

## 0860 State Board of Equalization

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

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

	Positions			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
15 County Assessment Standards Program	88.1	95.7	95.9	\$9,353	\$10,084	\$10,296
20 State-Assessed Property Program	70.9	64.1	64.2	7,129	7,145	7,287
25 Timber Tax Program	17.3	16.7	16.7	1,820	2,308	2,321
30 Sales and Use Tax Program	2,993.3	3,227.3	3,386.3	304,691	333,277	354,676
35 Hazardous Substances Tax Program	49.3	48.2	47.0	4,167	4,379	4,374
40 Alcoholic Beverage Tax Program	23.9	17.4	23.1	2,219	1,549	2,911
41 Tire Recycling Fee Program	17.4	21.0	22.1	1,348	1,350	1,624
45 Cigarette and Tobacco Products Tax Program	84.8	97.9	97.0	15,551	18,534	21,479
46 Cigarette and Tobacco Products Licensing Program	85.4	89.8	95.2	9,272	10,240	11,602
50 Transportation Fund Tax Program	184.7	191.7	192.8	21,623	23,219	23,636
53 NAFTA Program	0.1	12.3	4.0	40	1,275	482
56 Occupational Lead Poisoning Prevention Fee Program	8.9	7.2	7.2	747	719	736
57 Integrated Waste Management Program	4.4	8.3	8.3	440	463	477
58 Underground Storage Tank Fee Program	29.7	30.5	30.8	2,951	3,247	3,338
59 Oil Spill Prevention Program	2.1	2.0	2.0	250	259	264
60 Energy Resources Surcharge Program	1.2	2.2	2.2	164	253	256
61 Annual Water Rights Fee Program	4.6	4.5	4.5	414	419	431
62 Childhood Lead Poisoning Prevention Fee Program	4.3	4.1	4.1	462	528	513
63 Marine Invasive Species Program	3.7	5.8	6.1	353	419	491
65 Emergency Telephone Users Surcharge Program	5.3	6.4	11.1	621	650	1,527
66 E-Waste Recycling Fee Program	42.3	45.2	45.6	4,521	4,892	4,742
70 Insurance Tax Program	2.5	3.0	3.0	306	504	515
75 Natural Gas Surcharge Program	2.5	2.9	4.8	392	410	670
80 Appeals from Other Governmental Programs	13.0	12.5	12.5	1,536	1,387	1,420
85.01 Administration	-	363.1	363.1	38,912	41,700	41,600
85.02 Distributed Administration	-	-363.1	-363.1	-38,870	-41,183	-41,183
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>3,739.7</b>	<b>4,016.7</b>	<b>4,186.5</b>	<b>\$390,412</b>	<b>\$428,027</b>	<b>\$456,485</b>
<b>FUNDING</b>				<b>2007-08*</b>	<b>2008-09*</b>	<b>2009-10*</b>
0001 General Fund				\$221,046	\$239,515	\$256,821
0004 Breast Cancer Fund				505	589	696
0022 State Emergency Telephone Number Account				621	650	1,527
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				21,176	22,219	22,636
0070 Occupational Lead Poisoning Prevention Account				696	719	736
0080 Childhood Lead Poisoning Prevention Fund				462	528	513
0230 Cigarette and Tobacco Products Surtax Fund				6,276	7,376	8,727
0320 Oil Spill Prevention and Administration Fund				250	259	264
0387 Integrated Waste Management Account, Integrated Waste Management Fund				440	463	477
0439 Underground Storage Tank Cleanup Fund				2,951	3,247	3,338
0465 Energy Resources Programs Account				164	253	256
0623 California Children and Families First Trust Fund				10,509	12,543	15,171
0890 Federal Trust Fund				58	1,618	825

\* Dollars in thousands

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<b>FUNDING</b>	<b>2007-08*</b>	<b>2008-09*</b>	<b>2009-10*</b>
0965 Timber Tax Fund	1,820	2,308	2,321
0995 Reimbursements	116,913	128,889	135,652
3015 Gas Consumption Surcharge Fund	392	410	670
3058 Water Rights Fund	414	419	431
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,521	4,892	4,742
3067 Cigarette and Tobacco Products Compliance Fund	<u>1,198</u>	<u>1,130</u>	<u>682</u>
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$390,412</b>	<b>\$428,027</b>	<b>\$456,485</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:

\* Dollars in thousands

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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.

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### MAJOR PROGRAM CHANGES

- An increase of \$3.3 million General Fund, \$2.5 million special fund, and six positions to address building systems problems caused by overcrowding in the Sacramento headquarters building. The funds will support relocation and rental costs for approximately 500 employees who have been added in recent years due to workload growth and efforts to improve collections.
- An increase of \$1.9 million General Fund, \$900,000 special fund, and 22 positions for out-of-state audit and registration activities. These activities will result in the collection of \$5.4 million in General Fund revenues from out-of-state retailers who have reportable California sales and use tax liabilities.
- An increase of \$1.4 million General Fund, \$100,000 special fund, and 11 positions for workload growth associated with processing Personal Income Tax and Corporation Tax appeals. These resources will ensure the continued collection of \$24.5 million in tax revenues in 2009-10.
- An increase of \$1.3 million General Fund and six positions to collect revenues resulting from a Board regulation that requires flavored malt beverages to be taxed at the distilled liquor rate of \$3.30 per gallon, as opposed to the beer rate of 20 cents per gallon. The regulation will generate \$38.3 million in General Fund revenues in 2009-10.
- An increase of \$300,000 General Fund, \$200,000 special fund, and three positions for tax refund litigation workload growth.

## 0860 State Board of Equalization - Continued

### DETAILED BUDGET ADJUSTMENTS

	2008-09*			2009-10*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Policy Adjustments</b>						
• 2007-08 BCP BY Costs and Expiring BCP Adjustments	\$-	\$-	-	\$4,960	-\$3,308	-
• Facilities - Headquarters	-	-	-	3,289	2,451	5.7
• Out-of-State Audit and Registration Program	-	-	-	1,943	852	21.8
• Price Letter Adjustment per BL 08-18	-	-	-	1,937	1,110	-
• Administrative Appeals	-	-	-	1,387	137	10.4
• Flavored Malt Beverages	-	-	-	1,328	-	5.6
• Cigarette and Tobacco Products Licensing and Enforcement	-	-	-	936	7,562	50.9
• Employee Compensation Adjustment per BL 08-25	429	146	-	647	271	-
• U.S. Customs Program	-	-	-	595	220	10.9
• Tax Refund Litigation	-	-	-	306	239	2.8
• AB 2047 - Offer in Compromise on Qualified Active Businesses	-	-	-	190	68	1.9
• Department of Justice Rate Adjustment per BL 08-29	-	-	-	125	53	-
• Voluntary Disclosure Program	-	-	-	92	34	0.9
• Employee Compensation General Salary Increase per BL 08-25	12	-	-	12	-	-
• Pro Rata assessment for 2009-10 Budget Cycle	-	-	-	-	4,437	-
• Environmental Stewardship Program	-	-	-	-	938	12.4
• SB 1040 - Emergency Telephone Users Surcharge	-	-	-	-	856	4.7
• Natural Gas Public Purpose Programs Surcharge	-	-	-	-	257	1.9
• 2009-10 Budget Adjustment for SWCAP	-	-	-	-	71	-
• Removal of 2008-09 Budget Cycle adjustment for SWCAP	-	-	-	-	-36	-
• Removal of 08-09 Budget Cycle Adjustment for Pro Rata	-	-	-	-	-4,914	-
• Control Section 3.60 Adjustment per BL 08-14	-76	-60	-	-76	-60	-
• Data Center Rate Adjustment per Control Section 15.25	-106	-76	-	-106	-76	-
• Revenue Issue - Voluntary Disclosure Program	-1,250	-	-	-2,500	-	-
<b>Totals, Policy Adjustments</b>	<b>-\$991</b>	<b>\$10</b>	<b>-</b>	<b>\$15,065</b>	<b>\$11,162</b>	<b>129.9</b>
<b>Totals, Budget Adjustments</b>	<b>-\$991</b>	<b>\$10</b>	<b>-</b>	<b>\$15,065</b>	<b>\$11,162</b>	<b>129.9</b>

### 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

\* Dollars in thousands

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standard method of timber measurement and conversion factors where the standard cannot be used, (4) controlling and auditing the reporting and self-assessment of the yield tax liability, and (5) providing the data for allocating revenues to the county of harvest.

**30 - SALES AND USE TAX PROGRAM**

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

**35 - HAZARDOUS SUBSTANCES TAX PROGRAM**

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

**40 - ALCOHOLIC BEVERAGE TAX PROGRAM**

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**

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

### 60 - ENERGY RESOURCES SURCHARGE PROGRAM

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

### 61 - ANNUAL WATER RIGHTS FEE PROGRAM

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

### 62 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

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

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## DETAILED EXPENDITURES BY PROGRAM (Program Budget Detail)

	<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
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### PROGRAM REQUIREMENTS

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\* Dollars in thousands

**0860 State Board of Equalization - Continued**

	<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
<b>15 COUNTY ASSESSMENT STANDARDS PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$9,353	\$10,084	\$10,296
<b>Totals, State Operations</b>	<b>\$9,353</b>	<b>\$10,084</b>	<b>\$10,296</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>15.10 County Surveys</b>	<b>\$3,164</b>	<b>\$4,646</b>	<b>\$4,745</b>
<b>State Operations:</b>			
0001 General Fund	3,164	4,646	4,745
<b>15.20 Technical Advisory Services</b>	<b>\$2,703</b>	<b>\$2,932</b>	<b>\$2,992</b>
<b>State Operations:</b>			
0001 General Fund	2,703	2,932	2,992
<b>15.30 Technical Services</b>	<b>\$3,486</b>	<b>\$2,506</b>	<b>\$2,559</b>
<b>State Operations:</b>			
0001 General Fund	3,486	2,506	2,559
<b>PROGRAM REQUIREMENTS</b>			
<b>20 STATE-ASSESSED PROPERTY PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$6,923	\$6,638	\$6,680
0995 Reimbursements	206	507	607
<b>Totals, State Operations</b>	<b>\$7,129</b>	<b>\$7,145</b>	<b>\$7,287</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>20.10 Assessment of Public Utilities</b>	<b>\$6,877</b>	<b>\$6,848</b>	<b>\$6,984</b>
<b>State Operations:</b>			
0001 General Fund	6,671	6,341	6,377
0995 Reimbursements	206	507	607
<b>20.20 Private Railroad Car Tax</b>	<b>\$252</b>	<b>\$297</b>	<b>\$303</b>
<b>State Operations:</b>			
0001 General Fund	252	297	303
<b>PROGRAM REQUIREMENTS</b>			
<b>25 TIMBER TAX PROGRAM</b>			
<b>State Operations:</b>			
0965 Timber Tax Fund	\$1,820	\$2,308	\$2,321
<b>Totals, State Operations</b>	<b>\$1,820</b>	<b>\$2,308</b>	<b>\$2,321</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>25.10 Timber Valuation</b>	<b>\$339</b>	<b>\$459</b>	<b>\$462</b>
<b>State Operations:</b>			
0965 Timber Tax Fund	339	459	462
<b>25.20 Taxpayer Registration, Return Processing and Collection</b>	<b>\$1,231</b>	<b>\$1,488</b>	<b>\$1,497</b>
<b>State Operations:</b>			
0965 Timber Tax Fund	1,231	1,488	1,497
<b>25.30 Auditing</b>	<b>\$250</b>	<b>\$361</b>	<b>\$362</b>
<b>State Operations:</b>			
0965 Timber Tax Fund	250	361	362
<b>PROGRAM REQUIREMENTS</b>			
<b>30 SALES AND USE TAX PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$194,323	\$212,217	\$227,194
0995 Reimbursements	110,368	121,060	127,482

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

	2007-08*	2008-09*	2009-10*
<b>Totals, State Operations</b>	<b>\$304,691</b>	<b>\$333,277</b>	<b>\$354,676</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>30.10 Registration of Taxpayers</b>	<b>\$57,606</b>	<b>\$65,226</b>	<b>\$69,705</b>
<b>State Operations:</b>			
0001 General Fund	41,789	47,146	50,585
0995 Reimbursements	15,817	18,080	19,120
<b>30.20 Processing Tax Returns</b>	<b>\$71,742</b>	<b>\$76,119</b>	<b>\$80,641</b>
<b>State Operations:</b>			
0001 General Fund	31,257	32,756	35,072
0995 Reimbursements	40,485	43,363	45,569
<b>30.30 Auditing Accounts</b>	<b>\$120,716</b>	<b>\$129,363</b>	<b>\$137,597</b>
<b>State Operations:</b>			
0001 General Fund	81,799	87,262	93,277
0995 Reimbursements	38,917	42,101	44,320
<b>30.40 Collecting Taxes Receivable</b>	<b>\$54,627</b>	<b>\$62,569</b>	<b>\$66,733</b>
<b>State Operations:</b>			
0001 General Fund	39,478	45,053	48,260
0995 Reimbursements	15,149	17,516	18,473
<b>PROGRAM REQUIREMENTS</b>			
<b>35 HAZARDOUS SUBSTANCES TAX PROGRAM</b>			
<b>State Operations:</b>			
0995 Reimbursements	\$4,167	\$4,379	\$4,374
<b>Totals, State Operations</b>	<b>\$4,167</b>	<b>\$4,379</b>	<b>\$4,374</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>40 ALCOHOLIC BEVERAGE TAX PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$2,219	\$1,549	\$2,911
<b>Totals, State Operations</b>	<b>\$2,219</b>	<b>\$1,549</b>	<b>\$2,911</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>40.10 Registration of Taxpayers</b>	<b>\$325</b>	<b>\$130</b>	<b>\$243</b>
<b>State Operations:</b>			
0001 General Fund	325	130	243
<b>40.20 Processing Tax Returns and Reports</b>	<b>\$645</b>	<b>\$433</b>	<b>\$816</b>
<b>State Operations:</b>			
0001 General Fund	645	433	816
<b>40.30 Auditing Accounts</b>	<b>\$891</b>	<b>\$749</b>	<b>\$1,407</b>
<b>State Operations:</b>			
0001 General Fund	891	749	1,407
<b>40.40 Collecting Taxes Receivable</b>	<b>\$358</b>	<b>\$237</b>	<b>\$445</b>
<b>State Operations:</b>			
0001 General Fund	358	237	445
<b>PROGRAM REQUIREMENTS</b>			
<b>41 TIRE RECYCLING FEE PROGRAM</b>			
<b>State Operations:</b>			
0995 Reimbursements	\$1,348	\$1,350	\$1,624
<b>Totals, State Operations</b>	<b>\$1,348</b>	<b>\$1,350</b>	<b>\$1,624</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM</b>			

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

	2007-08*	2008-09*	2009-10*
<b>State Operations:</b>			
0001 General Fund	\$5,407	\$6,089	\$6,544
0004 Breast Cancer Fund	319	380	445
0230 Cigarette and Tobacco Products Surtax Fund	3,957	4,758	5,592
0623 California Childhood and Families First Trust Fund	5,868	7,307	8,898
<b>Totals, State Operations</b>	<b>\$15,551</b>	<b>\$18,534</b>	<b>\$21,479</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>45.10 Registration of Taxpayers</b>	<b>\$1,416</b>	<b>\$2,981</b>	<b>\$3,083</b>
<b>State Operations:</b>			
0001 General Fund	492	980	1,004
0004 Breast Cancer Fund	29	61	63
0230 Cigarette and Tobacco Products Surtax Fund	360	765	793
0623 California Childhood and Families First Trust Fund	535	1,175	1,223
<b>45.20 Processing Tax Returns</b>	<b>\$1,554</b>	<b>\$1,482</b>	<b>\$1,535</b>
<b>State Operations:</b>			
0001 General Fund	540	488	500
0004 Breast Cancer Fund	32	30	31
0230 Cigarette and Tobacco Products Surtax Fund	396	380	396
0623 California Childhood and Families First Trust Fund	586	584	608
<b>45.30 Auditing Accounts</b>	<b>\$2,925</b>	<b>\$3,516</b>	<b>\$3,612</b>
<b>State Operations:</b>			
0001 General Fund	1,017	1,155	1,177
0004 Breast Cancer Fund	60	72	74
0230 Cigarette and Tobacco Products Surtax Fund	744	903	929
0623 California Childhood and Families First Trust Fund	1,104	1,386	1,432
<b>45.40 Enforcement Activities</b>	<b>\$9,116</b>	<b>\$10,220</b>	<b>\$12,892</b>
<b>State Operations:</b>			
0001 General Fund	3,170	3,357	3,745
0004 Breast Cancer Fund	187	210	270
0230 Cigarette and Tobacco Products Surtax Fund	2,319	2,624	3,383
0623 California Childhood and Families First Trust Fund	3,440	4,029	5,494
<b>45.50 Collecting Taxes Receivable</b>	<b>\$540</b>	<b>\$335</b>	<b>\$357</b>
<b>State Operations:</b>			
0001 General Fund	188	109	118
0004 Breast Cancer Fund	11	7	7
0230 Cigarette and Tobacco Products Surtax Fund	138	86	91
0623 California Childhood and Families First Trust Fund	203	133	141
<b>PROGRAM REQUIREMENTS</b>			
<b>46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$928	\$1,047	\$1,261
0004 Breast Cancer Fund	186	209	251
0230 Cigarette and Tobacco Products Surtax Fund	2,319	2,618	3,135
0623 California Childhood and Families First Trust Fund	4,641	5,236	6,273
3067 Cigarette and Tobacco Products Compliance Fund	1,198	1,130	682
<b>Totals, State Operations</b>	<b>\$9,272</b>	<b>\$10,240</b>	<b>\$11,602</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>50 TRANSPORTATION FUND TAX PROGRAM</b>			

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

	2007-08*	2008-09*	2009-10*
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$21,176	\$22,219	\$22,636
0890 Federal Trust Fund	18	343	343
0995 Reimbursements	429	657	657
<b>Totals, State Operations</b>	<b>\$21,623</b>	<b>\$23,219</b>	<b>\$23,636</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>50.10 Registration of Taxpayers</b>	<b>\$2,825</b>	<b>\$3,633</b>	<b>\$3,685</b>
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	2,823	3,476	3,530
0890 Federal Trust Fund	2	54	53
0995 Reimbursements	-	103	102
<b>50.20 Processing Tax Returns</b>	<b>\$7,054</b>	<b>\$8,298</b>	<b>\$8,450</b>
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	7,042	7,940	8,092
0890 Federal Trust Fund	6	123	123
0995 Reimbursements	6	235	235
<b>50.30 Auditing Accounts</b>	<b>\$9,026</b>	<b>\$7,784</b>	<b>\$7,933</b>
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	8,872	7,449	7,598
0890 Federal Trust Fund	8	115	115
0995 Reimbursements	146	220	220
<b>50.40 Enforcement</b>	<b>\$1,468</b>	<b>\$1,652</b>	<b>\$1,683</b>
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,197	1,581	1,612
0890 Federal Trust Fund	1	24	24
0995 Reimbursements	270	47	47
<b>50.50 Collecting Taxes Receivable</b>	<b>\$1,250</b>	<b>\$1,852</b>	<b>\$1,885</b>
<b>State Operations:</b>			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,242	1,773	1,804
0890 Federal Trust Fund	1	27	28
0995 Reimbursements	7	52	53
<b>PROGRAM REQUIREMENTS</b>			
<b>53 NAFTA PROGRAM</b>			
<b>State Operations:</b>			
0890 Federal Trust Fund	\$40	\$1,275	\$482
<b>Totals, State Operations</b>	<b>\$40</b>	<b>\$1,275</b>	<b>\$482</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$51	\$-	\$-
0070 Occupational Lead Poisoning Prevention Account	696	719	736
<b>Totals, State Operations</b>	<b>\$747</b>	<b>\$719</b>	<b>\$736</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>57 INTEGRATED WASTE MANAGEMENT PROGRAM</b>			
<b>State Operations:</b>			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$440	\$463	\$477
<b>Totals, State Operations</b>	<b>\$440</b>	<b>\$463</b>	<b>\$477</b>

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

	<u>2007-08*</u>	<u>2008-09*</u>	<u>2009-10*</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>58 UNDERGROUND STORAGE TANK FEE PROGRAM</b>			
<b>State Operations:</b>			
0439 Underground Storage Tank Cleanup Fund	<u>\$2,951</u>	<u>\$3,247</u>	<u>\$3,338</u>
<b>Totals, State Operations</b>	<b>\$2,951</b>	<b>\$3,247</b>	<b>\$3,338</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>59 OIL SPILL PREVENTION PROGRAM</b>			
<b>State Operations:</b>			
0320 Oil Spill Prevention and Administration Fund	<u>\$250</u>	<u>\$259</u>	<u>\$264</u>
<b>Totals, State Operations</b>	<b>\$250</b>	<b>\$259</b>	<b>\$264</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>60 ENERGY RESOURCES SURCHARGE PROGRAM</b>			
<b>State Operations:</b>			
0465 Energy Resources Programs Account	<u>\$164</u>	<u>\$253</u>	<u>\$256</u>
<b>Totals, State Operations</b>	<b>\$164</b>	<b>\$253</b>	<b>\$256</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>61 ANNUAL WATER RIGHTS FEE PROGRAM</b>			
<b>State Operations:</b>			
3058 Water Rights Fund	<u>\$414</u>	<u>\$419</u>	<u>\$431</u>
<b>Totals, State Operations</b>	<b>\$414</b>	<b>\$419</b>	<b>\$431</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM</b>			
<b>State Operations:</b>			
0080 Childhood Lead Poisoning Prevention Fund	<u>\$462</u>	<u>\$528</u>	<u>\$513</u>
<b>Totals, State Operations</b>	<b>\$462</b>	<b>\$528</b>	<b>\$513</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>63 MARINE INVASIVE SPECIES PROGRAM</b>			
<b>State Operations:</b>			
0995 Reimbursements	<u>\$353</u>	<u>\$419</u>	<u>\$491</u>
<b>Totals, State Operations</b>	<b>\$353</b>	<b>\$419</b>	<b>\$491</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM</b>			
<b>State Operations:</b>			
0022 State Emergency Telephone Number Account	<u>\$621</u>	<u>\$650</u>	<u>\$1,527</u>
<b>Totals, State Operations</b>	<b>\$621</b>	<b>\$650</b>	<b>\$1,527</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>66 E-WASTE RECYCLING FEE PROGRAM</b>			
<b>State Operations:</b>			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	<u>\$4,521</u>	<u>\$4,892</u>	<u>\$4,742</u>
<b>Totals, State Operations</b>	<b>\$4,521</b>	<b>\$4,892</b>	<b>\$4,742</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>70 INSURANCE TAX PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	<u>\$306</u>	<u>\$504</u>	<u>\$515</u>
<b>Totals, State Operations</b>	<b>\$306</b>	<b>\$504</b>	<b>\$515</b>
<b>PROGRAM REQUIREMENTS</b>			

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

		2007-08*	2008-09*	2009-10*
<b>75</b>	<b>NATURAL GAS SURCHARGE PROGRAM</b>			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$392	\$410	\$670
	Totals, State Operations	\$392	\$410	\$670
	<b>PROGRAM REQUIREMENTS</b>			
<b>80</b>	<b>APPEALS FROM OTHER GOVERNMENTAL PROGRAMS</b>			
	State Operations:			
0001	General Fund	\$1,536	\$1,387	\$1,420
	Totals, State Operations	\$1,536	\$1,387	\$1,420
	<b>ELEMENT REQUIREMENTS</b>			
<b>80.10</b>	<b>Franchise and Income Tax Appeals</b>	\$1,514	\$1,373	\$1,406
	State Operations:			
0001	General Fund	1,514	1,373	1,406
<b>80.20</b>	<b>Senior Citizens Property Tax Assistance</b>	\$4	\$14	\$14
	State Operations:			
0001	General Fund	4	14	14
<b>80.30</b>	<b>Intracounty Equalization</b>	\$18	\$-	\$-
	State Operations:			
0001	General Fund	18	-	-
	<b>PROGRAM REQUIREMENTS</b>			
<b>85</b>	<b>ADMINISTRATION</b>			
	State Operations:			
0995	Reimbursements	\$42	\$517	\$417
	Totals, State Operations	\$42	\$517	\$417
	<b>ELEMENT REQUIREMENTS</b>			
85.01	Administration	38,912	41,700	41,600
85.02	Distributed Administration	-38,870	-41,183	-41,183
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	390,412	428,027	456,485
	Totals, Expenditures	\$390,412	\$428,027	\$456,485

## EXPENDITURES BY CATEGORY (Summary By Object)

	1 State Operations			Expenditures		
	2007-08	2008-09	2009-10	2007-08*	2008-09*	2009-10*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	3,739.7	4,246.7	4,302.2	\$218,919	\$247,459	\$254,582
Total Adjustments	-	-	136.1	-	12	8,634
Estimated Salary Savings	-	-230.0	-251.8	-	-13,351	-14,738
<b>Net Totals, Salaries and Wages</b>	<b>3,739.7</b>	<b>4,016.7</b>	<b>4,186.5</b>	<b>\$218,919</b>	<b>\$234,120</b>	<b>\$248,478</b>
Staff Benefits	-	-	-	78,831	90,269	93,113
<b>Totals, Personal Services</b>	<b>3,739.7</b>	<b>4,016.7</b>	<b>4,186.5</b>	<b>\$297,750</b>	<b>\$324,389</b>	<b>\$341,591</b>
OPERATING EXPENSES AND EQUIPMENT				\$92,662	\$103,638	\$114,894
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$390,412</b>	<b>\$428,027</b>	<b>\$456,485</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS (Reconciliation with Appropriations)

\* Dollars in thousands

**0860 State Board of Equalization - Continued**

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$218,435	\$239,256	\$256,821
Allocation for employee compensation	5,067	441	-
Adjustment per Section 3.60	-467	-76	-
Adjustment per Section 15.25	-1,079	-106	-
<b>Totals Available</b>	<b>\$221,956</b>	<b>\$239,515</b>	<b>\$256,821</b>
Unexpended balance, estimated savings	-910	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$221,046</b>	<b>\$239,515</b>	<b>\$256,821</b>
<b>0004 Breast Cancer Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$523	\$589	\$696
Allocation for employee compensation	15	-	-
Adjustment per Section 3.60	-1	-	-
<b>Totals Available</b>	<b>\$537</b>	<b>\$589</b>	<b>\$696</b>
Unexpended balance, estimated savings	-32	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$505</b>	<b>\$589</b>	<b>\$696</b>
<b>0022 State Emergency Telephone Number Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$607	\$649	\$1,527
Allocation for employee compensation	20	1	-
Adjustment per Section 3.60	-2	-	-
Adjustment per Section 15.25	-4	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$621</b>	<b>\$650</b>	<b>\$1,527</b>
<b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$20,891	\$22,211	\$22,636
Allocation for employee compensation	631	27	-
Adjustment per Section 3.60	-49	-7	-
Adjustment per Section 15.25	-123	-12	-
<b>Totals Available</b>	<b>\$21,350</b>	<b>\$22,219</b>	<b>\$22,636</b>
Unexpended balance, estimated savings	-174	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$21,176</b>	<b>\$22,219</b>	<b>\$22,636</b>
<b>0070 Occupational Lead Poisoning Prevention Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$718	\$736
Allocation for employee compensation	30	1	-
Adjustment per Section 3.60	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$696</b>	<b>\$719</b>	<b>\$736</b>
<b>0080 Childhood Lead Poisoning Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$488	\$527	\$513
Allocation for employee compensation	16	1	-
Adjustment per Section 3.60	-1	-	-
<b>Totals Available</b>	<b>\$503</b>	<b>\$528</b>	<b>\$513</b>
Unexpended balance, estimated savings	-41	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$462</b>	<b>\$528</b>	<b>\$513</b>
<b>0230 Cigarette and Tobacco Products Surtax Fund</b>			

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2007-08*	2008-09*	2009-10*
APPROPRIATIONS			
001 Budget Act appropriation	\$6,556	\$7,373	\$8,727
Allocation for employee compensation	152	6	-
Adjustment per Section 3.60	-12	-2	-
Adjustment per Section 15.25	<u>-17</u>	<u>-1</u>	<u>-</u>
<b>Totals Available</b>	<b>\$6,679</b>	<b>\$7,376</b>	<b>\$8,727</b>
Unexpended balance, estimated savings	<u>-403</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$6,276</b>	<b>\$7,376</b>	<b>\$8,727</b>
<b>0320 Oil Spill Prevention and Administration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$247	\$259	\$264
Allocation for employee compensation	6	-	-
Adjustment per Section 15.25	<u>-2</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$251</b>	<b>\$259</b>	<b>\$264</b>
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$250</b>	<b>\$259</b>	<b>\$264</b>
<b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$426	\$462	\$477
Allocation for employee compensation	18	1	-
Adjustment per Section 3.60	-1	-	-
Adjustment per Section 15.25	<u>-2</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$441</b>	<b>\$463</b>	<b>\$477</b>
Unexpended balance, estimated savings	<u>-1</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$440</b>	<b>\$463</b>	<b>\$477</b>
<b>0439 Underground Storage Tank Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,909	\$3,245	\$3,338
Allocation for employee compensation	83	4	-
Adjustment per Section 3.60	-6	-1	-
Adjustment per Section 15.25	<u>-9</u>	<u>-1</u>	<u>-</u>
<b>Totals Available</b>	<b>\$2,977</b>	<b>\$3,247</b>	<b>\$3,338</b>
Unexpended balance, estimated savings	<u>-26</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,951</b>	<b>\$3,247</b>	<b>\$3,338</b>
<b>0465 Energy Resources Programs Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$243	\$253	\$256
Allocation for employee compensation	5	-	-
Adjustment per Section 15.25	<u>-2</u>	<u>-</u>	<u>-</u>
<b>Totals Available</b>	<b>\$246</b>	<b>\$253</b>	<b>\$256</b>
Unexpended balance, estimated savings	<u>-82</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<b>\$164</b>	<b>\$253</b>	<b>\$256</b>
<b>0623 California Children and Families First Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,918	\$12,538	\$15,171
Allocation for employee compensation	290	11	-
Adjustment per Section 3.60	-22	-4	-
Adjustment per Section 15.25	<u>-21</u>	<u>-2</u>	<u>-</u>
<b>Totals Available</b>	<b>\$11,165</b>	<b>\$12,543</b>	<b>\$15,171</b>

\* Dollars in thousands

**0860 State Board of Equalization - Continued**

<b>1 STATE OPERATIONS</b>	<b>2007-08*</b>	<b>2008-09*</b>	<b>2009-10*</b>
Unexpended balance, estimated savings	-656	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10,509</b>	<b>\$12,543</b>	<b>\$15,171</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,594	\$1,618	\$825
Budget Adjustment	-1,536	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$58</b>	<b>\$1,618</b>	<b>\$825</b>
<b>0965 Timber Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,243	\$2,309	\$2,321
Adjustment per Section 3.60	-	-1	-
<b>Totals Available</b>	<b>\$2,243</b>	<b>\$2,308</b>	<b>\$2,321</b>
Unexpended balance, estimated savings	-423	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,820</b>	<b>\$2,308</b>	<b>\$2,321</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$116,913	\$128,889	\$135,652
<b>3015 Gas Consumption Surcharge Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$417	\$411	\$670
Allocation for employee compensation	4	-	-
Adjustment per Section 15.25	-13	-1	-
<b>Totals Available</b>	<b>\$408</b>	<b>\$410</b>	<b>\$670</b>
Unexpended balance, estimated savings	-16	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$392</b>	<b>\$410</b>	<b>\$670</b>
<b>3058 Water Rights Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$420	\$418	\$431
Allocation for employee compensation	9	1	-
Adjustment per Section 3.60	-1	-	-
<b>Totals Available</b>	<b>\$428</b>	<b>\$419</b>	<b>\$431</b>
Unexpended balance, estimated savings	-14	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$414</b>	<b>\$419</b>	<b>\$431</b>
<b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,494	\$4,888	\$4,742
Allocation for employee compensation	141	6	-
Adjustment per Section 3.60	-11	-2	-
Adjustment per Section 15.25	-2	-	-
<b>Totals Available</b>	<b>\$4,622</b>	<b>\$4,892</b>	<b>\$4,742</b>
Unexpended balance, estimated savings	-101	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,521</b>	<b>\$4,892</b>	<b>\$4,742</b>
<b>3067 Cigarette and Tobacco Products Compliance Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,180	\$1,129	\$682
Allocation for employee compensation	19	1	-
Adjustment per Section 3.60	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,198</b>	<b>\$1,130</b>	<b>\$682</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$390,412</b>	<b>\$428,027</b>	<b>\$456,485</b>

\* Dollars in thousands

## 0860 State Board of Equalization - Continued

### FUND CONDITION STATEMENTS

	2007-08*	2008-09*	2009-10*
<b>0965 Timber Tax Fund <sup>N</sup></b>			
BEGINNING BALANCE	\$4,048	\$4,078	-
Prior year adjustments	-74	-	-
Adjusted Beginning Balance	\$3,974	\$4,078	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	13,515	14,000	\$14,000
215000 Income from Investments	106	-	-
Total Revenues, Transfers, and Other Adjustments	\$13,621	\$14,000	\$14,000
Total Resources	\$17,595	\$18,078	\$14,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	10	11	1
0860 State Board of Equalization (State Operations)	1,820	2,308	2,321
3540 Department of Forestry and Fire Protection (State Operations)	5	34	34
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	11,682	15,725	11,644
Total Expenditures and Expenditure Adjustments	\$13,517	\$18,078	\$14,000
FUND BALANCE	\$4,078	-	-
<b>3067 Cigarette and Tobacco Products Compliance Fund <sup>S</sup></b>			
BEGINNING BALANCE	\$1,090	\$1,797	\$1,933
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	1,934	1,271	1,271
Total Revenues, Transfers, and Other Adjustments	\$1,934	\$1,271	\$1,271
Total Resources	\$3,024	\$3,068	\$3,204
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	29	5	-
0860 State Board of Equalization (State Operations)	1,198	1,130	682
Total Expenditures and Expenditure Adjustments	\$1,227	\$1,135	\$682
FUND BALANCE	\$1,797	\$1,933	\$2,522
Reserve for economic uncertainties	1,797	1,933	2,522

\* Dollars in thousands