

7600 California Department of Tax and Fee Administration

The California Department of Tax and Fee Administration (CDTFA) was created by Chapter 16, Statutes of 2017 (AB 102), to assume most of the statutory duties formerly performed by the Board of Equalization (BOE). The CDTFA administers numerous tax and fee programs, including the Sales and Use Tax, the Cigarette and Tobacco Products Tax Program, and the excise and cultivation taxes for medicinal and recreational cannabis. The CDTFA also administers the alcohol excise tax and the insurance tax pursuant to agreements with the BOE.

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
6275 Administration of the California Department of Tax and Fee Administration	-	3,908.3	3,894.5	\$-	\$623,941	\$665,620
9900100 Administration	-	371.4	373.9	-	66,270	66,265
9900200 Administration - Distributed	-	-	-	-	-65,853	-65,848
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	-	4,279.7	4,268.4	\$-	\$624,358	\$666,037
FUNDING				2016-17*	2017-18*	2018-19*
0001 General Fund				\$-	\$331,749	\$354,117
0004 Breast Cancer Fund				-	659	610
0022 State Emergency Telephone Number Account				-	1,630	1,689
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				-	28,959	33,090
0070 Occupational Lead Poisoning Prevention Account				-	877	878
0080 Childhood Lead Poisoning Prevention Fund				-	555	573
0230 Cigarette and Tobacco Products Surtax Fund				-	7,064	7,533
0320 Oil Spill Prevention and Administration Fund				-	589	369
0387 Integrated Waste Management Account, Integrated Waste Management Fund				-	582	613
0439 Underground Storage Tank Cleanup Fund				-	3,918	4,065
0465 Energy Resources Programs Account				-	330	386
0623 California Children and Families First Trust Fund				-	14,080	12,900
0890 Federal Trust Fund				-	245	261
0965 Timber Tax Fund				-	1,840	1,957
0995 Reimbursements				-	200,910	214,382
3015 Gas Consumption Surcharge Fund				-	939	1,136
3058 Water Rights Fund				-	498	510
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund				-	4,981	5,060
3067 Cigarette and Tobacco Products Compliance Fund				-	7,903	10,466
3212 Timber Regulation and Forest Restoration Fund				-	1,148	1,268
3251 Prepaid Mobile Telephony Services Surcharge Fund				-	1,172	1,593
3260 Regional Railroad Accident Preparedness and Immediate Response Fund				-	263	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund				-	1,048	631
3288 Cannabis Control Fund				-	4,627	-
3301 Lead-Acid Battery Cleanup Fund				-	800	1,419
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				-	960	1,301
3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund				-	6,032	-
3314 California Cannabis Tax Fund				-	-	4,766
3319 Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD				-	-	4,464
TOTALS, EXPENDITURES, ALL FUNDS				\$-	\$624,358	\$666,037

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

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

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Government Code Section 12803.2 and 15570; Revenue and Taxation Code Section 20.

PROGRAM AUTHORITY

6275075-Timber Tax Program:

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

6275100-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, Transactions and Use Tax (cities/counties), and Revenue & Taxation Code Sections 7251-7279.6, 7285, and 7285.8.

6275125-Hazardous Substances Tax Program:

Revenue & Taxation Code Sections 43001-43651, and Health & Safety Code Sections 25174-25174.11, 25205.1-25205.23, 25253.5, and 43011.3.

6275150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, Section 22, Revenue & Taxation Code Sections 32001-32557, and Business and Professions Code Sections 23000-23673.

6275175-Tire Recycling Fee Program:

Revenue & Taxation Code Sections 55001-55381, and Public Resource Code Sections 42860-42895.

6275200-Cigarette and Tobacco Products Tax Program:

Constitution Article XIII B, Section 12, Part 13, Division 2, 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.

6275225-Cigarette and Tobacco Products Licensing Program:

Government Code Section 15618.5, Business and Professions Code, Division 8.5 and 8.6, 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.

6275250-Transportation Fund Tax Program:

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

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code Sections 43001-43651; Health and Safety Code Sections 105185-105197; and California Code of Regulations Title 17, Chapter 11, Sections 38001-38005.

6275300-Integrated Waste Management Program:

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

6275325-Underground Storage Tank Fee Program:

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

6275350-Oil Spill Prevention Program:

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

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6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code Sections 40001-40216.

6275400-Annual Water Rights Fee Program:

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

6275425-Childhood Lead Poisoning Prevention Fee Program:

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

6275450-Marine Invasive Species Fee Program:

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

6275475-Fire Prevention Fee Program:

Public Resources Code Sections 4210-4214 and 4220-4228, and Revenue and Taxation Code Sections 55001-55381. Note: Statutory authority eliminated on July 25, 2017 by Chapter 135, Statutes of 2017 (AB 398).

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code Sections 41001-41176.

6275525-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.

6275550-Lumber Fee Program:

California Public Resources Code, Section 4629.5 and Revenue and Taxation Code, Sections 55001-55381.

6275575-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.

6275600-Natural Gas Surcharge Program:

Revenue and Taxation Code, Sections 55001-55381, and Public Utilities Code Sections 890-900.

6275650-Prepaid Mobile Telephony Services Surcharge Program:

Revenue and Taxation Code, Sections 42001-42024, 42100-42111, and 55001-55381.

6275675-Regional Railroad Accident Preparedness and Immediate Response Program:

Government Code, Sections 8574.30-8574.48, and, Revenue and Taxation Code, Sections 55001-55381.

6275700-Lead Acid Battery Recycling Fee Program:

Health and Safety Code, Sections 25215-25215.75, Revenue and Taxation Code, Sections 55001-55381.

6275725-Cannabis Taxes Program:

Business and Professions Code, Sections 26000-26211, Revenue and Taxation Code, Sections 34010-34021.5 and 55001-55381.

7600 California Department of Tax and Fee Administration - Continued

MAJOR PROGRAM CHANGES

- Centralized Revenue Opportunity System- The Budget includes \$39.8 million General Fund and 6.2 positions for staffing, development, and vendor compensation during the implementation phase of the project.
- Cannabis Cash Collection- The Budget includes \$2.5 million from the Cannabis Tax Fund to support the statewide collection of cannabis-related taxes.

DETAILED BUDGET ADJUSTMENTS

	2017-18*			2018-19*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System - Staffing, Development, and Vendor Compensation Costs	\$-	\$-	-	\$39,753	\$30,315	6.2
• Cannabis Cash Collection	-	-	-7.4	-45	2,544	-1.1
Totals, Workload Budget Change Proposals	\$-	\$-	-7.4	\$39,708	\$32,859	5.1
Other Workload Budget Adjustments						
• The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	313,726	285,511	4,518.3	298,291	271,428	4,477.9
• Allocation for Other Post-Employment Benefits	50	38	-	45	35	-
• Fire Fee Suspension (AB 398)	-	-7,492	-55.9	-	-7,459	-55.8
• Cigarette Licensing Program Fund Reallocation	-	-	-	-333	333	-
• The California Department of Tax and Fee Administration Funding Transfer to the Office of Tax Appeals (AB 102)	-1,790	-	-12.0	-3,580	-	-24.0
• Salary Adjustments	12,017	8,943	-	11,976	8,912	-
• Benefit Adjustments	4,745	3,512	-	5,009	3,710	-
• Retirement Rate Adjustments	3,001	2,097	-	3,001	2,097	-
• SWCAP	-	-	-	-	5	-
• Budget Position Transparency	-	-	-163.4	-	-	-134.8
• Miscellaneous Baseline Adjustments	-	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$331,749	\$292,609	4,287.0	\$314,409	\$279,061	4,263.3
Totals, Workload Budget Adjustments	\$331,749	\$292,609	4,279.6	\$354,117	\$311,920	4,268.4
Totals, Budget Adjustments	\$331,749	\$292,609	4,279.6	\$354,117	\$311,920	4,268.4

PROGRAM DESCRIPTIONS

6275025 - COUNTY ASSESSMENT STANDARDS PROGRAM

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the BOE's County Assessment Standards program. This program ensures that taxable properties are enrolled and assessed, that the 58 county assessors assess all properties.

6275050 - STATE-ASSESSED PROPERTY PROGRAM

The CDTFA provides administrative services including accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting to support the BOE's 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.

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6275075 - 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.

6275100 - 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 CDTFA 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).

6275125 - 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 (DTS) to regulate hazardous waste in California. Generators of hazardous waste, hazardous waste facilities and certain business organizations, as identified by statute, are subject to the fees. The CDTFA administers the following fee programs in partnership with the DTS: Disposal Fee (HWCA), Generator Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA), and Environmental Fee (TSCA).

6275175 - 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 CDTFA administers the program in partnership with the California Department of Resources Recycling and Recovery, and the Air Resources Board.

6275200 - 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.

6275225 - 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.

6275250 - 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 CDTFA 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.

6275275 - 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 CDTFA administers the program in partnership with the California Department of Public Health.

6275300 - 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 CDTFA administers the program in partnership with CalRecycle.

6275325 - UNDERGROUND STORAGE TANK FEE PROGRAM

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This program provides revenue for the Underground Storage Tank (UST) Cleanup Fund in the State Treasury which provides a means for petroleum UST owners and operators to meet the federal and state requirements of maintaining financial responsibility to pay for any damages arising from their tank operations. The Fund also provides money to the Regional Water Boards and local regulatory agencies to abate emergency situations or to cleanup abandoned sites that pose a threat to human health, safety, and the environment, as a result of a UST petroleum release. Revenue is generated by a per gallon fee paid by UST owners who are required to have a permit to own a UST. The fee is collected by the CDTFA.

6275350 - 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 refineries and marine terminals. The prevention and administration fees provide funding to implement oil spill prevention programs to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills, and to fund the Oiled Wildlife Care Network.

6275375 - 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 the consumption of electrical energy purchased from an electrical utility. The Energy Resource Surcharge Fund is ultimately transferred into the State Energy Resources and Development Special Account in the General Fund.

6275400 - 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.

6275425 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program provides revenue for the Childhood Lead Poisoning Prevention Fund. The fee funds the Childhood Lead Poisoning Prevention Program, administered by the California Department of Public Health (CDPH), Childhood Lead Poisoning Prevention Branch, which include services such as health care referrals, environmental assessments, and educational activities necessary to reduce a child's exposure to lead and the consequences of the exposure. The CDTFA administers the Childhood Lead Poisoning Prevention Fee on behalf of the CDPH. The CDTFA collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. The fee is determined by the CDPH based on the fee payers' market share responsibility for environmental lead contamination.

6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund and was previously referred to as the Ballast Water Management Program. The fees provide funding to the California State Lands Commission (SLC) Marine Invasive Species Program established 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 for each voyage. The CDTFA administers the program in partnership with the SLC.

6275475 - FIRE PREVENTION FEE PROGRAM

This program, which was terminated on July 25, 2017 pursuant to Chapter 135, Statutes of 2017 (AB 398), provided revenue for the State Responsibility Area Fire Prevention Fund. The revenue was generated by administering an annual fire prevention fee charged on each habitable structure within a State Responsibility Area. The revenues were used by the California Department of Forestry and Fire Protection for fire prevention activities that benefitted owners subject to the fee.

6275500 - 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.

6275525 - 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 collected by the CDTFA 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 (DTSC) as containing hazardous materials.

6275550 - LUMBER FEE PROGRAM

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

6275575 - 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. Beginning in 2017-18, the BOE contracts with the CDTFA to administer this program.

6275600 - 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.

6275650 - PREPAID MOBILE TELEPHONY PROGRAM

Operative January 1, 2016 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.

6275675 - 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.

6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

This program provides revenue to the Lead-Acid Battery Cleanup Fund. The fee provides funding for investigation, site evaluation, cleanup, remediation, removal, monitoring, and other response actions for areas contaminated due to lead-acid battery recycling facility operations, as well as refund payments, loan repayments, and administrative costs. Lead-acid battery manufacturers and consumers are subject to the fees. The CDTFA administers the program in partnership with the California Department of Toxic Substances Control. This program creates the California Battery Fee and the Manufacturer Battery Fee.

6275725 - CANNABIS TAXES PROGRAM

This program created two types of cannabis taxes, a cannabis excise tax and a cultivation tax. The program provides revenue for the California Cannabis Control Fund. The program objective is to establish a special trust fund solely to carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA). The purpose of MAUCRSA is to establish a comprehensive system to control and regulate the cultivation, distribution, transport, storage, manufacturing, processing, and sale of all cannabis and cannabis products. The cannabis taxes provide funding for youth education and prevention programs, medical research, environmental mitigation efforts, law enforcement, and administration costs for numerous state agencies charged with licensing, regulating, and taxing the cultivation and sale of cannabis.

9900 - ADMINISTRATION

The Administration program provides leadership, legal, planning, policy, research, communication, internal audit, equal employment opportunity, and other essential services necessary to support the Department's programmatic goals and objectives. This support includes central administrative services in accounting, budgeting, business services, health and safety, human resources, information technology, labor relations, training, procurement, and contracting. This program also provides administrative and personnel services for the Board of Equalization.

DETAILED EXPENDITURES BY PROGRAM

	<u>2016-17*</u>	<u>2017-18*</u>	<u>2018-19*</u>
PROGRAM REQUIREMENTS			
6275 ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
State Operations:			

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7600 California Department of Tax and Fee Administration - Continued

0001	General Fund	\$-	\$331,749	\$354,117
0004	Breast Cancer Fund	-	659	610
0022	State Emergency Telephone Number Account	-	1,630	1,689
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	-	28,959	33,090
0070	Occupational Lead Poisoning Prevention Account	-	877	878
0080	Childhood Lead Poisoning Prevention Fund	-	555	573
0230	Cigarette and Tobacco Products Surtax Fund	-	7,064	7,533
0320	Oil Spill Prevention and Administration Fund	-	589	369
0387	Integrated Waste Management Account, Integrated Waste Management Fund	-	582	613
0439	Underground Storage Tank Cleanup Fund	-	3,918	4,065
0465	Energy Resources Programs Account	-	330	386
0623	California Children and Families First Trust Fund	-	14,080	12,900
0890	Federal Trust Fund	-	245	261
0965	Timber Tax Fund	-	1,840	1,957
0995	Reimbursements	-	200,493	213,965
3015	Gas Consumption Surcharge Fund	-	939	1,136
3058	Water Rights Fund	-	498	510
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	-	4,981	5,060
3067	Cigarette and Tobacco Products Compliance Fund	-	7,903	10,466
3212	Timber Regulation and Forest Restoration Fund	-	1,148	1,268
3251	Prepaid Mobile Telephony Services Surcharge Fund	-	1,172	1,593
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	-	263	-
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	1,048	631
3288	Cannabis Control Fund	-	4,627	-
3301	Lead-Acid Battery Cleanup Fund	-	800	1,419
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	960	1,301
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	6,032	-
3314	California Cannabis Tax Fund	-	-	4,766
3319	Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD	-	-	4,464
	Totals, State Operations		\$- \$623,941	\$665,620
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$-	\$2,894	\$3,056
	Totals, State Operations		\$- \$2,894	\$3,056
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$-	\$4,561	\$4,773
	Totals, State Operations		\$- \$4,561	\$4,773
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$-	\$1,840	\$1,957
	Totals, State Operations		\$- \$1,840	\$1,957
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$-	\$314,686	\$338,556
0995	Reimbursements	-	192,392	205,572

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	Totals, State Operations	\$-	\$507,078	\$544,128
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0995	Reimbursements	-	5,605	5,665
	Totals, State Operations	\$-	\$5,605	\$5,665
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	\$-	\$3,143	\$3,368
	Totals, State Operations	\$-	\$3,143	\$3,368
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			
	State Operations:			
0995	Reimbursements	-	1,978	2,020
	Totals, State Operations	\$-	\$1,978	\$2,020
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$-	\$3,963	\$4,024
0004	Breast Cancer Fund	-	598	610
0230	Cigarette and Tobacco Products Surtax Fund	-	6,317	7,533
0623	California Children and Families First Trust Fund	-	12,602	12,900
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	960	1,301
3308	Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	-	6,032	-
3319	Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD	-	-	4,464
	Totals, State Operations	\$-	\$30,472	\$30,832
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
0001	General Fund	\$-	\$333	\$-
0004	Breast Cancer Fund	-	61	-
0230	Cigarette and Tobacco Products Surtax Fund	-	747	-
0623	California Children and Families First Trust Fund	-	1,478	-
3067	Cigarette and Tobacco Products Compliance Fund	-	7,903	10,466
	Totals, State Operations	\$-	\$10,522	\$10,466
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$-	\$28,959	\$33,090
0890	Federal Trust Fund	-	245	261
	Totals, State Operations	\$-	\$29,204	\$33,351
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$-	\$877	\$878
	Totals, State Operations	\$-	\$877	\$878
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$-	\$582	\$613
	Totals, State Operations	\$-	\$582	\$613

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7600 California Department of Tax and Fee Administration - Continued

	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$-	\$3,918	\$4,073
	Totals, State Operations	\$-	\$3,918	\$4,073
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$-	\$589	\$369
	Totals, State Operations	\$-	\$589	\$369
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$-	\$-	-\$8
0465	Energy Resources Programs Account	-	330	386
	Totals, State Operations	\$-	\$330	\$378
	SUBPROGRAM REQUIREMENTS			
6275400	Annual Water Rights Fee Program			
	State Operations:			
3058	Water Rights Fund	\$-	\$498	\$510
	Totals, State Operations	\$-	\$498	\$510
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$-	\$555	\$573
	Totals, State Operations	\$-	\$555	\$573
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	-	518	526
	Totals, State Operations	\$-	\$518	\$526
	SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0022	State Emergency Telephone Number Account	\$-	\$1,630	\$1,689
	Totals, State Operations	\$-	\$1,630	\$1,689
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$-	\$4,981	\$5,060
	Totals, State Operations	\$-	\$4,981	\$5,060
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$-	\$1,148	\$1,268
	Totals, State Operations	\$-	\$1,148	\$1,268
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$-	\$340	\$340
	Totals, State Operations	\$-	\$340	\$340
	SUBPROGRAM REQUIREMENTS			

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7600 California Department of Tax and Fee Administration - Continued

6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$-	\$939	\$1,136
	Totals, State Operations	<u>\$-</u>	<u>\$939</u>	<u>\$1,136</u>
	SUBPROGRAM REQUIREMENTS			
6275625	Appeals from Other Governmental Programs			
	State Operations:			
0001	General Fund	\$-	\$1,829	\$-
	Totals, State Operations	<u>\$-</u>	<u>\$1,829</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
3251	Prepaid Mobile Telephony Services Surcharge Fund	\$-	\$1,172	\$1,593
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-	1,048	631
	Totals, State Operations	<u>\$-</u>	<u>\$2,220</u>	<u>\$2,224</u>
	SUBPROGRAM REQUIREMENTS			
6275675	Regional Railroad Accident Preparedness and Immediate Response Program			
	State Operations:			
3260	Regional Railroad Accident Preparedness and Immediate Response Fund	\$-	\$263	\$-
	Totals, State Operations	<u>\$-</u>	<u>\$263</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			
3301	Lead-Acid Battery Cleanup Fund	\$-	\$800	\$1,419
	Totals, State Operations	<u>\$-</u>	<u>\$800</u>	<u>\$1,419</u>
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
0995	Reimbursements	-	-	182
3288	Cannabis Control Fund	-	4,627	-
3314	California Cannabis Tax Fund	-	-	4,766
	Totals, State Operations	<u>\$-</u>	<u>\$4,627</u>	<u>\$4,948</u>
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$417</u>	<u>\$417</u>
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$65,853	\$65,848
0995	Reimbursements	-	417	417
	Totals, State Operations	<u>\$-</u>	<u>\$66,270</u>	<u>\$66,265</u>
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	\$-	-\$65,853	-\$65,848
	Totals, State Operations	<u>\$-</u>	<u>-\$65,853</u>	<u>-\$65,848</u>
	TOTALS, EXPENDITURES			
	State Operations	-	624,358	666,037
	Totals, Expenditures	<u>\$-</u>	<u>\$624,358</u>	<u>\$666,037</u>

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7600 California Department of Tax and Fee Administration - Continued

EXPENDITURES BY CATEGORY

1 State Operations	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
PERSONAL SERVICES						
Budget Position Transparency	-	-163.4	-134.8	-	-	-
Other Adjustments	-	4,443.1	4,403.2	-	313,013	307,119
Net Totals, Salaries and Wages	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119
Staff Benefits	-	-	-	-	165,595	163,999
Totals, Personal Services	-	4,279.7	4,268.4	\$-	\$478,608	\$471,118
OPERATING EXPENSES AND EQUIPMENT				\$-	\$145,750	\$194,919
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$-	\$624,358	\$666,037

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2016-17*	2017-18*	2018-19*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$354,117
Allocation for Employee Compensation	-	12,017	-
Allocation for Other Post-Employment Benefits	-	50	-
Allocation for Staff Benefits	-	4,745	-
Section 3.60 Pension Contribution Adjustment	-	3,001	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	313,726	-
The California Department of Tax and Fee Administration Funding Transfer to the Office of Tax Appeals (AB 102)	-	-1,790	-
TOTALS, EXPENDITURES	-	\$331,749	\$354,117
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$610
Allocation for Employee Compensation	-	9	-
Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	645	-
TOTALS, EXPENDITURES	-	\$659	\$610
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,689
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,630	-
TOTALS, EXPENDITURES	-	\$1,630	\$1,689
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$33,090
Allocation for Employee Compensation	-	927	-
Allocation for Other Post-Employment Benefits	-	4	-
Allocation for Staff Benefits	-	365	-
Section 3.60 Pension Contribution Adjustment	-	225	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	27,438	-

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7600 California Department of Tax and Fee Administration - Continued

TOTALS, EXPENDITURES	-	\$28,959	\$33,090
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$878
Allocation for Employee Compensation	-	38	-
Allocation for Staff Benefits	-	15	-
Section 3.60 Pension Contribution Adjustment	-	9	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	815	-
TOTALS, EXPENDITURES	-	\$877	\$878
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$573
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	555	-
TOTALS, EXPENDITURES	-	\$555	\$573
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$7,533
Allocation for Employee Compensation	-	92	-
Allocation for Staff Benefits	-	36	-
Section 3.60 Pension Contribution Adjustment	-	22	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	6,914	-
TOTALS, EXPENDITURES	-	\$7,064	\$7,533
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$369
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	589	-
TOTALS, EXPENDITURES	-	\$589	\$369
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$613
Allocation for Employee Compensation	-	18	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	4	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	553	-
TOTALS, EXPENDITURES	-	\$582	\$613
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$4,065
Allocation for Employee Compensation	-	234	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	91	-
Section 3.60 Pension Contribution Adjustment	-	57	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	3,534	-
TOTALS, EXPENDITURES	-	\$3,918	\$4,065
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$386
Allocation for Employee Compensation	-	8	-

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7600 California Department of Tax and Fee Administration - Continued

Allocation for Staff Benefits	-	3	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	317	-
TOTALS, EXPENDITURES	-	\$330	\$386

0623 California Children and Families First Trust Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$12,900
Allocation for Employee Compensation	-	183	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	72	-
Section 3.60 Pension Contribution Adjustment	-	45	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	13,779	-
TOTALS, EXPENDITURES	-	\$14,080	\$12,900

0890 Federal Trust Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$261
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	245	-
TOTALS, EXPENDITURES	-	\$245	\$261

0965 Timber Tax Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$1,957
Allocation for Employee Compensation	-	61	-
Allocation for Staff Benefits	-	24	-
Section 3.60 Pension Contribution Adjustment	-	15	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,740	-
TOTALS, EXPENDITURES	-	\$1,840	\$1,957

0995 Reimbursements

APPROPRIATIONS

Reimbursements	-	\$200,910	\$214,382
TOTALS, EXPENDITURES	-	\$200,910	\$214,382

3015 Gas Consumption Surcharge Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$1,136
Allocation for Employee Compensation	-	19	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	5	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	907	-
TOTALS, EXPENDITURES	-	\$939	\$1,136

3058 Water Rights Fund

APPROPRIATIONS

001 Budget Act appropriation	-	-	\$510
Allocation for Employee Compensation	-	17	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	4	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	470	-
TOTALS, EXPENDITURES	-	\$498	\$510

3063 State Responsibility Area Fire Prevention Fund

APPROPRIATIONS

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7600 California Department of Tax and Fee Administration - Continued

Fire Fee Suspension (AB 398)	-	-\$7,492	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	7,492	-
TOTALS, EXPENDITURES	-	-	-
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$5,060
Allocation for Employee Compensation	-	143	-
Allocation for Other Post-Employment Benefits	-	1	-
Allocation for Staff Benefits	-	56	-
Section 3.60 Pension Contribution Adjustment	-	35	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	4,746	-
TOTALS, EXPENDITURES	-	\$4,981	\$5,060
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$10,466
Allocation for Employee Compensation	-	388	-
Allocation for Other Post-Employment Benefits	-	2	-
Allocation for Staff Benefits	-	153	-
Section 3.60 Pension Contribution Adjustment	-	94	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	7,266	-
TOTALS, EXPENDITURES	-	\$7,903	\$10,466
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,268
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,148	-
TOTALS, EXPENDITURES	-	\$1,148	\$1,268
3251 Prepaid Mobile Telephony Services Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,593
Allocation for Employee Compensation	-	55	-
Allocation for Staff Benefits	-	22	-
Section 3.60 Pension Contribution Adjustment	-	13	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,082	-
TOTALS, EXPENDITURES	-	\$1,172	\$1,593
3260 Regional Railroad Accident Preparedness and Immediate Response Fund			
APPROPRIATIONS			
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	\$263	-
TOTALS, EXPENDITURES	-	\$263	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$631
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	1,048	-
TOTALS, EXPENDITURES	-	\$1,048	\$631
3288 Cannabis Control Fund			
APPROPRIATIONS			
Allocation for Employee Compensation	-	\$4	-
Allocation for Staff Benefits	-	2	-

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7600 California Department of Tax and Fee Administration - Continued

Section 3.60 Pension Contribution Adjustment	-	1	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	4,620	-
TOTALS, EXPENDITURES	-	\$4,627	-
3301 Lead-Acid Battery Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$1,419
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	2	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	784	-
TOTALS, EXPENDITURES	-	\$800	\$1,419
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	-	-	\$1,301
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	960	-
TOTALS, EXPENDITURES	-	\$960	\$1,301
3308 Tobacco Law Enforcement Account, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Allocation for Employee Compensation	-	\$100	-
Allocation for Staff Benefits	-	39	-
Section 3.60 Pension Contribution Adjustment	-	24	-
The Board of Equalization Funding Transfer to the California Department of Tax and Fee Administration (AB 102)	-	5,869	-
TOTALS, EXPENDITURES	-	\$6,032	-
3314 California Cannabis Tax Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	-	-	\$4,766
TOTALS, EXPENDITURES	-	-	\$4,766
3319 Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	-	-	\$4,464
TOTALS, EXPENDITURES	-	-	\$4,464
Total Expenditures, All Funds, (State Operations)	\$0	\$624,358	\$666,037

FUND CONDITION STATEMENTS

	2016-17*	2017-18*	2018-19*
0965 Timber Tax Fund^N			
BEGINNING BALANCE	\$2,253	\$2,354	\$2,077
Prior Year Adjustments	1,045	-	-
Adjusted Beginning Balance	\$3,298	\$2,354	\$2,077
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	7,665	8,710	8,710
Total Revenues, Transfers, and Other Adjustments	\$7,665	\$8,710	\$8,710
Total Resources	\$10,963	\$11,064	\$10,787
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	1,479	-	-

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7600 California Department of Tax and Fee Administration - Continued

7600 California Department of Tax and Fee Administration (State Operations)	-	1,840	1,957
8880 Financial Information System for California (State Operations)	3	4	-
9350 Shared Revenues (Local Assistance)	6,882	6,882	6,882
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	245	261	431
Total Expenditures and Expenditure Adjustments	<u>\$8,609</u>	<u>\$8,987</u>	<u>\$9,270</u>
FUND BALANCE	<u>\$2,354</u>	<u>\$2,077</u>	<u>\$1,517</u>
Reserve for economic uncertainties	2,354	2,077	1,517
3067 Cigarette and Tobacco Products Compliance Fund ^S			
BEGINNING BALANCE	\$8,481	\$10,644	\$11,613
Prior Year Adjustments	44	-	-
Adjusted Beginning Balance	<u>\$8,525</u>	<u>\$10,644</u>	<u>\$11,613</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	9,472	9,160	9,160
4171100 Cost Recoveries - Other	5	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	16	15	15
Total Revenues, Transfers, and Other Adjustments	<u>\$9,493</u>	<u>\$9,178</u>	<u>\$9,178</u>
Total Resources	<u>\$18,018</u>	<u>\$19,822</u>	<u>\$20,791</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	7,125	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	7,903	10,466
8880 Financial Information System for California (State Operations)	3	10	1
9892 Supplemental Pension Payments (State Operations)	-	-	97
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	246	296	1,327
Total Expenditures and Expenditure Adjustments	<u>\$7,374</u>	<u>\$8,209</u>	<u>\$11,891</u>
FUND BALANCE	<u>\$10,644</u>	<u>\$11,613</u>	<u>\$8,900</u>
Reserve for economic uncertainties	10,644	11,613	8,900
3251 Prepaid Mobile Telephony Services Surcharge Fund ^S			
BEGINNING BALANCE	\$77	\$50	-
Prior Year Adjustments	-28	-	-
Adjusted Beginning Balance	<u>\$49</u>	<u>\$50</u>	<u>-</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	37,188	25,362	\$25,362
Transfers and Other Adjustments			
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	-9,161	-6,087	-6,087
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS 911 Account (3266) per Revenue and Taxation Code Section 42023(a)	-2,373	-1,628	-1,591
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Prepaid MTS PUC Account (3265) per Revenue and Taxation Code Section 42023(a)	-23,562	-16,049	-15,690
Total Revenues, Transfers, and Other Adjustments	<u>\$2,092</u>	<u>\$1,598</u>	<u>\$1,994</u>
Total Resources	<u>\$2,141</u>	<u>\$1,648</u>	<u>\$1,994</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	2,088	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	1,172	1,593
8880 Financial Information System for California (State Operations)	3	4	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	472	401
Total Expenditures and Expenditure Adjustments	<u>\$2,091</u>	<u>\$1,648</u>	<u>\$1,994</u>
FUND BALANCE	<u>\$50</u>	<u>-</u>	<u>-</u>

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7600 California Department of Tax and Fee Administration - Continued

Reserve for economic uncertainties	50	-	-
3270 Local Charges for Prepaid Mobile Telephony Service Fund^S			
BEGINNING BALANCE	-	-	-
Prior Year Adjustments	\$462	-	-
Adjusted Beginning Balance	\$462	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Prepaid Mobile Telephony Services Surcharge Fund (3251) to Local Charges for Prepaid Mobile Telephony Service Fund (3270)	9,161	\$6,087	\$6,087
Total Revenues, Transfers, and Other Adjustments	\$9,161	\$6,087	\$6,087
Total Resources	\$9,623	\$6,087	\$6,087
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	715	-	-
7600 California Department of Tax and Fee Administration (State Operations)	-	1,048	631
8880 Financial Information System for California (State Operations)	4	-	-
9350 Shared Revenues (Local Assistance)	8,904	4,386	5,117
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	653	339
Total Expenditures and Expenditure Adjustments	\$9,623	\$6,087	\$6,087
FUND BALANCE	-	-	-
3314 California Cannabis Tax Fund^S			
BEGINNING BALANCE	-	-	185,064
Adjusted Beginning Balance	-	-	\$185,064
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110300 Cannabis Excise and Cultivation Tax	-	185,064	630,358
Transfers and Other Adjustments			
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Control Fund (3288)	-	-	-134,730
Total Revenues, Transfers, and Other Adjustments	-	\$185,064	\$495,628
Total Resources	-	\$185,064	\$680,692
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0509 Governor's Office of Business and Economic Development (GO-Biz) (State Operations)	-	-	400
0509 Governor's Office of Business and Economic Development (GO-Biz) (Local Assistance)	-	-	9,600
1111 Department of Consumer Affairs Regulatory Boards, Bureaus, Divisions (State Operations)	-	-	10,000
2720 Department of the California Highway Patrol (State Operations)	-	-	3,000
3600 Department of Fish and Wildlife (State Operations)	-	-	8,842
3930 Department of Pesticide Regulation (State Operations)	-	-	1,273
3930 Department of Pesticide Regulation (Local Assistance)	-	-	1,000
3940 State Water Resources Control Board (State Operations)	-	-	7,577
6440 University of California (State Operations)	-	-	2,000
7100 Employment Development Department (State Operations)	-	-	3,707
7600 California Department of Tax and Fee Administration (State Operations)	-	-	4,766
8860 Department of Finance (State Operations)	-	-	440
Total Expenditures and Expenditure Adjustments	-	-	\$52,605
FUND BALANCE	-	\$185,064	\$628,087
Reserve for economic uncertainties	-	185,064	628,087
3319 Tax Fee Admin, Tobacco Law Enforcement Acct, CA Healthcare, Rsrch Prvt FD^S			
BEGINNING BALANCE	-	-	-

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

7600 California Department of Tax and Fee Administration - Continued

REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS

Transfers and Other Adjustments			
Revenue Transfer From the California Healthcare Research and Prevention Tobacco Tax Fund (3304) to the Department of Tax and Fee Administration Tobacco Law Enforcement Fund (3319) per Revenue and Taxation Code Section 30130.57(e)(2)	-	-	6,000
Total Revenues, Transfers, and Other Adjustments	-	-	\$6,000
Total Resources	-	-	\$6,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	4,464
Total Expenditures and Expenditure Adjustments	-	-	\$4,464
FUND BALANCE	-	-	\$1,536
Reserve for economic uncertainties	-	-	1,536

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2016-17	2017-18	2018-19	2016-17*	2017-18*	2018-19*
Baseline Positions	-	-	-	\$-	\$-	\$-
Budget Position Transparency	-	-163.4	-134.8	-	-	-
Salary and Other Adjustments	-	4,450.4	4,398.1	-	313,441	300,082
Workload and Administrative Adjustments						
Cannabis Cash Collection						
Assoc Accounting Analyst	-	-	0.5	-	-	34
Bus Taxes Administrator I	-	-	1.0	-	-	79
Bus Taxes Compliance Spec (Limited Term 06-30-2018)	-	-1.1	-0.5	-	-70	-50
Bus Taxes Rep (Limited Term 09-30-2018)	-	-2.3	-1.5	-	-111	-73
Bus Taxes Spec I (Limited Term 12-31-2017)	-	-0.8	2.5	-	-60	205
C.E.A. (Limited Term 12-31-2018)	-	-	-0.5	-	-	-49
Overtime	-	-	-	-	-21	27
Tax Counsel IV (Limited Term 10-31-2019)	-	-	0.5	-	-	67
Tax Techn II (Limited Term 09-30-2018)	-	-0.8	-0.3	-	-28	-9
Tax Techn III	-	-0.4	-1.5	-	-16	-74
Temporary Help	-	-2.1	-1.4	-	-122	-76
Centralized Revenue Opportunity System - Staffing, Development, and Vendor Compensation Costs						
	-	-	-	-	-	-
Assoc Tax Auditor	-	-	-	-	-	-73
Bus Taxes Administrator II	-	-	-	-	-	-91
	-	-	-	-	-	-
Bus Taxes Spec I	-	-	-	-	-	328
Bus Taxes Spec II	-	-	-	-	-	266
Dp Mgr III	-	-	-	-	-	105
Office Techn (Typing)	-	-	-	-	-	40
Overtime	-	-	-	-	-	4,418
Sr Info Sys Analyst (Spec)	-	-	-	-	-	252
Sr Info Sys Analyst (Supvr)	-	-	-	-	-	91
Staff Info Sys Analyst (Spec)	-	-	-	-	-	230
Staff Svcs Mgr III	-	-	-	-	-	97
Sys Software Spec II (Tech)	-	-	-	-	-	672
Tax Auditor	-	-	-	-	-	-112
Temporary Help	-	-	6.2	-	-	421

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7600 California Department of Tax and Fee Administration - Continued

Various	-	-	-	-	-	312
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-7.3	5.1	\$-	-\$428	\$7,037
Totals, Adjustments	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119
TOTALS, SALARIES AND WAGES	-	4,279.7	4,268.4	\$-	\$313,013	\$307,119

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