

## 0860 State Board of Equalization

The mission of the State Board of Equalization (BOE) is to serve the public through fair, effective, and efficient tax administration. The BOE administers agency tax and fee programs, adopts rules and regulations to clarify tax laws, acts as an appellate body for the review of property, business and income tax assessments, assesses and allocates property values of railroads and specified utilities, and oversees the property tax assessment practices of all 58 county assessors.

### 3-YR EXPENDITURES AND PERSONNEL YEARS

|  | Personnel Years |                |                | Expenditures     |                  |                  |
|--|-----------------|----------------|----------------|------------------|------------------|------------------|
|  | 2009-10         | 2010-11        | 2011-12        | 2009-10*         | 2010-11*         | 2011-12*         |
| 15 County Assessment Standards Program                                     | 87.7            | 92.4           | 92.4           | \$8,750          | \$9,998          | \$10,345         |
| 20 State-Assessed Property Program   | 62.5            | 67.3           | 67.3           | 6,923            | 7,766            | 7,888            |
| 25 Timber Tax Program  | 17.1            | 17.5           | 17.5           | 1,808            | 2,321            | 2,370            |
| 30 Sales and Use Tax Program   | 3,145.7         | 3,679.1        | 3,694.4        | 322,463          | 378,580          | 392,353          |
| 35 Hazardous Substances Tax Program  | 48.4            | 48.8           | 48.8           | 4,216            | 4,381            | 4,457            |
| 40 Alcoholic Beverage Tax Program  | 18.6            | 25.0           | 25.0           | 1,781            | 2,613            | 2,697            |
| 41 Tire Recycling Fee Program  | 16.8            | 16.8           | 16.8           | 1,355            | 1,550            | 1,575            |
| 45 Cigarette and Tobacco Products Tax Program                              | 93.6            | 103.1          | 103.1          | 18,054           | 23,270           | 23,824           |
| 46 Cigarette and Tobacco Products Licensing Program                        | 81.0            | 78.4           | 78.4           | 8,292            | 9,532            | 9,865            |
| 50 Transportation Fund Tax Program   | 177.8           | 195.8          | 195.8          | 20,864           | 23,972           | 24,600           |
| 56 Occupational Lead Poisoning Prevention Fee Program                      | 7.6             | 8.3            | 8.3            | 651              | 737              | 756              |
| 57 Integrated Waste Management Program                                     | 3.1             | 5.4            | 5.4            | 384              | 480              | 492              |
| 58 Underground Storage Tank Fee Program                                    | 29.4            | 29.5           | 29.5           | 3,030            | 3,239            | 3,246            |
| 59 Oil Spill Prevention Program  | 1.8             | 1.7            | 1.7            | 214              | 265              | 269              |
| 60 Energy Resources Surcharge Program                                      | 2.2             | 2.5            | 2.5            | 224              | 255              | 260              |
| 61 Annual Water Rights Fee Program   | 4.0             | 4.7            | 4.7            | 378              | 427              | 441              |
| 62 Childhood Lead Poisoning Prevention Fee Program                         | 3.4             | 5.1            | 5.1            | 435              | 515              | 523              |
| 63 Marine Invasive Species Program   | 3.7             | 4.3            | 4.3            | 387              | 431              | 439              |
| 65 Emergency Telephone Users Surcharge Program                             | 13.6            | 13.9           | 13.9           | 1,330            | 1,401            | 1,552            |
| 66 E-Waste Recycling Fee Program   | 39.3            | 46.2           | 46.2           | 4,198            | 4,739            | 4,773            |
| 70 Insurance Tax Program   | 5.3             | 2.3            | 2.3            | 623              | 274              | 280              |
| 75 Natural Gas Surcharge Program   | 4.3             | 4.4            | 4.4            | 598              | 631              | 680              |
| 80 Appeals from Other Governmental Programs                                | 15.9            | 17.4           | 17.4           | 1,869            | 2,298            | 2,316            |
| 85.01 Administration   | 380.0           | 435.8          | 435.8          | 39,456           | 50,010           | 50,010           |
| 85.02 Distributed Administration   | -380.0          | -435.8         | -435.8         | -39,437          | -49,593          | -49,593          |
| <b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>                   | <b>3,882.8</b>  | <b>4,469.9</b> | <b>4,485.2</b> | <b>\$408,846</b> | <b>\$480,092</b> | <b>\$496,418</b> |
| <b>FUNDING</b>   |                 |                |                | <b>2009-10*</b>  | <b>2010-11*</b>  | <b>2011-12*</b>  |
| 0001 General Fund  |                 |                |                | \$229,587        | \$271,672        | \$283,348        |
| 0004 Breast Cancer Fund  |                 |                |                | 550              | 761              | 776              |
| 0022 State Emergency Telephone Number Account                              |                 |                |                | 1,330            | 1,401            | 1,552            |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund                   |                 |                |                | 20,257           | 23,530           | 24,147           |
| 0070 Occupational Lead Poisoning Prevention Account                        |                 |                |                | 651              | 737              | 756              |
| 0080 Childhood Lead Poisoning Prevention Fund                              |                 |                |                | 435              | 515              | 523              |
| 0230 Cigarette and Tobacco Products Surtax Fund                            |                 |                |                | 6,888            | 9,456            | 9,650            |
| 0320 Oil Spill Prevention and Administration Fund                          |                 |                |                | 214              | 265              | 269              |
| 0387 Integrated Waste Management Account, Integrated Waste Management Fund |                 |                |                | 384              | 480              | 492              |
| 0439 Underground Storage Tank Cleanup Fund                                 |                 |                |                | 3,030            | 3,239            | 3,246            |
| 0465 Energy Resources Programs Account                                     |                 |                |                | 224              | 255              | 260              |
| 0623 California Children and Families First Trust Fund                     |                 |                |                | 11,738           | 16,604           | 16,944           |
| 0890 Federal Trust Fund  |                 |                |                | 127              | 442              | 453              |
| 0965 Timber Tax Fund   |                 |                |                | 1,808            | 2,321            | 2,370            |
| 0995 Reimbursements  |                 |                |                | 125,801          | 141,848          | 144,950          |

\* Dollars in thousands, except in Salary Range.

**0860 State Board of Equalization - Continued**

| <b>FUNDING</b>   | <b>2009-10*</b>  | <b>2010-11*</b>  | <b>2011-12*</b>  |
|--|------------------|------------------|------------------|
| 3015 Gas Consumption Surcharge Fund  | 598              | 631              | 680              |
| 3058 Water Rights Fund   | 378              | 427              | 441              |
| 3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund | 4,198            | 4,739            | 4,773            |
| 3067 Cigarette and Tobacco Products Compliance Fund                                    | <u>648</u>       | <u>769</u>       | <u>788</u>       |
| <b>TOTALS, EXPENDITURES, ALL FUNDS</b>   | <b>\$408,846</b> | <b>\$480,092</b> | <b>\$496,418</b> |

**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:

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

58-Underground Storage Tank Fee Program:

\* Dollars in thousands, except in Salary Range.

**0860 State Board of Equalization - Continued**

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 provides \$14 million (\$10.2 million General Fund) to continue for an additional two years 147 limited-term positions in the Statewide Compliance and Outreach Program that are currently set to expire at the end of 2010-11. The positions are expected to generate \$45 million in General Fund revenues in 2011-12.
- The Governor's Budget provides 8 limited-term positions and \$4 million (\$2.8 million General Fund) to process refunds to consumers who were improperly charged sales tax when they purchased extended warranties on Dell computers. As many as 10 million purchasers may have been charged up to \$250 million in improper taxes.

**DETAILED BUDGET ADJUSTMENTS**

|   | 2010-11*     |             |                 | 2011-12*        |                |                 |
|---|--------------|-------------|-----------------|-----------------|----------------|-----------------|
|   | General Fund | Other Funds | Personnel Years | General Fund    | Other Funds    | Personnel Years |
| <b>Workload Budget Adjustments</b>                            |              |             |                 |                 |                |                 |
| <b>Workload Budget Change Proposals</b>                       |              |             |                 |                 |                |                 |
| • Extend the Statewide Compliance and Outreach Program (SCOP) | \$-          | \$-         | -               | \$10,233        | \$3,924        | 139.6           |
| • Placeholder - BOE Headquarters Building Rent Increase       | -            | -           | -               | 1,122           | 1,012          | -               |
| <b>Totals, Workload Budget Change Proposals</b>               | <b>\$-</b>   | <b>\$-</b>  | <b>-</b>        | <b>\$11,355</b> | <b>\$4,936</b> | <b>139.6</b>    |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|  | 2010-11*        |                 |                 | 2011-12*        |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | General Fund    | Other Funds     | Personnel Years | General Fund    | Other Funds     | Personnel Years |
| <b>Other Workload Budget Adjustments</b>                 |                 |                 |                 |                 |                 |                 |
| • Control Section 3.60 Adjustment                        | \$4,438         | \$3,145         | -               | \$4,438         | \$3,145         | -               |
| • Health Care Adjustments                                | 930             | 673             | -               | 1,595           | 1,154           | -               |
| • Price Increase per BL 10-25                            | -               | -               | -               | 1,321           | 887             | -               |
| • 2011-12 Budget Cycle Adjustment for ProRata            | -               | -               | -               | -               | 5,063           | -               |
| • Full Year Cost of Fuel Tax Swap                        | -               | -               | -               | -               | 101             | -               |
| • 2011-12 Budget Cycle Adjustment for SWCAP              | -               | -               | -               | -               | 20              | -               |
| • Removal of 2010-11 Budget Cycle Adjustment for SWCAP   | -               | -               | -               | -               | -9              | -               |
| • Removal of 2010-11 Budget Cycle Adjustment for ProRata | -               | -               | -               | -               | -4,653          | -               |
| • Removal of Price Increase per BL 10-25                 | -               | -               | -               | -1,321          | -887            | -               |
| • Control Section 3.91 Adjustment                        | -6,601          | -5,164          | -               | -4,102          | -3,209          | -               |
| • One-Time Cost Reductions from Expiring BCPs            | -               | -               | -               | -7,666          | -4,575          | -               |
| <b>Totals, Other Workload Budget Adjustments</b>         | <b>-\$1,233</b> | <b>-\$1,346</b> | <b>-</b>        | <b>-\$5,735</b> | <b>-\$2,963</b> | <b>-</b>        |
| <b>Totals, Workload Budget Adjustments</b>               | <b>-\$1,233</b> | <b>-\$1,346</b> | <b>-</b>        | <b>\$5,620</b>  | <b>\$1,973</b>  | <b>139.6</b>    |
| <b>Policy Adjustments</b>                                |                 |                 |                 |                 |                 |                 |
| • Placeholder – Dell Computers Settlement                | \$-             | \$-             | -               | \$2,829         | \$1,331         | 7.6             |
| • Billable Legal Services Conversion                     | -               | -               | -               | 1,994           | -               | -               |
| <b>Totals, Policy Adjustments</b>                        | <b>\$-</b>      | <b>\$-</b>      | <b>-</b>        | <b>\$4,823</b>  | <b>\$1,331</b>  | <b>7.6</b>      |
| <b>Totals, Budget Adjustments</b>                        | <b>-\$1,233</b> | <b>-\$1,346</b> | <b>-</b>        | <b>\$10,443</b> | <b>\$3,304</b>  | <b>147.2</b>    |

## PROGRAM DESCRIPTIONS

## 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 California employers 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.

## 0860 State Board of Equalization - Continued

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 and tobacco 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 cigarette and tobacco products and tax stamps. It requires that manufacturers and importers, distributors, wholesalers, and retailers of cigarettes and tobacco products be licensed.

### 50 - TRANSPORTATION TAX PROGRAM

This program collects 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 the Motor Vehicle Fuel Program is shared with the State Controller who collects delinquent taxes and makes refunds to consumers who use tax-paid motor vehicle fuel in an exempt manner. Additionally, this program addresses the collection Motor Vehicle fuel, use fuel and diesel fuel tax.

### 56 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

The objective of the program is to collect fees from employers in industries that the Department of Public 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 Public Health.

### 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 MAINTENANCE 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

The energy resources surcharge is a tax on the consumption 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 currently reporting releases of lead into ambient air in California. This revenue supports the Childhood Lead Poisoning Prevention Program administered by the Department of Public Health.

### 63 - MARINE INVASIVE SPECIES FEE PROGRAM

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

## 0860 State Board of Equalization - Continued

### 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 specified intrastate telephone communication services. The Office of the Chief Information Officer 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. BOE, the Controller, and the Insurance Commissioner administer the program jointly. BOE 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 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, energy efficiency programs, conservation activities and public interest research and development.

### 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

|                                 |  | <u>2009-10*</u> | <u>2010-11*</u> | <u>2011-12*</u> |
|---------------------------------|--|-----------------|-----------------|-----------------|
| <b>PROGRAM REQUIREMENTS</b>     |  |                 |                 |                 |
| <b>15</b>                       | <b>COUNTY ASSESSMENT STANDARDS PROGRAM</b> |                 |                 |                 |
| <b>State Operations:</b>        |  |                 |                 |                 |
| 0001                            | General Fund                               | \$8,750         | \$9,998         | \$10,166        |
| 0001                            | General Fund-DOJ Billable Hours            | -               | -               | 179             |
| <b>Totals, State Operations</b> |  | <b>\$8,750</b>  | <b>\$9,998</b>  | <b>\$10,345</b> |
| <b>ELEMENT REQUIREMENTS</b>     |  |                 |                 |                 |
| <b>15.10</b>                    | <b>County Surveys</b>                      | <b>\$3,699</b>  | <b>\$5,368</b>  | <b>\$5,445</b>  |
| <b>State Operations:</b>        |  |                 |                 |                 |
| 0001                            | General Fund                               | 3,699           | 5,368           | 5,445           |
| <b>15.20</b>                    | <b>Technical Advisory Services</b>         | <b>\$2,935</b>  | <b>\$2,748</b>  | <b>\$2,976</b>  |
| <b>State Operations:</b>        |  |                 |                 |                 |
| 0001                            | General Fund                               | 2,935           | 2,748           | 2,797           |
| 0001                            | General Fund-DOJ Billable Hours            | -               | -               | 179             |
| <b>15.30</b>                    | <b>Technical Services</b>                  | <b>\$2,116</b>  | <b>\$1,882</b>  | <b>\$1,924</b>  |
| <b>State Operations:</b>        |  |                 |                 |                 |
| 0001                            | General Fund                               | 2,116           | 1,882           | 1,924           |
| <b>PROGRAM REQUIREMENTS</b>     |  |                 |                 |                 |
| <b>20</b>                       | <b>STATE-ASSESSED PROPERTY PROGRAM</b>     |                 |                 |                 |
| <b>State Operations:</b>        |  |                 |                 |                 |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|  | 2009-10*         | 2010-11*         | 2011-12*         |
|--|------------------|------------------|------------------|
| 0001 General Fund  | \$6,388          | \$7,159          | \$7,281          |
| 0995 Reimbursements  | 535              | 607              | 607              |
| <b>Totals, State Operations</b>                                      | <b>\$6,923</b>   | <b>\$7,766</b>   | <b>\$7,888</b>   |
| <b>ELEMENT REQUIREMENTS</b>  |                  |                  |                  |
| <b>20.10 Assessment of Public Utilities</b>                          | <b>\$6,689</b>   | <b>\$7,480</b>   | <b>\$7,597</b>   |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | 6,154            | 6,873            | 6,990            |
| 0995 Reimbursements  | 535              | 607              | 607              |
| <b>20.20 Private Railroad Car Tax</b>                                | <b>\$234</b>     | <b>\$286</b>     | <b>\$291</b>     |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | 234              | 286              | 291              |
| <b>PROGRAM REQUIREMENTS</b>  |                  |                  |                  |
| <b>25 TIMBER TAX PROGRAM</b>   |                  |                  |                  |
| <b>State Operations:</b>   |                  |                  |                  |
| 0965 Timber Tax Fund   | \$1,808          | \$2,321          | \$2,370          |
| <b>Totals, State Operations</b>                                      | <b>\$1,808</b>   | <b>\$2,321</b>   | <b>\$2,370</b>   |
| <b>ELEMENT REQUIREMENTS</b>  |                  |                  |                  |
| <b>25.10 Timber Valuation</b>  | <b>\$799</b>     | <b>\$912</b>     | <b>\$922</b>     |
| <b>State Operations:</b>   |                  |                  |                  |
| 0965 Timber Tax Fund   | 799              | 912              | 922              |
| <b>25.20 Taxpayer Registration, Return Processing and Collection</b> | <b>\$635</b>     | <b>\$862</b>     | <b>\$894</b>     |
| <b>State Operations:</b>   |                  |                  |                  |
| 0965 Timber Tax Fund   | 635              | 862              | 894              |
| <b>25.30 Auditing</b>  | <b>\$374</b>     | <b>\$547</b>     | <b>\$554</b>     |
| <b>State Operations:</b>   |                  |                  |                  |
| 0965 Timber Tax Fund   | 374              | 547              | 554              |
| <b>PROGRAM REQUIREMENTS</b>  |                  |                  |                  |
| <b>30 SALES AND USE TAX PROGRAM</b>                                  |                  |                  |                  |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | \$203,654        | \$244,118        | \$253,346        |
| 0001 General Fund-DOJ Billable Hours                                 | -                | -                | 1,552            |
| 0995 Reimbursements  | 118,809          | 134,462          | 137,455          |
| <b>Totals, State Operations</b>                                      | <b>\$322,463</b> | <b>\$378,580</b> | <b>\$392,353</b> |
| <b>ELEMENT REQUIREMENTS</b>  |                  |                  |                  |
| <b>30.10 Registration of Taxpayers</b>                               | <b>\$66,672</b>  | <b>\$78,862</b>  | <b>\$91,344</b>  |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | 46,612           | 56,008           | 65,009           |
| 0995 Reimbursements  | 20,060           | 22,854           | 26,335           |
| <b>30.20 Processing Tax Returns</b>                                  | <b>\$59,816</b>  | <b>\$74,633</b>  | <b>\$72,185</b>  |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | 25,955           | 32,985           | 31,812           |
| 0995 Reimbursements  | 33,861           | 41,648           | 40,373           |
| <b>30.30 Auditing Accounts</b>                                       | <b>\$129,674</b> | <b>\$141,175</b> | <b>\$143,648</b> |
| <b>State Operations:</b>   |                  |                  |                  |
| 0001 General Fund  | 84,398           | 95,207           | 95,755           |
| 0001 General Fund-DOJ Billable Hours                                 | -                | -                | 1,552            |
| 0995 Reimbursements  | 45,276           | 45,968           | 46,341           |
| <b>30.40 Collecting Taxes Receivable</b>                             | <b>\$66,301</b>  | <b>\$83,910</b>  | <b>\$85,176</b>  |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|   | 2009-10*        | 2010-11*        | 2011-12*        |
|---|-----------------|-----------------|-----------------|
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 46,689          | 59,918          | 60,770          |
| 0995 Reimbursements                                     | 19,612          | 23,992          | 24,406          |
| <b>PROGRAM REQUIREMENTS</b>                             |                 |                 |                 |
| <b>35 HAZARDOUS SUBSTANCES TAX PROGRAM</b>              |                 |                 |                 |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0995 Reimbursements                                     | \$4,216         | \$4,381         | \$4,457         |
| <b>Totals, State Operations</b>                         | <b>\$4,216</b>  | <b>\$4,381</b>  | <b>\$4,457</b>  |
| <b>PROGRAM REQUIREMENTS</b>                             |                 |                 |                 |
| <b>40 ALCOHOLIC BEVERAGE TAX PROGRAM</b>                |                 |                 |                 |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | \$1,781         | \$2,613         | \$2,697         |
| <b>Totals, State Operations</b>                         | <b>\$1,781</b>  | <b>\$2,613</b>  | <b>\$2,697</b>  |
| <b>ELEMENT REQUIREMENTS</b>                             |                 |                 |                 |
| <b>40.10 Registration of Taxpayers</b>                  | <b>\$640</b>    | <b>\$440</b>    | <b>\$446</b>    |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 640             | 440             | 446             |
| <b>40.20 Processing Tax Returns and Reports</b>         | <b>\$187</b>    | <b>\$625</b>    | <b>\$634</b>    |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 187             | 625             | 634             |
| <b>40.30 Auditing Accounts</b>                          | <b>\$760</b>    | <b>\$1,279</b>  | <b>\$1,344</b>  |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 760             | 1,279           | 1,344           |
| <b>40.40 Collecting Taxes Receivable</b>                | <b>\$194</b>    | <b>\$269</b>    | <b>\$273</b>    |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 194             | 269             | 273             |
| <b>PROGRAM REQUIREMENTS</b>                             |                 |                 |                 |
| <b>41 TIRE RECYCLING FEE PROGRAM</b>                    |                 |                 |                 |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0995 Reimbursements                                     | \$1,355         | \$1,550         | \$1,575         |
| <b>Totals, State Operations</b>                         | <b>\$1,355</b>  | <b>\$1,550</b>  | <b>\$1,575</b>  |
| <b>PROGRAM REQUIREMENTS</b>                             |                 |                 |                 |
| <b>45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM</b>    |                 |                 |                 |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | \$5,639         | \$4,204         | \$4,226         |
| 0001 General Fund-DOJ Billable Hours                    | \$?             | \$?             | 263             |
| 0004 Breast Cancer Fund                                 | 374             | 560             | 567             |
| 0230 Cigarette and Tobacco Products Surtax Fund         | 4,687           | 6,938           | 7,042           |
| 0623 California Childhood and Families First Trust Fund | 7,354           | 11,568          | 11,726          |
| <b>Totals, State Operations</b>                         | <b>\$18,054</b> | <b>\$23,270</b> | <b>\$23,824</b> |
| <b>ELEMENT REQUIREMENTS</b>                             |                 |                 |                 |
| <b>45.10 Registration of Taxpayers</b>                  | <b>\$2,274</b>  | <b>\$2,548</b>  | <b>\$2,583</b>  |
| <b>State Operations:</b>                                |                 |                 |                 |
| 0001 General Fund                                       | 710             | 460             | 464             |
| 0004 Breast Cancer Fund                                 | 47              | 61              | 62              |
| 0230 Cigarette and Tobacco Products Surtax Fund         | 591             | 760             | 771             |
| 0623 California Childhood and Families First Trust Fund | 926             | 1,267           | 1,286           |
| <b>45.20 Processing Tax Returns</b>                     | <b>\$2,235</b>  | <b>\$2,203</b>  | <b>\$2,226</b>  |

\* Dollars in thousands, except in Salary Range.



**0860 State Board of Equalization - Continued**

|  | <u>2009-10*</u> | <u>2010-11*</u> | <u>2011-12*</u> |
|--|-----------------|-----------------|-----------------|
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0001 General Fund  | 698             | 398             | 399             |
| 0004 Breast Cancer Fund                                    | 46              | 53              | 53              |
| 0230 Cigarette and Tobacco Products Surtax Fund            | 580             | 657             | 666             |
| 0623 California Childhood and Families First Trust Fund    | 911             | 1,095           | 1,108           |
| <b>45.30 Auditing Accounts</b>                             | <b>\$3,703</b>  | <b>\$3,291</b>  | <b>\$3,329</b>  |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0001 General Fund  | 1,157           | 595             | 598             |
| 0001 General Fund-DOJ Billable Hours                       | -               | -               | 263             |
| 0004 Breast Cancer Fund                                    | 77              | 79              | 80              |
| 0230 Cigarette and Tobacco Products Surtax Fund            | 961             | 981             | 995             |
| 0623 California Childhood and Families First Trust Fund    | 1,508           | 1,636           | 1,656           |
| <b>45.40 Enforcement Activities</b>                        | <b>\$8,594</b>  | <b>\$14,294</b> | <b>\$14,480</b> |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0001 General Fund  | 2,684           | 2,582           | 2,595           |
| 0004 Breast Cancer Fund                                    | 178             | 344             | 349             |
| 0230 Cigarette and Tobacco Products Surtax Fund            | 2,231           | 4,262           | 4,329           |
| 0623 California Childhood and Families First Trust Fund    | 3,501           | 7,106           | 7,207           |
| <b>45.50 Collecting Taxes Receivable</b>                   | <b>\$1,248</b>  | <b>\$934</b>    | <b>\$943</b>    |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0001 General Fund  | 390             | 169             | 170             |
| 0004 Breast Cancer Fund                                    | 26              | 23              | 23              |
| 0230 Cigarette and Tobacco Products Surtax Fund            | 324             | 278             | 281             |
| 0623 California Childhood and Families First Trust Fund    | 508             | 464             | 469             |
| <b>PROGRAM REQUIREMENTS</b>                                |                 |                 |                 |
| <b>46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM</b> |                 |                 |                 |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0001 General Fund  | \$883           | \$1,008         | \$1,042         |
| 0004 Breast Cancer Fund                                    | 176             | 201             | 209             |
| 0230 Cigarette and Tobacco Products Surtax Fund            | 2,201           | 2,518           | 2,608           |
| 0623 California Childhood and Families First Trust Fund    | 4,384           | 5,036           | 5,218           |
| 3067 Cigarette and Tobacco Products Compliance Fund        | 648             | 769             | 788             |
| <b>Totals, State Operations</b>                            | <b>\$8,292</b>  | <b>\$9,532</b>  | <b>\$9,865</b>  |
| <b>PROGRAM REQUIREMENTS</b>                                |                 |                 |                 |
| <b>50 TRANSPORTATION FUND TAX PROGRAM</b>                  |                 |                 |                 |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund   | \$20,257        | \$23,530        | \$24,147        |
| 0890 Federal Trust Fund                                    | 127             | 442             | 453             |
| 0995 Reimbursements  | 480             | -               | -               |
| <b>Totals, State Operations</b>                            | <b>\$20,864</b> | <b>\$23,972</b> | <b>\$24,600</b> |
| <b>ELEMENT REQUIREMENTS</b>                                |                 |                 |                 |
| <b>50.10 Registration of Taxpayers</b>                     |                 |                 |                 |
| <b>State Operations:</b>                                   |                 |                 |                 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund   | 2,684           | 2,265           | 2,334           |
| 0890 Federal Trust Fund                                    | 18              | 43              | 44              |
| 0995 Reimbursements  | 20              | -               | -               |
| <b>50.20 Processing Tax Returns</b>                        | <b>\$5,968</b>  | <b>\$5,742</b>  | <b>\$5,919</b>  |
| <b>State Operations:</b>                                   |                 |                 |                 |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|  | 2009-10*       | 2010-11*        | 2011-12*        |
|--|----------------|-----------------|-----------------|
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund                   | 5,833          | 5,636           | 5,810           |
| 0890 Federal Trust Fund  | 38             | 106             | 109             |
| 0995 Reimbursements  | 97             | -               | -               |
| <b>50.30 Auditing Accounts</b>   | <b>\$9,918</b> | <b>\$13,548</b> | <b>\$13,859</b> |
| <b>State Operations:</b>   |                |                 |                 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund                   | 9,510          | 13,298          | 13,603          |
| 0890 Federal Trust Fund  | 56             | 250             | 256             |
| 0995 Reimbursements  | 352            | -               | -               |
| <b>50.40 Enforcement</b>   | <b>\$946</b>   | <b>\$1,090</b>  | <b>\$1,121</b>  |
| <b>State Operations:</b>   |                |                 |                 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund                   | 929            | 1,070           | 1,100           |
| 0890 Federal Trust Fund  | 6              | 20              | 21              |
| 0995 Reimbursements  | 11             | -               | -               |
| <b>50.50 Collecting Taxes Receivable</b>                                   | <b>\$1,310</b> | <b>\$1,284</b>  | <b>\$1,323</b>  |
| <b>State Operations:</b>   |                |                 |                 |
| 0061 Motor Vehicle Fuel Account, Transportation Tax Fund                   | 1,301          | 1,261           | 1,300           |
| 0890 Federal Trust Fund  | 9              | 23              | 23              |
| 0995 Reimbursements  | -              | -               | -               |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM</b>               |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |
| 0070 Occupational Lead Poisoning Prevention Account                        | 651            | 737             | 756             |
| <b>Totals, State Operations</b>  | <b>\$651</b>   | <b>\$737</b>    | <b>\$756</b>    |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>57 INTEGRATED WASTE MANAGEMENT PROGRAM</b>                              |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |
| 0001 General Fund  | \$-            | \$-             | \$-             |
| 0387 Integrated Waste Management Account, Integrated Waste Management Fund | 384            | 480             | 492             |
| <b>Totals, State Operations</b>  | <b>\$384</b>   | <b>\$480</b>    | <b>\$492</b>    |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>58 UNDERGROUND STORAGE TANK FEE PROGRAM</b>                             |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |
| 0439 Underground Storage Tank Cleanup Fund                                 | \$3,030        | \$3,239         | \$3,246         |
| <b>Totals, State Operations</b>  | <b>\$3,030</b> | <b>\$3,239</b>  | <b>\$3,246</b>  |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>59 OIL SPILL PREVENTION PROGRAM</b>                                     |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |
| 0320 Oil Spill Prevention and Administration Fund                          | \$214          | \$265           | \$269           |
| <b>Totals, State Operations</b>  | <b>\$214</b>   | <b>\$265</b>    | <b>\$269</b>    |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>60 ENERGY RESOURCES SURCHARGE PROGRAM</b>                               |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |
| 0465 Energy Resources Programs Account                                     | \$224          | \$255           | \$260           |
| <b>Totals, State Operations</b>  | <b>\$224</b>   | <b>\$255</b>    | <b>\$260</b>    |
| <b>PROGRAM REQUIREMENTS</b>  |                |                 |                 |
| <b>61 ANNUAL WATER RIGHTS FEE PROGRAM</b>                                  |                |                 |                 |
| <b>State Operations:</b>   |                |                 |                 |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|   | 2009-10*       | 2010-11*       | 2011-12*       |
|---|----------------|----------------|----------------|
| 3058 Water Rights Fund  | \$378          | \$427          | \$441          |
| <b>Totals, State Operations</b>   | <b>\$378</b>   | <b>\$427</b>   | <b>\$441</b>   |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM</b>                                 |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 0080 Childhood Lead Poisoning Prevention Fund   | \$435          | \$515          | \$523          |
| <b>Totals, State Operations</b>   | <b>\$435</b>   | <b>\$515</b>   | <b>\$523</b>   |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>63 MARINE INVASIVE SPECIES PROGRAM</b>   |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 0995 Reimbursements   | \$387          | \$431          | \$439          |
| <b>Totals, State Operations</b>   | <b>\$387</b>   | <b>\$431</b>   | <b>\$439</b>   |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM</b>                                     |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 0001 General Fund   | \$-            | \$-            | \$-            |
| 0022 State Emergency Telephone Number Account   | 1,330          | 1,401          | 1,552          |
| <b>Totals, State Operations</b>   | <b>\$1,330</b> | <b>\$1,401</b> | <b>\$1,552</b> |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>66 E-WASTE RECYCLING FEE PROGRAM</b>   |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 3065 Electronic Waste Recovery and Recycling Account,<br>Integrated Waste Management Fund | \$4,198        | \$4,739        | \$4,773        |
| <b>Totals, State Operations</b>   | <b>\$4,198</b> | <b>\$4,739</b> | <b>\$4,773</b> |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>70 INSURANCE TAX PROGRAM</b>   |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 0001 General Fund   | \$623          | \$274          | \$280          |
| <b>Totals, State Operations</b>   | <b>\$623</b>   | <b>\$274</b>   | <b>\$280</b>   |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>75 NATURAL GAS SURCHARGE PROGRAM</b>   |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 3015 Gas Consumption Surcharge Fund   | \$598          | \$631          | \$680          |
| <b>Totals, State Operations</b>   | <b>\$598</b>   | <b>\$631</b>   | <b>\$680</b>   |
| <b>PROGRAM REQUIREMENTS</b>   |                |                |                |
| <b>80 APPEALS FROM OTHER GOVERNMENTAL PROGRAMS</b>  |                |                |                |
| <b>State Operations:</b>  |                |                |                |
| 0001 General Fund   | \$1,869        | \$2,298        | \$2,316        |
| <b>Totals, State Operations</b>   | <b>\$1,869</b> | <b>\$2,298</b> | <b>\$2,316</b> |
| <b>ELEMENT REQUIREMENTS</b>   |                |                |                |
| <b>80.10 Franchise and Income Tax Appeals</b>   | <b>\$1,868</b> | <b>\$2,297</b> | <b>\$2,315</b> |
| <b>State Operations:</b>  |                |                |                |
| 0001 General Fund   | 1,868          | 2,297          | 2,315          |
| <b>80.20 Senior Citizens Property Tax Assistance</b>                                      | <b>\$1</b>     | <b>\$1</b>     | <b>\$1</b>     |
| <b>State Operations:</b>  |                |                |                |
| 0001 General Fund   | 1              | 1              | 1              |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|                                       | 2009-10*         | 2010-11*         | 2011-12*         |
|---------------------------------------|------------------|------------------|------------------|
| <b>80.30 Intracounty Equalization</b> | \$-              | \$-              | \$-              |
| <b>State Operations:</b>              |                  |                  |                  |
| 0001 General Fund                     | -                | -                | -                |
| <b>PROGRAM REQUIREMENTS</b>           |                  |                  |                  |
| <b>85 ADMINISTRATION</b>              |                  |                  |                  |
| <b>State Operations:</b>              |                  |                  |                  |
| 0995 Reimbursements                   | \$19             | \$417            | \$417            |
| <b>Totals, State Operations</b>       | <b>\$19</b>      | <b>\$417</b>     | <b>\$417</b>     |
| <b>ELEMENT REQUIREMENTS</b>           |                  |                  |                  |
| 85.01 Administration                  | 39,456           | 50,010           | 50,010           |
| 85.02 Distributed Administration      | -39,437          | -49,593          | -49,593          |
| <b>TOTALS, EXPENDITURES</b>           |                  |                  |                  |
| State Operations                      | 408,846          | 480,092          | 496,418          |
| <b>Totals, Expenditures</b>           | <b>\$408,846</b> | <b>\$480,092</b> | <b>\$496,418</b> |

## EXPENDITURES BY CATEGORY

|  | 1 State Operations |                |                | Expenditures     |                  |                  |
|--|--------------------|----------------|----------------|------------------|------------------|------------------|
|  | 2009-10            | 2010-11        | 2011-12        | 2009-10*         | 2010-11*         | 2011-12*         |
| PERSONAL SERVICES                                    |                    |                |                |                  |                  |                  |
| Authorized Positions (Equals Sch. 7A)                | 3,882.8            | 4,700.8        | 4,561.5        | \$227,193        | \$269,442        | \$269,558        |
| Total Adjustments                                    | -                  | -              | 155.0          | -                | -6,118           | 9,471            |
| Estimated Salary Savings                             | -                  | -230.9         | -231.3         | -                | -13,299          | -13,771          |
| <b>Net Totals, Salaries and Wages</b>                | <b>3,882.8</b>     | <b>4,469.9</b> | <b>4,485.2</b> | <b>\$227,193</b> | <b>\$250,025</b> | <b>\$265,258</b> |
| Staff Benefits                                       | -                  | -              | -              | 84,593           | 106,321          | 100,296          |
| <b>Totals, Personal Services</b>                     | <b>3,882.8</b>     | <b>4,469.9</b> | <b>4,485.2</b> | <b>\$311,786</b> | <b>\$356,346</b> | <b>\$365,554</b> |
| OPERATING EXPENSES AND EQUIPMENT                     |                    |                |                | \$97,060         | \$123,746        | \$130,864        |
| <b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS</b> |                    |                |                | <b>\$408,846</b> | <b>\$480,092</b> | <b>\$496,418</b> |
| (State Operations)                                   |                    |                |                |                  |                  |                  |

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

| 1 STATE OPERATIONS   | 2009-10*         | 2010-11*         | 2011-12*         |
|--|------------------|------------------|------------------|
| <b>0001 General Fund</b>   |                  |                  |                  |
| APPROPRIATIONS   |                  |                  |                  |
| 001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session | \$254,071        | -                | -                |
| Adjustment per Section 3.60  | 399              | -                | -                |
| Reduction per Section 3.90   | -13,908          | -                | -                |
| Adjustment per Section 4.04  | -1,937           | -                | -                |
| Adjustment per Section 3.55  | -306             | -                | -                |
| 001 Budget Act appropriation   | -                | \$272,905        | \$281,354        |
| Allocation for employee compensation   | -                | 930              | -                |
| Adjustment per Section 3.60  | -                | 4,438            | -                |
| Reduction per Control Section 3.91   | -                | -6,601           | -                |
| 005 Budget Act appropriation (Billable Legal Services Conversion)                                    | -                | -                | 1,994            |
| <b>Totals Available</b>  | <b>\$238,319</b> | <b>\$271,672</b> | <b>\$283,348</b> |
| Unexpended balance, estimated savings  | -8,732           | -                | -                |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$229,587</b> | <b>\$271,672</b> | <b>\$283,348</b> |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

| 1 STATE OPERATIONS   | 2009-10*        | 2010-11*        | 2011-12*        |
|--|-----------------|-----------------|-----------------|
| <b>0004 Breast Cancer Fund</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$662           | \$768           | \$776           |
| Allocation for employee compensation   | -               | 1               | -               |
| Adjustment per Section 3.60  | 7               | 4               | -               |
| Reduction per Section 3.90   | -15             | -               | -               |
| Reduction per Control Section 3.91   | -               | -12             | -               |
| Adjustment per Section 3.55  | -5              | -               | -               |
| <b>Totals Available</b>  | <b>\$649</b>    | <b>\$761</b>    | <b>\$776</b>    |
| Unexpended balance, estimated savings  | -99             | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$550</b>    | <b>\$761</b>    | <b>\$776</b>    |
| <b>0022 State Emergency Telephone Number Account</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session | \$1,422         | -               | -               |
| Adjustment per Section 3.60  | 1               | -               | -               |
| Reduction per Section 3.90   | -36             | -               | -               |
| 001 Budget Act appropriation   | -               | \$1,410         | \$1,552         |
| Allocation for employee compensation   | -               | 5               | -               |
| Adjustment per Section 3.60  | -               | 23              | -               |
| Reduction per Control Section 3.91   | -               | -37             | -               |
| <b>Totals Available</b>  | <b>\$1,387</b>  | <b>\$1,401</b>  | <b>\$1,552</b>  |
| Unexpended balance, estimated savings  | -57             | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$1,330</b>  | <b>\$1,401</b>  | <b>\$1,552</b>  |
| <b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>                                      |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session | \$21,066        | -               | -               |
| Adjustment per Section 3.60  | 32              | -               | -               |
| Reduction per Section 3.90   | -282            | -               | -               |
| Adjustment per Section 3.55  | -21             | -               | -               |
| 001 Budget Act appropriation   | -               | \$23,677        | \$24,147        |
| Allocation for employee compensation   | -               | 73              | -               |
| Adjustment per Section 3.60  | -               | 349             | -               |
| Reduction per Control Section 3.91   | -               | -569            | -               |
| <b>Totals Available</b>  | <b>\$20,795</b> | <b>\$23,530</b> | <b>\$24,147</b> |
| Unexpended balance, estimated savings  | -538            | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$20,257</b> | <b>\$23,530</b> | <b>\$24,147</b> |
| <b>0070 Occupational Lead Poisoning Prevention Account</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$668           | \$742           | \$756           |
| Allocation for employee compensation   | -               | 3               | -               |
| Adjustment per Section 3.60  | -               | 13              | -               |
| Reduction per Control Section 3.91   | -               | -21             | -               |
| <b>Totals Available</b>  | <b>\$668</b>    | <b>\$737</b>    | <b>\$756</b>    |
| Unexpended balance, estimated savings  | -17             | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$651</b>    | <b>\$737</b>    | <b>\$756</b>    |
| <b>0080 Childhood Lead Poisoning Prevention Fund</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$479           | \$518           | \$523           |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

| 1 STATE OPERATIONS  | 2009-10*       | 2010-11*       | 2011-12*       |
|---|----------------|----------------|----------------|
| Allocation for employee compensation  | -              | 2              | -              |
| Adjustment per Section 3.60   | -              | 9              | -              |
| Reduction per Section 3.90  | -11            | -              | -              |
| Reduction per Control Section 3.91  | -              | -14            | -              |
| <b>Totals Available</b>   | <b>\$468</b>   | <b>\$515</b>   | <b>\$523</b>   |
| Unexpended balance, estimated savings   | -33            | -              | -              |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$435</b>   | <b>\$515</b>   | <b>\$523</b>   |
| <b>0230 Cigarette and Tobacco Products Surtax Fund</b>                            |                |                |                |
| APPROPRIATIONS  |                |                |                |
| 001 Budget Act appropriation  | \$8,385        | \$9,544        | \$9,650        |
| Allocation for employee compensation  | -              | 10             | -              |
| Adjustment per Section 3.60   | 14             | 50             | -              |
| Reduction per Section 3.90  | -269           | -              | -              |
| Reduction per Control Section 3.91  | -              | -148           | -              |
| Adjustment per Section 3.55   | -2             | -              | -              |
| <b>Totals Available</b>   | <b>\$8,128</b> | <b>\$9,456</b> | <b>\$9,650</b> |
| Unexpended balance, estimated savings   | -1,240         | -              | -              |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$6,888</b> | <b>\$9,456</b> | <b>\$9,650</b> |
| <b>0320 Oil Spill Prevention and Administration Fund</b>                          |                |                |                |
| APPROPRIATIONS  |                |                |                |
| 001 Budget Act appropriation  | \$230          | \$267          | \$269          |
| Allocation for employee compensation  | -              | 1              | -              |
| Adjustment per Section 3.60   | 1              | 5              | -              |
| Reduction per Control Section 3.91  | -              | -8             | -              |
| <b>Totals Available</b>   | <b>\$231</b>   | <b>\$265</b>   | <b>\$269</b>   |
| Unexpended balance, estimated savings   | -17            | -              | -              |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$214</b>   | <b>\$265</b>   | <b>\$269</b>   |
| <b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b> |                |                |                |
| APPROPRIATIONS  |                |                |                |
| 001 Budget Act appropriation  | \$409          | \$483          | \$492          |
| Allocation for employee compensation  | -              | 2              | -              |
| Adjustment per Section 3.60   | 1              | 8              | -              |
| Reduction per Section 3.90  | -3             | -              | -              |
| Reduction per Control Section 3.91  | -              | -13            | -              |
| <b>Totals Available</b>   | <b>\$407</b>   | <b>\$480</b>   | <b>\$492</b>   |
| Unexpended balance, estimated savings   | -23            | -              | -              |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$384</b>   | <b>\$480</b>   | <b>\$492</b>   |
| <b>0439 Underground Storage Tank Cleanup Fund</b>                                 |                |                |                |
| APPROPRIATIONS  |                |                |                |
| 001 Budget Act appropriation  | \$3,133        | \$3,254        | \$3,246        |
| Allocation for employee compensation  | -              | 10             | -              |
| Adjustment per Section 3.60   | 5              | 46             | -              |
| Reduction per Section 3.90  | -90            | -              | -              |
| Reduction per Control Section 3.91  | -              | -71            | -              |
| Adjustment per Section 3.55   | -3             | -              | -              |
| <b>Totals Available</b>   | <b>\$3,045</b> | <b>\$3,239</b> | <b>\$3,246</b> |
| Unexpended balance, estimated savings   | -15            | -              | -              |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$3,030</b> | <b>\$3,239</b> | <b>\$3,246</b> |
| <b>0465 Energy Resources Programs Account</b>                                     |                |                |                |

\* Dollars in thousands, except in Salary Range.

**0860 State Board of Equalization - Continued**

| <b>1 STATE OPERATIONS</b>  | <b>2009-10*</b> | <b>2010-11*</b> | <b>2011-12*</b> |
|--|-----------------|-----------------|-----------------|
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$256           | \$257           | \$260           |
| Allocation for employee compensation   | -               | 1               | -               |
| Adjustment per Section 3.60  | -               | 4               | -               |
| Reduction per Section 3.90   | -32             | -               | -               |
| Reduction per Control Section 3.91   | -               | -7              | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$224</b>    | <b>\$255</b>    | <b>\$260</b>    |
| <b>0623 California Children and Families First Trust Fund</b>  |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session | \$14,522        | -               | -               |
| Adjustment per Section 3.60  | 26              | -               | -               |
| Reduction per Section 3.90   | -572            | -               | -               |
| Adjustment per Section 3.55  | -4              | -               | -               |
| 001 Budget Act appropriation   | -               | \$16,782        | \$16,944        |
| Allocation for employee compensation   | -               | 20              | -               |
| Adjustment per Section 3.60  | -               | 100             | -               |
| Reduction per Control Section 3.91   | -               | -298            | -               |
| <b>Totals Available</b>  | <b>\$13,972</b> | <b>\$16,604</b> | <b>\$16,944</b> |
| Unexpended balance, estimated savings  | -2,234          | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$11,738</b> | <b>\$16,604</b> | <b>\$16,944</b> |
| <b>0890 Federal Trust Fund</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$825           | \$442           | \$453           |
| Reduction per Section 3.90   | -127            | -               | -               |
| Budget Adjustment  | -571            | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$127</b>    | <b>\$442</b>    | <b>\$453</b>    |
| <b>0965 Timber Tax Fund</b>  |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation   | \$2,321         | \$2,333         | \$2,370         |
| Allocation for employee compensation   | -               | 6               | -               |
| Adjustment per Section 3.60  | 3               | 30              | -               |
| Reduction per Section 3.90   | -181            | -               | -               |
| Reduction per Control Section 3.91   | -               | -48             | -               |
| Adjustment per Section 3.55  | -9              | -               | -               |
| <b>Totals Available</b>  | <b>\$2,134</b>  | <b>\$2,321</b>  | <b>\$2,370</b>  |
| Unexpended balance, estimated savings  | -326            | -               | -               |
| <b>TOTALS, EXPENDITURES</b>  | <b>\$1,808</b>  | <b>\$2,321</b>  | <b>\$2,370</b>  |
| <b>0995 Reimbursements</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| Reimbursements   | \$125,801       | \$141,848       | \$144,950       |
| <b>3015 Gas Consumption Surcharge Fund</b>   |                 |                 |                 |
| APPROPRIATIONS   |                 |                 |                 |
| 001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session | \$621           | -               | -               |
| Reduction per Section 3.90   | -7              | -               | -               |
| 001 Budget Act appropriation   | -               | \$634           | \$680           |
| Allocation for employee compensation   | -               | 2               | -               |
| Adjustment per Section 3.60  | -               | 9               | -               |
| Reduction per Control Section 3.91   | -               | -14             | -               |

\* Dollars in thousands, except in Salary Range.

**0860 State Board of Equalization - Continued**

| <b>1 STATE OPERATIONS</b>   | <u>2009-10*</u>  | <u>2010-11*</u>  | <u>2011-12*</u>  |
|---|------------------|------------------|------------------|
| <b>Totals Available</b>   | <b>\$614</b>     | <b>\$631</b>     | <b>\$680</b>     |
| Unexpended balance, estimated savings   | -16              | -                | -                |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$598</b>     | <b>\$631</b>     | <b>\$680</b>     |
| <b>3058 Water Rights Fund</b>   |                  |                  |                  |
| APPROPRIATIONS  |                  |                  |                  |
| 001 Budget Act appropriation  | \$397            | \$429            | \$441            |
| Allocation for employee compensation  | -                | 1                | -                |
| Adjustment per Section 3.60   | 1                | 7                | -                |
| Reduction per Section 3.90  | -5               | -                | -                |
| Reduction per Control Section 3.91  | -                | -10              | -                |
| <b>Totals Available</b>   | <b>\$393</b>     | <b>\$427</b>     | <b>\$441</b>     |
| Unexpended balance, estimated savings   | -15              | -                | -                |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$378</b>     | <b>\$427</b>     | <b>\$441</b>     |
| <b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b> |                  |                  |                  |
| APPROPRIATIONS  |                  |                  |                  |
| 001 Budget Act appropriation  | \$4,401          | \$4,767          | \$4,773          |
| Allocation for employee compensation  | -                | 15               | -                |
| Adjustment per Section 3.60   | 8                | 72               | -                |
| Reduction per Section 3.90  | -51              | -                | -                |
| Reduction per Control Section 3.91  | -                | -115             | -                |
| Adjustment per Section 3.55   | -2               | -                | -                |
| <b>Totals Available</b>   | <b>\$4,356</b>   | <b>\$4,739</b>   | <b>\$4,773</b>   |
| Unexpended balance, estimated savings   | -158             | -                | -                |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$4,198</b>   | <b>\$4,739</b>   | <b>\$4,773</b>   |
| <b>3067 Cigarette and Tobacco Products Compliance Fund</b>                                    |                  |                  |                  |
| APPROPRIATIONS  |                  |                  |                  |
| 001 Budget Act appropriation  | \$648            | \$598            | \$788            |
| Allocation for employee compensation  | -                | 26               | -                |
| Adjustment per Section 3.60   | -                | 145              | -                |
| <b>TOTALS, EXPENDITURES</b>   | <b>\$648</b>     | <b>\$769</b>     | <b>\$788</b>     |
| <b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>                                     | <b>\$408,846</b> | <b>\$480,092</b> | <b>\$496,418</b> |

**FUND CONDITION STATEMENTS**

|   | <u>2009-10*</u> | <u>2010-11*</u> | <u>2011-12*</u> |
|---|-----------------|-----------------|-----------------|
| <b>0965 Timber Tax Fund <sup>N</sup></b>                    |                 |                 |                 |
| BEGINNING BALANCE   | \$1,919         | \$1,147         | -               |
| Prior year adjustments                                      | 2               | -               | -               |
| Adjusted Beginning Balance                                  | \$1,921         | \$1,147         | -               |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS                  |                 |                 |                 |
| Revenues:   |                 |                 |                 |
| 213000 Property and Natural Resources<br>(Timber Yield Tax) | 2,965           | 3,500           | \$4,500         |
| 215000 Income from Investments                              | 2               | -               | -               |
| Total Revenues, Transfers, and Other Adjustments            | \$2,967         | \$3,500         | \$4,500         |
| Total Resources   | \$4,888         | \$4,647         | \$4,500         |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS                    |                 |                 |                 |
| Expenditures:   |                 |                 |                 |
| 0840 State Controller (State Operations)                    | 1               | 1               | -               |

\* Dollars in thousands, except in Salary Range.



**0860 State Board of Equalization - Continued**

|  | 2009-10*       | 2010-11*       | 2011-12*       |
|--|----------------|----------------|----------------|
| 0860 State Board of Equalization (State Operations)  | 1,808          | 2,321          | 2,370          |
| 3540 Department of Forestry and Fire Protection (State Operations)                         | 3              | 33             | 35             |
| Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget) | 1,929          | 2,292          | 2,095          |
| Total Expenditures and Expenditure Adjustments   | <u>\$3,741</u> | <u>\$4,647</u> | <u>\$4,500</u> |
| FUND BALANCE   | \$1,147        | -              | -              |
| <b>3067 Cigarette and Tobacco Products Compliance Fund<sup>s</sup></b>                     |                |                |                |
| BEGINNING BALANCE  | \$2,560        | \$3,689        | \$4,604        |
| REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS   |                |                |                |
| Revenues:  |                |                |                |
| 110500 Cigarette Tax   | <u>1,778</u>   | <u>1,687</u>   | <u>1,687</u>   |
| Total Revenues, Transfers, and Other Adjustments   | <u>\$1,778</u> | <u>\$1,687</u> | <u>\$1,687</u> |
| Total Resources  | \$4,338        | \$5,376        | \$6,291        |
| EXPENDITURES AND EXPENDITURE ADJUSTMENTS   |                |                |                |
| Expenditures:  |                |                |                |
| 0840 State Controller (State Operations)   | 1              | 2              | 4              |
| 0860 State Board of Equalization (State Operations)  | 648            | 769            | 788            |
| 8880 Financial Information System for California (State Operations)                        | -              | 1              | 3              |
| Total Expenditures and Expenditure Adjustments   | <u>\$649</u>   | <u>\$772</u>   | <u>\$795</u>   |
| FUND BALANCE   | \$3,689        | \$4,604        | \$5,496        |
| Reserve for economic uncertainties   | 3,689          | 4,604          | 5,496          |

**CHANGES IN AUTHORIZED POSITIONS**

|                                       | Positions/Personnel Years |         |         | Expenditures        |           |           |
|---------------------------------------|---------------------------|---------|---------|---------------------|-----------|-----------|
|                                       | 2009-10                   | 2010-11 | 2011-12 | 2009-10*            | 2010-11*  | 2011-12*  |
| Totals, Authorized Positions          | 3,882.8                   | 4,700.8 | 4,561.5 | \$227,193           | \$269,442 | \$269,558 |
| Salary Adjustments                    | -                         | -       | -       | -                   | -6,118    | -         |
| <b>Proposed New Positions:</b>        |                           |         |         | <b>Salary Range</b> |           |           |
| <b>Executive Department</b>           |                           |         |         |                     |           |           |
| Internal Security and Audit Division: |                           |         |         |                     |           |           |
| Business Taxes Specialist II          | -                         | -       | 1.0     | 5,573-7,113         | -         | 76        |
| <b>Technology Services Department</b> |                           |         |         |                     |           |           |
| Staff Info Sys Analyst (Spec)         | -                         | -       | 2.0     | 5,065-6,466         | -         | 145       |
| Assoc Info Sys Analyst (Spec)         | -                         | -       | 2.0     | 4,619-5,897         | -         | 132       |
| <b>Legal Department</b>               |                           |         |         |                     |           |           |
| Tax & Fee Prog Division:              |                           |         |         |                     |           |           |
| Tax Counsel III                       | -                         | -       | 1.0     | 7,682-9,478         | -         | 103       |
| Investigation Division:               |                           |         |         |                     |           |           |
| Bus Taxes Admin II                    | -                         | -       | 1.0     | 5,844-7,414         | -         | 80        |
| Bus Taxes Spec I                      | -                         | -       | 11.0    | 5,328-6,476         | -         | 779       |
| Tax Tech III                          | -                         | -       | 1.0     | 2,951-3,588         | -         | 39        |
| <b>Sales and Use Tax Department</b>   |                           |         |         |                     |           |           |
| Bus Taxes Spec I                      | -                         | -       | 12.0    | 5,328-6,476         | -         | 850       |
| Bus Taxes Admin I                     | -                         | -       | 7.0     | 5,076-6,476         | -         | 485       |
| Supervising Tax Auditor I             | -                         | -       | 3.0     | 5,076-6,476         | -         | 208       |
| Associate Tax Auditor                 | -                         | -       | 29.0    | 4,619-5,897         | -         | 1,830     |
| Bus Taxes Compliance Spec             | -                         | -       | 56.0    | 4,619-5,616         | -         | 3,439     |
| Tax Tech III                          | -                         | -       | 7.0     | 2,951-3,588         | -         | 275       |
| Office Tech (T)                       | -                         | -       | 7.0     | 2,686-3,264         | -         | 250       |

\* Dollars in thousands, except in Salary Range.

## 0860 State Board of Equalization - Continued

|                                      | Positions/Personnel Years |                |                | Expenditures     |                  |                  |
|--------------------------------------|---------------------------|----------------|----------------|------------------|------------------|------------------|
|                                      | 2009-10                   | 2010-11        | 2011-12        | 2009-10*         | 2010-11*         | 2011-12*         |
| Audit Determination and Refunds:     |                           |                |                |                  |                  |                  |
| Associate Tax Auditor                | -                         | -              | 1.0            | 4,619-5,897      | -                | 63               |
| Bus Taxes Spec I                     | -                         | -              | 1.0            | 5,328-6,476      | -                | 71               |
| Tax Tech III                         | -                         | -              | 3.0            | 2,951-3,588      | -                | 118              |
| <b>Administration Department</b>     |                           |                |                |                  |                  |                  |
| Financial Management Division:       |                           |                |                |                  |                  |                  |
| Accountant Trainee                   | -                         | -              | 1.0            | 3,240-3,751      | -                | 42               |
| Human Resources Division:            |                           |                |                |                  |                  |                  |
| Assoc Personnel Analyst              | -                         | -              | 1.0            | 4,400-5,348      | -                | 59               |
| Personnel Specialist                 | -                         | -              | 1.0            | 2,602-4,067      | -                | 40               |
| Administrative Support Division:     |                           |                |                |                  |                  |                  |
| Assoc Info Sys Analyst (Spec)        | -                         | -              | 1.0            | 4,619-5,897      | -                | 63               |
| Assoc Bus Management Analyst         | -                         | -              | 1.0            | 4,400-5,348      | -                | 58               |
| Associate Gov Prog Analyst           | -                         | -              | 2.0            | 4,400-5,348      | -                | 117              |
| <b>External Affairs Department</b>   |                           |                |                |                  |                  |                  |
| Tax Tech II                          | -                         | -              | 2.0            | 2,638-3,209      | -                | 70               |
| <b>Blanket Funds</b>                 |                           |                |                |                  |                  |                  |
| Overtime (Various)                   | -                         | -              | -              | -                | -                | 13               |
| Temporary Help                       | -                         | -              | 1.0            | -                | -                | 66               |
| <b>Totals Proposed New Positions</b> | <u>-</u>                  | <u>-</u>       | <u>155.0</u>   | <u>\$-</u>       | <u>\$-</u>       | <u>\$9,471</u>   |
| <b>Total Adjustments</b>             | <u>-</u>                  | <u>-</u>       | <u>155.0</u>   | <u>\$-</u>       | <u>-\$6,118</u>  | <u>\$9,471</u>   |
| <b>TOTALS, SALARIES AND WAGES</b>    | <b>3,882.8</b>            | <b>4,700.8</b> | <b>4,716.5</b> | <b>\$227,193</b> | <b>\$263,324</b> | <b>\$279,029</b> |

\* Dollars in thousands, except in Salary Range.