

0860 State Board of Equalization

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient administration of the sales and use taxes, insurance tax, excise taxes, and various other taxes and fees. The Board also administers utility assessments for local property tax purposes, and provides guidance and assistance to local governments in the administration of the property tax. As an appellate body, the Board adjudicates appeals on property tax assessments, as well as appeals under the various business taxes laws that it administers, the personal income tax, corporation tax, and senior citizens property tax assistance programs.

3-YR EXPENDITURES AND POSITIONS (Summary of Program Requirements)

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
15 County Assessment Standards Program	82.9	92.9	91.0	\$8,713	\$9,718	\$9,570
20 State-Assessed Property Program	65.5	67.2	67.2	6,541	7,519	7,606
25 Timber Tax Program	17.8	17.5	17.5	1,912	2,243	2,309
30 Sales and Use Tax Program	2,962.1	3,023.1	3,249.7	288,691	304,916	334,452
35 Hazardous Substances Tax Program	42.5	51.4	51.4	3,578	4,454	4,379
40 Alcoholic Beverage Tax Program	15.7	18.7	18.7	1,609	1,986	1,993
41 Tire Recycling Fee Program	12.1	17.0	17.0	975	1,350	1,350
45 Cigarette and Tobacco Products Tax Program	91.6	82.3	93.2	16,302	16,688	19,361
46 Cigarette and Tobacco Products Licensing Program	83.4	86.7	86.7	9,213	9,662	9,147
50 Transportation Fund Tax Program	172.6	190.6	189.9	19,051	22,350	23,211
53 NAFTA Program	9.3	12.3	12.3	840	1,251	1,275
56 Occupational Lead Poisoning Prevention Fee Program	7.1	8.7	8.7	648	696	718
57 Integrated Waste Management Program	2.4	7.0	7.0	287	441	462
58 Underground Storage Tank Fee Program	21.0	27.6	27.6	2,045	2,976	3,245
59 Oil Spill Prevention Program	2.1	2.2	2.2	233	251	259
60 Energy Resources Surcharge Program	1.8	2.1	2.1	191	246	253
61 Annual Water Rights Fee Program	4.1	4.5	4.5	411	428	418
62 Childhood Lead Poisoning Prevention Fee Program	4.6	5.4	5.4	496	503	527
63 Marine Invasive Species Program	3.7	5.7	5.7	339	419	419
65 Emergency Telephone Users Surcharge Program	5.7	7.1	7.1	610	621	649
66 E-Waste Recycling Fee Program	42.4	49.0	49.0	3,445	4,622	4,888
70 Insurance Tax Program	1.9	2.9	2.9	211	480	484
75 Natural Gas Surcharge Program	2.4	2.5	2.5	370	408	411
80 Appeals from Other Governmental Programs	15.2	16.1	16.1	1,623	1,839	1,847
85.01 Administration	338.5	363.1	363.1	39,411	42,000	42,000
85.02 Distributed Administration	-338.5	-363.1	-363.1	-38,870	-41,183	-41,183
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,669.9	3,800.5	4,035.4	\$368,875	\$396,884	\$430,050
FUNDING				2006-07*	2007-08*	2008-09*
0001 General Fund				\$208,288	\$221,909	\$241,508
0004 Breast Cancer Fund				366	537	589
0022 State Emergency Telephone Number Account				601	621	649
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				19,040	21,350	22,211
0070 Occupational Lead Poisoning Prevention Account				648	696	718
0080 Childhood Lead Poisoning Prevention Fund				486	503	527
0230 Cigarette and Tobacco Products Surtax Fund				4,664	6,678	7,373
0320 Oil Spill Prevention and Administration Fund				233	251	259
0387 Integrated Waste Management Account, Integrated Waste Management Fund				287	441	462
0439 Underground Storage Tank Cleanup Fund				2,045	2,976	3,245
0465 Energy Resources Programs Account				191	246	253
0623 California Children and Families First Trust Fund				7,237	11,162	12,538
0890 Federal Trust Fund				851	1,594	1,618

* Dollars in thousands, except in Salary Range.

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FUNDING	2006-07*	2007-08*	2008-09*
0965 Timber Tax Fund	1,912	2,243	2,309
0995 Reimbursements	111,084	119,021	128,945
3015 Gas Consumption Surcharge Fund	370	408	411
3058 Water Rights Fund	411	428	418
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,445	4,622	4,888
3067 Cigarette and Tobacco Products Compliance Fund	<u>6,716</u>	<u>1,198</u>	<u>1,129</u>
TOTALS, EXPENDITURES, ALL FUNDS	\$368,875	\$396,884	\$430,050

LEGAL CITATIONS AND AUTHORITY**DEPARTMENT AUTHORITY**

Article XIII, Section 17 of the California Constitution.

PROGRAM AUTHORITY

15-County Assessment Standards Program:

California Constitution-Article XIII, Section 18; Government Code sections 15606, 15608, 15611, 15612, 15624, and 15640-15646; Revenue and Taxation Code sections 63.1, 64, 69.5, 75.60, 169, 218.5, 251, 401.5, 407, 452, 480, 480.1, 482, 601, 602, 670-674, 1153, 1254, 1603, 5364, 5781, and 5840; California Administrative Code-Rules 101, 171, 202, 252, 282-283, 370, 371, 1045, and 1051.

20-State-Assessed Property Program:

California Constitution-Article XIII, Section 19; Revenue and Taxation Code-Division 1, Part 2; Division 2, Part 6.

25-Timber Tax Program:

Government Code Chapter 6.7 of Part 1 of Division 1 of Title 5; Revenue and Taxation Code Articles 1.5 and 1.7 of Chapter 3 of Part 2 of Division 1 and Part 18.5 of Division 2.

30-Sales and Use Tax Program:

Revenue and Taxation Code, Division 2, Parts 1, 1.5 and 1.6.

35-Hazardous Substances Tax Program:

Sections 25173.6, 25173.7, 25174, 25174.1, 25174.2, 25205.2, 25205.4, 25205.5, 25205.6, 25205.7, 25205.8, 25205.14, 25205.21 and 25205.22 of the Health and Safety Code, Part 22 of Division 2 of the Revenue and Taxation Code.

40-Alcoholic Beverage Tax Program:

Revenue and Taxation Code-Part 14, Division 2.

41-Tire Recycling Fee Program:

Public Resources Code-Sections 42860 through 42895.

45-Cigarette and Tobacco Products Tax Program:

Revenue and Taxation Code-Part 13, Division 2.

46-Cigarette and Tobacco Products Licensing Program:

Division 8.6 (commencing with Section 22970) of the Business and Professions Code.

50-Transportation Tax Program:

Revenue and Taxation Code-Parts 2, 3, and 31 of Division 2.

56-Occupational Lead Poisoning Prevention Fee Program:

Health and Safety Code Sections 105175, 105185, 105190 and Part 22 of Division 2 of the Revenue and Taxation Code.

57-Integrated Waste Management Program:

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Division 30, Part 1-Public Resources Code, Division 2, Part 23-Revenue and Taxation Code.

58-Underground Storage Tank Fee Program:

Health and Safety Code-Sections 25299.10 and 25299.43.

59-Oil Spill Prevention Program:

Government Code-Sections 8670.40 and 8670.48.

60-Energy Resources Surcharge Program:

Part 19 of Division 2 of the Revenue and Taxation Code.

61-Annual Water Rights Fee Program:

Water Code-Part 2 of Division 2.

62-Childhood Lead Poisoning Prevention Fee Program:

Health and Safety Code Chapter 5 of Division 103, Section 105310, and Revenue and Taxation Code Sections 43507, 43152.14, and 43554. Title 17, California Code of Regulations Sections 33001, 33010, and 33030.

63-Marine Invasive Species Fee Program:

Public Resources Code-Division 36 (commencing with Section 71200).

65-Emergency Telephone Users Surcharge Program:

Part 20 of Division 2 of the Revenue and Taxation Code.

66-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10.2, Public Resource Code Sections 41516 and 42460-42486, and Fee Collection Procedures Law Sections 55001-55381.

70-Insurance Tax Program:

California Constitution, Article XIII, Section 28 and Part 7 of Division 2 of the Revenue and Taxation Code.

75-Natural Gas Surcharge Program:

Chapter 4 of Part 1 of Division 1, Article X-Public Utilities Code.

80-Appeals From Other Governmental Programs:

- Administration of Income and Franchise Tax Laws: Revenue and Taxation Code Section 18401-19802.
- Senior Citizens Homeowners and Renters Property Tax Assistance: Revenue and Taxation Code Section 20501-20646.
- Publicly Owned Property: Section 11 Article XIII of the California Constitution and Section 1840 and 1841 of the Revenue and Taxation Code. Procedural Regulations: Title 18, California Code of Regulations at section 5010 et seq.

MAJOR PROGRAM CHANGES

- The Governor's Budget proposes \$13.9 million (\$9 million General Fund) and 129 new positions for initiatives to close the state's tax gap. The initiatives, which will generate General Fund revenues of \$20 million in 2008-09 and \$38 million in 2009-10, will concentrate on audit and collection program improvements, businesses that purchase goods without paying applicable use taxes, and expedited filing of tax liens for out-of-state debtors who file for bankruptcy.

BUDGET-BALANCING REDUCTIONS

- In lieu of a 10 percent, \$22 million reduction, the Governor's Budget proposes \$7.5 million for 112 new revenue-generating positions. A \$22 million reduction would have resulted in the loss of a significantly greater amount of General Fund revenues in 2008-09. The new positions will generate \$38 million in new General Fund revenues in 2008-09, increasing to \$51 million in 2009-10.

DETAILED BUDGET ADJUSTMENTS

	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Baseline Adjustment Descriptions						

* Dollars in thousands, except in Salary Range.

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	2007-08*			2008-09*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• General Salary Increase per Budget Letter 07-26	\$3,186	\$2,424	-	\$3,226	\$2,413	-
• Other Employee Comp. Adjustments per BL 07-26	1,716	1,304	-	2,281	1,681	-
• Price Increase per BL 07-17	-	-	-	1,323	800	-
• Employee Comp. Augmentation	-	-	-	1,200	-	-
• Border Protection Station Tax Leads	-	-	-	800	623	15.2
• Cigarette and Tobacco Product Tax Program	-	-	-	238	2,732	31.9
• MOI CEA GSI	118	21	-	118	21	-
• Board of Equalization Headquarters Building - Staff and Special Repairs	-	-	-	46	36	-
• PRORATA Adjustment	-	-	-	-	763	-
• SWCAP Adjustment	-	-	-	-	17	-
• 3.60 PERS Rate Adjustment	-467	-286	-	-467	-286	-
• DTS Rate Adjustment	-1,079	-812	-	-1,079	-812	-
• One-Time Cost Reductions	-	-	-	-2,924	-3,626	-
Totals, Baseline Adjustments	\$3,474	\$2,651	-	\$4,762	\$4,362	47.1
Policy Adjustment Descriptions						
• Tax Gap Initiatives	\$-	\$-	-	\$9,045	\$4,871	129.4
• Statewide Compliance and Outreach Program	-	-	-	7,528	4,053	106.4
• E-Services Expansion	-	-	-	1,738	2,932	2.8
Totals, Policy Adjustments	\$-	\$-	-	\$18,311	\$11,856	238.6
TOTALS, BUDGET ADJUSTMENTS	\$3,474	\$2,651	-	\$23,073	\$16,218	285.7

PROGRAM DESCRIPTIONS (Program Objectives Statement)**15 - COUNTY ASSESSMENT STANDARDS PROGRAM**

The objective of the County Assessment Standards program is to ensure that taxable properties are assessed, allocated, and enrolled by county assessors in full conformity with the law.

20 - STATE-ASSESSED PROPERTY PROGRAM

The State-Assessed Property program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies.

25 - TIMBER TAX PROGRAM

The objective of this program is to administer the Timber Yield Tax Law by (1) collecting revenue, (2) establishing timber harvest value areas and the immediate harvest values for species of timber used to determine tax liability, (3) developing a standard method of timber measurement and conversion factors where the standard cannot be used, (4) controlling and auditing the reporting and self-assessment of the yield tax liability, and (5) providing the data for allocating revenues to the county of harvest.

30 - SALES AND USE TAX PROGRAM

The program objective is to administer the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law. The program also collects and distributes district transactions (sales) and use taxes on behalf of voter-approved special tax districts. The Sales and Use Tax Program ensures that all sales and use tax revenues are collected in an equitable and effective manner through the timely reporting of tax liability, detection and correction of errors in self-assessments, and the prompt collection of amounts determined to be due and economically recoverable.

35 - HAZARDOUS SUBSTANCES TAX PROGRAM

This program collects fees for the Department of Toxic Substances Control from generators of hazardous wastes, hazardous waste facilities, and certain corporations as identified by statute. Revenues are deposited into the Hazardous Waste Control Account and the Toxic Substances Control Account.

40 - ALCOHOLIC BEVERAGE TAX PROGRAM

* Dollars in thousands, except in Salary Range.

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This program collects excise taxes imposed on the manufacturing, importation, and sale of alcoholic beverages.

41 - TIRE RECYCLING FEE PROGRAM

The Tire Recycling Fee program collects fees that pay for recycling and reclaiming used tires and tire components in order to reduce landfill waste and tire stockpiles.

45 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

The objective of this program is to collect the tax on cigarette products to provide revenue for the General Fund, the Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund.

46 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

The objective of the program, established by the California Cigarette and Tobacco Products Licensing Act of 2003, is to reduce tax evasion, smuggling, and counterfeiting of tobacco products and tobacco tax stamps. It requires that manufacturers and importers of cigarettes, distributors, wholesalers, and retailers of cigarettes or tobacco products be licensed.

50 - TRANSPORTATION TAX PROGRAM

The objective of the Transportation Tax program is to collect revenue for the Transportation Tax Fund, the Aeronautics Fund, the Harbors and Watercraft Revolving Fund, the Off-Highway Vehicle Trust Fund, and the Department of Agriculture Fund. Responsibility for this program is shared with the State Controller who collects delinquent taxes and makes refunds to consumers who use tax-paid gasoline in an exempt manner. Additionally, this program addresses the collection of excise taxes on diesel fuel.

53 - NAFTA PROGRAM

The objective of the NAFTA Program, which is funded with federal monies, is to temporarily maintain International Fuel Tax Agreement (IFTA) accounts for Mexican carriers that will operate in the state pursuant to NAFTA. The IFTA is an agreement among the 48 contiguous states and several Canadian provinces that simplifies the payment of taxes on fuel that is used in more than one state or province.

56 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

The objective of the program is to collect fees from employers in industries that the Department of Health Services has determined to have a potential for lead poisoning. The fee revenues fund the Occupational Lead Poisoning Prevention Program administered by the Department of Health Services.

57 - INTEGRATED WASTE MANAGEMENT PROGRAM

The objective of this program is to administer the collection of fees on all solid waste disposed of at solid waste landfills. These fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills. In addition, these fees support state and local landfill permit enforcement programs.

58 - UNDERGROUND STORAGE TANK FEE PROGRAM

This program collects a fee for each gallon of petroleum placed in an underground storage tank. This revenue provides funding to monitor and regulate underground storage tanks containing petroleum and to protect human health and the environment.

59 - OIL SPILL PREVENTION PROGRAM

This program collects two fees on all crude oil and petroleum products received in California via marine pipelines and terminals. The prevention and administration fees provide funding to implement oil spill prevention programs and to reimburse the member agencies of the State Inter-agency Oil Spill Committee for costs arising from the implementation of this program. Funding is also provided to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills.

60 - ENERGY RESOURCES SURCHARGE PROGRAM

This program administers a surcharge on consumers of electrical energy to provide revenue for support of the State Energy Resources Conservation and Development Commission.

61 - ANNUAL WATER RIGHTS FEE PROGRAM

The objective of the program is to collect an annual fee from owners of water rights based upon a schedule of fees adopted by the State Water Resources Control Board (SWRCB). This revenue is deposited into the Water Rights Fund and supports the activities of the SWRCB's Division of Water Rights.

62 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities

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currently reporting releases of lead into ambient air in California. This revenue supports the Childhood Lead Poisoning Prevention Program administered by the Department of Health Services.

63 - MARINE INVASIVE SPECIES FEE PROGRAM

This program collects fees assessed upon the owner or operator of qualifying vessels that enter California ports with ballast water loaded from outside California. This fee provides funding to carry out the Marine Invasive Species Program's ballast water management program.

65 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

The objective of the Emergency Telephone Users Surcharge program is to provide revenue to fund a portion of the "911" emergency telephone number system by administering a surcharge on intra-state telephone communication services. The Department of General Services administers this program.

66 - E-WASTE RECYCLING FEE PROGRAM

This program provides revenue to fund the Covered Electronic Waste Recycling Fee Program by administering a recycling fee upon the purchase of a new or refurbished covered electronic device. The BOE is required to collect this fee from the retailers and consumers. The funds collected are deposited into the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund.

70 - INSURANCE TAX PROGRAM

This program assesses taxes on insurance premiums and marine profits of underwriters, and levies retaliatory assessments against "foreign" insurers. The Board, the Controller, and the Insurance Commissioner administer the program jointly. The Board is responsible for assessing the tax and adjudicating petitions for redetermination, claims for refund, and requests for relief from penalties.

75 - NATURAL GAS SURCHARGE PROGRAM

The objective of this program is to collect the annual surcharge from public utility gas corporations and consumers who receive natural gas through interstate pipelines in order to provide revenue for the Gas Consumption Surcharge Fund. That revenue is used to fund low-income assistance programs.

80 - APPEALS FROM OTHER GOVERNMENTAL PROGRAMS

This program reviews assessments of income taxes and corporation taxes and eligibility determinations made in administering the Senior Citizens' Property Tax Assistance Program upon the filing of a written request by a taxpayer.

The program also acts as an impartial tribunal to settle disputes between entities of local government concerning property tax assessments of property owned by one local government entity but located outside its boundaries and within boundaries of another entity. Property owned by a local government outside its boundaries is subject to tax by the entity within whose boundaries the property is located.

85 - ADMINISTRATION PROGRAM

The Administration Program's objectives are to effectively and efficiently implement the policies and directives of the Board Members and to provide direction, leadership, planning, and support services for all Board programs.

DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
	PROGRAM REQUIREMENTS			
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
	State Operations:			
0001	General Fund	<u>\$8,713</u>	<u>\$9,718</u>	<u>\$9,570</u>
	Totals, State Operations	\$8,713	\$9,718	\$9,570
	ELEMENT REQUIREMENTS			
15.10	County Surveys	\$3,725	\$4,564	\$4,602
	State Operations:			
0001	General Fund	3,725	4,564	4,602
15.20	Technical Advisory Services	\$2,894	\$2,824	\$2,617
	State Operations:			
0001	General Fund	2,894	2,824	2,617
15.30	Technical Services	\$2,094	\$2,330	\$2,351
	State Operations:			

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		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
0001	General Fund	2,094	2,330	2,351
	PROGRAM REQUIREMENTS			
20	STATE-ASSESSED PROPERTY PROGRAM			
	State Operations:			
0001	General Fund	\$6,334	\$7,312	\$7,399
0995	Reimbursements	<u>207</u>	<u>207</u>	<u>207</u>
	Totals, State Operations	\$6,541	\$7,519	\$7,606
	ELEMENT REQUIREMENTS			
20.10	Assessment of Public Utilities	\$6,239	\$7,218	\$7,301
	State Operations:			
0001	General Fund	6,032	7,011	7,094
0995	Reimbursements	207	207	207
20.20	Private Railroad Car Tax	\$302	\$301	\$305
	State Operations:			
0001	General Fund	302	301	305
	PROGRAM REQUIREMENTS			
25	TIMBER TAX PROGRAM			
	State Operations:			
0965	Timber Tax Fund	<u>\$1,912</u>	<u>\$2,243</u>	<u>\$2,309</u>
	Totals, State Operations	\$1,912	\$2,243	\$2,309
	ELEMENT REQUIREMENTS			
25.10	Timber Valuation	\$452	\$453	\$467
	State Operations:			
0965	Timber Tax Fund	452	453	467
25.20	Taxpayer Registration, Return Processing and Collection	\$1,182	\$1,445	\$1,487
	State Operations:			
0965	Timber Tax Fund	1,182	1,445	1,487
25.30	Auditing	\$278	\$345	\$355
	State Operations:			
0965	Timber Tax Fund	278	345	355
	PROGRAM REQUIREMENTS			
30	SALES AND USE TAX PROGRAM			
	State Operations:			
0001	General Fund	\$183,247	\$193,799	\$213,336
0995	Reimbursements	<u>105,444</u>	<u>111,117</u>	<u>121,116</u>
	Totals, State Operations	\$288,691	\$304,916	\$334,452
	ELEMENT REQUIREMENTS			
30.10	Registration of Taxpayers	\$54,294	\$58,083	\$64,637
	State Operations:			
0001	General Fund	34,463	34,748	38,949
0995	Reimbursements	19,831	23,335	25,688
30.20	Processing Tax Returns	\$74,675	\$78,858	\$86,235
	State Operations:			
0001	General Fund	47,400	21,077	23,357
0995	Reimbursements	27,275	57,781	62,878
30.30	Auditing Accounts	\$113,625	\$118,891	\$129,590
	State Operations:			
0001	General Fund	72,124	93,334	101,930

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		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
0995	Reimbursements	41,501	25,557	27,660
30.40	Collecting Taxes Receivable	\$46,097	\$49,084	\$53,990
	State Operations:			
0001	General Fund	29,260	44,640	49,100
0995	Reimbursements	16,837	4,444	4,890
	PROGRAM REQUIREMENTS			
35	HAZARDOUS SUBSTANCES TAX PROGRAM			
	State Operations:			
0995	Reimbursements	\$3,578	\$4,454	\$4,379
	Totals, State Operations	\$3,578	\$4,454	\$4,379
	PROGRAM REQUIREMENTS			
40	ALCOHOLIC BEVERAGE TAX PROGRAM			
	State Operations:			
0001	General Fund	\$1,609	\$1,986	\$1,993
	Totals, State Operations	\$1,609	\$1,986	\$1,993
	ELEMENT REQUIREMENTS			
40.10	Registration of Taxpayers	\$257	\$250	\$258
	State Operations:			
0001	General Fund	257	250	258
40.20	Processing Tax Returns and Reports	\$455	\$648	\$649
	State Operations:			
0001	General Fund	455	648	649
40.30	Auditing Accounts	\$669	\$805	\$801
	State Operations:			
0001	General Fund	669	805	801
40.40	Collecting Taxes Receivable	\$228	\$283	\$285
	State Operations:			
0001	General Fund	228	283	285
	PROGRAM REQUIREMENTS			
41	TIRE RECYCLING FEE PROGRAM			
	State Operations:			
0995	Reimbursements	\$975	\$1,350	\$1,350
	Totals, State Operations	\$975	\$1,350	\$1,350
	PROGRAM REQUIREMENTS			
45	CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
	State Operations:			
0001	General Fund	\$6,154	\$5,802	\$5,957
0004	Breast Cancer Fund	309	342	404
0230	Cigarette and Tobacco Products Surtax Fund	3,977	4,246	5,069
0623	California Childhood and Families First Trust Fund	5,862	6,298	7,931
	Totals, State Operations	\$16,302	\$16,688	\$19,361
	ELEMENT REQUIREMENTS			
45.10	Registration of Taxpayers	\$2,132	\$2,215	\$2,755
	State Operations:			
0001	General Fund	805	770	820
0004	Breast Cancer Fund	40	45	57
0230	Cigarette and Tobacco Products Surtax Fund	520	564	755
0623	California Childhood and Families First Trust Fund	767	836	1,123

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		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
45.20 Processing Tax Returns		\$1,091	\$1,155	\$1,797
State Operations:				
0001 General Fund		412	401	436
0004 Breast Cancer Fund		21	24	38
0230 Cigarette and Tobacco Products Surtax Fund		266	294	489
0623 California Childhood and Families First Trust Fund		392	436	834
45.30 Auditing Accounts		\$3,164	\$2,787	\$3,106
State Operations:				
0001 General Fund		1,194	969	988
0004 Breast Cancer Fund		60	57	65
0230 Cigarette and Tobacco Products Surtax Fund		772	709	808
0623 California Childhood and Families First Trust Fund		1,138	1,052	1,245
45.40 Enforcement Activities		\$9,510	\$9,867	\$10,915
State Operations:				
0001 General Fund		3,590	3,430	3,470
0004 Breast Cancer Fund		180	202	227
0230 Cigarette and Tobacco Products Surtax Fund		2,320	2,511	2,807
0623 California Childhood and Families First Trust Fund		3,420	3,724	4,411
45.50 Collecting Taxes Receivable		\$405	\$664	\$788
State Operations:				
0001 General Fund		153	232	243
0004 Breast Cancer Fund		8	14	17
0230 Cigarette and Tobacco Products Surtax Fund		99	168	210
0623 California Childhood and Families First Trust Fund		145	250	318
PROGRAM REQUIREMENTS				
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM				
State Operations:				
0001 General Fund		\$378	\$973	\$922
0004 Breast Cancer Fund		57	195	185
0230 Cigarette and Tobacco Products Surtax Fund		687	2,432	2,304
0623 California Childhood and Families First Trust Fund		1,375	4,864	4,607
3067 Cigarette and Tobacco Products Compliance Fund		6,716	1,198	1,129
Totals, State Operations		\$9,213	\$9,662	\$9,147
PROGRAM REQUIREMENTS				
50 TRANSPORTATION FUND TAX PROGRAM				
State Operations:				
0061 Motor Vehicle Fuel Account, Transportation Tax Fund		\$19,040	\$21,350	\$22,211
0890 Federal Trust Fund		11	343	343
0995 Reimbursements		-	657	657
Totals, State Operations		\$19,051	\$22,350	\$23,211
ELEMENT REQUIREMENTS				
50.10 Registration of Taxpayers		\$2,781	\$3,193	\$3,355
State Operations:				
0061 Motor Vehicle Fuel Account, Transportation Tax Fund		2,779	3,050	3,212
0890 Federal Trust Fund		2	49	49
0995 Reimbursements		-	94	94
50.20 Processing Tax Returns		\$6,473	\$7,373	\$7,689
State Operations:				

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	6,470	7,043	7,359
0890	Federal Trust Fund	3	113	113
0995	Reimbursements	-	217	217
50.30	Auditing Accounts	\$7,051	\$7,813	\$8,064
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	7,047	7,463	7,715
0890	Federal Trust Fund	4	120	120
0995	Reimbursements	-	230	229
50.40	Enforcement	\$1,356	\$2,131	\$2,201
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	1,355	2,035	2,105
0890	Federal Trust Fund	1	33	33
0995	Reimbursements	-	63	63
50.50	Collecting Taxes Receivable	\$1,390	\$1,840	\$1,902
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	1,389	1,759	1,820
0890	Federal Trust Fund	1	28	28
0995	Reimbursements	-	53	54
	PROGRAM REQUIREMENTS			
53	NAFTA PROGRAM			
	State Operations:			
0890	Federal Trust Fund	<u>\$840</u>	<u>\$1,251</u>	<u>\$1,275</u>
	Totals, State Operations	\$840	\$1,251	\$1,275
	PROGRAM REQUIREMENTS			
56	OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	<u>\$648</u>	<u>\$696</u>	<u>\$718</u>
	Totals, State Operations	\$648	\$696	\$718
	PROGRAM REQUIREMENTS			
57	INTEGRATED WASTE MANAGEMENT PROGRAM			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	<u>\$287</u>	<u>\$441</u>	<u>\$462</u>
	Totals, State Operations	\$287	\$441	\$462
	PROGRAM REQUIREMENTS			
58	UNDERGROUND STORAGE TANK FEE PROGRAM			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	<u>\$2,045</u>	<u>\$2,976</u>	<u>\$3,245</u>
	Totals, State Operations	\$2,045	\$2,976	\$3,245
	PROGRAM REQUIREMENTS			
59	OIL SPILL PREVENTION PROGRAM			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	<u>\$233</u>	<u>\$251</u>	<u>\$259</u>
	Totals, State Operations	\$233	\$251	\$259
	PROGRAM REQUIREMENTS			
60	ENERGY RESOURCES SURCHARGE PROGRAM			
	State Operations:			
0465	Energy Resources Programs Account	<u>\$191</u>	<u>\$246</u>	<u>\$253</u>

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		<u>2006-07*</u>	<u>2007-08*</u>	<u>2008-09*</u>
	Totals, State Operations	\$191	\$246	\$253
	PROGRAM REQUIREMENTS			
61	ANNUAL WATER RIGHTS FEE PROGRAM			
	State Operations:			
3058	Water Rights Fund	<u>\$411</u>	<u>\$428</u>	<u>\$418</u>
	Totals, State Operations	\$411	\$428	\$418
	PROGRAM REQUIREMENTS			
62	CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
	State Operations:			
0001	General Fund	\$10	\$-	\$-
0080	Childhood Lead Poisoning Prevention Fund	<u>486</u>	<u>503</u>	<u>527</u>
	Totals, State Operations	\$496	\$503	\$527
	PROGRAM REQUIREMENTS			
63	MARINE INVASIVE SPECIES PROGRAM			
	State Operations:			
0995	Reimbursements	<u>\$339</u>	<u>\$419</u>	<u>\$419</u>
	Totals, State Operations	\$339	\$419	\$419
	PROGRAM REQUIREMENTS			
65	EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
	State Operations:			
0001	General Fund	\$9	\$-	\$-
0022	State Emergency Telephone Number Account	<u>601</u>	<u>621</u>	<u>649</u>
	Totals, State Operations	\$610	\$621	\$649
	PROGRAM REQUIREMENTS			
66	E-WASTE RECYCLING FEE PROGRAM			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	<u>\$3,445</u>	<u>\$4,622</u>	<u>\$4,888</u>
	Totals, State Operations	\$3,445	\$4,622	\$4,888
	PROGRAM REQUIREMENTS			
70	INSURANCE TAX PROGRAM			
	State Operations:			
0001	General Fund	<u>\$211</u>	<u>\$480</u>	<u>\$484</u>
	Totals, State Operations	\$211	\$480	\$484
	PROGRAM REQUIREMENTS			
75	NATURAL GAS SURCHARGE PROGRAM			
	State Operations:			
3015	Gas Consumption Surcharge Fund	<u>\$370</u>	<u>\$408</u>	<u>\$411</u>
	Totals, State Operations	\$370	\$408	\$411
	PROGRAM REQUIREMENTS			
80	APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
	State Operations:			
0001	General Fund	<u>\$1,623</u>	<u>\$1,839</u>	<u>\$1,847</u>
	Totals, State Operations	\$1,623	\$1,839	\$1,847
	ELEMENT REQUIREMENTS			
80.10	Franchise and Income Tax Appeals	\$1,591	\$1,780	\$1,788

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		2006-07*	2007-08*	2008-09*
State Operations:				
0001	General Fund	1,591	1,780	1,788
80.20	Senior Citizens Property Tax Assistance	\$30	\$59	\$59
State Operations:				
0001	General Fund	30	59	59
80.30	Intracounty Equalization	\$2	\$-	\$-
State Operations:				
0001	General Fund	2	-	-
PROGRAM REQUIREMENTS				
85	ADMINISTRATION			
State Operations:				
0995	Reimbursements	\$541	\$817	\$817
Totals, State Operations		\$541	\$817	\$817
ELEMENT REQUIREMENTS				
85.01	Administration	39,411	42,000	42,000
85.02	Distributed Administration	-38,870	-41,183	-41,183
TOTALS, EXPENDITURES				
State Operations		368,875	396,884	430,050
Totals, Expenditures		\$368,875	\$396,884	\$430,050

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	3,669.9	4,001.1	3,947.6	\$210,555	\$225,476	\$226,588
Total Adjustments	-	-	301.1	-	7,281	25,182
Estimated Salary Savings	-	-200.6	-213.3	-	-12,295	-14,700
Net Totals, Salaries and Wages	3,669.9	3,800.5	4,035.4	\$210,555	\$220,462	\$237,070
Staff Benefits	-	-	-	74,337	82,444	87,720
Totals, Personal Services	3,669.9	3,800.5	4,035.4	\$284,892	\$302,906	\$324,790
OPERATING EXPENSES AND EQUIPMENT				\$83,983	\$93,978	\$105,260
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS				\$368,875	\$396,884	\$430,050
(State Operations)						

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS		2006-07*	2007-08*	2008-09*
	0001 General Fund			
APPROPRIATIONS				
001	Budget Act appropriation	\$206,531	\$218,435	\$241,508
	Allocation for employee compensation	8,991	5,020	-
	Adjustment per Section 3.60	1,096	-467	-
	Adjustment per Section 4.75	10	-	-
	Adjustment per Section 15.25	-	-1,079	-
	Transfer to Legislative Claims (9670)	-12	-	-
	Totals Available	\$216,616	\$221,909	\$241,508
	Unexpended balance, estimated savings	-8,328	-	-
	TOTALS, EXPENDITURES	\$208,288	\$221,909	\$241,508

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$374	\$523	\$589
Allocation for employee compensation	11	15	-
Adjustment per Section 3.60	1	-1	-
Totals Available	\$386	\$537	\$589
Unexpended balance, estimated savings	-20	-	-
TOTALS, EXPENDITURES	\$366	\$537	\$589
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$575	\$607	\$649
Allocation for employee compensation	25	20	-
Adjustment per Section 3.60	3	-2	-
Adjustment per Section 15.25	-	-4	-
Totals Available	\$603	\$621	\$649
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$601	\$621	\$649
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$19,366	\$20,891	\$22,211
Allocation for employee compensation	715	631	-
Adjustment per Section 3.60	93	-49	-
Adjustment per Section 4.75	1	-	-
Adjustment per Section 15.25	-	-123	-
Totals Available	\$20,175	\$21,350	\$22,211
Unexpended balance, estimated savings	-1,135	-	-
TOTALS, EXPENDITURES	\$19,040	\$21,350	\$22,211
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$638	\$668	\$718
Allocation for employee compensation	27	30	-
Adjustment per Section 3.60	4	-2	-
Totals Available	\$669	\$696	\$718
Unexpended balance, estimated savings	-21	-	-
TOTALS, EXPENDITURES	\$648	\$696	\$718
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$464	\$488	\$527
Allocation for employee compensation	20	16	-
Adjustment per Section 3.60	3	-1	-
Totals Available	\$487	\$503	\$527
Unexpended balance, estimated savings	-1	-	-
TOTALS, EXPENDITURES	\$486	\$503	\$527
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,767	\$6,556	\$7,373
Allocation for employee compensation	138	151	-
Adjustment per Section 3.60	14	-12	-
Adjustment per Section 15.25	-	-17	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
Totals Available	\$4,919	\$6,678	\$7,373
Unexpended balance, estimated savings	-255	-	-
TOTALS, EXPENDITURES	\$4,664	\$6,678	\$7,373
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$236	\$247	\$259
Allocation for employee compensation	9	6	-
Adjustment per Section 3.60	1	-	-
Adjustment per Section 15.25	-	-2	-
Totals Available	\$246	\$251	\$259
Unexpended balance, estimated savings	-13	-	-
TOTALS, EXPENDITURES	\$233	\$251	\$259
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$408	\$426	\$462
Allocation for employee compensation	18	18	-
Adjustment per Section 3.60	2	-1	-
Adjustment per Section 15.25	-	-2	-
Totals Available	\$428	\$441	\$462
Unexpended balance, estimated savings	-141	-	-
TOTALS, EXPENDITURES	\$287	\$441	\$462
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,092	\$2,909	\$3,245
Allocation for employee compensation	83	82	-
Adjustment per Section 3.60	11	-6	-
Adjustment per Section 15.25	-	-9	-
Totals Available	\$2,186	\$2,976	\$3,245
Unexpended balance, estimated savings	-141	-	-
TOTALS, EXPENDITURES	\$2,045	\$2,976	\$3,245
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$232	\$243	\$253
Allocation for employee compensation	9	5	-
Adjustment per Section 3.60	1	-	-
Adjustment per Section 15.25	-	-2	-
Totals Available	\$242	\$246	\$253
Unexpended balance, estimated savings	-51	-	-
TOTALS, EXPENDITURES	\$191	\$246	\$253
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,388	\$10,918	\$12,538
Allocation for employee compensation	221	287	-
Adjustment per Section 3.60	22	-22	-
Adjustment per Section 15.25	-	-21	-
Totals Available	\$7,631	\$11,162	\$12,538
Unexpended balance, estimated savings	-394	-	-
TOTALS, EXPENDITURES	\$7,237	\$11,162	\$12,538
0890 Federal Trust Fund			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
APPROPRIATIONS			
001 Budget Act appropriation	\$1,156	\$1,594	\$1,618
Allocation for employee compensation	41	-	-
Adjustment per Section 3.60	5	-	-
Budget Adjustment	<u>-351</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$851	\$1,594	\$1,618
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,148	\$2,243	\$2,309
Allocation for employee compensation	85	-	-
Adjustment per Section 3.60	<u>11</u>	<u>-</u>	<u>-</u>
Totals Available	\$2,244	\$2,243	\$2,309
Unexpended balance, estimated savings	<u>-332</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$1,912	\$2,243	\$2,309
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$111,084	\$119,021	\$128,945
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$404	\$417	\$411
Allocation for employee compensation	12	4	-
Adjustment per Section 3.60	1	-	-
Adjustment per Section 15.25	<u>-</u>	<u>-13</u>	<u>-</u>
Totals Available	\$417	\$408	\$411
Unexpended balance, estimated savings	<u>-47</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$370	\$408	\$411
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$412	\$420	\$418
Allocation for employee compensation	15	9	-
Adjustment per Section 3.60	<u>2</u>	<u>-1</u>	<u>-</u>
Totals Available	\$429	\$428	\$418
Unexpended balance, estimated savings	<u>-18</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$411	\$428	\$418
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,904	\$4,494	\$4,888
Allocation for employee compensation	217	141	-
Adjustment per Section 3.60	23	-11	-
Adjustment per Section 15.25	<u>-</u>	<u>-2</u>	<u>-</u>
Totals Available	\$5,144	\$4,622	\$4,888
Unexpended balance, estimated savings	<u>-1,699</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	\$3,445	\$4,622	\$4,888
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,977	\$1,180	\$1,129
Allocation for employee compensation	-	19	-
Adjustment per Section 3.60	<u>33</u>	<u>-1</u>	<u>-</u>
Totals Available	\$7,010	\$1,198	\$1,129

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2006-07*	2007-08*	2008-09*
Unexpended balance, estimated savings	<u>-294</u>	<u>-</u>	<u>-</u>
TOTALS, EXPENDITURES	<u>\$6,716</u>	<u>\$1,198</u>	<u>\$1,129</u>
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	<u>\$368,875</u>	<u>\$396,884</u>	<u>\$430,050</u>

FUND CONDITION STATEMENTS

	2006-07*	2007-08*	2008-09*
0965 Timber Tax Fund ^N			
BEGINNING BALANCE	\$4,174	\$4,048	-
Prior year adjustments	<u>-3</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$4,171	\$4,048	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	15,175	14,000	\$14,000
215000 Income from Investments	<u>125</u>	<u>-</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$15,300</u>	<u>\$14,000</u>	<u>\$14,000</u>
Total Resources	\$19,471	\$18,048	\$14,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	8	10	11
0860 State Board of Equalization (State Operations)	1,912	2,243	2,309
3540 Department of Forestry and Fire Protection (State Operations)	3	33	34
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	13,500	15,762	11,646
Total Expenditures and Expenditure Adjustments	<u>\$15,423</u>	<u>\$18,048</u>	<u>\$14,000</u>
FUND BALANCE	\$4,048	-	-
3067 Cigarette and Tobacco Products Compliance Fund ^S			
BEGINNING BALANCE	\$5,666	\$1,090	\$1,132
Prior year adjustments	<u>-52</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$5,614	\$1,090	\$1,132
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	<u>2,223</u>	<u>1,269</u>	<u>1,166</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$2,223</u>	<u>\$1,269</u>	<u>\$1,166</u>
Total Resources	\$7,837	\$2,359	\$2,298
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	31	29	5
0860 State Board of Equalization (State Operations)	<u>6,716</u>	<u>1,198</u>	<u>1,129</u>
Total Expenditures and Expenditure Adjustments	<u>\$6,747</u>	<u>\$1,227</u>	<u>\$1,134</u>
FUND BALANCE	\$1,090	\$1,132	\$1,164
Reserve for economic uncertainties	1,090	1,132	1,164

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Totals, Authorized Positions	3,669.9	4,001.1	3,947.6	\$210,555	\$225,476	\$226,588
Salary Adjustments	-	-	-	-	7,281	7,311
Proposed New Positions:				Salary Range		
Administration Department:						

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Accounting Department:						
Accounting Trainee (1.5 LT exp 6-30-2011)	-	-	1.5	3,240-3,751	-	64
Accountant Trainee (2.0 pos eff 7-1-08)	-	-	1.0	3,240-3,751	-	43
Financial Management Division:						
Accountant Trainee (BOE Ad Sup) (Prop 10)	-	-	0.5	3,240-3,751	-	21
Associate Administrative Analyst	-	-	1.0	4,619-5,616	-	51
Human Resources Division:						
Associate Personnel Analyst (2.0 pos eff 7-1-08)	-	-	2.0	4,400-5,348	-	116
Personnel Specialist (1.0 pos eff 7-1-08)	-	-	2.0	2,602-4,067	-	72
Associate Personnel Analyst (1.0 LT exp 6-30-2011)	-	-	1.0	4,400-5,348	-	58
Personnel Specialist (1.0 LT exp 6-30-2011)	-	-	1.0	2,602-4,067	-	36
Administrative Support Division:						
Associate Governmental Program Analyst (4.0 pos eff 7-1-08)	-	-	4.0	4,400-5,348	-	233
Associate Business Management Analyst (1.0 LT exp 6-30-2011)	-	-	1.0	4,400-5,348	-	58
Associate Governmental Program Analyst (1.0 LT exp 6-30-2011)	-	-	2.0	4,400-5,348	-	117
Associate Information Systems Analyst Specialist (1.0 LT exp 6-30-2011)	-	-	1.0	4,619-5,897	-	64
Executive Department:						
Customer & Taxpayer Service Division:						
Tax Technician I	-	-	0.8	2,280-2,975	-	24
Associate Governmental Program Analyst (2.0 pos eff 7-1-08)	-	-	2.0	4,400-5,348	-	116
Technology Services Division:						
Staff Information Systems Analyst Specialist (2.0 pos eff 7-1-08)	-	-	2.0	5,065-6,466	-	141
Staff Information Systems Analyst Specialist (1.0 LT exp 6-30-2011)	-	-	1.0	5,065-6,466	-	70
Associate Information Systems Analyst Specialist (1.0 LT exp 6-30-2011)	-	-	1.0	4,619-5,897	-	64
Information Services:						
Associate Governmental Program Analyst (1.0 pos eff 7-1-08)	-	-	1.0	4,400-5,348	-	58
Tax Technician II (1.5 pos eff 7-1-08)	-	-	1.5	2,638-3,209	-	52
TRA Office:						
Business Taxes Specialist I (1.0 pos eff 7-1-08)	-	-	1.0	5,328-6,476	-	74
Executive Secretary I (1.0 pos eff 7-1-08)	-	-	1.0	3,020-3,672	-	40
TAAP:						
Associate Governmental Program Analyst (1.0 pos eff 7-1-08)	-	-	1.0	4,400-5,348	-	58
Tax Counsel III (1.0 pos eff 7-1-08)	-	-	1.0	7,682-9,478	-	102
Internal Security and Audit Division:						
Business Taxes Specialist II (1.0 LT exp 6-30-2011)	-	-	1.0	5,573-7,113	-	77
Office Technician (G) (0.5 LT exp 6-30-2011)	-	-	0.5	2,638-3,209	-	17
Legal Department:						
Associate Governmental Program Analyst (0.5 pos eff 7-1-08)	-	-	0.5	4,400-5,348	-	29

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Business Taxes Compliance Specialist (1.0 pos eff 7-1-08)	-	-	1.0	4,619-5,616	-	61
Business Taxes Compliance Supervisor I (0.5 pos eff 7-1-08)	-	-	0.5	4,622-5,619	-	31
Business Taxes Representative (1.0 pos eff 7-1-08)	-	-	1.0	3,204-3,708	-	42
Business Taxes Specialist I (0.5 pos eff 7-1-08)	-	-	0.5	5,328-6,476	-	37
Staff Program Analyst Specialist (1.0 pos eff 7-1-08)	-	-	1.0	5,065-6,466	-	70
Tax Technician III (0.5 pos eff 7-1-08)	-	-	0.5	2,951-3,588	-	20
Investigations Division:						
Associate Tax Auditor (1.0 LT exp 6-30-2011)	-	-	1.0	4,619-5,897	-	64
Business Taxes Administrator II (2.0 LT exp 6-30-2011)	-	-	2.0	5,844-7,414	-	155
Business Taxes Specialist I (1.0 LT exp 6-30-2011)	-	-	1.0	5,328-6,476	-	74
Business Taxes Specialist I (Investigators) (4 LT exp 6-30-2011)	-	-	8.5	5,328-6,476	-	630
Tax Technician III (2.0 LT exp 6-30-2011)	-	-	2.0	2,951-3,588	-	78
Associate Tax Auditor (BOE) (Prop 10)	-	-	1.0	4,619-5,897	-	64
Business Taxes Specialist I (Prop 10)	-	-	3.0	5,328-6,476	-	222
Business Taxes Specialist I	-	-	1.0	5,328-6,476	-	74
Business Taxes Specialist II (Prop 10)	-	-	1.0	5,573-7,113	-	77
Tax and Fee Programs Division	-	-				
Tax Counsell III (1.0 LT exp 6-30-2011)	-	-	1.0	7,682-9,478	-	102
Communications Office:	-	-				
Assistant Tax Service Specialist (1.0 LT exp 6-30-2011)	-	-	2.0	4,619-5,616	-	122
Sales and Use Tax Department:						
Business Taxes Specialist I (3 pos eff 7-1-08)	-	-	3.0	5,328-6,476	-	222
Associate Tax Auditor (7.0 LT exp 7-1-08)	-	-	10.8	4,619-5,897	-	693
Business Taxes Administrator I (7.0 LT exp 6-30-2011)	-	-	7.0	5,076-6,476	-	470
Business Taxes Compliance Specialist (32.0 LT exp 6-30-2011)	-	-	42.0	5,619-5,616	-	2,567
Business Taxes Specialist I (1.0 LT exp 6-30-2011)	-	-	9.0	5,328-6,476	-	666
Office Technician (Typing) (7.0 LT exp 6-30-2011)	-	-	7.0	2,686-3,264	-	249
Staff Information Systems Analyst Specialist (1.0 LT exp 6-30-2011)	-	-	1.0	5,065-6,466	-	70
Supervising Tax Auditor I (1.0 LT exp 6-30-2011)	-	-	1.4	5,076-6,476	-	94
Tax Technician III (4.0 LT exp 6-30-2011)	-	-	5.3	2,951-3,588	-	207
Field Offices						
Associate Tax Auditor (7.0 pos eff 7-1-08)	-	-	8.5	4,619-5,897	-	545
Associate Tax Auditor (6.0 pos eff 7-1-08)	-	-	6.0	4,619-5,897	-	410
Business Taxes Compliance Specialist (4.0 pos eff 7-1-08)	-	-	4.0	5,619-5,616	-	245
Business Taxes Administrator I (2.0 pos eff 7-1-08)	-	-	2.5	5,076-6,476	-	168
Business Taxes Representative (8.0 pos eff 7-1-08)	-	-	10.5	3,204-3,708	-	445
Business Taxes Specialist I (14.0 pos eff 7-1-08)	-	-	14.0	5,328-6,476	-	1,036
Business Taxes Specialist I (7.0 pos eff 7-1-08)	-	-	7.0	5,328-6,476	-	547
Office Technician (1.0 pos eff 7-1-08)	-	-	1.5	2,686-3,264	-	53

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Staff Information Systems Analyst Specialist (1.0 pos eff 7-1-08)	-	-	1.0	5,065-6,466	-	75
Staff Information Systems Analyst Specialist (2.0 pos eff 7-1-08)	-	-	2.0	5,065-6,466	-	141
Supervising Tax Auditor I (1.0 pos eff 7-1-08)	-	-	1.5	5,076-6,476	-	101
Supervising Tax Auditor II (2.0 pos eff 7-1-08)	-	-	2.0	5,573-7,113	-	148
Supervising Tax Auditor II (2.0 pos eff 7-1-08)	-	-	2.0	5,573-7,113	-	158
Tax Auditor (7.0 pos eff 7-1-08)	-	-	3.5	3,841-4,903	-	169
Tax Technician II (2.0 pos eff 7-1-08)	-	-	2.5	2,638-3,209	-	87
Riverside District Office:						
Associate Tax Auditor	-	-	2.0	4,619-5,897	-	129
Business Taxes Administrator I	-	-	1.0	5,076-6,476	-	67
Business Taxes Compliance Specialist	-	-	1.0	5,619-5,616	-	61
Business Taxes Representative	-	-	3.0	3,204-3,708	-	127
Business Taxes Specialist I	-	-	1.0	5,328-6,476	-	74
Office Technician (Typing)	-	-	1.0	2,686-3,264	-	36
Tax Auditor	-	-	3.0	3,841-4,903	-	145
Tax Technician III	-	-	1.0	2,951-3,588	-	39
Centralized Collection:						
Business Taxes Compliance Specialist (6.0 pos eff 7-1-08)	-	-	6.0	5,619-5,616	-	367
Business Taxes Administrator I (2.0 pos eff 7-1-08)	-	-	2.0	5,076-6,476	-	134
Business Taxes Compliance Supervisor III (1.0 pos eff 7-1-08)	-	-	1.0	5,579-6,778	-	74
Business Taxes Representative (16.0 pos eff 7-1-08)	-	-	16.0	3,204-3,708	-	678
Business Taxes Specialist I (1.0 pos eff 7-1-08)	-	-	1.0	5,328-6,476	-	74
Tax Technician III (4.0 pos eff 7-1-08)	-	-	4.0	2,951-3,588	-	156
Compliance and Technology:						
Business Taxes Administrator II (1.0 pos eff 7-1-08)	-	-	1.0	5,844-7,414	-	77
Business Taxes Compliance Specialist (1 .0 pos eff 7-1-08)	-	-	1.0	5,619-5,616	-	61
Business Taxes Specialist I (3.0 pos eff 7-1-08)	-	-	3.0	5,328-6,476	-	222
Business Taxes Specialist I (3.0 pos eff 7-1-08)	-	-	3.0	5,328-6,476	-	222
Business Taxes Specialist II (1.0 pos eff 7-1-08)	-	-	1.0	5,573-7,113	-	82
Staff Information Systems Analyst (1.0 pos eff 7-1-08)	-	-	1.0	5,065-6,466	-	70
Business Taxes Committee & Training						
Business Taxes Specialist I (1.0 pos eff 7-1-08)	-	-	1.0	5,328-6,476	-	74
Petitions:						
Associate Tax Auditor (.5 pos eff 7-1-08)	-	-	0.5	4,619-5,897	-	32
Audit Determination & Refund:						
Associate Tax Auditor (1.5 pos eff 7-1-08)	-	-	1.5	4,619-5,897	-	96
Tax Auditor (0.5 pos eff 7-1-08)	-	-	0.5	3,841-4,903	-	24
Property and Special Taxes Department:						
Excise Taxes Division:						
Business Taxes Compliance Specialist	-	-	1.0	4,619-5,616	-	61
Business Taxes Representative (CI/UI)	-	-	2.5	3,204-3,708	-	106
Business Taxes Representative (Prop 10)	-	-	1.0	3,204-3,708	-	42

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2006-07	2007-08	2008-09	2006-07*	2007-08*	2008-09*
Business Taxes Representative	-	-	6.0	3,204-3,708	-	254
Business Taxes Specialist I (Audit)	-	-	1.0	5,328-6,476	-	74
Tax Technician II	-	-	5.0	2,638-3,209	-	175
Tax Technician II	-	-	1.5	2,638-3,209	-	52
Tax Technician III	-	-	1.0	2,951-3,588	-	39
Tax Technician III (BOE)	-	-	2.0	2,951-3,588	-	78
Associate Tax Auditor (BOE) (Audit)	-	-	4.0	4,619-5,897	-	258
Fuel Taxes Division:						
Business Taxes Representative	-	-	3.0	3,204-3,708	-	127
Overtime	-	-	-	-	-	134
Temporary Help	-	-	0.3	-	-	6
Totals, Proposed New Positions	-	-	301.1	\$-	\$-	\$17,871
Total Adjustments	-	-	301.1	\$-	\$7,281	\$25,182
TOTALS, SALARIES AND WAGES	3,669.9	4,001.1	4,248.7	\$210,555	\$232,757	\$251,770

* Dollars in thousands, except in Salary Range.