

**STATE OF CALIFORNIA**  
**Budget Change Proposal - Cover Sheet**  
 DF-46 (REV 05/11)

Fiscal Year 2013-14	BCP No. 1	Org. Code 0860	Department State Board of Equalization	Priority No. 1
Program 30 Sales and Use Tax Program			Element 30.40 Collecting Taxes Receivable	Component N/A

Proposal Title  
**ACCOUNTS RECEIVABLE GROWTH**

Proposal Summary

This proposal requests resources to address the significant growth in the Board of Equalization (BOE) accounts receivable (AR). To allow the BOE to successfully address the \$1.8 billion AR and further reduce the tax gap (the amount of taxes owed versus the amount paid), the BOE requires an increase in its collection staff to proactively expand upon its current collection efforts and implement bold new strategies.

Specifically, this proposal requests:

- \$12.9 million (\$9.4 million General Fund (GF) and \$3.5 million Reimbursements) and 106.4 positions in FY 2013-14 to generate \$51.5 million in revenue,
- \$18.4 million (\$13.4 million GF and \$5.0 million Reimbursements) and 174.5 positions in FY 2014-15 to generate \$78.0 million in revenue,
- \$23.9 million (\$17.4 million GF and \$6.5 million Reimbursements) and 234.9 positions in FY 2015-16 to generate \$96.1 million in revenue, and
- \$23.1 million (\$16.8 million GF and \$6.3 million Reimbursements) and 234.9 positions in FY 2016-17 and ongoing to generate \$96.1 million in revenue.

This proposal results in an ongoing benefit to cost ratio of 4.2 to 1.

Requires Legislation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Code Section(s) to be Added/Amended/Repealed
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Does this BCP contain information technology (IT) components? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>If yes, departmental Chief Information Officer must sign.</i>	Department CIO	Date
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For IT requests, specify the date a Special Project Report (SPR) or Feasibility Study Report (FSR) was approved by the California Technology Agency, or previously by the Department of Finance.

FSR       SPR      Project No.      Date:

If proposal affects another department, does other department concur with proposal?     Yes     No  
*Attach comments of affected department, signed and dated by the department director or designee.*

Budget Officer	Date	Chief, Financial Management Division	Date
Deputy Director, Administration	Date	Executive Director	Date

**Department of Finance Use Only**

Additional Review:  Capital Outlay     ITCU     FSCU     OSAE     CALSTARS     Technology Agency

BCP Type:       Policy       Workload Budget per Government Code 13308.05

PPBA	Date submitted to the Legislature
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**STATE BOARD OF EQUALIZATION**

**FISCAL YEAR 2013-14**

**SALES AND USE TAX PROGRAM**

**ACCOUNTS RECEIVABLE GROWTH**

**A. Proposal Summary**

This proposal requests resources to address the significant growth in the Board of Equalization (BOE) accounts receivable (AR). To allow the BOE to successfully address the \$1.8 billion Sales and Use Tax AR and further reduce the tax gap (the amount of taxes owed versus the amount paid), the BOE requires an increase in its collection staff to proactively expand upon its current collection efforts and implement bold new strategies.

Specifically, this proposal requests:

- \$12.9 million (\$9.4 million General Fund (GF) and \$3.5 million Reimbursements) and 106.4 positions in FY 2013-14 to generate \$51.5 million in revenue,
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- \$23.1 million (\$16.8 million GF and \$6.3 million Reimbursements) and 234.9 positions in FY 2016-17 and ongoing to generate \$96.1 million in revenue.

This proposal results in an ongoing benefit to cost ratio of 4.2 to 1.

**B. Background/History**

Over the past four years, California has suffered one of the worst economic downturns in decades. With this downturn the BOE's Sales and Use Tax AR has increased 249 percent from \$725 million in fiscal year (FY) 2007-08 to \$1.8 billion in FY 2011-12. The primary causes of this AR increase are: 1) the recession, 2) legislative changes that increase the taxpayer base, 3) collector staffing levels, 4) additional legislative fees added to existing AR balances, and 5) an increase in the underground economy and organized crime activity.

California's tax system is based on the premise that each taxpayer will correctly determine the amount of taxes owed and remit the taxes to the BOE. Voluntary compliance is the most effective and efficient method of collecting tax and is improved by demonstrating that tax administration is fair, equitable, and committed to ensuring compliance. When voluntary compliance cannot be obtained, collection staff follows policies and uses collection tools to obtain payment to satisfy the taxpayer's liability.

Over the past four years, the BOE has made efforts to minimize the impact to the AR. In FY 2008-09, the BOE made efforts to add staff to expand and improve the current collection program. The BOE received 24 additional positions for this effort in 2008-09 in order to generate \$9.9 million annually. In FY 2010-11, the legislature adopted and the governor signed Senate Bill (SB) 858 which created a collection cost recovery fee, thereby increasing the balance of the AR. In FY 2010-11, the BOE enhanced its collection program through the addition of 66.0 positions included in the Enhancing Tax Compliance proposal to generate an additional \$29.8 million annually. In FY 2012-13 the BOE received an additional 88.5 (starting in FY 2012-13 and 13-14) positions to focus on collection efforts and generate approximately \$42.2 million in revenue annually. While this cumulative addition of 178.5 positions has helped in the collection of \$82 million annually, much more needs to be done in order to successfully reduce the AR balance.

As of FY 2011-12, BOE's collection program consisted of 473 positions and collects \$514 million annually. Adding the resources requested in this proposal will directly increase revenue.

**Resource History<sup>1</sup>**  
(Dollars in thousands)

<b>Program Budget</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10*</b>	<b>2010-11</b>	<b>2011-12</b>
Authorized Expenditures	**	**	**	**	**
Actual Expenditures	\$54,627	\$61,012	\$66,301	\$69,057	\$91,055
Revenues	\$372,800	\$410,800	\$504,100	\$517,200	\$514,200
Authorized Positions	398.7	383.5	418	453.3	473.2
Filled Positions	381.5	352.2	367	414.4	447.5
Vacancies	17.2	31.2	51	38.7	25.2

**Workload History**

<b>Workload Measure</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>
Number of New Billings Entering Collections	348,745	448,527	443,173	472,100	392,628

\* In FY 2009-10, the BOE initiated a hard hiring freeze due to a \$42 million budget cut.

\*\*Appropriation amount is rolled up to Sales and Use Tax Program Level and cannot be broken down to only the collection element.

### C. State Level Considerations

The BOE collects taxes and fees that provide approximately 35.6 percent of the annual revenue for state government and essential funding for counties, cities, and special taxing districts. The BOE administers the state's sales and use tax, fuel, alcohol, tobacco, and other taxes and collects fees that fund specific state programs, which, in FY 2009-10, produced \$50.7 billion for education, public safety, transportation, housing, health services, social services, and natural resource management.

This proposal addresses the Legislature's intent to reduce the sales and use tax gap, which includes the existing AR. This proposal also supports the BOE's strategic plan by maximizing voluntary compliance, investing in a skilled, motivated and diverse workforce, and enhancing the BOE's operational effectiveness.

### D. Justification

The BOE is responsible for administering various tax and fee programs for the State of California. To combat the growing AR, the BOE must take a proactive approach with respect to the administration of these programs. Additional position resources added to the BOE's collection program will directly increase revenue. Three areas of opportunity have been identified as elements of this proposal:

<sup>1</sup> Sales and Use Tax Department

## AR Growth Revenue and Cost Summary

	FY 2013-14	FY 2014-15	FY2015-16
<b>Element #1 – Collection Program Expansion</b>			
Positions	97.4	165.5	225.9
Anticipated Revenue	\$33,134,040	\$59,536,680	\$77,605,890
Expenditures	\$11,378,000	\$17,095,000	\$22,634,000
Benefit-to-Cost Ratio	2.9:1	3.5:1	3.4:1
<b>Element #2 – Expanding eServices</b>			
Positions	6.0	6.0	6.0
Anticipated Revenue	\$17,726,925	\$17,726,925	\$17,726,925
Expenditures	\$1,197,000	\$1,040,000	\$1,006,000
Benefit-to-Cost Ratio	14.9:1	17.6:1	17.6:1
<b>Element #3 – Enhanced Return Review Program</b>			
Positions	3.0	3.0	3.0
Anticipated Revenue	\$594,500	\$780,420	\$780,420
Expenditures	\$324,000	\$288,000	\$288,000
Benefit-to-Cost Ratio	1.8:1	2.7:1	2.7:1
<b>Total All Elements</b>			
Positions	106.4	174.5	234.9
Anticipated Revenue	\$51,455,465	\$78,044,025	\$96,113,235
Expenditures	\$12,899,000	\$18,423,000	\$23,928,000
Benefit-to-Cost Ratio	4.0:1	4.2:1	4.0:1

**Element 1 – Collection Program Expansion**

This element provides resources for the BOE to pursue collections including: making the required phone calls to delinquent taxpayers, offering installment payment agreements to those who cannot pay their liability in full immediately, field calls, issuance of levies, wage garnishments, keeper warrants, till taps, and prosecutions of the increasing number of AR cases.

As identified in the following table, the number of SUTD accounts with past due liabilities has increased by over 75 percent over the last six years, while the total amount of liabilities remaining unpaid has nearly tripled. The number of collection staff responsible for obtaining payment of these liabilities has not increased substantially. As a result, staff are unable to fully work all accounts with past due liabilities. Augmenting the collection staff allows the BOE to work productive collection cases that currently remain un-worked or are delayed due to a lack of resources.

SUTD Accounts Receivable (AR) Inventory

Inventory as of	Number of Accounts	Total AR Amount	Collector Staffing Component
June 30, 2012	101,647	\$1,805,305,730	473.2
June 30, 2011	99,164	\$1,706,577,142	453.3
June 30, 2010	89,693	\$1,422,432,248	418.0
June 30, 2009	84,391	\$1,141,574,036	383.5
June 30, 2008	65,826	\$873,269,193	398.7
June 30, 2007	57,914	\$725,469,665	396.5

Specifically, this element requests \$11.4 million and 97.4 positions in FY 2013-14, \$17.1 million and 165.5 positions in FY 2014-15, \$22.6 million and 225.9 positions in FY 2015-16, and \$21.8 million and

225.9 positions in FY 2016-17 and ongoing. In addition to augmenting the number of collectors, this proposal also requests additional tools for the collectors to use in order to be more effective.

### New Collection Software Packages

With the downturn of the economy collection staff are faced with difficult situations and scenarios in their attempt to collect delinquent tax liabilities. Under normal circumstances, these types of situations would be resolved in a more timely fashion with taxpayers voluntarily entering into an installment payment agreement (IPA), or other solution to resolve their liability. With the current economic climate, taxpayers affected by the economy are unable to pay their liability in full and generally are forced to refuse to pay or offer the BOE unacceptable terms to an IPA. The addition of the following software packages will greatly enhance the BOE's collection program, thereby increasing the ability for taxpayers to begin repaying their debt.

#### *Collector Coaching Software*

Collector coaching software is a computer-based customized package that uses customized scenarios to simulate any conversation both over the telephone and face-to-face. This software incorporates best practices into an easy-to-use tool to improve skills and confidence in the collector. The coaching software is composed of a minimum of 50 simulations that are completely customized and designed to build superior performance. Collection staff can listen to the scenarios and record their communication and then listen and compare their responses to the suggested response. For example, a scenario may be created to discuss the matter of a lien filed or a levy imposed. Simulations are organized into any category structure and can be accessed sequentially or randomly. The minimum number of 50 allows for a large variety of examples demonstrating best practices for conversations ranging from routine through challenging levels of difficulty.

To adequately train collection staff (both new and existing staff); a total of 100 licenses would be necessary. The cost of 100 licenses with the optional hosting and maintenance package would be \$119,920 per year and would generate approximately \$175,000 per year based on the marginal collection rate.

Some of coaching software users include, but are not limited to, America West Airlines, Children's Hospital of Philadelphia, Intuit, Greyhound, County of Hillsborough of the State of Florida, JP Morgan Chase, Kaiser Permanente, Lucent Technologies, Proctor & Gamble, Washington Mutual Finance, and Whirlpool Financial Corporation.

#### *Collector Phone Training Software*

This software is a similar type of software as the coaching software, however, is provided in a prepackaged format with scenarios preprogrammed and not programmable to conform to every scenario to be encountered by the BOE collection staff. Like with Communication Coach, collection staff can listen to the scenarios and record their communication and then listen and compare their responses to the suggested response, and thus the collector will be more effective while on the telephone with the taxpayer.

The phone training software is not a customized program; therefore, revenue associated with use of this software would likely be less than what may be realized with collector coaching software. The phone training software would cost \$30,720 per year for 100 licenses and would generate approximately \$70,000 annually based on the marginal collection rate.

#### *Proactive Outreach Manager*

Proactive Outreach Manager (POM) is an automatic-dialing system that will make outgoing calls to taxpayers reminding them of their due dates, as well as to delinquent taxpayers informing them to file and pay their liability. At its current cost, with the existing resources of 30 channels, the POM can make as many as 9,000 two-minute calls in a ten hour day, of which can consist of recorded messages played after business hours.

Utilizing this software package is expected to generate \$400,000 per additional collector. The collectors' duties will primarily be entering the taxpayer into IPAs and Streamlined IPAs and instructing taxpayers how to make payments online via their mobile phone, and not utilizing all of the collection techniques (e.g. obtaining a keeper or instituting a till tap, etc.). The total revenue anticipated for this effort will be \$2,400,000 in FY 2013-14 and \$4,800,000 in FY 2014-15 and ongoing.

#### *Mobile Devices and Mobile Credit Card Applications*

Field collectors in SUTD currently make field calls to business locations that have an AR balance in an attempt to get the taxpayer to pay the liability. Currently, collectors do not have mobile technology to accept payments from the taxpayer via credit cards. Technology exists that would allow collectors to swipe the credit card of the taxpayer using a mobile device and a mobile credit card application. SUTD proposes to pilot this technology in the field offices to improve customer service by giving taxpayers an additional method of paying when the collector is at their place of business. To pilot this new technology in the SUTD field offices, SUTD will need 30 mobile devices and mobile credit card applications. If this pilot proves to be successful, it may be expanded and made permanent.

The BOE consistently strives to improve the current collection program with limited resources. With the additional collection staff resources and collection software packages, revenues will directly increase.

#### Petitions Section Resources

The growth in AR is also partly attributable to the significant increase in the number of appealed billings. As the number of appeal billing cases has increased, so has the amount of outstanding AR.

The AR amounts associated with this increased number of cases under appeal continue to accumulate and age. Aging has an adverse effect upon not only the timing of collectability (time value of money), but ultimately the probability for success of collection. The requested positions in Petitions will provide enhancement to the collection effort, and will directly impact in a favorable manner the stated objective to address the significant growth in the BOE AR. Specifically, the positions will provide for an enhanced collection result (collection enhancement) by providing the ability to pursue the AR sooner, and, more favorable outcomes in terms of collection success. The sooner a collector can address an amount due the sooner the BOE will be able to collect and ultimately reduce the growing AR.

#### **Element 2 – Expanding eServices**

This element provides additional resources to enhance the BOE's online registration system (eReg). These enhancements will allow for taxpayers to register online with more ease and eliminate the need for staff to make adjustments thereby allowing existing staff to be redirected within the Return Analysis Unit, so that staff can concentrate on more critical needs such as billings for delinquent taxes erroneously reported on taxpayers' returns, etc.

#### Online Account Maintenance

Internet registration has enhanced customer service by providing on-line help, required-fields and smart edits, as well as the customization of applications based on the tax or fee payer's response to patterned questions about their business. All of these features improve customer service by reducing the lag time involved with mail-in registration (permits/licenses printed out after completion of Internet registration process) and reduce the number of customers waiting at district field offices.

The next step in this process is to allow customers to make changes to their accounts on-line, thus creating efficiencies by no longer having staff input the changes and shorten the lag time for customers. Approximately 35% of all account maintenance transactions require no analysis or other staff involvement other than the input time. It is these transactions that customers will be able to input on-line. These transactions include:

- Update the business location address
- Update the business mailing address
- Add/update the business name (DBA)
- Update officer/member information

- Update e-mail addresses
- Update phone numbers

There are 836,800 total SUTD account maintenance transactions performed in a year. This workload represents a total of 24.5 Personnel Years (PY) worth of work that would be saved if this element is approved (see the table below). If the BOE is allowed to redirect the identified positions to the revenue generating positions that will actively work more billings and direct taxpayer phone calls, the BOE estimates an additional \$17 million in revenue would be generated.

<b>Total</b>	<b>836,000</b>
% Transactions to be performed online	35%
Total Online Transactions	292,600
Hours/Transaction	0.15
Total Hours	43,890
Hours/PY	1,800
PY Workload Reduction	24.5

SUTD Positions to be redirected	Revenue /Position	Possible Revenue Increase
24.5	\$701,677	\$17,541,925

Specifically, this element requests \$1.2 million and 6.0 positions in FY 2013-14 and \$1 million and 6.0 positions in FY 2014-15 and ongoing to support the system changes noted in this element.

### **Element 3 - Enhanced Return Review Program**

Three positions are requested to enhance the return review program activities of the Return Analysis Unit (RAU), and Local Revenue Allocation Unit (LRAU), through analysis performed by the Tax Policy Division's Data Analysis Section (DAS). Currently, the process for identifying leads is very time consuming and labor intensive. Staff must use data from multiple IRIS screens to obtain the necessary information to review each individual account. Because each account is researched individually, we are unable to identify trends or accounts meeting established parameters in an efficient and effective manner. DAS staff, will work with large quantities of data containing certain criteria within the Integrated Revenue Information System (IRIS), and will use data analytic tools to efficiently identify those accounts that are likely reporting incorrectly on their returns. Augmenting DAS staff will generate more productive audit leads for RAU and LRAU. The total estimated revenue is \$594,500 in the first year, \$780,420 in the second year and ongoing.

#### *Return Analysis Desk Review*

With an additional position in DAS under this program, DAS staff will screen the accounts in IRIS to create lucrative working assignments for staff in the RAU, of which staff in RAU will pursue and bill the appropriate amount(s) due. Currently there are no resources to conduct these activities and thus with the additional position in DAS the services and activities will be done timely and furnished to RAU staff to immediately work, of which will directly increase collection and thus decrease the growing AR.

#### *Local Revenue Allocation Unit (LRAU) Data Analysis*

This element will streamline the existing LRAU processes and identify discrepancies provided by DAS that directly relate to amounts reported by LRAU. The efforts to identify the discrepancies performed by DAS staff would allow LRAU staff to concentrate on billing efforts for district taxes that were not reported and paid. Currently, LRAU staff and DAS do not have the resources needed to perform these functions. Current resources and processes require staff to spend numerous unproductive hours estimating the amounts due, with no quantifiable data to support those amounts, and result in appealed assessments, which generally become uncollectable due to the aged liability, or because the taxpayer's appeal is granted for insufficient evidence.

Specifically, this element requests \$324,000 and 3.0 positions in FY 2013-14 and \$288,000 and 3.0 positions in FY 2014-15 and ongoing.

## E. Outcomes and Accountability

### Projected Outcomes

Workload Measure	2013-14	2014-15	2015-16
<b>Element 1:</b> Adding Additional Collectors - Revenue	\$33,134,040	\$59,536,680	\$77,605,890
<b>Element 2:</b> Expanding eServices – Revenue from Redirection	\$17,726,925	\$17,726,925	\$17,726,925
<b>Element 3:</b> Enhanced Return Review Program - Revenue	\$594,500	\$780,420	\$780,420
<b>Total - Revenue</b>	<b>\$51,455,465</b>	<b>\$78,044,025</b>	<b>\$96,113,235</b>
Costs	\$12,899,000	\$18,423,000	\$23,928,000
Benefit to Cost Ratio	<b>4.0:1</b>	<b>4.2:1</b>	<b>4.0:1</b>

## F. Analysis of All Feasible Alternatives

### Alternative 1: Approve all elements of this proposal on a permanent basis.

#### Pros:

- Generates \$51.5 million in FY 2013-14, \$78.0 million in FY 2014-15 and \$96.1 million annually in FY 2015-16 and thereafter.
- Reduces the BOE AR.
- Makes efforts towards closing the tax gap.
- Increases customer service between the taxpayer and the BOE.
- Motivates staff with the enhanced tools and processes.
- Increases efficiencies and streamlines the BOE processes.
- Offers the taxpayer more available services with respect to the Internet Registration.
- Enhances communication between the taxpayer and the BOE staff.
- The improved products and efficiencies help establish the BOE as a role model for other state and federal agencies.

#### Cons:

- Requires a budget augmentation of \$12.9 million in FY 2013-14, \$18.4 million in FY 2014-15, \$23.9 million in FY 2015-16, and \$23.1 million in FY 2016-17 and ongoing.

### Alternative 2: Approve only elements 1 and 2 on a permanent basis.

#### Pros:

- Generates \$50.9 million in FY 2013-14, \$77.3 million in FY 2014-15 and \$95.3 million in FY 2015-16.
- Motivates staff with the enhanced tools and processes.
- Increases efficiencies and streamlines the BOE processes.
- Enhances communication between the taxpayer and the BOE staff.
- Offers the taxpayer more available services with respect to the Internet Registration.
- The improved products and efficiencies help establish the BOE as a role model for other state and federal agencies.
- Makes efforts towards closing the tax gap.

**Cons:**

- Requires an augmentation of \$12.6 million in FY 2013-14, \$18.1 million in FY 2014-15, \$23.6 million in FY 2015-16 and \$22.8 million in FY 2016-17 and ongoing.
- Forgoes approximately \$780,000 in revenue annually by not approving element 3.
- Does not provide the resources necessary to generate additional productive audit leads through additional screening of data.

**Alternative 3: Approve only element 1 on a permanent basis.**

**Pros:**

- Generates revenue of \$33.1 million in FY 2013-14, \$59.5 million in FY 2014-15, and \$77.6 million in FY 2015-16 and ongoing.
- Reduces the BOE AR.
- Makes efforts towards closing the tax gap.

**Cons:**

- Requires a budget augmentation of \$11.4 million in FY 2013-14, \$17.1 million in FY 2014-15, \$22.6 million in FY 2015-16 and \$21.8 million in FY 2016-17 and ongoing.
- Forgoes revenue of \$18.3 million in FY 2013-14, \$18.5 million in FY 2014-15 ongoing by not implementing elements 2 and 3.
- Does not increase customer service between the taxpayer and the BOE.
- Does not increase efficiencies or streamline the BOE processes.
- Does not offer the taxpayer more available services with respect to the Internet Registration.
- Inhibits communication between the taxpayer and the BOE staff.

**Alternative 4: Do not approve this request.**

**Pros:**

- Does not require a budget augmentation.

**Cons:**

- Forgoes revenue of \$51.5 million in FY 2013-14, \$78.0 million in FY 2014-15, and \$96.1 million in FY 2015-16 and ongoing.
- Does not reduce the BOE's AR.
- Does not make efforts to close the tax gap.
- Does not increase customer service between the taxpayer and BOE.
- Does not increase efficiencies or streamline the BOE processes.
- Does not offer the taxpayer more available services with respect to the Internet Registration.
- The AR will continue to grow.
- Inhibits communication between the taxpayer and the BOE staff.

**G. Implementation Plan**

**Element 1 - Collection Program Expansion**

- FY 2013-14
  - July 2013 – Program POM
  - July 2013 – Initiate Request for Proposal for collection software
  - July 2013 – Hire staff
  - August 2013 – Train staff
- FY 2014-15
  - July 2014 – Hire staff
  - August 2014 – Train staff
- FY 2015-16
  - July 2015 – Hire staff
  - August 2015 – Train staff

**Element 2 - Expanding eServices**

- July 2013 – Program system
- July 2013 – Train staff
- January 2014 – Provide outreach to taxpayers about new eServices
- Phased in over time – Convert positions as workload is transitioned

**Element 3 – Return Review Program**

- July 2013 – Hire staff
- August 2013 – Train staff
- August 2013 – Begin data extracts for RAU and LRAU
- September 2013 – Furnish RAU and LRAU with data
- September 2013 – Begin analyzing DAS data
- October 2013 – Begin notifying and billing taxpayers for discrepancies and amounts due

**H. Supplemental Information**

- None     Facility/Capital Costs     Equipment     Contracts     Other

The BOE is currently at capacity in many of its facilities. Addition of staff will require new space to be secured.

Some of the technology enhancements listed under element 2 will require the one-time use of contractors.

**I. Recommendation**

**Alternative 1 is recommended.** By providing resources to enhance the collection efforts and expand eServices functionality to taxpayers, BOE will generate approximately \$96.1 million annually.

Exhibit I: Workload Justification  
**Element 1 – Collection Program Expansion**

<b>Classifications</b>	<b>BY 13-14</b>	<b>BY+1 14-15</b>	<b>BY+2 15-16</b>
<b>Sales and Use Tax Department</b>			
Business Taxes Administrator I	1.0	1.0	1.0
Business Taxes Representative	6.0	12.0	12.0
Business Taxes Administrator I	5.0	10.0	14.0
Business Taxes Compliance Specialist	8.0	16.0	24.0
Business Taxes Representative	37.0	74.0	111.0
Business Taxes Specialist II	18.0	18.0	18.0
Office Technician (General)	6.0	12.0	18.0
Business Taxes Specialist II	1.0	1.0	1.0
Business Taxes Specialist I	1.0	1.0	1.0
Staff Information Systems Analyst	1.0	1.0	1.0
Staff Information Systems Analyst	1.0	2.0	3.0
<b>Legal Department</b>			
Business Taxes Specialist I	1.0	1.0	1.0
Business Taxes Compliance Specialist			1.0
Business Taxes Representative		1.0	1.0
Tax Technician III	1.0	1.0	1.0
Business Taxes Specialist II			0.5
<b>Technology Services Department</b>			
Staff Information Systems Analyst	1.0	1.0	1.0
Senior Information Systems Analyst	1.0	2.0	2.5
Staff Programmer Analyst	1.0	1.0	1.0
<b>Administration Department</b>			
Accountant Trainee	1.0	2.0	2.5
Associate Business Management Analyst	0.5	1.0	1.5
Associate Personnel Analyst	0.5	.05	1.0
Personnel Specialist	1.0	1.5	2.0
Systems Software Specialist I	1.5	2.0	2.5
<b>Executive Department</b>			
Tax Technician II	1.0	1.0	1.0
Business Taxes Specialist II			0.5
<b>Temporary Help PY Equivalents</b>	<b>1.9</b>	<b>2.5</b>	<b>1.9</b>
<b>Total Positions</b>	<b>97.4</b>	<b>165.5</b>	<b>225.9</b>

**SALES AND USE TAX DEPARTMENT (SUTD)**

**1.0 Business Taxes Administrator I (BTA I)**

The BTA I is responsible for managing and supervising the team of BTRs for the calls that are generated by the POM. These calls will be incoming from those taxpayers with an existing AR who choose to speak to the collector. The BTA I will be responsible for directing, controlling and planning the work of the BTR staff members assigned to the POM phone lines. Furthermore, this BTA I will offer assistance to management by providing program statistics.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
BTA I	Directly supervise staff, which includes providing guidance to staff, coordinating efforts with management, and resolving complex compliance issues; handling difficult taxpayers on the phone referred to by the POM BTR staff member	H	1	1,335	1,355
	Review and approve time reports	H	1	180	180
	Conduct personnel evaluations	H	1	180	180
	Prepare and discuss monthly activity reports	H	1	90	90
	Total BTA I Hours				1,800
	Total BTA I Positions Requested (1,800* Hours Per Position)				1.0

**12.0 Business Taxes Representative (BTR)**

There are a total of 20,000 new accounts with an AR balance each month. Assuming that 20 percent of those callers will want to speak to a collector (call routed to a collector) leaves a total of 4,000 taxpayers (20,000 x 0.20). Using an average of 30 minutes per phone call (e.g. collectors discussing and explaining all of the options to the taxpayer (IPAs etc.)), leaves a total of 120,000 minutes per month. 120,000 divided by 21 business days per month leaves 5,714 minutes per day. There are a total of 480 minutes per PY (8 x 60 minutes). 5,714 total minutes for the day divided by 480 minutes equals 11.90. Therefore, a total of 12.PYs is needed.

Utilizing the POM that will make outbound calls to those taxpayers with an AR, the POM will allow those taxpayers the opportunity to speak directly to a collector to assist them. The team of collectors will consist of 12.0 BTRs who will explain the nature of the tax liability to the taxpayer and explain all of the taxpayer's options, including but not limited to, making IPAs and Streamlined IPAs.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Business Taxes Representative (BTR)	Answer incoming calls from taxpayers with an AR	H	.16	40,625	6,500
	Provide and explain to those taxpayers with AR available options for satisfying their liability	H	.16	40,625	6,500
	Write notes summarizing the incoming call and services provided and results	H	.09	50,000	4,500
	Mail out correspondence to taxpayers with ARs	H	.09	50,000	4,500
	Total BTR hours				22,000
	Total BTR Positions Requested (1,800 Hours/Position)				12.22

**14.0 Business Taxes Administrator I (BTA I)**

The Business Taxes Administrator I (BTA I) plan, organize and direct the compliance program in each district office. These positions directly supervise the compliance staff in their efforts to enhance collections and taxpayer compliance.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
BTA I	Directly supervise staff, which includes providing guidance to staff, coordinating efforts with management, and resolving complex compliance issues	H	14	1,335	18,690
	Review and approve time reports	H	14	180	2,520
	Conduct personnel evaluations	H	14	180	2,520
	Prepare and discuss monthly activity reports	H	14	90	1,260
	Assist with the development of policy and procedures	H	14	10	140
	Review and approve audit and investigation leads	H	14	5	70
	Total BTA I Hours				25,200
	Total BTA I Positions Requested (1,800* Hours Per Position)				14.0

**24.0 Business Taxes Compliance Specialists (BTCS)**

The Business Taxes Compliance Specialists (BTCSs) in the district field offices are primarily responsible for initiating contact with tax debtors to collect monies owed the state on higher-level accounts receivable and/or arrange for filing and payment of past due returns. In addition, these positions are responsible for arranging installment payment agreements, assisting taxpayer with filing returns, assisting with complex registration issues, and acting as a lead-person for other collector staff.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Business Taxes Representative (BTR)	Perform collection activities on high-level accounts receivables including making field calls to taxpayer's business locations	H	7	4,500	31,500
	Obtain delinquent returns and payments	H	1	8,500	8,500
	Assist taxpayers filing their returns	H	1	1,600	1,600
	Aid clerical staff with complex registration issues	H	1	1,600	1,600
	Total BTCS hours				43,200
	Total BTCS Positions Requested (1,800 Hours/Position)				24.0

**111.0 Business Taxes Representative (BTR)**

The Business Taxes Representatives (BTRs) in the district field offices are primarily responsible for initiating contact with tax debtors to collect monies owed the state on mid-level accounts receivable and/or arrange for filing and payment of past due returns. In addition, these positions are responsible for arranging installment payment agreements, assisting taxpayer with filing returns, and assisting with complex registration issues.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Business Taxes Representative (BTR)	Perform collection activities on mid-level accounts receivables including making field calls to taxpayer's business locations	H	7	20,000	140,000
	Obtain delinquent returns and payments	H	1	42,000	42,000
	Assist taxpayers filing their returns	H	1	9,000	9,000
	Aid clerical staff with complex registration issues	H	1	9,000	9,000
	Total BTR hours				200,000
	Total BTR Positions Requested (1,800 Hours/Position)				111.1

**18.0 Business Taxes Specialist II (BTS II)**

The Business Taxes Specialist II (BTS II) will report directly to the district administrator (DA) in each of the 14 district offices throughout California and the three branch offices in New York, Chicago and Houston. The BTS IIs will assist the administrator with complex collection cases, assist the district principal compliance supervisors with preparing reports for and correspond with the Chief of Field Operations regarding all collection and registration activities within the district; they will assist the collection supervisors with reviews of collection cases and provide guidance and direction to resolve difficult collection cases. As a direct report to the DAs, the BTS IIs will also assist the district principal audit supervisors, who also report directly to the DAs, prepare and conduct ten-day hearings for audit cases that are appealed.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
BTS II	Review, analyze and determine the appropriate steps to resolve the most complex collection cases referred to the District Administrator. Assist the District Principal Compliance Supervisor with preparing reports and correspond with the Chief of Field Operations with respect to all collection activities and registration efforts. Provide guidance and solutions to resolving the most complex collection cases	H	90%		29,160 0
	Assist lower level staff with compliance and audit administrative duties	H	5%		1,620
	Prepare and compile time reports for both compliance and audit functions within the district offices	H	5%		1,620
	Total Hours				32,400
	Total BTS II Positions Requested (1,800 Hours/Position)				18.0

**18.0 Office Technicians (OT)**

An Office Technician (OT) performs typical clerical revenue supporting functions related to the audit and compliance programs. These clerical functions include filing, copying, answering phones, attendance coordination, maintaining personnel files, preparing miscellaneous recurring reports, and receiving and distributing mail.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		M=Minutes H=Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
Support - OT	Provide administrative support for employees	H			28,800
	Total Hours				28,800
	Total OT Positions Requested (1,800 Hours/Position)				16.0

**Petitions Section**

The requested positions will result in appeals cases being resolved more timely and thereby enable collection activity to commence sooner. The ability to successfully collect a given liability decreases as the age of the outstanding liability increases. In other words, the sooner a liability becomes collectable – the sooner it can be expected the AR balance will be collected, and, most importantly, the higher the success rate. The additional positions will address the recognized need to advance the timing of appeal cases to the point of collectability. This is particularly important since liabilities under appeal are inherently aged, liabilities are often significant, taxpayers may no longer be in business, and because of other age-related factors, complicates the collection process. Improving the collectability of a previously appealed liability is a proactive approach with respect to the administration of the sales and use tax program, and enhances the BOE’s operational effectiveness.

From FY 06/07, through FY 10/11, the weighted average length of time it has taken to process a case under appeal has risen from 11.29 months to 17.53 months (this represents a 55% increase, or more than 6 additional months per case). During this time, new petitions have increased from 1,492 to 2,338, an increase of 57%. Taking into account the increase in new

petition cases annually, any advancing in the timing of appeals cases to the point of collectability can be considerable.

The most significant increase in processing appeals has occurred in the Phase B & C status categories (the Appeals conference & Board hearing phases of the appeals process.) This is the result of a combination of increased number of appeals entering the process, increased staffing levels in the Appeals Division, and case/issue complexities. Resolution rates for A status appeals (within the Sales and Use Tax Department) have remained relatively stable throughout this period. Accordingly, this request is appropriately directed at the work required in Phases B and C. This will achieve the most effective result toward more timely appeal case resolution, and thereby advance these cases to collection status sooner. It is anticipated that the impact of these new positions will provide for resolution times approximating FY06/07 levels and enable collection activity to commence an average of 6 months sooner for an average of 321 accounts per year.

The table below depicts the pertinent data and referenced analysis during the last 5 years:

	FY 2006-2007		FY 2007-2008		FY 2008-2009		FY 2009-2010		FY 2010-2011	
	% Cases Cleared	Avg Months to Clear								
<b>Phase A</b>	84%	8.0	72%	7.1	70%	7.8	79%	9.2	74%	10.2
<b>Phase B</b>	9%	24.4	15%	29.9	16%	30.8	13%	34.5	13%	33.5
<b>Phase C</b>	7%	34.0	13%	40.6	13%	41.6	9%	39.5	14%	40.3
<b>Weighted Average Time New Petitions</b>	11.29								17.53	
	1,492								2,338	

**1.0 Business Taxes Specialist II (BTS II)**

The Business Taxes Specialist II (BTS II) will report directly to the Petitions Section Supervisor. The BTS II will perform partly in a lead capacity over 4 BTS I's to direct, control, and oversee the immediate analysis and assignment of post Appeals conference and Board hearing related appeal case processing. The BTS II will also prepare the SUTD Request for Reconsideration following Appeals conference and Decision and Recommendation, in response to an adverse finding by the Appeals Division, as well as prepare the SUTD response to taxpayer submitted Requests for Reconsideration. The BTS II will also act as the primary liaison with the Appeals Division responsible for overall coordination of time sensitive deadline affected processing of Board directed actions (subsequent to Board hearing) on petition cases. The BTS II will also prepare reports and correspond with SUTD HQ and District Office management regarding all petition cases that necessitate referral back to the Districts or Headquarters' units for additional work. Since petition cases that are the most aged usually also typically involve the most complex issues and largest determined liabilities, the BTS II will provide guidance and direction to effect more timely resolution of appeals cases throughout all levels of the appeals process (to increase probability of more timely resolution at the earliest level).

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
BTS II	Serve as Lead and direct, control and oversee immediate analysis and assignment of processing post Appeals conference and Board hearing related appeal cases to effect more timely resolution throughout all levels of the appeals process	H	60%		1,080
	Prepare SUTD Request for Reconsideration following Appeals conference and adverse finding of Decision and Recommendation, as well as SUTD response to taxpayer submitted Requests for Reconsideration	H	30%		540
	Prepare and compile statistical and narrative reports regarding aged appeals cases, and correspond with SUTD HQ and District management regarding all appeals cases that are referred back for additional work	H	10%		180
	Total Hours				1,800
	Total BTS II Positions Requested (1,800 Hours/Position)				1.0

**1.0 Business Taxes Specialist I (BTS I)**

The BTS I position will report to the Supervising Tax Auditor II, Petition Case Management Unit. The BTS I will conduct comprehensive analysis of post Appeals conference and Board hearing directives, and effect immediate appropriate action. The BTS I will initiate self action or effect appropriate referral processing (to review, re-audit, adjust, etc.) of appeal cases. The BTS I will also prepare all correspondence necessary to initiate timely and continued processing of time sensitive appeal case work (for management signature, etc.).

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
BTS I	Review and analyze post Appeals conference and Board hearing decisions and take immediate action	H	60%		1,080
	Prepare referral correspondence to initiate continued processing of appeal	H	20%		360
	Review completed work to ensure conformance with tax laws, regulations and legal opinions	H	20%		360
	Total Hours				1,800
	Total BTS II Positions Requested (1,800 Hours/Position)				1.0

**1.0 Staff Information System Analyst (SISA)**

The SUTD SISA administers the BOE's User Security System within SUTD and provides advice, recommendations, and support related to the information technology systems, information technology, computer and equipment-related issues, develops and plans recommendations addressing SUTD's technology and computer equipment needs, and coordinates all technology activities between SUTD and TSD.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
SISA	Obtain and issue user codes for all systems and subsystems utilized by SUTD employees. Obtain and issue user codes to access the BOE systems and subsystems for users from the external agencies. Serve as first line support for SUTD User Security Administrators and password resets. Coordinate IRIS user template change requests originating both SUTD field and Headquarters	H	60%		1440
	Coordinate and control complex technology projects including preparing action plans, issue papers, FSRs and BCPs	H	20%		180
	Review, evaluate and prioritize SUTD data processing change requests and IRIS enhancements. Assist in the development of complex computer applications, and identify any user needs as required. Coordinate activities with SUTD and other BOE sections	H	10%		180
	Develop policies and procedures for personal computer use in SUTD. Establish controls and security measures for computer and equipment systems. Implement SUTD automation policies, procedures and practices	H	10%		180
	Total Hours				1,800
	Total SISA Positions Requested (1,800 Hours/Position)				1.0

### 3.0 Staff Information System Analyst (SISA)

The SUTD SISAs serve as the LAN coordinator in the field offices and provide the first level of support for users in those offices. This could be advice, recommendations, and support related to the information technology systems, information technology, computer and equipment-related issues.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
SISA	Serves as first line support, troubleshooting hardware, software, printer issues, template changes, and password resets. Opens HEAT tickets for issues that cannot be resolved at their level	H	60%		3240
	PC imaging, deployment, inventory, baseline, and survey	H	30%		1620
	Special projects as assigned by the administrator or requests from the SUTD system coordinators for information. May prepare OE & E requests	H	10%		540
	Total Hours				5400
	Total SISA Positions Requested (1,800 Hours/Position)				3.0

**Legal Department**  
**Special Operations Division**

The Special Operations Branch (SOB) is responsible for specialized collection functions, which include liens, offsets, discharges from accountability, and court ordered restitution. Functional assistance is provided to field office staff engaged in complex collection and compliance actions.

**1.0 Business Taxes Specialist I**

The Business Taxes Specialist I (BTS I) handles the most complex collection and other legal cases involving the BOE. The BTS I reviews assignments, provides training and assistance to the Business Tax Representatives (BTR) and Business Tax Compliance Specialists (BTCS), works on related special projects, prepares legal opinions for clarification and proper applications of laws and regulations of the BOE, acts as a lead, and provides guidance to staff in the absence of the supervisor. This position will be part of the Restitution Unit and will be monitoring restitution payments, working with the courts and probation and parole officers.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
<b>Business Taxes Specialist I</b>	Legal Opinions- Collection Issues related to Court Ordered Restitution	H	40	3	120
	Special Projects – Court Ordered Restitution	H	160	2	320
	Review of BTCS & BTR/Complex Collection Cases for Court Ordered Restitution	H	80	12	960
	Assignment and Review	H	40	12	480
	Total Business Taxes Specialist I Hours				1,880
	Total Business Taxes Specialist I Positions Requested (1,800 Hours Per Position)				1.04

**1.0 Business Taxes Compliance Specialist**

The Business Taxes Compliance Specialist (BTCS) receives and handles requests from District Offices, Centralized Collections, Legal Counsel, Escrow Companies, and other units within the BOE regarding Attorney General Referrals, Summons and Complaints, Partial Release of Liens, Non-Partner Claims and monitors Court Ordered Restitution. The BTCS evaluates the requests, reviews master files, ACMS, IRIS, and other collection tools to validate the requests for Partial Lien Releases and Non-Partner Claims. This position prepares case summaries and responses for legal cases addressed by the Attorney General or Legal Counsel.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
<b>Business Taxes Compliance Specialist</b>	Specialized Collection Actions/AG, and monitoring Court Ordered Restitution	H	40	20	800
	Summons & Complaints	H	40	10	400
	Partial Liens/Non-Partner Claims etc.	H	32	20	640
	Total Business Taxes Compliance Specialist Hours				1,840
	Total Business Taxes Compliance Specialist Positions Requested (1,800 Hours Per Position)				1.02

1.0 Business Taxes Representative

The Business Taxes Representative (BTR) receives and handles requests from District Offices, Centralized Collections, Legal Counsel, Escrow Companies, and other units within the BOE, regarding Attorney General Referrals, Summons and Complaints, lien issuance and lien renewals, Partial Releases of Liens, Full Releases of Liens, and Non-Partner Claims. The BTR evaluates the requests, reviews master files, ACMS, IRIS and other collection tools to investigate and validate requests. In addition to the above, this position works with and resolves more complex issues that the Tax Technician IIIs encounter in the course of their work.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H = Hours	Time Per Occurrence	Occurrences Per Year	Total Hours
<b>Business Taxes Representative</b>	Specialized Collection Actions	H	40	25	1000
	Summons & Complaints	H	40	5	200
	Liens/Partials/Non-Partner Claims, etc.	H	32	20	640
	Total Business Taxes Representative Hours				1840
	Total Business Taxes Representative Positions Requested (1,800 Hours Per Position)				1.0

1.0 Tax Technician III

The Tax Technician III (TT III) in the Special Operations Branch handles requests from the district offices, Centralized Collections and other units within the BOE for Early Filing of Notice of State Tax Lien, Jeopardy Lien, and Lien Renewals, Employment Development Department (EDD) and Franchise Tax Board (FTB) Offsets, Keeper Warrants, and Surety Demands. The TT III evaluates the requests, reviews the master file, Automated Compliance Management System (ACMS), and Integrated Revenue Information System (IRIS) prior to filing an early lien and renewing notice of tax liens. The TT III searches accounts in IRIS to match the FTB and EDD lists and works with the district offices and Centralized Collections to collect on the offset. The TT III reviews ACMS, IRIS, master files for liability periods and amounts due prior to issuing a Surety Demand, initiating Keeper Warrants, and creating Collection Cost. The TT III main duties will be to create court ordered restitution billings for Excise and SUTD accounts.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H = Hours M- Minutes	Time Per Occurrence	Occurrences Per Year	Total Hours
<b>Tax Technician III</b>	Billing for COR – Excise & SUTD accounts	H	0.25	3,426	856
	Liens & Early Lien Requests for COR	H	0.25	1,600	400
	Lien Renewals/Jeopardy Liens for COR	H	0.50	300	150
	EDD/FTB Offsets	M	3.25	7,385 <sup>2</sup>	400
	Keeper Warrants/Surety Demands	H	1	200	200
	Total Tax Technician III Hours				2006
Total Tax Technician III Positions Requested (1,800 Hours Per Position)				1.12	

<sup>2</sup> Volume accounts for all steps of the offset process, from initial search through completion of offset.

**0.5 Business Taxes Specialist II**

This position is needed to support the additional positions requested in this proposal.

Workload Detail - Internal Affairs					
Classification	Activity	Time Measures		On-going Activities	
		Hours Per Occurrence	# of Employee	Per Year	Total Hours Per Year
Business Taxes Specialist II	<sup>1</sup> Internal Affairs	50.00	214.0	0.1	1070.0
<b>Total Hours</b>					<b>1070.0</b>
<b>Total Positions Requested (1800 Hours per Positions)</b>					<b>0.6</b>

<sup>1</sup> Activities include, but are not limited to: Internal investigations involving BOE operations and employees including theft, threats, workplace violence.

**Technology Services Department (TSD)**

**1.0 Staff Information Systems Analyst (SISA)**

The SISA in TSD performs System Integration testing and User System testing for computer system changes resulting from the increase in collector positions.

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Request Analysis	H	40%		720
System Test Design and Planning	H	40%		720
System Test and Documentation	H	20%		360
<b>Total Hours</b>				<b>1800</b>
<b>Total SISA Positions Requested (1,800 Hours/Position)</b>				<b>1.0</b>

**2.5 Senior Information Systems Analyst (Senior ISA)**

Workload Detail - Technology Services Division					
Classification	Activity Description (Other)	Time Measure			
		Hours Per Occurrence	# of Occurrences per Year	# of New Positions	Total Hours
Senior ISA	Troubleshoot Problems, User Support and Training	4	3.87	34.0	525.9
	Security Maintenance (Encryption, Virtual Private Network, etc)	3	0.47	34.0	47.6
	Build Test and Maintain Computer Images	4	1.07	34.0	145.1
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	34.0	45.3
	Special Projects and Documentation	25	0.05	34.0	45.3
	Travel to Remote Locations	5	0.04	34.0	6.8
	<b>Total SISA Hours</b>				<b>816.0</b>
<b>Total SISA Positions</b>					<b>0.5</b>
Classification	Activity Description (Collectors)	Hours Per Occurrence	# of Occurrences per Year	# of New Positions	Total Hours
					Total Hours
Senior ISA	Troubleshoot Problems, User Support and Training	4	3.33	180.0	2,400.0
	Security Maintenance (Encryption, Virtual Private Network, etc)	3	0.33	180.0	180.0
	Automated Collection Management System Maintenance	20	0.16	180.0	576.0
	Build Test and Maintain Computer Images	4	0.80	180.0	576.0
	Coordinate with Maintenance Efforts with System Coordinators	10	0.13	180.0	240.0
	Special Projects and Documentation	25	0.05	180.0	240.0
	Travel to Remote Locations	10	0.05	180.0	96.0
<b>Total SISA Hours</b>					<b>4,308.0</b>
<b>Total SISA Positions</b>					<b>2.4</b>
<b>Grand Total Hours</b>					<b>5,124.0</b>
<b>Grand Total Positions</b>					<b>2.8</b>

**1.0 Staff Programmer Analyst**

The expected increase will require additional staff support for programming.

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Request Analysis	H	20%		360
Design and Documentation	H	30%		540
Construction	H	50%		900
Total Hours				1800
Total Positions Requested (1,800 Hours/Position)				1.0

**Administration Department**

**2.5 Accountant Trainee**

These positions are needed to support the new additional positions requested in this proposal.

Workload Detail					
Classification	Activity	Time Measure	# of New Employees	Occurrences per Year	Total Hours
		Hours per Occurrence			
Accountant Trainee	Process Salary Warrants/Salary Advances _a/	0.33	214.0	12	847.4
	Process Travel Advances/Travel Checks _b/	0.50	181.0	12	1,086.0
	Process CalATERS claims _b/	1.00	181.0	12	2,172.0
	Process RC/Air expenses _b/	0.25	181.0	12	543.0
	<b>Total Accountant Trainee hours</b>				<b>4,648.4</b>
	<b>Total Accountant Trainee positions (1800 hrs per position)</b>				<b>2.6</b>

**1.5 Associate Business Management Analyst**

These positions are needed to support the new additional positions requested in this proposal.

Workload Detail					
Classification: ABMA	Time Measure				
Activity	H = Hours M = Minutes	Time Per Occurrence	# of Employees	Occurrences Per Year	Total Hours
Respond to service requests, generate work orders, and coordinate activities with DGS, property managers, lessors and board staff on routine facility issues. <u>_a/</u>	H	0.01	214	264	564.96
Perform routine facilities modifications such as modular furniture reconfigurations and reasonable accommodation requests. <u>_b/</u>	H	8	214	0.2	342.4
Perform space needs assessments, analyze special program requirements, and perform design services. <u>_b/</u>	H	16	214	0.2	684.8
Update CADD data base, floor plans, project files. <u>_b/</u>	H	4	214	0.2	171.2
In-State travel to annexes and field offices to work with contractors performing modular furniture and routine facility work. <u>_b2/</u>	H	22	214	0.1	470.8
Requisition office furnishings and modular work station components for employee turnover and reasonable accommodations. <u>_c/</u>	H	16	214	0.05	171.2
Provide project management and planning for remodeling and tenant improvement projects for new staff. <u>_d/</u>	H	2		130	260
Attend weekly construction meetings for tenant improvement (TI) projects. <u>_e/</u>	H	2		26	52
In-State travel for construction related meetings and inspections. <u>_e2/</u>	H	8		13	104
<b>Total Hours per year</b>					<b>2821.36</b>
<b>Position based on 1,800 hours</b>					<b>1.56742222</b>
<u>_a/</u> estimated 1 hr per day per 100 employees and 264 calendar days (22 X 12)					
<u>_b/</u> averaged 800 requests per year per 4000 employees = 0.2 requests per PY per year					
<u>_b2/</u> 50% of staff located in field offices = .2 requests per year per person divided by 2					
<u>_c/</u> estimated employee turnover, and RA = 5%					
<u>_d/</u> estimated daily time spent on average project of medium complexity for 26 weeks (130 days).					
<u>_e/</u> averaged TI project is 26 weeks from start of construction to completion					
<u>_e2/</u> 50% of staff and projects located in field offices outside Sacramento					

**1.0 Associate Personnel Analyst**

This position is needed to support the additional positions requested in this proposal.

Workload Detail - Human Resources Division					
Classification	Activity	Time Measures			Total Hours Per Year
		Hours Per Occurrence	# of Employee	Per Year	
Associate Personnel Analyst	Employee Performance <sup>1</sup>	0.25	214.0	12	642.0
	Management Consultation <sup>2</sup>	0.25	214.0	12	642.0
	Administrative Detail <sup>3</sup>	0.19	214.0	12	487.9
	Appointment/Exam Maintenance <sup>4</sup>	0.07	214.0	12	179.8
<b>Total APA Hours</b>					<b>1951.7</b>
<b>Total APA Positions Requested (1800 Hours per Positions)</b>					<b>1.1</b>
<sup>1</sup> Activities included in this category are: consultation to and preparation of probationary reports, counseling and corrective memorandums, adverse actions, and interpret statewide personnel management policies. <sup>2</sup> Activities included in this category are: consultation on organization structure, preliminary review of employee issues related to performance, medical issues, reasonable accommodation, worker's compensation, and FMLA entitlement. <sup>3</sup> Activities included in this category are: correspondence to employees, management, and control agencies; training, telephone calls, and emails. <sup>4</sup> Activities included in this category are: administering and maintaining the examination and recruitment plan for impacted classifications, updating duty statements.					

**2.0 Personnel Specialist**

These positions are needed to support the additional positions requested in this proposal.

Workload Detail - Human Resources Division					
Classification	Activity	Time Measures			Total Hours Per Year
		Hours Per Occurrence	# of Employee	Per Year	
Personnel Specialist	Attendance/Pay and Benefits <sup>1</sup>	0.26	214.0	12	667.7
	Administrative Detail (Reports, Training, Correspondence) <sup>2</sup>	0.21	214.0	12	539.3
	Employee Contact Time <sup>3</sup>	0.60	214.0	12	1540.8
	Appointment Maintenance <sup>4</sup>	0.43	214.0	12	1104.2
<b>Total PS Hours</b>					<b>3852.0</b>
<b>Total PS Positions Requested (1800 Hours per Positions)</b>					<b>2.1</b>
<sup>1</sup> Activities included in this category are: all payroll activities (regular and miscellaneous), benefit administration, maintaining leave balance information, timekeeping, and disability claims administration. <sup>2</sup> Activities included in this category are: correspondence to employees, control agencies, and other jurisdictions; subpoena documentation, retroactivity reports, accounts receivable, MIRS reports, EDD claims, etc. <sup>3</sup> Activities included in this category are: emails; telephone calls, and personal contact. <sup>4</sup> Activities included in this category are: refills, transfers, promotions following the initial appointment.					

**1.5 Systems Software Specialist I**

These positions are needed to support the additional positions requested in this proposal.

Workload Detail					
Classification: SSS I	Time Measure				
	H= Hours M = Minutes	Time Per Occurrence	# of Employees	Occurrences Per Year	Total Hours
Provide user support and troubleshooting for telecommunication devices. <u>a/</u>	H	0.01	214	264	564.96
Perform routine services and support for moves and feature changes for telecom landline systems, cabling changes, wiring punch downs. <u>b/</u>	H	4	214	0.2	171.2
Update in house data bases. Update AT&T and Verizon data bases. <u>b/</u>	H	2	214	0.2	85.6
In-State travel to annexes and field offices to provide end user support, wiring changes and maintain systems <u>b2/</u>	H	22	214	0.1	470.8
Requisition telecommunications components and services for employee turnover. <u>c/</u>	H	16	214	0.05	171.2
Perform telecommunications needs assessments, analyze and adjust rate plans. Analyze telecommunications invoices and resolve disputes. <u>d/</u>	H	0.01333333	214	24	68.48
Install software upgrades and provide user training on BlackBerry wireless devices <u>e/</u>	H	3	214	1	642
Requisition, upgrade and deploy new wireless devices. Provide user training on new model features <u>f/</u>	H	4	214	0.5	428
Provide project management and planning for tenant improvement projects and the installation of telecommunications systems to support new staff. <u>g/</u>	H	2		130	260
<b>Total Hours per year</b>					<b>2862.24</b>
<b>Position based on 1,800 hours</b>					<b>1.59013333</b>
<u>a/</u> estimated 1 hr per day per 100 employees and 264 calendar days (22 X 12)					
<u>b/</u> averaged 800 requests per year per 4000 employees = multiplier 0.2 per PY requests per year					
<u>b2/</u> averaged .2 requests per year per PY x 50% of staff located in field offices = .1					
<u>c/</u> averaged employee turnover, and RA = 5%					
<u>d/</u> estimated 1 hour per 75 employees to review wireless and landline invoices on a monthly basis. 2 invoices per month x 12					
<u>e/</u> annual software upgrades and user training. 1 devices per person x 3 hour per user per year					
<u>f/</u> bi-annual equipment upgrade/refresh per wireless contract. 1 device per person x .5 = .5					
<u>g/</u> estimated daily time spent on average project of medium complexity for 26 weeks (130 days).					

**1.0 Systems Software Specialist I**

This position is needed to support the mobile device credit card applications proposal. This position will handle all device and application tracking including billing and Cal-Card reconciliation. It will also be responsible for mobile device purchasing and deployment, training material development and updates, device swap outs (warranty and defective equipment), software and application upgrades (OS and applications), device refresh and testing and any troubleshooting regarding problems that may arise by users in regards to the device and Zenprise syncing. Position will be handling Lan-Desk requests to TSD to deploy mobile devices and will submit requests to TSD for Active Directory setup to sync with Zenprise. Position will fully activate voice and data services with wireless carriers and will setup connection to Zenprise for activation of email and calendar account on device.

Position will acquire, maintain, track and repair all the BOE telecommunication mobile device hardware and software. Estimate cost of telecommunication equipment (mobile device) and services, and prepare budgetary data for project funding.

Interpret and apply laws, rules, standards and procedures in regards to IT Telecommunications requirements for systems and services in compliance with State Administrative Manual (SAM), State Telecommunications Management Manual (STMM), Board of Equalization Administrative Manual (BEAM), California Integrated Telecommunications Network CALNET/CSSI contracts, and other established State policies and procedures.

Works with TSD and the Information Security Office (ISO) to ensure data requirements and security recommendations are adhered to in regard to mobile devices. Works with Department of General Services (DGS) and DTS-STND on administering and adhering to the CSSI Wireless contract and works closely with Wireless Carriers to acquire services and with the BOE Accounting to resolve billing and invoice discrepancies.

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Time Per Activity	Occurrences Per Year	Total Hours
Training (hands-on training with staff, developing training material – scaled program)	H	2	30	60
Activation setup (application and device)	H	1	30	30
Device updates (software programs and issues)	H	2	360	720
Troubleshoot (software problems and issues)	H	2	360	720
Application tracking, purchasing/bill reconciling	H	.25	720	180
Update training material and procedures documents	H	.5	90	45
Device swap out (if device is damaged or warranty replacement)	H	.5	60	30
Device upgrades	H	2	30	60
Record entry and updating (device tracking)	H	.5	360	180
Device testing (applications, test OS)	H	1	180	180
Total Hours				2205
Total Positions Requested (1,800 Hours/Position)				1.0

**Executive Department**

**Equal Employment Opportunity (EEO) Office**

The Equal Employment Opportunity (EEO) Office is responsible for ensuring that the Board complies with state and federal civil rights statutes, which collectively prohibit employment discrimination on fifteen different bases. The law also requires a timely administrative process to investigate and resolve employee and taxpayer complaints of discrimination. In addition to conducting internal investigations, the EEO Office is responsible for responding to discrimination complaints filed with the California (CA) Department of Fair Employment and Housing the U.S. Equal Employment Opportunity Commission. The EEO Office monitors compliance with these complex state and federal civil rights statutes and regulations on a statewide basis as well as in the BOE's out of state offices. The EEO Office is also responsible for ensuring the BOE compliance with the Dymally-Alatorre Bilingual Services Act, which makes certain that services are available to California's diverse population including persons who are non-English or limited-English speaking. Additionally, the EEO Office is responsible for performing the BOE's annual workforce analysis and administering its Upward Mobility Program as mandated by Government Code sections 19797 and 19402. The EEO Office has responsibility for administering the BOE's programs related to employment of persons with disabilities as required by Government Code section 19232, 19233, and 19795(b) including: annual employment goals and timetables for persons with disabilities; Disability Advisory Committee (DAC); disability survey; and the Limited Examination and Appointment Program (LEAP).

Increases in the EEO Office's program responsibilities include expansion of the BOE's Bilingual Program to serve non-English and limited-English speaking clients and mandated sexual harassment prevention training (Government Code Section 12950.1). Increasing the BOE staffing will require additional mandated sexual harassment prevention training classes. While the EEO Office functioned at a barely adequate level with part-time clerical support in the past, expanded program responsibilities have increased the support workload beyond a level that can be effectively performed on a part-time basis. Without permanent full-time support staff, the EEO Office Manager

and analytical staff are being utilized to perform these duties. Therefore, the EEO Office would require one Tax Technician II on a permanent basis to perform these necessary tasks.

1.0 Tax Technician II (TT II)

The Tax Technician II position acts as a support position: answering the phone or routing as appropriate, answering routine questions, entering data into databases, preparing training materials, arranging for training facilities, scheduling classes, making travel arrangements, editing reports and other documents, maintaining and purging files, maintaining calendars, screening walk-in visitors, processing the mail, updating bilingual employee information, distributing language resource lists, setting up discrimination complaint files, and other staff support functions.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
TT II	Miscellaneous Support Responding to employee inquiries, correspondence, phone, email, Internet, database entry, travel arrangements, preparing training materials, report editing, updating bilingual employee information, distributing language resource lists, setting up discrimination complaint files, and other staff support functions	H	100%		1800
	Total Hours				1800
	Total TT II Positions Requested (1,800 Hours/Position)				1.0

0.5 Business Taxes Specialist II

This position is needed to support the additional positions requested in this proposal.

Workload Detail - Internal Audit Division					
Classification	Activity	Time Measures		On-going Activities	
		Hours Per Occurrence	# of Employee	Per Year	Total Hours Per Year
Business Taxes Specialist II	<sup>1</sup> Internal Audit	50.00	214.0	0.1	1070.0
	Total Hours				1070.0
	Total Positions Requested (1800 Hours per Positions)				0.6

<sup>1</sup> Activities include, but are not limited to: Internal audits and reviews related to the Board of Equalization's agency-wide operations; providing consulting services to the organization's management and staff, and perform follow-up reviews to ensure corrective actions are implemented effectively.

**Element 2 – Expanding eServices**

Classifications	BY 13-14	BY+1 14-15	BY+2 15-16
<b>Technology Services Department</b>			
Staff Information Systems Analyst	3.0	3.0	3.0
Staff Programmer Analyst	3.0	3.0	3.0
<b>Total Positions</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>

**Technology Services Department**

3.0 Staff Information Systems Analyst

1.0 Staff Information Systems Analyst (SISA) – Support Services

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Provide project management	H	40%		720
Prepare, review and manage contracts	H	10%		180
Perform job scheduling and monitoring	H	10%		180
Coordinate printing reports, distribution, media, etc.	H	10%		180
Perform production implementation	H	10%		180
Coordinate data center requests	H	10%		180
Perform misc. duties as required by mgmt	H	10%		180
Total Hours				1800
Total SISA Positions Requested (1,800 Hours/Position)				1.0

1.0 Staff Information Systems Analyst (SISA) – Business Analyst

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Gather business and technical requirements	H	40%		720
Document business and technical requirements and develop test plans	H	40%		720
Leads and facilitates business impact analysis and participates in business training needs	H	10%		180
Perform misc. duties as required by mgmt	H	10%		180
Total Hours				1800
Total SISA Positions Requested (1,800 Hours/Position)				1.0

1.0 – Staff Information Systems Analyst (SISA) – System Analyst/Tester

The SISA in TSD performs System Integration testing and User System testing for computer system changes resulting from the increase in collector positions. The expected increase will require additional staff support for testing.

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Request Analysis	H	40%		720
System Test Design and Planning	H	40%		720
System Test and Documentation	H	20%		360
Total Hours				1800
Total SISA Positions Requested (1,800 Hours/Position)				1.0

3.0 Staff Programmer Analyst

It is anticipated that the expanded functionality will require additional staff support for programming.

Workload Detail				
Activity	Time Measure		On-going Activities	
	H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
Request Analysis	H	20%		1080
Design and Documentation	H	30%		1620
Construction	H	50%		2700
Total Hours				5400
Total Positions Requested (1,800 Hours/Position)				3.0

**Element 3 - Enhanced Return Review Program**

Classifications	BY 13-14	BY+1 14-15	BY+2 15-16
<b>Sales and Use Tax Department</b>			
Business Taxes Representative	2.0	2.0	2.0
Business Taxes Specialist I	1.0	1.0	1.0
<b>Total Positions</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>

**Sales and Use Tax Department**

**2.0 Business Taxes Representative (BTR)**

The BTR positions review questionable leads and analyze accounts identified as underreporting referred to by DAS. The BTR will make appropriate taxpayer contact both by telephone and written correspondence and issue notices of determinations for liabilities that result of unresolved questionable items.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
BTR	Review questionable deduction leads provided by DAS, contact Taxpayers, Issue Notices of Determination and other make other adjustments	H	100%		2240
	Analyze Accounts identified as under reporting prepayments, contact taxpayers that do not self correct, issue billings	H	100%		1600
	Total Hours				3840
	Total BTR Positions Requested (1,800 Hours/Position)				2.1

**1.0 Business Taxes Specialist I**

The BTS I position researches and compiles data to generate reports for the contract collection program. The BTS I consults with the Technology Services Division to request data extracts that will meet report requirements. Reports will be generated monthly for use by the collection program and executive management.

Workload Detail					
Classification	Activity	Time Measure		On-going Activities	
		H=Hours	Percentage of Time Per Activity	Occurrences Per Year	Total Hours
BTS I	Design and create reports that summarize special key data elements for analysis. Reports will be customized to measure the success of the program	H	30%		540
	Generate monthly management reports detailing accounts referred and payments	H	40%		720
	Respond to requests and provide data for collection program inquiries	H	30%		540
	Total Hours				1,800
	Total BTS I Positions Requested (1,800 Hours/Position)				1.0



**Personal Services Detail**  
(Whole dollars)

BCP No.		Proposal Title					
1		AR Growth					
Salaries and Wages Detail							
Classification	Positions			Salary Range	Dollars		
	BY	BY + 1	BY + 2		BY	BY + 1	BY + 2
<b>Element I</b>							
<b>Sales and Use Tax Dept.</b>							
Business Taxes Administrator I_a/	6.0	11.0	15.0	\$69,312	\$415,872	\$762,432	\$1,039,680
Business Taxes Representative_a/	6.0	12.0	12.0	\$46,656	\$279,936	\$559,872	\$559,872
Business Taxes Representative_a/	37.0	74.0	111.0	\$46,656	\$1,726,272	\$3,452,544	\$5,178,816
Business Taxes Specialist II_b/	18.0	18.0	18.0	\$76,116	\$1,370,088	\$1,370,088	\$1,370,088
Business Taxes Specialist II_b/	1.0	1.0	1.0	\$76,116	\$76,116	\$76,116	\$76,116
Office Technician_a/	6.0	12.0	18.0	\$35,088	\$210,528	\$421,056	\$631,584
Staff Info. Systems Analyst_b/	1.0	1.0	1.0	\$69,192	\$69,192	\$69,192	\$69,192
Business Taxes Compliance Specialist_a/	8.0	16.0	24.0	\$61,416	\$491,328	\$982,656	\$1,473,984
Business Taxes Specialist I_b/	1.0	1.0	1.0	\$70,824	\$70,824	\$70,824	\$70,824
Staff Info. Systems Analyst_a/	1.0	2.0	3.0	\$69,192	\$69,192	\$138,384	\$207,576
<b>Administration Dept.</b>							
Associate Bus. Management Analyst_a/	0.5	1.0	1.5	\$58,488	\$29,244	\$58,488	\$87,732
System Software Specialist I_a/	1.5	2.0	2.5	\$69,192	\$103,770	\$138,360	\$172,950
Personnel Specialist_a/	1.0	1.5	2.0	\$42,420	\$42,420	\$63,630	\$84,840
Associate Personnel Analyst_a/	0.5	0.5	1.0	\$58,488	\$29,244	\$29,244	\$58,488
Accountant Trainee_a/	1.0	2.0	2.5	\$41,952	\$41,952	\$83,904	\$104,880
<b>Executive Dept.</b>							
Business Taxes Specialist II_c/			0.5	\$76,116	\$0	\$0	\$38,058
Tax Technician II_b/	1.0	1.0	1.0	\$35,088	\$35,088	\$35,088	\$35,088
<b>Legal Dept.</b>							
Business Taxes Specialist II_c/			0.5	\$76,116	\$0	\$0	\$38,058
Business Taxes Specialist I_b/	1.0	1.0	1.0	\$70,824	\$70,824	\$70,824	\$70,824
Business Taxes Compliance Specialist_c/			1.0	\$61,416	\$0	\$0	\$61,416
Business Taxes Representative_d/		1.0	1.0	\$46,656	\$0	\$46,656	\$46,656
Tax Technician III_b/	1.0	1.0	1.0	\$39,240	\$39,240	\$39,240	\$39,240
<b>Technology Services Dept.</b>							
Staff Programmer Analyst_b/	1.0	1.0	1.0	\$69,192	\$69,192	\$69,192	\$69,192
Senior Info. Systems Analyst_a/	1.0	2.0	2.5	\$76,080	\$76,080	\$152,160	\$190,200
Staff Info Systems Analyst_b/	1.0	1.0	1.0	\$69,192	\$69,192	\$69,192	\$69,192
<b>Element II</b>							
<b>Technology Services Dept.</b>							
Staff Info Systems Analyst	3.0	3.0	3.0	\$69,192	\$207,576	\$207,576	\$207,576
Staff Programmer Analyst	3.0	3.0	3.0	\$69,192	\$207,576	\$207,576	\$207,576
<b>Element III</b>							
<b>Sales and Use Tax Dept.</b>							
Business Taxes Representative	2.0	2.0	2.0	\$46,656	\$93,312	\$93,312	\$93,312
Business Taxes Specialist I	1.0	1.0	1.0	\$70,824	\$70,824	\$70,824	\$70,824
<b>Blanket Funds:</b>							
Overtime	0.0	0.0	0.0		23,995	23,995	23,995
Temporary Help	1.9	2.5	1.9		109,900	139,175	105,385
<b>Total Salaries and Wages <sup>3</sup></b>	<b>106.4</b>	<b>174.5</b>	<b>234.9</b>		<b>\$6,098,777</b>	<b>\$9,501,600</b>	<b>\$12,553,214</b>
<b>Staff Benefits Detail</b>					<b>BY</b>	<b>BY + 1</b>	<b>BY + 2</b>
OASDI					466,556	726,872	960,321
Health/Dental/Vision Insurance					804,544	1,255,214	1,659,370
Retirement					900,769	1,405,339	1,857,833
Miscellaneous							
Workers' Compensation					3,645	5,687	7,518
Industrial Disability Leave					5,224	8,151	10,775

Non-Industrial Disability Leave	4,678	7,298	9,647
Unemployment Insurance	3,037	4,739	6,265
Other:	20,411	31,845	42,098
<b>Total Staff Benefits <sup>3</sup></b>	<b>\$2,208,864</b>	<b>\$3,445,145</b>	<b>\$4,553,827</b>
<b>Grand Total, Personal Services</b>	<b>\$8,307,641</b>	<b>\$12,946,745</b>	<b>\$17,107,041</b>

<sup>1</sup> Use standard abbreviations per the Salaries and Wages Supplement. Show any effective date or limited-term expiration date in parentheses if the position is not proposed for a full year or is not permanent, e.g. (exp 6-30-13) or (eff 1-1-13)

**Note: Information provided should appear in the same format as it would on the Changes in Authorized Positions.**

<sup>2</sup> If multiple programs require positions, please include a subheading under the classification section to identify positions by

<sup>3</sup> Totals must be rounded to the nearest thousand dollars before posting to the Fiscal Summary.