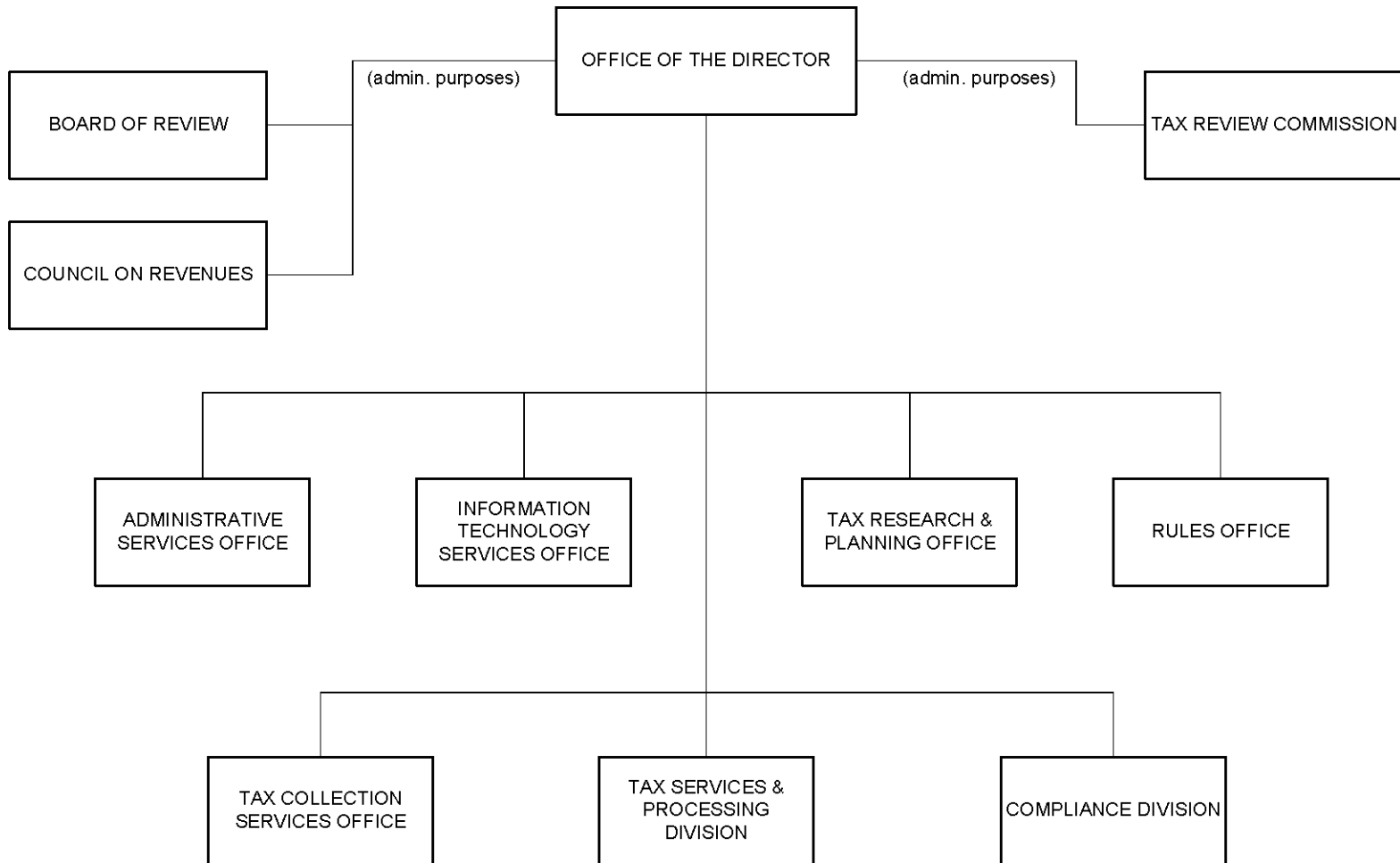




Department of Taxation

STATE OF HAWAII
DEPARTMENT OF TAXATION
ORGANIZATION CHART



DEPARTMENT OF TAXATION

Department Summary

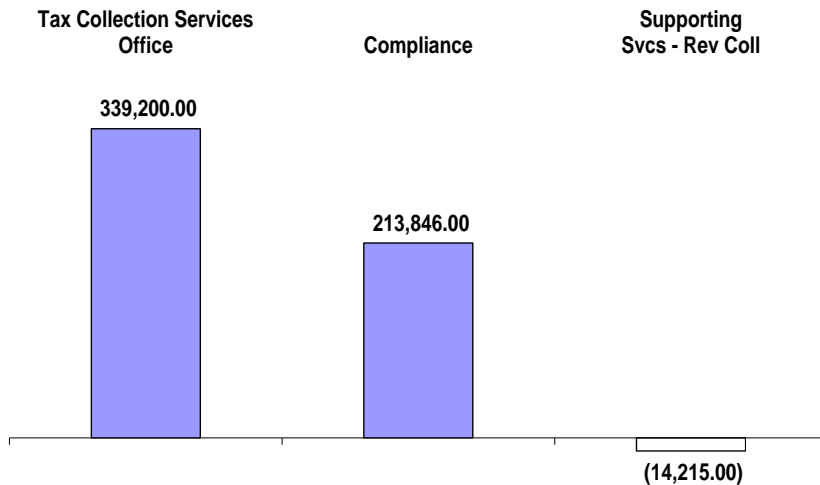
Mission Statement

To administer the tax laws of the State of Hawaii in a consistent, uniform and fair manner.

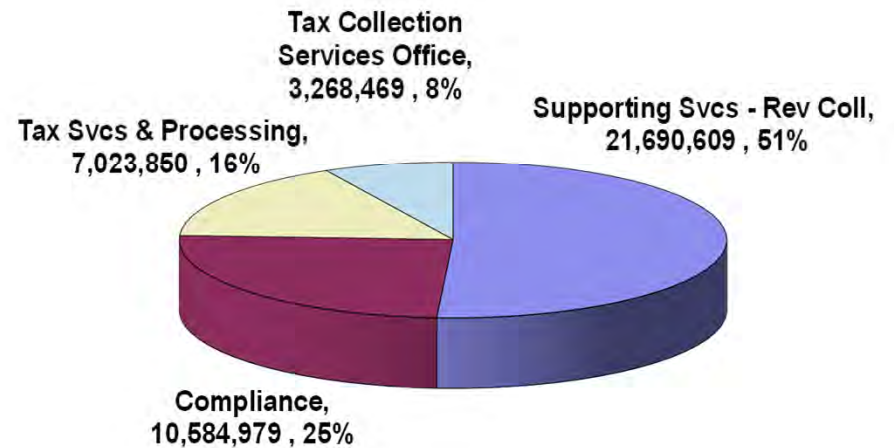
Department Goals

To provide complete customer service; to increase collection capabilities through efficient allocation of resources; to taxpayer filings, provide a more user-friendly interface with the public, and expedite delinquent referrals; to automate tax filings, billings and collections; to expand capacity for research and revenue analysis; and to permit more flexibility in accommodating tax law changes and initiatives to improve tax administration.

FY 2025 Supplemental Operating Budget Adjustments by Major Program



FY 2025 Supplemental Operating Budget



DEPARTMENT OF TAXATION MAJOR FUNCTIONS

- Administers and enforces the tax laws of Hawaii and the collection of taxes and other payments.
- Coordinates a centralized system for receiving and processing of all tax returns, payments, and documents.
- Provides complete customer service, assistance and information on all taxes administered by the department to customers who walk in, call-in, correspond or e-mail.
- Administers a comprehensive and uniform compliance program based on self-assessment and voluntary compliance.
- Conducts audits and investigations of all types of tax returns.
- Conducts and enforces collection of delinquent taxes by appropriate collection procedures.
- Plans, organizes, and coordinates a tax research and tax planning program.
- Provides administrative and research support to the Council on Revenues which prepares revenue estimates for the State on a quarterly basis.

MAJOR PROGRAM AREAS

The Department of Taxation has programs in the following major program area:

Government-Wide Support

TAX 100	Compliance
TAX 103	Tax Collection Services Office
TAX 105	Tax Services and Processing
TAX 107	Supporting Services – Revenue Collection

**Department of Taxation
Operating Budget**

			Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:	Positions	Perm	412.00	415.00		(1.00)	412.00	414.00
		Temp	86.00	86.00		1.00	86.00	87.00
General Funds		\$	41,389,717	38,401,456		538,831	41,389,717	38,940,287
		Perm	-	-		-	-	-
		Temp	13.00	13.00		-	13.00	13.00
Special Funds		\$	3,603,402	3,627,620		-	3,603,402	3,627,620
		Perm	412.00	415.00	-	(1.00)	412.00	414.00
		Temp	99.00	99.00	-	1.00	99.00	100.00
Total Requirements		\$	44,993,119	42,029,076	-	538,831	44,993,119	42,567,907

Highlights: (general funds and FY 25 unless otherwise noted)

1. Adds \$101,970 in other current expenses (OCE) for the Oahu Office Audit Branch to continue subscriptions and memberships to programs and organizations and for travel.
2. Adds \$199,200 in OCE for the Collection Services Office for office supplies, Thomson Reuters Clear database access, travel, and postage.
3. Adds \$50,000 in OCE for the Tax Research and Planning Division to continue subscriptions to programs.
4. Adds \$98,000 in OCE for the Administrative Services Office for cost increases in armored security vehicle services and installation and annual service of security equipment.

**Department of Taxation
Capital Improvements Budget**

	Act 164/2023 FY 2024	Act 164/2023 FY 2025	FY 2024 Adjustments	FY 2025 Adjustments	Total FY 2024	Total FY 2025
Funding Sources:						
General Funds					-	-
General Obligation Bonds					-	-
Total Requirements	-	-	-	-	-	-

Highlights: (general obligation bonds and FY 25 unless otherwise noted)

- 1. None.



Operating Budget Details

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

**TAX-
11
GOVERNMENT-WIDE SUPPORT**

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
PERSONAL SERVICES	27,025,062		27,025,062	28,377,915	51,876	28,429,791	55,402,977	55,454,853	
OTH CURRENT EXPENSES	17,968,057		17,968,057	13,651,161	486,955	14,138,116	31,619,218	32,106,173	
TOTAL OPERATING COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62
BY MEANS OF FINANCING									
	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	86.00**		86.00**	86.00**	1.00**	87.00**	**	**	**
GENERAL FUND	41,389,717		41,389,717	38,401,456	538,831	38,940,287	79,791,173	80,330,004	
	*		*	*	*	*	*	*	*
	13.00**		13.00**	13.00**	**	13.00**	**	**	**
SPECIAL FUND	3,603,402		3,603,402	3,627,620		3,627,620	7,231,022	7,231,022	
TOTAL PERM POSITIONS	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
TOTAL TEMP POSITIONS	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
TOTAL PROGRAM COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

TAX-1102
FISCAL MANAGEMENT

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
PERSONAL SERVICES	27,025,062		27,025,062	28,377,915	51,876	28,429,791	55,402,977	55,454,853	
OTH CURRENT EXPENSES	17,968,057		17,968,057	13,651,161	486,955	14,138,116	31,619,218	32,106,173	
TOTAL OPERATING COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62
BY MEANS OF FINANCING									
	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	86.00**		86.00**	86.00**	1.00**	87.00**	**	**	**
GENERAL FUND	41,389,717		41,389,717	38,401,456	538,831	38,940,287	79,791,173	80,330,004	
	*		*	*	*	*	*	*	*
SPECIAL FUND	13.00**		13.00**	13.00**	**	13.00**	**	**	**
	3,603,402		3,603,402	3,627,620		3,627,620	7,231,022	7,231,022	
TOTAL PERM POSITIONS	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
TOTAL TEMP POSITIONS	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
TOTAL PROGRAM COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

**TAX-
110201
REVENUE COLLECTION**

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
PERSONAL SERVICES	27,025,062		27,025,062	28,377,915	51,876	28,429,791	55,402,977	55,454,853	
OTH CURRENT EXPENSES	17,968,057		17,968,057	13,651,161	486,955	14,138,116	31,619,218	32,106,173	
TOTAL OPERATING COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62
BY MEANS OF FINANCING									
	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	86.00**		86.00**	86.00**	1.00**	87.00**	**	**	**
GENERAL FUND	41,389,717		41,389,717	38,401,456	538,831	38,940,287	79,791,173	80,330,004	
	*		*	*	*	*	*	*	*
	13.00**		13.00**	13.00**	**	13.00**	**	**	**
SPECIAL FUND	3,603,402		3,603,402	3,627,620		3,627,620	7,231,022	7,231,022	
TOTAL PERM POSITIONS	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
TOTAL TEMP POSITIONS	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
TOTAL PROGRAM COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

TAX-100
11020101
COMPLIANCE

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	145.00*	*	145.00*	148.00*	*	148.00*	*	*	
	**	**	**	**	1.00**	1.00**	**	**	**
PERSONAL SERVICES	9,006,872		9,006,872	9,692,579	51,876	9,744,455	18,699,451	18,751,327	
OTH CURRENT EXPENSES	688,554		688,554	678,554	161,970	840,524	1,367,108	1,529,078	
TOTAL OPERATING COST	9,695,426		9,695,426	10,371,133	213,846	10,584,979	20,066,559	20,280,405	1.07
BY MEANS OF FINANCING	145.00*	*	145.00*	148.00*	*	148.00*	*	*	
	**	**	**	**	1.00**	1.00**	**	**	**
GENERAL FUND	9,695,426		9,695,426	10,371,133	213,846	10,584,979	20,066,559	20,280,405	
TOTAL PERM POSITIONS	145.00*	*	145.00*	148.00*	*	148.00*	*	*	
TOTAL TEMP POSITIONS	**	**	**	**	1.00**	1.00**	**	**	**
TOTAL PROGRAM COST	9,695,426		9,695,426	10,371,133	213,846	10,584,979	20,066,559	20,280,405	1.07

**Narrative for Supplemental Budget Requests
FY 2025**

Program ID: TAX 100
Program Structure Level: 11 02 01 01
Program Title: COMPLIANCE

A. Program Objective

To promote and maintain a tax system based on self-assessment and voluntary compliance by taxpayers through the fair, uniform, and consistent administration of State tax laws.

B. Description of Request

1. Increase other current expenses (OCE) in the amount of \$101,970 in general funds for the Compliance Division (CD).
2. Transfer in OCE funds in the amount of \$60,000 from the Administrative Services Office (ASO) (TAX107/AA) to the Oahu Office Audit Branch (OOAB) (TAX100/CO).
3. Add 1.00 temporary full-time equivalent (FTE) and general funds in the amount of \$51,876 back to CD (TAX100/EO).

C. Reasons for Request

1. OCE funds in the amount of \$101,970 are being requested to continue access to vital subscriptions, memberships, and other tax information resources and training opportunities needed to receive audit findings, assessments, and voluntary disclosure referrals from the Multistate Tax Commission and to keep personnel abreast of tax law changes and national trends in tax policy and administration.
2. The transfer in of OCE funds in the amount of \$60,000 from ASO (TAX107/AA) to CD (TAX100/CO) is being requested to more accurately reflect the actual postage funds allocated for OOAB located within CD.
3. The addition of 1.00 temporary FTE and funds back to CD (TAX100/EO) is to correct a legislative error whereby Position No. 121110 (Delinquent Tax Collection Assistant I) and the funding for said position were mistakenly reduced twice from TAX100/EO when that position was moved from CD to the newly established Collection Services Office (TAX103/EO). This request would zero out the negative temporary FTE and funds in TAX100/EO.

D. Significant Changes to Measures of Effectiveness and Program Size

None.

EXECUTIVE SUPPLEMENTAL BUDGET

REPORT: S61-A

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

TAX-103
11020102
TAX COLLECTION SERVICES OFFICE

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	47.00*		47.00*	47.00*		47.00*			
	1.00**		1.00**	1.00**		1.00**			
PERSONAL SERVICES	2,457,071		2,457,071	2,550,369		2,550,369	5,007,440	5,007,440	
OTH CURRENT EXPENSES	378,900		378,900	378,900	339,200	718,100	757,800	1,097,000	
TOTAL OPERATING COST	2,835,971		2,835,971	2,929,269	339,200	3,268,469	5,765,240	6,104,440	5.88
BY MEANS OF FINANCING									
	47.00*		47.00*	47.00*		47.00*			
	1.00**		1.00**	1.00**		1.00**			
GENERAL FUND	2,835,971		2,835,971	2,929,269	339,200	3,268,469	5,765,240	6,104,440	
TOTAL PERM POSITIONS	47.00*		47.00*	47.00*		47.00*			
TOTAL TEMP POSITIONS	1.00**		1.00**	1.00**		1.00**			
TOTAL PROGRAM COST	2,835,971		2,835,971	2,929,269	339,200	3,268,469	5,765,240	6,104,440	5.88

**Narrative for Supplemental Budget Requests
FY 2025**

Program ID: TAX 103

Program Structure Level: 11 02 01 02

Program Title: TAX COLLECTION SERVICES OFFICE

A. Program Objective

To conduct and enforce collection of delinquent taxes, secure non-filed returns from taxpayers, and conduct investigations to determine compliance with State tax laws.

B. Description of Request

1. Increase other current expenses (OCE) in the amount of \$199,200 in general funds for the Collection Services Office (CSO).
2. Transfer in OCE funds in the amount of \$140,000 in general funds from the Administrative Services Office (ASO) (TAX107/AA) to CSO (TAX103/EO).

C. Reasons for Request

1. OCE funds in the amount of \$199,200 are being requested to: a) cover costs related to the preparation and mailing of notices, correspondence and other documents that directly support the collection of delinquent taxes; b) increase the department's collection efforts; c) allow continued access to search tools needed to locate delinquent taxpayers to collect unpaid taxes; and d) to attend conferences and trainings not available locally or online to update collections staff on various tax technology and other services.
2. The transfer in of OCE funds in the amount of \$140,000 from ASO (TAX107/AA) to CSO (TAX103/EO) is being requested to more accurately reflect actual postage funds allocated for CSO.

D. Significant Changes to Measures of Effectiveness and Program Size

None.

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

TAX-105
11020103
TAX SERVICES AND PROCESSING

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS			
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE	
OPERATING	133.00*		*	133.00*		*	133.00*		*	
	76.00**		**	76.00**		**	76.00**		**	
PERSONAL SERVICES	6,580,816			6,580,816			13,422,866		13,422,866	
OTH CURRENT EXPENSES	181,800			181,800			363,600		363,600	
TOTAL OPERATING COST	6,762,616			6,762,616			13,786,466		13,786,466	0.00
BY MEANS OF FINANCING										
	133.00*		*	133.00*		*	133.00*		*	
	76.00**		**	76.00**		**	76.00**		**	
GENERAL FUND	6,762,616			6,762,616			13,786,466		13,786,466	
TOTAL PERM POSITIONS	133.00*		*	133.00*		*	133.00*		*	
TOTAL TEMP POSITIONS	76.00**		**	76.00**		**	76.00**		**	
TOTAL PROGRAM COST	6,762,616			6,762,616			13,786,466		13,786,466	0.00

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

TAX-107
11020104
SUPPORTING SERVICES - REVENUE COLLECTION

(IN DOLLARS)

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	87.00*		87.00*	87.00*	-1.00*	86.00*	*	*	
	22.00**		22.00**	22.00**		22.00**	**	**	**
PERSONAL SERVICES	8,980,303		8,980,303	9,292,917		9,292,917	18,273,220	18,273,220	
OTH CURRENT EXPENSES	16,718,803		16,718,803	12,411,907	-14,215	12,397,692	29,130,710	29,116,495	
TOTAL OPERATING COST	25,699,106		25,699,106	21,704,824	-14,215	21,690,609	47,403,930	47,389,715	-0.03
BY MEANS OF FINANCING									
	87.00*		87.00*	87.00*	-1.00*	86.00*	*	*	
	9.00**		9.00**	9.00**		9.00**	**	**	**
GENERAL FUND	22,095,704		22,095,704	18,077,204	-14,215	18,062,989	40,172,908	40,158,693	
	*		*	*		*	*	*	
SPECIAL FUND	13.00**		13.00**	13.00**		13.00**	**	**	**
	3,603,402		3,603,402	3,627,620		3,627,620	7,231,022	7,231,022	
TOTAL PERM POSITIONS	87.00*		87.00*	87.00*	-1.00*	86.00*	*	*	
TOTAL TEMP POSITIONS	22.00**		22.00**	22.00**		22.00**	**	**	
TOTAL PROGRAM COST	25,699,106		25,699,106	21,704,824	-14,215	21,690,609	47,403,930	47,389,715	-0.03

**Narrative for Supplemental Budget Requests
FY 2025**

Program ID: TAX 107

Program Structure Level: 11 02 01 04

Program Title: SUPPORTING SERVICES - REVENUE COLLECTION

A. Program Objective

To enhance the department's effectiveness and efficiency in implementing tax programs for formulating policies, allocating resources, and providing direction to operations, and to improve the State's policy and decision-making process by providing timely and accurate tax data and interpretive information.

B. Description of Request

1. Increase other current expenses (OCE) in the amount of \$25,985 in general funds for the Rules Office (RO).
2. Increase OCE in the amount of \$50,000 in general funds for the Tax Research and Planning Office (TRP).
3. Increase OCE in the amount of \$98,000 in general funds for the Administrative Services Office (ASO).
4. Increase OCE in the amount of \$11,800 in general funds for the Information Technology Services Office (ITSO).
5. Reduce 2.00 permanent full-time equivalent (FTE) civil service positions and \$126,192 in general funds and add 1.00 temporary exempt FTE Senior Software Developer position and \$126,192 in general funds within ITSO.
6. Transfer out OCE funds in the amount totaling \$200,000 in general funds from ASO (TAX107/AA) to the Collection Services Office (CSO) (TAX103/EO) and Oahu Office Audit Branch (OOAB) (TAX100/CO).
7. Correct legislative error for a general-funded Administrative Rules Specialist (Position No. (PN) 103171/99990T) in RO (TAX107/AA).

C. Reasons for Request

1. OCE funds in the amount of \$25,985 are being requested for RO for operational cost increases and to accommodate an increase in the number of personnel due to filling vacancies and to allow continued access to legal research subscriptions, memberships, and other tax information resources; training opportunities needed to properly research and analyze tax laws, policies, and issues; and InDesign, a vital software used to create and modify tax forms, and other tax publications that taxpayers rely on to file their taxes.

2. OCE funds in the amount of \$50,000 are being requested for TRP to allow continued access to important statistical and economical research data for economic revenue projections for proposed legislative changes and budgetary planning.

3. OCE funds in the amount of \$98,000 are being requested to budget for the cost of enhanced building security measures to protect employees and visitors from threat situations caused by irate or disruptive taxpayers or other members of the public; and the increased cost of armored car services needed to safely transport cash and checks to our financial institution.

4. OCE funds in the amount of \$11,800 are being requested to enable Multifactor Authentication (MFA) to be rolled out to more employees in order to meet new stricter Internal Revenue Service (IRS) requirements to access federal taxpayer information (FTI) directly from the IRS. Previously, the IRS required MFA for only remote access to FTI. However, the IRS recently imposed an MFA requirement for local access as well. The requested funds will allow employees needing access to FTI to continue having such access.

5. The request to reduce 2.00 permanent FTE civil service Information Technology (IT) positions in exchange for 1.00 temporary exempt FTE IT position is intended to enable the department to develop and retain experienced high-level software developers that can perform complex system changes that are currently handled through the provision of outside professional services.

6. The transfer out of OCE funds in the total amount of \$200,000 is being requested to more accurately reflect actual postage funds allocated in each program for OOAB (TAX100/CO) and CSO (TAX103/EO).

7. Legislative error correction: This adjustment is to correct an error that was made by the Legislature in Act 248, SLH 2022, TAX107 Seq #2010-001, which reduced 1.00 permanent count for PN 103171, Administrative Rules Specialist, in RO (TAX107/AA). This position is actually a temporary position within TAX107/AA.

D. Significant Changes to Measures of Effectiveness and Program Size

None.

EXECUTIVE SUPPLEMENTAL BUDGET

PROGRAM ID:
PROGRAM STRUCTURE NO:
PROGRAM TITLE:

(IN DOLLARS)

DEPARTMENT OF TAXATION

PROGRAM COSTS	FY 2024			FY 2025			BIENNIUM TOTALS		
	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT APPRN	ADJUSTMENT	RECOMMEND APPRN	CURRENT BIENNIUM	RECOMMEND BIENNIUM	PERCENT CHANGE
OPERATING	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
PERSONAL SERVICES	27,025,062		27,025,062	28,377,915	51,876	28,429,791	55,402,977	55,454,853	
OTH CURRENT EXPENSES	17,968,057		17,968,057	13,651,161	486,955	14,138,116	31,619,218	32,106,173	
TOTAL OPERATING COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62
BY MEANS OF FINANCING									
	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
	86.00**		86.00**	86.00**	1.00**	87.00**	**	**	**
GENERAL FUND	41,389,717		41,389,717	38,401,456	538,831	38,940,287	79,791,173	80,330,004	
	*		*	*	*	*	*	*	*
	13.00**		13.00**	13.00**	**	13.00**	**	**	**
SPECIAL FUND	3,603,402		3,603,402	3,627,620		3,627,620	7,231,022	7,231,022	
TOTAL PERM POSITIONS	412.00*		412.00*	415.00*	-1.00*	414.00*	*	*	
TOTAL TEMP POSITIONS	99.00**		99.00**	99.00**	1.00**	100.00**	**	**	**
TOTAL PROGRAM COST	44,993,119		44,993,119	42,029,076	538,831	42,567,907	87,022,195	87,561,026	0.62