

0860 State Board of Equalization

The State Board of Equalization (BOE) serves the public through fair, effective, and efficient tax administration. 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		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
15 County Assessment Standards Program	74.3	83.1	83.1	\$8,984	\$9,984	\$9,997
20 State-Assessed Property Program	67.4	83.7	83.7	7,467	9,371	9,386
25 Timber Tax Program	11.6	12.0	12.0	1,469	2,447	2,407
30 Sales and Use Tax Program	3,596.1	3,959.0	3,971.9	398,258	442,061	442,250
35 Hazardous Substances Tax Program	37.9	47.1	47.1	3,768	4,836	4,844
40 Alcoholic Beverage Tax Program	20.2	22.7	22.7	2,110	2,759	2,762
41 Tire Recycling Fee Program	15.1	17.9	17.9	1,445	1,694	1,696
45 Cigarette and Tobacco Products Tax Program	103.2	112.7	112.7	23,686	24,997	24,753
46 Cigarette and Tobacco Products Licensing Program	73.8	78.9	78.9	8,490	9,925	9,891
50 Transportation Fund Tax Program	171.8	202.4	178.8	22,922	28,255	28,221
56 Occupational Lead Poisoning Prevention Fee Program	7.5	8.2	8.2	723	846	844
57 Integrated Waste Management Program	3.1	5.1	5.1	387	550	547
58 Underground Storage Tank Fee Program	22.4	29.3	29.3	2,690	3,532	3,523
59 Oil Spill Prevention Program	1.8	1.8	1.8	257	303	301
60 Energy Resources Surcharge Program	1.9	2.5	2.5	260	298	297
61 Annual Water Rights Fee Program	4.3	4.8	4.8	412	485	484
62 Childhood Lead Poisoning Prevention Fee Program	3.2	5.1	5.1	394	595	596
63 Marine Invasive Species Program	2.6	4.0	4.0	287	475	476
64 State Responsibility Area Fire Prevention Fee Program	77.1	67.0	85.7	8,048	6,437	8,882
65 Emergency Telephone Users Surcharge Program	9.4	13.1	13.1	1,268	1,586	1,576
66 E-Waste Recycling Fee Program	31.2	43.2	38.2	3,795	5,147	5,117
67 Lumber Fee Program	8.7	17.8	17.8	1,115	2,378	2,209
70 Insurance Tax Program	2.1	2.4	2.4	247	297	298
75 Natural Gas Surcharge Program	3.6	4.6	4.6	588	863	879
80 Appeals from Other Governmental Programs	16.4	16.7	16.7	2,194	2,000	2,004
85.01 Administration	456.4	512.3	512.3	53,007	61,335	61,335
85.02 Distributed Administration	-456.4	-512.3	-512.3	-52,992	-60,918	-60,918
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	4,366.7	4,845.1	4,848.1	\$501,279	\$562,538	\$564,657
FUNDING				2012-13*	2013-14*	2014-15*
0001 General Fund				\$287,025	\$316,845	\$317,155
0004 Breast Cancer Fund				729	813	803
0022 State Emergency Telephone Number Account				1,268	1,586	1,576
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				22,786	27,815	27,782
0070 Occupational Lead Poisoning Prevention Account				723	846	844
0080 Childhood Lead Poisoning Prevention Fund				394	595	596
0230 Cigarette and Tobacco Products Surtax Fund				9,058	10,084	9,970
0320 Oil Spill Prevention and Administration Fund				257	303	301
0387 Integrated Waste Management Account, Integrated Waste Management Fund				387	550	547
0439 Underground Storage Tank Cleanup Fund				2,690	3,532	3,523
0465 Energy Resources Programs Account				260	298	297
0623 California Children and Families First Trust Fund				15,831	17,797	17,578
0890 Federal Trust Fund				136	440	439

* Dollars in thousands, except in Salary Range.

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FUNDING	2012-13*	2013-14*	2014-15*
0965 Timber Tax Fund	1,469	2,447	2,407
0995 Reimbursements	144,643	161,718	161,646
3015 Gas Consumption Surcharge Fund	588	863	879
3058 Water Rights Fund	412	485	484
3063 State Responsibility Area Fire Prevention Fund	6,524	6,437	8,882
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	3,795	5,147	5,117
3067 Cigarette and Tobacco Products Compliance Fund	1,189	1,559	1,622
3212 Timber Regulation and Forest Restoration Fund	1,115	2,378	2,209
TOTALS, EXPENDITURES, ALL FUNDS	\$501,279	\$562,538	\$564,657

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, Revenue & Taxation Code Sections 63.1, 64, 69.5, 75.60, 155, 169, 214-214.5, 218.5, 251, 254.6, 401.5, 407, 408, 423, 452, 480.1, 480.2, 480.4, 601, 602, 615, 618, 670-673, 1153, 1254, 1366, 1603, 1650, 1716, 1817, 5364, 5781, and 5840, and Government Code Sections 15606-15608, 15611, 15624, and 15640-15646.

20-State-Assessed Property Program:

California Constitution, Article XIII, Section 19, Revenue and Taxation Code Sections 100-100.95, 721-868, 4876-4880, 5011-5014, 5148 and 11201-11702, and Government Code Sections 54900-54916.5.

25-Timber Tax Program:

Revenue & Taxation Code Sections 431-437, 38101-38908, and Public Resources Code, Section 4654.

30-Sales and Use Tax Program:

California Constitution (Sections 35 and 36, Article XIII), State Sales and Use Tax

Revenue & Taxation Code Sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax, Revenue & Taxation Code Sections 7200-7226, District Transactions and Use Tax (cities/counties), and Revenue & Taxation Code Sections 7251-7279.6, 7285, and 7288.6.

35-Hazardous Substances Tax Program:

Revenue & Taxation Code, Part 22, Division 2 Sections 43001-43651, and Health & Safety Code Sections 25174-25174.11 and 25205.1-25205.23.

40-Alcoholic Beverage Tax Program:

California Constitution, Article XX, Section 22, Revenue & Taxation Code, Part 14, Division 2 Sections 32001-32557, and Alcoholic Beverage Control Act Sections 23000-23673.

41-Tire Recycling Fee Program:

Revenue & Taxation Code, Part 30, Division 2 Sections 55001-55381, and Public Resource Code Sections 42860-42895.

45-Cigarette and Tobacco Products Tax Program:

Constitution Article XIII B, Section 12, Revenue and Taxation Code - Part 13, Division 2, Sections 30001-30482, Federal Laws relating to collection of state cigarette tax: (15 U.S.C.A., Chapter 10A, Sections 375-378; 63 Stat. 884, as amended by 67 Stat. 617, and 69 Stat. 627.), and Health and Safety Code, Article 3, Chapter 1, Division 103, Sections 104555-104558.

46-Cigarette and Tobacco Products Licensing Program:

Government Code Section 15618.5, Business and Professions Code, Division 8.6 (commencing with Section 22970), Health and Safety Code, Sections 14950, 104557, Penal Code, Section 830.11, Revenue and Taxation Code, Sections 30142, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, 30019, 30165.1, 30166.1, 30168, 30177.5,

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30482, 30435, 30474.1, and Revenue and Taxation Code, Article 2.5 (commencing with Section 30210) of Chapter 4 of Part 13 of Division 2, Article 5 (commencing with Section 30355) of Chapter 5 of Part 13 of Division 2, Article 1 (commencing with Section 30140) of Chapter 3 of Part 13 of Division 2, and Article 3 (commencing with Section 30155) of Chapter 3 of Part 13 of Division 2.

50-Transportation Fund Tax Program:

Constitution Article XIX, Sections 1-9; Revenue and Taxation Code Part 2, Division 2, Sections 7301-8526, and Revenue and Taxation Code Part 3 and 31, Division 2, Sections 8601-9355, 9401-9433, 60001-60708.

56-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code, Part 22, Division 2 Sections 43001-43651; Health and Safety Code, Chapter 5, Division 103 Sections 105185-105195; and California Code of Regulations Title 17, Chapter 11, Sections 38001-38005.

57-Integrated Waste Management Program:

Revenue and Taxation Code, Part 23, Division 2 Sections 45001-45984, and Public Resource Code, Division 30, Part 1 Sections 40000-48008.

58-Underground Storage Tank Maintenance Fee Program:

Revenue and Taxation Code Part 26, Division 2, Sections 50101-50162, and Health and Safety Code Chapter 6.7, Sections 25280-25299.99.

59-Oil Spill Prevention Program:

Revenue and Taxation Code Part 24, Division 2, Sections 46001-46751, and Government Code Chapter 7.4, Article 1, Sections 8670.1 and 8670.73.

60-Energy Resources Surcharge Program:

Revenue and Taxation Code, Part 19, Division 2, Sections 40001-40216.

61-Annual Water Rights Fee Program:

Water Code Part 2, Division 2, Chapter 8, Sections 1525-1552; Division 7, Chapter 2, Sections 13050-13160.1, and Revenue and Taxation Code Part 30, Division 2, Sections 55001-55381.

62-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code, Part 22, Division 2, Sections 43001-43651, and Health & Safety Code, Chapter 5, Division 103 Sections 105275-105310.

63-Marine Invasive Species Fee Program:

Revenue and Taxation Code, Part 22.5, Division 2, Sections 44000-44007, 55001-55381, and Public Resource Code, Division 36, Sections 71200-71271.

64-State Responsibility Area Fire Prevention Fee Program:

Public Resources Code Chapter 1.5, Part 2, Division 4, Sections 4210-4214 and 4220-4228, Revenue and Taxation Code, Part 30, Division 2 commencing with Section 55001.

65-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code, Part 20, Division 2, Sections 41001-41176.

66-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10, Public Resource Code Sections 41516 and 42460-42486, and Revenue and Taxation Code, Part 30, Division 2, Sections 55001-55381.

67-Lumber Fee Program:

California Public Resources Code, Section 4629.5.

70-Insurance Tax Program:

Constitution Article XIII, Section 28, Revenue and Taxation Code Part 7, Division 2, Sections 12001-13170, and Insurance Code Sections 132, 685-685.4, 995.5, 1530, 1531, 1774-1780, 10089.44, 12976, and 12976.5.

75-Natural Gas Surcharge Program:

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Revenue and Taxation Code, Sections 55001-55381, and Public Utilities Code, Chapter 4, Part 1, Division 1, Sections 890-900.

80-Appeals from Other Governmental Programs:

Administration of Franchise and Income Tax Laws: Revenue and Taxation Code, Sections 18401-19802.

Personal Income Tax Law: Revenue and Taxation Code, Sections 17001-18180.

Bank and Corporation Tax Law: Revenue and Taxation Code, Sections 23001-25141.

Senior Citizens Homeowners' and Renters' Property Tax Assistance: Revenue and Taxation Code, Sections 20501-20646.

Public Owned Property and California Constitution, Article XIII, Section 11, Revenue and Taxation Code Sections 1840-1841
Procedural Regulations: Title 18, California Code of Regulations, Section 5010, et seq.

DETAILED BUDGET ADJUSTMENTS

	2013-14*			2014-15*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Southern California Appeals and Settlement Unit	\$-	\$-	-	\$2,359	\$1,253	22.0
• Fire Prevention Fee	-	-	-	-	7,252	72.7
• Intrusion Detection/Intrusion Prevention System - Information Security	-	-	-	186	99	2.0
• Centralized Revenue Opportunity System (CROS) Provisional Language	-	-	-	-	-	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$2,545	\$8,604	96.7
Other Workload Budget Adjustments						
• Employee Compensation Adjustments	\$2,505	\$2,674	-	\$2,677	\$2,859	-
• Retirement Rate Adjustment	1,159	847	-	1,159	847	-
• Limited Term Positions / Expiring Programs	-	-	-	-2,496	-8,083	-99.3
• One Time Cost Reductions	-	-1,303	-4.0	-	-1,303	-5.5
• Full Year Cost of New/Expanded Programs	-	-	-	284	150	7.1
• Legislation With An Appropriation	196	-	-	-	-	-
• Miscellaneous Adjustments	-1	-	-	-	953	-
Totals, Other Workload Budget Adjustments	\$3,859	\$2,218	-4.0	\$1,624	-\$4,577	-97.7
Totals, Workload Budget Adjustments	\$3,859	\$2,218	-4.0	\$4,169	\$4,027	-1.0
Totals, Budget Adjustments	\$3,859	\$2,218	-4.0	\$4,169	\$4,027	-1.0

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. Local jurisdictions use the established values for the levy and collection of local property taxes.

25 - TIMBER TAX PROGRAM

This program administers the Timber Yield Tax by establishing the harvest value of timber and collecting a tax on the harvested timber.

30 - SALES AND USE TAX PROGRAM

This program ensures that all sales and use tax revenues are collected in an equitable and effective manner through

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accurate reporting of tax liability. This is accomplished by detecting and correcting errors in self-assessments, and promptly collecting amounts determined to be due and economically recoverable. Under this program, the BOE administers the following taxes: State Sales and Use Tax, Bradley-Burns Uniform Local Sales and Use Tax, and District Transactions and Use Tax (cities/counties).

35 - HAZARDOUS SUBSTANCES TAX PROGRAM

This program provides revenue for the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances (DTSC) to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statutes, are subject to the fees. The BOE administers the following fee programs in partnership with the DTSC: Disposal Fee (HWCA), Facility Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Activity Fee (HWCA), and Environmental Fee (TSCA).

40 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California.

41 - TIRE RECYCLING FEE PROGRAM

This program provides revenue for the California Tire Recycling Account in the California Tire Recycling Management Fund and Air Pollution Control Fund. The fee provides funding to reduce: air pollution, landfill disposal, and stockpiling of used tires. The BOE administers the program in partnership with the California Department of Resources Recycling and Recovery (DRRR) and the Air Resources Board (ARB).

45 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

This program provides revenue for the Cigarette Tax Fund, Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that all cigarette and tobacco products tax revenues are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting errors in reporting, and promptly collecting amounts determined to be due and economically recoverable.

46 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

This program, established by the California Cigarette and Tobacco Licensing Act of 2003, reduces tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and stamps. It requires statewide licensing of all distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products. This program provides revenues for the Cigarette and Tobacco Products Compliance Fund.

50 - TRANSPORTATION FUND TAX PROGRAM

This program provides revenue for the Transportation Tax Fund, Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, and Department of Food and Agriculture Fund. The objective of this program is to ensure that the motor vehicle fuel, jet fuel, various use fuel, and diesel fuel taxes are administered equitably and effectively. Pursuant to the International Fuel Tax Agreement (IFTA), the BOE registers interstate truckers whose base is in California. Revenues from this program are used to construct and maintain public roads and mass transit systems, airports and waterways.

56 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Occupational Lead Poisoning Prevention Account in the General Fund. The funds are used to establish and maintain occupational health and disease prevention programs. Employers in specified Standard Industrial Classification (SIC) codes who employ 10 or more qualifying employees are subject to the fee. The BOE administers the program in partnership with the California Department of Public Health (CDPH).

57 - INTEGRATED WASTE MANAGEMENT PROGRAM

This program provides revenue for the Integrated Waste Management Account in the Integrated Waste Management Fund. The fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills, and supports State and local landfill permit enforcement programs. Operators of solid waste disposal facilities that include non-hazardous wood waste facilities are subject to the fee. The BOE administers the program in partnership with the California Department of Resources Recycling and Recovery (DRRR).

58 - UNDERGROUND STORAGE TANK MAINTENANCE FEE PROGRAM

This program collects a fee for each gallon of petroleum placed in underground petroleum storage tanks for the Petroleum Underground Storage Tank Financing Account. The revenues provide 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 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 reimburse the member agencies of the State Interagency Oil Spill Committee for costs arising from the implementation of this program.

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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 provides revenue for support of the State Energy Resources Conservation and Development Commission. The revenue is generated by administering a surcharge on consumers of electrical energy furnished by an electrical utility.

61 - ANNUAL WATER RIGHTS FEE PROGRAM

This program provides revenue for the Water Rights Fund. The fees provide funding to the State Water Resources Control Board (SWRCB) to support the activities of its Division of Water Rights. The annual fee is collected from water right permit holders based on a schedule of fees adopted each fiscal year by the SWRCB. The BOE administers the program in partnership with the SWRCB.

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 Fee Program administered by the California Department of Public Health, Childhood Lead Poisoning Prevention Branch.

63 - MARINE INVASIVE SPECIES FEE PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund and is often referred to as the Ballast Water Management Program. The fees provide funding to the California State Lands Commission (SLC) to address the problems of the introduction and spread of non-indigenous aquatic species into California waters. Owners or operators of qualifying vessels carrying, or capable of carrying, ballast water from outside California are subject to the fee. The BOE administers the program in partnership with the SLC.

64 - STATE RESPONSIBILITY AREA FIRE PREVENTION FEE PROGRAM

This program provides revenue for the State Responsibility Area Fire Prevention Fund. The revenue is generated by administering an annual fire prevention fee, in an amount not to exceed \$150 charged on each habitable structure on a parcel that is within a state responsibility area. The revenues are to be used by the California Department of Forestry and Fire Protection (CAL FIRE) for fire prevention activities within the State Responsibility Area (SRA) which would benefit those owners who are subject to the fire prevention fee.

65 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue to fund the State's "911" emergency telephone system by administering a surcharge on intrastate telephone and Voice over Internet Protocol (VoIP) communication services. The funds collected are deposited into the State Emergency Telephone Number Account.

66 - E-WASTE RECYCLING FEE PROGRAM

This program provides revenue for the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund. The fees provide funding for the California Department of Resources Recycling and Recovery (DRRR) by imposing a recycling fee upon the retail sale or lease of a new or refurbished video display devices identified by the Department of Toxic Substances (DTSC) containing hazardous materials.

67 - LUMBER FEE PROGRAM

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 administers taxes assessed on insurance premiums, underwriting profits from ocean marine insurance and retaliatory assessments levied on "foreign" insurers. The taxes collected are deposited into the Insurance Tax Fund.

75 - NATURAL GAS SURCHARGE PROGRAM

This program provides revenue to fund low-income assistance programs, cost effective energy efficiency programs, conservation activities, and public interest research and development. The revenue is generated by administering a surcharge on the consumption of all natural gas in California.

80 - APPEALS FROM OTHER GOVERNMENTAL PROGRAMS

This program reviews income tax assessments and corporation taxes and eligibility determinations made in administering the Senior Citizens Property Tax Assistance Program upon a written request is filed by a taxpayer. The program also acts as an impartial tribunal to hear and decide property tax assessment appeals by a local government (or one of its agencies) that owns taxable real property located outside its boundaries. Property owned by a local government, such as a city, and located outside its boundaries is subject to assessment by the county in which the property is located.

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85 - ADMINISTRATION PROGRAM

The Administration Program's objectives are to fairly, 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

		<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
PROGRAM REQUIREMENTS				
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
State Operations:				
0001	General Fund	\$8,984	\$9,984	\$9,997
Totals, State Operations		\$8,984	\$9,984	\$9,997
ELEMENT REQUIREMENTS				
15.10	County Surveys	\$3,507	\$4,612	\$4,617
State Operations:				
0001	General Fund	3,507	4,612	4,617
15.20	Technical Advisory Services	\$2,803	\$2,748	\$2,752
State Operations:				
0001	General Fund	2,803	2,748	2,752
15.30	Technical Services	\$2,674	\$2,624	\$2,628
State Operations:				
0001	General Fund	2,674	2,624	2,628
PROGRAM REQUIREMENTS				
20	STATE-ASSESSED PROPERTY PROGRAM			
State Operations:				
0001	General Fund	\$7,107	\$8,764	\$8,779
0995	Reimbursements	360	607	607
Totals, State Operations		\$7,467	\$9,371	\$9,386
ELEMENT REQUIREMENTS				
20.10	Assessment of Public Utilities	\$7,269	\$9,107	\$9,121
State Operations:				
0001	General Fund	6,909	8,500	8,514
0995	Reimbursements	360	607	607
20.20	Private Railroad Car Tax	\$198	\$264	\$265
State Operations:				
0001	General Fund	198	264	265
PROGRAM REQUIREMENTS				
25	TIMBER TAX PROGRAM			
State Operations:				
0965	Timber Tax Fund	\$1,469	\$2,447	\$2,407
Totals, State Operations		\$1,469	\$2,447	\$2,407
ELEMENT REQUIREMENTS				
25.10	Timber Valuation	\$418	\$661	\$645
State Operations:				
0965	Timber Tax Fund	418	661	645
25.20	Taxpayer Registration, Return Processing and Collection	\$727	\$1,217	\$1,202
State Operations:				
0965	Timber Tax Fund	727	1,217	1,202
25.30	Auditing	\$324	\$569	\$560
State Operations:				

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	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
0965 Timber Tax Fund	324	569	560
PROGRAM REQUIREMENTS			
30 SALES AND USE TAX PROGRAM			
State Operations:			
0001 General Fund	\$259,490	\$288,372	\$288,644
0995 Reimbursements	<u>138,768</u>	<u>153,689</u>	<u>153,606</u>
Totals, State Operations	\$398,258	\$442,061	\$442,250
ELEMENT REQUIREMENTS			
30.10 Registration of Taxpayers	\$79,149	\$90,393	\$90,218
State Operations:			
0001 General Fund	55,608	63,698	63,593
0995 Reimbursements	23,541	26,695	26,625
30.20 Processing Tax Returns	\$70,134	\$86,812	\$86,727
State Operations:			
0001 General Fund	33,006	40,941	40,934
0995 Reimbursements	37,128	45,871	45,793
30.30 Auditing Accounts	\$155,958	\$157,521	\$157,083
State Operations:			
0001 General Fund	106,029	108,191	107,926
0995 Reimbursements	49,929	49,330	49,157
30.40 Collecting Taxes Receivable	\$93,017	\$107,335	\$108,222
State Operations:			
0001 General Fund	64,847	75,542	76,191
0995 Reimbursements	28,170	31,793	32,031
PROGRAM REQUIREMENTS			
35 HAZARDOUS SUBSTANCES TAX PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$3,768</u>	<u>\$4,836</u>	<u>\$4,844</u>
Totals, State Operations	\$3,768	\$4,836	\$4,844
PROGRAM REQUIREMENTS			
40 ALCOHOLIC BEVERAGE TAX PROGRAM			
State Operations:			
0001 General Fund	<u>\$2,110</u>	<u>\$2,759</u>	<u>\$2,762</u>
Totals, State Operations	\$2,110	\$2,759	\$2,762
ELEMENT REQUIREMENTS			
40.10 Registration of Taxpayers	\$633	\$651	\$652
State Operations:			
0001 General Fund	633	651	652
40.20 Processing Tax Returns and Reports	\$451	\$467	\$467
State Operations:			
0001 General Fund	451	467	467
40.30 Auditing Accounts	\$774	\$1,292	\$1,293
State Operations:			
0001 General Fund	774	1,292	1,293
40.40 Collecting Taxes Receivable	\$252	\$349	\$350
State Operations:			
0001 General Fund	252	349	350
PROGRAM REQUIREMENTS			
41 TIRE RECYCLING FEE PROGRAM			

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	2012-13*	2013-14*	2014-15*
State Operations:			
0995 Reimbursements	\$1,445	\$1,694	\$1,696
Totals, State Operations	\$1,445	\$1,694	\$1,696
PROGRAM REQUIREMENTS			
45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
State Operations:			
0001 General Fund	\$4,056	\$3,707	\$3,720
0004 Breast Cancer Fund	574	621	613
0230 Cigarette and Tobacco Products Surtax Fund	7,113	7,680	7,594
0623 California Children and Families First Trust Fund	11,943	12,989	12,826
Totals, State Operations	\$23,686	\$24,997	\$24,753
ELEMENT REQUIREMENTS			
45.10 Registration of Taxpayers	\$3,933	\$5,424	\$5,371
State Operations:			
0001 General Fund	674	804	807
0004 Breast Cancer Fund	95	134	133
0230 Cigarette and Tobacco Products Surtax Fund	1,181	1,667	1,648
0623 California Children and Families First Trust Fund	1,983	2,819	2,783
45.20 Processing Tax Returns	\$4,517	\$6,491	\$6,425
State Operations:			
0001 General Fund	774	963	966
0004 Breast Cancer Fund	110	162	159
0230 Cigarette and Tobacco Products Surtax Fund	1,356	1,994	1,971
0623 California Children and Families First Trust Fund	2,277	3,372	3,329
45.30 Auditing Accounts	\$8,837	\$5,393	\$5,343
State Operations:			
0001 General Fund	1,512	800	803
0004 Breast Cancer Fund	215	134	132
0230 Cigarette and Tobacco Products Surtax Fund	2,654	1,657	1,639
0623 California Children and Families First Trust Fund	4,456	2,802	2,769
45.40 Enforcement Activities	\$4,519	\$3,599	\$3,564
State Operations:			
0001 General Fund	774	534	536
0004 Breast Cancer Fund	109	89	88
0230 Cigarette and Tobacco Products Surtax Fund	1,357	1,106	1,094
0623 California Children and Families First Trust Fund	2,279	1,870	1,846
45.50 Collecting Taxes Receivable	\$1,880	\$4,090	\$4,050
State Operations:			
0001 General Fund	322	606	608
0004 Breast Cancer Fund	45	102	101
0230 Cigarette and Tobacco Products Surtax Fund	565	1,256	1,242
0623 California Children and Families First Trust Fund	948	2,126	2,099
PROGRAM REQUIREMENTS			
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM			
State Operations:			
0001 General Fund	\$1,313	\$962	\$951
0004 Breast Cancer Fund	155	192	190

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2012-13*	2013-14*	2014-15*
0230 Cigarette and Tobacco Products Surtax Fund	1,945	2,404	2,376
0623 California Children and Families First Trust Fund	3,888	4,808	4,752
3067 Cigarette and Tobacco Products Compliance Fund	1,189	1,559	1,622
Totals, State Operations	\$8,490	\$9,925	\$9,891
PROGRAM REQUIREMENTS			
50 TRANSPORTATION FUND TAX PROGRAM			
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$22,786	\$27,815	\$27,782
0890 Federal Trust Fund	136	440	439
Totals, State Operations	\$22,922	\$28,255	\$28,221
ELEMENT REQUIREMENTS			
50.10 Registration of Taxpayers	\$5,017	\$3,855	\$3,844
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	4,987	3,792	3,792
0890 Federal Trust Fund	30	63	52
50.20 Processing Tax Returns	\$7,157	\$6,646	\$6,623
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	7,115	6,519	6,519
0890 Federal Trust Fund	42	127	104
50.30 Auditing Accounts	\$9,069	\$15,137	\$15,148
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	9,015	14,945	14,912
0890 Federal Trust Fund	54	192	236
50.40 Enforcement	\$1,402	\$1,213	\$1,207
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,394	1,180	1,180
0890 Federal Trust Fund	8	33	27
50.50 Collecting Taxes Receivable	\$277	\$1,404	\$1,399
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	275	1,379	1,379
0890 Federal Trust Fund	2	25	20
PROGRAM REQUIREMENTS			
56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0070 Occupational Lead Poisoning Prevention Account	\$723	\$846	\$844
Totals, State Operations	\$723	\$846	\$844
PROGRAM REQUIREMENTS			
57 INTEGRATED WASTE MANAGEMENT PROGRAM			
State Operations:			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$387	\$550	\$547
Totals, State Operations	\$387	\$550	\$547
PROGRAM REQUIREMENTS			
58 UNDERGROUND STORAGE TANK FEE PROGRAM			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	\$2,690	\$3,532	\$3,523
Totals, State Operations	\$2,690	\$3,532	\$3,523
PROGRAM REQUIREMENTS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>2012-13*</u>	<u>2013-14*</u>	<u>2014-15*</u>
59 OIL SPILL PREVENTION PROGRAM			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	\$257	\$303	\$301
Totals, State Operations	\$257	\$303	\$301
PROGRAM REQUIREMENTS			
60 ENERGY RESOURCES SURCHARGE PROGRAM			
State Operations:			
0465 Energy Resources Programs Account	\$260	\$298	\$297
Totals, State Operations	\$260	\$298	\$297
PROGRAM REQUIREMENTS			
61 ANNUAL WATER RIGHTS FEE PROGRAM			
State Operations:			
3058 Water Rights Fund	\$412	\$485	\$484
Totals, State Operations	\$412	\$485	\$484
PROGRAM REQUIREMENTS			
62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	\$394	\$595	\$596
Totals, State Operations	\$394	\$595	\$596
PROGRAM REQUIREMENTS			
63 MARINE INVASIVE SPECIES PROGRAM			
State Operations:			
0995 Reimbursements	\$287	\$475	\$476
Totals, State Operations	\$287	\$475	\$476
PROGRAM REQUIREMENTS			
64 STATE RESPONSIBILITY AREA FIRE PREVENTION FEE PROGRAM			
State Operations:			
0001 General Fund	\$1,524	\$-	\$-
3063 State Responsibility Area Fire Prevention Fund	6,524	6,437	8,882
Totals, State Operations	\$8,048	\$6,437	\$8,882
PROGRAM REQUIREMENTS			
65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
State Operations:			
0022 State Emergency Telephone Number Account	\$1,268	\$1,586	\$1,576
Totals, State Operations	\$1,268	\$1,586	\$1,576
PROGRAM REQUIREMENTS			
66 E-WASTE RECYCLING FEE PROGRAM			
State Operations:			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$3,795	\$5,147	\$5,117
Totals, State Operations	\$3,795	\$5,147	\$5,117
PROGRAM REQUIREMENTS			
67 LUMBER FEE PROGRAM			
State Operations:			
3212 Timber Regulation and Forest Restoration Fund	\$1,115	\$2,378	\$2,209
Totals, State Operations	\$1,115	\$2,378	\$2,209

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		2012-13*	2013-14*	2014-15*
PROGRAM REQUIREMENTS				
70	INSURANCE TAX PROGRAM			
State Operations:				
0001	General Fund	\$247	\$297	\$298
Totals, State Operations		\$247	\$297	\$298
PROGRAM REQUIREMENTS				
75	NATURAL GAS SURCHARGE PROGRAM			
State Operations:				
3015	Gas Consumption Surcharge Fund	\$588	\$863	\$879
Totals, State Operations		\$588	\$863	\$879
PROGRAM REQUIREMENTS				
80	APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
State Operations:				
0001	General Fund	\$2,194	\$2,000	\$2,004
Totals, State Operations		\$2,194	\$2,000	\$2,004
ELEMENT REQUIREMENTS				
80.10	Franchise and Income Tax Appeals	\$2,194	\$2,000	\$2,004
State Operations:				
0001	General Fund	2,194	2,000	2,004
PROGRAM REQUIREMENTS				
85	ADMINISTRATION			
State Operations:				
0995	Reimbursements	\$15	\$417	\$417
Totals, State Operations		\$15	\$417	\$417
ELEMENT REQUIREMENTS				
85.01	Administration	53,007	61,335	61,335
85.02	Distributed Administration	-52,992	-60,918	-60,918
TOTALS, EXPENDITURES				
State Operations		501,279	562,538	564,657
Totals, Expenditures		\$501,279	\$562,538	\$564,657

EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	4,366.7	4,849.1	4,756.9	\$251,764	\$289,059	\$290,090
Total Adjustments	-	-4.0	91.2	-	3,315	8,630
Net Totals, Salaries and Wages	4,366.7	4,845.1	4,848.1	\$251,764	\$292,374	\$298,720
Staff Benefits	-	-	-	107,391	124,454	119,347
Totals, Personal Services	4,366.7	4,845.1	4,848.1	\$359,155	\$416,828	\$418,067
OPERATING EXPENSES AND EQUIPMENT						
				\$142,124	\$145,710	\$146,590
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$501,279	\$562,538	\$564,657

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$301,250	\$312,986	\$317,155
Allocation for employee compensation	1,182	2,505	-
Adjustment per Section 3.60	4,118	1,159	-
Adjustment per Section 3.90	-8,999	-	-
Adjustment per Section 15.25	-336	-	-
Transfer to Legislative Claims (9670)	-	-1	-
Chapters 69 and 70, Statutes of 2013	-	196	-
Prior year balances available:			
Chapter 14, Statutes of 2011	1	1	-
Chapter 7, Statutes of 2011	1	1	-
Totals Available	\$297,217	\$316,847	\$317,155
Unexpended balance, estimated savings	-10,190	-2	-
Balance available in subsequent years	-2	-	-
TOTALS, EXPENDITURES	\$287,025	\$316,845	\$317,155
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$797	\$805	\$803
Allocation for employee compensation	1	7	-
Adjustment per Section 3.60	3	1	-
Adjustment per Section 3.90	-15	-	-
Totals Available	\$786	\$813	\$803
Unexpended balance, estimated savings	-57	-	-
TOTALS, EXPENDITURES	\$729	\$813	\$803
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,544	\$1,550	\$1,576
Allocation for employee compensation	6	30	-
Adjustment per Section 3.60	18	6	-
Adjustment per Section 3.90	-46	-	-
Adjustment per Section 15.25	-1	-	-
Totals Available	\$1,521	\$1,586	\$1,576
Unexpended balance, estimated savings	-253	-	-
TOTALS, EXPENDITURES	\$1,268	\$1,586	\$1,576
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$25,793	\$27,227	\$27,782
Allocation for employee compensation	95	498	-
Adjustment per Section 3.60	298	90	-
Adjustment per Section 3.90	-653	-	-
Adjustment per Section 15.25	-42	-	-
Totals Available	\$25,491	\$27,815	\$27,782
Unexpended balance, estimated savings	-2,705	-	-
TOTALS, EXPENDITURES	\$22,786	\$27,815	\$27,782
0063 Motor Vehicle Transportation Tax Account Transportation Tax Fund			
APPROPRIATIONS			
011 Budget Act appropriation	\$-	(\$1,751)	(\$1)
TOTALS, EXPENDITURES	\$-	\$-	\$-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$800	\$827	\$844
Allocation for employee compensation	3	16	-
Adjustment per Section 3.60	10	3	-
Adjustment per Section 3.90	-26	-	-
Totals Available	\$787	\$846	\$844
Unexpended balance, estimated savings	-64	-	-
TOTALS, EXPENDITURES	\$723	\$846	\$844
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$561	\$581	\$596
Allocation for employee compensation	2	12	-
Adjustment per Section 3.60	7	2	-
Adjustment per Section 3.90	-18	-	-
Totals Available	\$552	\$595	\$596
Unexpended balance, estimated savings	-158	-	-
TOTALS, EXPENDITURES	\$394	\$595	\$596
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,891	\$9,982	\$9,970
Allocation for employee compensation	14	88	-
Adjustment per Section 3.60	43	14	-
Adjustment per Section 3.90	-185	-	-
Adjustment per Section 15.25	-3	-	-
Totals Available	\$9,760	\$10,084	\$9,970
Unexpended balance, estimated savings	-702	-	-
TOTALS, EXPENDITURES	\$9,058	\$10,084	\$9,970
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$284	\$296	\$301
Allocation for employee compensation	1	6	-
Adjustment per Section 3.60	4	1	-
Adjustment per Section 3.90	-9	-	-
Totals Available	\$280	\$303	\$301
Unexpended balance, estimated savings	-23	-	-
TOTALS, EXPENDITURES	\$257	\$303	\$301
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$517	\$537	\$547
Allocation for employee compensation	2	11	-
Adjustment per Section 3.60	6	2	-
Adjustment per Section 3.90	-16	-	-
Adjustment per Section 15.25	-1	-	-
Totals Available	\$508	\$550	\$547
Unexpended balance, estimated savings	-121	-	-
TOTALS, EXPENDITURES	\$387	\$550	\$547
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
001 Budget Act appropriation	\$3,359	\$3,461	\$3,523
Allocation for employee compensation	12	60	-
Adjustment per Section 3.60	37	11	-
Adjustment per Section 3.90	-93	-	-
Adjustment per Section 15.25	-5	-	-
Totals Available	\$3,310	\$3,532	\$3,523
Unexpended balance, estimated savings	-620	-	-
TOTALS, EXPENDITURES	\$2,690	\$3,532	\$3,523
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$279	\$292	\$297
Allocation for employee compensation	1	5	-
Adjustment per Section 3.60	3	1	-
Adjustment per Section 3.90	-8	-	-
Adjustment per Section 15.25	-1	-	-
Totals Available	\$274	\$298	\$297
Unexpended balance, estimated savings	-14	-	-
TOTALS, EXPENDITURES	\$260	\$298	\$297
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,423	\$17,593	\$17,578
Allocation for employee compensation	28	175	-
Adjustment per Section 3.60	86	29	-
Adjustment per Section 3.90	-369	-	-
Adjustment per Section 15.25	-6	-	-
Totals Available	\$17,162	\$17,797	\$17,578
Unexpended balance, estimated savings	-1,331	-	-
TOTALS, EXPENDITURES	\$15,831	\$17,797	\$17,578
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$439	\$440	\$439
Budget Adjustment	-303	-	-
TOTALS, EXPENDITURES	\$136	\$440	\$439
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,387	\$2,438	\$2,407
Allocation for employee compensation	-	7	-
Adjustment per Section 3.60	23	2	-
Adjustment per Section 3.90	-159	-	-
Totals Available	\$2,251	\$2,447	\$2,407
Unexpended balance, estimated savings	-782	-	-
TOTALS, EXPENDITURES	\$1,469	\$2,447	\$2,407
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$144,643	\$161,718	\$161,646
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$806	\$850	\$879
Allocation for employee compensation	3	11	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2012-13*	2013-14*	2014-15*
Adjustment per Section 3.60	8	2	-
Adjustment per Section 3.90	-20	-	-
Adjustment per Section 15.25	-7	-	-
Totals Available	\$790	\$863	\$879
Unexpended balance, estimated savings	-202	-	-
TOTALS, EXPENDITURES	\$588	\$863	\$879
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$459	\$475	\$484
Allocation for employee compensation	2	9	-
Adjustment per Section 3.60	6	1	-
Adjustment per Section 3.90	-15	-	-
Totals Available	\$452	\$485	\$484
Unexpended balance, estimated savings	-40	-	-
TOTALS, EXPENDITURES	\$412	\$485	\$484
3063 State Responsibility Area Fire Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,597	\$6,263	\$8,882
Allocation for employee compensation	21	157	-
Adjustment per Section 3.60	64	17	-
Adjustment per Section 3.90	-158	-	-
TOTALS, EXPENDITURES	\$6,524	\$6,437	\$8,882
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,868	\$5,030	\$5,117
Allocation for employee compensation	18	91	-
Adjustment per Section 3.60	57	26	-
Adjustment per Section 3.90	-144	-	-
Adjustment per Section 15.25	-1	-	-
Totals Available	\$4,798	\$5,147	\$5,117
Unexpended balance, estimated savings	-1,003	-	-
TOTALS, EXPENDITURES	\$3,795	\$5,147	\$5,117
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,057	\$1,267	\$1,622
Allocation for employee compensation	32	255	-
Adjustment per Section 3.60	100	37	-
TOTALS, EXPENDITURES	\$1,189	\$1,559	\$1,622
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,921	\$2,331	\$2,209
Allocation for employee compensation	5	40	-
Adjustment per Section 3.60	14	7	-
Adjustment per Section 3.90	-35	-	-
Totals Available	\$1,905	\$2,378	\$2,209
Unexpended balance, estimated savings	-790	-	-
TOTALS, EXPENDITURES	\$1,115	\$2,378	\$2,209
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$501,279	\$562,538	\$564,657

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

FUND CONDITION STATEMENTS

	2012-13*	2013-14*	2014-15*
0063 Motor Vehicle Transportation Tax Account Transportation Tax Fund ^s			
BEGINNING BALANCE	\$1,751	\$1,752	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1	-	-
Transfers and Other Adjustments:			
TO0001 To General Fund per Item 0860-011-0063, Budget Acts of 2013 and 2014	-	-1,751	-1
Total Revenues, Transfers, and Other Adjustments	\$1	-\$1,751	-\$1
Total Resources	\$1,752	\$1	-
FUND BALANCE	\$1,752	\$1	-
Reserve for economic uncertainties	1,752	1	-
0965 Timber Tax Fund ⁿ			
BEGINNING BALANCE	\$2,245	\$2,127	-
Prior year adjustments	640	-	-
Adjusted Beginning Balance	\$2,885	\$2,127	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	7,209	7,000	\$7,000
215000 Income from Investments	6	-	-
Total Revenues, Transfers, and Other Adjustments	\$7,215	\$7,000	\$7,000
Total Resources	\$10,100	\$9,127	\$7,000
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	12	1	-
0860 State Board of Equalization (State Operations)	1,469	2,447	2,407
3540 Department of Forestry and Fire Protection (State Operations)	4	-	-
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	6,476	6,679	4,591
8880 Financial Information System for California (State Operations)	12	-	2
Total Expenditures and Expenditure Adjustments	\$7,973	\$9,127	\$7,000
FUND BALANCE	\$2,127	-	-
3067 Cigarette and Tobacco Products Compliance Fund ^s			
BEGINNING BALANCE	\$8,191	\$8,760	\$8,713
Prior year adjustments	72	-	-
Adjusted Beginning Balance	\$8,263	\$8,760	\$8,713
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	1,696	1,518	1,518
Total Revenues, Transfers, and Other Adjustments	\$1,696	\$1,518	\$1,518
Total Resources	\$9,959	\$10,278	\$10,231
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	4	1	-
0860 State Board of Equalization (State Operations)	1,189	1,559	1,622
8880 Financial Information System for California (State Operations)	6	5	1
Total Expenditures and Expenditure Adjustments	\$1,199	\$1,565	\$1,623

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2012-13*	2013-14*	2014-15*
FUND BALANCE	\$8,760	\$8,713	\$8,608
Reserve for economic uncertainties	8,760	8,713	8,608

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
Totals, Authorized Positions	4,366.7	4,849.1	4,756.9	\$251,764	\$289,059	\$290,090
Salary Adjustments	-	-	-	-	3,642	3,642
Workload and Administrative Adjustments:						
Positions Established:				Salary Range		
Technology Services Department:						
Staff Programmer Analyst (Spec.)	-	-1.0	-1.0	5,065-6,660	-70	-70
Staff Information Systems Analyst (Spec.)	-	-1.0	-1.0	5,065-6,660	-70	-70
Administration-Accounting:						
Associate Accounting Analyst	-	-0.5	-1.0	4,619-5,784	-32	-63
Property and Special Taxes Department:						
Business Taxes Specialist I	-	-0.5	-1.5	5,328-6,670	-64	-96
Associate Tax Auditor	-	-1.0	-1.0	4,619-6,074	-36	-72
Overtime	-	-	-	-	-55	-
Totals, Workload and Administrative Adjustments:	-	-4.0	-5.5	\$-	-\$327	-\$371
Proposed New Positions:						
Executive:						
Associate Governmental Program Analyst (LT pos exp 6/30/16)	-	-	1.0	4,400-5,508	-	60
Technology Services Department:						
Senior Info Systems Analyst	-	-	1.0	5,571-7,322	-	78
Staff Programmer Analyst (Spec.)	-	-	2.0	5,065-6,660	-	141
Staff Information Systems Analyst (Spec.)	-	-	1.5	5,065-6,660	-	106
External Affairs Department:						
Tax Technician III	-	-	0.5	2,951-3,696	-	20
Tax Technician II	-	-	2.0	2,638-3,305	-	71
Legal Department:						
Tax Counsel IV (LT pos exp 6/30/16)	-	-	1.0	8,486-10,896	-	116
Tax Counsel III (Supvr.) (LT pos exp 6/30/16)	-	-	1.0	7,686-9,769	-	105
Tax Counsel III (Settlement Officer) (LT pos exp 6/30/16)	-	-	2.0	7,682-9,857	-	209
Tax Counsel III (Spec) (LT pos exp 6/30/16)	-	-	2.0	7,682-9,857	-	209
Business Taxes Specialist III (LT pos exp 6/30/16)	-	-	4.0	6,775-8,077	-	356
Business Taxes Specialist II (LT pos exp 6/30/16)	-	-	10.0	5,573-7,326	-	774
Tax Technician III (LT pos exp 6/30/16)	-	-	1.0	2,951-3,696	-	40
Administration Department:						
Accounting:						
Accountant Trainee	-	-	0.5	3,240-3,864	-	21
Tax Revenue Branch:						
Mailing Machine Operator II	-	-	0.5	2,649-3,312	-	18
Key Data Operator	-	-	3.0	2,153-3,064	-	94
Office Assistant (General)	-	-	2.5	2,074-2,853	-	74
Information Security Office:						

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2012-13	2013-14	2014-15	2012-13*	2013-14*	2014-15*
Staff Info Systems Analyst	-	-	1.0	5,065-6,660	-	70
Property and Special Taxes Department:						
Supervising Tax Auditor II	-	-	1.0	5,573-7,326	-	77
Business Taxes Specialist II	-	-	1.0	5,573-7,326	-	77
Business Taxes Specialist I	-	-	2.0	5,328-6,670	-	144
Business Taxes Administrator I	-	-	3.0	5,076-6,670	-	212
Associate Tax Auditor	-	-	1.0	4,619-6,074	-	64
Business Taxes Compliance Specialist	-	-	3.0	4,619-5,784	-	187
Business Taxes Compliance Specialist (LT pos exp 6/30/16)	-	-	1.0	4,619-5,784	-	62
Business Taxes Representative	-	-	13.5	3,106-4,810	-	642
Business Taxes Representative (LT pos exp 6/30/16)	-	-	3.0	3,106-4,810	-	142
Tax Technician III	-	-	11.0	2,951-3,696	-	439
Tax Technician III (LT pos exp 6/30/16)	-	-	3.0	2,951-3,696	-	120
Tax Technician II	-	-	4.0	2,638-3,305	-	143
Tax Technician II (LT pos exp 6/30/16)	-	-	2.0	2,638-3,305	-	71
Office Assistant (General)	-	-	2.0	2,074-2,853	-	59
Blanket Funds:						
Overtime	-	-	-	-	-	96
Temporary Help	-	-	9.7	-	-	262
Totals, Proposed New Positions	-	-	96.7	\$-	\$-	\$5,359
Total Adjustments	-	-4.0	91.2	\$-	\$3,315	\$8,630
TOTALS, SALARIES AND WAGES	4,366.7	4,845.1	4,848.1	\$251,764	\$292,374	\$298,720

* Dollars in thousands, except in Salary Range.