

**Consumer Use Tax Section Revenue Enhancement  
BCP No. 1**

Purpose:

BOE requests continued funding to permanently establish the resources to ensure enforcing the collection of use tax on vehicles, vessels, and aircrafts. This will deter tax avoidance and to produce additional revenues for the General Fund and local government as required in Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.

Expenditures:	<u>FY 2007-08</u> <b>\$299,000 (Continuation)</b> (\$194,000 General Fund, \$105,000 Reimbursements)	<u>FY 2008-09</u> <b>\$299,000 (Continuation)</b> (\$194,000 General Fund, \$105,000 Reimbursements)
Positions:	<b>6.0 (Continuation)</b> (5.7 PYs)	<b>6.0 (Continuation)</b> (5.7 PYs)

Background:

- This is a continuation of six (6) positions approved as limited term in Finance Letter #2 for the FY 2005-06.
- During the Fiscal Year 2005-06, the Consumer Use Tax Section generated revenue of \$173.8 million.
- These programs are required by two statutes - Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.
- The six (6) limited term positions have generated revenue of \$3.4 million during the period of September 1, 2005 through June 30, 2006. *(It should be noted that this period reflects the hiring process and includes the estimated 6 month training period for the staff to fully learn their job duties.)*
- The benefit-to-cost ratio is estimated to be an average of 14 to 1.

Justification:

- Due to the existing processes for exchange of information between BOE and DMV for potential use tax liabilities, the California Performance Review identified expansion of the vehicle program administered by the Consumer Use Tax Section as a tax gap opportunity to increase revenues to the General Fund and local governments in the State of California.
- The benefits of this BCP are that it provides the resources to generate additional revenues for the General Fund and local government in California and provides permanent staffing to process the estimated 21,908 new DMV transactions to be reviewed each fiscal year.
- If these positions are not funded as permanent there will be a loss of approximately \$4.3 million annually and the potential for tax avoidance.

**STATE BOARD OF EQUALIZATION  
FISCAL YEAR 2007-08  
BCP NO. 1**

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**TITLE OF PROPOSED CHANGE:**

**Consumer Use Tax Section Revenue Enhancement**

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**SUMMARY OF PROPOSED CHANGES:**

This proposal requests 6.0 permanent, full-time positions and \$299,000 (\$194,000 General Fund and \$105,000 Reimbursements) in FY 2007-08 and ongoing. Permanent positions authority ensures collection of use tax in the compliance program for vehicles, vessels, and aircraft. In addition, BOE would continue to meet the requirements of Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.

BOE anticipates this proposal will generate additional revenues by approximately \$4.3 million annually. Therefore, the ongoing benefit-to-cost ratio for this proposal is estimated to be 14 to 1.

**State Board of Equalization**

**Sales and Use Tax Department**

**CONSUMER USE TAX SECTION REVENUE ENHANCEMENT**

**Fiscal Year 2007-08**

**A. Nature of Request**

The State Board of Equalization (BOE) requests permanent full-time status for six (6.0) limited-term, revenue-generating positions in the Consumer Use Tax Section (CUTS). Established in Finance Letter No. 2 in fiscal year 2005-2006, these positions increase revenue production for the General Fund and local government in California. The limited-term positions expire on June 30, 2007. Permanent position authority ensures collection of use tax in the compliance program for vehicles, vessels, and aircraft. In addition, this meets the requirement of two statutes--Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code. The specific program resource needs include \$299,000 to continue permanently the 6.0 revenue-generating positions effective July 1, 2007. Based on the average revenue per position developed from historical productivity data, and supported by the actual revenues generated by these 6.0 limited-term positions during the pilot period of September 1, 2005 through June 30, 2006, BOE estimates that these programs will generate additional revenues of approximately **\$4.3 million** in FY 2007-08 and ongoing at a benefit-to-cost ratio of **14 to 1**.

**B. Background/History**

The CUTS administers both Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code that address the collection of use tax in California. To comply with these statutes, the CUTS manages the existing Vehicle, Vessel, and Aircraft Programs. These programs cover the purchases of vehicles, vessels, and aircraft that are subject to use tax from non-licensed sellers (private individuals). To identify transactions subject to the use tax, the CUTS receives information from the following entities:

- Department of Motor Vehicles (DMV) regarding the transfer of vehicles and undocumented vessels;
- Federal Aviation Administration regarding the transfer of aircraft; and
- United States Coast Guard regarding the transfer of documented vessels.

This information is electronically uploaded to the CUTS Source Information File (SIF), a "pending registration" record. The CUTS staff reviews these pending records to extract transactions with use tax potential. Historically, approximately 80 percent of these pending records represent transfers not subject to the use tax. The remaining 20 percent of the records require further investigation and compliance efforts to collect the use tax and enforce compliance.

**B. Background/History (Continued)**

Available statistical data indicate that these six (6) limited-term positions, from the period September 1, 2005 through June 30, 2006, accomplished the following for the Vehicle Program (138 Program):

- Cleared 4,133 of the 14,745 backlog of vehicle transactions in existence on September 1, 2005.
- Registered a total of 1,926 vehicle accounts from the 138 program.
- Received revenue in the form of return payments and accounts receivable payments of approximately \$1,277,821.71 for the vehicle 138 program.
- Billed a total of 1,278 vehicle 138 program accounts for an accounts receivable increase of \$2,138,627.37.
- Revenue generated by the six positions from September 1, 2005 through June 30, 2006 totaled \$3,416,499.08 (\$1,277,821.71 + \$2,138,627.37).
- Total revenue generated per position averaged \$569,408.18 (\$3,416,499.08/6 positions).

It should be noted that the period September 1, 2005 through June 30, 2006 reflects the hiring delays and includes the estimated six month training period for the staff to learn their job duties.

The Vehicle Program (138 Program) includes two sub-programs—the Intervenor Program and the Vehicle Shortage Program.

**1. Intervenor Program**

An “intervenor” vehicle transaction is created when an individual purchases a vehicle or undocumented vessel, does not submit the registration to the DMV and; therefore, does not pay the associated use tax to the DMV.

The BOE electronically receives information from the DMV regarding vehicles purchased from private individuals. The CUTS uses the DMV data to manually identify “intervenor” transactions. Currently, CUTS processes these transactions if the tax threshold is greater than \$10,000. They define this tax threshold as the actual selling price reported by the seller on the release of liability form.

For example, using the \$10,000 threshold as the determining criteria, a seller sells his vehicle to purchaser A for \$15,000, and purchaser A does not register this vehicle nor pay the use tax to the DMV. Then purchaser A sells the same vehicle to purchaser B, who does register the vehicle and pay use tax. Purchaser A has performed an “intervenor” transaction, because he/she did not register the vehicle and pay the applicable use tax. Continuing with this example, the seller’s \$15,000 sale price exceeds the \$10,000 threshold. This transaction then becomes part of the current workload to be processed. Part of this workload now becomes part of the current backlog.

**B. Background/History (Continued)**

**2. Vehicle Shortage Program**

The Vehicle Shortage Program involves an individual who purchases a vehicle from a private party and owes use tax. Most purchasers go to the DMV to transfer the vehicle into their name. Acting as an agent for the BOE, DMV collects the use tax.

DMV sends information on these transactions to CUTS. CUTS compares the purchase price declared by the purchaser at the time of registration with information provided by the seller. Any transactions that have a tax measure or threshold of less than \$3,500 are not worked. However, if the taxpayer threshold is greater than \$3,500, CUTS processes the transaction. Here, threshold is defined as the difference between the selling price and the purchase price.

To determine if a sale is in compliance with the Vehicle Shortage Program, the difference in the actual price paid for the vehicle and the reported price paid must be no greater than \$3,500. For example, if a seller sells a vehicle at the price of \$9,000, and if the purchaser registers and reports paying \$5,000 for the vehicle, then the transaction would meet the threshold criteria because the difference in actual price paid and price reported was \$4,000 (\$9,000 minus \$5,000 which is an amount greater than \$3,500).

Both the Intervenor Program and the Vehicle Shortage Program most certainly represented an additional revenue-generating opportunity for the BOE and California.

**C. State Level Considerations**

As required by Budget Letter #06-04 (2007-08 Budget Preparation Guidelines), this proposal addresses the statutes contained in both Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.

**STRATEGIC PLAN CONFORMITY:**

Specifically, this proposal conforms to the following BOE's Strategic Plan:

- Issue 2 - Modernizing Tax Compliance Practices, Strategy 3 – Identify and analyze areas of noncompliance and develop approaches to address targeted problem areas, while maintaining customer-service awareness.

**D. Justification/Analysis of All Feasible Alternatives**

**Alternative 1**

**Alternative 1 requests permanent, full-time status for 6.0 limited-term, revenue-generating positions and \$299,000 in FY 2007-08 and ongoing to capture use tax in the Vehicle, Vessel, and Aircraft Programs administered by the Consumer Use Tax Section (CUTS).**

**Vehicle, Vessel, and Aircraft Program**

The CUTS requests permanent, full-time status for 6.0 limited-term, revenue-producing positions and \$299,000 in FY 2007-08 and ongoing. Based on the average revenue per position developed from historical productivity data, and supported by the actual revenues generated by these 6.0 limited-term positions during the pilot period of September 1, 2005 through June 30, 2006, these positions are anticipated to generate estimated revenues of approximately **\$4.3 million** in FY 2007-08 and ongoing for the General Fund and local government in California.

These 6.0 positions include three (3.0) Tax Technician Is, two (2.0) Tax Technician IIs, and one (1.0) Tax Technician III. The primary focus of these Tax Technicians is to handle the Intervenor and Vehicle Storage Programs within the Vehicle Program: A) the one-time backlog and ongoing workload for the Intervenor Program and B) the one-time backlog and ongoing workload for the Vehicle Shortage Program.

With the 6.0 positions, "intervenor" transactions are worked consistently until they are eliminated and the \$10,000 threshold decreased to lower thresholds which, in turn, increase the number of "intervenor" transactions for potential use tax collection. Unfortunately, lowering the thresholds on "intervenor" transactions does not guarantee an opportunity to collect 100 percent of the additional use tax that falls within the threshold. An additional filter for prioritizing the workload is a three to eight year statute of limitations that applies to each "intervenor" transaction.

Besides the "intervenor" transactions, CUTS is eliminating the Vehicle Shortage transaction backlog which is currently at the \$3,500 threshold. This threshold is being decreased to lower thresholds, thereby increasing the number of Vehicle Shortage transactions for potential use tax collection.

The following chart details the backlog growth to be processed by the 6.0 Tax Technicians. The backlog inventory of documents to be processed (furthest right column) shows the increase of work over FY 2001-02 through FY 2005-06. The backlog also shows an increase by 51.9 percent from FY 2004-05 (11,133 documents) to FY 2005-06 (23,164). This workload includes documents for both the Intervenor and Vehicle Shortage Programs. With the continued receipt of an average of 21,908 new transactions to be reviewed each fiscal year, there will be sufficient workload to justify these positions on a full-time basis.

## D. Justification/Analysis of All Feasible Alternatives (Continued)

Alternative 1 (Continued)

**Consumer Use Tax Section  
FY Comparison of Workload for Vehicle 138 Program  
(Intervenor and Vehicle Shortage Programs)**

FY	Beginning Inventory of Documents to be Processed	New Documents to be Processed	Total Documents to be Processed	Total Documents Processed (a)	Backlog Inventory of Documents to be Processed
2001-02	3,079	27,630	30,709	29,275	1,434
2002-03	1,434	27,044	28,478	21,799	6,679
2003-04	6,679	18,088	24,767	19,958	4,809
2004-05	4,809	17,376	22,185	11,052	11,133
2005-06	11,133	19,405	30,538	7,374	23,164

(a) The decline of the number of documents that have been processed is a result of various budgetary constraints for the State of California that resulted in redirection of available CUTS staff to the aircraft and vessel programs which have, by nature, a larger use tax liability associated with those transactions.

The following summary outlines the total BOE Personal Services' resources required for this BCP:

Classification	FY 2007-2008		Ongoing FYs	
	Positions Needed	Positions Requested (Rounded)	Positions Needed	Positions Requested (Rounded)
Tax Technician I	2.94	3	2.94	3
Tax Technician II	2.03	2	2.03	2
Tax Technician III	1.38	1	1.38	1
<b>Total</b>	<b>6.35</b>	<b>6</b>	<b>6.35</b>	<b>6</b>

**D. Justification/Analysis of All Feasible Alternatives (Continued)**

**Alternative 1 (Continued)**

The following description and charts detail the workload for each position classification:

**3.0 Tax Technician Is (TT I Positions)**

The 3.0 TT I positions screen all source documents received from various county, state, and federal agencies to determine potential tax liabilities, close source records that do not meet criteria for registration of a use tax liability, and register for taxable activity those that meet screening criteria.

Activity	Time Measure		Ongoing Activities		
	M=Minutes	Estimated Time Per occurrence	Average Occurrences per year	Total Minutes	Total Hours
Screen incoming source document for 138 Program	M	5	37,000 (a)	185,000	3,083
Closing of Source Record	M	3	30,962 (b)	92,886	1,548
Registration of Account	M	5	1,833 (c)	9,165	153
Consulting with Supervisor	M	15	2,000 (d)	30,000	500
				Total Hours	5,284
				Total Positions	2.94
				Total BCP Positions Requested (rounded)	3.00

(a) – Average number of 138 program source documents received FY 00-01 through FY04-05 from CUTS Registration System Statistical Reports.

(b) – Average number of 138 program source records closed during FY 00-01 through FY 04-05 from CUTS Registration System Statistical Reports.

(c) – Average number of 138 program source records registered during FY 00-01 through FY 04-05 from CUTS Registration System Statistical Report.

(d) – Estimated average occurrence per year.

**D. Justification/Analysis of All Feasible Alternatives (Continued)**

**Alternative 1 (Continued)**

**2.0 Tax Technician IIs (TT II Positions)**

The 2.0 TT II positions process incoming returns, maintain registration records, as well as issue and process billings for failure to file a tax return, on all programs for vehicles, vessels, and aircraft.

Activity	Time Measure		Ongoing Activities		
	M=Minutes	Estimated Time Per occurrence	Average Occurrences per year	Total Minutes	Total Hours
Process returns and payments	M	15	15,626 (a)	234,390	3,907
Issue billings	M	30	4,490 (b)	134,700	2,245
System Updates	M	12	37,775 (c)	453,300	7,555
Consulting with Supervisor	M	15	3,000 (d)	45,000	750
Total Hours					14,457
Total Positions Required					8.03
Total Existing Permanent Positions (e)					6.00
Total Positions Needed					2.03
Total BCP Positions Requested (rounded) (f)					2.0
Overtime Hours					57

(a) - Figure taken from CUTS Section Statistical Report B (Revenue) for FY 04-05 which represents returns and payments received in CUTS.

(b) - Figure taken from CUTS Section Statistical Report F (Billings Issued) for FY 04-05.

(c) - Figure taken from CUTS Section Statistical Report A (SIF and TAR Stats) for FY 04-05.

(d) - Estimated average occurrence per year.

(e) - Represents the total number of permanent full-time TT II positions in CUTS.

(f) - Represents the current limited-term TT II positions in CUTS.

**D. Justification/Analysis of All Feasible Alternatives (Continued)**

**Alternative 1 (Continued)**

**1.0 Tax Technician IIIs (TT III)**

The 1.0 TT III issues and processes the more complicated billings; handles all cancellations, adjustments, and refunds; and processes various Integrated Revenue Information System (IRIS) reports.

Activity	Time Measure		Ongoing Activities	
	H=Hours	Estimated Time per Occurrence	Average Occurrences per year	Total Hours
Adjustments	H	1	190 (a)	190
Cancellations	H	1	259 (b)	259
Billings (self assessed)	H	1	416 (c)	416
Refunds	H	1	577 (d)	577
Accounts Reviewed for Action	H	1	4,642 (e)	4,642
Total Hours				6,084
Total Positions Required (Based on 1,800 hours)				3.38
Total Existing Permanent Positions (f)				2.00
Total Positions Needed				1.38
Total BCP Positions Requested (rounded) (g)				1.00
Overtime Hours				684

- (a) – Figure taken from average for FY 01-02 through 04-05 of CUTS Section Statistical Report F (Adjustments).
- (b) - Figure taken from average for FY 01-02 through 04-05 of CUTS Section Statistical Report F (Cancellations).
- (c) - Figure taken from average for FY 01-02 through 04-05 of CUTS Section Statistical Report F (Billings-Self-Assessed).
- (d) - Figure taken from average for FY 01-02 through 04-05 of CUTS Section Statistical Report H (Refunds).
- (e) - Figure taken from average for FY 02-03 through 04-05 of CUTS Section Statistical Report Y (TT III Workload).
- (f) - Represents the total number of permanent, full-time TT III positions in CUTS.
- (g) - Represents the current limited-term TT III position in CUTS.

D. **Justification/Analysis of All Feasible Alternatives (Continued)****Alternative 1 (Continued)**

The amount of revenue that is generated by the TTs in the Vehicle Program decreases as the number of TTs increase. Simply stated, as more of the workload is processed, the more the dollar threshold is lowered, resulting in less use tax to be collected per transaction. However, even though these staff positions work lower threshold cases (e.g. lower dollar amount per transaction), the revenue generated by this workload results in additional revenue. Thus, these positions add value and generate additional revenue as displayed in the charts below:

<b>CUTS AVERAGE ADDITIONAL REVENUE PER POSITION</b>			
<b>Revenue Generating Positions By Code Numbers</b>	<b>FY 2003-04 Actual Revenue Collected per Position</b>	<b>FY 2004-05 Actual Revenue Collected per Position</b>	<b>Average Revenue per Position</b>
36-40	\$929,160	\$595,800	762,480
41-45	727,901	527,185	627,543

The statistics above are used in the chart below to show how much revenue the 6.0 TTs generate. The CUTS currently has a total of 52 budgeted positions. Of that total, 10.0 positions are identified as revenue support (supervisors and support staff) and 6.0 represent the limited-term positions approved in Finance Letter #2 for fiscal year 2005-2006. The remaining 36 positions are permanent full-time, revenue-generating positions. The 6.0 positions that are currently limited-term and are being requested for permanent full-time status in this proposal represent the 37<sup>th</sup>, 38<sup>th</sup>, 39<sup>th</sup>, 40<sup>th</sup>, 41<sup>st</sup>, and 42<sup>nd</sup> revenue-generating positions to be added permanently to CUTS.

<b>CUTS ADDITIONAL REVENUE (6.0 POSITIONS)</b>		
<b>TT Positions</b>	<b>Average Revenue per Position</b>	<b>Total Revenue</b>
4.0_a/	762,480	\$3,049,920
2.0_b/	627,543	1,255,086
6.0		<b>\$4,305,006</b>

a/ Represents 37<sup>th</sup> through 40<sup>th</sup> revenue-generating positions in CUTS.

b/ Represents 41<sup>st</sup> and 42<sup>nd</sup> revenue-generating positions in CUTS.

Again, with the continued receipt of an average of 21,908 new transactions to be reviewed each fiscal year, there will be sufficient workload to justify these positions on a full-time basis. Based on the estimated total revenue per position developed from the historical productivity data above and further supported and consistent with the actual revenues generated by these 6.0 limited-term positions during the pilot period of September 1, 2005 through June 30, 2006, it is anticipated that these 6.0 positions generate estimated total revenues of **\$4.3 million** in FY 2007-08 and ongoing for California.

**D. Justification/Analysis of All Feasible Alternatives (Continued)**

**Alternative 1 (Continued)**

**Pros:**

- Provides the resources and authority to generate additional revenues for the General Fund and local government in California.
- Deters tax avoidance.
- Improves the BOE's ability to be in compliance with the use tax portion of Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.
- Creates taxpayer awareness of the BOE's intent to enforce the tax laws fairly and uniformly.
- Does not require additional training on job responsibilities.

**Con:**

- The program expenditures will permanently increase by establishing permanent, full-time positions including related resources.

**Alternative 2**

**Alternative 2 recommends continuing the 6.0 limited-term positions for another two years.**

**Pros:**

- Provides the resources and authority to generate additional revenues for the General Fund and local government in California.
- Deters tax avoidance.
- Improves the BOE's ability to be in compliance with the use tax portion of Chapter 3 of the Sales and Use Tax Law and Chapter 3.5 of the Revenue and Taxation Code.
- Creates taxpayer awareness of the BOE's intent to enforce the tax laws fairly and uniformly.

**Cons:**

- Limits the number of years (two years) program can collect the additional revenue.
- Requires BOE to develop a BCP for FY 2009-10 requesting permanent status for the 6.0 positions.
- Potential tax avoidance after two years.

**D. Timetable**

We recommend that Alternative I begin effective July 1, 2007.

The chart below reflects the processes that will be continued by the identified positions:

July 1, 2007 – June 30, 2008 and ongoing:

- Receive transfer information from the Department of Motor Vehicles that is loaded to the Pending Registration File
- Review the documents
- Close records that do not meet selection criteria
- Register for taxable activity those records that meet selection criteria
- Send returns
- Issue billings
- Process returns and payments
- Perform cancellation and adjustments
- Perform account maintenance
- Close accounts

**F. Recommendation**

We recommend Alternative 1 be approved for 6.0 permanent full-time, revenue-generating positions and \$299,000 (\$194,000 General Fund and \$105,000 Reimbursements) in FY 2007-08 and ongoing to capture use tax for the compliance programs within CUTS for Vehicles, Vessels, and Aircraft. These 6.0 positions will generate additional revenues of approximately **\$4.3 million** in FY 2007-08 and ongoing at a benefit-to-cost ratio of **14 to 1**.

**G. Fiscal Detail**

See attached "Fiscal Detail" schedules.

STATE OF CALIFORNIA  
 BUDGET CHANGE PROPOSAL--FISCAL DETAIL  
 STATE OPERATIONS  
 FISCAL YEAR 2007-08  
 (Dollars in Thousands)

**Title of Proposed Change:** Consumer Use Tax Section Revenue Enhancement

**Program/Element/Component:** 30 Sales and Use Tax Program

	PERSONNEL YEARS			CY	BY	BY + 1
	CY	BY	BY + 1			
<b>TOTAL SALARIES AND WAGES</b> <i>_a/</i>		6.0	6.0		\$203	\$203
Salary Savings		-.3	-.3		-9	-9
<b>NET TOTAL SALARIES AND WAGES</b>		5.7	5.7		194	194
Staff Benefits <i>_a/</i>					63	63
<b>NET TOTAL SALARIES AND WAGES</b>		5.7	5.7		257	257
Distrubuted Administration <i>_b/</i>					22	22
<b>TOTAL PERSONAL SERVICES</b>		5.7	5.7		\$279	\$279
<b>OPERATING EXPENSE AND EQUIPMENT</b>						
General Expense					\$11	\$11
Distributed Administration					5	5
Printing						
Communications						
Postage						
Travel--In-State						
Travel--Out-of -State						
Training					4	4
Facilities Operations						
Consulting & Professional Services: Interdepartmental						
Consulting & Professional Services: External						
Stephen P. Teale Data Center						
Data Processing						
Equipment						
Other Items of Expense: (Specify Below)						

*\_a/* See page 15 of 15 for itemized staff benefits and classification detail.

*\_b/* Represents Distributed Administration costs resulting from this BCP. The Distributed Administration costs for existing BOE programs will reflect a corresponding decrease which will be addressed in the Planning Estimate process.

CY

BY

BY + 1

TOTAL OPERATING EXPENSE AND EQUIPMENT

\$20

\$20

TOTAL EXPENDITURES (State Operations)

\$299

\$299

Source of Funds

General Fund (0001)

\$194

\$194

Special Funds:

Breast Cancer Fund (0004)

State Emergency Telephone (0022)

Propane Surcharge Fund (0051)

Motor Vehicle Fuel Account (0061)

Occupational Lead Prevention Fund (0070)

Childhood Lead Poisoning Prev. Fund (0080)

Cig. and Tobacco Prod. Surtax Fund (0230)

Oil Spill Prevention and Admin. Fund (0320)

Integrated Waste Management (0387)

Underground Storage Tank Fund (0439)

Energy Resources Programs Account (0465)

CA. Children and Families First Trust Fund (0623)

Federal Trust Fund (0890)

Timber Tax Fund (0965)

Gas Consumption Surcharge Fund (3015)

Water Rights Fund (3058)

Elec. Waste Recovery and Recycling Acct. (3065)

Cig. and Tobacco Prod. Compliance Fund (3067)

Federal Funds

Other Funds

Reimbursements (0995)

\$105

\$105

Net Total Augmentation (Source of Funds)

\$299

\$299

**DETAIL OF STAFF BENEFITS  
AND PERSONAL SERVICES**

Staff Benefits Detail:				CY	BY	BY + 1
				<i>(Whole Dollars)</i>		
OASDI					\$14,841	\$14,841
Health Insurance					18,140	18,140
Retirement					25,924	25,924
Workers' Compensation					3,318	3,318
Industrial Disability Leave					168	168
Non-Industrial Disability Leave					220	220
Unemployment Insurance					152	152
Other					458	458
<b>TOTAL</b>					<b>\$63,221</b>	<b>\$63,221</b>

  

Classification	Positions			Salary Range <sup>_c</sup>	Amount		
	CY	BY	BY + 1		CY	BY	BY + 1
Sales and Use Tax Department							
Consumer Use Tax Section: <sup>_d/</sup>							
Tax Technician I		3.0	3.0	\$27,468		\$82,404	\$82,404
Tax Technician II		2.0	2.0	32,616		65,232	65,232
Tax Technician III		1.0	1.0	36,480		36,480	36,480
Blanket Funds:							
Overtime (Various)		(.4)	(.4)			19,344	19,344
Temporary Help							
<b>TOTAL SALARIES AND WAGES</b>		<b>6.0</b>	<b>6.0</b>			<b>\$203,460</b>	<b>\$203,460</b>

<sup>\_c/</sup> The salary is the mid-step of the salary range for the stated classification.

<sup>\_d/</sup> Permanent, full-time positions effective July 1, 2007.