

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 PERSONNEL YEARS (Summary of Program Requirements)

	Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
15 County Assessment Standards Program	86.2	95.9	95.9	\$9,331	\$9,193	\$10,299
20 State-Assessed Property Program	68.7	64.2	64.2	6,977	6,550	7,265
25 Timber Tax Program	17.2	16.7	16.7	1,785	2,134	2,333
30 Sales and Use Tax Program	3,099.4	3,522.3	3,572.0	318,640	333,161	370,795
35 Hazardous Substances Tax Program	50.9	47.0	47.0	4,330	3,979	4,411
40 Alcoholic Beverage Tax Program	21.4	17.5	18.1	2,044	1,422	1,588
41 Tire Recycling Fee Program	15.3	22.1	22.1	1,271	1,443	1,756
45 Cigarette and Tobacco Products Tax Program	93.8	97.0	98.0	17,383	20,211	23,135
46 Cigarette and Tobacco Products Licensing Program	84.8	95.2	55.1	9,564	10,655	12,654
50 Transportation Fund Tax Program	188.6	192.8	235.0	22,602	21,795	22,989
53 NAFTA Program	0.1	4.0	0.8	29	355	95
56 Occupational Lead Poisoning Prevention Fee Program	8.4	7.2	7.2	709	668	742
57 Integrated Waste Management Program	5.7	8.3	8.3	531	407	483
58 Underground Storage Tank Fee Program	32.4	30.8	31.4	3,174	3,045	3,253
59 Oil Spill Prevention Program	1.9	2.0	2.6	254	231	267
60 Energy Resources Surcharge Program	1.8	2.2	2.2	242	224	257
61 Annual Water Rights Fee Program	4.9	4.5	4.5	409	393	429
62 Childhood Lead Poisoning Prevention Fee Program	4.0	4.1	4.1	514	468	518
63 Marine Invasive Species Program	3.8	6.1	6.1	352	436	525
65 Emergency Telephone Users Surcharge Program	6.1	11.1	11.1	684	1,387	1,410
66 E-Waste Recycling Fee Program	43.7	45.6	45.6	4,721	4,356	4,767
70 Insurance Tax Program	4.1	3.0	3.0	479	488	516
75 Natural Gas Surcharge Program	2.2	4.8	4.8	398	614	634
80 Appeals from Other Governmental Programs	14.0	12.5	12.5	1,721	1,272	1,424
85.01 Administration	393.7	363.1	363.1	41,616	41,600	41,600
85.02 Distributed Administration	-393.7	-363.1	-363.1	-41,591	-41,183	-41,183
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,859.4	4,316.9	4,368.3	\$408,169	\$425,304	\$472,962
FUNDING				2008-09*	2009-10*	2010-11*
0001 General Fund				\$231,106	\$238,319	\$265,778
0004 Breast Cancer Fund				551	649	767
0022 State Emergency Telephone Number Account				644	1,387	1,410
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				21,959	20,795	22,642
0070 Occupational Lead Poisoning Prevention Account				709	668	742
0080 Childhood Lead Poisoning Prevention Fund				514	468	518
0230 Cigarette and Tobacco Products Surtax Fund				6,907	8,128	9,537
0320 Oil Spill Prevention and Administration Fund				254	231	267
0387 Integrated Waste Management Account, Integrated Waste Management Fund				453	407	483
0439 Underground Storage Tank Cleanup Fund				3,174	3,045	3,253
0465 Energy Resources Programs Account				242	224	257
0623 California Children and Families First Trust Fund				11,721	13,972	16,782
0890 Federal Trust Fund				174	698	442

* Dollars in thousands, except in Salary Range.

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FUNDING	2008-09*	2009-10*	2010-11*
0965 Timber Tax Fund	1,785	2,134	2,333
0995 Reimbursements	121,318	128,168	141,323
3015 Gas Consumption Surcharge Fund	398	614	634
3058 Water Rights Fund	409	393	429
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,721	4,356	4,767
3067 Cigarette and Tobacco Products Compliance Fund	<u>1,130</u>	<u>648</u>	<u>598</u>
TOTALS, EXPENDITURES, ALL FUNDS	\$408,169	\$425,304	\$472,962

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 \$9.9 million General Fund for staffing to maximize revenue collection. This adjustment, coupled with the restoration of other furlough-related funding, is estimated to generate \$90 million in General Fund revenue in 2010-11.
- The Governor's Budget proposes \$4.4 million General Fund and 55 positions to expand, and establish as permanent, the Agricultural Inspection Tax Leads program. Under an interagency agreement, the California Department of Food and Agriculture provides BOE with bills of lading from commercial trucks entering California with taxable property. BOE then determines whether the in-state recipients paid the applicable sales and use tax. This effort will generate \$23 million in new General Fund revenues in 2010-11.

DETAILED BUDGET ADJUSTMENTS

	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Other Workload Budget Adjustments						
• Revenue Related Staffing	\$-	\$-	-	\$9,944	\$3,512	-

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	2009-10*			2010-11*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
• Full Year Cost of New Programs	-	-	-	2,385	7,435	-
• General Fund PRICE adjustment per BL 09-32	-	-	-	858	576	-
• Control Section 3.60 Adjustment per BL 09-25	399	316	-	399	316	-
• 2009-10 budget cycle adjustment for ProRata	-	-	-	-	4,653	-
• Fuel Tax Compliance	-	-	-	-	530	4.7
• 2010-11 Budget Cycle Adjustment for SWCAP	-	-	-	-	9	-
• PPO Rebate	-306	-211	-	-	-	-
• Removal of the 2009-10 Budget Cycle Adjustment for SWCAP	-	-	-	-	-71	-
• Removal of 2009-10 budget cycle adjustment for ProRata	-	-	-	-	-4,437	-
• Employee Compensation Adjustment per BL 09-35	-3,606	-3,655	-	-4	-3	-
• Control Section 3.90 Adjustment per BL 09-35	-10,302	-10,445	-	-47	-42	-
• Removal of General Fund PRICE adjustment per BL 09-32	-	-	-	-858	-576	-
• Removal of General Fund PRICE Adjustment per C.S. 4.04	-1,937	-	-	-1,937	-	-
• One-Time Cost Reductions from Expiring BCPs	-	-	-	-3,442	-7,970	-
Totals, Other Workload Budget Adjustments	-\$15,752	-\$13,995	-	\$7,298	\$3,932	4.7
Totals, Workload Budget Adjustments	-\$15,752	-\$13,995	-	\$7,298	\$3,932	4.7
Policy Adjustments						
• Agricultural Inspection Station Tax Leads	\$-	\$-	-	\$4,409	\$2,272	55.4
Totals, Policy Adjustments	\$-	\$-	-	\$4,409	\$2,272	55.4
Totals, Budget Adjustments	-\$15,752	-\$13,995	-	\$11,707	\$6,204	60.1

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

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Account and the Toxic Substances Control Account.

40 - ALCOHOLIC BEVERAGE TAX PROGRAM

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.

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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 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>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
PROGRAM REQUIREMENTS				
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
	State Operations:			
0001	General Fund	<u>\$9,331</u>	<u>\$9,193</u>	<u>\$10,299</u>
	Totals, State Operations	\$9,331	\$9,193	\$10,299
ELEMENT REQUIREMENTS				
15.10	County Surveys	\$3,817	\$4,258	\$4,744
	State Operations:			
0001	General Fund	3,817	4,258	4,744
15.20	Technical Advisory Services	\$3,273	\$2,661	\$2,994
	State Operations:			
0001	General Fund	3,273	2,661	2,994

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	<u>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
15.30 Technical Services	\$2,241	\$2,274	\$2,561
State Operations:			
0001 General Fund	2,241	2,274	2,561
PROGRAM REQUIREMENTS			
20 STATE-ASSESSED PROPERTY PROGRAM			
State Operations:			
0001 General Fund	\$6,470	\$5,943	\$6,658
0995 Reimbursements	<u>507</u>	<u>607</u>	<u>607</u>
Totals, State Operations	\$6,977	\$6,550	\$7,265
ELEMENT REQUIREMENTS			
20.10 Assessment of Public Utilities	\$6,780	\$6,282	\$6,962
State Operations:			
0001 General Fund	6,273	5,675	6,355
0995 Reimbursements	507	607	607
20.20 Private Railroad Car Tax	\$197	\$268	\$303
State Operations:			
0001 General Fund	197	268	303
PROGRAM REQUIREMENTS			
25 TIMBER TAX PROGRAM			
State Operations:			
0965 Timber Tax Fund	<u>\$1,785</u>	<u>\$2,134</u>	<u>\$2,333</u>
Totals, State Operations	\$1,785	\$2,134	\$2,333
ELEMENT REQUIREMENTS			
25.10 Timber Valuation	\$790	\$425	\$468
State Operations:			
0965 Timber Tax Fund	790	425	468
25.20 Taxpayer Registration, Return Processing and Collection	\$657	\$1,376	\$1,501
State Operations:			
0965 Timber Tax Fund	657	1,376	1,501
25.30 Auditing	\$338	\$333	\$364
State Operations:			
0965 Timber Tax Fund	338	333	364
PROGRAM REQUIREMENTS			
30 SALES AND USE TAX PROGRAM			
State Operations:			
0001 General Fund	\$204,305	\$212,532	\$237,188
0995 Reimbursements	<u>114,335</u>	<u>120,629</u>	<u>133,607</u>
Totals, State Operations	\$318,640	\$333,161	\$370,795
ELEMENT REQUIREMENTS			
30.10 Registration of Taxpayers	\$62,052	\$76,516	\$83,604
State Operations:			
0001 General Fund	44,923	55,210	60,518
0995 Reimbursements	17,129	21,306	23,086
30.20 Processing Tax Returns	\$69,117	\$71,526	\$79,984
State Operations:			
0001 General Fund	29,906	30,574	34,444
0995 Reimbursements	39,211	40,952	45,540
30.30 Auditing Accounts	\$126,459	\$124,953	\$139,815

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	2008-09*	2009-10*	2010-11*
State Operations:			
0001 General Fund	85,473	83,371	93,613
0995 Reimbursements	40,986	41,582	46,202
30.40 Collecting Taxes Receivable	\$61,012	\$60,166	\$67,392
State Operations:			
0001 General Fund	44,003	43,377	48,613
0995 Reimbursements	17,009	16,789	18,779
PROGRAM REQUIREMENTS			
35 HAZARDOUS SUBSTANCES TAX PROGRAM			
State Operations:			
0995 Reimbursements	\$4,330	\$3,979	\$4,411
Totals, State Operations	\$4,330	\$3,979	\$4,411
PROGRAM REQUIREMENTS			
40 ALCOHOLIC BEVERAGE TAX PROGRAM			
State Operations:			
0001 General Fund	\$2,044	\$1,422	\$1,588
Totals, State Operations	\$2,044	\$1,422	\$1,588
ELEMENT REQUIREMENTS			
40.10 Registration of Taxpayers	\$439	\$123	\$129
State Operations:			
0001 General Fund	439	123	129
40.20 Processing Tax Returns and Reports	\$582	\$397	\$443
State Operations:			
0001 General Fund	582	397	443
40.30 Auditing Accounts	\$739	\$687	\$772
State Operations:			
0001 General Fund	739	687	772
40.40 Collecting Taxes Receivable	\$284	\$215	\$244
State Operations:			
0001 General Fund	284	215	244
PROGRAM REQUIREMENTS			
41 TIRE RECYCLING FEE PROGRAM			
State Operations:			
0995 Reimbursements	\$1,271	\$1,443	\$1,756
Totals, State Operations	\$1,271	\$1,443	\$1,756
PROGRAM REQUIREMENTS			
45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
State Operations:			
0001 General Fund	\$5,668	\$6,312	\$6,705
0004 Breast Cancer Fund	358	419	488
0230 Cigarette and Tobacco Products Surtax Fund	4,484	5,247	6,080
0623 California Childhood and Families First Trust Fund	6,873	8,233	9,862
Totals, State Operations	\$17,383	\$20,211	\$23,135
ELEMENT REQUIREMENTS			
45.10 Registration of Taxpayers	\$1,800	\$2,863	\$2,875
State Operations:			
0001 General Fund	587	971	996
0004 Breast Cancer Fund	37	59	58

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	2008-09*	2009-10*	2010-11*
0230 Cigarette and Tobacco Products Surtax Fund	464	729	727
0623 California Childhood and Families First Trust Fund	712	1,104	1,094
45.20 Processing Tax Returns	\$1,546	\$1,428	\$1,306
State Operations:			
0001 General Fund	504	485	492
0004 Breast Cancer Fund	32	28	26
0230 Cigarette and Tobacco Products Surtax Fund	399	366	323
0623 California Childhood and Families First Trust Fund	611	549	465
45.30 Auditing Accounts	\$4,163	\$3,335	\$3,602
State Operations:			
0001 General Fund	1,357	1,134	1,176
0004 Breast Cancer Fund	86	68	74
0230 Cigarette and Tobacco Products Surtax Fund	1,074	851	928
0623 California Childhood and Families First Trust Fund	1,646	1,282	1,424
45.40 Enforcement Activities	\$9,044	\$12,257	\$15,036
State Operations:			
0001 General Fund	2,949	3,609	3,923
0004 Breast Cancer Fund	186	258	324
0230 Cigarette and Tobacco Products Surtax Fund	2,333	3,218	4,024
0623 California Childhood and Families First Trust Fund	3,576	5,172	6,765
45.50 Collecting Taxes Receivable	\$830	\$328	\$316
State Operations:			
0001 General Fund	271	113	118
0004 Breast Cancer Fund	17	6	6
0230 Cigarette and Tobacco Products Surtax Fund	214	83	78
0623 California Childhood and Families First Trust Fund	328	126	114
PROGRAM REQUIREMENTS			
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM			
State Operations:			
0001 General Fund	\$970	\$1,157	\$1,400
0004 Breast Cancer Fund	193	230	279
0230 Cigarette and Tobacco Products Surtax Fund	2,423	2,881	3,457
0623 California Childhood and Families First Trust Fund	4,848	5,739	6,920
3067 Cigarette and Tobacco Products Compliance Fund	1,130	648	598
Totals, State Operations	\$9,564	\$10,655	\$12,654
PROGRAM REQUIREMENTS			
50 TRANSPORTATION FUND TAX PROGRAM			
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$21,959	\$20,795	\$22,642
0890 Federal Trust Fund	145	343	347
0995 Reimbursements	498	657	-
Totals, State Operations	\$22,602	\$21,795	\$22,989
ELEMENT REQUIREMENTS			
50.10 Registration of Taxpayers	\$3,229	\$3,446	\$3,561
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	3,167	3,291	3,507
0890 Federal Trust Fund	22	53	54
0995 Reimbursements	40	102	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2008-09*	2009-10*	2010-11*
50.20 Processing Tax Returns	\$7,322	\$7,796	\$8,232
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	7,037	7,438	8,108
0890 Federal Trust Fund	43	123	124
0995 Reimbursements	242	235	-
50.30 Auditing Accounts	\$9,166	\$7,270	\$7,710
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	8,913	6,935	7,593
0890 Federal Trust Fund	60	115	117
0995 Reimbursements	193	220	-
50.40 Enforcement	\$1,372	\$1,552	\$1,644
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,340	1,481	1,620
0890 Federal Trust Fund	9	24	24
0995 Reimbursements	23	47	-
50.50 Collecting Taxes Receivable	\$1,514	\$1,731	\$1,842
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,503	1,650	1,814
0890 Federal Trust Fund	11	28	28
0995 Reimbursements	-	53	-
PROGRAM REQUIREMENTS			
53 NAFTA PROGRAM			
State Operations:			
0890 Federal Trust Fund	\$29	\$355	\$95
Totals, State Operations	\$29	\$355	\$95
PROGRAM REQUIREMENTS			
56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0070 Occupational Lead Poisoning Prevention Account	709	668	742
Totals, State Operations	\$709	\$668	\$742
PROGRAM REQUIREMENTS			
57 INTEGRATED WASTE MANAGEMENT PROGRAM			
State Operations:			
0001 General Fund	\$78	\$-	\$-
0387 Integrated Waste Management Account, Integrated Waste Management Fund	453	407	483
Totals, State Operations	\$531	\$407	\$483
PROGRAM REQUIREMENTS			
58 UNDERGROUND STORAGE TANK FEE PROGRAM			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	\$3,174	\$3,045	\$3,253
Totals, State Operations	\$3,174	\$3,045	\$3,253
PROGRAM REQUIREMENTS			
59 OIL SPILL PREVENTION PROGRAM			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	\$254	\$231	\$267
Totals, State Operations	\$254	\$231	\$267
PROGRAM REQUIREMENTS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
60 ENERGY RESOURCES SURCHARGE PROGRAM			
State Operations:			
0465 Energy Resources Programs Account	\$242	\$224	\$257
Totals, State Operations	\$242	\$224	\$257
PROGRAM REQUIREMENTS			
61 ANNUAL WATER RIGHTS FEE PROGRAM			
State Operations:			
3058 Water Rights Fund	\$409	\$393	\$429
Totals, State Operations	\$409	\$393	\$429
PROGRAM REQUIREMENTS			
62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	\$514	\$468	\$518
Totals, State Operations	\$514	\$468	\$518
PROGRAM REQUIREMENTS			
63 MARINE INVASIVE SPECIES PROGRAM			
State Operations:			
0995 Reimbursements	\$352	\$436	\$525
Totals, State Operations	\$352	\$436	\$525
PROGRAM REQUIREMENTS			
65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
State Operations:			
0001 General Fund	\$40	\$-	\$-
0022 State Emergency Telephone Number Account	644	1,387	1,410
Totals, State Operations	\$684	\$1,387	\$1,410
PROGRAM REQUIREMENTS			
66 E-WASTE RECYCLING FEE PROGRAM			
State Operations:			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$4,721	\$4,356	\$4,767
Totals, State Operations	\$4,721	\$4,356	\$4,767
PROGRAM REQUIREMENTS			
70 INSURANCE TAX PROGRAM			
State Operations:			
0001 General Fund	\$479	\$488	\$516
Totals, State Operations	\$479	\$488	\$516
PROGRAM REQUIREMENTS			
75 NATURAL GAS SURCHARGE PROGRAM			
State Operations:			
3015 Gas Consumption Surcharge Fund	\$398	\$614	\$634
Totals, State Operations	\$398	\$614	\$634
PROGRAM REQUIREMENTS			
80 APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
State Operations:			
0001 General Fund	\$1,721	\$1,272	\$1,424
Totals, State Operations	\$1,721	\$1,272	\$1,424

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2008-09*	2009-10*	2010-11*
ELEMENT REQUIREMENTS			
80.10 Franchise and Income Tax Appeals	\$1,720	\$1,258	\$1,410
State Operations:			
0001 General Fund	1,720	1,258	1,410
80.20 Senior Citizens Property Tax Assistance	\$1	\$14	\$14
State Operations:			
0001 General Fund	1	14	14
80.30 Intracounty Equalization	\$-	\$-	\$-
State Operations:			
0001 General Fund	-	-	-
PROGRAM REQUIREMENTS			
85 ADMINISTRATION			
State Operations:			
0995 Reimbursements	\$25	\$417	\$417
Totals, State Operations	\$25	\$417	\$417
ELEMENT REQUIREMENTS			
85.01 Administration	41,616	41,600	41,600
85.02 Distributed Administration	-41,591	-41,183	-41,183
TOTALS, EXPENDITURES			
State Operations	408,169	425,304	472,962
Totals, Expenditures	\$408,169	\$425,304	\$472,962

EXPENDITURES BY CATEGORY (Summary By Object)

1 State Operations	Positions/Personnel Years			Expenditures		
	2008-09	2009-10	2010-11	2008-09*	2009-10*	2010-11*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	3,859.4	4,547.9	4,530.3	\$226,240	\$263,627	\$269,067
Total Adjustments	-	-	63.3	-	-	3,216
Estimated Salary Savings	-	-231.0	-225.3	-	-13,251	-13,363
Net Totals, Salaries and Wages	3,859.4	4,316.9	4,368.3	\$226,240	\$250,376	\$258,920
Staff Benefits	-	-	-	82,661	91,397	94,080
Totals, Personal Services	3,859.4	4,316.9	4,368.3	\$308,901	\$341,773	\$353,000
OPERATING EXPENSES AND EQUIPMENT						
				\$99,268	\$83,531	\$119,962
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS				\$408,169	\$425,304	\$472,962
(State Operations)						

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$239,256	-	-
Allocation for employee compensation	441	-	-
Adjustment per Section 3.60	-76	-	-
Reduction per Section 3.90	-3,260	-	-
Adjustment per Section 15.25	-106	-	-
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	-	\$254,071	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
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	-	-	\$265,778
Totals Available	\$236,255	\$238,319	\$265,778
Unexpended balance, estimated savings	-5,149	-	-
TOTALS, EXPENDITURES	\$231,106	\$238,319	\$265,778
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$589	\$662	\$767
Adjustment per Section 3.60	-	7	-
Reduction per Section 3.90	-6	-15	-
Adjustment per Section 3.55	-	-5	-
Totals Available	\$583	\$649	\$767
Unexpended balance, estimated savings	-32	-	-
TOTALS, EXPENDITURES	\$551	\$649	\$767
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$649	-	-
Allocation for employee compensation	1	-	-
Reduction per Section 3.90	-6	-	-
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
TOTALS, EXPENDITURES	\$644	\$1,387	\$1,410
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$22,211	-	-
Allocation for employee compensation	27	-	-
Adjustment per Section 3.60	-7	-	-
Reduction per Section 3.90	-251	-	-
Adjustment per Section 15.25	-12	-	-
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	-	-	\$22,642
Totals Available	\$21,968	\$20,795	\$22,642
Unexpended balance, estimated savings	-9	-	-
TOTALS, EXPENDITURES	\$21,959	\$20,795	\$22,642
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$718	\$668	\$742
Allocation for employee compensation	1	-	-
Reduction per Section 3.90	-5	-	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2008-09*	2009-10*	2010-11*
1 STATE OPERATIONS			
Totals Available	\$714	\$668	\$742
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$709	\$668	\$742
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$527	\$479	\$518
Allocation for employee compensation	1	-	-
Reduction per Section 3.90	-8	-11	-
Totals Available	\$520	\$468	\$518
Unexpended balance, estimated savings	-6	-	-
TOTALS, EXPENDITURES	\$514	\$468	\$518
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,373	\$8,385	\$9,537
Allocation for employee compensation	6	-	-
Adjustment per Section 3.60	-2	14	-
Reduction per Section 3.90	-74	-269	-
Adjustment per Section 15.25	-1	-	-
Adjustment per Section 3.55	-	-2	-
Totals Available	\$7,302	\$8,128	\$9,537
Unexpended balance, estimated savings	-395	-	-
TOTALS, EXPENDITURES	\$6,907	\$8,128	\$9,537
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$259	\$230	\$267
Adjustment per Section 3.60	-	1	-
Reduction per Section 3.90	-3	-	-
Totals Available	\$256	\$231	\$267
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$254	\$231	\$267
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$462	\$409	\$483
Allocation for employee compensation	1	-	-
Adjustment per Section 3.60	-	1	-
Reduction per Section 3.90	-10	-3	-
TOTALS, EXPENDITURES	\$453	\$407	\$483
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,245	\$3,133	\$3,253
Allocation for employee compensation	4	-	-
Adjustment per Section 3.60	-1	5	-
Reduction per Section 3.90	-39	-90	-
Adjustment per Section 15.25	-1	-	-
Adjustment per Section 3.55	-	-3	-
Totals Available	\$3,208	\$3,045	\$3,253
Unexpended balance, estimated savings	-34	-	-
TOTALS, EXPENDITURES	\$3,174	\$3,045	\$3,253
0465 Energy Resources Programs Account			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
APPROPRIATIONS			
001 Budget Act appropriation	\$253	\$256	\$257
Reduction per Section 3.90	-3	-32	-
Totals Available	\$250	\$224	\$257
Unexpended balance, estimated savings	-8	-	-
TOTALS, EXPENDITURES	\$242	\$224	\$257
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$12,538	-	-
Allocation for employee compensation	11	-	-
Adjustment per Section 3.60	-4	-	-
Reduction per Section 3.90	-149	-	-
Adjustment per Section 15.25	-2	-	-
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
Totals Available	\$12,394	\$13,972	\$16,782
Unexpended balance, estimated savings	-673	-	-
TOTALS, EXPENDITURES	\$11,721	\$13,972	\$16,782
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,618	\$825	\$442
Reduction per Section 3.90	-14	-127	-
Budget Adjustment	-1,430	-	-
TOTALS, EXPENDITURES	\$174	\$698	\$442
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,309	\$2,321	\$2,333
Adjustment per Section 3.60	-1	3	-
Reduction per Section 3.90	-29	-181	-
Adjustment per Section 3.55	-	-9	-
Totals Available	\$2,279	\$2,134	\$2,333
Unexpended balance, estimated savings	-494	-	-
TOTALS, EXPENDITURES	\$1,785	\$2,134	\$2,333
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$121,318	\$128,168	\$141,323
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$411	-	-
Reduction per Section 3.90	-3	-	-
Adjustment per Section 15.25	-1	-	-
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
Totals Available	\$407	\$614	\$634

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2008-09*	2009-10*	2010-11*
Unexpended balance, estimated savings	-9	-	-
TOTALS, EXPENDITURES	\$398	\$614	\$634
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$418	\$397	\$429
Allocation for employee compensation	1	-	-
Adjustment per Section 3.60	-	1	-
Reduction per Section 3.90	-5	-5	-
Totals Available	\$414	\$393	\$429
Unexpended balance, estimated savings	-5	-	-
TOTALS, EXPENDITURES	\$409	\$393	\$429
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,888	\$4,401	\$4,767
Allocation for employee compensation	6	-	-
Adjustment per Section 3.60	-2	8	-
Reduction per Section 3.90	-49	-51	-
Adjustment per Section 3.55	-	-2	-
Totals Available	\$4,843	\$4,356	\$4,767
Unexpended balance, estimated savings	-122	-	-
TOTALS, EXPENDITURES	\$4,721	\$4,356	\$4,767
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,129	\$648	\$598
Allocation for employee compensation	1	-	-
TOTALS, EXPENDITURES	\$1,130	\$648	\$598
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$408,169	\$425,304	\$472,962

FUND CONDITION STATEMENTS

	2008-09*	2009-10*	2010-11*
0965 Timber Tax Fund ^N			
BEGINNING BALANCE	\$4,078	\$1,919	-
Prior year adjustments	16	-	-
Adjusted Beginning Balance	\$4,094	\$1,919	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	7,333	9,500	\$10,500
215000 Income from Investments	37	-	-
Total Revenues, Transfers, and Other Adjustments	<u>\$7,370</u>	<u>\$9,500</u>	<u>\$10,500</u>
Total Resources	\$11,464	\$11,419	\$10,500
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	6	1	1
0860 State Board of Equalization (State Operations)	1,785	2,134	2,333
3540 Department of Forestry and Fire Protection (State Operations)	4	34	33
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	7,750	9,250	8,133
Total Expenditures and Expenditure Adjustments	<u>\$9,545</u>	<u>\$11,419</u>	<u>\$10,500</u>

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
FUND BALANCE	\$1,919	-	-
3067 Cigarette and Tobacco Products Compliance Fund ^s			
BEGINNING BALANCE	\$1,797	\$2,560	\$3,641
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	<u>1,895</u>	<u>1,730</u>	<u>1,730</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,895</u>	<u>\$1,730</u>	<u>\$1,730</u>
Total Resources	\$3,692	\$4,290	\$5,371
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	2	1	2
0860 State Board of Equalization (State Operations)	1,130	648	598
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>-</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,132</u>	<u>\$649</u>	<u>\$601</u>
FUND BALANCE	\$2,560	\$3,641	\$4,770
Reserve for economic uncertainties	2,560	3,641	4,770

CHANGES IN AUTHORIZED POSITIONS

	<u>Positions/Personnel Years</u>			<u>Expenditures</u>		
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
Totals, Authorized Positions	3,859.4	4,547.9	4,530.3	\$226,240	\$263,627	\$269,067
Proposed New Positions:				Salary Range		
Property & Special Taxes Department						
Fuel Tax Division						
Tax Technician III	-	-	2.0	3,358-4,085	-	78
Business Taxes Representative	-	-	1.0	3,841-4,670	-	42
Business Taxes Specialist I	-	-	2.0	5,328-6,476	-	155
Sales & Use Tax Department						
Field Operations Division						
Office Technician (Typing)	-	-	2.0	2,686-3,264	-	72
Tax Technician II	-	-	6.0	2,953-3,590	-	210
Tax Auditor	-	-	6.0	3,106-4,903	-	292
Business Taxes Representative	-	-	21.0	3,204-3,708	-	890
Tax Technician III	-	-	3.0	3,358-4,085	-	117
Associate Tax Auditor	-	-	6.0	4,619-5,897	-	384
Business Taxes Compliance Specialist	-	-	3.0	4,619-5,616	-	183
Business Taxes Administrator I	-	-	3.0	5,076-6,476	-	201
Business Taxes Specialist I	-	-	5.0	5,328-6,476	-	370
Senior Information Systems Analyst	-	-	1.0	5,571-7,109	-	77
Business Taxes Administrator II	-	-	1.0	5,844-7,414	-	77
Administration Department						
Human Resources Division						
Associate Personnel Analyst	-	-	0.5	4,400-5,348	-	29
Personnel Specialist	-	-	0.5	2,602-3,162	-	18
Blanket Funds						
Temporary Help	<u>-</u>	<u>-</u>	<u>0.3</u>	<u>-</u>	<u>-</u>	<u>21</u>
Totals Proposed New Positions	<u>-</u>	<u>-</u>	<u>63.3</u>	<u>\$-</u>	<u>\$-</u>	<u>\$3,216</u>
Total Adjustments	<u>-</u>	<u>-</u>	<u>63.3</u>	<u>\$-</u>	<u>\$-</u>	<u>\$3,216</u>
TOTALS, SALARIES AND WAGES	3,859.4	4,547.9	4,593.6	\$226,240	\$263,627	\$272,283

* Dollars in thousands, except in Salary Range.

* Dollars in thousands, except in Salary Range.