

# Memorandum

To: Honorable Ted Gaines, Chairman  
Honorable Sally J. Lieber, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: August 8, 2025

From: Lisa Renati, Chief Deputy Director  
Executive Office

Subject: **Operational Priorities and Quarterly Budget Report**

## **Recruitments**

A core goal of the State Board of Equalization's (BOE) five year strategic plan is developing and strengthening of our workforce. Since the June 2025 Board Meeting, the agency has filled 11 vacant positions:

	Property Tax Department	Taxpayers' Rights Advocate Office	Total
Employee Promotion	5	1	6
New BOE Employee	5	0	5
<b>Total</b>	<b>10</b>	<b>1</b>	<b>11</b>

The agency's vacancy rate continues to be low, due to the hard work and commitment of our supervisors and managers to ensure we have the capacity needed in the years to come.

## **Training**

All state agencies must provide employees with specific training courses according to law and civil service rules. Some courses must be completed annually, and others every two to four years.

To ensure all BOE employees complete these state-mandated courses timely, all BOE employees complete specific portions of the mandated training at the same time. An agencywide training cycle allows the agency to efficiently ensure compliance with state mandates and document the completion of this important effort.

Based on the current training cycle, by the end of June 2025, all BOE employees completed required state and agency training. The mandated classes were provided online and were self-paced.

Courses	Average Course Length
Mandated Information Security Training (MIST)	1 hour
Disclosure Awareness	40 minutes
Anti-Nepotism	15 minutes
Essentials of Workplace Violence Prevention Training	30 minutes

Additionally, we continue to emphasize training and succession planning to equip staff with the necessary skills to take on more significant responsibilities within the agency. This past month, our supervisors and managers completed training courses regarding management and leadership skills.

### **Quarterly Budget Report**

BOE's funding is provided by the General Fund, and our current working appropriation provides positions and funding for the support and operation of our tax programs.

The majority of the BOE's budget is for employee salaries and benefits (86%). The remaining appropriated amounts provide for our operating expenses and equipment, which include amounts for official state travel, lease payments, utilities, telecom, travel, purchases of new equipment and supplies, and training.

BOE's Fiscal Year 2024-25 budget appropriation was permanently reduced through the requirements of the 2024 Budget Act, which eliminated vacant positions and reduced funding of operating expenses. The total of these amounts is approximately 1.2 million dollars.

Based on the most recent expenditure reports available for May 2025, we are projected to spend almost 89% of the amounts appropriated to the BOE for Fiscal Year 2024-25.

The Fiscal Year 2025-26 budget appropriation for BOE does not include any further reductions in staffing or operating expenses. We will continue to follow and monitor budget discussions and keep the Board informed of any changes.

Approved:

/s/ Yvette M. Stowers

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Yvette M. Stowers  
Executive Director

cc: Mr. Matt Cox, Chief Deputy  
Mr. Douglas Winslow, Chief Deputy  
Mr. Juan Carlos Flores, Assistant to Board Member  
Mr. Cody Petterson, Chief Deputy  
Mr. Hasib Emran, Deputy Controller for Taxation, State Controller's Office  
Ms. Yvette M. Stowers, Executive Director  
Ms. Catherine Taylor, Chief, Board Proceedings Division