

State of Alaska FY2009 Governor's Operating Budget

Department of Revenue Tax Division Component Budget Summary

Component: Tax Division

Contribution to Department's Mission

The mission of the Tax Division is to collect taxes, inform stakeholders and regulate charitable gaming.

Core Services

- Facilitate voluntary taxpayer compliance
- Enforce tax and gaming statutes
- Account for and distribute revenues
- Inform stakeholders
- Participate in governor's new revenue and investment initiatives

End Result	Strategies to Achieve End Result
<p>A: Maximize compliance with current tax and gaming statutes.</p> <p><u>Target #1:</u> Percentage of taxes collected compared to taxes due between 92% and 98%. <u>Measure #1:</u> Percentage of taxes collected compared to the taxes due.</p>	<p>A1: Increase audit coverage (audit activities improve compliance and revenue).</p> <p><u>Target #1:</u> Open 20 new audit cases (taxpayers that have not been audited by us in the prior five years). <u>Measure #1:</u> Number of new audits opened.</p> <p>A2: Increase voluntary compliance from identifying non-filers.</p> <p><u>Target #1:</u> Find 30 non-filers through compliance work. <u>Measure #1:</u> Number of non-filers brought into compliance.</p> <p>A3: Use refund requests as a measure for how effective we are in processing tax returns and return information.</p> <p><u>Target #1:</u> Issue 100% of tax refunds within statutory 90-day interest free (grace) period. <u>Measure #1:</u> Percentage of refunds issued within 90 days of claim.</p> <p>A4: Use permit application process as a measure for how effective we are in regulating gaming.</p> <p><u>Target #1:</u> Reduce the percent of gaming applications that require follow up due to missing and incomplete forms to no more than 35% of all applicants. <u>Measure #1:</u> Percentage of gaming applications received needing additional follow-up.</p> <p>A5: Increase number of audit hours.</p>

	<p>Target #1: 3,000 hour increase in audit hours over prior year. Measure #1: Increase in audit hours over prior year.</p>
End Result	Strategies to Achieve End Result
<p>B: Unclaimed property owners in Alaska will be united with their property.</p> <p>Target #1: Pay 15% more claims each year. Measure #1: Number of claims paid each year as compared to prior year.</p>	<p>B1: Place primary focus on locating owners of most recently reported properties.</p> <p>Target #1: Unclaimed Property will initiate search of at least 50 owners per month. Measure #1: Number of owner searches performed per year.</p>

Major Activities to Advance Strategies	
<ul style="list-style-type: none"> Enforce tax compliance through audit Focus activity examination on high risk returns and errors Streamline examination process Employ IRS data and examination resources to identify non-filers Implement performance tracking and process monitoring tools Provide training workshops in key areas 	<ul style="list-style-type: none"> Encourage voluntary compliance by informing taxpayers of resources that allow them to fully comply Account for program revenues Publish well-used and statutorily required publications and website materials Assist governor and legislature in developing new sources of revenue and increasing existing sources Respond to revenue related legislation

FY2009 Resources Allocated to Achieve Results							
<p>FY2009 Component Budget: \$14,587,100</p>	<p>Personnel:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding-left: 20px;">Full time</td> <td style="text-align: right;">125</td> </tr> <tr> <td style="padding-left: 20px;">Part time</td> <td style="text-align: right;">1</td> </tr> <tr> <td style="padding-left: 20px;">Total</td> <td style="text-align: right; border-top: 1px solid black;">126</td> </tr> </table>	Full time	125	Part time	1	Total	126
Full time	125						
Part time	1						
Total	126						

Performance Measure Detail

A: Result - Maximize compliance with current tax and gaming statutes.

Target #1: Percentage of taxes collected compared to taxes due between 92% and 98%.

Measure #1: Percentage of taxes collected compared to the taxes due.

Taxes Collected Compared to Taxes Due

Year	% of Taxes Collected
FY 2003	98.5%
FY 2004	99.7%
FY 2005	98.6%
FY 2006	96.0%
FY 2007	105.4%

Analysis of results and challenges: This percentage is driven primarily by the Tax Division's collections efforts. In the past, we believed that this percentage was indicative of the Division's compliance efforts. However, without the ability to reasonably estimate the amount of unreported taxes due to the state, this percentage is meaningless as a way to measure the Division's compliance efforts. In FY 2007, we collected more taxes due

than what was owed during the fiscal year. This was the result of increased collection efforts and the resultant payment of back taxes owed to the State. FY 2007 was a banner year for the Division in this area. However, as stated above, this does not provide any feedback regarding our compliance activities. As such, the Division will reassess this performance measure for FY 2008 and future years and come up with a more realistic and meaningful method of measuring our success in tax and gaming compliance.

A1: Strategy - Increase audit coverage (audit activities improve compliance and revenue).

Target #1: Open 20 new audit cases (taxpayers that have not been audited by us in the prior five years).

Measure #1: Number of new audits opened.

Number of New Audit Cases Opened

Year	# of Audit Cases
FY 2003	13
FY 2004	7
FY 2005	14
FY 2006	5
FY 2007	42
FY 2008	Forecast: 20

Analysis of results and challenges: The Tax Division maintains 100% coverage in oil and gas income and production taxes (and new oil and gas audit subjects are not included in this measure). An audit presence in each of the other tax types improves long-term voluntary compliance as well as generates new audit revenues. Furthermore, once established, audit generated revenues tend to recur as taxpayers modify their reporting to become consistent with the audit findings. Not included in the new audit count are audits of exploration tax credit claims by existing taxpayers. These audits do not meet our definition of "new audits" although they represent new and expanded audit effort by the division. We exceeded our goal in FY 2007 as a result of new audit staff in the Corporate and Excise tax units. We also limited the scope on several audits, choosing to look at several taxpayers with similar audit issues as opposed to conducting a full audit of a few taxpayers. Limited scope audits not only allow us to audit more taxpayers, but they also allow us to focus on audit issues that have a greater return to the State.

We view twenty new audit subjects annually as an appropriate target and this remains our goal for FY2008.

A2: Strategy - Increase voluntary compliance from identifying non-filers.

Target #1: Find 30 non-filers through compliance work.

Measure #1: Number of non-filers brought into compliance.

New Filers through Compliance

Year	# of New Filers
FY 2004	38
FY 2005	45
FY 2006	900*
FY 2007	977*

*Internet tobacco tax compliance project yielded 700 new taxpayers in FY2006 and 868 new taxpayers in FY2007.

Analysis of results and challenges: The Tax Division encourages voluntary compliance as the most effective tool for collecting tax revenues. An important aspect of voluntary compliance is for taxpayers to believe that they are paying about the same amount in taxes as other similarly situated taxpayers. Seeking out and finding new taxpayers and bringing them into compliance assists revenue both in long-term voluntary compliance as well as bringing in the revenues from the new taxpayers. The division does not believe there are any major oil and gas taxpayers not filing, but we are going after the tax types that constitute the other 20% of its revenue responsibilities. This target and measure does not include federal or multi-state compliance programs in which we currently participate.

In FY2007, we conducted a major taxpayer education and compliance effort with the assistance of the Department of Natural Resources in the mining license tax program. Our efforts resulted in over 100 new taxpayers in this tax type. We also initiated a new Internet tobacco tax compliance project which yielded 868 new taxpayers. Although identifying non-filers is an important function of the Division, the number of non-filers identified is not as important as the number of compliance projects initiated. Therefore, in the future, our goal will be to initiate a specific number of compliance projects as opposed to generating new taxpayers.

A3: Strategy - Use refund requests as a measure for how effective we are in processing tax returns and return information.

Target #1: Issue 100% of tax refunds within statutory 90-day interest free (grace) period.

Measure #1: Percentage of refunds issued within 90 days of claim.

Refunds Issued Within 90 Days of Claim

Year	% of Refunds Issued
FY 2003	64.02%
FY 2004	79.46%
FY 2005	78.63%
FY 2006	90.0%
FY 2007	97.4%
FY 2008	Forecast: 98.0%

Analysis of results and challenges: The Tax Division encourages voluntary compliance as the most effective tool for collecting tax revenues. Another important aspect of voluntary compliance is for the taxpayers to believe the division is timely, effective and efficient; and therefore, they are likely to suffer consequences if they are not fair in their dealings with the division. The division is using how well it processes refund requests as a proxy for how well it can process the information and money associated with returns, and then keep track of, retrieve, process and act on that information when requested. The Tax Division believes this is a good test for perceived competence with taxpayers, which in turn is reflected in voluntary compliance.

Our analysis of refund processing performance points to systems and staffing issues as the primary factors in meeting this target. Fully staffed programs supported by new systems met our target. Established programs with leaner staffing models and/or outdated systems failed to meet the target. System improvements were implemented and some increased staffing levels occurred in FY2007. In FY2007 we exceeded the previous target of 90% of tax refunds issued within the statutory period. We have also learned that it may take longer than 90 days to properly process a refund request and, at times, it makes sense to do so even if we pay interest on the refund. As such, we believe it is appropriate to lower our target from 100% to 98% issuance of tax refunds within 90 days of claim in FY2008.

A4: Strategy - Use permit application process as a measure for how effective we are in regulating gaming.

Target #1: Reduce the percent of gaming applications that require follow up due to missing and incomplete forms to no more than 35% of all applicants.

Measure #1: Percentage of gaming applications received needing additional follow-up.

Gaming Applications that Require Follow-up

Year	% of Applications
FY 2003	70%
FY 2004	39%
FY 2005	36%
FY 2006	35%
FY 2007	42%

Analysis of results and challenges: The Tax Division believes that voluntary compliance is tied to how competent and well organized the division is perceived to be. This measure specifically targets the gaming tax,

for which the division also serves as the regulatory body. The Tax Division has created checklists and visual aids to assist applicants for permits in preparing a complete and accurate application the first time each time. The division believes this is a good test for the perceived competence with taxpayers, which in turn results in both voluntary compliance for the taxpayer and conformance with the gaming laws.

In FY2007, we did not meet our goal of no more than 35% of all applications requiring follow up. This goal was not reached for two specific reasons. First, we introduced our online permitting and licensing program to allow permittees to file their permit applications electronically. Second, we initiated an imaging project to digitize all paper application forms. The online filing program required considerable testing and training. The imaging project required a complete redesign of all paper application forms. As a result of time spent implementing these systems, permit applications were mailed out a month later than usual which cut back on the amount of time permittees had to complete and file their applications. We believe that reduction in the time to file applications caused permittees to rush through the process and make more errors than usual. Due to the new electronic system, we will not identify this component as a performance measure in the future.

A5: Strategy - Increase number of audit hours.

Target #1: 3,000 hour increase in audit hours over prior year.

Measure #1: Increase in audit hours over prior year.

Change in Audit Hours over Prior Year

Year	# of Hours
FY 2005	(363)
FY 2006	(1,741)
FY 2007	7,500
FY 2008	Forecast: 2,000

Analysis of results and challenges: Although voluntary compliance remains our best tool for effective tax collection, that voluntary effort is enhanced by an audit presence, and therefore we need to increase our audit numbers.

The FY2005 and FY2006 results reflect auditor attrition, continued diversion of auditors, and unsuccessful recruitment. In FY2007, the Division stepped up recruiting efforts nationally and, although still below market, pay for professional audit staff increased significantly. In FY2006, we developed a comprehensive training plan for corporate tax auditors in coordination with current recruitment efforts under the new class specifications. With the increase in pay and the training plan, we exceeded our target increase in audit hours more than two-fold.

With increased staff and pay, we expect an additional increase in audit hours in FY2008. However, with auditor resources expected to be focused on special projects, such as regulations for the new oil and gas and commercial passenger vessel taxes, the projected increase will be minimal.

B: Result - Unclaimed property owners in Alaska will be united with their property.

Target #1: Pay 15% more claims each year.

Measure #1: Number of claims paid each year as compared to prior year.

Property Claims Paid per Year

Year	# of Claims Paid	% Change from Prior Year
FY 2003	2,706	19.47%
FY 2004	1,780	-34.22%
FY 2005	4,061	128.15%
FY 2006	4,649	14%
FY 2007	5,111	10%
FY 2008		Forecast: 10%

Analysis of results and challenges: Claims filed can fluctuate significantly due to factors beyond our control.

Claims initiated through contact with property owners will not always result in a claim being paid in the same fiscal year. In addition, we do not have control over a claimant's actions to return their signed claim form and include documentation required for payment. Although we fell short of our target in FY2007, we returned over \$2 million in property to Alaskans during the year. In FY2008, we opt for a more conservative goal of 10% due to the fact that we don't have control over claimant's actions.

B1: Strategy - Place primary focus on locating owners of most recently reported properties.

Target #1: Unclaimed Property will initiate search of at least 50 owners per month.

Measure #1: Number of owner searches performed per year.

Owner Searches Performed by UCP

Year	# of Searches
FY 2004	300
FY 2005	600
FY 2006	300
FY 2007	53

Analysis of results and challenges: The Unclaimed Property (UCP) staff conducts searches for property owners by selecting recently reported properties from the division's database and using online tools to locate the owners. The target is to search for 50 owners each month, however when there are fluctuations in staffing and/or workload the UCP places a priority on responding to claims requests from property owners which involves verifying claims and processing payments. In FY2007, UCP responded to 10% more claims than in FY2006 but as a result of staff turnover and workload prioritization, the target for number of owner searches was not met.

This approach of searching for owners is being updated in favor of the more effective method of conducting outreach to educate potential property owners of the existence of the program's website, with a searchable database and instructions for filing a claim. In addition, Alaska is part of a 40-state consortium which "advertises" unclaimed property on a single website called "Missing Money". Missing Money provides a single search method for individuals to look for unclaimed property in all 40 states. In the future, this performance measure will be revised accordingly.

Key Component Challenges

- Recruiting, training, and retaining professional staff.
- Assist in developing a new oil and gas production tax scheme that provides ongoing and stable revenues to the state, alleviates uncertainties for taxpayers, and provides incentives for future exploration and production activities within Alaska.
- Developing regulations for a new oil and gas production tax and implementing reporting systems.
- Maintaining the integrity of core tax programs in the face of resource demands from major revenue and investment initiatives.
- Contributing to efforts to start large-scale natural gas development in-state and commercialization of North Slope natural gas reserves in particular through the Governor's Alaska Gasline Inducement Act (AGIA).

Significant Changes in Results to be Delivered in FY2009

- The Tax Division will conduct more audits as a result of continued efforts to revitalize its audit programs with full professional staffing and auditor training. As audit groups are fully staffed, resultant taxpayer compliance will increase tax dollars collected.
- The Tax Division will increase its collection activities in an effort to reduce outstanding tax liabilities owed to the state.

- The Tax Division will restore functionality of core programs and services and insulate core services from erosion by major initiatives. Core services include audits, accounting and collections, and compliance programs.
- The Tax Division will provide assistance to the governor and legislature in evaluating potential revenue sources and developing a stable fiscal policy for the state.

Major Component Accomplishments in 2007

- Developed and implemented three cruise ship taxes, including the adoption of regulations and revenue sharing programs.
- Continued to provide critical resources in support of the governor's gas line negotiations.
- Continued to assist the legislature and the governor in dealing with fiscal issues and other legislation, providing information and testimony on AGIA, oil and gas production tax, mining license tax, incentive credits for heavy oil, and issues including tax credits for vocational education, tire fees, fisheries taxes, gambling, charitable gaming, and passenger vessel tax credits.
- Successfully completed 205 analysis requests, a total of 1,271 staff hours by the economics team.
- Initiated aggressive national recruitments for the auditor series positions: Corporate Income Tax Auditors responsible for the Alaska corporate net income tax; Oil and Gas Revenue Auditors responsible for production tax; and Tax Auditors responsible for other taxes and assessments. The Division recruited and trained two tax auditors and three production tax auditors during FY2007.
- Completed two successful compliance projects for tobacco and mining license taxes.

Statutory and Regulatory Authority

AS 04.11*	Alcoholic Beverages – Licensing
AS 05.15	Games of Chance and Contests of Skill
AS 05.16	Games of Chance and Contests of Skill on Ships Operating on Waters within the Jurisdiction of Alaska
AS 10.25*	Electric and Telephone Cooperative Act
AS 16.51	Alaska Seafood Marketing Institute
AS 34.45	Unclaimed Property
AS 43.05	Administration of Revenue Laws
AS 43.10	Enforcement and Collection of Taxes
AS 43.19	Multi-state Tax Compact
AS 43.20	Alaska Net Income Tax Act
AS 43.31	Estate Tax Law of Alaska
AS 43.40*	Motor Fuel Tax
AS 43.50	Tobacco Taxes and Sales
AS 43.52*	Transportation Taxes
AS 43.55	Oil and Gas Production Tax and Oil Surcharge
AS 43.56	Oil and Gas Exploration, Production, and Pipeline Transportation Property Taxes
AS 43.60	Excise Tax on Alcoholic Beverages
AS 43.65	Mining License Tax
AS 43.75*	Fisheries Business License and Taxes
AS 43.76	Fisheries Taxes and Assessments
AS 43.77*	Fishery Resource Landing Tax
AS 43.80	Salmon Price Reports
AS 43.82	Alaska Stranded Gas Development Act
AS 43.98	Miscellaneous Provisions
AS 42.05	Alaska Public Utilities Regulatory Act
AS 42.06	Pipeline Act

26 U.S.C. 38 Internal Revenue Code

15 AAC 05 Administration of Revenue Laws
15 AAC 10 Enforcement
15 AAC 19 Multi-state Tax Compact
15 AAC 20 Alaska Net Income Tax
15 AAC 40 Motor Fuel Tax
15 AAC 50 Cigarette Tax
15 AAC 52 Transportation Taxes
15 AAC 55 Oil and Gas Properties Production Tax
15 AAC 56 Oil and Gas Exploration, Production and Pipeline Transportation Property Tax
15 AAC 60 Excise Tax on Alcoholic Beverages
15 AAC 65 Mining License Tax
15 AAC 75 Fisheries Business Tax
15 AAC 76 Salmon Enhancement Tax
15 AAC 77 Fishery Resource Landing Tax
15 AAC 80 Salmon Prices
15 AAC 98 Tire Fees
15 AAC 116 Fish and Game Licensing and Seafood Marketing Assessment
15 AAC 160 Authorized Games of Chance and Skill

* Statutes provide for sharing taxes and fees

Contact Information

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**Tax Division
Component Financial Summary**

All dollars shown in thousands

	FY2007 Actuals	FY2008 Management Plan	FY2009 Governor
Non-Formula Program:			
Component Expenditures:			
71000 Personal Services	7,913.4	9,599.2	11,007.2
72000 Travel	268.4	190.6	190.6
73000 Services	2,208.7	2,259.5	3,280.1
74000 Commodities	200.1	104.3	104.3
75000 Capital Outlay	54,680.8	25,012.9	4.9
77000 Grants, Benefits	0.0	0.0	0.0
78000 Miscellaneous	0.0	0.0	0.0
Expenditure Totals	65,271.4	37,166.5	14,587.1
Funding Sources:			
1004 General Fund Receipts	64,182.1	36,124.4	13,506.4
1005 General Fund/Program Receipts	714.8	724.4	759.2
1007 Inter-Agency Receipts	181.0	37.0	37.0
1061 Capital Improvement Project Receipts	119.4	165.0	171.0
1105 Alaska Permanent Fund Corporation Receipts	74.1	74.1	77.7
1156 Receipt Supported Services	0.0	41.6	35.8
Funding Totals	65,271.4	37,166.5	14,587.1

Estimated Revenue Collections

Description	Master Revenue Account	FY2007 Actuals	FY2008 Management Plan	FY2009 Governor
Unrestricted Revenues				
General Fund Program Receipts	51060	1,877.3	1,900.0	1,900.0
Unrestricted Total		1,877.3	1,900.0	1,900.0
Restricted Revenues				
Interagency Receipts	51015	181.0	37.0	37.0
General Fund Program Receipts	51060	714.8	724.4	759.2
Receipt Supported Services	51073	0.0	41.6	35.8
Capital Improvement Project Receipts	51200	119.4	165.0	171.0
Permanent Fund Earnings Reserve Account	51373	74.1	74.1	77.7
Restricted Total		1,089.3	1,042.1	1,080.7
Total Estimated Revenues		2,966.6	2,942.1	2,980.7

**Summary of Component Budget Changes
From FY2008 Management Plan to FY2009 Governor**

All dollars shown in thousands

	<u>General Funds</u>	<u>Federal Funds</u>	<u>Other Funds</u>	<u>Total Funds</u>
FY2008 Management Plan	36,848.8	0.0	317.7	37,166.5
Adjustments which will continue current level of service:				
-Transfer Oil and Gas Credit Refund Appropriation to new Oil and Gas Tax Credit Fund	-25,000.0	0.0	0.0	-25,000.0
-FY 09 Health Insurance Increases for Exempt Employees	0.6	0.0	0.0	0.6
-FY 09 Bargaining Unit Contract Terms: General Government Unit	482.1	0.0	9.6	491.7
Proposed budget decreases:				
-Reduce Fiscal Note for Cigarette Testing CH61 SLA07 (SB84) (CH28 SLA 07 Sec2 Pg45 Ln26)	0.0	0.0	-5.8	-5.8
Proposed budget increases:				
-Implementation of HB 2001, Changes to the Oil and Gas Production Tax	1,934.1	0.0	0.0	1,934.1
FY2009 Governor	14,265.6	0.0	321.5	14,587.1

**Tax Division
Personal Services Information**

Authorized Positions		Personal Services Costs		
<u>FY2008</u>				
<u>Management</u>	<u>Plan</u>	<u>FY2009</u>	<u>Governor</u>	
Full-time	121	125	Annual Salaries	7,715,017
Part-time	0	1	COLA	502,480
Nonpermanent	0	0	Premium Pay	0
			Annual Benefits	3,839,318
			<i>Less 8.71% Vacancy Factor</i>	(1,049,615)
			Lump Sum Premium Pay	0
Totals	121	126	Total Personal Services	11,007,200

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Accountant III	0	0	1	0	1
Accountant IV	0	0	1	0	1
Accounting Clerk II	0	0	3	0	3
Accounting Spvr II	0	0	1	0	1
Accounting Tech II	0	0	2	0	2
Accounting Tech III	0	0	3	0	3
Administrative Assistant	0	0	1	0	1
Administrative Assistant I	1	0	0	0	1
Administrative Clerk II	0	0	3	0	3
Administrative Clerk III	1	0	2	0	3
Administrative Manager I	1	0	0	0	1
Administrative Manager II	0	0	1	0	1
Analyst/Programmer I	0	0	2	0	2
Analyst/Programmer II	0	0	2	0	2
Analyst/Programmer III	0	0	2	0	2
Analyst/Programmer V	0	0	1	0	1
Chief Economist	1	0	0	0	1
Chief of Revenue Operations	0	0	1	0	1
Corporate Income Tax Audit I	3	0	0	0	3
Corporate Income Tax Audit III	2	0	0	0	2
Corporate Income Tax Audit IV	3	0	0	0	3
Corporate Income Tax Spec	1	0	0	0	1
Data Processing Mgr I	0	0	1	0	1
Deputy Director, Tax Division	1	0	0	0	1
Director, Tax Division	1	0	0	0	1
Economist II	0	0	1	0	1
Economist III	4	0	1	0	5
Gas Pipeline Coordinator	1	0	0	0	1
Investigator III	4	0	0	0	4
Investigator IV	1	0	0	0	1
Microfilm/Imaging Oper II	0	0	1	0	1
Oil & Gas Revenue Auditor II	3	0	0	0	3
Oil & Gas Revenue Auditor III	6	0	0	0	6
Oil & Gas Revenue Auditor IV	7	0	0	0	7
Oil & Gas Revenue Specialist	1	0	0	0	1
Petroleum Economist I	1	0	1	0	2
Prog Coordinator	0	0	1	0	1
Revenue Appeals Officer I	2	0	0	0	2

Position Classification Summary

Job Class Title	Anchorage	Fairbanks	Juneau	Others	Total
Revenue Appeals Officer II	2	0	0	0	2
Revenue Appeals Supervisor	1	0	0	0	1
Revenue Audit Supvr I	0	0	2	0	2
Revenue Audit Supvr II	3	0	0	0	3
Senior Oil & Gas Auditor	4	0	0	0	4
State Petro Prop Assess	1	0	0	0	1
Tax Auditor I	3	0	0	0	3
Tax Auditor III	4	0	1	0	5
Tax Auditor IV	3	0	0	0	3
Tax Technician I	2	0	1	0	3
Tax Technician II	4	0	5	0	9
Tax Technician III	6	0	4	0	10
Tax Technician IV	0	0	2	0	2
Unclaimed Property Specialist	0	0	1	0	1
Totals	78	0	48	0	126