Electronic Waste (Ewaste) Recycling Fee
Workload Adjustment
BCP No. 6

Purpose:
BOE requests continued funding to permanently establish limited-term positions and resources for the Ewaste program. In addition, the BOE requests a budget reduction of existing resources in FY 2006-07 to align Ewaste resources with actual workload. This proposal will ensure effective and efficient enforcement of the provisions of Senate Bill 50 – Covered Electronic Waste Recycling Fee.

	FY 2006-07	FY 2007-08 and
Expenditures:	**-$1,342,000 (Existing)** (-$1,342,000 Electronic Waste Recovery and Recycling Account)	**$449,000 (Continuation)** ($449,000 Electronic Waste Recovery and Recycling Account)
Positions:	**-20.7 (Existing)** (-19.7 PYs)	**7.0 (Continuation)** (6.6 PYs)

Background:
- FY 2005-06 BCP No. 4 (SB 50 – Covered Electronic Waste Recycling Fee) authorized the original permanent and limited-term positions.
- Re-evaluation of workload requirements was performed, and during FY 2005-06 a budget adjustment reduced the funding and staffing level by 15% (-$716,000).
- After further evaluation based on actual program workload, it is determined that additional staff reductions are warranted.
- Positions are being relinquished in the current year (FY 2006-07).
- Program workload is permanent; therefore the permanent resources requested in the BCP are needed to effectively and efficiently administer the program.
- Ongoing workload is approximately 20,000 registered accounts filing 82,000 returns per year with related program workloads of delinquencies, billings, refunds, audit and administration.
- Program effective January 1, 2005; originating legislation is SB 50 – Covered Electronic Waste Recycling Fee, Chapter 863, Statutes of 2004.
- BOE and the California Integrated Waste Management Board both have responsibilities for implementing the provisions of SB 50 that was effective January 1, 2005.
- With the requested reduction and ongoing resources, the Ewaste program yields an estimated benefit-to-cost ratio of 19.7 to 1 for FY 2006-07 and ongoing.

Justification:
- Approving this proposal will reduce staffing and related costs in the current year.
- The remaining resources protect the estimated $70 million revenue base.
- This proposal provides resources and authority to receive direct funding from the Electronic Waste Recovery and Recycling Account.

STATE BOARD OF EQUALIZATION
FISCAL YEAR 2007-08
BCP NO. 6

TITLE OF PROPOSED CHANGE:

ELECTRONIC WASTE (EWASTE) RECYCLING FEE WORKLOAD ADJUSTMENT

SUMMARY OF PROPOSED CHANGES:

This proposal requests a reduction of 20.7 positions and a reduction of $1,342,000 (Electronic Waste Recovery and Recycling Account) in FY 2006-07 and permanent funding for 7.0 limited term-positions and $449,000 due to expire on June 30, 2007. This proposal will effectively and efficiently enforce the provisions of Senate Bill 50 (SB 50) – Covered Electronic Waste Recycling Fee (Chapter 863, Statutes of 2004). The funding reduction will align budgeted dollars with actual workload.

Effective January 1, 2005, SB 50 requires a consumer to pay a covered electronic waste recycling fee upon the purchase of a specified new or refurbished electronic device. The State Board of Equalization is required to collect this fee from the retailers and consumers.

Ongoing revenues for the Ewaste program are conservatively estimated at $70 million per fiscal year. With the requested reduction and ongoing resources, the Ewaste program yields an estimated benefit-to-cost ratio of 19.7 to 1 for FY 2006-07 and ongoing.

In addition, the FY 2006-07 funding reduction makes more funding available to support the Electronic Waste and Recycling Account and the State's recycling program.

State Board of Equalization

Property and Special Taxes Department

ELECTRONIC WASTE (EWASTE) RECYCLING FEE WORKLOAD ADJUSTMENT

Fiscal Year 2007-08

A. Nature of Request

This proposal reduces the Board of Equalization's (BOE) funding level for the Ewaste program to reflect actual workload during Fiscal Year (FY) 2006-07 and ongoing. In addition, this proposal requests the permanent funding for 7.0 limited-term positions due to expire on June 30, 2007. Since the inception of the Ewaste program, the BOE has collected actual workload data based on the amount of retailers registered under this program. The number of registered retailers is lower than was originally estimated which reduces the required resources to administer this program. This BCP addresses this workload and resource adjustment for the Ewaste program and thereby requests the following:

- Relinquishment of 20.7 limited-term positions for an overall funding reduction of $1,342,000 in FY 2006-07 and ongoing. These limited-term positions are due to expire on June 30, 2007 – this includes 1.5 permanent temporary help positions.
- Permanent funding for 7.0 of the 26.2 limited-term positions due to expire June 30, 2007 and $449,000 in Fiscal Year (FY) 2007-08 and ongoing.

With permanent funding for 7.0 of the limited-term positions, the BOE can ensure ongoing effective and efficient administration of the Ewaste program, as well as continue its effort to comply with the law. In addition, the FY 2006-07 funding reduction makes more funding available to support the Electronic Waste and Recycling Account and the State's recycling program. SB 50 provisions have increased the Covered Electronic Waste Recycling Fee revenue by more than the original estimated $30 million in FY 2004-05 and approximately $66 million in FY 2005-06 and ongoing. Actual revenues are $31.4 million for FY 2004-05. In addition, although final FY 2005-06 revenue data is not yet available, revenues for calendar year 2005 are projected to be just over $73 million. Ongoing revenues are conservatively estimated at $70 million per fiscal year.

The Budget Act provides $4,904,000 and 72.5 positions during FY 2006-07 for the Ewaste program. With a reduction of $1,342,000 and 20.7 positions, the new funding level for FY 2006-07 and ongoing will be approximately $3,562,000 and 51.8 positions. With the requested reduction and ongoing resources, the Ewaste program yields an estimated benefit-to-cost ratio of 19.7 to 1 for FY 2006-07 and ongoing.

B. Background/History

Effective January 1, 2005, SB 50 - Covered Electronic Waste Recycling Fee (Chapter 863, Statutes of 2004) - requires a consumer to pay a covered electronic waste recycling fee upon the purchase of a new specified or refurbished electronic device. The BOE is required to collect this fee from the retailers and consumers. Based on actual workload and program experience, the BOE submitted, in April 2005, a technical fiscal adjustment to FY 2005-06 BCP No. 4 "SB 50 - Covered Electronic Waste Recycling Fee". The adjustment reflected a 15 percent staff reduction and an overall funding reduction of $716,000, resulting in the following remaining resources: 72.5 positions and $4,904,000 (of the overall positions, 46.3 are permanent and 26.2 are limited-term positions funded through June 30, 2007).

B. Background/History (Continued)

Electronic waste represents one of the fastest growing hazardous components of California's waste stream. Due to the presence of toxic lead, mercury, or other hazardous or potentially hazardous materials in electronic waste, this waste poses a particular threat to public health and the environment when improperly discarded. A California Integrated Waste Management Board (CIWMB) study estimates that California households currently have more than six million obsolete computer monitors and televisions stored in their homes. Additionally, a National Safety Council study projects that more than 10,000 computers and televisions will become obsolete in California every day. Furthermore, the study projects that three-quarters of all computers ever purchased in the United States remain stockpiled in storerooms and houses. Currently, approximately 20% of obsolete computers and televisions are recovered for recycling.

To address this growing problem, SB 20 (Chapter 526, Statutes of 2003) established the Electronic Waste Recycling Act of 2003. This bill enacted a comprehensive and innovative system for the recycling and disposal of covered electronic devices. Also, this bill provides incentives to design electronic devices that are deemed to be non- hazardous. Additionally, SB 20 provided a funding source for payment of collectors and recyclers to ensure the safe and environmentally sound disposal of covered electronic devices. By imposing a covered electronic waste recycling fee on consumers at the point of purchase, SB 20 placed the cost of handling, recycling, and disposing of covered electronic devices on the consumers that directly purchase covered electronic devices, and not on local governments or their service providers, state government, or other taxpayers.

Effective January 1, 2005, a consumer is required to pay a covered electronic waste recycling fee upon the purchase of a new or refurbished electronic device. A retailer is required to collect from the consumer a covered electronic waste recycling fee at the time of the retail sale and transmit the fee to the BOE.

The BOE administers the state's programs for sales and use tax, fuel tax, alcohol tax, cigarette and tobacco product taxes, and other taxes and fees, and has over one million registered tax and fee payers. Based on an extraction of registered taxpayers with specific business codes, the BOE originally estimated there were 75,000 retailers that sell covered electronic devices to consumers. Based on revised workload estimates, the number of retailers potentially subject to the fee was estimated at 55,000 accounts which resulted in the 15% staffing reduction and funding reduction of $716,000 during FY 2005-06. Based on actual program workload experience it is anticipated that the ongoing number of accounts will be closer to 20,000.

C. State Level Considerations

As required by Budget Letter #06-04 (2007-08 Budget Preparation Guidelines), this proposal addresses the enacted provisions of SB 50 (Chapter 863, Statutes of 2004) on an ongoing basis.

STRATEGIC PLAN CONFORMITY:

This proposal is consistent with the BOE's strategic plan. Specifically, this proposal conforms to:

- Issue 1 - Demonstrating Quality Services and Best Value, Strategy 4 - Expand partnering efforts with the public and private sectors to capitalize on cost-effective methods to gather, use, and/or share information.

C. State Level Considerations (Continued)

STRATEGIC PLAN CONFORMITY: (Continued)

- Issue 2 - Modernizing Tax Practices, Strategy 4 - Pursue changes to tax laws to make them more relevant to current and evolving business practices.

In addition, this proposal addresses the enacted legislation (SB 50, Chapter 863, Statutes of 2004) in which the BOE is required to collect fees on covered electronic devices from retailers and consumers. The CIWMB, the Department of Toxic Substances Control (DTSC) and the BOE are coordinating, addressing, and jointly implementing their respective portions of the legislation. The CIWMB must register collectors and recyclers and make payments for services provided and the DTSC must adopt regulations defining the covered electronic devices on which the fee is to be imposed. The CIWMB is also charged with enforcement and has authority to administratively impose penalties on sales that violate the law.

D. Justification/Analysis of All Feasible Alternatives

Alternative 1 - Establish permanent funding and related resources for 7.0 expiring positions in FY 2007-08 and reduce 20.7 limited-term and temporary help positions and related resources in the FY 2006-07.

This alternative requests to establish permanent ongoing funding for 7.0 expiring limited-term positions, and $449,000 in the FY 2007-08 to meet the continuing workloads in the Ewaste program. In addition, this alternative requests a funding reduction of $1,342,000 and a reduction of 20.7 limited-term positions (this includes 1.5 permanent temporary help positions) in FY 2006-07 and ongoing. These recommendations are based on actual program experience to date and revised workload estimates (see exhibits I, II and III, pages 8 – 11 for workload detail). The revised total program cost is approximately $3,562,000 and 51.8 positions in FY 2006-07 and ongoing. The Ewaste program yields approximately $70 million in revenue per fiscal year and this results in an estimated 19.7 to 1 benefit-to-cost ratio.

The following table summarizes the relinquishment of resources in FY 2006-07 and the resources needed for FY 2007-08 and ongoing:

	FY 2006-07 Reduction		FY 2007-08 and Ongoing	
Division/Section/Unit	**Positions**	**Overtime Hours**	**Positions**	**Overtime Hours**
Excise Taxes and Fees Division:				
Compliance Section	-13.0	-496	5.0	
Audit Section	-2.0		1.0	
Special Procedures Section		-563		
Data Entry Unit	-2.0			
Accounting Section		-315		
Technology Services Division		-25	1.0	
Customer & Taxpayer Services Division	-1.5	-52		
Legal Division	-.7			
Mail/Cashiers Unit		-184		
Temporary Help for Cashiers	-1.5			
Total	**-20.7**	**-1,635**	**7.0**	

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

Alternative 1 – (Continued)

Pros:

- Reduces staffing and related costs in the current year by 20.7 limited-term and temporary help positions and overall funding by $1,342,000.
- Protects the $70 million revenue base of this program.
- Provides resources and authority to receive direct funding from the Electronic Waste Recovery and Recycling Account in the budget year and ongoing.
- Utilizes expertise of an existing revenue collection agency, such as the BOE.

Con:

- Makes permanent the resources that were originally allocated on a limited-term basis scheduled to expire on June 30, 2007.

Alternative 2 - Approve budget augmentation in FY 2007-08 to continue funding for 7.0 expiring limited term positions and related costs for an additional three-year limited-term basis. And, as explained in Alternative 1 above, to reduce funding in FY 2006-07 for 20.7 limited-term and temporary help positions and related resources.

Under this alternative, the BOE requests to continue funding for 7.0 expiring limited-term positions and $449,000 in FY 2007-08 on an additional three-year limited-term basis. This will help meet the continuing workloads in the Ewaste program. In addition, as explained in alternative 1, this alternative requests a reduction of 20.7 limited-term and temporary help positions and funding reduction of $1,342,000 in FY 2006-07.

Pros:

- Does not require permanent resources to be allocated.
- Reduces staffing and related costs in FY 2006-07 by 20.7 limited-term and temporary help positions and overall funding by $1,342,000.
- Utilizes expertise of an existing revenue collection agency and staff.

Cons:

- Does not resolve employee recruitment and retention issues of limited-term positions.
- Long term could result in an underfunded and understaffed program.

Alternative 3 - Allow the limited-term positions to expire as originally scheduled and absorb workload

Under this alternative, the BOE will not relinquish resources until FY 2007-08 and will have to divert existing funding and resources from General Fund programs to meet the mandated workload.

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

Pro:

- Does not require associated permanent resources to be allocated.

Cons:

- Statutes, constitutional provisions, and court decisions prevent the BOE from diverting controlled special funds to other programs.
- The BOE's General fund is unable to absorb this function within its baseline budget especially given the FY 2006-07 $3.5 million ($2.0 million from the General Fund) personal services budget reduction.
- FY 2006-07 savings are not realized if the limited-term positions are not relinquished.
- Would result in an underfunded and understaffed program.

E. Timetable

The Electronic Waste Recycling Fee was operative on January 1, 2005. The BOE requests to establish permanent funding for the 7.0 limited-term positions of 26.2 limited-term positions identified in this request effective July 1, 2007. In addition, the BOE requests to reduce FY 2006-07 and ongoing staffing by 20.7 limited-term and temporary help positions and related resources effective July 1, 2006.

July 2006 – June 2007 (Current Year)	July 2007 – June 2008 (Budget Year)	July 2008 – June 2009 (BY plus one)
• Eliminate 20.7 (vacant) of 26.2 limited-term and temporary help positions and related costs effective July 1, 2006.	• Establish permanent funding for 7.0 expiring limited-term positions effective July 1, 2007.	• Continue to complete the identified program functions for audit and compliance staff.

F. Recommendation

The BOE recommends that Alternative 1 be approved and that the BOE be authorized permanent resources of 7.0 limited-term positions and $449,000 in FY 2007-08 and ongoing to support the Ewaste program . In addition, this alternative relinquishes 20.7 limited-term and temporary help positions in FY 2006-07 and ongoing. The BOE requests continued authorization for direct funding from the California Integrated Waste Management Fund (pursuant to Section 42476 (b)) of approximately $3,562,000 and 51.8 positions in FY 2006-07 and ongoing. The Ewaste program yields approximately $70 million in revenue per fiscal year and this results in an estimated 19.7 to 1 benefit-to-cost ratio.

G. Fiscal Detail

See attached "Fiscal Detail" schedules for additional information.

Excise Taxes and Fees Division Compliance Section
(5.0 Positions: 3.0 Tax Technician III, 1.0 Tax Technician II, 1.0 Office Technician-Typing)

Ongoing Ewaste compliance section workload includes, but is not limited to, processing potential registration letters, handling fee payer inquiries, sending application packages, activating and updating feepayer registration information, performing account maintenance functions, closing accounts, reviewing and compiling quarterly and yearly returns, issuing billings and refunds, clearing delinquencies, issuing determinations, and collecting any tax, penalty, and interest not paid. The Compliance Section will be responsible for contacting potential retailers and manufacturers of covered electronic devices.

Special notices and potential registration letters are mailed periodically so that feepayers can register to collect and pay the fee as mandated by SB 50. Of those potential feepayers contacted, the BOE expects that approximately 20,000 retailers will need to be registered on an ongoing basis and 5,000 new retailers will need licenses every year thereafter. With an annual base of 20,000 accounts, the Compliance Section will review and process approximately 82,000 returns annually. As a new program, a 20% delinquency rate is anticipated and will result in approximately 16,500 delinquency notices and 8,200 billings issued.

Estimated workload hours for the 5.0 compliance positions are as follows:

Workload Detail					
		Time Measure		On-going Activities	
Classification	Activity	H = Hours M = Minutes	Time Per Occurrence	Occurrences Per Year	Total Hours
Tax Technician III					
	Review/comp returns (quarterly & monthly)	M	1.0	40,000	670
	Return review – problem returns	M	5.0	10,000	830
	Program telephone advisory service	M	5.0	5,000	415
	Issue return billings (late, NR, PR)	M	5.0	5,000	415
	Clear delinquencies (research, adjustments)	M	5.0	5,000	415
	Issue delinquency billings	M	5.0	5,000	415
	Issue refunds	M	15.0	500	125
	Accounts receivable collection cases (small dollar)	H	1.0	2,100	2,100
	Total Hours per year				**5,385**
	Total Positions (1,800 hours per position)				**3.0**

Workload Detail					
		Time Measure		On-going Activities	
Classification	Activity	H = Hours M = Minutes	Time Per Occurrence	Occurrences Per Year	Total Hours
Tax Technician II					
	New registration processing/Activate account	M	15.0	1,250	315
	Account maintenance	M	15.0	1,250	315
	Account close-outs	M	16.0	1,250	335
	Registration telephone advisory service	M	20.0	1,250	415
	Sales and Use Tax Department registration referrals reports	M	20.0	1,250	415
	Total Hours per year				**1,795**
	Total Positions (1,800 hours per position)				**1.0**

Excise Taxes and Fees Division Compliance Section (Continued)

Workload Detail					
		Time Measure		On-going Activities	
Classification	Activity	H = Hours M = Minutes	Time Per Occurrence	Occurrences Per Year	Total Hours
Office Technician-Typing					
	Receptionist's duties (phones, supplies, mail, etc.)	M	5.0	6,000	500
	Administrative support (attendance, training, personnel, records coordinator, lead duties, etc.)	M	5.0	10,000	835
	Line team support (registration, return, collections)	M	5.0	6,000	500
	Total Hours per year				**1,835**
	Total Positions (1,800 hours per position)				**1.0**

Excise Taxes and Fees Division Audit Section
(1.0 Business Taxes Specialist Position)

The Board of Equalization's Electronic Waste Recycling Fee Audit Section program activities include routine covered electronic waste recycling fee audits, analyzing accuracy of claims for refund, analysis and resolution of petitions for redetermination, and miscellaneous audit planning, training, correspondence and other internal and external agency liaison duties relating to the field audit element.

The Audit Section anticipates an increase in the audits performed per year, originally estimated in BCP 4, utilizing the number of audit staff initially requested. In contrast, the program is more complex than anticipated which will increase the time required to perform other audit activities.

An unanticipated workload that will be absorbed by the Board of Equalization's audit staff will be handling referrals to the Department of Toxic Substances Control (DTSC) of product specifications submitted by feepayers that require review and determination about whether the items are subject to the fee. DTSC is required by statute to make these determinations but BOE is the agency with "reliance on written advice" provisions in the law. Consequently, our staff must directly respond in writing to the feepayers with DTSC's determination. The continuing development of new technologies in the electronics and IT industries ensures that there will be a continual inventory of these referrals as products become more sophisticated and encompass multi-media functions.

The Ewaste program is administered jointly between three agencies. Coordinating rulings, policies and procedures, among other administrative issues between the Department of Toxic and Substances Control and the California Integrated Waste Management Board will add a significant amount of time to audit section workload. This has direct impact on our ability to quickly resolve fee petition and appeals handled by the BOE as administrative functions since we are not the sole authority in the decisions rendered.

Fortunately, the BOE is able to increase the projected number of revenue producing audits that will be performed due to recently approved technology (initial audit screening done via questionnaire on the Board's website using secure technology features). At the time of initial legislative analysis and costing this technology was not approved for use in our audit programs but it is now in development for rollout next fiscal year.

Estimated workload hours for the Business Taxes Specialist I auditing position are as follows:

Workload Detail					
		Time Measure		**On-going Activities**	
Classification	**Activity**	**H = Hours M = Minutes**	**Time Per Occurrence**	**Occurrences Per Year**	**Total Hours**
Business Taxes Specialist I					
	Audits, difficult - review	H	3.0	20	60
	Audits, routine - review	H	2.0	188	376
	Audit petitions – analyze	H	12.0	24	288
	Delinquency billings petitions - analyze	H	8.0	74	592
	Refunds – review	H	3.0	74	222
	Miscellaneous – Agency liaison	-	-	-	62
	Miscellaneous – Program planning	-	-	-	60
	Miscellaneous – Correspondence	-	-	-	60
	Miscellaneous – Audit selection	-	-	-	40
	Outreach – Review educational consultations	-	-	-	40
	Total Hours per year				**1,800**
	Total Positions (1,800 hours per position)				**1.0**

Resources for Technology Services Division
(1.0 Staff Information Systems Analyst)

The initial allocation for the Ewaste program for application development resources was .5 positions. The programming code that supports this activity requires the same level of support, regardless of the number of accounts or the number of positions supported by that application. All the same functionality and capability must be maintained to support the Ewaste program on an ongoing basis.

Network support is needed to sustain the new Ewaste program positions. In addition to the staff support, the EWaste program is using imaging which increased support needed in image storage management. Originally 1.0 positions was allocated for this activity, but with a reduction in program staff, this activity can be reduced to .5 position.

The Technology Services Division proposes that the 1.0 limited-term position be retained and converted to permanent status. The position would then be allocated according to the workload needs, with .5 position allocated to application development support, and .5 position allocated to network support.

Estimated workload hours for the Staff Information Systems Analyst position are as follows:

Workload Detail				
		Time Measure	On-going Activities	
Classification	Activity	Hours per Occurrence	Occurrences Per Year	Total Hours
Staff Information Systems Analyst				
	Industry Standard Support Ratio of 1 analyst per 100 employees	18.0	52	936
	Problem Tickets (Per incidents)	40.0	20	800
	System Changes (Per service request)	100.0	2	200
	Total Hours per year			**1,935**
	Total Positions (1,800 hours per position)			**1.0**

BCP No. 6
DATE: August 29, 2006

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

Title of Proposed Change: ELECTRONIC WASTE (EWASTE) RECYCLING FEE WORKLOAD ADJUSTMENT

Program/Element/Component: 66 Electronic Waste Recycling Fee Program/All Elements

	PERSONNEL YEARS					
	CY	BY	BY + 1	CY	BY	BY + 1
TOTAL SALARIES AND WAGES_a/	-20.7	7.0	7.0	-$837	$303	$303
Salary Savings	1.0	-.4	-.4	40	-15	-15
NET TOTAL SALARIES AND WAGES	-19.7	6.6	6.6	-797	288	288
Staff Benefits_a/				-270	102	102
NET TOTAL SALARIES AND WAGES	-19.7	6.6	6.6	-1,067	390	390
Distrubuted Administration_b/				-98	33	33
TOTAL PERSONAL SERVICES	-19.7	6.6	6.6	-$1,165	$423	$423
OPERATING EXPENSE AND EQUIPMENT						
General Expense				-$36	$13	$13
Distributed Administration				-24	8	8
Printing				-13		
Communications						
Postage				-54		
Travel--In-State				-30		
Travel--Out-of -State				-6		
Training				-14	5	5
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 14 of 14 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		-$177	$26	$26
TOTAL EXPENDITURES (State Operations)		-$1,342	$449	$449
Source of Funds				
General Fund	(0001)			
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)	-1,342	449	449
Cig. and Tobacco Prod. Compliance Fund	(3067)			
Federal Funds				
Other Funds				
Reimbursements	(0995)			
Net Total Augmentation (Source of Funds)		-$1,342	$449	$449

DETAIL OF STAFF BENEFITS AND PERSONAL SERVICES

Staff Benefits Detail:	CY	BY	BY + 1
		(Whole Dollars)	
OASDI	-$60,971	$22,032	$22,032
Health Insurance	-78,478	29,912	29,912
Retirement	-112,155	42,748	42,748
Workers' Compensation	-14,357	5,472	5,472
Industrial Disability Leave	-725	276	276
Non-Industrial Disability Leave	-952	363	363
Unemployment Insurance	-657	251	251
Other	-1,980	755	755
TOTAL	-$270,275	$101,809	$101,809

Classification	Positions CY _a/	Positions BY _b/	Positions BY + 1 _b/	Salary Range _c	Amount CY	Amount BY	Amount BY + 1
Administration Department:							
Data Entry Unit:							
Key Data Operator	-2.0			$27,468	-$54,936	$0	$0
Technology Services Division:							
Staff Info. Systems Analyst		1.0	1.0	62,602		62,602	62,602
Executive Department:							
Customer & Taxpayer Ser. Div:							
Tax Technician II	-1.5			32,616	-48,924		
Legal Department:							
Tax Counsel	-0.7			52,968	-37,078		
Special Taxes Department:							
Audit Section:							
Associate Tax Auditor	-2.0			57,096	-114,192		
Business Taxes Specialist I		1.0	1.0	65,868	0	65,868	65,868
Compliance Section:							
Bus. Taxes Compliance Specialist	-1.0			57,096	-57,096		
Business Taxes Specialist I	-1.0			65,868	-65,868		
Business Taxes Representative	-4.0			39,612	-158,448		
Office Assistant	-1.0			26,064	-26,064		
Office Technician		1.0	1.0	32,616		32,616	32,616
Tax Technician II	-5.0	1.0	1.0	32,616	-163,080	32,616	32,616
Tax Technician III	-1.0	3.0	3.0	36,480	-36,480	109,440	109,440
Blanket Funds:							
Overtime (Various)					-41,390		
Temporary Help	-1.5				-33,183		
TOTAL SALARIES AND WAGES	-20.7	7.0	7.0		-$836,739	$303,142	$303,142

_a/ All positions to expire during FY 2006-07.

_b/ Permanent full-time positions effective July, 1, 2007.

_c/ The salary is the mid-step of the salary range for the stated classification.