

Legislative Fiscal Office

Oregon State Capitol
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Joint Committee on Ways and Means

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To: General Government Subcommittee
From: Zane Potter, Legislative Fiscal Office
Date: June 2, 2021
Subject: SB 5537 – Department of Revenue
Work Session Recommendations

Department of Revenue – Agency Totals

	2017-19 Actual	2019-21 Legislatively Approved	2021-23 Current Service Level	2021-23 LFO Recommended
General Fund	190,620,511	207,397,041	211,133,745	219,716,650
Other Funds	115,143,687	142,195,715	130,361,113	149,649,991
Other Funds NL	--	2,255,001	--	--
Total Funds	305,764,198	351,847,757	341,494,858	369,366,641
Positions	1,092	1,094	1,001	1,105
FTE	960.75	1014.40	957.18	1,045.62

Attached are the recommendations from the Legislative Fiscal Office for the Department of Revenue. The budget totals \$369.3 million total funds, including \$219.7 million General Fund and \$150 million Other Funds. The total funds budget is 5.0% increase from the Legislatively Approved Budget and an 8.2% increase from the Current Service Level. The budget includes 1,105 positions and 1,045.62 FTE.

Adjustments to Current Service Level

See attached "Work Session Presentation Report."

Package 103 provides funding for permanent, seasonal positions to address increased tax processing workload during tax season in the Personal Tax and Compliance Division.

Package 104 provides funding to implement Ballot Measure 108 (2020), which increased the cigarette tax, imposed a cigarette floor tax, increased the cap on the cigar tax, and imposed a tax on inhalant delivery systems.

Package 105 provides funding for the Corporate Activity Tax program.

Package 106 consolidates all collection functions into the Collection Division.

Package 107 provides funding for the financial institutions data match program approved by Senate Bill 254 (2018).

Package 109 provides funding for ongoing contracted maintenance and support for GenTax, the department's tax administration system, and Package 110 provides funding to transition support of GenTax from the vendor to primarily DOR staff.

Package 111 provides funding for IT compliance risk mitigation with regards to federal tax data.

Package 112 provides funding for limited duration seasonal positions to support implementation of HB 2017 (2017), the Statewide Transit Tax.

Package 113 provides funding for ongoing contract vendor support and data processing costs for the post-implementation of the Processing Center Modernization Project.

Note: Statewide adjustments and six-year capital construction expenditures are not included in these recommendations. Any needed adjustments will be made in end of session bills.

Performance Measures

See attached "Legislatively Proposed 2021-23 Key Performance Measures."

Budget Notes

Budget Note: Call Center Report

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

Recommended Changes

LFO recommends a budget of \$219,716,650 General Fund, \$149,649,991 Other Funds, and 1,105 positions (1,045.62 FTE), which is reflected in the -1 amendment.

Final Subcommittee Action

LFO recommends that SB 5537, as amended by the -1 amendment, be moved to the Ways and Means Full Committee.

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	213,103,682	-	126,095,425	-	-	-	339,199,107	1,057	983.39
2019-21 Ebds, SS & Admin Act	(5,706,641)	-	16,100,290	-	2,255,001	-	12,648,650	37	31.01
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	207,397,041	-	142,195,715	-	2,255,001	-	351,847,757	1,094	1,014.40
2019-21 Leg Approved Budget (Base)	213,103,682	-	126,095,425	-	2,255,001	-	341,454,108	1,057	983.39
Summary of Base Adjustments	1,092,542	-	1,699,431	-	(2,255,001)	-	536,972	(54)	(24.21)
2021-23 Base Budget	214,196,224	-	127,794,856	-	-	-	341,991,080	1,003	959.18
010: Non-PICS Pers Svc/Vacancy Factor	1,453,095	-	225,783	-	-	-	1,678,878	-	-
020: Phase In / Out Pgm & One-time Cost	(9,747,268)	-	(2,000,048)	-	-	-	(11,747,316)	-	-
030: Inflation & Price List Adjustments	5,289,322	-	4,282,894	-	-	-	9,572,216	-	-
060: Technical Adjustments	(57,628)	-	57,628	-	-	-	-	(2)	(2.00)
2021-23 Current Service Level	211,133,745	-	130,361,113	-	-	-	341,494,858	1,001	957.18
080: E-Boards	-	-	12,171,378	-	-	-	12,171,378	34	30.13
Adjusted 2021-23 Current Service Level	211,133,745	-	142,532,491	-	-	-	353,666,236	1,035	987.31
Total LFO Recommended Packages	8,582,905	-	7,117,500	-	-	-	15,700,405	70	58.31
2021-23 Legislative Actions	219,716,650	-	149,649,991	-	-	-	369,366,641	1,105	1,045.62
Net change from 2019-21 Leg Approved Budget	12,319,609	-	7,454,276	-	(2,255,001)	-	17,518,884	11	31.22
Percent change from 2019-21 Leg Approved Budget	5.9%	0.0%	5.2%	0.0%	(100.0%)	0.0%	5.0%	1.0%	3.1%
Net change from 2021-23 Adj Current Service Level	8,582,905	-	7,117,500	-	-	-	15,700,405	70	58.31
Percent change from 2021-23 Adj Current Service Level	4.1%	0.0%	5.0%	0.0%	0.0%	0.0%	4.4%	6.8%	5.9%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	-	-	-	-	-	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget (Base)	-	-	-	-	-	-	-	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2021-23 Base Budget	-	-	-	-	-	-	-	-	-
2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
Adjusted 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	-	-	-	-	-	-	-
Net change from 2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	-	-	-	-	-	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget (Base)	-	-	-	-	-	-	-	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2021-23 Base Budget	-	-	-	-	-	-	-	-	-
2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
Adjusted 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	-	-	-	-	-	-	-
Net change from 2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	28,515,247	-	7,592,490	-	-	-	36,107,737	71	71.00
2019-21 Ebds, SS & Admin Act	(1,141,295)	-	(389,633)	-	-	-	(1,530,928)	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	27,373,952	-	7,202,857	-	-	-	34,576,809	71	71.00
2019-21 Leg Approved Budget (Base)	28,515,247	-	7,592,490	-	-	-	36,107,737	71	71.00
Summary of Base Adjustments	1,387,489	-	139,159	-	-	-	1,526,648	(1)	(1.00)
2021-23 Base Budget	29,902,736	-	7,731,649	-	-	-	37,634,385	70	70.00
010: Non-PICS Pers Svc/Vacancy Factor	210,619	-	9,113	-	-	-	219,732	-	-
030: Inflation & Price List Adjustments	2,898,687	-	705,791	-	-	-	3,604,478	-	-
060: Technical Adjustments	(278,608)	-	(24,092)	-	-	-	(302,700)	(2)	(2.00)
2021-23 Current Service Level	32,733,434	-	8,422,461	-	-	-	41,155,895	68	68.00
Adjusted 2021-23 Current Service Level	32,733,434	-	8,422,461	-	-	-	41,155,895	68	68.00
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	32,733,434	-	8,422,461	-	-	-	41,155,895	68	68.00
Net change from 2019-21 Leg Approved Budget	5,359,482	-	1,219,604	-	-	-	6,579,086	(3)	(3.00)
Percent change from 2019-21 Leg Approved Budget	19.6%	0.0%	16.9%	0.0%	0.0%	0.0%	19.0%	(4.2%)	(4.2%)
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

LFO102 - Work Session Presentation Report
2021-23 Biennium

Version: L - 01 - LFO Analyst Recommended
Cross Reference: 15000-004-00-00-00000
Property Tax Division

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	17,608,206	-	43,752,297	-	-	-	61,360,503	81	80.13
2019-21 Ebds, SS & Admin Act	(161,059)	-	197,623	-	-	-	36,564	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	17,447,147	-	43,949,920	-	-	-	61,397,067	81	80.13
2019-21 Leg Approved Budget (Base)	17,608,206	-	43,752,297	-	-	-	61,360,503	81	80.13
Summary of Base Adjustments	1,041,033	-	218,525	-	-	-	1,259,558	(1)	(0.88)
2021-23 Base Budget	18,649,239	-	43,970,822	-	-	-	62,620,061	80	79.25
010: Non-PICS Pers Svc/Vacancy Factor	220,862	-	23,084	-	-	-	243,946	-	-
020: Phase In / Out Pgm & One-time Cost	(10,656)	-	-	-	-	-	(10,656)	-	-
030: Inflation & Price List Adjustments	378,588	-	1,751,151	-	-	-	2,129,739	-	-
060: Technical Adjustments	15,067	-	(164,606)	-	-	-	(149,539)	-	-
2021-23 Current Service Level	19,253,100	-	45,580,451	-	-	-	64,833,551	80	79.25
Adjusted 2021-23 Current Service Level	19,253,100	-	45,580,451	-	-	-	64,833,551	80	79.25
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	19,253,100	-	45,580,451	-	-	-	64,833,551	80	79.25
Net change from 2019-21 Leg Approved Budget	1,805,953	-	1,630,531	-	-	-	3,436,484	(1)	(0.88)
Percent change from 2019-21 Leg Approved Budget	10.4%	0.0%	3.7%	0.0%	0.0%	0.0%	5.6%	(1.2%)	(1.1%)
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

LFO102 - Work Session Presentation Report
2021-23 Biennium

Version: L - 01 - LFO Analyst Recommended
Cross Reference: 15000-005-00-00-00000
Personal Tax and Compliance Division

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	79,740,978	-	1,851,154	-	-	-	81,592,132	391	390.76
2019-21 Ebds, SS & Admin Act	(648,636)	-	(24,721)	-	-	-	(673,357)	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	79,092,342	-	1,826,433	-	-	-	80,918,775	391	390.76
2019-21 Leg Approved Budget (Base)	79,740,978	-	1,851,154	-	-	-	81,592,132	391	390.76
Summary of Base Adjustments	5,142,816	-	101,958	-	-	-	5,244,774	-	(0.21)
2021-23 Base Budget	84,883,794	-	1,953,112	-	-	-	86,836,906	391	390.55
010: Non-PICS Pers Svc/Vacancy Factor	620,413	-	(92,557)	-	-	-	527,856	-	-
020: Phase In / Out Pgm & One-time Cost	(166,029)	-	(29,299)	-	-	-	(195,328)	-	-
030: Inflation & Price List Adjustments	1,188,343	-	41,658	-	-	-	1,230,001	-	-
060: Technical Adjustments	116,495	-	2,423	-	-	-	118,918	-	-
2021-23 Current Service Level	86,643,016	-	1,875,337	-	-	-	88,518,353	391	390.55
Adjusted 2021-23 Current Service Level	86,643,016	-	1,875,337	-	-	-	88,518,353	391	390.55
Total LFO Recommended Packages	(28,652,240)	-	(571,579)	-	-	-	(29,223,819)	(137)	(142.32)
2021-23 Legislative Actions	57,990,776	-	1,303,758	-	-	-	59,294,534	254	248.23
Net change from 2019-21 Leg Approved Budget	(21,101,566)	-	(522,675)	-	-	-	(21,624,241)	(137)	(142.53)
Percent change from 2019-21 Leg Approved Budget	(26.7%)	0.0%	(28.6%)	0.0%	0.0%	0.0%	(26.7%)	(35.0%)	(36.5%)
Net change from 2021-23 Adj Current Service Level	(28,652,240)	-	(571,579)	-	-	-	(29,223,819)	(137)	(142.32)
Percent change from 2021-23 Adj Current Service Level	(33.1%)	0.0%	(30.5%)	0.0%	0.0%	0.0%	(33.0%)	(35.0%)	(36.4%)

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 103 PTAC Seasonal Staff

Package Description This package provides General Fund expenditure limitation of \$575,790 and Other Funds limitation of \$11,747 for 10 positions (4.68 FTE) to address peak workload during tax season. All are permanent and seasonal. DOR has used savings from leave without pay and vacancies to cover the costs of seasonal positions in recent years, though these positions are being shifted to the Collections Division along with the savings.

LFO Recommendation Approve the package.

LFO Recommended	575,790	-	11,747	-	-	-	587,537	10	4.68
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 106 Consolidate Collections

Package Description The package shifts \$29,228,030 General Fund, \$583,326 Other Funds, and 147 positions (147.00 FTE) from the Personal Tax and Compliance Division to the Collections Division per a report delivered in 2019 by DOR as directed in the budget report for HB 5201 (2018). SB 5535 (2017), and SB 1067(2017) also directed DOR to report on consolidation of collection expenditures.

The 2019 Legislature acknowledged receipt of the department’s report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state budget system. This package has no net total effect on the total level of expenditures.

LFO Recommendation Approve the package.

LFO Recommended	(29,228,030)	-	(583,326)	-	-	-	(29,811,356)	(147)	(147.00)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	23,431,030	-	12,037,862	-	-	-	35,468,892	155	153.13
2019-21 Ebds, SS & Admin Act	229,831	-	1,016,764	-	-	-	1,246,595	7	1.97
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	23,660,861	-	13,054,626	-	-	-	36,715,487	162	155.10
2019-21 Leg Approved Budget (Base)	23,431,030	-	12,037,862	-	-	-	35,468,892	155	153.13
Summary of Base Adjustments	1,175,927	-	1,134,634	-	-	-	2,310,561	(2)	(1.07)
2021-23 Base Budget	24,606,957	-	13,172,496	-	-	-	37,779,453	153	152.06
010: Non-PICS Pers Svc/Vacancy Factor	81,137	-	179,304	-	-	-	260,441	-	-
020: Phase In / Out Pgm & One-time Cost	-	-	(190,013)	-	-	-	(190,013)	-	-
030: Inflation & Price List Adjustments	401,350	-	158,184	-	-	-	559,534	-	-
060: Technical Adjustments	31,413	-	15,728	-	-	-	47,141	-	-
2021-23 Current Service Level	25,120,857	-	13,335,699	-	-	-	38,456,556	153	152.06
080: E-Boards	-	-	634,463	-	-	-	634,463	6	1.67
Adjusted 2021-23 Current Service Level	25,120,857	-	13,970,162	-	-	-	39,091,019	159	153.73
Total LFO Recommended Packages	(3,387,096)	-	(1,230,091)	-	-	-	(4,617,187)	(28)	(23.23)
2021-23 Legislative Actions	21,733,761	-	12,740,071	-	-	-	34,473,832	131	130.50
Net change from 2019-21 Leg Approved Budget	(1,927,100)	-	(314,555)	-	-	-	(2,241,655)	(31)	(24.60)
Percent change from 2019-21 Leg Approved Budget	(8.1%)	0.0%	(2.4%)	0.0%	0.0%	0.0%	(6.1%)	(19.1%)	(15.9%)
Net change from 2021-23 Adj Current Service Level	(3,387,096)	-	(1,230,091)	-	-	-	(4,617,187)	(28)	(23.23)
Percent change from 2021-23 Adj Current Service Level	(13.5%)	0.0%	(8.8%)	0.0%	0.0%	0.0%	(11.8%)	(17.6%)	(15.1%)

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 089 Post-September 2020 Leg. Actions

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

LFO Recommendation Approve the package.

LFO Recommended	-	-	634,463	-	-	-	634,463	6	1.67
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 104 Bus Cig Tax, Vape

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

LFO Recommendation Approve the package.

LFO Recommended	-	-	695,956	-	-	-	695,956	-	4.33
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 106 Consolidate Collections

Package Description This package shifts \$3,387,096 General Fund, \$1,926,047 Other Funds, and 28 positions (27.56 FTE) from the Business Division to the Collections Division per a report delivered in 2019 by DOR as directed in the budget report for HB 5201 (2018). SB 5535 (2017), and SB 1067 (2017) also directed DOR to report on consolidation of collection expenditures.

The 2019 Legislature acknowledged receipt of the department’s report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state budget system. This package has no net total effect on the total level of expenditures.

LFO Recommendation Approve the package.

LFO Recommended	(3,387,096)	-	(1,926,047)	-	-	-	(5,313,143)	(28)	(27.56)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	13,326,479	-	-	-	13,326,479	73	73.00
2019-21 Ebds, SS & Admin Act	-	-	299,666	-	-	-	299,666	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	13,626,145	-	-	-	13,626,145	73	73.00
2019-21 Leg Approved Budget (Base)	-	-	13,326,479	-	-	-	13,326,479	73	73.00
Summary of Base Adjustments	-	-	1,328,454	-	-	-	1,328,454	-	-
2021-23 Base Budget	-	-	14,654,933	-	-	-	14,654,933	73	73.00
010: Non-PICS Pers Svc/Vacancy Factor	-	-	46,987	-	-	-	46,987	-	-
030: Inflation & Price List Adjustments	-	-	79,892	-	-	-	79,892	-	-
060: Technical Adjustments	-	-	20,073	-	-	-	20,073	-	-
2021-23 Current Service Level	-	-	14,801,885	-	-	-	14,801,885	73	73.00
Adjusted 2021-23 Current Service Level	-	-	14,801,885	-	-	-	14,801,885	73	73.00
Total LFO Recommended Packages	32,829,626	-	2,580,873	-	-	-	35,410,499	175	174.56
2021-23 Legislative Actions	32,829,626	-	17,382,758	-	-	-	50,212,384	248	247.56
Net change from 2019-21 Leg Approved Budget	32,829,626	-	3,756,613	-	-	-	36,586,239	175	174.56
Percent change from 2019-21 Leg Approved Budget	100.0%	0.0%	27.6%	0.0%	0.0%	0.0%	268.5%	239.7%	239.1%
Net change from 2021-23 Adj Current Service Level	32,829,626	-	2,580,873	-	-	-	35,410,499	175	174.56
Percent change from 2021-23 Adj Current Service Level	100.0%	0.0%	17.4%	0.0%	0.0%	0.0%	239.2%	239.7%	239.1%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 106 Consolidate Collections

Package Description This package accepts General Fund expenditures of \$32,615,126, Other Funds expenditures of \$2,509,373 and 175 positions (174.56 FTE) transferred from the Personal Tax and Compliance Division and the Business Division per a report delivered in 2019 by DOR as directed in the budget report for HB 5201(2018). SB 5535(2017), and SB 1067(2017) also directed DOR to report on consolidation of collection expenditures.

The 2019 Legislature acknowledged receipt of the department’s report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state budget system. This package has no net total effect on the total level of expenditures.

LFO Recommendation Approve the package.

LFO Recommended	32,615,126	-	2,509,373	-	-	-	35,124,499	175	174.56
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 107 FIDM ongoing costs

Package Description This package provides General Fund expenditure limitation of \$214,500 and Other Funds expenditure limitation of \$71,500 to continue funding the financial institutions data match program approved in SB 254 (2018). The bill established a collections tool for DOR to pursue delinquent accounts. Banks are compensated for their participation. This package covers agency costs of operating this program.

LFO Recommendation Approve the package, as a one-time expenditure.

LFO Recommended	214,500	-	71,500	-	-	-	286,000	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	2,789,362	-	1	-	-	-	2,789,363	38	9.29
2019-21 Ebds, SS & Admin Act	(2,680,964)	-	11,536,915	-	-	-	8,855,951	28	28.46
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	108,398	-	11,536,916	-	-	-	11,645,314	66	37.75
2019-21 Leg Approved Budget (Base)	2,789,362	-	1	-	-	-	2,789,363	38	9.29
Summary of Base Adjustments	(1,652,709)	-	-	-	-	-	(1,652,709)	(38)	(9.29)
2021-23 Base Budget	1,136,653	-	1	-	-	-	1,136,654	-	-
020: Phase In / Out Pgm & One-time Cost	(1,136,653)	-	-	-	-	-	(1,136,653)	-	-
060: Technical Adjustments	-	-	20,681	-	-	-	20,681	-	-
2021-23 Current Service Level	-	-	20,682	-	-	-	20,682	-	-
080: E-Boards	-	-	11,536,915	-	-	-	11,536,915	28	28.46
Adjusted 2021-23 Current Service Level	-	-	11,557,597	-	-	-	11,557,597	28	28.46
Total LFO Recommended Packages	-	-	4,356,511	-	-	-	4,356,511	39	29.50
2021-23 Legislative Actions	-	-	15,914,108	-	-	-	15,914,108	67	57.96
Net change from 2019-21 Leg Approved Budget	(108,398)	-	4,377,192	-	-	-	4,268,794	1	20.21
Percent change from 2019-21 Leg Approved Budget	(100.0%)	0.0%	37.9%	0.0%	0.0%	0.0%	36.7%	1.5%	53.5%
Net change from 2021-23 Adj Current Service Level	-	-	4,356,511	-	-	-	4,356,511	39	29.50
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	37.7%	0.0%	0.0%	0.0%	37.7%	139.3%	103.7%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 087 August 2020 Special Session

Package Description During the 2020 Second Special Session, the Legislature provided supplemental resources for the administration of the Corporate Activities Tax program by increasing the Other Funds expenditure limitation by \$11,536,915 and authorizing the establishment of 28 positions (28.46 FTE) for the Corporate Division which houses the program.

LFO Recommendation Approve the package.

LFO Recommended	-	-	11,536,915	-	-	-	11,536,915	28	28.46
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 105 CAT

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

LFO Recommendation Approve the package.

LFO Recommended	-	-	4,349,727	-	-	-	4,349,727	39	29.50
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 113 Proc Ctr Quick Modules

Package Description This package provides Other Fund expenditure limitation of \$6,784 for ongoing contracted vendor support costs and data processing costs for Quick Modules.

LFO Recommendation Approve the package.

LFO Recommended	-	-	6,784	-	-	-	6,784	-	-
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LFO102 - Work Session Presentation Report
2021-23 Biennium

Version: L - 01 - LFO Analyst Recommended
Cross Reference: 15000-009-00-00-00000
Information Technology Services Division

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	41,524,773	-	7,036,887	-	-	-	48,561,660	224	182.57
2019-21 Ebds, SS & Admin Act	553,208	-	260,412	-	-	-	813,620	2	0.58
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	42,077,981	-	7,297,299	-	-	-	49,375,280	226	183.15
2019-21 Leg Approved Budget (Base)	41,524,773	-	7,036,887	-	-	-	48,561,660	224	182.57
Summary of Base Adjustments	2,282,206	-	(885,664)	-	-	-	1,396,542	(12)	(12.00)
2021-23 Base Budget	43,806,979	-	6,151,223	-	-	-	49,958,202	212	170.57
010: Non-PICS Pers Svc/Vacancy Factor	320,064	-	29,940	-	-	-	350,004	-	-
020: Phase In / Out Pgm & One-time Cost	(7,268,930)	-	(829,736)	-	-	-	(8,098,666)	-	-
030: Inflation & Price List Adjustments	278,348	-	60,174	-	-	-	338,522	-	-
060: Technical Adjustments	58,005	-	10,122	-	-	-	68,127	-	-
2021-23 Current Service Level	37,194,466	-	5,421,723	-	-	-	42,616,189	212	170.57
Adjusted 2021-23 Current Service Level	37,194,466	-	5,421,723	-	-	-	42,616,189	212	170.57
Total LFO Recommended Packages	7,792,615	-	1,981,786	-	-	-	9,774,401	21	19.80
2021-23 Legislative Actions	44,987,081	-	7,403,509	-	-	-	52,390,590	233	190.37
Net change from 2019-21 Leg Approved Budget	2,909,100	-	106,210	-	-	-	3,015,310	7	7.22
Percent change from 2019-21 Leg Approved Budget	6.9%	0.0%	1.5%	0.0%	0.0%	0.0%	6.1%	3.1%	3.9%
Net change from 2021-23 Adj Current Service Level	7,792,615	-	1,981,786	-	-	-	9,774,401	21	19.80
Percent change from 2021-23 Adj Current Service Level	21.0%	0.0%	36.6%	0.0%	0.0%	0.0%	22.9%	9.9%	11.6%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 099 Microsoft 365 Consolidation

Package Description Microsoft 365 is being consolidated within the Office of the State Information Officer at the E5 level of service. This cost is built into the State Government Service Charge for every agency as a cost increase for the 21-23 biennium. This package makes a corresponding reduction to the agency base budget in an amount equivalent to what agencies should be paying in the current 2019-21 biennium for Microsoft 365 at the E3 level of service

LFO Recommendation Approve the package.

LFO Recommended	(633,767)	-	(111,841)	-	-	-	(745,608)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 109 Gen Tax Ops & Maint

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

LFO Recommendation Approve the package.

LFO Recommended	5,571,002	-	484,435	-	-	-	6,055,437	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 110 Core Systems Ops & Maint

Package Description This package provides General Fund expenditure limitation of \$2,217,434 and Other Funds expenditure limitation of \$192,818 and includes nine positions (7.92 FTE) to build DOR's IT capacity to eventually reduce its dependence on vendors for Gentax, DOR's tax administration system.

In a report to the Interim Joint Committee on Ways and Means in January 2020, DOR suggested resources would be needed to reduce reliance on outside vendors after implementing a major upgrade in 2020 and decommissioning legacy applications. DOR considered four options, ranging from a minimal investment which would not substantially reduce reliance on outside vendors, to the requested amount which would reduce agency dependence the most.

LFO Recommendation Approve the package.

LFO Recommended	2,217,434	-	192,818	-	-	-	2,410,252	9	7.92
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 111 IT Compliance Risk Mitigation

Package Description The package provides General Fund expenditure limitation of \$243,871 and Other Funds expenditure limitation of \$21,206 and establishes one position (.88 FTE) to reinstitute an agency-based Information Services Specialist 7 position.

SB 90 (2017) moved IT security positions to EIS. DOR collects federal tax data which requires it to remain compliance with IRS Publication 1075 Federal Tax Information, and this requirement remained with DOR although the positions were transferred.

LFO Recommendation Approve the package.

LFO Recommended	243,871	-	21,206	-	-	-	265,077	1	0.88
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 112 Proc Ctr Trans Tax Processing

Package Description This package provides Other Funds expenditure limitation of \$\$1,367,685 and re-establishes 11 limited duration seasonal positions (11.00 FTE) to support implementation of the Statewide Transit Tax. Limited duration positions were provided during the 2017-19 and 2019-21 biennia for mail opening and return processing of paper returns.

LFO Recommendation Approve the package, as a one-time expenditure.

LFO Recommended	-	-	1,367,685	-	-	-	1,367,685	11	11.00
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 113 Proc Ctr Quick Modules

Package Description This package provides General Fund expenditure limitation of \$394,075 and Other Funds expenditure limitation of \$27,483 for ongoing contract vendor support and data processing costs for the post-implementation of the Processing Center Modernization Project. This project updated DOR's capability to process paper returns and mailed payments through high-speed scanning equipment and software.

LFO Recommendation Approve the package.

LFO Recommended	394,075	-	27,483	-	-	-	421,558	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	4,455,308	-	-	-	4,455,308	16	15.76
2019-21 Ebds, SS & Admin Act	-	-	153,850	-	-	-	153,850	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	4,609,158	-	-	-	4,609,158	16	15.76
2019-21 Leg Approved Budget (Base)	-	-	4,455,308	-	-	-	4,455,308	16	15.76
Summary of Base Adjustments	-	-	342,482	-	-	-	342,482	-	0.24
2021-23 Base Budget	-	-	4,797,790	-	-	-	4,797,790	16	16.00
010: Non-PICS Pers Svc/Vacancy Factor	-	-	29,443	-	-	-	29,443	-	-
030: Inflation & Price List Adjustments	-	-	94,219	-	-	-	94,219	-	-
060: Technical Adjustments	-	-	4,866	-	-	-	4,866	-	-
2021-23 Current Service Level	-	-	4,926,318	-	-	-	4,926,318	16	16.00
Adjusted 2021-23 Current Service Level	-	-	4,926,318	-	-	-	4,926,318	16	16.00
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	4,926,318	-	-	-	4,926,318	16	16.00
Net change from 2019-21 Leg Approved Budget	-	-	317,160	-	-	-	317,160	-	0.24
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	6.9%	0.0%	0.0%	0.0%	6.9%	0.0%	1.5%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	-	-	-	-	-	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget (Base)	-	-	-	-	-	-	-	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2021-23 Base Budget	-	-	-	-	-	-	-	-	-
2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
Adjusted 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	-	-	-	-	-	-	-
Net change from 2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	3,348,966	-	-	-	-	-	3,348,966	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	3,348,966	-	-	-	-	-	3,348,966	-	-
2019-21 Leg Approved Budget (Base)	3,348,966	-	-	-	-	-	3,348,966	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2021-23 Base Budget	3,348,966	-	-	-	-	-	3,348,966	-	-
030: Inflation & Price List Adjustments	144,006	-	-	-	-	-	144,006	-	-
2021-23 Current Service Level	3,492,972	-	-	-	-	-	3,492,972	-	-
Adjusted 2021-23 Current Service Level	3,492,972	-	-	-	-	-	3,492,972	-	-
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	3,492,972	-	-	-	-	-	3,492,972	-	-
Net change from 2019-21 Leg Approved Budget	144,006	-	-	-	-	-	144,006	-	-
Percent change from 2019-21 Leg Approved Budget	4.3%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	33,764,117	-	-	-	33,764,117	8	7.75
2019-21 Ebds, SS & Admin Act	-	-	58,773	-	-	-	58,773	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	33,822,890	-	-	-	33,822,890	8	7.75
2019-21 Leg Approved Budget (Base)	-	-	33,764,117	-	-	-	33,764,117	8	7.75
Summary of Base Adjustments	-	-	97,593	-	-	-	97,593	-	-
2021-23 Base Budget	-	-	33,861,710	-	-	-	33,861,710	8	7.75
010: Non-PICS Pers Svc/Vacancy Factor	-	-	469	-	-	-	469	-	-
030: Inflation & Price List Adjustments	-	-	1,391,825	-	-	-	1,391,825	-	-
060: Technical Adjustments	-	-	172,433	-	-	-	172,433	-	-
2021-23 Current Service Level	-	-	35,426,437	-	-	-	35,426,437	8	7.75
Adjusted 2021-23 Current Service Level	-	-	35,426,437	-	-	-	35,426,437	8	7.75
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	35,426,437	-	-	-	35,426,437	8	7.75
Net change from 2019-21 Leg Approved Budget	-	-	1,603,547	-	-	-	1,603,547	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	4.7%	0.0%	0.0%	0.0%	4.7%	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	1,165,000	-	951,000	-	-	-	2,116,000	-	-
2019-21 Ebds, SS & Admin Act	(1,165,000)	-	2,300,000	-	-	-	1,135,000	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	3,251,000	-	-	-	3,251,000	-	-
2019-21 Leg Approved Budget (Base)	1,165,000	-	951,000	-	-	-	2,116,000	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2021-23 Base Budget	1,165,000	-	951,000	-	-	-	2,116,000	-	-
020: Phase In / Out Pgm & One-time Cost	(1,165,000)	-	(951,000)	-	-	-	(2,116,000)	-	-
2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
Adjusted 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	-	-	-	-	-	-	-	-	-
Net change from 2019-21 Leg Approved Budget	-	-	(3,251,000)	-	-	-	(3,251,000)	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	-	-	-	-	-	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Net change from 2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percent change from 2019-21 Leg Approved Budget	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	-	-	-	-	-	-	-	-	-
2019-21 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	-	-	-	-	-	-	-	-	-

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description SB 1566 (2018) directed DOR to transfer excess estate taxes to PERS for the School Districts Unfunded Liability Fund. The March 2021 OEA revenue forecast estimates \$41,251,000 in estate tax revenue that would be transferred to PERS.

LFO Recommendation Approve the package.

LFO Recommended	-	-	-	-	-	-	-	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2019-21 Agy. Leg. Adopted	14,980,120	-	1,327,830	-	-	-	16,307,950	-	-
2019-21 Ebds, SS & Admin Act	(692,726)	-	690,641	-	2,255,001	-	2,252,916	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	14,287,394	-	2,018,471	-	2,255,001	-	18,560,866	-	-
2019-21 Leg Approved Budget (Base)	14,980,120	-	1,327,830	-	2,255,001	-	18,562,951	-	-
Summary of Base Adjustments	(8,284,220)	-	(777,710)	-	(2,255,001)	-	(11,316,931)	-	-
2021-23 Base Budget	6,695,900	-	550,120	-	-	-	7,246,020	-	-
2021-23 Current Service Level	6,695,900	-	550,120	-	-	-	7,246,020	-	-
Adjusted 2021-23 Current Service Level	6,695,900	-	550,120	-	-	-	7,246,020	-	-
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2021-23 Legislative Actions	6,695,900	-	550,120	-	-	-	7,246,020	-	-
Net change from 2019-21 Leg Approved Budget	(7,591,494)	-	(1,468,351)	-	(2,255,001)	-	(11,314,846)	-	-
Percent change from 2019-21 Leg Approved Budget	(53.1%)	0.0%	(72.8%)	0.0%	(100.0%)	0.0%	(61.0%)	0.0%	0.0%
Net change from 2021-23 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2021-23 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Legislatively Proposed 2021 - 2023 Key Performance Measures

Published: 5/12/2021 4:25:44 PM

Agency: Revenue, Department of

Mission Statement:

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

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

LFO Recommendation:

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

index.

SubCommittee Action: