

**Board of Equalization
Summary of Proposed Budget Concepts
Fiscal Year 2010-11**

NO.	Budget Concept Issue	Positions			2010-11 Cost Estimate	2010-11 Revenue Estimate	Benefit/Cost Ratio	Summary
		New	Cont.	Total				
Non- Revenue Generation								
1	Board of Equalization Facilities	0.0	0.0	0.0	\$29,700,000	\$0	NA	Requests funding to relocate all HQ and San Diego District Office employees to a new location. The existing buildings are outdated, inadequate, and present a health and safety concerns for BOE employees. This is over and above the FY 2009-10 BCP to relocate (640) current employees based on building capacity.
	<i>HQ New Location</i>	0.0	0.0	0.0	\$20,900,000	\$0	NA	
	<i>San Diego District Office New Location</i>	0.0	0.0	0.0	\$8,800,000	\$0	NA	
2	Ramp Down - 1% Sales and Use Tax Rate Increase	NA	NA	NA	\$871,000	\$0	NA	Requests funding to ramp down the 1% SUT increase which sunsets on June 30, 2011.
	Sub-Total: Non-Revenue Generation	0.0	0.0	0.0	\$30,571,000	\$0		
Revenue Generation								
3	Increase Revenue through Agricultural Inspection Station Tax Leads	46.0	13.0	59.0	\$6,600,000	\$37,300,000	5.7 to 1	Requests funding to convert 13.0 limited-term (LT) positions to permanent and establish 46.0 new permanent positions to expand the successful SUT program which detects property being brought into CA without paying the applicable sales or use tax and will result in additional revenues.
4	Continuation of Fuel Taxes Compliance and IFTA Projects	1.0	5.0	6.0	\$600,000	\$1,750,000		Requests authorization to continue 2.0 3-year LT positions as LT to enhance fuel tax compliance. The JOC is fully reimbursed by Federal funding. Additionally, this proposal requests permanent establishment of 3.0 LT positions and 1.0 new position to ensure IFTA meets all Federal mandates.
	<i>Continuation of Joint Operations Center Project (JOC)</i>	0.0	2.0	2.0	\$300,000	NA	NA	
	<i>International Fuel Tax Agreement (IFTA) Workload Growth</i>	1.0	3.0	4.0	\$300,000	\$1,750,000	5.8 to 1	
	Sub-Total: Revenue Generation	47.0	18.0	65.0	\$7,200,000	\$39,050,000	5.4 to 1	
	Total	47.0	18.0	65.0	\$37,771,000	\$39,050,000		