

0860 State Board of Equalization

The mission of the State Board of Equalization (BOE) is to serve 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 PERSONNEL YEARS

	Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
15 County Assessment Standards Program	74.1	81.1	81.1	\$8,021	\$8,973	\$9,262
20 State-Assessed Property Program	70.4	81.5	81.5	7,403	8,871	9,201
25 Timber Tax Program	13.5	13.9	13.9	1,551	2,338	2,387
30 Sales and Use Tax Program	3,321.8	3,711.9	3,768.6	338,768	387,975	407,041
35 Hazardous Substances Tax Program	37.3	46.9	46.9	3,312	4,431	4,602
40 Alcoholic Beverage Tax Program	21.4	25.6	25.6	2,120	2,745	2,839
41 Tire Recycling Fee Program	12.5	14.8	14.8	1,179	1,566	1,618
45 Cigarette and Tobacco Products Tax Program	93.5	98.6	98.6	19,740	24,070	24,721
46 Cigarette and Tobacco Products Licensing Program	75.3	62.6	62.6	8,462	7,610	8,043
50 Transportation Fund Tax Program	182.6	198.8	198.8	22,130	24,346	25,438
56 Occupational Lead Poisoning Prevention Fee Program	7.2	8.3	8.3	603	748	799
57 Integrated Waste Management Program	3.2	4.4	4.4	365	484	511
58 Underground Storage Tank Fee Program	21.9	28.6	28.6	2,496	3,213	3,319
59 Oil Spill Prevention Program	1.3	1.7	1.7	180	268	280
60 Energy Resources Surcharge Program	2.3	2.5	2.5	247	257	271
61 Annual Water Rights Fee Program	3.0	4.6	4.6	276	436	458
62 Childhood Lead Poisoning Prevention Fee Program	3.6	5.5	5.5	399	518	558
63 Marine Invasive Species Program	3.0	4.2	4.2	304	436	453
64 Fire Prevention Fee Program	-	10.7	53.8	-	3,289	6,597
65 Emergency Telephone Users Surcharge Program	10.6	13.3	13.3	1,041	1,551	1,531
66 E-Waste Recycling Fee Program	40.4	44.6	44.6	4,179	4,710	4,844
70 Insurance Tax Program	2.1	2.2	2.2	226	268	277
75 Natural Gas Surcharge Program	3.5	4.9	4.9	617	675	733
80 Appeals from Other Governmental Programs	17.3	15.2	15.2	1,860	1,871	1,942
85.01 Administration	395.4	435.8	435.8	42,214	50,010	50,010
85.02 Distributed Administration	-395.4	-435.8	-435.8	-42,053	-49,593	-49,593
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	4,021.8	4,486.4	4,586.2	\$425,640	\$492,066	\$518,142
FUNDING				2010-11*	2011-12*	2012-13*
0001 General Fund				\$232,603	\$278,690	\$291,646
0004 Breast Cancer Fund				651	769	794
0022 State Emergency Telephone Number Account				1,041	1,551	1,531
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				22,007	23,911	24,999
0070 Occupational Lead Poisoning Prevention Account				603	748	799
0080 Childhood Lead Poisoning Prevention Fund				399	518	558
0230 Cigarette and Tobacco Products Surtax Fund				8,094	9,567	9,853
0320 Oil Spill Prevention and Administration Fund				180	268	280
0387 Integrated Waste Management Account, Integrated Waste Management Fund				365	484	511
0439 Underground Storage Tank Cleanup Fund				2,496	3,213	3,319
0465 Energy Resources Programs Account				247	257	271
0623 California Children and Families First Trust Fund				14,230	16,779	17,350
0890 Federal Trust Fund				123	435	439
0965 Timber Tax Fund				1,551	2,338	2,387

* Dollars in thousands, except in Salary Range.

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FUNDING	2010-11*	2011-12*	2012-13*
0995 Reimbursements	135,201	145,871	149,716
3015 Gas Consumption Surcharge Fund	617	675	733
3058 Water Rights Fund	276	436	458
3063 State Responsibility Area Fire Prevention Fund	-	-	6,597
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,179	4,710	4,844
3067 Cigarette and Tobacco Products Compliance Fund	<u>777</u>	<u>846</u>	<u>1,057</u>
TOTALS, EXPENDITURES, ALL FUNDS	\$425,640	\$492,066	\$518,142

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, 25205.21 and 25205.22, 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.

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:

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

57-Integrated Waste Management Program:

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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.

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 Sections 43507, 43152.14, and 43554.

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 at section 5010 et seq.

MAJOR PROGRAM CHANGES

- The Budget provides \$6.4 million in special funds and 57 positions for the BOE to collect the State Responsibility Area Fire Prevention Fee in accordance with Assembly Bill 29, First Extraordinary Session (Chapter 8, Statutes of 2011).
- The Budget provides \$4.4 million (\$2.9 million General Fund) and 18 positions for various initiatives that will narrow the tax gap by collecting revenues that are owed but not currently being remitted. These are expected to generate \$10 million in 2012-13 General Fund revenues.
- The Budget provides \$3.2 million (\$2.1 million General Fund) and 28 positions for the BOE to implement the use tax collection requirements imposed on out-of-state retailers by Assembly Bill 155 (Chapter 313, Statutes of 2011). This is expected to generate \$50 million in 2012-13 General Fund revenues.
- The Budget provides \$3 million (\$2 million General Fund) and 15 positions for the BOE to process anticipated taxpayer refunds related to the disallowed collection of sales and use tax on Dell Computers' extended warranty service contracts.

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- The Budget provides \$523,000 (\$376,000 General Fund) and one position for BOE activities related to its participation in the Financial Institute Record Match (FIRM) Program currently operated by the Franchise Tax Board. Expanding FIRM to BOE and the Employment Development Department, as the Budget proposes, will generate \$14 million in 2012-13 General Fund revenues.

DETAILED BUDGET ADJUSTMENTS

	2011-12*			2012-13*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Workload Budget Change Proposals						
• BOE Rent Increase	\$-	\$-	-	\$3,127	\$3,054	-
• AB 155: Use Tax Nexus	-	-	-	2,083	1,097	27.0
• Permanent establishment - Natural Gas Public Purpose Programs Surcharge	-	-	-	-	227	1.9
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$5,210	\$4,378	28.9
Other Workload Budget Adjustments						
• Department of Justice Legal Services	\$-	\$-	-	\$1,522	\$-	-
• Control Section 3.60 Adjustment	1,467	1,287	-	1,467	1,287	-
• Health Care Adjustments per BL 11-30	616	401	-	1,018	663	-
• 2012-13 Pro Rata	-	-	-	-	5,996	-
• 2012-13 SWCAP	-	-	-	-	12	-
• Control Section 3.90 Adjustment	-2,792	-2,211	-	-	-	-
• Removal of 2011-12 SWCAP	-	-	-	-	-20	-
• Control Section 3.91 Operational Efficiency Plan	-	-117	-	-	-117	-
• Removal of 2011-12 Pro Rata	-	-	-	-	-5,063	-
• One-Time Cost Reductions from Expiring BCPs & SFLs	-	-	-	-339	-414	-
• Delete Legal Services Item 0860-005-0001	-	-	-	-1,994	-	-
Totals, Other Workload Budget Adjustments	-\$709	-\$640	-	\$1,674	\$2,344	-
Totals, Workload Budget Adjustments	-\$709	-\$640	-	\$6,884	\$6,722	28.9
Policy Adjustments						
• Tax Gap II	\$-	\$-	-	\$2,928	\$1,458	17.1
• Dell Computers Settlement	-	-	-	2,061	1,086	13.8
• Extend FIRM Program to BOE	-	-	-	376	147	0.9
• State Responsibility Area Fire Prevention Fee	-	3,289	10.7	-	6,356	53.8
• AB X1 28 (Chapter 7, Statutes of 2011) Appropriation for Administrative Costs	1	-	-	-	-	-
• SB 86 (Chapter 14, Statutes of 2011) Appropriation for Administrative Costs	1	-	-	-	-	-
Totals, Policy Adjustments	\$2	\$3,289	10.7	\$5,365	\$9,047	85.6
Totals, Budget Adjustments	-\$707	\$2,649	10.7	\$12,249	\$15,769	114.5

PROGRAM DESCRIPTIONS

15 - COUNTY ASSESSMENT STANDARDS PROGRAM

The objective of the County Assessment Standards program is to ensure that taxable properties are assessed and enrolled by county assessors in full conformity with the law.

20 - STATE-ASSESSED PROPERTY PROGRAM

The State-Assessed Property 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.

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued**25 - TIMBER TAX PROGRAM**

The objective of this program is to administer 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

The program objective is to administer the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law. The program also collects and distributes district transactions (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 wastes, 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

The Tire Recycling Fee 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

The objective of this program is to collect 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

The objective of the program, established by the California Cigarette and Tobacco Products Licensing Act of 2003, is to reduce 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

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

The objective of the program is to collect 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

The objective of this program is to administer 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

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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

The objective of the program is to collect 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

The objective of the Emergency Telephone Users Surcharge program is to provide revenue to fund a portion of the "911" emergency telephone number system by administering a surcharge on specified intrastate telephone communication services. The Office of the Chief Information Officer 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 the retailers and consumers. The funds collected are deposited into the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund.

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 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

The objective of this program is to collect 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 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.

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DETAILED EXPENDITURES BY PROGRAM

		<u>2010-11*</u>	<u>2011-12*</u>	<u>2012-13*</u>
PROGRAM REQUIREMENTS				
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
State Operations:				
0001	General Fund	\$8,021	\$8,794	\$9,262
0001	General Fund-DOJ Billable Hours	-	179	-
Totals, State Operations		\$8,021	\$8,973	\$9,262
ELEMENT REQUIREMENTS				
15.10	County Surveys	\$3,339	\$4,504	\$4,677
State Operations:				
0001	General Fund	3,339	4,504	4,677
15.20	Technical Advisory Services	\$2,444	\$2,314	\$2,361
State Operations:				
0001	General Fund	2,444	2,135	2,361
0001	General Fund-DOJ Billable Hours	-	179	-
15.30	Technical Services	\$2,238	\$2,155	\$2,224
State Operations:				
0001	General Fund	2,238	2,155	2,224
PROGRAM REQUIREMENTS				
20	STATE-ASSESSED PROPERTY PROGRAM			
State Operations:				
0001	General Fund	\$6,791	\$8,264	\$8,594
0995	Reimbursements	612	607	607
Totals, State Operations		\$7,403	\$8,871	\$9,201
ELEMENT REQUIREMENTS				
20.10	Assessment of Public Utilities	\$6,630	\$8,003	\$8,312
State Operations:				
0001	General Fund	6,018	7,396	7,705
0995	Reimbursements	612	607	607
20.20	Private Railroad Car Tax	\$773	\$868	\$889
State Operations:				
0001	General Fund	773	868	889
PROGRAM REQUIREMENTS				
25	TIMBER TAX PROGRAM			
State Operations:				
0965	Timber Tax Fund	\$1,551	\$2,338	\$2,387
Totals, State Operations		\$1,551	\$2,338	\$2,387
ELEMENT REQUIREMENTS				
25.10	Timber Valuation	\$690	\$973	\$992
State Operations:				
0965	Timber Tax Fund	690	973	992
25.20	Taxpayer Registration, Return Processing and Collection	\$560	\$867	\$886
State Operations:				
0965	Timber Tax Fund	560	867	886
25.30	Auditing	\$301	\$498	\$509
State Operations:				
0965	Timber Tax Fund	301	498	509

* Dollars in thousands, except in Salary Range.

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	<u>2010-11*</u>	<u>2011-12*</u>	<u>2012-13*</u>
PROGRAM REQUIREMENTS			
30 SALES AND USE TAX PROGRAM			
State Operations:			
0001 General Fund	\$209,135	\$251,296	\$265,022
0001 General Fund Non Budget Act Admin (SB 86)	-	1	-
0001 General Fund Non Budget Act Admin (ABX1 55)	-	1	-
0001 General Fund-DOJ Billable Hours	-	1,552	-
0995 Reimbursements	<u>129,633</u>	<u>135,125</u>	<u>142,019</u>
Totals, State Operations	\$338,768	\$387,975	\$407,041
ELEMENT REQUIREMENTS			
30.10 Registration of Taxpayers	\$69,482	\$74,894	\$78,691
State Operations:			
0001 General Fund	48,001	53,647	56,187
0995 Reimbursements	21,481	21,247	22,504
30.20 Processing Tax Returns	\$70,144	\$77,431	\$81,235
State Operations:			
0001 General Fund	28,244	35,130	37,154
0001 General Fund Non Budget Act Admin (SB 86)	-	1	-
0001 General Fund Non Budget Act Admin (ABX1 55)	-	1	-
0995 Reimbursements	41,900	42,301	44,081
30.30 Auditing Accounts	\$130,085	\$143,041	\$151,267
State Operations:			
0001 General Fund	84,897	96,951	102,853
0001 General Fund-DOJ Billable Hours	-	1,552	-
0995 Reimbursements	45,188	46,090	48,414
30.40 Collecting Taxes Receivable	\$69,057	\$91,055	\$95,848
State Operations:			
0001 General Fund	47,993	65,568	68,828
0995 Reimbursements	21,064	25,487	27,020
PROGRAM REQUIREMENTS			
35 HAZARDOUS SUBSTANCES TAX PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$3,312</u>	<u>\$4,431</u>	<u>\$4,602</u>
Totals, State Operations	\$3,312	\$4,431	\$4,602
PROGRAM REQUIREMENTS			
40 ALCOHOLIC BEVERAGE TAX PROGRAM			
State Operations:			
0001 General Fund	<u>\$2,120</u>	<u>\$2,745</u>	<u>\$2,839</u>
Totals, State Operations	\$2,120	\$2,745	\$2,839
ELEMENT REQUIREMENTS			
40.10 Registration of Taxpayers	\$532	\$437	\$452
State Operations:			
0001 General Fund	532	437	452
40.20 Processing Tax Returns and Reports	\$408	\$621	\$644
State Operations:			
0001 General Fund	408	621	644
40.30 Auditing Accounts	\$1,001	\$1,420	\$1,466
State Operations:			
0001 General Fund	1,001	1,420	1,466

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	2010-11*	2011-12*	2012-13*
40.40 Collecting Taxes Receivable	\$179	\$267	\$277
State Operations:			
0001 General Fund	179	267	277
PROGRAM REQUIREMENTS			
41 TIRE RECYCLING FEE PROGRAM			
State Operations:			
0995 Reimbursements	<u>\$1,179</u>	<u>\$1,566</u>	<u>\$1,618</u>
Totals, State Operations	\$1,179	\$1,566	\$1,618
PROGRAM REQUIREMENTS			
45 CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM			
State Operations:			
0001 General Fund	\$3,566	\$2,678	\$2,907
0001 General Fund-DOJ Billable Hours	-	263	-
0004 Breast Cancer Fund	475	614	633
0230 Cigarette and Tobacco Products Surtax Fund	5,886	7,623	7,846
0623 California Childhood and Families First Trust Fund	<u>9,813</u>	<u>12,892</u>	<u>13,335</u>
Totals, State Operations	\$19,740	\$24,070	\$24,721
ELEMENT REQUIREMENTS			
45.10 Registration of Taxpayers	\$3,485	\$2,365	\$2,446
State Operations:			
0001 General Fund	630	289	288
0004 Breast Cancer Fund	84	60	63
0230 Cigarette and Tobacco Products Surtax Fund	1,039	749	776
0623 California Childhood and Families First Trust Fund	1,732	1,267	1,319
45.20 Processing Tax Returns	\$3,873	\$2,045	\$2,114
State Operations:			
0001 General Fund	700	250	249
0004 Breast Cancer Fund	93	52	54
0230 Cigarette and Tobacco Products Surtax Fund	1,155	648	671
0623 California Childhood and Families First Trust Fund	1,925	1,095	1,140
45.30 Auditing Accounts	\$5,598	\$5,267	\$5,555
State Operations:			
0001 General Fund	1,011	413	654
0001 General Fund-DOJ Billable Hours	-	263	-
0004 Breast Cancer Fund	135	141	142
0230 Cigarette and Tobacco Products Surtax Fund	1,669	1,751	1,763
0623 California Childhood and Families First Trust Fund	2,783	2,962	2,996
45.40 Enforcement Activities	\$5,055	\$13,264	\$13,711
State Operations:			
0001 General Fund	913	1,621	1,611
0004 Breast Cancer Fund	122	339	352
0230 Cigarette and Tobacco Products Surtax Fund	1,507	4,201	4,353
0623 California Childhood and Families First Trust Fund	2,513	7,103	7,395
45.50 Collecting Taxes Receivable	\$1,729	\$866	\$895
State Operations:			
0001 General Fund	312	105	105
0004 Breast Cancer Fund	41	22	22
0230 Cigarette and Tobacco Products Surtax Fund	516	274	283

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2010-11*	2011-12*	2012-13*
0623 California Childhood and Families First Trust Fund	860	465	485
PROGRAM REQUIREMENTS			
46 CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM			
State Operations:			
0001 General Fund	\$884	\$778	\$803
0004 Breast Cancer Fund	176	155	161
0230 Cigarette and Tobacco Products Surtax Fund	2,208	1,944	2,007
0623 California Childhood and Families First Trust Fund	4,417	3,887	4,015
3067 Cigarette and Tobacco Products Compliance Fund	777	846	1,057
Totals, State Operations	\$8,462	\$7,610	\$8,043
PROGRAM REQUIREMENTS			
50 TRANSPORTATION FUND TAX PROGRAM			
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	\$22,007	\$23,911	\$24,999
0890 Federal Trust Fund	123	435	439
Totals, State Operations	\$22,130	\$24,346	\$25,438
ELEMENT REQUIREMENTS			
50.10 Registration of Taxpayers	\$3,902	\$2,416	\$2,525
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	3,880	2,373	2,481
0890 Federal Trust Fund	22	43	44
50.20 Processing Tax Returns	\$7,470	\$6,009	\$6,271
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	7,428	5,901	6,162
0890 Federal Trust Fund	42	108	109
50.30 Auditing Accounts	\$9,422	\$13,436	\$14,047
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	9,370	13,196	13,805
0890 Federal Trust Fund	52	240	242
50.40 Enforcement	\$1,336	\$1,141	\$1,191
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	1,329	1,120	1,170
0890 Federal Trust Fund	7	21	21
50.50 Collecting Taxes Receivable	\$-	\$1,344	\$1,404
State Operations:			
0061 Motor Vehicle Fuel Account, Transportation Tax Fund	-	1,321	1,381
0890 Federal Trust Fund	-	23	23
PROGRAM REQUIREMENTS			
56 OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0070 Occupational Lead Poisoning Prevention Account	\$603	\$748	\$799
Totals, State Operations	\$603	\$748	\$799
PROGRAM REQUIREMENTS			
57 INTEGRATED WASTE MANAGEMENT PROGRAM			
State Operations:			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$365	\$484	\$511

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2010-11*	2011-12*	2012-13*
Totals, State Operations	\$365	\$484	\$511
PROGRAM REQUIREMENTS			
58 UNDERGROUND STORAGE TANK FEE PROGRAM			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	\$2,496	\$3,213	\$3,319
Totals, State Operations	\$2,496	\$3,213	\$3,319
PROGRAM REQUIREMENTS			
59 OIL SPILL PREVENTION PROGRAM			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	\$180	\$268	\$280
Totals, State Operations	\$180	\$268	\$280
PROGRAM REQUIREMENTS			
60 ENERGY RESOURCES SURCHARGE PROGRAM			
State Operations:			
0465 Energy Resources Programs Account	\$247	\$257	\$271
Totals, State Operations	\$247	\$257	\$271
PROGRAM REQUIREMENTS			
61 ANNUAL WATER RIGHTS FEE PROGRAM			
State Operations:			
3058 Water Rights Fund	\$276	\$436	\$458
Totals, State Operations	\$276	\$436	\$458
PROGRAM REQUIREMENTS			
62 CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	\$399	\$518	\$558
Totals, State Operations	\$399	\$518	\$558
PROGRAM REQUIREMENTS			
63 MARINE INVASIVE SPECIES PROGRAM			
State Operations:			
0995 Reimbursements	\$304	\$436	\$453
Totals, State Operations	\$304	\$436	\$453
PROGRAM REQUIREMENTS			
64 FIRE PREVENTION FEE PROGRAM			
State Operations:			
3063 State Responsibility Area Fire Prevention Fund	\$-	\$-	\$6,597
0995 Reimbursements	-	3,289	-
Totals, State Operations	\$-	\$3,289	\$6,597
PROGRAM REQUIREMENTS			
65 EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
State Operations:			
0022 State Emergency Telephone Number Account	\$1,041	\$1,551	\$1,531
Totals, State Operations	\$1,041	\$1,551	\$1,531
PROGRAM REQUIREMENTS			
66 E-WASTE RECYCLING FEE PROGRAM			
State Operations:			
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$4,179	\$4,710	\$4,844

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

		2010-11*	2011-12*	2012-13*
Totals, State Operations		\$4,179	\$4,710	\$4,844
PROGRAM REQUIREMENTS				
70	INSURANCE TAX PROGRAM			
State Operations:				
0001	General Fund	\$226	\$268	\$277
Totals, State Operations		\$226	\$268	\$277
PROGRAM REQUIREMENTS				
75	NATURAL GAS SURCHARGE PROGRAM			
State Operations:				
3015	Gas Consumption Surcharge Fund	\$617	\$675	\$733
Totals, State Operations		\$617	\$675	\$733
PROGRAM REQUIREMENTS				
80	APPEALS FROM OTHER GOVERNMENTAL PROGRAMS			
State Operations:				
0001	General Fund	\$1,860	\$1,871	\$1,942
Totals, State Operations		\$1,860	\$1,871	\$1,942
ELEMENT REQUIREMENTS				
80.10	Franchise and Income Tax Appeals	\$1,860	\$1,871	\$1,942
State Operations:				
0001	General Fund	1,860	1,871	1,942
PROGRAM REQUIREMENTS				
85	ADMINISTRATION			
State Operations:				
0995	Reimbursements	\$161	\$417	\$417
Totals, State Operations		\$161	\$417	\$417
ELEMENT REQUIREMENTS				
85.01	Administration	42,053	50,010	50,010
85.02	Distributed Administration	-42,053	-49,593	-49,593
TOTALS, EXPENDITURES				
State Operations		425,640	492,066	518,142
Totals, Expenditures		\$425,640	\$492,066	\$518,142

EXPENDITURES BY CATEGORY

	1 State Operations			Expenditures		
	Positions/Personnel	Years		2010-11*	2011-12*	2012-13*
	2010-11	2011-12	2012-13			
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	4,021.8	4,708.5	4,702.5	\$231,191	\$270,535	\$280,876
Total Adjustments	-	11.2	120.3	-	655	6,133
Estimated Salary Savings	-	-233.3	-236.6	-	-13,559	-14,161
Net Totals, Salaries and Wages	4,021.8	4,486.4	4,586.2	\$231,191	\$257,631	\$272,848
Staff Benefits	-	-	-	93,012	107,170	104,534
Totals, Personal Services	4,021.8	4,486.4	4,586.2	\$324,203	\$364,801	\$377,382
OPERATING EXPENSES AND EQUIPMENT				\$101,437	\$127,265	\$140,760
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$425,640	\$492,066	\$518,142

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$272,905	\$277,403	\$291,646
Allocation for employee compensation	930	616	-
Adjustment per Section 3.60	4,683	1,467	-
Adjustment per Section 3.90	-	-2,792	-
Adjustment per Section 3.91	-6,601	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-2,995	-	-
005 Budget Act appropriation (Billable Legal Services Conversion)	-	1,994	-
Chapter 14, Statutes of 2011	-	1	-
Chapter 7, Statutes of 2011	-	1	-
Totals Available	\$268,922	\$278,690	\$291,646
Unexpended balance, estimated savings	-36,319	-	-
TOTALS, EXPENDITURES	\$232,603	\$278,690	\$291,646
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$768	\$772	\$794
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	4	1	-
Adjustment per Section 3.90	-	-5	-
Adjustment per Section 3.91	-12	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-10	-	-
Totals Available	\$751	\$769	\$794
Unexpended balance, estimated savings	-100	-	-
TOTALS, EXPENDITURES	\$651	\$769	\$794
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,410	\$1,546	\$1,531
Allocation for employee compensation	5	3	-
Adjustment per Section 3.60	24	17	-
Adjustment per Section 3.90	-	-15	-
Adjustment per Section 3.91	-37	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-15	-	-
Totals Available	\$1,387	\$1,551	\$1,531
Unexpended balance, estimated savings	-346	-	-
TOTALS, EXPENDITURES	\$1,041	\$1,551	\$1,531
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$23,677	\$23,973	\$24,999
Allocation for employee compensation	73	46	-
Adjustment per Section 3.60	368	126	-
Adjustment per Section 3.90	-	-223	-
Adjustment per Section 3.91	-569	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-11	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-475	-	-
Totals Available	\$23,074	\$23,911	\$24,999

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
Unexpended balance, estimated savings	-1,067	-	-
TOTALS, EXPENDITURES	\$22,007	\$23,911	\$24,999
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$742	\$750	\$799
Allocation for employee compensation	3	2	-
Adjustment per Section 3.60	14	4	-
Adjustment per Section 3.90	-	-8	-
Adjustment per Section 3.91	-21	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-17	-	-
Totals Available	\$721	\$748	\$799
Unexpended balance, estimated savings	-118	-	-
TOTALS, EXPENDITURES	\$603	\$748	\$799
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$518	\$520	\$558
Allocation for employee compensation	2	1	-
Adjustment per Section 3.60	9	3	-
Adjustment per Section 3.90	-	-6	-
Adjustment per Section 3.91	-14	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-9	-	-
Totals Available	\$506	\$518	\$558
Unexpended balance, estimated savings	-107	-	-
TOTALS, EXPENDITURES	\$399	\$518	\$558
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,544	\$9,604	\$9,853
Allocation for employee compensation	10	7	-
Adjustment per Section 3.60	53	18	-
Adjustment per Section 3.90	-	-58	-
Adjustment per Section 3.91	-148	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-4	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-127	-	-
Totals Available	\$9,332	\$9,567	\$9,853
Unexpended balance, estimated savings	-1,238	-	-
TOTALS, EXPENDITURES	\$8,094	\$9,567	\$9,853
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$267	\$268	\$280
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	5	1	-
Adjustment per Section 3.90	-	-2	-
Adjustment per Section 3.91	-8	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-1	-	-
Totals Available	\$264	\$268	\$280
Unexpended balance, estimated savings	-84	-	-
TOTALS, EXPENDITURES	\$180	\$268	\$280
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
001 Budget Act appropriation	\$483	\$485	\$511
Allocation for employee compensation	2	1	-
Adjustment per Section 3.60	8	3	-
Adjustment per Section 3.90	-	-5	-
Adjustment per Section 3.91	-13	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-19	-	-
Totals Available	\$461	\$484	\$511
Unexpended balance, estimated savings	-96	-	-
TOTALS, EXPENDITURES	\$365	\$484	\$511
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,254	\$3,218	\$3,319
Allocation for employee compensation	10	5	-
Adjustment per Section 3.60	49	14	-
Adjustment per Section 3.90	-	-24	-
Adjustment per Section 3.91	-71	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-56	-	-
Totals Available	\$3,186	\$3,213	\$3,319
Unexpended balance, estimated savings	-690	-	-
TOTALS, EXPENDITURES	\$2,496	\$3,213	\$3,319
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$257	\$258	\$271
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	4	1	-
Adjustment per Section 3.90	-	-3	-
Adjustment per Section 3.91	-7	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-6	-	-
Totals Available	\$249	\$257	\$271
Unexpended balance, estimated savings	-2	-	-
TOTALS, EXPENDITURES	\$247	\$257	\$271
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$16,782	\$16,851	\$17,350
Allocation for employee compensation	20	13	-
Adjustment per Section 3.60	105	36	-
Adjustment per Section 3.90	-	-115	-
Adjustment per Section 3.91	-298	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-6	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-253	-	-
Totals Available	\$16,356	\$16,779	\$17,350
Unexpended balance, estimated savings	-2,126	-	-
TOTALS, EXPENDITURES	\$14,230	\$16,779	\$17,350
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$442	\$453	\$439
Adjustment per Section 3.90	-	-12	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-6	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-19	-	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
Budget Adjustment	-300	-	-
TOTALS, EXPENDITURES	\$123	\$435	\$439
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,333	\$2,356	\$2,387
Allocation for employee compensation	6	4	-
Adjustment per Section 3.60	32	1	-
Adjustment per Section 3.90	-	-20	-
Adjustment per Section 3.91	-48	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-3	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-52	-	-
Totals Available	\$2,271	\$2,338	\$2,387
Unexpended balance, estimated savings	-720	-	-
TOTALS, EXPENDITURES	\$1,551	\$2,338	\$2,387
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$135,201	\$145,871	\$149,716
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$634	\$677	\$733
Allocation for employee compensation	2	2	-
Adjustment per Section 3.60	9	4	-
Adjustment per Section 3.90	-	-8	-
Adjustment per Section 3.91	-14	-	-
Totals Available	\$631	\$675	\$733
Unexpended balance, estimated savings	-14	-	-
TOTALS, EXPENDITURES	\$617	\$675	\$733
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$429	\$437	\$458
Allocation for employee compensation	1	1	-
Adjustment per Section 3.60	7	2	-
Adjustment per Section 3.90	-	-4	-
Adjustment per Section 3.91	-10	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-10	-	-
Totals Available	\$417	\$436	\$458
Unexpended balance, estimated savings	-141	-	-
TOTALS, EXPENDITURES	\$276	\$436	\$458
3063 State Responsibility Area Fire Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$-	\$6,597
TOTALS, EXPENDITURES	\$-	\$-	\$6,597
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,767	\$4,720	\$4,844
Allocation for employee compensation	15	9	-
Adjustment per Section 3.60	76	24	-
Adjustment per Section 3.90	-	-40	-

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
Adjustment per Section 3.91	-115	-	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-3	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-144	-	-
Totals Available	\$4,599	\$4,710	\$4,844
Unexpended balance, estimated savings	-420	-	-
TOTALS, EXPENDITURES	\$4,179	\$4,710	\$4,844
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$598	\$788	\$1,057
Allocation for employee compensation	26	16	-
Adjustment per Section 3.60	153	42	-
TOTALS, EXPENDITURES	\$777	\$846	\$1,057
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$425,640	\$492,066	\$518,142

FUND CONDITION STATEMENTS

	2010-11*	2011-12*	2012-13*
0965 Timber Tax Fund ⁿ			
BEGINNING BALANCE	\$1,147	\$2,289	\$3
Prior year adjustments	4	-	-
Adjusted Beginning Balance	\$1,151	\$2,289	\$3
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
213000 Property and Natural Resources (Timber Yield Tax)	6,660	6,000	6,000
215000 Income from Investments	3	-	-
Total Revenues, Transfers, and Other Adjustments	\$6,663	\$6,000	\$6,000
Total Resources	\$7,814	\$8,289	\$6,003
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1	-	19
0860 State Board of Equalization (State Operations)	1,551	2,338	2,387
3540 Department of Forestry and Fire Protection (State Operations)	2	35	35
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	3,971	5,913	3,560
Total Expenditures and Expenditure Adjustments	\$5,525	\$8,286	\$6,001
FUND BALANCE	\$2,289	\$3	\$2
3067 Cigarette and Tobacco Products Compliance Fund ^s			
BEGINNING BALANCE	\$3,689	\$4,603	\$5,402
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
125600 Other Regulatory Fees	1,694	1,649	1,649
Total Revenues, Transfers, and Other Adjustments	\$1,694	\$1,649	\$1,649
Total Resources	\$5,383	\$6,252	\$7,051
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	2	4	6
0860 State Board of Equalization (State Operations)	777	846	1,057
8880 Financial Information System for California (State Operations)	1	-	-
Total Expenditures and Expenditure Adjustments	\$780	\$850	\$1,063

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	2010-11*	2011-12*	2012-13*
FUND BALANCE	\$4,603	\$5,402	\$5,988
Reserve for economic uncertainties	4,603	5,402	5,988

CHANGES IN AUTHORIZED POSITIONS

	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Totals, Authorized Positions	4,021.8	4,708.5	4,702.5	\$231,191	\$270,535	\$280,876
Salary Adjustments	-	-	-	-	5	9
Proposed New Positions:				Salary Range		
Executive Department						
Legislative & Research Division						
Business Taxes Specialist III	-	-	2.0	6,775-7,842	-	175
Technology Services Department						
Staff Programmer Analyst (Spec)	-	1.0	3.0	5,065-6,466	69	207
Staff Info Systems Analyst (Spec)	-	0.3	1.5	5,065-6,466	21	104
External Affairs Department						
Customer Service & Publishing						
Supervising Tax Technician III	-	-	1.0	3,358-4,085	-	45
Business Taxes Representative	-	-	1.0	3,106-4,670	-	47
Tax Technician III	-	0.2	4.5	2,951-3,588	8	177
Tax Technician II	-	0.7	15.0	2,638-3,209	25	526
Outreach Services Division						
Business Taxes Specialist I	-	-	7.5	5,328-6,476	-	531
Audio Visual Specialist	-	-	1.0	4,400-5,348	-	58
Legal Department						
Legal Administration						
Tax Counsel III (Spec)	-	-	1.0	7,682-9,478	-	103
Staff Services Analyst	-	-	1.0	2,817-4,446	-	44
Special Operations Branch						
Business Taxes Compliance Specialist	-	-	3.0	4,619-5,616	-	184
Administration Department						
Accounting						
Associate Accounting Analyst	-	-	1.0	4,619-5,616	-	61
Associate Admin. Analyst-Accounting System	-	-	1.0	4,619-5,616	-	61
Accountant Trainee	-	0.1	0.5	3,240-3,751	2	21
Tax Revenue Branch						
Key Data Operator	-	0.3	3.0	2,153-2,975	9	92
Office Assistant (General)	-	0.2	2.0	2,074-2,770	6	58
Mail Services Department						
Mailing Machine Operator II	-	-	0.5	2,649-3,216	1	18
Office Assistant (General)	-	-	0.5	2,074-2,770	1	15
Sales and Use Tax Department						
Business Taxes Specialist I	-	-	2.0	5,328-6,476	-	106
Associate Tax Auditor	-	-	2.0	4,619-5,897	-	189
Business Taxes Representative	-	-	2.0	3,106-4,670	-	93
Office Technician (Typing)	-	-	-	2,686-3,264	-	-
Tax Technician I	-	-	3.0	2,280-2,975	-	95
Data Analysis Section						
Business Taxes Specialist III	-	-	1.0	6,775-7,842	-	88

* Dollars in thousands, except in Salary Range.

0860 State Board of Equalization - Continued

	<u>Positions/Personnel Years</u>			<u>Expenditures</u>		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Business Taxes Specialist II	-	-	0.8	5,573-7,113	-	61
Audit Determination & Refunds						
Business Taxes Specialist I	-	-	1.5	5,328-6,476	-	142
Supervising Tax Auditor II	-	-	1.0	5,076-6,476	-	76
Associate Tax Auditor	-	-	3.0	4,619-5,897	-	126
Tax Technician III	-	-	6.5	2,951-3,588	-	255
Property and Special Taxes Department						
Business Taxes Specialist II	-	0.7	1.0	5,573-7,113	53	76
Supervising Tax Auditor II	-	0.1	1.0	5,573-7,113	8	76
Business Taxes Specialist I	-	0.9	3.0	5,328-6,476	64	213
Business Taxes Administrator I	-	1.4	3.0	5,076-6,476	97	208
Associate Tax Auditor	-	0.1	1.0	4,619-5,897	6	63
Business Taxes Compliance Specialist	-	2.0	3.0	4,619-5,616	123	184
Business Taxes Representative	-	1.1	13.5	3,106-4,670	51	630
Tax Technician III	-	0.9	12.0	2,951-3,588	35	471
Tax Technician II	-	0.3	4.0	2,638-3,209	11	140
Office Assistant (General)	-	0.2	2.0	2,074-2,770	6	58
Blanket Funds						
Overtime (Various)	-	0.3	0.7	-	19	52
Temporary Help	-	0.7	4.0	-	35	195
Totals Proposed New Positions	<u>-</u>	<u>11.2</u>	<u>120.3</u>	<u>\$-</u>	<u>\$650</u>	<u>\$6,124</u>
Total Adjustments	<u>-</u>	<u>11.2</u>	<u>120.3</u>	<u>\$-</u>	<u>\$655</u>	<u>\$6,133</u>
TOTALS, SALARIES AND WAGES	4,021.8	4,719.7	4,822.8	\$231,191	\$271,190	\$287,009

* Dollars in thousands, except in Salary Range.