

## New Special Taxing Jurisdictions (STJs)

### Purpose:

BOE requests \$567,000 and 7.5 positions to fulfill its mandated responsibilities associated with administering the 24 new STJs enacted since May, 2005.

### Justification:

- The newly created STJs will generate approximately \$102.4 million in ongoing local tax revenue.
- The new positions are needed to continue to provide mandated service to taxpayers and local government entities within the statutory deadlines.
- The new positions will help achieve voluntary taxpayer compliance through proper notification and education of the new STJ tax rate.
- The new positions will allow the Board to maintain the current level of audit and compliance coverage within the sales and use tax program.

### Resources Requested:

	<b>FY 2008-09</b>	<b>Ongoing</b>
<b>New Expenditures</b>	<b>\$567,000</b>	<b>\$492,000</b>
<b>Funding Sources:</b>		
General Fund	371,000	320,000
Reimbursements	196,000	172,000
<b>New Positions</b>	<b>7.5</b>	<b>7.5</b>

### Background

- Under current law, voters within a local jurisdiction can approve additional sales taxes within the boundaries of a specified geographical area. These additional taxes are referred to as special taxing jurisdictions (STJs).
- Since May, 2003 there has been a significant increase in the number of newly created STJs. Therefore, the Board developed a model to estimate the additional resources needed to accommodate new STJs based on their size and number.
- Based on this new workload model, the number and size of the new STJs will require an additional 7.5 positions to process the additional mandated workload created.

**STATE BOARD OF EQUALIZATION  
FISCAL YEAR 2008-09**

---

---

**TITLE OF PROPOSED CHANGE:**

New Special Taxing Jurisdictions

---

---

**SUMMARY OF PROPOSED CHANGES:**

This proposal ensures that the Board of Equalization can administer the mandated workload generated by the 24 new Special Taxing Jurisdictions enacted since May, 2005. This workload includes registering taxpayers, processing returns, auditing accounts, and collecting taxes receivable. This proposal requests 7.5 permanent, full-time positions and \$567,000 (\$371,000 General Fund, \$196,000 Reimbursements) in FY 2008-09 and \$492,000 (\$320,000 General Fund, \$172,000 Reimbursements) in FY 2009-10 and ongoing.

**STATE BOARD OF EQUALIZATION**  
**Sales and Use Tax Program**  
**Fiscal Year 2008-09 New Special Taxing Jurisdictions**

**A. Nature of Request**

Since May 2005, 24 new Special Taxing Jurisdictions (STJ) have been approved by voters (see Exhibit I). By law the Board of Equalization (Board) is charged with administering both the statewide taxes and the STJ taxes. This proposal requests \$567,000 and 7.5 positions to enable BOE to fulfill its mandated responsibilities associated with the new STJs.

The 24 new STJs are expected to generate approximately \$102.4 million (see Exhibit 1) in additional ongoing revenue for their jurisdictions. These additional positions will allow the Board to maintain the current levels of review, compliance, and audit presence.

This request for \$567,000 and 7.5 positions is based on a workload model created (and supported by Board Members) to determine the resources needed to administer new STJs. Exhibit 2 describes this workload model in more detail.

**B. Background/History**

The existing statewide 7.25% sales tax rate is comprised of the California Sales and Use Tax and the Bradley-Burns Uniform Local Sales and Use Tax. Under current law, voters within a local jurisdiction (city or county) can approve additional sales taxes within the boundaries of a specified geographic area, district, or "jurisdiction." The additional taxes are referred to as STJs and about half of them are levied to finance transportation agencies or authorities. Others finance open space protection, hospitals, and libraries. Generally, an STJ has the same boundaries as a city or county. The tax rate for STJs currently varies from 0.10 percent to 1.0 percent and is in addition to the statewide 7.25% tax.

By law, the Board is charged with administering both the statewide taxes and the STJ taxes. In Fiscal Year (FY) 2004-05, the Board developed a model to identify workloads associated with new STJs (see Exhibit 2). Based on this model, the Board's FY 2005-06 budget was augmented by \$2.3 million and 27.7 positions in recognition of the workloads associated with new STJs implemented during FY 2004-05. Since that time, an additional 24 new STJs have been enacted. The purpose of this proposal is to secure the resources needed to administer these new taxes effectively.

**C. State Level Considerations**

**Strategic Plan Conformity:**

This proposal is consistent with Board's mission to serve the public through fair, effective, and efficient tax administration. Specifically, this proposal allows the Board to:

- Protect the revenue base of the sales and use tax program.
- Respond quickly and effectively to new tax and fee programs and changes in existing programs.
- Be fair and objective in our treatment of all taxpayers and consistent in our administration of the law.
- Be persistent in promoting and encouraging voluntary compliance with the tax laws.
- Provide services and work products of the highest quality.

**C. State Level Considerations (Continued)**

- Provide convenient, timely access to accurate information while ensuring the continued integrity of our operations and confidentiality of taxpayer information.

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

**Alternative 1 – Provide permanent funding to implement and administer the new STJs.**

Under this alternative, the Board requests augmentation to successfully implement and administer the new STJs. The cost is \$567,000 for 7.5 positions and 1,021 hours of overtime in FY 2008-09 and ongoing. The new STJs are expected to generate approximately \$102.4 million in annual revenue.

The resources are needed to allow the Board to continue to provide quality services to taxpayers and to protect the revenue base. Registration of taxpayers and processing of tax returns and payments are directly related to the Board's Strategic Plan, Goals No. 1 and 2. The new positions will help achieve voluntary taxpayer compliance through proper notification and education of the new tax rate within their jurisdiction. In addition, the Board will be able to provide a timely response to taxpayers needing assistance in resolving tax rate issues. Voluntary compliance is an essential element of effective tax administration because it is the most cost effective means of collecting taxes. This is consistent with the Board's commitment to improve taxpayers' knowledge of the legal requirements for doing business in the state of California.

The following table summarizes the Board resources required to implement and administer the new STJs:

**Summary of Total Personal Services Request:**

<u>Division/Section/Unit/Position</u>	<u>Positions</u>	<u>Over Time Hrs</u>
Data Entry Unit		
Key Data Operator	0.5	-
Information Center:		
Tax Technician II	1.0	700
Mail Services Unit:		
Machine Operator I	-	8
Machine Operator II	-	8
Office Assistant	-	10
Cashier Unit:		
Office Assistant	-	295
Return Analysis Unit:		
Tax Technician II	1.0	-
Business Tax Representative	1.0	-
Local Revenue Allocation Unit:		
Tax Auditor	1.0	-
Associate Tax Auditor	1.0	-
Field Offices:		
Tax Auditor	1.0	-
Business Tax Representative	1.0	-
<b>Total Positions and Overtime Requested</b>	<b><u>7.5</u></b>	<b><u>1,021</u></b>

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

### **Alternative 1 – (Continued)**

#### **Pros:**

- Ensures mandated workload is performed.
- Supports the generation of expected revenue.
- Maintains the current level of review, compliance, and audit presence.
- Costs would be partially offset by administrative fees paid by the new STJs.

#### **Cons:**

- Requires additional resources with associated costs.

### **Alternative 2 – Provide Alternate 1 Funding on a three-year limited term basis.**

Same as Alternative 1, except the resources are provided on a three-year limited term basis.

#### **Pros:**

- Would provide opportunity to evaluate resource needs at the end of the three-year limited term.
- Ensures mandated workload is performed.
- Supports the generation of expected revenue.
- Maintains the current level of review, compliance, and audit presence.
- Costs would be partially offset by administrative fees paid by the new STJs.

#### **Cons:**

- Requires additional resources with associated costs.

### **Alternative 3 – Implement the new STJs without a budget augmentation.**

Under this alternative, the Board would absorb the workload associated with the 24 new STJs.

#### **Pros:**

- Does not require a budget augmentation.

#### **Cons:**

- Diminishes the current level of review, compliance and audit presence.
- Fewer STJ return discrepancies or reallocation requests could be handled.
- Program effectiveness and accuracy of STJ revenue allocation and cost assessments are jeopardized.
- Increase in the number of taxpayer errors on tax schedules prepared by taxpayers that are not detected by staff.
- Level of service is adversely impacted. The STJs pay administrative fees for which they expect, and are entitled to, revenue supporting activities in conjunction with high quality service.

## **E. Outcomes and Accountability**

This proposal will enable the Board to carry out its statutory mandate to timely collect and distribute revenues to the newly approved STJs. Staff will ensure that District taxes are accurately distributed to the new STJs in compliance with the Transaction and Use Tax Law, the local jurisdictions Ordinance and the Contract for Administration. The revenue associated with the audits, compliance assessments and re-distributions will be reported to the local jurisdiction quarterly and is subject to their review.

**E. Outcomes and Accountability (Continued)**

The number of District tax investigations assigned and completed is documented in managerial reports and local jurisdictions are notified of the results. Dispute resolution procedures allow STJs to appeal staff decisions, including a Board Member hearing, if necessary.

Quarterly reviews of assignments and their status are conducted by management personnel to insure a focused effort and consistency. Revenue distributions to STJs are compared quarterly to prior like periods to identify fluctuations and, when appropriate, are assigned to staff for possible re-assessments and/or re-distributions. In addition, the Board will compare prior audits against those completed beginning July 1, 2008. Statistical reports will be furnished to Board management, local jurisdictions and/or their consultants identifying revenue detail and summarized results for each of the new 24 STJs.

**F. Timetable**

The Board proposes that the recommended alternative be effective July 1, 2008. Prescreening and non-commitment interviews of potential candidates will begin prior to the fiscal year in order to gain the immediate benefit of the increased staff with the approval of the new funding. Training of new staff will begin immediately until each reaches fully trained journey level status.

The chart below provides a projected timeline to implement this Budget Change Proposal:

July 2008 - June 2009	July 2009 - June 2010
<ul style="list-style-type: none"><li>• Get infrastructure in place (PC's, phones, printers, cubicles, etc) for staff.</li><li>• Hire personnel effective July 1, 2008.</li><li>• Train newly hired staff.</li><li>• Begin integration of newly hired staff with existing staff and training workload and issue probationary reports.</li><li>• Assign workload commensurate with staff level and experience and continue performance review process.</li></ul>	<ul style="list-style-type: none"><li>• Continue integration of permanent staff.</li><li>• Ensure that staff is receiving adequate training and exposure to more challenging assignments as they gain experience.</li><li>• Monitor progress and issue reviews on performance results.</li></ul>

**G. Recommendation**

Alternative 1 is recommended. This alternative allows the Board to efficiently administer the provisions of the Transaction and Use Tax Law and to administer the newly enacted STJs as required by law.

**The New STJs**

	<b>Tax Rate</b> (\$ millions)	<b>Estimated Revenue</b>
<b>Effective October 1, 2005</b>		
1) City of Ukiah Transactions and Use Tax	0.50%	\$ 2.3
<b>Effective April 1, 2006</b>		
2) City of Scotts Valley Transactions and Use Tax	0.50%	0.9
3) City of Dinuba Police & Fire Transactions and Use Tax	0.75%	1.6
4) City of San Rafael Transactions and Use Tax	0.50%	8.9
5) City of Salinas Transactions and Use Tax	0.50%	12.0
6) City of Merced Transactions and Use Tax	0.50%	6.8
7) City of Porterville Public Safety Transactions and Use Tax	0.50%	2.8
8) City of Tulare Transactions and Use Tax	0.50%	3.5
<b>Effective July 1, 2006</b>		
9) City of Laguna Beach Transactions and Use Tax	0.50%	2.2
<b>Effective October 1, 2006</b>		
10) City of National City District Transactions and Use Tax	0.50%	18.0
<b>Effective April 1, 2007</b>		
11) City of Williams Transactions and Use Tax Ordinance	0.50%	0.2
12) City of Pinole Transactions and Use Tax	0.50%	1.2
13) City of Inglewood Vital City Services Transactions and Use Tax	0.50%	3.6
14) City of Del Rey Oaks Transactions and Use Tax	1.00%	0.2
15) City of Nevada City Street Improvements Transactions and Use Tax	0.50%	0.5
16) City of Manteca Public Safety Transactions and Use Tax	0.50%	2.8
17) City of Arroyo Grande Transactions and Use Tax	0.50%	1.3
18) City of San Luis Obispo Essential Services Transactions and Use Tax	0.50%	4.5
19) City of Grover Beach Transactions and Use Tax	0.50%	0.4
20) City of Morro Bay Transactions and Use Tax	0.50%	0.5
21) City of Watsonville Transactions and Use Tax	0.25%	1.2
22) City of San Bernardino Transactions and Use Tax	0.25%	5.7
23) City of Vista Transactions and Use Tax	0.50%	4.5
24) Tulare County Transportation Authority	0.50%	<u>16.8</u>
	<b>Total</b>	<b><u>\$ 102.4</u></b>

**STJ WORKLOAD MODEL**

The STJ workload model was requested and supported by Board Members and is used to determine the resources needed to administer new STJs. Based on the number of permits, each new STJ is classified into one of five groups (Very Small, Small, Medium, Large, Very Large). This data is then applied to the workload standards in each organizational area to determine the resources needed to accommodate the new STJs.

Based on the model, the new STJs will generate 40,537 new entries associated with Very Small districts and 187,170 new entries for Small districts for a total of 227,707 new entries. Listed below are the Board organizational areas impacted by the new STJs and the resources needed as indicated by the model:

**Data Entry Unit**

The new STJs enacted over the last 2 years have added 24 new lines to the form BOE-531-A, Schedule A-Computation Schedule for District Tax. This form is included with 60% of all sales and use tax returns mailed to taxpayers. Key Data Operators are responsible for entering all information from returns, allocations schedules and accounts receivable documents which are then transferred into the Integrated Revenue Information System (IRIS).

Key Data Operator (Revised Schedule A)	227,707 entries / 719,412 (entries per PY) =	0.3 PY
Key Data Operator (New Schedule A)	227,707 entries / 2,371,328 (entries per PY) =	0.1 PY
Key Data Operator (Billings and A/R)	227,707 entries / 4,296,672 (entries per PY) =	<u>0.1 PY</u>
	<b>Total</b>	<b><u>0.5 PY</u></b>

**Information Center**

Information Center staff will encounter an increase in the volume of written and telephone inquiries from taxpayers seeking assistance on the application of the new STJs.

Tax Technician II (Accounts within STJ)	227,707 entries / 717,346 (entries per PY) =	0.3 PY
Tax Technician II (Accounts outside STJ)	227,707 entries / 212,434 (entries per PY) =	<u>1.1 PY</u>
	<b>Rounded Total</b>	<b><u>1.0 PY</u></b>

Overtime Hours (Balance of 0.4 PYs) **700 hours**

**Mail Services Unit and Cashier Unit**

This mix of new STJs will generate a small number of additional billing documents and correspondence to be processed by the Mail Services and Cashier Units.

Mailing Machine Operator I	227,707 entries / 52,037,475 (entries per PY) =	<b>8 hours *</b>
Mailing Machine Operator II	227,707 entries / 53,181,375 (entries per PY) =	<b>8 hours *</b>
Office Assistant	227,707 entries / 43,065,497 (entries per PY) =	<b>10 hours *</b>
Office Assistant (Cashiers)	227,707 entries / 1,387,666 (entries per PY) =	<b>295 hours *</b>

- Total PYs x 1800 hours

**STJ WORKLOAD MODEL (cont.)**

**Return Analysis Unit (RAU)**

The RAU is responsible for performing return verification functions which address key data and taxpayer form preparation errors. The return verification function experiences increased workload from the new STJs as follows:

- The increased lines and reporting on existing Schedule A's increase the average time required to process the new Schedule A's. Workload is also increased due to an increase in the number of Schedule A's.
- Past experience shows that new STJs increase workload levels in the return processing area as a result of increased reporting errors made by taxpayers when completing Schedule A of their return. Taxpayer errors include:
  - Transposing amounts
  - Entering transactions on the wrong line
  - Lumping transactions into one jurisdiction
- A large number of new Schedule A filers need assistance. Many of these taxpayers are required to report taxes with the added complexity of multi-district counties.

Tax Tech II (Accounts within STJs)	227,707 entries / 1,221,656 (entries per PY) =	0.2 PY
Tax Tech II (Accounts outside STJs)	227,707 entries / 432,759 (entries per PY) =	<u>0.5 PY</u>
	<b>Rounded Total</b>	<b><u>1.0 PY</u></b>
 Business Taxes Rep	 227,707 entries / 158,519 (entries per PY) =	 <u>1.4 PYs</u>
	<b>Rounded Total</b>	<b><u>1.0 PY</u></b>

**Local Revenue Allocation Unit (LRAU)**

LRAU staff provide the primary assistance for new districts with the administration of the Sales and Use Tax program by providing 1) revenue information (advances, amounts reported, differences with local taxes, etc.), 2) basis for fluctuations in jurisdiction distributions, 3) making necessary corrections, and 4) providing the appeal process.

*Return Processing, Pre Unload*

This element requires LRAU staff to work new Schedule As on returns that are now reporting one or more new STJ taxes. This element entails processing these schedules, identifying out-of-balance errors, incorrectly completed schedules and missing schedules. A significant portion of this work is ongoing stemming from the taxpayers filing their own computer generated returns, tax preparer turnover and the complexity of completing return schedules with the new districts. The issue is further complicated by the short, one month timeframe to process returns and distribute revenues to all STJs timely.

**STJ WORKLOAD MODEL (cont.)**

*Identification of Reporting Errors, Post Unload*

This element requires LRAU staff to work additional unresolved errors, those not detected initially due to the limited time frame during return processing and “Arbitrary” returns from return processing. LRAU can identify errors consisting of transposition errors between multiple districts, failure to report district taxes for sales locations (districts taxes don’t tie with local taxes where applicable) and under reporting. In the initial start up of a district, more errors occur due to:

- The large number of new districts,
- Confusion for many taxpayers, especially out-of-state sellers, and
- The complexity of the added city districts limiting the tax rate increase to a portion of a county.

Tax Auditor (IRIS System Check)	227,707 entries / 1,337,151 (entries per PY)	=	0.2 PY
Tax Auditor (Processing Returns)	227,707 entries / 668,576 (entries per PY)	=	0.3 PY
Tax Auditor (Edits)	227,707 entries / 1,337,151 (entries per PY)	=	0.2 PY
Tax Auditor (File Review)	227,707 entries / 4,730,680 (entries per PY)	=	0.1 PY
Tax Auditor (Taxpayer Contact)	227,707 entries / 4,730,680 (entries per PY)	=	0.1 PY
Tax Auditor (Processing Returns)	227,707 entries / 2,365,340 (entries per PY)	=	0.1 PY
Tax Auditor (Adjustment / Approval)	227,707 entries / 3,153,786 (entries per PY)	=	0.1 PY
Tax Auditor (Notifications)	227,707 entries / 4,730,680 (entries per PY)	=	0.1 PY
Tax Auditor (Associated Functions)	227,707 entries / 4,730,680 (entries per PY)	=	<u>0.1 PY</u>
	<b>Rounded Total</b>		<b><u>1.0 PY</u></b>

Associate Tax Auditor (File Review)	227,707 entries / 2,365,340 (entries per PY)	=	0.1 PY
Associate Tax Auditor (Taxpayer Contact)	227,707 entries / 2,365,340 (entries per PY)	=	0.1 PY
Associate Tax Auditor (Processing Returns)	227,707 entries / 1,182,670 (entries per PY)	=	0.2 PY
Associate Tax Auditor (Adjustment / Approval)	227,707 entries / 1,576,893 (entries per PY)	=	0.1 PY
Associate Tax Auditor (Notifications)	227,707 entries / 2,365,340 (entries per PY)	=	0.1 PY
Associate Tax Auditor (Associated Functions)	227,707 entries / 2,365,340 (entries per PY)	=	<u>0.1 PY</u>
	<b>Rounded Total</b>		<b><u>1.0 PY</u></b>

**Field Offices Audit Program**

The Board maintains an effective audit program to ensure that taxpayers report neither more nor less tax than required by law. The program audits nearly two percent of active accounts each year. There are a total of 28 field offices, four of which are out-of-state field offices.

There are currently 87 STJs in existence which encompass more than 88% of all taxable sales in the state. Additional audit time is necessary to conduct verification of the tax reported and additional time is required for the allocation of understated taxes. Historical data indicates that on average, an audit involving an STJ increases the time to perform the audit by 5%.

Tax Auditor (Audit within STJ)	227,707 entries / 294,264 (entries per PY)	=	0.8 PY
Tax Auditor (Audit outside STJ)	227,707 entries / 588,528 (entries per PY)	=	<u>0.4 PY</u>
	<b>Rounded Total</b>		<b><u>1.0 PY</u></b>

**STJ WORKLOAD MODEL (cont.)**

**Field Offices Compliance Activities**

The Board's compliance staff ensures that sellers properly comply with permit requirements, they assist taxpayers in interpreting tax laws and regulations, and they provide classroom instruction and individual assistance in the correct preparation of tax returns. Compliance staff are also engaged in the collection activities on delinquent accounts. The compliance workload increases with respect to taxpayer advisory services and return assistance as a result of the new STJs.

*Taxpayer Advisory Services*

Compliance staff encounter an increase in the volume of written and telephone inquiries from taxpayers seeking assistance on the application of the new district taxes.

*Return Assistance*

Compliance staff encounter an increase in the number of taxpayers requiring assistance in the preparation of their tax return. A study showed that the least difficult tax returns take compliance staff an average of 1.5 – 2.5 minutes to prepare; tax returns that are moderately difficult take an average of 3.5 – 5.5 minutes to prepare; and tax returns that have a higher degree of difficulty, e.g., tax returns with multiple taxing jurisdictions, take an average of 6 – 13 minutes to prepare. Each additional transit district tax increases the time necessary to prepare a return.

Business Tax Rep (Activities within STJ)	227,707 entries / 345,095 (entries per PY)	=	0.7 PYs
Business Tax Rep (Activities outside STJ)	227,707 entries / 690,190 (entries per PY)	=	<u>0.3 PYs</u>
		<b>Total</b>	<b><u>1.0 PYs</u></b>

BCP No.  
DATE:

STATE OF CALIFORNIA  
BUDGET CHANGE PROPOSAL--FISCAL DETAIL  
STATE OPERATIONS  
FISCAL YEAR 2008-09  
(Dollars in Thousands)

**Title of Proposed Change:** New Special Taxing Jurisdictions (STJs)

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

	PERSONNEL YEARS			CY	BY	BY + 1
	CY	BY	BY + 1			
<b>TOTAL SALARIES AND WAGES</b> <i>_a/</i>		7.5	7.5		\$343	\$343
Salary Savings		-.4	-.4		-16	-16
<b>NET TOTAL SALARIES AND WAGES</b>		7.1	7.1		327	327
Staff Benefits <i>_a/</i>					114	114
<b>NET TOTAL SALARIES AND WAGES</b>		7.1	7.1		441	441
<b>TOTAL PERSONAL SERVICES</b>		7.1	7.1		\$441	\$441
<b>OPERATING EXPENSE AND EQUIPMENT</b>						
General Expense					\$80	\$14
Printing						
Communications					8	4
Postage						
Travel--In-State					4	4
Travel--Out-of -State						
Training					6	6
Facilities Operations					23	23
Consulting & Professional Services: Interdepartmental						
Consulting & Professional Services: External						
Stephen P. Teale Data Center						
Data Processing					5	
Equipment						
Other Items of Expense: (Specify Below)						

*\_a/* See page 13 of 14 for itemized staff benefits and classification detail.

	<u>BCP No.</u>	
	<u>CY</u>	<u>BY</u>
		<u>BY + 1</u>
<b>TOTAL OPERATING EXPENSE AND EQUIPMENT</b>		\$126
<b>TOTAL EXPENDITURES (State Operations)</b>		\$51
		\$567
		\$492

**Source of Funds**

General Fund	(0001)		\$371	\$320
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)		\$196	\$172
Net Total Augmentation (Source of Funds)			\$567	\$492

**DETAIL OF STAFF BENEFITS  
AND PERSONAL SERVICES**

Staff Benefits Detail:	<u>CY</u> <u>BY</u> <u>BY + 1</u>		
	<i>(Whole Dollars)</i>		
OASDI		\$25,016	\$25,016
Health Insurance		36,116	36,116
Retirement		51,634	51,634
Workers' Compensation		124	124
Industrial Disability Leave		217	217
Non-Industrial Disability Leave		157	157
Unemployment Insurance		46	46
Other		801	801
<b>TOTAL</b>		<b>\$114,111</b>	<b>\$114,111</b>

  

Classification	Positions			Salary Range	_b/	Amount		
	CY	BY	BY + 1			CY	BY	BY + 1
Sales and Use Tax Dept. <i>_c/</i>								
Return Analysis Unit:								
Bus. Taxes Rep.		1.0	1.0	\$40,992			\$40,992	\$40,992
Tax Technician II		1.0	1.0	33,756			33,756	33,756
Local Rev. Allocation Unit:								
Assoc. Tax Auditor		1.0	1.0	62,052			62,052	62,052
Tax Auditor		1.0	1.0	46,812			46,812	46,812
Field Operations Div.:								
Tax Auditor		1.0	1.0	46,812			46,812	46,812
Bus. Taxes Rep.		1.0	1.0	40,992			40,992	40,992
Information Center: <i>_c/</i>								
Tax Technician II		1.0	1.0	33,756			33,756	33,756
Administration Dept.: <i>_c/</i>								
Data Entry Unit:								
Key Data Operator		.5	.5	28,428			14,214	14,214
Blanket Funds:								
Overtime (Various)		(.6)	(.6)				23,218	23,218
Temporary Help								
<b>TOTAL SALARIES AND WAGES</b>		<b>7.5</b>	<b>7.5</b>				<b>\$342,604</b>	<b>\$342,604</b>

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

\_c/ Positions are permanent effective July 1, 2008.

**SUPPLEMENTAL INFORMATION**  
 Dollars in Thousands

	<u>Current Year</u>	<u>Budget Year</u>	<u>Budget Year + One</u>
<b>Proposed Equipment:</b>			
	_____	_____	_____
Total	=====	=====	=====
<b>Proposed Contracts:</b>			
	_____	_____	_____
Total	=====	=====	=====
<b>One-Time Costs:</b>			
General Expense		\$66	
Communications		\$4	
Data Processing		5	
	_____	_____	_____
Total	=====	\$75	=====
<b>Future Savings:</b>			
N/A			
	_____	_____	_____
Total	=====	=====	=====
<b>Full-Year Cost Adjustments:</b>			
N/A			
	_____	_____	_____
Total	=====	=====	=====