

**Board of Equalization
Summary -- FY 2009-10 Budget Change Proposals**

BCP Title	FY 2009-10				
	Positions	Expenditures	Fund	Revenue	Benefit to Cost Ratio
<u>SALES AND USE TAX</u>					
U.S. Customs Program	11.5	\$ 815,000	G, R	\$ 9,200,000	11.3:1
Out-of-State Audits and Registration	23.0	\$ 2,795,000	G, R	\$ 8,316,000	3.0:1
<u>PROPERTY AND SPECIAL TAXES</u>					
Environmental Stewardship Program	13.0	\$ 938,000	S, R	\$ 11,300,000	12.0:1
Natural Gas Public Purpose Programs Surcharge	2.0	\$ 257,000	S	\$ 4,400,000	17.1:1
Flavored Malt Beverages	5.5	\$ 1,161,000	G	\$ 38,300,000	33.0:1
Cigarette and Tobacco Enforcement	96.9	\$ 8,498,000	G,S	\$ 74,386,000 *	8.8:1
<u>LEGAL/EXECUTIVE/ADMINISTRATION</u>					
Facilities - Headquarters	6.0	\$ 3,892,000	G,S,R		
Administrative Appeals	10.0	\$ 1,404,000	G,S,R		
Tax Refund Litigation	3.0	\$ 545,000	G,S,R		
Grand Total	170.9	\$ 20,305,000		\$ 145,902,000	7.2:1

* Reflects half-year revenue; full-year revenue = \$144,571,000

Fund

G = General Fund

S = Special Funds

R = Reimbursements