

## 0860 State Board of Equalization

The State Board of Equalization administers various tax and fee programs, including the Sales and Use tax; 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		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
0570025 County Assessment Standards Program	74.8	83.1	74.4	\$9,495	\$10,171	\$10,180
0570050 State-Assessed Property Program	66.9	83.7	74.6	8,243	9,844	9,776
0570075 Timber Tax Program	12.7	12.0	10.5	1,685	2,427	2,468
0570100 Sales and Use Tax Program	3,747.4	3,971.9	3,567.1	431,705	456,349	451,966
0570125 Hazardous Substances Tax Program	38.8	47.1	42.4	4,294	5,019	5,023
0570150 Alcoholic Beverage Tax Program	20.9	22.7	20.1	2,294	2,864	2,838
0570175 Tire Recycling Fee Program	13.4	17.9	16.4	1,366	1,742	1,743
0570200 Cigarette and Tobacco Products Tax Program	100.8	112.7	100.7	23,028	25,159	25,290
0570225 Cigarette and Tobacco Products Licensing Program	67.9	78.9	70.4	9,604	10,182	10,316
0570250 Transportation Fund Tax Program	179.7	178.8	155.1	25,728	28,902	29,026
0570275 Occupational Lead Poisoning Prevention Fee Program	8.1	8.2	7.5	799	855	869
0570300 Integrated Waste Management Program	3.1	5.1	4.6	403	567	575
0570325 Underground Storage Tank Fee Program	27.9	29.3	26.5	3,252	3,589	3,627
0570350 Oil Spill Prevention Program	1.7	2.3	3.3	259	475	671
0570375 Energy Resources Surcharge Program	1.6	2.5	2.2	253	306	308
0570400 Annual Water Rights Fee Program	3.6	4.8	4.4	402	496	504
0570425 Childhood Lead Poisoning Prevention Fee Program	3.1	5.1	4.7	418	608	616
0570450 Marine Invasive Species Program	2.5	4.0	3.6	312	488	489
0570475 Fire Prevention Fee Program	85.8	85.7	68.2	9,829	9,227	8,697
0570500 Emergency Telephone Users Surcharge Program	7.2	13.1	11.7	1,058	1,633	1,632
0570525 E-Waste Recycling Fee Program	31.9	38.2	33.8	4,106	5,270	5,344
0570550 Lumber Fee Program	4.9	17.8	15.1	881	2,257	2,239
0570575 Insurance Tax Program	2.3	2.4	2.0	321	318	319
0570600 Natural Gas Surcharge Program	4.9	4.6	3.9	768	892	871
0570625 Appeals from Other Governmental Programs	21.2	16.7	14.0	2,974	2,137	2,140
9900100 Administration	-	-	493.1	-	417	63,033
9900200 Administration - Distributed	-	-	-	26	-	-62,616
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>4,533.1</b>	<b>4,848.6</b>	<b>4,830.3</b>	<b>\$543,503</b>	<b>\$582,194</b>	<b>\$577,944</b>
<b>FUNDING</b>				<b>2013-14*</b>	<b>2014-15*</b>	<b>2015-16*</b>
0001 General Fund				\$296,538	\$326,586	\$323,619
0004 Breast Cancer Fund				758	812	819
0022 State Emergency Telephone Number Account				1,058	1,633	1,632
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				25,646	28,463	28,591
0070 Occupational Lead Poisoning Prevention Account				799	855	869
0080 Childhood Lead Poisoning Prevention Fund				418	608	616
0230 Cigarette and Tobacco Products Surtax Fund				9,387	10,087	10,154
0320 Oil Spill Prevention and Administration Fund				259	475	671
0387 Integrated Waste Management Account, Integrated Waste Management Fund				403	567	575
0439 Underground Storage Tank Cleanup Fund				3,252	3,589	3,627
0465 Energy Resources Programs Account				253	306	308

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**0860 State Board of Equalization - Continued**

<b>FUNDING</b>	<b>2013-14*</b>	<b>2014-15*</b>	<b>2015-16*</b>
0623 California Children and Families First Trust Fund	16,589	17,811	17,939
0890 Federal Trust Fund	82	439	435
0965 Timber Tax Fund	1,685	2,427	2,468
0995 Reimbursements	172,225	167,481	165,981
3015 Gas Consumption Surcharge Fund	768	892	871
3058 Water Rights Fund	402	496	504
3063 State Responsibility Area Fire Prevention Fund	6,437	9,227	8,697
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,106	5,270	5,344
3067 Cigarette and Tobacco Products Compliance Fund	1,557	1,913	1,985
3212 Timber Regulation and Forest Restoration Fund	881	2,257	2,239
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$543,503</b>	<b>\$582,194</b>	<b>\$577,944</b>

**LEGAL CITATIONS AND AUTHORITY**

## DEPARTMENT AUTHORITY

Article XIII, Section 17 of the California Constitution.

## PROGRAM AUTHORITY

0570025-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.

0570050-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.

0570075-Timber Tax Program:

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

0570100-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.

0570125-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.

0570150-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.

0570175-Tire Recycling Fee Program:

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

0570200-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.

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**0860 State Board of Equalization - Continued**

## 0570225-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, 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.

## 0570250-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.

## 0570275-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.

## 0570300-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.

## 0570325-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.

## 0570350-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.

## 0570375-Energy Resources Surcharge Program:

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

## 0570400-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.

## 0570425-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.

## 0570450-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.

## 0570475-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.

## 0570500-Emergency Telephone Users Surcharge Program:

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

## 0570525-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.

## 0570550-Lumber Fee Program:

California Public Resources Code, Section 4629.5.

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## 0860 State Board of Equalization - Continued

0570575-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.

0570600-Natural Gas Surcharge Program:

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

0570625-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

	2014-15*			2015-16*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>						
<b>Other Workload Budget Adjustments</b>						
• Retirement Rate Adjustments	\$4,854	\$4,144	-	\$4,854	\$4,145	-
• Salary Adjustments	3,179	2,665	-	3,170	2,660	-
• Benefit Adjustments	1,411	1,143	-	1,685	1,344	-
• Pro Rata	-	-	-	-	1,157	-
• Miscellaneous Baseline Adjustments	-	151	0.5	-	346	1.8
• SWCAP	-	-	-	-	-4	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$9,444</b>	<b>\$8,103</b>	<b>0.5</b>	<b>\$9,709</b>	<b>\$9,648</b>	<b>1.8</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$9,444</b>	<b>\$8,103</b>	<b>0.5</b>	<b>\$9,709</b>	<b>\$9,648</b>	<b>1.8</b>
<b>Totals, Budget Adjustments</b>	<b>\$9,444</b>	<b>\$8,103</b>	<b>0.5</b>	<b>\$9,709</b>	<b>\$9,648</b>	<b>1.8</b>

### PROGRAM DESCRIPTIONS

0570025 - COUNTY ASSESSMENT STANDARDS PROGRAM

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

0570050 - 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.

0570075 - 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.

0570100 - SALES AND USE TAX PROGRAM

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

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## 0860 State Board of Equalization - Continued

Use Tax (cities/counties).

### 0570125 - 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 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 department: Disposal Fee (HWCA), Facility Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Activity Fee (HWCA), and Environmental Fee (TSCA).

### 0570150 - ALCOHOLIC BEVERAGE TAX PROGRAM

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

### 0570175 - 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 and the Air Resources Board.

### 0570200 - 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.

### 0570225 - 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.

### 0570250 - TRANSPORTATION FUND TAX PROGRAM

This program provides revenue for the Transportation Tax Fund. Allocations are made from the fund to the Aeronautics Account, Harbors and Watercraft Revolving Fund, Off-Highway Vehicle Trust Fund, Highway Users Tax 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.

### 0570275 - 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 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.

### 0570300 - 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.

### 0570325 - UNDERGROUND STORAGE TANK 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.

### 0570350 - 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. Funding is also provided to implement, install, and maintain emergency programs, equipment, and facilities to respond to,

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## 0860 State Board of Equalization - Continued

contain, and cleanup oil spills.

### 0570375 - 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.

### 0570400 - 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 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 water board. The BOE administers the program in partnership with the water board.

### 0570425 - 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.

### 0570450 - MARINE INVASIVE SPECIES 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 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 Commission.

### 0570475 - 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 for fire prevention activities within the State Responsibility Area which benefits those owners who are subject to the fire prevention fee.

### 0570500 - 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.

### 0570525 - 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 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 containing hazardous materials.

### 0570550 - LUMBER FEE PROGRAM

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

### 0570575 - 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.

### 0570600 - 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.

### 0570625 - 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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**0860 State Board of Equalization - Continued**

9900 - ADMINISTRATION

This program implements the policies and directives of the Board Members and provides direction, leadership, planning, and support services for all Board programs.

**DETAILED EXPENDITURES BY PROGRAM**

		<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>PROGRAM REQUIREMENTS</b>				
<b>0570</b>	<b>ADMINISTRATION OF THE BOARD OF EQUALIZATION</b>			
	<b>State Operations:</b>			
0001	General Fund	\$296,538	\$326,586	\$323,619
0004	Breast Cancer Fund	758	812	819
0022	State Emergency Telephone Number Account	1,058	1,633	1,632
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	25,646	28,463	28,591
0070	Occupational Lead Poisoning Prevention Account	799	855	869
0080	Childhood Lead Poisoning Prevention Fund	418	608	616
0230	Cigarette and Tobacco Products Surtax Fund	9,387	10,087	10,154
0320	Oil Spill Prevention and Administration Fund	259	475	671
0387	Integrated Waste Management Account, Integrated Waste Management Fund	403	567	575
0439	Underground Storage Tank Cleanup Fund	3,252	3,589	3,627
0465	Energy Resources Programs Account	253	306	308
0623	California Children and Families First Trust Fund	16,589	17,811	17,939
0890	Federal Trust Fund	82	439	435
0965	Timber Tax Fund	1,685	2,427	2,468
0995	Reimbursements	172,199	167,064	165,564
3015	Gas Consumption Surcharge Fund	768	892	871
3058	Water Rights Fund	402	496	504
3063	State Responsibility Area Fire Prevention Fund	6,437	9,227	8,697
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,106	5,270	5,344
3067	Cigarette and Tobacco Products Compliance Fund	1,557	1,913	1,985
3212	Timber Regulation and Forest Restoration Fund	881	2,257	2,239
	<b>Totals, State Operations</b>	<b>\$543,477</b>	<b>\$581,777</b>	<b>\$577,527</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570025</b>	<b>County Assessment Standards Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$9,495	\$10,171	\$10,180
	<b>Totals, State Operations</b>	<b>\$9,495</b>	<b>\$10,171</b>	<b>\$10,180</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570050</b>	<b>State-Assessed Property Program</b>			
	<b>State Operations:</b>			
0001	General Fund	\$7,815	\$9,237	\$9,169
0995	Reimbursements	428	607	607
	<b>Totals, State Operations</b>	<b>\$8,243</b>	<b>\$9,844</b>	<b>\$9,776</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570075</b>	<b>Timber Tax Program</b>			
	<b>State Operations:</b>			
0965	Timber Tax Fund	\$1,685	\$2,427	\$2,468

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## 0860 State Board of Equalization - Continued

		2013-14*	2014-15*	2015-16*
<b>Totals, State Operations</b>		<b>\$1,685</b>	<b>\$2,427</b>	<b>\$2,468</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570100</b>	<b>Sales and Use Tax Program</b>			
<b>State Operations:</b>				
0001	General Fund	\$265,906	\$297,141	\$294,264
0995	Reimbursements	<u>165,799</u>	<u>159,208</u>	<u>157,702</u>
<b>Totals, State Operations</b>		<b>\$431,705</b>	<b>\$456,349</b>	<b>\$451,966</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570125</b>	<b>Hazardous Substances Tax Program</b>			
<b>State Operations:</b>				
0995	Reimbursements	<u>\$4,294</u>	<u>\$5,019</u>	<u>\$5,023</u>
<b>Totals, State Operations</b>		<b>\$4,294</b>	<b>\$5,019</b>	<b>\$5,023</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570150</b>	<b>Alcoholic Beverage Tax Program</b>			
<b>State Operations:</b>				
0001	General Fund	<u>\$2,294</u>	<u>\$2,864</u>	<u>\$2,838</u>
<b>Totals, State Operations</b>		<b>\$2,294</b>	<b>\$2,864</b>	<b>\$2,838</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570175</b>	<b>Tire Recycling Fee Program</b>			
<b>State Operations:</b>				
0995	Reimbursements	<u>\$1,366</u>	<u>\$1,742</u>	<u>\$1,743</u>
<b>Totals, State Operations</b>		<b>\$1,366</b>	<b>\$1,742</b>	<b>\$1,743</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570200</b>	<b>Cigarette and Tobacco Products Tax Program</b>			
<b>State Operations:</b>				
0001	General Fund	\$3,416	\$3,767	\$3,758
0004	Breast Cancer Fund	570	622	628
0230	Cigarette and Tobacco Products Surtax Fund	7,075	7,711	7,759
0623	California Children and Families First Trust Fund	<u>11,967</u>	<u>13,059</u>	<u>13,145</u>
<b>Totals, State Operations</b>		<b>\$23,028</b>	<b>\$25,159</b>	<b>\$25,290</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570225</b>	<b>Cigarette and Tobacco Products Licensing Program</b>			
<b>State Operations:</b>				
0001	General Fund	\$925	\$951	\$951
0004	Breast Cancer Fund	188	190	191
0230	Cigarette and Tobacco Products Surtax Fund	2,312	2,376	2,395
0623	California Children and Families First Trust Fund	4,622	4,752	4,794
3067	Cigarette and Tobacco Products Compliance Fund	<u>1,557</u>	<u>1,913</u>	<u>1,985</u>
<b>Totals, State Operations</b>		<b>\$9,604</b>	<b>\$10,182</b>	<b>\$10,316</b>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>0570250</b>	<b>Transportation Fund Tax Program</b>			
<b>State Operations:</b>				
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$25,646	\$28,463	\$28,591
0890	Federal Trust Fund	<u>82</u>	<u>439</u>	<u>435</u>
<b>Totals, State Operations</b>		<b>\$25,728</b>	<b>\$28,902</b>	<b>\$29,026</b>
<b>SUBPROGRAM REQUIREMENTS</b>				

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## 0860 State Board of Equalization - Continued

	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>0570275 Occupational Lead Poisoning Prevention Fee Program</b>			
<b>State Operations:</b>			
0070 Occupational Lead Poisoning Prevention Account	\$799	\$855	\$869
<b>Totals, State Operations</b>	<b>\$799</b>	<b>\$855</b>	<b>\$869</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570300 Integrated Waste Management Program</b>			
<b>State Operations:</b>			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$403	\$567	\$575
<b>Totals, State Operations</b>	<b>\$403</b>	<b>\$567</b>	<b>\$575</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570325 Underground Storage Tank Fee Program</b>			
<b>State Operations:</b>			
0439 Underground Storage Tank Cleanup Fund	\$3,252	\$3,589	\$3,627
<b>Totals, State Operations</b>	<b>\$3,252</b>	<b>\$3,589</b>	<b>\$3,627</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570350 Oil Spill Prevention Program</b>			
<b>State Operations:</b>			
0320 Oil Spill Prevention and Administration Fund	\$259	\$475	\$671
<b>Totals, State Operations</b>	<b>\$259</b>	<b>\$475</b>	<b>\$671</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570375 Energy Resources Surcharge Program</b>			
<b>State Operations:</b>			
0465 Energy Resources Programs Account	\$253	\$306	\$308
<b>Totals, State Operations</b>	<b>\$253</b>	<b>\$306</b>	<b>\$308</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570400 Annual Water Rights Fee Program</b>			
<b>State Operations:</b>			
3058 Water Rights Fund	\$402	\$496	\$504
<b>Totals, State Operations</b>	<b>\$402</b>	<b>\$496</b>	<b>\$504</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570425 Childhood Lead Poisoning Prevention Fee Program</b>			
<b>State Operations:</b>			
0080 Childhood Lead Poisoning Prevention Fund	\$418	\$608	\$616
<b>Totals, State Operations</b>	<b>\$418</b>	<b>\$608</b>	<b>\$616</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570450 Marine Invasive Species Program</b>			
<b>State Operations:</b>			
0995 Reimbursements	\$312	\$488	\$489
<b>Totals, State Operations</b>	<b>\$312</b>	<b>\$488</b>	<b>\$489</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570475 Fire Prevention Fee Program</b>			
<b>State Operations:</b>			
0001 General Fund	\$3,392	\$-	\$-
3063 State Responsibility Area Fire Prevention Fund	6,437	9,227	8,697
<b>Totals, State Operations</b>	<b>\$9,829</b>	<b>\$9,227</b>	<b>\$8,697</b>

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## 0860 State Board of Equalization - Continued

	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570500</b>	<b>Emergency Telephone Users Surcharge Program</b>		
	<b>State Operations:</b>		
0022	\$1,058	\$1,633	\$1,632
	<b>\$1,058</b>	<b>\$1,633</b>	<b>\$1,632</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570525</b>	<b>E-Waste Recycling Fee Program</b>		
	<b>State Operations:</b>		
3065	\$4,106	\$5,270	\$5,344
	<b>\$4,106</b>	<b>\$5,270</b>	<b>\$5,344</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570550</b>	<b>Lumber Fee Program</b>		
	<b>State Operations:</b>		
3212	\$881	\$2,257	\$2,239
	<b>\$881</b>	<b>\$2,257</b>	<b>\$2,239</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570575</b>	<b>Insurance Tax Program</b>		
	<b>State Operations:</b>		
0001	\$321	\$318	\$319
	<b>\$321</b>	<b>\$318</b>	<b>\$319</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570600</b>	<b>Natural Gas Surcharge Program</b>		
	<b>State Operations:</b>		
3015	\$768	\$892	\$871
	<b>\$768</b>	<b>\$892</b>	<b>\$871</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>0570625</b>	<b>Appeals from Other Governmental Programs</b>		
	<b>State Operations:</b>		
0001	\$2,974	\$2,137	\$2,140
	<b>\$2,974</b>	<b>\$2,137</b>	<b>\$2,140</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>9900</b>	<b>ADMINISTRATION - TOTAL</b>		
	<b>State Operations:</b>		
0995	\$26	\$417	\$417
	<b>\$26</b>	<b>\$417</b>	<b>\$417</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>		
	<b>State Operations:</b>		
0001	\$-	\$-	\$62,616
0995	-	417	417
	<b>\$-</b>	<b>\$417</b>	<b>\$63,033</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900200</b>	<b>Administration - Distributed</b>		
	<b>State Operations:</b>		
0001	\$-	\$-	\$-62,616
0995	26	-	-
	<b>\$26</b>	<b>\$-</b>	<b>\$-62,616</b>

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**0860 State Board of Equalization - Continued**

	2013-14*	2014-15*	2015-16*
<b>TOTALS, EXPENDITURES</b>			
State Operations	543,503	582,194	577,944
<b>Totals, Expenditures</b>	<b>\$543,503</b>	<b>\$582,194</b>	<b>\$577,944</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	4,533.1	4,848.1	4,828.5	\$278,530	\$298,720	\$298,042
Total Adjustments	-	0.5	1.8	-	5,915	6,187
<b>Net Totals, Salaries and Wages</b>	<b>4,533.1</b>	<b>4,848.6</b>	<b>4,830.3</b>	<b>\$278,530</b>	<b>\$304,635</b>	<b>\$304,229</b>
Staff Benefits	-	-	-	120,921	130,922	130,946
<b>Totals, Personal Services</b>	<b>4,533.1</b>	<b>4,848.6</b>	<b>4,830.3</b>	<b>\$399,451</b>	<b>\$435,557</b>	<b>\$435,175</b>
OPERATING EXPENSES AND EQUIPMENT				\$144,052	\$146,637	\$142,769
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$543,503</b>	<b>\$582,194</b>	<b>\$577,944</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$316,648	\$317,144	\$323,619
Allocation for employee compensation	-	3,179	-
Allocation for staff benefits	-	1,410	-
Allocation for staff benefits - reimbursements	-	-1	-
Section 3.60 pension contribution adjustment	-	4,854	-
Chapters 69 and 70, Statutes of 2013	196	-	-
Prior Year Balances Available:			
Chapter 14, Statutes of 2011	1	-	-
Chapter 7, Statutes of 2011	1	-	-
<b>Totals Available</b>	<b>\$316,846</b>	<b>\$326,586</b>	<b>\$323,619</b>
Unexpended balance, estimated savings	-20,308	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$296,538</b>	<b>\$326,586</b>	<b>\$323,619</b>
<b>0004 Breast Cancer Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$813	\$803	\$819
Allocation for employee compensation	-	3	-
Allocation for staff benefits	-	1	-
Section 3.60 pension contribution adjustment	-	5	-
<b>Totals Available</b>	<b>\$813</b>	<b>\$812</b>	<b>\$819</b>
Unexpended balance, estimated savings	-55	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$758</b>	<b>\$812</b>	<b>\$819</b>
<b>0022 State Emergency Telephone Number Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,586	\$1,576	\$1,632
Allocation for employee compensation	-	20	-

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## 0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
Allocation for staff benefits	-	7	-
Section 3.60 pension contribution adjustment	-	30	-
<b>Totals Available</b>	<b>\$1,586</b>	<b>\$1,633</b>	<b>\$1,632</b>
Unexpended balance, estimated savings	-528	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,058</b>	<b>\$1,633</b>	<b>\$1,632</b>
<b>0061 Motor Vehicle Fuel Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$27,813	\$27,782	\$28,591
Allocation for employee compensation	-	226	-
Allocation for staff benefits	-	103	-
Section 3.60 pension contribution adjustment	-	352	-
<b>Totals Available</b>	<b>\$27,813</b>	<b>\$28,463</b>	<b>\$28,591</b>
Unexpended balance, estimated savings	-2,167	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$25,646</b>	<b>\$28,463</b>	<b>\$28,591</b>
<b>0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
011 Budget Act appropriation	(\$1,751)	(-)	(-)
011 Budget Act appropriation (Transfer to the General Fund)	(-)	(1)	(-)
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0070 Occupational Lead Poisoning Prevention Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$845	\$844	\$869
Allocation for employee compensation	-	3	-
Allocation for staff benefits	-	2	-
Section 3.60 pension contribution adjustment	-	6	-
<b>Totals Available</b>	<b>\$845</b>	<b>\$855</b>	<b>\$869</b>
Unexpended balance, estimated savings	-46	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$799</b>	<b>\$855</b>	<b>\$869</b>
<b>0080 Childhood Lead Poisoning Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$594	\$596	\$616
Allocation for employee compensation	-	4	-
Allocation for staff benefits	-	2	-
Section 3.60 pension contribution adjustment	-	6	-
<b>Totals Available</b>	<b>\$594</b>	<b>\$608</b>	<b>\$616</b>
Unexpended balance, estimated savings	-176	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$418</b>	<b>\$608</b>	<b>\$616</b>
<b>0230 Cigarette and Tobacco Products Surtax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10,081	\$9,970	\$10,154
Allocation for employee compensation	-	40	-
Allocation for staff benefits	-	18	-
Section 3.60 pension contribution adjustment	-	59	-
<b>Totals Available</b>	<b>\$10,081</b>	<b>\$10,087</b>	<b>\$10,154</b>
Unexpended balance, estimated savings	-694	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9,387</b>	<b>\$10,087</b>	<b>\$10,154</b>
<b>0320 Oil Spill Prevention and Administration Fund</b>			
APPROPRIATIONS			

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**0860 State Board of Equalization - Continued**

<b>1 STATE OPERATIONS</b>	<b>2013-14*†</b>	<b>2014-15*</b>	<b>2015-16*</b>
001 Budget Act appropriation	\$303	\$301	\$671
Adjustment per Chapter 35, Statutes of 2014, Section 192	-	153	-
Allocation for employee compensation	-	8	-
Allocation for staff benefits	-	2	-
Section 3.60 pension contribution adjustment	-	11	-
<b>Totals Available</b>	<b>\$303</b>	<b>\$475</b>	<b>\$671</b>
Unexpended balance, estimated savings	-44	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$259</b>	<b>\$475</b>	<b>\$671</b>
<b>0387 Integrated Waste Management Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$549	\$547	\$575
Allocation for employee compensation	-	6	-
Allocation for staff benefits	-	4	-
Section 3.60 pension contribution adjustment	-	10	-
<b>Totals Available</b>	<b>\$549</b>	<b>\$567</b>	<b>\$575</b>
Unexpended balance, estimated savings	-146	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$403</b>	<b>\$567</b>	<b>\$575</b>
<b>0439 Underground Storage Tank Cleanup Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,532	\$3,523	\$3,627
Allocation for employee compensation	-	21	-
Allocation for staff benefits	-	10	-
Section 3.60 pension contribution adjustment	-	35	-
<b>Totals Available</b>	<b>\$3,532</b>	<b>\$3,589</b>	<b>\$3,627</b>
Unexpended balance, estimated savings	-280	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$3,252</b>	<b>\$3,589</b>	<b>\$3,627</b>
<b>0465 Energy Resources Programs Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$300	\$297	\$308
Allocation for employee compensation	-	3	-
Allocation for staff benefits	-	2	-
Section 3.60 pension contribution adjustment	-	4	-
<b>Totals Available</b>	<b>\$300</b>	<b>\$306</b>	<b>\$308</b>
Unexpended balance, estimated savings	-47	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$253</b>	<b>\$306</b>	<b>\$308</b>
<b>0623 California Children and Families First Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,797	\$17,578	\$17,939
Allocation for employee compensation	-	80	-
Allocation for staff benefits	-	35	-
Section 3.60 pension contribution adjustment	-	118	-
<b>Totals Available</b>	<b>\$17,797</b>	<b>\$17,811</b>	<b>\$17,939</b>
Unexpended balance, estimated savings	-1,208	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$16,589</b>	<b>\$17,811</b>	<b>\$17,939</b>
<b>0890 Federal Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$82	\$439	\$435
<b>TOTALS, EXPENDITURES</b>	<b>\$82</b>	<b>\$439</b>	<b>\$435</b>

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## 0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
<b>0965 Timber Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,446	\$2,407	\$2,468
Allocation for employee compensation	-	6	-
Allocation for staff benefits	-	4	-
Section 3.60 pension contribution adjustment	-	10	-
<b>Totals Available</b>	<b>\$2,446</b>	<b>\$2,427</b>	<b>\$2,468</b>
Unexpended balance, estimated savings	-761	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,685</b>	<b>\$2,427</b>	<b>\$2,468</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$172,225	\$167,481	\$165,981
<b>TOTALS, EXPENDITURES</b>	<b>\$172,225</b>	<b>\$167,481</b>	<b>\$165,981</b>
<b>3015 Gas Consumption Surcharge Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$864	\$879	\$871
Allocation for employee compensation	-	5	-
Allocation for staff benefits	-	1	-
Section 3.60 pension contribution adjustment	-	7	-
<b>Totals Available</b>	<b>\$864</b>	<b>\$892</b>	<b>\$871</b>
Unexpended balance, estimated savings	-96	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$768</b>	<b>\$892</b>	<b>\$871</b>
<b>3058 Water Rights Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$484	\$484	\$504
Allocation for employee compensation	-	4	-
Allocation for staff benefits	-	2	-
Section 3.60 pension contribution adjustment	-	6	-
<b>Totals Available</b>	<b>\$484</b>	<b>\$496</b>	<b>\$504</b>
Unexpended balance, estimated savings	-82	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$402</b>	<b>\$496</b>	<b>\$504</b>
<b>3063 State Responsibility Area Fire Prevention Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,439	\$8,882	\$8,697
Allocation for employee compensation	-	112	-
Allocation for staff benefits	-	45	-
Section 3.60 pension contribution adjustment	-	188	-
<b>Totals Available</b>	<b>\$6,439</b>	<b>\$9,227</b>	<b>\$8,697</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,437</b>	<b>\$9,227</b>	<b>\$8,697</b>
<b>3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,147	\$5,117	\$5,344
Allocation for employee compensation	-	50	-
Allocation for staff benefits	-	22	-
Section 3.60 pension contribution adjustment	-	81	-
<b>Totals Available</b>	<b>\$5,147</b>	<b>\$5,270</b>	<b>\$5,344</b>

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**0860 State Board of Equalization - Continued**

<b>1 STATE OPERATIONS</b>	<b>2013-14*†</b>	<b>2014-15*</b>	<b>2015-16*</b>
Unexpended balance, estimated savings	-1,041	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,106</b>	<b>\$5,270</b>	<b>\$5,344</b>
<b>3067 Cigarette and Tobacco Products Compliance Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,557	\$1,622	\$1,985
Allocation for employee compensation	-	105	-
Allocation for staff benefits	-	48	-
Section 3.60 pension contribution adjustment	-	138	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1,557</b>	<b>\$1,913</b>	<b>\$1,985</b>
<b>3212 Timber Regulation and Forest Restoration Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,376	\$2,209	\$2,239
Allocation for employee compensation	-	15	-
Allocation for staff benefits	-	7	-
Section 3.60 pension contribution adjustment	-	26	-
<b>Totals Available</b>	<b>\$2,376</b>	<b>\$2,257</b>	<b>\$2,239</b>
Unexpended balance, estimated savings	-1,495	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$881</b>	<b>\$2,257</b>	<b>\$2,239</b>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$543,503</b>	<b>\$582,194</b>	<b>\$577,944</b>

**FUND CONDITION STATEMENTS**

	<b>2013-14*</b>	<b>2014-15*</b>	<b>2015-16*</b>
<b>0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund<sup>§</sup></b>			
BEGINNING BALANCE	\$1,752	1	-
Adjusted Beginning Balance	\$1,752	\$1	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Motor Vehicle Transportation Tax Account, Transportation Tax Fund (0063) to General Fund (0001) per Budget Act Item 0860-011-0063, Budget Acts of 2013 and 2014	-1,751	-1	-
Total Revenues, Transfers, and Other Adjustments	\$-1,751	\$-1	-
Total Resources	\$1	-	-
FUND BALANCE	\$1	-	-
Reserve for economic uncertainties	1	-	-
<b>0965 Timber Tax Fund<sup>¶</sup></b>			
BEGINNING BALANCE	\$2,127	\$2,332	-
Prior Year Adjustments	601	-	-
Adjusted Beginning Balance	\$2,728	\$2,332	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	8,535	7,000	\$7,000
Total Revenues, Transfers, and Other Adjustments	\$8,535	\$7,000	\$7,000
Total Resources	\$11,263	\$9,332	\$7,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1	-	-
0860 State Board of Equalization (State Operations)	1,687	2,427	2,468
8880 Financial Information System for California (State Operations)	-	2	4

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.

**0860 State Board of Equalization - Continued**

	2013-14*	2014-15*	2015-16*
9350 Shared Revenues (Local Assistance)	7,243	6,903	4,528
Total Expenditures and Expenditure Adjustments	<u>\$8,931</u>	<u>\$9,332</u>	<u>\$7,000</u>
FUND BALANCE	\$2,332	-	-
Reserve for economic uncertainties	2,332	-	-
<b>3067 Cigarette and Tobacco Products Compliance Fund <sup>s</sup></b>			
BEGINNING BALANCE	\$8,760	\$9,003	\$8,556
Prior Year Adjustments	<u>-14</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$8,746	\$9,003	\$8,556
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	1,798	1,466	1,466
4163000 Investment Income - Surplus Money Investments	4	-	-
4171100 Cost Recoveries - Other	1	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	<u>19</u>	<u>-</u>	<u>-</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$1,822</u>	<u>\$1,466</u>	<u>\$1,466</u>
Total Resources	\$10,568	\$10,469	\$10,022
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1	-	-
0860 State Board of Equalization (State Operations)	1,559	1,912	1,985
8880 Financial Information System for California (State Operations)	<u>5</u>	<u>1</u>	<u>3</u>
Total Expenditures and Expenditure Adjustments	<u>\$1,565</u>	<u>\$1,913</u>	<u>\$1,988</u>
FUND BALANCE	\$9,003	\$8,556	\$8,034
Reserve for economic uncertainties	9,003	8,556	8,034

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
<b>Totals, Authorized Positions</b>	4,533.1	4,848.1	4,828.5	\$278,530	\$298,720	\$298,042
<b>Salary and Other Adjustments</b>	<u>-</u>	<u>0.5</u>	<u>1.8</u>	<u>-</u>	<u>5,915</u>	<u>6,187</u>
<b>Totals, Adjustments</b>	<u>-</u>	<u>0.5</u>	<u>1.8</u>	<u>\$-</u>	<u>\$5,915</u>	<u>\$6,187</u>
<b>TOTALS, SALARIES AND WAGES</b>	<u>4,533.1</u>	<u>4,848.6</u>	<u>4,830.3</u>	<u>\$278,530</u>	<u>\$304,635</u>	<u>\$304,229</u>

\* Dollars in thousands, except in Salary Range. Numbers may not add or match to other statements due to rounding of budget details.

† Past year appropriations are net of subsequent budget adjustments.