

State of California
Franchise Tax Board

Tax Amnesty
Feasibility Study Report
FTB FSR 04-07

July 2004

TABLE OF CONTENTS

<i>1.0 Executive Project Approval Transmittal</i>	2
<i>2.0 Project Summary Package</i>	2
<i>3.0 Business Case</i>	2
<i>4.0 Baseline Analysis</i>	3
<i>5.0 Proposed Solution</i>	5
<i>6.0 Project Management Plan</i>	11
<i>7.0 Risk Management Plan</i>	19
<i>8.0 Economic Analysis Worksheets (EAWs)</i>	21
<i>Attachments</i>	21
<i>Appendix 1. Project Criticality Evaluation Factors – Reportable Projects</i>	22

1.0 Executive Project Approval Transmittal

See attached

2.0 Project Summary Package

See attached

3.0 Business Case

3.1 Business Program Background

California's Franchise Tax Board (FTB) is responsible for the administration of both the Personal Income Tax and Bank and Corporation Tax Laws.

Legislation has been introduced for a Tax Amnesty Program. The Tax Amnesty Program is designed to increase revenue and address those taxpayers who contribute to the overall State of California Tax Gap.

Tax Amnesty is an opportunity for individuals and businesses to pay back taxes without penalties, fees, or fear of criminal prosecution. The Tax Amnesty Program would apply to taxable years beginning before January 1, 2003.

FTB will develop a comprehensive public outreach program to publicize the Tax Amnesty program. To maximize public awareness, the methods used to publicize the Tax Amnesty Program could include statewide news releases, local news releases, public services announcements on television and radio, a Tax Amnesty Internet website, and an invitational notice to participate.

Beginning December 2004, concluding January 2005, Tax Amnesty notices will be mailed to taxpayers residing on FTBs accounts receivable systems (approximately 2.4 million taxpayers). For those taxpayers who do not apply for Tax Amnesty during the application period of February and March 2005, additional penalties and a higher interest rate will be assessed.

3.2 Business Problem or Opportunity

Business Problem

1. To meet Tax Amnesty's legislative mandates, a number of FTBs system functions will need to be modified. Modifications to the application software are required to the Taxpayer Information System (TI), Accounts Receivable Collection System (ARCS), Personal Audit Work Station (PAWS), Business Entities Tax System (BETS), Integrated Nonfiler Compliance System (INC), the Tandem System (ICBS), Automated Call Distributor (ACD) and Interactive Voice Response (IVR) Systems.
2. FTB needs to develop Internet WebPages to 1) make public a list of the 10 largest corporate delinquencies and personal income tax liabilities, and 2) provide electronic Tax Amnesty forms, notices, payment options and frequently asked questions, and instructional information.

3.3 Business Objectives

1. Generate \$220 million in net revenue in fiscal year 04/05.
2. Decrease the Tax Gap by increasing the number of Taxpayers in compliance.

3.4 Business Functional Requirements

Functional requirements are:

1. Modify the application software for the Taxpayer Information System (TI), Accounts Receivable Collection System (ARCS), Personal Audit Work Station (PAWS), Business Entities Tax System (BETS), Integrated Nonfiler Compliance System (INC), Tandem System (ICBS), and the Electronic Services Section-Electronic Communication System (ESS-ECOM) Server in order to develop and process electronic and paper Tax Amnesty forms, notices, and payments.
2. Develop a self-service Tax Amnesty Internet website.
3. Develop an Internet website making public a list of the 10 largest corporate delinquencies and personal income tax liabilities.
4. Develop a statewide media campaign to publicize Tax Amnesty and promote compliance of the tax laws.
5. Ensure consistency in public service (training, procedures, and staffing).

4.0 Baseline Analysis

4.1 Current Method

FTBs primary accounting systems are the Taxpayer Information System (TI) for individuals and Business Entities Tax System (BETS) for business entities. These systems interface with various systems to administer the tax laws, such as the Collection System, Audit System, and Integrated Nonfiler Compliance System (INC). Returns and remittances are processed through an automated scanning application and/or manually keyed into an application. The information is updated through batch processes to the appropriate taxpayer account. Together these systems produce thousands of notifications, billings, or correspondence for individuals and business entities on a daily basis through batch processes.

The accounting systems automatically assess a variety of penalties authorized by various statutes based on programmed due dates and payment effective dates. Other penalties are triggered when other systems notify the accounting systems of defined activities, such as cost recoveries and dishonored checks. Some penalties are modified or waived by the accounting system when tax amounts change or users perform on-line transactions. Penalty changes are passed through to the interfacing systems when notices/bills are produced.

Systems that will be impacted by the Tax Amnesty Program are:

- Taxpayer Information System (TI)
- Accounts Receivable Collection System (ARCS)
- Personal Audit Work Station (PAWS)
- Business Entities Tax System (BETS)

- Integrated Nonfiler Compliance System (INC)
- Tandem System (ICBS)
- Electronic Services Section-Electronic Communication System (ESS-ECOM) Server
- Automated Call Distributor (ACD) and Interactive Voice Response (IVR) Systems

4.2 Technical Environment

FTBs technical environment consists of the mainframe, and networks attached to a distributed environment. FTB system is compatible with the strategic enterprise systems within the department. It is open, flexible and scaleable, allowing for the addition of new technologies as they become available.

4.2.1 Existing Infrastructure

FTBs existing mainframe infrastructure, network infrastructure, and distributed environment require modifications to administer the Tax Amnesty Program.

FTBs current infrastructure consists of:

Mainframe Infrastructure

The FTBs current mainframe consists of the IBM Z900 E-Server / 2064-1C2 with a minimum capacity of 476 usable MIPS, 14 GB processor memory and 165 ESCON attached channels. The Direct Access Storage Device (DASD) has 2.9 Terabytes of RAID-5 storage to support all major Tax Program areas including access to on-line databases utilizing ADABAS, DB2, and VSAM files. Furthermore, Open Systems DASD has 2.5 Terabytes for Exchange database and on-line backup requirements. There is also an Automated Cartridge System (ACS) that supports twenty-four 3490 and twenty 3590 devices with a Tape cell capacity of 35,000 internal slots.

Network Infrastructure

The Local Area Network (LAN) at FTBs Central Office is the heart of the enterprise network. Our current topology consists of a Gigabit Ethernet Network connected to both Buildings one and two composed of four switches redundantly connected. This Gigabit Ethernet core also has four server farm switches, redundantly connected to its core, providing fault tolerance to the servers connected to them.

There are approximately 40 shared hubs located throughout the field offices and approximately 100-120 switching hubs supported on the local, metropolitan, and wide area networks, in addition to approximately 350 NT servers, and an estimated 50 UNIX servers. The primary protocol suite is TCP/IP. There are nearly 6,000 clients supported on the network. Network users have access to the mainframe via Cisco's Channel Interface Processors (CIPs), while a Data Link Control (DLC) Token Ring between the mainframe and the UNIX servers provide connectivity.

The metropolitan area network, comprised of Micron, Bradshaw, Sun Centers I, II, and III, and the International Drive sites, are connected to the LAN by an Asynchronous Transfer Mode (ATM) over Synchronous Optical Network (SONET) at OC-3 speed with a combination of shared and switched technology, 10baseT and 100baseT, supported at these locations.

The wide area network, comprised of 18 in-state offices and four out-of-state offices, is connected to the LAN by frame relay at rates ranging up to T-1 speeds. The field offices are shared 10BaseT to the desktop. There are a total of 30 routers on the local, metropolitan, and wide area networks.

The network infrastructure also has several network management systems for monitoring critical network devices. Concord Network Health is one of the network monitoring tools specifically designed for generating user-friendly performance and usage reports. Cisco Works for Switched Internetworks is also used to monitor and provide alert type notification of network device outages. Furthermore, there are a number of additional tools used to proactively monitor and manage the network.

Distributed Environment

The FTB has a large distributed computing environment attached to its enterprise network. This distributed environment consists of large client/server applications, smaller LAN-based applications, and office automation including electronic mail. UNIX servers provide the primary platform for database and applications services required to support the department's large client/server applications, while Windows servers are used to support the small LAN applications and office automation.

UNIX servers primarily include IBM SP/2, IBM RS/6000, and HP 9000. Database Management systems on these UNIX servers include Sybase ASE and IBM UDB2. On-line applications are primarily written using PowerBuilder or Java. Batch applications are primarily written in COBOL or C.

Windows servers are primarily Dell and Compaq, running Windows 2000 and under Active Directory Services. Microsoft SQL Server is the primary DBMS on these servers. Applications accessing these servers are primarily written using Visual Basic or Microsoft Active Server Pages.

Backups for the Distributed systems primarily are captured by one of two automated tape libraries. The INC System and INC Data Warehouse use the TSM backup that has capacity of 120TB of tape space. Most of the other systems are backed up by the Legato backup system, which has capacity of 143 TB of tape capacity.

5.0 Proposed Solution

The proposed Tax Amnesty Program solution modifies application system software supporting the Taxpayer Information System (TI), Accounts Receivable Collection System (ARCS), Personal Audit Work Station (PAWS), Business Entities Tax System (BETS), Integrated Nonfiler Compliance System (INC), Tandem System (ICBS), Electronic Communication System (ECOM), Automated Call Distributor System (ACD), and Interactive Voice Response System (IVR). These modifications are necessary to mail Tax Amnesty notices, process payments, and develop a process to monitor and ensure timely filing of applications, calculations of penalties, interest, and fees. In addition, FTB will develop processes to monitor future compliance and revoke Tax Amnesty penalty waivers. An Internet option will 1) make public a list of the 10 largest corporate delinquencies and

personal income tax liabilities, and 2) provide electronic Tax Amnesty forms, notices, payment options, frequently asked questions, and instructional information.

Consistent public service will be provided by procedures and training of staff. This solution is compliant with legislation and allows FTB to administer the Tax Amnesty Program using its existing environment and infrastructure.

5.1 Solution Description:

1. **Hardware:** None
2. **Software:** None
3. **Technical platform:** The existing mainframe and UNIX platforms will be used.
4. **Development approach:** A core team will be created comprised of in-house staff with the expertise to identify the integration points and their system changes. The core team members will work with key members from the affected systems maintenance staff to identify their system changes, develop, system test, and implement the business solution. The Project Manager will coordinate all of the teams through implementation.
5. **Integration issues:** No change. The existing technical interfaces will be utilized.
6. **Procurement approach:** FTB will conduct procurements in the most efficient and expeditious manner within the provisions provided in the Public Contract Code (PCC). It has been determined there will be at least three procurements. One contract for advertisement will be conducted through the competitive bid process. One contract will be a done through competition under the Leveraged Procurement Agreements (LPA) for consulting services. The third contract will be a Non-Competitive Bid Justification (NCBJ) for proprietary software augmentation.

SAM Management Memo 03-05 provides guidelines for completion, departmental approval, and submission of an Information Technology Procurement Plan (ITPP) to the Department of General Services (DGS). An ITPP describes the overall strategy necessary to accomplish and manage an information technology acquisition by formally documenting that the proposed approach for the acquisition satisfies state requirements. The ITPP will serve as a reference document and become a permanent record of acquisition decisions.

7. **Technical interfaces:** The existing technical interfaces will be utilized with necessary modifications for the following systems:
 - Taxpayer Information System (TI)
 - Accounts Receivable Collection System (ARCS)
 - Personal Audit Work Station (PAWS)
 - Business Entities Tax System (BETS)
 - Integrated Nonfiler Compliance System (INC)
 - Tandem System (ICBS)

- Electronic Services Section-Electronic Communication System Server (ESS-ECOM)
 - Automated Call Distributor (ACD) and Interactive Voice Response (IVR) Systems
8. **Testing plan:** The project's testing plan will provide a detailed description and outline of activities required for preparing and executing the system changes across multiple systems. The testing phases will include unit, interface, system, and regression tests. The test process verifies the adherence to the application design in accordance with the business requirements. The objectives of the test strategy are to validate business functionality, verify usability, architectural integrity, internal interface processes, and validate project phase compatibility.
9. **Resource requirements:** In FY 04/05, the project will use existing FTB resources working overtime and contract services at a cost of \$2.2 million for development and implementation. In addition, 9.4 PYs of existing FTB resources will be redirected at a cost of \$813,000 for programming, testing, system changes and internal oversight. Total Program costs for FY 04/05 will be \$9.9 million (102.8 PYs). 31 of the 102.8 PYs at a cost of \$1.9 million will be redirected from within FTB. Program costs are for processing documents, phone calls, advertisement, printing, postage for mailing documents and includes a three-year limited term legal position. For FY 05/06, a BCP augmentation for program costs of \$800,100 (2.4 PYs) and four (4) two-year Limited Term positions will be requested for post amnesty activities for processing and mailing second notices, post amnesty phone calls and IT related activities for the Accounts Receivable Management (ARM) & Technology Services (TS) Divisions:
- ARM Division**
Systems Management Bureau (SMB)
 Following the implementation of the Tax Amnesty Program (March 31,2005), SMB will require additional system functionality to recognize and monitor BE and PIT Amnesty defaulted accounts that have previously Amnesty waived penalties in order to reverse the waived penalty and assess Amnesty imposed penalties in order to update the account based on the intent of the Amnesty legislation.
- TS Division**
Individual Tax System Management Bureau (ITSMB)
 Once the Amnesty date has elapsed, staff will be needed to create a series of adhoc's to release account holds, rebalance tax years, create reports, etc.
Business Entities Tax System
 Currently the BETS system does not include any BE installment agreement functionality. Therefore, development and testing will need to be built into the BETS system to identify, process and interface this new account type with the collection system. Once the Amnesty date has elapsed, staff will be needed to create a series of adhoc's to address post amnesty activities such as releasing account holds, creating reports, and updating BETS within the intent of the Amnesty legislation.
10. **Training plan:** An Enterprise Training Team will be responsible for developing and conducting user training. Depending upon the role of the participant, an appropriate level of training will be provided (e.g., classroom, on-line, PowerPoint, etc.). The training team will also ensure that appropriate on-line help screens and/or user manuals are provided to assist users.

11. **Ongoing maintenance:** After implementation, four (4) additional limited term staff will be needed as stated under the resource requirements to provide ongoing system maintenance for the specific Divisions as follows:

Accounts Receivable Management Division

Systems Management Bureau (SMB)

Currently the primary collection program requires approximately 2.0 PYs to support the Installment Agreement functionality for PIT. Consistent with PIT requirements the Business Entity (BE) functionality will require an additional 2.0 PYs to support the BE Installment Agreement process.

Technology Services Division

Business Entities Tax System (BETS)

BETS estimates an ongoing need to maintain and update the Amnesty program once implementation is completed. BETS anticipates ongoing needs to support post amnesty activities such as, expanded reporting capabilities, emerging issues, and updating/rebalancing BE accounts.

12. **Information security:** To ensure data integrity, data security, architectural security, and confidentiality of data, the project team will work closely with Privacy, Security, and Disclosure Bureau staff to ensure compliance with departmental security policy, standards, guidelines, and protocols. The proposed solution will include FTBs audit log requirements as described in the department's Information Security Policy Manual (ISPM) and, where applicable, the IRS Publication 1075.

Newly developed systems and functional changes to existing systems require security re-certification prior to implementation. To ensure no unintended negative consequences were introduced during system changes, the FTBs Compliance Monitoring Unit must perform a complete system vulnerability scan. Identified deficiencies will be corrected prior to production migration.

13. **Confidentiality:** The project team will work with the Privacy, Security, and Disclosure Bureau to ensure departmental security guidelines are followed in regard to confidential employee information. FTB staff will only have access to data for which they have a true business need and their access level to the data will be controlled by their role(s) within the system.

14. **Impact on end users:** From a public service perspective, a primary objective is to ensure consistency in the information provided by departmental public service staff, by using an enterprise-wide approach to procedures, training, and services. It's imperative that all contact center areas act as resources in identifying and addressing ongoing issues. The challenge will be to continue to provide quality customer service with limited departmental resources.

15. **Impact on existing system:** Systems with the following functionality will have to be modified for individual and business entities taxes:

- Application - fillable and printable from our website
- Payment processing
- Return processing

- Penalty and interest calculations
- On-line displays
- Notices and correspondence
- Installment Agreement processing
- Default processing
- Re-sequencing activities
- System interfaces
- Installment Agreement web application

A web Tax Amnesty application will be created along with system interfaces. A new Tandem System (ICBS) keying process will have to be created to key the Tax Amnesty documents. The Interactive Voice Response (IVR) and Automated Call Distributor (ACD) telephone customer service systems will have to be modified to provide customer information and to redistribute call center activity to maximize customer service.

16. **Consistency with overall strategies:** (Proposed Legislation) The proposed solution meets the business goals and objectives of FTBs Strategic Plan 2003-2007: Goal #1, Become Customer Centered, and Goal #2, Promote Fair and Effective Tax Administration.
17. **Impact on current infrastructure:** Current infrastructure will not be impacted.
18. **Impact on data centers:** None
19. **Data center consolidation:** N/A
20. **Backup and operational recovery plan (ORP):** FTBs Business Impact Assessment (BIA) defines the Taxpayer Information System (TI), Business Entities Tax System (BETS), and Tandem System (ICBS) business function as tier 1 recovery priority with a Maximum Acceptable Outage (MAO) of 2 days; Accounts Receivable Collection System (ARCS), Personal Audit Work Station (PAWS), and Integrated Nonfiler Compliance System (INC) as tier 2 recovery priority with a MAO of 7 days.

Business resumption plans are in place for each of these business applications, which will not require significant changes as a result of this project. However, the system changes included in this proposal will result in additional data collected, minor changes will be required to the current data backup routines. The additional data will be included in the current data backups, which are performed on a daily basis for each of these applications. The data backups are kept in a storage vault located near FTBs data center. Once a week, a full set of backups are sent off-site utilizing an off-site storage vendor managed by the Computing Resources Bureau (CRB). The off-site backups are rotated weekly and a minimum of two generations of backups are off-site at any given time.

21. **Public access:** E- Services
Develop user-friendly web pages, electronic (or fillable) forms, and application fillable and printable from our website to make it easy, convenient, and secure for

taxpayers to participate in the Tax Amnesty Program. The on-line options could include the following:

- Access account on-line to find out what the current tax liability is and obtain information about how the liability would be reduced by Tax Amnesty
- Complete and file an application to participate in the Tax Amnesty offer on-line
- Look-up tax for prior year returns via on-line tax calculator
- Pay amounts owed on-line or, if necessary, request an Installment Agreement on-line
- Track how many dollars the state is collecting under the Tax Amnesty Program
- Get answers to common questions on-line
- Availability of older prior year tax returns

We would also provide, on a quarterly basis, a list of the 10 largest corporate delinquencies and personal income tax liabilities. When the delinquencies or liabilities are settled, we would revise the list to remove the taxpayer's name.

22. **Costs and benefits:** See Section 8.0, EAWs, for cost detail.

One-time Information Technology Cost: \$3,031,000

Total Program Cost: \$10,817,600

Projected Revenue: \$220 million in net revenue for fiscal year 04/05.

Amnesty estimates were based on New York's experiences in administering their 2002/03 tax amnesty program. FTB used the results of the New York amnesty program to predict the extent to which Californians would respond to tax amnesty. New York's price elasticity (a measure of responsiveness of one variable in response to another variable) was calculated based on New York's percentage increase in collections attributed to amnesty divided by the percentage change in price (difference between the cost advantage of participating in amnesty and the cost of not participating in amnesty, divided by the total cost of non participation-total cost of non participation includes total taxes owed plus fees, penalties and interest). This yielded an elasticity of 4.7 for personal income tax and 1 for corporate taxes. New York's price elasticity was then applied to the comparative variables for California taxpayers (total eligible population in dollars, advantage price of participating in amnesty, cost of non participation) to estimate California's amnesty collections. Fiscal year revenue estimates include estimated accruals.

23. **Sources of funding:**

In Fiscal Year (FY) 2004/05 staff costs for 9.4 PYs will be redirected from within the department for development activities. A budget augmentation will be requested for overtime and contract services.

In FY 2005/06 and 2006/07, budget augmentations will be requested for continuing IT activities and program costs.

5.2 **Rationale for Selection:**

- Complies with the legislative requirements
- The most cost effective solution from a resource and technology viewpoint

5.3 Other Alternatives Considered

Alternative 1

Manually process the waiving of penalties and fees.

5.3.1 Describing Alternatives

Alternative 1: Process all Tax Amnesty penalties and fees manually with minimal changes to the various systems functionality.

Advantages

1. Minimal programming hours.

Disadvantages

1. The projected revenue will not be realized for fiscal year 04/05.
2. Tax Amnesty applications would not be processed within the mandated time frames resulting in an overlap with the normal annual processing.
3. An increase in refunds issued 45 days after deposit requiring interest to be paid
4. Tax Amnesty returns and payments could get mixed into normal annual increase in April mail. As a result, processing of Tax Amnesty volumes could be delayed for 3-4 weeks while the department focuses on processing 2004 tax returns to ensure timely refunds

Costing

- This alternative does not meet the objectives in the functional requirements and therefore was not costed. This alternative could increase total FTB cost of Tax Amnesty Program by 15-18 percent as temporary staff will be needed for a longer period of time to process Tax Amnesty volumes and workloads

6.0 *Project Management Plan*

6.1 Project Manager Qualifications

Carol D. Williams, the Project Manager, is an Administrator II in the Taxpayer Services Center Section of the Filing Services Bureau. She has over 12 years of proven leadership in project planning, development, and implementation in the auditing and operations fields of the FTB. She manages approximately 255 permanent employees and oversees an annual budget of \$12 million. She is extremely knowledgeable of all business and technical areas of the department. She has demonstrated the ability to communicate, direct, and lead teams from varied technical and non-technical backgrounds efficiently and effectively and has proven her experience assisting in the enterprise coordination of several internal business projects. Carol was Business Requirements Manager of the Enterprisewide Customer Service Platform I (ECSPI) and User Rollout Manager for the Integrated Nonfiler Compliance System (INC) and the Accounts Receivable Collection System (ARCS). Carol has experience with change management for implementing new systems. Her problem solving, problem resolution skills, and good working relationships with staff and

management makes her an excellent choice as Project Manager. She possesses a Bachelor of Science degree in Business Administration with a concentration in Accounting.

Carols proven leadership skills are complemented by the extensive Information Technology project experience of the Project Sponsor and Project Team.

6.2 Project Management Methodology

The FTB project management methodology is based on *A Guide to the Project Management Body of Knowledge* (PMBOK) 2000, and SIMM Section 45, Appendix A, and Section 200, *Project Management Methodology Guidelines*.

The Tax Amnesty project will include a formal project management methodology. The following features the project management approach:

Phase	Milestone (such as)	Deliverable (such as)
General Project Management (Project Communications Management)	Progress Reviews	Change Management Procedure Progress Reports - Phase Summary Reports - Baseline Analysis (technical, schedule, cost) - Risk Assessment (initial, ongoing) - Management Reports - Task Reporting

General Project Management Phase is an ongoing phase throughout the life of the project. This phase is not considered a reportable phase for project tracking purposes.

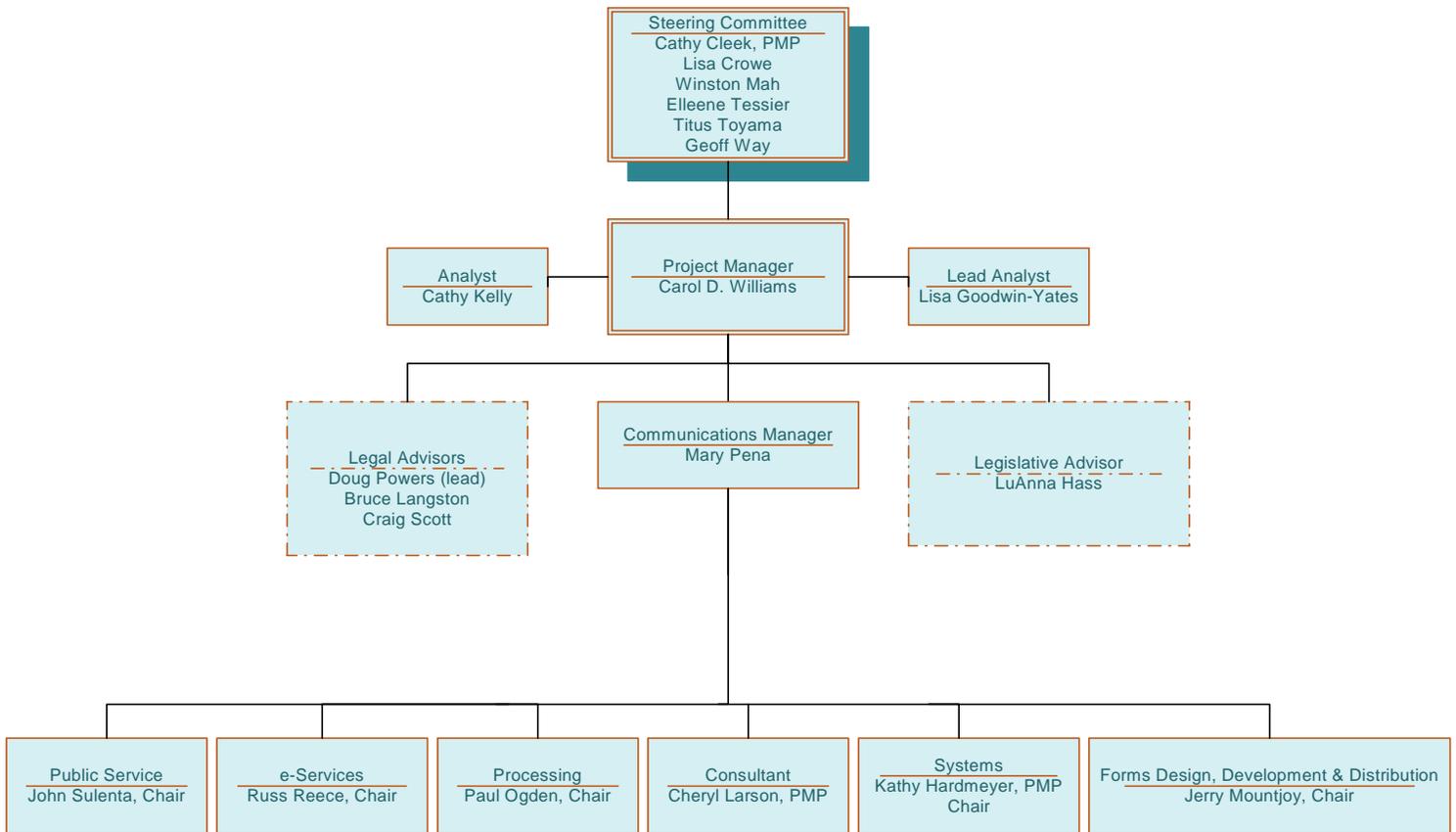
Phase	Milestone (such as)	Deliverable (such as)
Concept	Research/Development Analysis Kickoff Meeting Risk Assessment Funding/Resources	Project Notice/Summary Fact Sheet Project Study/FSR/BCP Preliminary Project Plan Risk Assessment Summary
Project Start	Detailed Project Plan Approval	Detailed Project Plan
Requirements	Requirements Reviews Functional Baseline Approval	Business/Technical/Operational Concept Specifications Design Programming Interfaces Change Proposals
Design	Design & Specification Reviews	Design - System, Interface
Development	Develop/Code Reviews Unit Test	Source Code Executable Code, Test Plans Test Results, Final Design
Test	Test Plan Approval Interface Test System Test	Test Plans, Test Procedures Test Verification Matrix
Implementation	Migrate to Production	Implementation Plan
Post Implementation	Monitor Production	Post Implementation Plan Final Documents, Closeout
Close Project	Finalization Documentation	Project Wrap-up/PIER

6.3 Project Organization

A successful project involves input, review, and involvement from many business areas, as well as from a number of technical areas of expertise. The key project team members are:

Project Sponsor: Cathy Cleek, PMP
Project Manager: Carol D. Williams

Tax Amnesty Implementation Team



Project Customer(s):

- Taxpayer Information System (TI)
- Accounts Receivable Collection System (ARCS)
- Professional Audit Support System (PASS)
- Business Entities Taxpayer System (BETS)
- Automated Audit
- Integrated Nonfiler Compliance System (INC)
- Electronic Services Section (ESS)
- Automated Call Distributor (ACD) and Interactive Voice Response (IVR) Systems
- Enterprise Integration Services Section

6.4 Project Priorities

Schedule	Scope	Resources
Constrained (Not Flexible)	Improved (Somewhat Flexible)	Accepted (Most Flexible)

6.5 Project Plan

During start up, the Project Manager will use Microsoft Project to develop the project plan. Other tools may be incorporated, if appropriate. Each separate business team will maintain their own project plan and communicate their status to the Project Manager.

6.5.1 Project Scope

The scope of this project includes modifying existing systems to waive unpaid penalties, fees, assess new Tax Amnesty penalties, and monitor Tax Amnesty accounts during the “probationary period” for compliance. These systems include, but are not limited to, Taxpayer Information System (TI), Personal Income Tax Accounts Receivable Collection System (PIT ARCS), Business Entities Accounts Receivable Collection System (BE ARCS), Personal Audit Work Station (PAWS), Business Entities Tax System (BETS), and Integrated Nonfiler Compliance System (INC). The scope of this project may also include MACRO programs that “screen scrape” a TI or BETS screen or Web application that provides a fillable form for the taxpayer’s information or use.

The scope of this project also includes:

1. Modify the application software for the Taxpayer Information System (TI), Accounts Receivable Collection System (ARCS), Personal Audit Work Station (PAWS), Business Entities Tax System (BETS), Integrated Nonfiler Compliance System (INC), Tandem System (ICBS), and the Electronic Services Section-Electronic Communication System (ESS-ECOM) Server in order to develop and process electronic and paper Tax Amnesty forms, notices, and payments.
2. Develop a self-service Tax Amnesty Internet website.
3. Develop an Internet website making public a list of the 10 largest corporate delinquencies and personal income tax liabilities.
4. Develop a statewide media campaign to publicize Tax Amnesty and promote compliance of the tax laws.
5. Ensure consistency in public service (training, procedures, and staffing).

6.5.2 Project Assumptions

1. The functional requirements stated in Section 3.4, Business Functional Requirements, are attainable.
2. The necessary technical and business staff will be available to develop and deploy the project.
3. Funding will be available to support the procurement needs of the project.

4. Procurement activities will not require extraordinary approvals and are accelerated to meet the project timeframes.

6.5.3 Project Phasing

This project will not be phased.

6.5.4 Roles and Responsibilities

Role	Responsibilities
Tax Gap Executive Steering Committee	<ul style="list-style-type: none"> • Approve Policy Decisions
Project Sponsor	<ul style="list-style-type: none"> • Ensure that the project conforms to departmental, Agency, and control agency guidelines • Approve project study plan and implementation • Ensure necessary resources are available
Project Steering Committee	<ul style="list-style-type: none"> • Decision making and approval • Provide project guidance for issues the project team is unable to resolve • Ensure availability of necessary project resources for the study and implementation
Project Manager	<ul style="list-style-type: none"> • Select team and assign tasks • Facilitate meetings • Identify and resolve project issues • Provide status report to project sponsor • Supervise project implementation • Evaluate and report project effectiveness
Project Team Business and Technical Managers	<ul style="list-style-type: none"> • Provide resources and personnel necessary to complete the study and implement and support the project upon approval • Provide input on project scope, objectives, and deliverables • Identify personnel necessary to implement the project
Project Team Business and Technical Staff	<ul style="list-style-type: none"> • Provide input on project scope, objectives, and deliverables • Identify processes and system programming necessary to implement the project • Provide technical expertise (program and system) for the duration of the project • Provide status updates on task assignments • Identify policy and implementation issues related to the project • Design, develop, test, and deploy the project as described in this FSR
Project Oversight	<ul style="list-style-type: none"> • Advisory and Project Oversight
Procurement Analyst	<ul style="list-style-type: none"> • Identify correct procurement processes to follow • Provide procurement guidance • Execution of the Contract/Delegation Purchase Order (Std. 65) • Point of contact between the Contractor and the Project Manager for issue resolutions

Project Schedule

Task	Start	Finish	Deliverable
FSR Approval		07/01/04	Approved FSR
Project Start	07/01/04		
Develop System Business Requirements	07/01/04	08/01/04	TI, BETS, INC, PAWS, BE ARCS, PIT ARCS
Develop Forms and Notices (working drafts)	07/01/04	08/01/04	Team will develop PIT and BE notices, applications, profile letters, and protest letters
Develop Web/IVR Application Requirements	07/01/04	09/01/04	E-application; interest rate calculator; view account summary information; posting delinquent taxpayer information
Complete Development of FTB Tax Amnesty Internet Website	07/01/04	12/01/04	General Info/FAQs/Interest Rate Calculator
Release Request for Offer (RFO) and CMAS Solicitation for BETS and ESS Contracts	07/01/04	07/28/04	Submitted RFO/CMAS responses and evaluation completed.
Submit NCB to Agency and DGS for ARCS	07/12/04	10/01/04	Approved NCB
Approve System Requirements	08/02/04	08/15/04	
Complete Department Review of Notices and Forms	08/02/04	09/15/04	
Complete Design, Coding, and Testing Systems	08/16/04	12/01/04	Changes required to provide projected Tax Amnesty balance on the notices
Contract Award Date (Contingent Upon DOF Project Approval) for BETS and ESS	07/28/04		
Vendor Start Date for BETS and ESS	08/02/04		
Approve Web/IVR Application Requirements	09/01/04	09/15/04	
Contract Award Date for ARCS	10/01/04		
Vendor Start Date for ARCS	10/12/04		
Train (Customer Service) Staff	11/15/04	12/31/04	TSCS, ARMD, and Audit
Complete Design, Coding, and Testing Systems	12/01/04	01/31/05	Changes required to waive penalties, fees, and set TY indicators
Mail Tax Amnesty Notices	12/27/04	01/25/05	Mailing 2.3 million BE and PIT Tax Amnesty letters/notices
Complete Development of FTB Tax Amnesty Internet Website	12/02/04	01/31/05	Users can: obtain Tax Amnesty application (print/transmit), pay, check balance (PIT)
Public Education Campaign	01/01/05	03/31/05	
Tax Amnesty Filing Period	02/01/05	03/31/05	
Complete Design, Coding, and Testing Systems	02/01/05	03/31/05	Changes required to assess new penalties and the 2% increase to the interest rate
Begin Assessing New Tax Amnesty Penalties/Interest Rate	04/01/05		
PIER	08/01/06	10/01/06	

6.6 Project Monitoring

The independent project oversight requirements specified in SIMM 45 will be followed; the oversight reviews will be consistent with the project criticality rating established by TOSU/Finance.

Project status reports will be submitted for the Project Manager's review and to the Project Oversight and Guidance Section.

Each project lead will submit project status reports to the Project Manager. The Project Manager will schedule reoccurring status meetings to communicate:

- Tasks accomplished
- Tasks that missed scheduled completion dates and the related impacts
- Upcoming tasks
- Identification, progress, or outcomes of problems or issues
- Identification of new risks
- Occurrence of risks
- Risk mitigation

Project team and technical staff meetings will be held on a regular basis. Team meetings will address any issues and areas of concern identified in the status reports given at the meetings. The team will review the project schedule, identify and determine a course of action or mitigation for any items that are off schedule, and address resource concerns or any other issues.

6.7 Project Quality

The project lead from each system is responsible for their project's quality assurance. These responsibilities will include clarification of requirements and verification that unit and system testing address these requirements. The responsibilities will include assurance that risks are adequately identified and mitigation plans are identified and appropriate.

The Project Manager is responsible for assuring the quality of all the projects. It is the Project Manager's role to monitor schedules, implementation plans, prerequisites, and confirm that all project expectations are met.

6.8 Change Management

See attached *Change Control Process* document.

6.9 Authorization Required

This project requires approval by the Department of Finance.

7.0 Risk Management Plan

7.1 Risk Management Approach

The Project Manager will prepare an initial risk assessment. The document will be the baseline for subsequent periodic reviews. At the completion of each milestone, the project lead will document and assess any potential risks. If the project deviates significantly from the scope or budget, the project lead will review the original or previously updated risk assessment questionnaire. If the project lead identifies risk during these evaluations, he or she will contact the Project Manager for direction. The Project Manager will take the assessment to the internal steering committee for resolution.

7.2 Risk Management Worksheet

Risk Category /Event	Loss Hours	Probability	Risk Hours	Previous Risk Hours	Mitigation Measures	Contingency Measures	Risk Response
SYSTEMS							
Time frame between finalization of legislation and implementation	100	0.10	40.0	N/A		2, 3, 4, 5	Mitigate
Automated Call Distributor capacity	40	0.05	2.0	N/A	1, 3, 4, 5	1, 3, 4, 5	Mitigate
STAFFING/CUSTOMERS							
Insufficient call center resources available	40	0.05	2.0	N/A	6	6	Accept
Lack of customer knowledge	80	0.20	16.0	N/A	3, 7	3,	Mitigate
SYSTEM							
Identifying all requirements and system needs within timeframes.	100	0.20	80	N/A	3,6	3,6	Accept
Total Risk Hours	360		140				

Mitigation and Contingency Measures

1. Provide appropriate training.
2. Hire trained specialists.
3. Assign experienced staff.
4. Schedule personnel according to project schedule.
5. Ensure that all the resources are provided.
6. Redirect staff from other areas
7. Develop a Comprehensive Public Outreach Program

7.3 Assessment

The high-level risk assessment is an initial broad view of the risk associated with the project. The identification of all potential risks uses the project work breakdown structure, project plan, and the PMBOK knowledge areas as input to the process.

7.3.1. Risk Identification

During the planning stage of the project, risk information is gathered in an initial meeting of the Project Manager and the project team members. Project staff are asked to bring a list of potential risk items to the meeting. The staff discussion of risks generates a complete list of potential risks.

7.3.2 Risk Analysis and Quantification

After identifying the potential risks, the project team reviews each risk to determine if it is tangible and measurable. Based on the analysis of each risk, the set of risks that will be formally managed are those deemed most likely to have a negative impact to the project.

7.3.3 Risk Prioritization

The priority of the risk is a determination of the importance of the risk based upon 1) potential impact of the risk on the project, 2) the probability of occurrence, 3) the risk time frame, and 4) risk severity. The determination of risk priority is a subjective, qualitative process that considers the criticality of internal and external project factors within the specific context of the project. At a minimum, the 10 highest risks will be tracked in the project Risk Worksheet.

7.4 Risk Response

The potential responses to an identified risk include avoid, accept, mitigate, and share. The project team has identified the risk response to each of the risks listed in the project Risk Worksheet under the Risk Response column. For each response that is accepted, the contingency measures have been developed and are summarized in the Risk Worksheet.

7.5 Risk Tracking and Control

The objective of the Tracking and Control phase is to ensure that all steps of the risk management process are being followed and, as a result, risks are being mitigated. Risk tracking and control involves the oversight and tracking of risk mitigation action plan execution, contingency plan execution, reassessment of risks, reporting risk status, and recording risk information changes in the project Risk Worksheet.

7.5.1 Risk Tracking

The Project Manager is responsible for the high-level oversight of the execution of mitigation action plans and contingency plans for all risks identified in the project Risk Worksheet. The Project Manager is responsible for ensuring that the project sponsor is updated and approves of all changes in status for high-priority risks.

7.5.2 Risk Control

The Project Manager will reassess the risk information in the project Risk Worksheet to determine if any changes are needed. For example, the risk severity or time frame could change based upon project events or other information. Reassessment of risk information will be performed on a monthly basis; it may be performed more frequently, if needed. Risk status is included as part of the project status meetings. Risk status reporting will focus on high severity risks. Information presented will include the status of risk mitigation plans, changes in risk severity for known risks, and any new risks identified.

8.0 Economic Analysis Worksheets (EAWs)

See attached EAWs.

Attachments

1. Executive Project Approval Transmittal
2. Project Summary Package
3. FTB Change Control Process
4. EAWs

Appendix 1. Project Criticality Evaluation

Appendix 1. Project Criticality Evaluation Factors – Reportable Projects

Factor	Rating	Substantiation of Rating
Size	Low	One-time costs are \$2.2 million.
Project Manager	Low	<p><u>Carol D. Williams</u> Administrator II in TSCS on internal projects as the Business Manager. Business Requirements Manager of “Enterprisewide Customer Service Platform” (ECSPI), User Rollout Manager for the Integrated Nonfiler Compliance System (INC) project cost \$61 million and the Accounts Receivable Collection System (ARCS) project cost \$46.7 million.</p> <p>Carol has 12 years of proven leadership in project planning, development, implementation, and change management experience. She manages approximately 255 permanent employees and oversees an annual budget of \$12 million.</p>
Project Team	Low	<p><u>Kathy Hardmeyer, PMP</u> Data Processing Manager II in SMB. 1) Payments, Fund Allocation, Fiscal Accounting Systems Lead and System Test and Quality Assurance Manager for the Board of Equalization’s Integrated Revenue Information System, project costs \$50 million, duration on project 6 years. 2) Child Support Projects - Requirements Traceability, Change Control and Quality Assurance Manager 1 year, CHARMR Project Manager 2 years.</p> <p><u>Cheryl Larson, PMP</u> Administrator II in Special Programs Bureau. 1) ARCS Business Manager, project cost \$46.7 million, 4 year project duration.</p> <p><u>Lisa Goodwin-Yates</u> Staff Operations Specialist and Training Team Lead for Call Center. She primarily works on various annual training projects as well as implementing new system products and new legislation. 1) 5402EZ Implementation, project duration 9 months, under \$500,000. 2) Re-design of Call Center Training, project cost \$500,000, project duration 6 months.</p> <p><u>Paul Ogden</u> Administrator II in the Processing Services Bureau. 1) INC Project Business Manager, project cost \$61 million, 3 year project duration. 2) Reengineering the Pipeline Project Lead, 1 year project duration.</p> <p><u>Charles Gallagher</u> ITSMB Manager. Internal projects under \$500,000 for PIT systems (Military and Disaster, Use Tax), average duration of projects 12 months.</p>

Factor	Rating	Substantiation of Rating
Project Team	Low	<p><u>Nancy Mah</u> Staff ISA in ITSMB. She primarily works on internal special projects supporting the PIT systems as a test lead. 1) Military and Disaster, project cost under \$500,000, project duration 19 months. 2) Power of Attorney (POA), project cost under \$500,000, duration 18 months.</p> <p><u>Renee Legris</u> Senior Programmer/Analyst in SMB, supporting UNIX portion of ARCS application for 5 years. 1 year Production Support Lead, 3 years UNIX Development Lead, 21 years programming/lead experience at State Controller's Office and Department of Corrections.</p> <p><u>Mary Pena</u> Administrator II in Special Programs Bureau. Voluntary Compliance Initiative, Business Manager, 6-month project duration.</p> <p><u>John Sulenta</u> Administrator III Taxpayer Services Center. Internal projects under \$500,000, average duration of projects 12 months.</p>
Project Type Elements	High	<ul style="list-style-type: none"> • Component: Hardware Activity – N/A Element – N/A Rating – N/A • Component: Software Activity – Custom update/Upgrade Element – Distributed Enterprise Server Rating – High

EXISTING SYSTEM/BASELINE COST WORKSHEET

Department: Franchise Tax Board
 Project: Tax Amnesty 04-07
 Date Modified: 10-05-04

All costs are shown in whole (unrounded) dollars.

	FY 2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTAL	
	PYs	Amts								
Continuing Information										
Technology Costs										
Staff (salaries & benefits)	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Hardware Lease/Maintenance		0		0		0		0		0
Software Maintenance/Licenses		0		0		0		0		0
Contract Services		0		0		0		0		0
Data Center Services		0		0		0		0		0
Agency Facilities		0		0		0		0		0
Other		0		0		0		0		0
Total IT Costs	0.0	0								
Continuing Program Costs:										
Staff	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Other		0		0		0		0		0
Total Program Costs	0.0	0								
TOTAL EXISTING SYSTEM COSTS	0.0	0								

PROPOSED ALTERNATIVE

Department: Franchise Tax Board
 Project: Tax Amnesty 04-07
 Date Modified: 10-05-04

All costs are shown in whole (unrounded) dollars.

	2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTAL	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
One-Time IT Project Costs										
Staff (Salaries & Benefits)										
ARM Division - Overtime money /1	0.0	89,000	0.0	0	0.0	0	0.0	0	0.0	89,000
ARM Division - Redirected Resources /2	5.8	493,000		0		0		0		0
Filing Division - Overtime money /1		1,411,000		0		0		0		0
Tech Services Division - Overtime money /1		204,500		0		0		0		0
Tech Services Division - Redirected Resources /2	3.4	279,000		0		0		0		0
Total One-time IT Staff Costs	9.2	2,476,500	0.0	0	0.0	0	0.0	0	9.2	2,476,500
Hardware Purchase		3,000		0		0		0		3,000
Software Purchase/License		1,000		0		0		0		1,000
Telecommunications		0		0		0		0		0
Contract Services										
Software Customization		0		0		0		0		0
Project Management		0		0		0		0		0
Project Oversight		0		0		0		0		0
IV&V Services		0		0		0		0		0
Other Contract Services		510,000		0		0		0		510,000
TOTAL Contract Services		510,000		0		0		0		510,000
Data Center Services		0		0		0		0		0
Agency Facilities		0		0		0		0		0
Other OE&E (Internal Project Oversight)	0.2	21,000		0		0		0	0.2	21,000
Other Staff OE&E Costs		19,500		0		0		0		19,500
Total One-time IT Costs	9.4	3,031,000	0.0	0	0.0	0	0.0	0	9.4	3,031,000
Continuing IT Project Costs										
Staff (Salaries & Benefits)										
TSD Division /3	0.0	0	2.1	165,000	2.0	155,000	0.0	0	4.1	320,000
ARM Division /3		0	2.0	155,000	2.0	155,000		0	4.0	310,000
Total Continuing IT Staff Costs	0.0	0	4.1	320,000	4.0	310,000	0.0	0	8.1	630,000
Hardware Lease/Maintenance		0		0		0		0		0
Software Maintenance/Licenses		0		0		0		0		0
Telecommunications		0		0		0		0		0
Contract Services		0		0		0		0		0
Data Center Services		0		0		0		0		0
Agency Facilities		0		0		0		0		0
Other		0		8,600		8,400		0		17,000
Total Continuing IT Costs	0.0	0	4.1	328,600	4.0	318,400	0.0	0	8.1	647,000
Total Project Costs	9.4	3,031,000	4.1	328,600	4.0	318,400	0.0	0	17.5	3,678,000
Continuing Existing Costs										
Information Technology Staff	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Other IT Costs		0		0		0		0		0
Total Continuing Existing IT Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Program Staff /4 (ARM - Redirected 31.0 PYs)	102.8	5,253,300	2.4	192,000	0.9	115,000	0.0	0	106.1	5,560,300
Overtime		739,200		0		0		0		739,200
Other (Boxes/Pallets/Crates)		10,000		0		0		0		10,000
Other (Printing)		383,000		135,000		0		0		518,000
Other (Advertisement)		2,300,000		0		0		0		2,300,000
Other (Megacom Costs)		89,000		3,100		0		0		92,100
Other (Postage)		919,000		465,000		0		0		1,384,000
Other Program Costs		207,000		5,000		2,000		0		214,000
Total Continuing Existing Program Costs	102.8	9,900,500	2.4	800,100	0.9	117,000	0.0	0	106.1	10,817,600
Total Continuing Existing Costs	102.8	9,900,500	2.4	800,100	0.9	117,000	0.0	0	106.1	10,817,600
TOTAL ALTERNATIVE COSTS	112.2	12,931,500	6.5	1,128,700	4.9	435,400	0.0	0	123.6	14,495,600
INCREASED REVENUES		200,000,000		(10,000,000)		10,000,000		15,000,000		215,000,000

- /1 Overtime equals time and a half.
- /2 Staff PY's and costs will be redirected with the respective divisions.
- /3 Continuing IT program staff will be a two-year limited term.
- /4 Per BCP narrative, Legal position is a three-year limited term.

ECONOMIC ANALYSIS SUMMARY

Department: Franchise Tax Board

All costs are shown in whole (unrounded) dollars.

Project: Tax Amnesty 04-07

Date Modified: 10-05-04

	FY 2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTAL	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
EXISTING SYSTEM										
Total IT Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Program Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Existing System Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0

	PROPOSED ALTERNATIVE									
	FY 2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTAL	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
Total Project Costs	9.4	3,031,000	4.1	328,600	4.0	318,400	0.0	0	17.5	3,678,000
Total Cont. Exist. Costs	102.8	9,900,500	2.4	800,100	0.9	117,000	0.0	0	106.1	10,817,600
Total Alternative Costs	112.2	12,931,500	6.5	1,128,700	4.9	435,400	0.0	0	123.6	14,495,600
COST SAVINGS/AVOIDANCES	(112.2)	(12,931,500)	(6.5)	(1,128,700)	(4.9)	(435,400)	0.0	0	(123.6)	(14,495,600)
Increased Revenues		200,000,000		(10,000,000)		10,000,000		15,000,000		215,000,000
Net (Cost) or Benefit	(112.2)	187,068,500	(6.5)	(11,128,700)	(4.9)	9,564,600	0.0	15,000,000	(123.6)	200,504,400
Cum. Net (Cost) or Benefit	(112.2)	187,068,500	(118.7)	175,939,800	(123.6)	185,504,400	(123.6)	200,504,400		

PROJECT FUNDING PLAN

Department: Franchise Tax Board
 Project: Tax Amnesty 04-07
 Date Modified: 10-05-04

All costs are shown in whole (unrounded) dollars

	FY 2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTALS	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
TOTAL PROJECT COSTS	9.4	3,031,000	4.1	328,600	4.0	318,400	0.0	0	17.5	3,678,000
RESOURCES TO BE REDIRECTED										
Staff	9.4	812,500	0.0	0	0.0	0	0.0	0	9.4	812,500
Funds:										
Existing System		0		0		0		0		0
Other Fund Sources		0		0		0		0		0
TOTAL REDIRECTED RESOURCES	9.4	812,500	0.0	0	0.0	0	0.0	0	9.4	812,500
ADDITIONAL PROJECT FUNDING NEEDED										
One-Time Project Costs	0.0	2,218,500	4.1	328,600	4.0	318,400	0.0	0	8.1	2,865,500
Continuing Project Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL ADDITIONAL PROJECT FUNDS NEEDED BY FISCAL YEAR	0.0	2,218,500	4.1	328,600	4.0	318,400	0.0	0	8.1	2,865,500
TOTAL PROJECT FUNDING	9.4	3,031,000	4.1	328,600	4.0	318,400	0.0	0	17.5	3,678,000
Difference: Funding - Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0

Total Estimated Cost Savings	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
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PROGRAM FUNDING PLAN

Department: Franchise Tax Board
 Project: Tax Amnesty 04-07
 Date Modified: 10-05-04

All costs are shown in whole (unrounded) dollars

	FY 2004/05		FY 2005/06		FY 2006/07		FY 2007/08		TOTALS	
	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts	PYs	Amts
TOTAL PROGRAM COSTS	102.8	9,900,500	2.4	800,100	0.9	117,000	0.0	0	106.1	10,817,600
RESOURCES TO BE REDIRECTED										
Staff	31.0	1,936,000	0.0	0	0.0	0	0.0	0	31.0	1,936,000
Funds:										
Existing System		0		0		0		0		0
Other Fund Sources		0		0		0		0		0
TOTAL REDIRECTED RESOURCES	31.0	1,936,000	0.0	0	0.0	0	0.0	0	31.0	1,936,000
ADDITIONAL PROJECT FUNDING NEEDED										
One-Time Program Costs	71.8	7,964,500	2.4	800,100	0.9	117,000	0.0	0	75.1	8,881,600
Continuing Program Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
TOTAL ADDITIONAL PROJECT FUNDS NEEDED BY FISCAL YEAR	71.8	7,964,500	2.4	800,100	0.9	117,000	0.0	0	75.1	8,881,600
TOTAL PROJECT FUNDING	102.8	9,900,500	2.4	800,100	0.9	117,000	0.0	0	106.1	10,817,600
Difference: Funding - Costs	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
Total Estimated Cost Savings	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0