 General Fund	20,407	-	-	-	20,407	-
3400 Other Funds Ltd	350	-	-	-	350	-
All Funds	20,757	-	-	-	20,757	-
4315 IT Professional Services						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
8000 General Fund	(330,454)	-	-	(361,204)	30,750	-
4375 Employee Recruitment and Develop						
8000 General Fund	592	-	-	-	592	-
3400 Other Funds Ltd	12	-	-	-	12	-
All Funds	604	-	-	-	604	-
4400 Dues and Subscriptions						
8000 General Fund	555	-	-	-	555	-
4425 Facilities Rental and Taxes						
8000 General Fund	580,494	-	500,000	-	80,494	-
3400 Other Funds Ltd	8,217	-	-	-	8,217	-
All Funds	588,711	-	500,000	-	88,711	-
4475 Facilities Maintenance						
8000 General Fund	1,073	-	-	-	1,073	-
4575 Agency Program Related S and S						
8000 General Fund	20,350	-	-	-	20,350	-
3400 Other Funds Ltd	1,364	-	-	-	1,364	-
All Funds	21,714	-	-	-	21,714	-
4650 Other Services and Supplies						
8000 General Fund	4,144	-	-	-	4,144	-
3400 Other Funds Ltd	5	-	-	-	5	-
All Funds	4,149	-	-	-	4,149	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	3,248	-	-	-	3,248	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 021 Phase - In Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00
3400 Other Funds Ltd	95	-	-	-	95	-
All Funds	3,343	-	-	-	3,343	-
SERVICES & SUPPLIES						
8000 General Fund	427,135	-	500,000	(361,204)	245,512	42,827
3400 Other Funds Ltd	15,396	-	-	-	15,396	-
TOTAL SERVICES & SUPPLIES	\$442,531	-	\$500,000	(\$361,204)	\$260,908	\$42,827
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	225,193	-	225,000	-	193	-
3400 Other Funds Ltd	222	-	-	-	222	-
All Funds	225,415	-	225,000	-	415	-
5150 Telecommunications Equipment						
8000 General Fund	175,099	-	175,000	-	99	-
3400 Other Funds Ltd	33	-	-	-	33	-
All Funds	175,132	-	175,000	-	132	-
5600 Data Processing Hardware						
8000 General Fund	212	-	-	-	212	-
CAPITAL OUTLAY						
8000 General Fund	400,504	-	400,000	-	504	-
3400 Other Funds Ltd	255	-	-	-	255	-
TOTAL CAPITAL OUTLAY	\$400,759	-	\$400,000	-	\$759	-

EXPENDITURES