

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 the 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		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
0570025 County Assessment Standards Program	84.0	70.8	71.5	\$10,193	\$10,536	\$10,566
0570050 State-Assessed Property Program	66.0	71.0	72.5	8,458	9,944	10,253
0570075 Timber Tax Program	14.0	10.0	9.9	1,726	2,494	2,498
0570100 Sales and Use Tax Program	3,796.2	3,392.7	3,471.7	446,112	463,909	480,204
0570125 Hazardous Substances Tax Program	41.6	40.4	40.8	4,585	5,170	5,207
0570150 Alcoholic Beverage Tax Program	22.8	19.1	19.5	2,438	2,912	3,024
0570175 Tire Recycling Fee Program	16.8	15.6	15.8	1,625	1,788	1,805
0570200 Cigarette and Tobacco Products Tax Program	100.8	95.9	98.1	22,455	25,670	26,248
0570225 Cigarette and Tobacco Products Licensing Program	73.4	67.1	67.7	9,848	10,573	10,688
0570250 Transportation Fund Tax Program	194.6	147.7	154.0	27,140	29,557	31,724
0570275 Occupational Lead Poisoning Prevention Fee Program	8.0	7.1	7.2	781	892	901
0570300 Integrated Waste Management Program	4.0	4.4	4.4	506	590	611
0570325 Underground Storage Tank Fee Program	28.5	25.2	25.7	3,279	3,705	3,840
0570350 Oil Spill Prevention Program	1.8	3.1	3.2	285	688	710
0570375 Energy Resources Surcharge Program	1.8	2.1	2.1	262	315	338
0570400 Annual Water Rights Fee Program	3.5	4.2	4.2	407	516	524
0570425 Childhood Lead Poisoning Prevention Fee Program	3.3	4.5	4.4	454	631	629
0570450 Marine Invasive Species Program	3.1	3.4	3.5	365	502	504
0570475 Fire Prevention Fee Program	72.3	68.2	61.2	9,371	9,068	8,501
0570500 Emergency Telephone Users Surcharge Program	9.0	11.6	11.8	1,230	1,783	1,909
0570525 E-Waste Recycling Fee Program	34.0	32.2	32.8	4,197	5,423	5,521
0570550 Lumber Fee Program	5.6	14.4	14.4	1,234	2,261	2,069
0570575 Insurance Tax Program	2.3	1.9	1.9	308	329	330
0570600 Natural Gas Surcharge Program	4.7	3.7	4.2	788	889	1,066
0570625 Appeals from Other Governmental Programs	22.1	13.3	13.5	3,234	2,323	2,342
0570650 Prepaid Mobile Telephony Program	-	20.7	23.2	-	5,654	3,848
0570675 Regional Railroad Accident Preparedness and Immediate Response Program	-	2.4	2.3	-	821	579
9900100 Administration	-	469.4	474.2	32	64,896	65,632
9900200 Administration - Distributed	-	-	-	-	-64,479	-65,215
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	4,614.2	4,622.1	4,715.6	\$561,313	\$599,360	\$616,856
FUNDING				2014-15*	2015-16*	2016-17*
0001 General Fund				\$298,948	\$308,643	\$327,584
0004 Breast Cancer Fund				738	826	722
0022 State Emergency Telephone Number Account				1,230	1,783	1,909
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				27,002	29,122	31,287
0070 Occupational Lead Poisoning Prevention Account				781	892	901
0080 Childhood Lead Poisoning Prevention Fund				454	631	629
0230 Cigarette and Tobacco Products Surtax Fund				9,162	10,254	8,954
0320 Oil Spill Prevention and Administration Fund				285	688	710

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FUNDING	2014-15*	2015-16*	2016-17*
0387 Integrated Waste Management Account, Integrated Waste Management Fund	506	590	611
0439 Underground Storage Tank Cleanup Fund	3,279	3,705	3,840
0465 Energy Resources Programs Account	262	315	338
0623 California Children and Families First Trust Fund	16,215	18,138	15,506
0890 Federal Trust Fund	138	435	437
0965 Timber Tax Fund	1,726	2,494	2,498
0995 Reimbursements	182,821	194,791	191,310
3015 Gas Consumption Surcharge Fund	788	889	1,066
3058 Water Rights Fund	407	516	524
3063 State Responsibility Area Fire Prevention Fund	9,227	9,068	8,501
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,197	5,423	5,521
3067 Cigarette and Tobacco Products Compliance Fund	1,913	2,242	7,512
3212 Timber Regulation and Forest Restoration Fund	1,234	2,261	2,069
3251 Prepaid Mobile Telephony Services Surcharge Fund	-	2,371	2,089
3260 Regional Railroad Accident Preparedness and Immediate Response Fund	-	-	579
3270 Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,759
TOTALS, EXPENDITURES, ALL FUNDS	\$561,313	\$599,360	\$616,856

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, 407-408.4, 423, 452, 480.1, 480.2, 480.4, 601, 602, 615, 618, 670-673, 1153, 1254, 1366, 1603, 1650, 1716, 1717.1, 1815-1817, 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 100-100.96, 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 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 Sections 32001-32557, and Business and Professions Code Sections 23000-23673.

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0570175-Tire Recycling Fee Program:

Revenue & Taxation Code 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 Sections 30001-30483, 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 Sections 104555-104558.

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 and 104557, Penal Code Section 830.11, Revenue and Taxation Code Sections 30019, 30140-30149, 30155-30159, 30165.1, 30166.1, 30168, 30177.5, 30210-30215, 30355-30358, 30435, 30436, 30449, 30471, 30473, 30473.5, 30474, 30474.1, 30475, 30481, and 30482.

0570250-Transportation Fund Tax Program:

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

0570275-Occupational Lead Poisoning Prevention Fee Program:

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

0570300-Integrated Waste Management Program:

Revenue and Taxation Code Sections 45001-45984, and Public Resource Code Sections 40000-48008.

0570325-Underground Storage Tank Fee Program:

Revenue and Taxation Code Sections 50101-50162, and Health and Safety Code Sections 25280-25299.99.

0570350-Oil Spill Prevention Program:

Revenue and Taxation Code Sections 46001-46751, and Government Code Sections 8670.1 and 8670.73.

0570375-Energy Resources Surcharge Program:

Revenue and Taxation Code Sections 40001-40216.

0570400-Annual Water Rights Fee Program:

Water Code Sections 1525-1552, 13050-13160.1, and Revenue and Taxation Code Sections 55001-55381.

0570425-Childhood Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651, and Health & Safety Code Sections 105275-105310.

0570450-Marine Invasive Species Fee Program:

Revenue and Taxation Code Sections 44000-44007 and 55001-55381, and Public Resource Code Sections 71200-71271.

0570475-Fire Prevention Fee Program:

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

0570500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code 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 Sections 55001-55381.

0570550-Lumber Fee Program:

California Public Resources Code, Section 4629.5.

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0570575-Insurance Tax Program:

Constitution Article XIII, Section 28, Revenue and Taxation Code 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 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.

0570650-Prepaid Mobile Telephony Services Surcharge Program:

Revenue and Taxation Code Sections 42001-42024 and 42100-42111.

0570675-Regional Railroad Accident Preparedness and Immediate Response Program:

Government Code, Title 2, Division 1, Chapter 7, Article 3.9, Sections 8574.30-8574.48

DETAILED BUDGET ADJUSTMENTS

	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• CROS Project Implementation	\$-	\$-	-	\$9,379	\$2,600	29.5
• Appeals Division's Business Taxes Program and Settlement Workload	-	-	-	3,291	1,893	30.0
• CROS Project Implementation Reimbursements	-	-	-	-	5,530	13.6
• Permanent Establishment of Fire Prevention Fee Limited Term Positions	-	-	-	-	1,421	15.8
• Prepaid Mobile Telephony Surcharge Implementation (AB 1717)	-	-	-	-	1,415	3.7
• Joint Operations Center - Ensuring Fuel Tax Compliance	-	-	-	-	296	2.0
• Regional Railroad Accident Preparedness and Immediate Response Program Reimbursement	-	821	2.4	-	-8	-0.1
• BOE Audit and Reporting Reimbursements	-	-	-	-	-268	-4.0
• Regional Railroad Accident Preparedness and Immediate Response Program	-	-	-	-16	499	1.4
• BOE Audit and Reporting	-	-	-	-450	-80	-7.0
• Cigarette and Tobacco Compliance Fund Reallocation	-	-	-	-590	590	-
Totals, Workload Budget Change Proposals	\$-	\$821	2.4	\$11,614	\$13,888	84.9
Other Workload Budget Adjustments						
• Expenditure by Category Redistribution	\$6,599	\$737	-	\$6,608	\$485	-
• Salary Adjustments	4,454	3,260	-	4,506	3,295	-
• Benefit Adjustments	2,598	1,880	-	3,424	2,474	-
• Retirement Rate Adjustments	1,563	1,136	-	1,563	1,136	-

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	2015-16*			2016-17*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Pro Rata	-	-	-	-	509	-
• SWCAP	-	-	-	-	6	-
• Lease Revenue Debt Service Adjustment	-29	-	-	-98	-	-
• Budget Position Transparency	-6,599	-737	-232.9	-6,608	-485	-173.5
• Miscellaneous Baseline Adjustments	-23,562	23,562	-	-13,991	11,083	-45.0
Totals, Other Workload Budget Adjustments	-\$14,976	\$29,838	-232.9	-\$4,596	\$18,503	-218.5
Totals, Workload Budget Adjustments	-\$14,976	\$30,659	-230.5	\$7,018	\$32,391	-133.6
Totals, Budget Adjustments	-\$14,976	\$30,659	-230.5	\$7,018	\$32,391	-133.6

PROGRAM DESCRIPTIONS

0570025 - COUNTY ASSESSMENT STANDARDS PROGRAM

This program carries out the BOE's constitutional and statutory responsibilities that all taxable properties are enrolled and assessed, providing consultation and services to the County Assessors and their staff. In addition, the Board through this program oversees the 58 County Assessors to validate property tax assessments conform with state 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 Use Tax (cities/counties).

0570125 - HAZARDOUS SUBSTANCES TAX PROGRAM

These programs provide 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 (CalRecycle) 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.

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0860 State Board of Equalization - Continued**0570225 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM**

This program provides revenue for the Cigarette and Tobacco Products Compliance Fund, which is used to implement, enforce, and administer the provisions of the California Cigarette and Tobacco Licensing Act. The purpose of the Act is to reduce 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.

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 state is 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 CalRecycle.

0570325 - UNDERGROUND STORAGE TANK FEE PROGRAM

This program provides revenue for the Underground Storage Tank (UST) Cleanup Fund in the State Treasury. BOE collects a fee for each gallon of petroleum placed in USTs for the Petroleum Underground Storage Tank Financing Account. This revenue provides funding to monitor and regulate underground storage tanks containing petroleum, reimburse businesses for the cleanup of leaking USTs, and protect human health and the environment.

0570350 - OIL SPILL PREVENTION PROGRAM

This program provides revenue to the Department of Fish and Wildlife, which is deposited into the Oil Spill Prevention and Administration Fund. Fees are collected 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, contain, and cleanup oil spills.

0570375 - ENERGY RESOURCES SURCHARGE PROGRAM

This program provides revenue for the Energy Resource Surcharge Fund and is used to support the State Energy Resources Conservation and Development Commission. The revenue is generated by administering a surcharge on consumers of electrical energy purchased from 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 State Water Resources Control Board.

0570425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. 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 prevent or minimize 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

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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 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 for the State Emergency Telephone Number Account. Revenue generated by this program funds the State's "911" emergency telephone system by administering a surcharge on intrastate telephone and Voice over Internet Protocol (VoIP) communication services.

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 CalRecycle by imposing a recycling fee upon the retail sale or lease of new or refurbished video display devices identified by the Department of Toxic Substances as 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 provides revenue to the Insurance Tax Fund. Revenue is generated from taxes assessed on insurance premiums, underwriting profits from ocean marine insurance, and retaliatory assessments levied on "foreign" insurers. The taxes collected are used to pay refunds or transferred to the General 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 written request 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.

0570650 - PREPAID MOBILE TELEPHONY PROGRAM

This program provides revenue to the Prepaid Mobile Telephony Services (MTS) Surcharge Fund and the Local Charges for the Prepaid MTS Fund. The revenue funds the State Emergency Telephone Number Account, universal service funds and local funds. A surcharge is imposed on each consumer of prepaid mobile telephony services at the retail level.

0570675 - REGIONAL RAILROAD ACCIDENT PREPAREDNESS AND IMMEDIATE RESPONSE PROGRAM

This program provides revenue to the Governor's Office of Emergency Services, to prepare for and provide immediate onsite response related to a large-scale release of hazardous materials from a rail car or a railroad accident involving a rail car. The revenues are deposited into the Regional Railroad Accident Preparedness and Immediate Response Fund. Fees are collected on the top 25 most hazardous material commodities transported by rail car within California. The fee provides funding to pay for the planning, developing, support, and maintenance of various aspects of regional, state, and local emergency response programs, teams, specialized equipment, supplies, and training to prepare for such an occurrence.

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

PROGRAM REQUIREMENTS	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
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		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
0570	ADMINISTRATION OF THE BOARD OF EQUALIZATION			
	State Operations:			
0001	General Fund	\$298,948	\$308,643	\$327,584
0004	Breast Cancer Fund	738	826	722
0022	State Emergency Telephone Number Account	1,230	1,783	1,909
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	27,002	29,122	31,287
0070	Occupational Lead Poisoning Prevention Account	781	892	901
0080	Childhood Lead Poisoning Prevention Fund	454	631	629
0230	Cigarette and Tobacco Products Surtax Fund	9,162	10,254	8,954
0320	Oil Spill Prevention and Administration Fund	285	688	710
0387	Integrated Waste Management Account, Integrated Waste Management Fund	506	590	611
0439	Underground Storage Tank Cleanup Fund	3,279	3,705	3,840
0465	Energy Resources Programs Account	262	315	338
0623	California Children and Families First Trust Fund	16,215	18,138	15,506
0890	Federal Trust Fund	138	435	437
0965	Timber Tax Fund	1,726	2,494	2,498
0995	Reimbursements	182,789	194,374	190,893
3015	Gas Consumption Surcharge Fund	788	889	1,066
3058	Water Rights Fund	407	516	524
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3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	4,197	5,423	5,521
3067	Cigarette and Tobacco Products Compliance Fund	1,913	2,242	7,512
3212	Timber Regulation and Forest Restoration Fund	1,234	2,261	2,069
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	2,371	2,089
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	-	-	579
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,759
	Totals, State Operations	\$561,281	\$598,943	\$616,439
	SUBPROGRAM REQUIREMENTS			
0570025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$10,193	\$10,536	\$10,566
	Totals, State Operations	\$10,193	\$10,536	\$10,566
	SUBPROGRAM REQUIREMENTS			
0570050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$8,185	\$9,337	\$9,646
0995	Reimbursements	273	607	607
	Totals, State Operations	\$8,458	\$9,944	\$10,253
	SUBPROGRAM REQUIREMENTS			
0570075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$1,726	\$2,494	\$2,498
	Totals, State Operations	\$1,726	\$2,494	\$2,498

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
SUBPROGRAM REQUIREMENTS				
0570100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$270,171	\$278,423	\$297,434
0995	Reimbursements	<u>175,941</u>	<u>185,486</u>	<u>182,770</u>
	Totals, State Operations	\$446,112	\$463,909	\$480,204
SUBPROGRAM REQUIREMENTS				
0570125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	<u>4,585</u>	<u>5,170</u>	<u>5,207</u>
	Totals, State Operations	\$4,585	\$5,170	\$5,207
SUBPROGRAM REQUIREMENTS				
0570150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	<u>\$2,438</u>	<u>\$2,912</u>	<u>\$3,024</u>
	Totals, State Operations	\$2,438	\$2,912	\$3,024
SUBPROGRAM REQUIREMENTS				
0570175	Tire Recycling Fee Program			
	State Operations:			
0995	Reimbursements	<u>1,625</u>	<u>1,788</u>	<u>1,805</u>
	Totals, State Operations	\$1,625	\$1,788	\$1,805
SUBPROGRAM REQUIREMENTS				
0570200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$3,363	\$3,832	\$3,881
0004	Breast Cancer Fund	556	635	649
0230	Cigarette and Tobacco Products Surtax Fund	6,881	7,859	8,040
0623	California Children and Families First Trust Fund	<u>11,655</u>	<u>13,344</u>	<u>13,678</u>
	Totals, State Operations	\$22,455	\$25,670	\$26,248
SUBPROGRAM REQUIREMENTS				
0570225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
0001	General Fund	\$912	\$951	\$361
0004	Breast Cancer Fund	182	191	73
0230	Cigarette and Tobacco Products Surtax Fund	2,281	2,395	914
0623	California Children and Families First Trust Fund	4,560	4,794	1,828
3067	Cigarette and Tobacco Products Compliance Fund	<u>1,913</u>	<u>2,242</u>	<u>7,512</u>
	Totals, State Operations	\$9,848	\$10,573	\$10,688
SUBPROGRAM REQUIREMENTS				
0570250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$27,002	\$29,122	\$31,287
0890	Federal Trust Fund	<u>138</u>	<u>435</u>	<u>437</u>
	Totals, State Operations	\$27,140	\$29,557	\$31,724
SUBPROGRAM REQUIREMENTS				
0570275	Occupational Lead Poisoning Prevention Fee Program			

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0860 State Board of Equalization - Continued

	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
State Operations:			
0070 Occupational Lead Poisoning Prevention Account	\$781	\$892	\$901
Totals, State Operations	\$781	\$892	\$901
SUBPROGRAM REQUIREMENTS			
0570300 Integrated Waste Management Program			
State Operations:			
0387 Integrated Waste Management Account, Integrated Waste Management Fund	\$506	\$590	\$611
Totals, State Operations	\$506	\$590	\$611
SUBPROGRAM REQUIREMENTS			
0570325 Underground Storage Tank Fee Program			
State Operations:			
0439 Underground Storage Tank Cleanup Fund	\$3,279	\$3,705	\$3,840
Totals, State Operations	\$3,279	\$3,705	\$3,840
SUBPROGRAM REQUIREMENTS			
0570350 Oil Spill Prevention Program			
State Operations:			
0320 Oil Spill Prevention and Administration Fund	\$285	\$688	\$710
Totals, State Operations	\$285	\$688	\$710
SUBPROGRAM REQUIREMENTS			
0570375 Energy Resources Surcharge Program			
State Operations:			
0465 Energy Resources Programs Account	\$262	\$315	\$338
Totals, State Operations	\$262	\$315	\$338
SUBPROGRAM REQUIREMENTS			
0570400 Annual Water Rights Fee Program			
State Operations:			
3058 Water Rights Fund	\$407	\$516	\$524
Totals, State Operations	\$407	\$516	\$524
SUBPROGRAM REQUIREMENTS			
0570425 Childhood Lead Poisoning Prevention Fee Program			
State Operations:			
0080 Childhood Lead Poisoning Prevention Fund	\$454	\$631	\$629
Totals, State Operations	\$454	\$631	\$629
SUBPROGRAM REQUIREMENTS			
0570450 Marine Invasive Species Program			
State Operations:			
0995 Reimbursements	365	502	504
Totals, State Operations	\$365	\$502	\$504
SUBPROGRAM REQUIREMENTS			
0570475 Fire Prevention Fee Program			
State Operations:			
0001 General Fund	\$144	\$-	\$-
3063 State Responsibility Area Fire Prevention Fund	9,227	9,068	8,501
Totals, State Operations	\$9,371	\$9,068	\$8,501
SUBPROGRAM REQUIREMENTS			
0570500 Emergency Telephone Users Surcharge Program			

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0860 State Board of Equalization - Continued

		<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
	State Operations:			
0022	State Emergency Telephone Number Account	\$1,230	\$1,783	\$1,909
	Totals, State Operations	\$1,230	\$1,783	\$1,909
	SUBPROGRAM REQUIREMENTS			
0570525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$4,197	\$5,423	\$5,521
	Totals, State Operations	\$4,197	\$5,423	\$5,521
	SUBPROGRAM REQUIREMENTS			
0570550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$1,234	\$2,261	\$2,069
	Totals, State Operations	\$1,234	\$2,261	\$2,069
	SUBPROGRAM REQUIREMENTS			
0570575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$308	\$329	\$330
	Totals, State Operations	\$308	\$329	\$330
	SUBPROGRAM REQUIREMENTS			
0570600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$788	\$889	\$1,066
	Totals, State Operations	\$788	\$889	\$1,066
	SUBPROGRAM REQUIREMENTS			
0570625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	\$3,234	\$2,323	\$2,342
	Totals, State Operations	\$3,234	\$2,323	\$2,342
	SUBPROGRAM REQUIREMENTS			
0570650	Prepaid Mobile Telephony Program			
	State Operations:			
3251	Prepaid Mobile Telephony Services Surcharge Fund	\$-	\$2,371	\$2,089
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	3,283	1,759
	Totals, State Operations	\$-	\$5,654	\$3,848
	SUBPROGRAM REQUIREMENTS			
0570675	Regional Railroad Accident Preparedness and Immediate Response Program			
	State Operations:			
0995	Reimbursements	-	821	-
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	-	-	579
	Totals, State Operations	\$-	\$821	\$579
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	32	417	417

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0860 State Board of Equalization - Continued

		2014-15*	2015-16*	2016-17*
Totals, State Operations		\$32	\$417	\$417
SUBPROGRAM REQUIREMENTS				
9900100	Administration			
State Operations:				
0001	General Fund	\$-	\$64,479	\$65,215
0995	Reimbursements	<u>32</u>	<u>417</u>	<u>417</u>
Totals, State Operations		\$32	\$64,896	\$65,632
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
State Operations:				
0001	General Fund	<u>\$-</u>	<u>-\$64,479</u>	<u>-\$65,215</u>
Totals, State Operations		\$-	-\$64,479	-\$65,215
TOTALS, EXPENDITURES				
State Operations		<u>561,313</u>	<u>599,360</u>	<u>616,856</u>
Totals, Expenditures		\$561,313	\$599,360	\$616,856

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
PERSONAL SERVICES						
Baseline Positions	4,848.6	4,852.6	4,849.2	\$304,635	\$305,684	\$305,441
Budget Position Transparency	-	-232.9	-173.5	-	-7,336	-7,093
Total Adjustments	<u>-234.4</u>	<u>2.4</u>	<u>39.9</u>	<u>-13,201</u>	<u>7,876</u>	<u>12,280</u>
Net Totals, Salaries and Wages	4,614.2	4,622.1	4,715.6	\$291,434	\$306,224	\$310,588
Staff Benefits	-	-	-	137,806	146,670	151,525
Totals, Personal Services	4,614.2	4,622.1	4,715.6	\$429,240	\$452,894	\$462,113
OPERATING EXPENSES AND EQUIPMENT				<u>\$132,073</u>	<u>\$146,466</u>	<u>\$154,743</u>
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$561,313	\$599,360	\$616,856

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$317,144	\$323,619	\$327,584
Allocation for employee compensation	3,179	4,454	-
Allocation for staff benefits	1,410	2,598	-
Allocation for staff benefits - reimbursements	-1	-	-
Budget Position Transparency	-	-6,599	-
Expenditure by Category Redistribution	-	6,599	-
Past year adjustments	-15,340	-	-
Reimbursement Authority Fund Adjustment	-	-23,562	-
Section 3.60 pension contribution adjustment	4,854	1,563	-
Tenant Rent Adjustment	<u>-</u>	<u>-29</u>	<u>-</u>
Totals Available	\$311,246	\$308,643	\$327,584

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Unexpended balance, estimated savings	-12,298	-	-
TOTALS, EXPENDITURES	\$298,948	\$308,643	\$327,584
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$803	\$819	\$722
Allocation for employee compensation	3	4	-
Allocation for staff benefits	1	2	-
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Section 3.60 pension contribution adjustment	5	1	-
Totals Available	\$812	\$826	\$722
Unexpended balance, estimated savings	-74	-	-
TOTALS, EXPENDITURES	\$738	\$826	\$722
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,576	\$1,742	\$1,909
Allocation for employee compensation	20	22	-
Allocation for staff benefits	7	12	-
Budget Position Transparency	-	-16	-
Expenditure by Category Redistribution	-	16	-
Section 3.60 pension contribution adjustment	30	7	-
Totals Available	\$1,633	\$1,783	\$1,909
Unexpended balance, estimated savings	-403	-	-
TOTALS, EXPENDITURES	\$1,230	\$1,783	\$1,909
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$27,782	\$28,591	\$31,287
Allocation for employee compensation	226	286	-
Allocation for staff benefits	103	155	-
Budget Position Transparency	-	-335	-
Expenditure by Category Redistribution	-	335	-
Section 3.60 pension contribution adjustment	352	90	-
Totals Available	\$28,463	\$29,122	\$31,287
Unexpended balance, estimated savings	-1,461	-	-
TOTALS, EXPENDITURES	\$27,002	\$29,122	\$31,287
0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund			
APPROPRIATIONS			
011 Budget Act appropriation (Transfer to the General Fund)	(\$1)	(\$0)	(-)
Past year adjustments	(-9)	(-)	(-)
TOTALS, EXPENDITURES	\$-	\$-	\$-
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$844	\$869	\$901
Allocation for employee compensation	3	12	-
Allocation for staff benefits	2	7	-
Budget Position Transparency	-	-13	-
Expenditure by Category Redistribution	-	13	-
Section 3.60 pension contribution adjustment	6	4	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Totals Available	\$855	\$892	\$901
Unexpended balance, estimated savings	-74	-	-
TOTALS, EXPENDITURES	\$781	\$892	\$901
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$596	\$616	\$629
Allocation for employee compensation	4	8	-
Allocation for staff benefits	2	4	-
Budget Position Transparency	-	-7	-
Expenditure by Category Redistribution	-	7	-
Section 3.60 pension contribution adjustment	6	3	-
Totals Available	\$608	\$631	\$629
Unexpended balance, estimated savings	-154	-	-
TOTALS, EXPENDITURES	\$454	\$631	\$629
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,970	\$10,154	\$8,954
Allocation for employee compensation	40	53	-
Allocation for staff benefits	18	29	-
Budget Position Transparency	-	-71	-
Expenditure by Category Redistribution	-	71	-
Section 3.60 pension contribution adjustment	59	18	-
Totals Available	\$10,087	\$10,254	\$8,954
Unexpended balance, estimated savings	-925	-	-
TOTALS, EXPENDITURES	\$9,162	\$10,254	\$8,954
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$301	\$671	\$710
Adjustment per Chapter 35, Statutes of 2014, Section 192	153	-	-
Allocation for employee compensation	8	9	-
Allocation for staff benefits	2	5	-
Budget Position Transparency	-	-8	-
Expenditure by Category Redistribution	-	8	-
Map Values from Invisible Account Codes	-1	-	-
Section 3.60 pension contribution adjustment	11	3	-
Totals Available	\$474	\$688	\$710
Unexpended balance, estimated savings	-189	-	-
TOTALS, EXPENDITURES	\$285	\$688	\$710
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$547	\$575	\$611
Allocation for employee compensation	6	8	-
Allocation for staff benefits	4	4	-
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Section 3.60 pension contribution adjustment	10	3	-
Totals Available	\$567	\$590	\$611
Unexpended balance, estimated savings	-61	-	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
TOTALS, EXPENDITURES	\$506	\$590	\$611
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,523	\$3,627	\$3,840
Allocation for employee compensation	21	41	-
Allocation for staff benefits	10	23	-
Budget Position Transparency	-	-41	-
Expenditure by Category Redistribution	-	41	-
Section 3.60 pension contribution adjustment	35	14	-
Totals Available	\$3,589	\$3,705	\$3,840
Unexpended balance, estimated savings	-310	-	-
TOTALS, EXPENDITURES	\$3,279	\$3,705	\$3,840
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$297	\$308	\$338
Allocation for employee compensation	3	4	-
Allocation for staff benefits	2	2	-
Budget Position Transparency	-	-3	-
Expenditure by Category Redistribution	-	3	-
Section 3.60 pension contribution adjustment	4	1	-
Totals Available	\$306	\$315	\$338
Unexpended balance, estimated savings	-44	-	-
TOTALS, EXPENDITURES	\$262	\$315	\$338
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$17,578	\$17,939	\$15,506
Allocation for employee compensation	80	105	-
Allocation for staff benefits	35	58	-
Budget Position Transparency	-	-130	-
Expenditure by Category Redistribution	-	130	-
Section 3.60 pension contribution adjustment	118	36	-
Totals Available	\$17,811	\$18,138	\$15,506
Unexpended balance, estimated savings	-1,596	-	-
TOTALS, EXPENDITURES	\$16,215	\$18,138	\$15,506
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$439	\$435	\$437
Budget Position Transparency	-	-5	-
Expenditure by Category Redistribution	-	5	-
Totals Available	\$439	\$435	\$437
Unexpended balance, estimated savings	-301	-	-
TOTALS, EXPENDITURES	\$138	\$435	\$437
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,407	\$2,468	\$2,498
Allocation for employee compensation	6	15	-
Allocation for staff benefits	4	8	-
Budget Position Transparency	-	-27	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Expenditure by Category Redistribution	-	27	-
Section 3.60 pension contribution adjustment	10	3	-
Totals Available	\$2,427	\$2,494	\$2,498
Unexpended balance, estimated savings	-701	-	-
TOTALS, EXPENDITURES	\$1,726	\$2,494	\$2,498
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$182,821	\$194,791	\$191,310
TOTALS, EXPENDITURES	\$182,821	\$194,791	\$191,310
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$879	\$871	\$1,066
Allocation for employee compensation	5	10	-
Allocation for staff benefits	1	5	-
Budget Position Transparency	-	-9	-
Expenditure by Category Redistribution	-	9	-
Section 3.60 pension contribution adjustment	7	3	-
Totals Available	\$892	\$889	\$1,066
Unexpended balance, estimated savings	-104	-	-
TOTALS, EXPENDITURES	\$788	\$889	\$1,066
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$484	\$504	\$524
Allocation for employee compensation	4	6	-
Allocation for staff benefits	2	4	-
Budget Position Transparency	-	-6	-
Expenditure by Category Redistribution	-	6	-
Section 3.60 pension contribution adjustment	6	2	-
Totals Available	\$496	\$516	\$524
Unexpended balance, estimated savings	-89	-	-
TOTALS, EXPENDITURES	\$407	\$516	\$524
3063 State Responsibility Area Fire Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$8,882	\$8,697	\$8,501
Allocation for employee compensation	112	182	-
Allocation for staff benefits	45	112	-
Budget Position Transparency	-	-40	-
Expenditure by Category Redistribution	-	40	-
Section 3.60 pension contribution adjustment	188	77	-
TOTALS, EXPENDITURES	\$9,227	\$9,068	\$8,501
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,117	\$5,344	\$5,521
Allocation for employee compensation	50	44	-
Allocation for staff benefits	22	22	-
Budget Position Transparency	-	-60	-
Expenditure by Category Redistribution	-	60	-

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0860 State Board of Equalization - Continued

1 STATE OPERATIONS	2014-15*	2015-16*	2016-17*
Section 3.60 pension contribution adjustment	81	13	-
Totals Available	\$5,270	\$5,423	\$5,521
Unexpended balance, estimated savings	-1,073	-	-
TOTALS, EXPENDITURES	\$4,197	\$5,423	\$5,521
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,622	\$1,985	\$7,512
Allocation for employee compensation	105	138	-
Allocation for staff benefits	48	73	-
Budget Position Transparency	-	-31	-
Expenditure by Category Redistribution	-	31	-
Section 3.60 pension contribution adjustment	138	46	-
TOTALS, EXPENDITURES	\$1,913	\$2,242	\$7,512
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,209	\$2,239	\$2,069
Allocation for employee compensation	15	12	-
Allocation for staff benefits	7	7	-
Budget Position Transparency	-	-30	-
Expenditure by Category Redistribution	-	30	-
Section 3.60 pension contribution adjustment	26	3	-
Totals Available	\$2,257	\$2,261	\$2,069
Unexpended balance, estimated savings	-1,023	-	-
TOTALS, EXPENDITURES	\$1,234	\$2,261	\$2,069
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$2,358	\$2,089
Allocation for employee compensation	-	7	-
Allocation for staff benefits	-	4	-
Budget Position Transparency	-	44	-
Expenditure by Category Redistribution	-	-44	-
Section 3.60 pension contribution adjustment	-	2	-
TOTALS, EXPENDITURES	\$-	\$2,371	\$2,089
3260 Regional Railroad Accident Preparedness and Immediate Response Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$579
TOTALS, EXPENDITURES	\$-	\$-	\$579
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$3,265	\$1,759
Allocation for employee compensation	-	10	-
Allocation for staff benefits	-	5	-
Budget Position Transparency	-	61	-
Expenditure by Category Redistribution	-	-61	-
Section 3.60 pension contribution adjustment	-	3	-
TOTALS, EXPENDITURES	\$-	\$3,283	\$1,759
Total Expenditures, All Funds, (State Operations)	\$561,313	\$599,360	\$616,856

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0860 State Board of Equalization - Continued

FUND CONDITION STATEMENTS

	2014-15*	2015-16*	2016-17*
0063 Motor Vehicle Transportation Tax Account, Transportation Tax Fund^s			
BEGINNING BALANCE	\$1	-	-
Prior Year Adjustments	8	-	-
Adjusted Beginning Balance	\$9	-	-
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	-9	-	-
Total Revenues, Transfers, and Other Adjustments	-\$9	-	-
FUND BALANCE	-	-	-
0965 Timber Tax Fundⁿ			
BEGINNING BALANCE	\$2,332	\$2,227	\$1,352
Prior Year Adjustments	1,053	-	-
Adjusted Beginning Balance	\$3,385	\$2,227	\$1,352
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	8,541	9,594	9,594
Total Revenues, Transfers, and Other Adjustments	\$8,541	\$9,594	\$9,594
Total Resources	\$11,926	\$11,821	\$10,946
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,726	2,494	2,498
8880 Financial Information System for California (State Operations)	2	4	3
9350 Shared Revenues (Local Assistance)	7,971	7,971	7,971
Total Expenditures and Expenditure Adjustments	\$9,699	\$10,469	\$10,472
FUND BALANCE	\$2,227	\$1,352	\$474
Reserve for economic uncertainties	2,227	1,352	474
3067 Cigarette and Tobacco Products Compliance Fund^s			
BEGINNING BALANCE	\$9,003	\$8,923	\$8,436
Prior Year Adjustments	25	-	-
Adjusted Beginning Balance	\$9,028	\$8,923	\$8,436
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	1,808	1,758	1,758
Total Revenues, Transfers, and Other Adjustments	\$1,808	\$1,758	\$1,758
Total Resources	\$10,836	\$10,681	\$10,194
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,912	2,242	7,512
8880 Financial Information System for California (State Operations)	1	3	3
Total Expenditures and Expenditure Adjustments	\$1,913	\$2,245	\$7,515
FUND BALANCE	\$8,923	\$8,436	\$2,679
Reserve for economic uncertainties	8,923	8,436	2,679
3251 Prepaid Mobile Telephony Services Surcharge Fund^s			
BEGINNING BALANCE	-	-	10,629

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0860 State Board of Equalization - Continued

	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
Adjusted Beginning Balance	-	-	\$10,629
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	-	13,000	51,000
Total Revenues, Transfers, and Other Adjustments	-	\$13,000	\$51,000
Total Resources	-	\$13,000	\$61,629
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	-	2,371	2,089
8880 Financial Information System for California (State Operations)	-	-	3
Total Expenditures and Expenditure Adjustments	-	\$2,371	\$2,092
FUND BALANCE	-	\$10,629	\$59,537
Reserve for economic uncertainties	-	10,629	59,537
3270 Local Charges for Prepaid Mobile Telephony Service Fund ^s			
BEGINNING BALANCE	-	-	14,717
Adjusted Beginning Balance	-	-	\$14,717
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	-	18,000	72,000
Total Revenues, Transfers, and Other Adjustments	-	\$18,000	\$72,000
Total Resources	-	\$18,000	\$86,717
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	-	3,283	1,759
8880 Financial Information System for California (State Operations)	-	-	4
Total Expenditures and Expenditure Adjustments	-	\$3,283	\$1,763
FUND BALANCE	-	\$14,717	\$84,954
Reserve for economic uncertainties	-	14,717	84,954

CHANGES IN AUTHORIZED POSITIONS

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2014-15*</u>	<u>2015-16*</u>	<u>2016-17*</u>
Baseline Positions	4,848.6	4,852.6	4,849.2	\$304,635	\$305,684	\$305,441
Budget Position Transparency	-	-232.9	-173.5	-	-7,336	-7,093
Salary and Other Adjustments	-234.4	-	-45.0	-13,201	7,714	3,099
Workload and Administrative Adjustments						
Appeals Division's Business Taxes Program and Settlement Workload						
Assoc Govtl Program Analyst	-	-	1.0	-	-	62
Bus Taxes Spec II	-	-	13.0	-	-	1,052
Bus Taxes Spec III	-	-	7.0	-	-	652
Tax Counsel III (Spec)	-	-	7.0	-	-	766
Tax Counsel IV	-	-	1.0	-	-	122
Tax Techn III	-	-	1.0	-	-	42
BOE Audit and Reporting						
Account Clk II	-	-	-0.5	-	-	-15
Assoc Bus Mgmt Analyst	-	-	-0.7	-	-	-44
Asst Info Sys Analyst	-	-	-0.6	-	-	-37
Office Svcs Mgr I	-	-	-1.2	-	-	-64

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0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Office Techn (Gen)	-	-	-0.7	-	-	-27
Office Techn (Typing)	-	-	-1.2	-	-	-54
Sr Info Sys Analyst (Spec)	-	-	-0.7	-	-	-57
Staff Svcs Analyst (Gen)	-	-	-0.7	-	-	-32
Various	-	-	-0.7	-	-	-44
BOE Audit and Reporting Reimbursements						
Account Clk II	-	-	-0.5	-	-	-18
Assoc Bus Mgmt Analyst	-	-	-0.3	-	-	-19
Asst Info Sys Analyst	-	-	-0.4	-	-	-15
Office Svcs Mgr I	-	-	-0.8	-	-	-46
Office Techn (Gen)	-	-	-0.3	-	-	-11
Office Techn (Typing)	-	-	-0.8	-	-	-23
Sr Info Sys Analyst (Spec)	-	-	-0.3	-	-	-24
Staff Svcs Analyst (Gen)	-	-	-0.3	-	-	-14
Various	-	-	-0.3	-	-	-19
CROS Project Implementation						
Bus Taxes Administrator II	-	-	1.0	-	-	85
Bus Taxes Spec II	-	-	1.5	-	-	122
Dp Mgr II	-	-	1.0	-	-	85
Office Techn (Typing)	-	-	1.0	-	-	38
Overtime	-	-	-	-	-	2,166
Sr Info Sys Analyst (Spec)	-	-	4.0	-	-	323
Sr Info Sys Analyst (Supvr)	-	-	1.0	-	-	85
Staff Info Sys Analyst (Spec)	-	-	3.5	-	-	258
Sys Software Spec I (Tech)	-	-	1.0	-	-	73
Sys Software Spec II (Tech)	-	-	8.5	-	-	686
Temporary Help	-	-	20.6	-	-	1,518
Various	-	-	-	-	-	312
Joint Operations Center - Ensuring Fuel Tax Compliance						
Bus Taxes Spec I	-	-	1.0	-	-	75
Bus Taxes Spec II	-	-	1.0	-	-	81
Permanent Establishment of Fire Prevention Fee Limited Term Positions						
Bus Taxes Rep	-	-	6.6	-	-	328
Overtime	-	-	-	-	-	82
Tax Techn III	-	-	2.0	-	-	83
Temporary Help	-	-	7.2	-	-	302
Prepaid Mobile Telephony Surcharge Implementation (AB 1717)						
Bus Taxes Spec I	-	-	-0.5	-	-	-37
Staff Info Sys Analyst (Spec)	-	-	1.0	-	-	73
Staff Programmer Analyst (Spec)	-	-	2.0	-	-	146
Tax Techn II	-	-	1.0	-	-	39
Temporary Help	-	-	0.2	-	-	10
Regional Railroad Accident Preparedness and Immediate Response Program						

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0860 State Board of Equalization - Continued

	Positions			Expenditures		
	2014-15	2015-16	2016-17	2014-15*	2015-16*	2016-17*
Accounting Administrator I (Spec)	-	-	1.0	-	-	68
Overtime	-	-	-	-	-	27
Temporary Help	-	-	0.3	-	-	20
Regional Railroad Accident Preparedness and Immediate Response Program Reimbursement						
Accounting Administrator I (Spec)	-	0.5	-	-	34	-
Bus Taxes Spec II	-	0.3	-	-	24	-
Staff Info Sys Analyst (Spec)	-	0.5	-	-	37	-
Staff Programmer Analyst (Spec)	-	0.5	-	-	37	-
Temporary Help	-	0.6	-	-	30	-
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	2.4	84.9	\$-	\$162	\$9,181
Totals, Adjustments	-234.4	-230.5	-133.6	-\$13,201	\$540	\$5,147
TOTALS, SALARIES AND WAGES	4,614.2	4,622.1	4,715.6	\$291,434	\$306,224	\$310,588

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