

0860 State Board of Equalization

The State Board of Equalization (BOE) serves the public through fair, effective, and efficient tax administration. The BOE administers agency tax and fee programs, adopts rules and regulations to clarify tax laws, acts as an appellate body for the review of property, business and income tax assessments, assesses and allocates property values of railroads and specified utilities, and oversees the property tax assessment practices of all 58 county assessors.

3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
15 County Assessment Standards Program	78.0	80.2	80.2	\$9,026	\$8,845	\$9,213
20 State-Assessed Property Program	69.9	85.6	86.1	7,535	9,438	10,034
25 Timber Tax Program	13.9	13.6	13.6	1,589	2,251	2,439
30 Sales and Use Tax Program	3,524.2	3,849.3	3,975.6	378,692	413,303	436,883
35 Hazardous Substances Tax Program	43.4	46.9	46.9	4,117	4,521	4,704
40 Alcoholic Beverage Tax Program	24.1	22.5	22.7	2,412	2,603	2,774
41 Tire Recycling Fee Program	15.3	17.9	17.9	1,395	1,593	1,651
45 Cigarette and Tobacco Products Tax Program	94.0	101.5	102.0	22,076	24,470	24,997
46 Cigarette and Tobacco Products Licensing Program	70.9	79.6	79.6	7,765	9,581	9,925
50 Transportation Fund Tax Program	187.4	201.5	204.6	23,704	25,930	27,680
56 Occupational Lead Poisoning Prevention Fee Program	8.7	8.2	8.2	744	787	827
57 Integrated Waste Management Program	3.9	5.0	5.0	443	508	537
58 Underground Storage Tank Fee Program	27.4	29.2	29.3	2,905	3,310	3,463
59 Oil Spill Prevention Program	1.5	1.9	1.9	244	280	296
60 Energy Resources Surcharge Program	1.5	2.4	2.4	196	274	292
61 Annual Water Rights Fee Program	4.7	5.0	5.0	435	452	475
62 Childhood Lead Poisoning Prevention Fee Program	4.2	5.1	5.1	497	552	581
63 Marine Invasive Species Program	3.8	4.3	4.3	401	446	462
64 Fire Prevention Fee Program	2.4	60.4	60.4	1,115	6,524	6,266
65 Emergency Telephone Users Surcharge Program	11.7	13.2	13.2	1,462	1,521	1,551
66 E-Waste Recycling Fee Program	44.5	43.3	43.4	4,700	4,798	5,032
67 Lumber Fee Program	-	12.5	16.5	-	1,905	2,332
70 Insurance Tax Program	1.7	2.4	2.4	220	283	294
75 Natural Gas Surcharge Program	4.6	4.4	4.6	670	790	850
80 Appeals from Other Governmental Programs	15.7	16.2	16.2	2,035	1,840	1,928
85.01 Administration	432.4	496.7	496.7	50,249	57,113	57,113
85.02 Distributed Administration	-432.4	-496.7	-496.7	-50,216	-56,696	-56,696
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	4,257.4	4,712.1	4,847.1	\$474,411	\$527,222	\$555,903
FUNDING				2011-12*	2012-13*	2013-14*
0001 General Fund				\$274,092	\$297,215	\$313,483
0004 Breast Cancer Fund				717	786	805
0022 State Emergency Telephone Number Account				1,462	1,521	1,551
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				23,565	25,491	27,240
0070 Occupational Lead Poisoning Prevention Account				744	787	827
0080 Childhood Lead Poisoning Prevention Fund				497	552	581
0230 Cigarette and Tobacco Products Surtax Fund				8,935	9,760	9,987
0320 Oil Spill Prevention and Administration Fund				244	280	296
0387 Integrated Waste Management Account, Integrated Waste Management Fund				443	508	537
0439 Underground Storage Tank Cleanup Fund				2,905	3,310	3,463
0465 Energy Resources Programs Account				196	274	292
0623 California Children and Families First Trust Fund				15,712	17,162	17,602
0890 Federal Trust Fund				139	439	440

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

FUNDING	2011-12*	2012-13*	2013-14*
0965 Timber Tax Fund	1,589	2,251	2,439
0995 Reimbursements	136,520	151,228	160,137
3015 Gas Consumption Surcharge Fund	670	790	850
3058 Water Rights Fund	435	452	475
3063 State Responsibility Area Fire Prevention Fund	-	6,524	6,266
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,700	4,798	5,032
3067 Cigarette and Tobacco Products Compliance Fund	846	1,189	1,268
3212 Timber Regulation and Forest Restoration Fund	-	1,905	2,332
TOTALS, EXPENDITURES, ALL FUNDS	\$474,411	\$527,222	\$555,903

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:

Health and Safety Code, Sections 25173.6, 25173.7, 25174, 25174.1, 25174.2, 25205.2, 25205.4, 25205.5, 25205.6, 25205.7, 25205.9, 25205.14, and Revenue and Taxation Code, Part 22, Division 2.

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, and Revenue and Taxation Code - Part 30, Division 2.

45-Cigarette and Tobacco Products Tax Program:

Revenue and Taxation Code, Part 13, Division 2.

46-Cigarette and Tobacco Products Licensing Program:

Business and Professions Code, Division 8.6 (commencing with Section 22970), and Revenue and Taxation Code, Part 30, Division 2.

50-Transportation Tax Program:

Revenue and Taxation Code, Parts 2, 3, and 31, Division 2.

56-Occupational Lead Poisoning Prevention Fee Program:

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

Health and Safety Code Sections 105175, 105185, 105190 and Revenue and Taxation Code, Part 22, Division 2.

57-Integrated Waste Management Program:

Public Resources Code, Division 30, Part 1, and Revenue and Taxation Code, Part 23, Division 2.

58-Underground Storage Tank Maintenance Fee Program:

Health and Safety Code, Sections 25299.10 and 25299.43 and Revenue and Taxation Code - Part 26, Division 2.

59-Oil Spill Prevention Program:

Government Code, Sections 8670.40 and 8670.48 and Revenue and Taxation Code, Part 24, Division 2.

60-Energy Resources Surcharge Program:

Revenue and Taxation Code, Part 19, Division 2.

61-Annual Water Rights Fee Program:

Water Code, Part 2, Division 2 and Revenue and Taxation Code, Part 30, Division 2.

62-Childhood Lead Poisoning Prevention Fee Program:

Health and Safety Code Chapter 5, Division 103, Section 105310, and Revenue and Taxation Code, Part 22, Division 2.

63-Marine Invasive Species Fee Program:

Public Resources Code-Division 36 (commencing with Section 71200), and Revenue and Taxation Code, Part 22.5, Division 2.

64-State Responsibility Area Fire Prevention Fee

Public Resources Code- Chapter 1.5 (commencing with Section 4210), Part 2, Division 4, and Revenue Taxation Code, Part 30, Division 2.

65-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code, Part 20, Division 2.

66-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10.2, Public Resource Code Sections 42464 and 42475, and Revenue Taxation Code, Part 30, Division 2.

70-Insurance Tax Program:

California Constitution, Article XIII, Section 28, and Revenue and Taxation Code, Part 7, Division 2.

75-Natural Gas Surcharge Program:

Public Utilities Code, Chapter 4, Part 1, Division 1, Article X.

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 Section 5010 et seq.

DETAILED BUDGET ADJUSTMENTS

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Accounts Receivable Growth	\$-	\$-	-	\$690	\$260	4.0
• Fuel Tax Swap Workload	-	-	-	-	342	2.0
• Joint Operations Center Ensuring Fuel Tax Compliance	-	-	-	-	300	2.0

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2012-13*			2013-14*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$690	\$902	8.0
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	-\$7,817	-\$6,622	-	\$2,026	\$1,659	-
• Retirement Rate Adjustment	4,118	2,496	-	4,118	2,496	-
• One Time Cost Reductions	-	-	-	-1,737	-2,196	-
• Full Year Cost of New/Expanded Programs	-	-	-	7,472	4,931	128.2
• Miscellaneous Adjustments	-336	-328	-	-336	167	-1.2
Totals, Other Workload Budget Adjustments	-\$4,035	-\$4,454	-	\$11,543	\$7,057	127.0
Totals, Workload Budget Adjustments	-\$4,035	-\$4,454	-	\$12,233	\$7,959	135.0
Totals, Budget Adjustments	-\$4,035	-\$4,454	-	\$12,233	\$7,959	135.0

PROGRAM DESCRIPTIONS

15 - COUNTY ASSESSMENT STANDARDS PROGRAM

This program ensures that taxable properties are assessed and enrolled by county assessors in full conformity with the law.

20 - STATE-ASSESSED PROPERTY PROGRAM

This 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

This program administers 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

This program administers the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law. The program also collects and distributes district transaction (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 waste, hazardous waste facilities, and certain California employers 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

This 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

This program collects the tax on cigarette and tobacco 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

This program, established by the California Cigarette and Tobacco Products Licensing Act of 2003, reduces tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and tax stamps. It requires that manufacturers and importers, distributors, wholesalers, and retailers of cigarettes and tobacco products be licensed.

50 - TRANSPORTATION TAX PROGRAM

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

This program collects 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 the Motor Vehicle Fuel Program is shared with the State Controller who collects delinquent taxes and makes refunds to consumers who use tax-paid motor vehicle fuel in an exempt manner. Additionally, this program addresses the collection of motor vehicle fuel, use fuel and diesel fuel taxes.

56 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

This program collects fees from employers in industries that the Department of Public Health has determined to have a potential for lead poisoning. The fee revenues fund the Occupational Lead Poisoning Prevention Program administered by the Department of Public Health.

57 - INTEGRATED WASTE MANAGEMENT PROGRAM

This program administers 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 MAINTENANCE 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 clean up oil spills.

60 - ENERGY RESOURCES SURCHARGE PROGRAM

The energy resources surcharge is a tax on the consumption of electrical energy to provide revenue for support of the State Energy Resources Conservation and Development Commission.

61 - ANNUAL WATER RIGHTS FEE PROGRAM

This program collects 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 Public Health.

63 - MARINE INVASIVE SPECIES FEE PROGRAM

This program collects fees assessed upon the owner or operator of qualifying vessels that enter California ports from outside California. This fee provides funding to carry out the Marine Invasive Species Program's ballast water management program.

64 - STATE RESPONSIBILITY AREA FIRE PREVENTION FEE

This program collects a fire prevention fee on behalf of the Department of Forestry and Fire Protection. The fee is assessed on owners of structures located within State Responsibility Areas (SRA) and pays for fire prevention activities that specifically benefit owners of the structures in the SRA.

65 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue to fund a portion of the "911" emergency telephone number system by administering a surcharge on specified intrastate telephone communication services. The California Technology Agency 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 retailers and consumers. The funds collected are deposited into the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund.

67 - LUMBER FEE PROGRAM

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

This program collects a one percent assessment on purchases of lumber products and engineered wood products for use in California.

70 - INSURANCE TAX PROGRAM

This program assesses taxes on insurance premiums and marine profits of underwriters, and levies retaliatory assessments against "foreign" insurers. The BOE, the State Controller, and the Insurance Commissioner administer the program jointly. The BOE 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

This program collects the 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, energy efficiency programs, conservation activities, and public interest research and development.

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 the 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

	2011-12*	2012-13*	2013-14*
PROGRAM REQUIREMENTS			
15 COUNTY ASSESSMENT STANDARDS PROGRAM			
State Operations:			
0001 General Fund	\$9,026	\$8,845	\$9,213
Totals, State Operations	\$9,026	\$8,845	\$9,213
ELEMENT REQUIREMENTS			
15.10 County Surveys	\$3,887	\$4,315	\$4,495
State Operations:			
0001 General Fund	3,887	4,315	4,495
15.20 Technical Advisory Services	\$2,722	\$2,344	\$2,442
State Operations:			
0001 General Fund	2,722	2,344	2,442
15.30 Technical Services	\$2,417	\$2,186	\$2,276
State Operations:			
0001 General Fund	2,417	2,186	2,276
PROGRAM REQUIREMENTS			
20 STATE-ASSESSED PROPERTY PROGRAM			
State Operations:			
0001 General Fund	\$7,061	\$8,831	\$9,427
0995 Reimbursements	474	607	607
Totals, State Operations	\$7,535	\$9,438	\$10,034
ELEMENT REQUIREMENTS			
20.10 Assessment of Public Utilities	\$7,367	\$8,613	\$9,147
State Operations:			
0001 General Fund	6,893	8,006	8,540

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
0995 Reimbursements	474	607	607
20.20 Private Railroad Car Tax	\$168	\$825	\$887
State Operations:			
0001 General Fund	168	825	887
PROGRAM REQUIREMENTS			
25 TIMBER TAX PROGRAM			
State Operations:			
0965 Timber Tax Fund	<u>\$1,589</u>	<u>\$2,251</u>	<u>\$2,439</u>
Totals, State Operations	\$1,589	\$2,251	\$2,439
ELEMENT REQUIREMENTS			
25.10 Timber Valuation	\$549	\$923	\$1,008
State Operations:			
0965 Timber Tax Fund	549	923	1,008
25.20 Taxpayer Registration, Return Processing and Collection	\$725	\$844	\$911
State Operations:			
0965 Timber Tax Fund	725	844	911
25.30 Auditing	\$315	\$484	\$520
State Operations:			
0965 Timber Tax Fund	315	484	520
PROGRAM REQUIREMENTS			
30 SALES AND USE TAX PROGRAM			
State Operations:			
0001 General Fund	\$249,707	\$269,659	\$284,587
0995 Reimbursements	<u>128,985</u>	<u>143,644</u>	<u>152,296</u>
Totals, State Operations	\$378,692	\$413,303	\$436,883
ELEMENT REQUIREMENTS			
30.10 Registration of Taxpayers	\$77,830	\$92,329	\$96,822
State Operations:			
0001 General Fund	56,125	65,034	68,086
0995 Reimbursements	21,705	27,295	28,736
30.20 Processing Tax Returns	\$72,981	\$80,407	\$84,431
State Operations:			
0001 General Fund	33,658	37,877	39,597
0995 Reimbursements	39,323	42,530	44,834
30.30 Auditing Accounts	\$146,809	\$146,707	\$155,828
State Operations:			
0001 General Fund	101,449	100,717	106,786
0995 Reimbursements	45,360	45,990	49,042
30.40 Collecting Taxes Receivable	\$81,072	\$93,860	\$99,802
State Operations:			
0001 General Fund	58,475	66,031	70,118
0995 Reimbursements	22,597	27,829	29,684
PROGRAM REQUIREMENTS			
35 HAZARDOUS SUBSTANCES TAX PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$4,117</u>	<u>\$4,521</u>	<u>\$4,704</u>
Totals, State Operations	\$4,117	\$4,521	\$4,704
PROGRAM REQUIREMENTS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
40 ALCOHOLIC BEVERAGE TAX PROGRAM			
State Operations:			
0001 General Fund	\$2,412	\$2,603	\$2,774
Totals, State Operations	\$2,412	\$2,603	\$2,774
ELEMENT REQUIREMENTS			
40.10 Registration of Taxpayers	\$583	\$610	\$649
State Operations:			
0001 General Fund	583	610	649
40.20 Processing Tax Returns and Reports	\$417	\$437	\$465
State Operations:			
0001 General Fund	417	437	465
40.30 Auditing Accounts	\$1,099	\$1,228	\$1,312
State Operations:			
0001 General Fund	1,099	1,228	1,312
40.40 Collecting Taxes Receivable	\$313	\$328	\$348
State Operations:			
0001 General Fund	313	328	348
PROGRAM REQUIREMENTS			
41 TIRE RECYCLING FEE PROGRAM			
State Operations:			
0995 Reimbursements	\$1,395	\$1,593	\$1,651
Totals, State Operations	\$1,395	\$1,593	\$1,651
PROGRAM REQUIREMENTS			
45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
State Operations:			
0001 General Fund	\$2,698	\$4,189	\$4,265
0004 Breast Cancer Fund	562	593	606
0230 Cigarette and Tobacco Products Surtax Fund	6,991	7,349	7,499
0623 California Children and Families First Trust Fund	11,825	12,339	12,627
Totals, State Operations	\$22,076	\$24,470	\$24,997
ELEMENT REQUIREMENTS			
45.10 Registration of Taxpayers	\$3,809	\$5,387	\$5,499
State Operations:			
0001 General Fund	466	922	938
0004 Breast Cancer Fund	97	131	133
0230 Cigarette and Tobacco Products Surtax Fund	1,206	1,618	1,650
0623 California Children and Families First Trust Fund	2,040	2,716	2,778
45.20 Processing Tax Returns	\$4,556	\$6,443	\$6,580
State Operations:			
0001 General Fund	556	1,103	1,123
0004 Breast Cancer Fund	116	156	160
0230 Cigarette and Tobacco Products Surtax Fund	1,443	1,935	1,974
0623 California Children and Families First Trust Fund	2,441	3,249	3,323
45.30 Auditing Accounts	\$8,314	\$5,008	\$5,123
State Operations:			
0001 General Fund	1,016	858	874
0004 Breast Cancer Fund	212	121	124
0230 Cigarette and Tobacco Products Surtax Fund	2,633	1,504	1,537

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
0623 California Children and Families First Trust Fund	4,453	2,525	2,588
45.40 Enforcement Activities	\$2,526	\$3,574	\$3,649
State Operations:			
0001 General Fund	309	612	623
0004 Breast Cancer Fund	64	87	88
0230 Cigarette and Tobacco Products Surtax Fund	800	1,073	1,095
0623 California Children and Families First Trust Fund	1,353	1,802	1,843
45.50 Collecting Taxes Receivable	\$2,871	\$4,058	\$4,146
State Operations:			
0001 General Fund	351	694	707
0004 Breast Cancer Fund	73	98	101
0230 Cigarette and Tobacco Products Surtax Fund	909	1,219	1,243
0623 California Children and Families First Trust Fund	1,538	2,047	2,095
PROGRAM REQUIREMENTS			
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM			
State Operations:			
0001 General Fund	\$933	\$965	\$995
0004 Breast Cancer Fund	155	193	199
0230 Cigarette and Tobacco Products Surtax Fund	1,944	2,411	2,488
0623 California Children and Families First Trust Fund	3,887	4,823	4,975
3067 Cigarette and Tobacco Products Compliance Fund	846	1,189	1,268
Totals, State Operations	\$7,765	\$9,581	\$9,925
PROGRAM REQUIREMENTS			
50 TRANSPORTATION FUND TAX PROGRAM			
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$23,565	\$25,491	\$27,240
0890 Federal Trust Fund	139	439	440
Totals, State Operations	\$23,704	\$25,930	\$27,680
ELEMENT REQUIREMENTS			
50.10 Registration of Taxpayers	\$4,248	\$3,442	\$3,617
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	4,223	3,384	3,554
0890 Federal Trust Fund	25	58	63
50.20 Processing Tax Returns	\$7,551	\$5,751	\$6,236
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	7,507	5,654	6,109
0890 Federal Trust Fund	44	97	127
50.30 Auditing Accounts	\$10,267	\$14,414	\$15,371
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	10,207	14,170	15,179
0890 Federal Trust Fund	60	244	192
50.40 Enforcement	\$1,352	\$1,072	\$1,139
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,344	1,054	1,106
0890 Federal Trust Fund	8	18	33
50.50 Collecting Taxes Receivable	\$286	\$1,251	\$1,317
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	284	1,229	1,292

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
0890 Federal Trust Fund	2	22	25
PROGRAM REQUIREMENTS			
56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0070 Occupational Lead Poisoning Prevention Account	<u>\$744</u>	<u>\$787</u>	<u>\$827</u>
Totals, State Operations	\$744	\$787	\$827
PROGRAM REQUIREMENTS			
57 INTEGRATED WASTE MANAGEMENT PROGRAM			
State Operations:			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	<u>\$443</u>	<u>\$508</u>	<u>\$537</u>
Totals, State Operations	\$443	\$508	\$537
PROGRAM REQUIREMENTS			
58 UNDERGROUND STORAGE TANK FEE PROGRAM			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	<u>\$2,905</u>	<u>\$3,310</u>	<u>\$3,463</u>
Totals, State Operations	\$2,905	\$3,310	\$3,463
PROGRAM REQUIREMENTS			
59 OIL SPILL PREVENTION PROGRAM			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	<u>\$244</u>	<u>\$280</u>	<u>\$296</u>
Totals, State Operations	\$244	\$280	\$296
PROGRAM REQUIREMENTS			
60 ENERGY RESOURCES SURCHARGE PROGRAM			
State Operations:			
0465 Energy Resources Programs Account	<u>\$196</u>	<u>\$274</u>	<u>\$292</u>
Totals, State Operations	\$196	\$274	\$292
PROGRAM REQUIREMENTS			
61 ANNUAL WATER RIGHTS FEE PROGRAM			
State Operations:			
3058 Water Rights Fund	<u>\$435</u>	<u>\$452</u>	<u>\$475</u>
Totals, State Operations	\$435	\$452	\$475
PROGRAM REQUIREMENTS			
62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	<u>\$497</u>	<u>\$552</u>	<u>\$581</u>
Totals, State Operations	\$497	\$552	\$581
PROGRAM REQUIREMENTS			
63 MARINE INVASIVE SPECIES PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$401</u>	<u>\$446</u>	<u>\$462</u>
Totals, State Operations	\$401	\$446	\$462
PROGRAM REQUIREMENTS			
64 FIRE PREVENTION FEE PROGRAM			
State Operations:			
3063 State Responsibility Area Fire Prevention Fund	\$-	\$6,524	\$6,266
0995 Reimbursements	1,115	-	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2011-12*</u>	<u>2012-13*</u>	<u>2013-14*</u>
Totals, State Operations	\$1,115	\$6,524	\$6,266
PROGRAM REQUIREMENTS			
65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
State Operations:			
0022 State Emergency Telephone Number Account	<u>\$1,462</u>	<u>\$1,521</u>	<u>\$1,551</u>
Totals, State Operations	\$1,462	\$1,521	\$1,551
PROGRAM REQUIREMENTS			
66 E-WASTE RECYCLING FEE PROGRAM			
State Operations:			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	<u>\$4,700</u>	<u>\$4,798</u>	<u>\$5,032</u>
Totals, State Operations	\$4,700	\$4,798	\$5,032
PROGRAM REQUIREMENTS			
67 LUMBER FEE PROGRAM			
State Operations:			
3212 Timber Regulation and Forest Restoration Fund	<u>\$-</u>	<u>\$1,905</u>	<u>\$2,332</u>
Totals, State Operations	\$-	\$1,905	\$2,332
PROGRAM REQUIREMENTS			
70 INSURANCE TAX PROGRAM			
State Operations:			
0001 General Fund	<u>\$220</u>	<u>\$283</u>	<u>\$294</u>
Totals, State Operations	\$220	\$283	\$294
PROGRAM REQUIREMENTS			
75 NATURAL GAS SURCHARGE PROGRAM			
State Operations:			
3015 Gas Consumption Surcharge Fund	<u>\$670</u>	<u>\$790</u>	<u>\$850</u>
Totals, State Operations	\$670	\$790	\$850
PROGRAM REQUIREMENTS			
80 APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
State Operations:			
0001 General Fund	<u>\$2,035</u>	<u>\$1,840</u>	<u>\$1,928</u>
Totals, State Operations	\$2,035	\$1,840	\$1,928
ELEMENT REQUIREMENTS			
80.10 Franchise and Income Tax Appeals	\$2,035	\$1,840	\$-
State Operations:			
0001 General Fund	2,035	1,840	-
PROGRAM REQUIREMENTS			
85 ADMINISTRATION			
State Operations:			
0995 Reimbursements	<u>\$33</u>	<u>\$417</u>	<u>\$417</u>
Totals, State Operations	\$33	\$417	\$417
ELEMENT REQUIREMENTS			
85.01 Administration	50,249	57,113	57,113
85.02 Distributed Administration	-50,216	-56,696	-56,696
TOTALS, EXPENDITURES			
State Operations	<u>474,411</u>	<u>527,222</u>	<u>555,903</u>
Totals, Expenditures	\$474,411	\$527,222	\$555,903

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	4,257.4	4,712.1	4,839.1	\$249,310	\$267,242	\$293,203
Total Adjustments	-	-	8.0	-	-	635
Net Totals, Salaries and Wages	4,257.4	4,712.1	4,847.1	\$249,310	\$267,242	\$293,838
Staff Benefits	-	-	-	100,720	113,382	115,995
Totals, Personal Services	4,257.4	4,712.1	4,847.1	\$350,030	\$380,624	\$409,833
OPERATING EXPENSES AND EQUIPMENT				\$124,381	\$146,598	\$146,070
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$474,411	\$527,222	\$555,903

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$277,403	\$301,250	\$313,483
Allocation for employee compensation	616	1,182	-
Adjustment per Section 3.60	1,467	4,118	-
Adjustment per Section 3.90	-2,792	-8,999	-
Adjustment per Section 15.25	-	-336	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-501	-	-
005 Budget Act appropriation (Billable Legal Services Conversion)	1,994	-	-
Chapter 14, Statutes of 2011	1	-	-
Chapter 7, Statutes of 2011	1	-	-
Prior year balances available:			
Chapter 14, Statutes of 2011	-	1	1
Chapter 7, Statutes of 2011	-	1	1
Totals Available	\$278,189	\$297,217	\$313,485
Unexpended balance, estimated savings	-4,095	-	-2
Balance available in subsequent years	-2	-2	-
TOTALS, EXPENDITURES	\$274,092	\$297,215	\$313,483
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$772	\$797	\$805
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	1	3	-
Adjustment per Section 3.90	-5	-15	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-1	-	-
Totals Available	\$768	\$786	\$805
Unexpended balance, estimated savings	-51	-	-
TOTALS, EXPENDITURES	\$717	\$786	\$805
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,546	\$1,544	\$1,551
Allocation for employee compensation	3	6	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
Adjustment per Section 3.60	17	18	-
Adjustment per Section 3.90	-15	-46	-
Adjustment per Section 15.25	-	-1	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-1	-	-
Totals Available	\$1,550	\$1,521	\$1,551
Unexpended balance, estimated savings	-88	-	-
TOTALS, EXPENDITURES	\$1,462	\$1,521	\$1,551
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$23,973	\$25,793	\$27,240
Allocation for employee compensation	46	95	-
Adjustment per Section 3.60	126	298	-
Adjustment per Section 3.90	-223	-653	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-11	-	-
Adjustment per Section 15.25	-	-42	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-85	-	-
Totals Available	\$23,826	\$25,491	\$27,240
Unexpended balance, estimated savings	-261	-	-
TOTALS, EXPENDITURES	\$23,565	\$25,491	\$27,240
0063 Motor Vehicle Transportation Tax Account Transportation Tax Fund			
APPROPRIATIONS			
011 Budget Act appropriation	\$-	\$-	(\$1,751)
TOTALS, EXPENDITURES	\$-	\$-	\$-
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$750	\$800	\$827
Allocation for employee compensation	2	3	-
Adjustment per Section 3.60	4	10	-
Adjustment per Section 3.90	-8	-26	-
Totals Available	\$748	\$787	\$827
Unexpended balance, estimated savings	-4	-	-
TOTALS, EXPENDITURES	\$744	\$787	\$827
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$520	\$561	\$581
Allocation for employee compensation	1	2	-
Adjustment per Section 3.60	3	7	-
Adjustment per Section 3.90	-6	-18	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-1	-	-
Totals Available	\$517	\$552	\$581
Unexpended balance, estimated savings	-20	-	-
TOTALS, EXPENDITURES	\$497	\$552	\$581
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,604	\$9,891	\$9,987
Allocation for employee compensation	7	14	-
Adjustment per Section 3.60	18	43	-
Adjustment per Section 3.90	-58	-185	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-4	-	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
Adjustment per Section 15.25	-	-3	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-2	-	-
Totals Available	\$9,565	\$9,760	\$9,987
Unexpended balance, estimated savings	-630	-	-
TOTALS, EXPENDITURES	\$8,935	\$9,760	\$9,987
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$268	\$284	\$296
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	1	4	-
Adjustment per Section 3.90	-2	-9	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-3	-	-
Totals Available	\$265	\$280	\$296
Unexpended balance, estimated savings	-21	-	-
TOTALS, EXPENDITURES	\$244	\$280	\$296
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$485	\$517	\$537
Allocation for employee compensation	1	2	-
Adjustment per Section 3.60	3	6	-
Adjustment per Section 3.90	-5	-16	-
Adjustment per Section 15.25	-	-1	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-5	-	-
Totals Available	\$479	\$508	\$537
Unexpended balance, estimated savings	-36	-	-
TOTALS, EXPENDITURES	\$443	\$508	\$537
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,218	\$3,359	\$3,463
Allocation for employee compensation	5	12	-
Adjustment per Section 3.60	14	37	-
Adjustment per Section 3.90	-24	-93	-
Adjustment per Section 15.25	-	-5	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-7	-	-
Totals Available	\$3,206	\$3,310	\$3,463
Unexpended balance, estimated savings	-301	-	-
TOTALS, EXPENDITURES	\$2,905	\$3,310	\$3,463
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$258	\$279	\$292
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	1	3	-
Adjustment per Section 3.90	-3	-8	-
Adjustment per Section 15.25	-	-1	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-1	-	-
Totals Available	\$256	\$274	\$292
Unexpended balance, estimated savings	-60	-	-
TOTALS, EXPENDITURES	\$196	\$274	\$292

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$16,851	\$17,423	\$17,602
Allocation for employee compensation	13	28	-
Adjustment per Section 3.60	36	86	-
Adjustment per Section 3.90	-115	-369	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-6	-	-
Adjustment per Section 15.25	-	-6	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-2	-	-
Totals Available	\$16,777	\$17,162	\$17,602
Unexpended balance, estimated savings	-1,065	-	-
TOTALS, EXPENDITURES	\$15,712	\$17,162	\$17,602
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$453	\$439	\$440
Adjustment per Section 3.90	-12	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-6	-	-
Budget Adjustment	-296	-	-
TOTALS, EXPENDITURES	\$139	\$439	\$440
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,356	\$2,387	\$2,439
Allocation for employee compensation	4	-	-
Adjustment per Section 3.60	1	23	-
Adjustment per Section 3.90	-20	-159	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-3	-	-
Totals Available	\$2,338	\$2,251	\$2,439
Unexpended balance, estimated savings	-749	-	-
TOTALS, EXPENDITURES	\$1,589	\$2,251	\$2,439
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$136,520	\$151,228	\$160,137
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$677	\$806	\$850
Allocation for employee compensation	2	3	-
Adjustment per Section 3.60	4	8	-
Adjustment per Section 3.90	-8	-20	-
Adjustment per Section 15.25	-	-7	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-5	-	-
TOTALS, EXPENDITURES	\$670	\$790	\$850
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$437	\$459	\$475
Allocation for employee compensation	1	2	-
Adjustment per Section 3.60	2	6	-
Adjustment per Section 3.90	-4	-15	-
Totals Available	\$436	\$452	\$475
Unexpended balance, estimated savings	-1	-	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2011-12*	2012-13*	2013-14*
TOTALS, EXPENDITURES	\$435	\$452	\$475
3063 State Responsibility Area Fire Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6,597	\$6,266
Allocation for employee compensation	-	21	-
Adjustment per Section 3.60	-	64	-
Adjustment per Section 3.90	-	-158	-
TOTALS, EXPENDITURES	\$-	\$6,524	\$6,266
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,720	\$4,868	\$5,032
Allocation for employee compensation	9	18	-
Adjustment per Section 3.60	24	57	-
Adjustment per Section 3.90	-40	-144	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-3	-	-
Adjustment per Section 15.25	-	-1	-
Adjustments per Section 3.91(b) (Technology Rate Reductions)	-2	-	-
Totals Available	\$4,708	\$4,798	\$5,032
Unexpended balance, estimated savings	-8	-	-
TOTALS, EXPENDITURES	\$4,700	\$4,798	\$5,032
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$788	\$1,057	\$1,268
Allocation for employee compensation	16	32	-
Adjustment per Section 3.60	42	100	-
TOTALS, EXPENDITURES	\$846	\$1,189	\$1,268
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$1,921	\$2,332
Allocation for employee compensation	-	5	-
Adjustment per Section 3.60	-	14	-
Adjustment per Section 3.90	-	-35	-
TOTALS, EXPENDITURES	\$-	\$1,905	\$2,332
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$474,411	\$527,222	\$555,903

FUND CONDITION STATEMENTS

	2011-12*	2012-13*	2013-14*
0063 Motor Vehicle Transportation Tax Account Transportation Tax Fund [§]			
BEGINNING BALANCE	-	\$1,751	\$1,751
Prior year adjustments	\$1,751	-	-
Adjusted Beginning Balance	\$1,751	\$1,751	\$1,751
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments:			
TO0001 To General Fund per Item 0860-011-0063, Budget Act of 2013	-	-	-1,751
Total Revenues, Transfers, and Other Adjustments	-	-	-\$1,751
Total Resources	\$1,751	\$1,751	-
FUND BALANCE	\$1,751	\$1,751	-
Reserve for economic uncertainties	1,751	1,751	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2011-12*	2012-13*	2013-14*
0965 Timber Tax Fund ^N			
BEGINNING BALANCE	\$2,289	\$2,245	\$142
Prior year adjustments	<u>-152</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$2,137	\$2,245	\$142
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	8,057	6,000	6,000
215000 Income from Investments	<u>4</u>	<u>-</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$8,061</u>	<u>\$6,000</u>	<u>\$6,000</u>
Total Resources	\$10,198	\$8,245	\$6,142
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	-	24	-
0860 State Board of Equalization (State Operations)	1,589	2,251	2,439
3540 Department of Forestry and Fire Protection (State Operations)	27	17	-
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	6,337	5,798	3,613
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>13</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$7,953</u>	<u>\$8,103</u>	<u>\$6,052</u>
FUND BALANCE	\$2,245	\$142	\$90
3067 Cigarette and Tobacco Products Compliance Fund ^S			
BEGINNING BALANCE	\$4,603	\$8,191	\$8,561
Prior year adjustments	<u>2,781</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$7,384	\$8,191	\$8,561
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
125600 Other Regulatory Fees	<u>1,657</u>	<u>1,573</u>	<u>1,499</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,657</u>	<u>\$1,573</u>	<u>\$1,499</u>
Total Resources	\$9,041	\$9,764	\$10,060
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	4	8	-
0860 State Board of Equalization (State Operations)	846	1,189	1,268
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>6</u>	<u>5</u>
Total Expenditures and Expenditure Adjustments	<u>\$850</u>	<u>\$1,203</u>	<u>\$1,273</u>
FUND BALANCE	\$8,191	\$8,561	\$8,787
Reserve for economic uncertainties	8,191	8,561	8,787

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
Totals, Authorized Positions	4,257.4	4,712.1	4,839.1	\$249,310	\$267,242	\$293,203
Proposed New Positions:	Salary Range					
Technology Services Department:						
Staff Programmer Analyst (Spec)	-	-	2.0	5,065-6,466	-	138
Staff Info Systems Analyst (Spec)	-	-	2.0	5,065-6,466	-	138
Property and Special Taxes Department:						
Business Taxes Specialist II	-	-	1.0	5,573-7,113	-	76
Business Taxes Specialist I	-	-	1.0	5,328-6,476	-	71

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2011-12	2012-13	2013-14	2011-12*	2012-13*	2013-14*
Associate Tax Auditor upgrade from Tax Tech III	-	-	-	4,619-5,897	-	48
Tax Auditor	-	-	2.0	3,106-4,903	-	97
Blanket Funds:						
Overtime (Various)	-	-	-	-	-	67
Totals Proposed New Positions	<u>-</u>	<u>-</u>	<u>8.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$635</u>
Total Adjustments	<u>-</u>	<u>-</u>	<u>8.0</u>	<u>\$-</u>	<u>\$-</u>	<u>\$635</u>
TOTALS, SALARIES AND WAGES	4,257.4	4,712.1	4,847.1	\$249,310	\$267,242	\$293,838

* Dollars in thousands, except in Salary Range.