

7600 California Department of Tax and Fee Administration

The California Department of Tax and Fee Administration (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 State Board of Equalization (BOE).

3-YEAR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6275025 County Assessment Standards Program	0.1	8.9	9.1	\$2,575	\$2,942	\$3,170
6275050 State-Assessed Property Program	5.3	8.7	9.0	3,346	4,342	5,217
6275075 Timber Tax Program	12.1	10.9	11.6	2,204	2,462	2,579
6275100 Sales and Use Tax Program	2,843.4	3,530.2	3,530.8	516,415	574,387	595,719
6275125 Hazardous Substances Tax Program	44.7	39.6	39.6	6,548	6,645	6,719
6275150 Alcoholic Beverage Tax Program	25.0	20.4	20.4	4,167	3,906	3,888
6275175 Tire Recycling Fee Program	12.3	16.3	16.3	2,034	2,394	2,417
6275200 Cigarette and Tobacco Products Tax Program	60.6	130.9	127.9	18,504	28,885	29,035
6275225 Cigarette and Tobacco Products Licensing Program	50.4	70.7	70.7	9,143	12,484	12,500
6275250 Transportation Fund Tax Program	166.4	160.5	160.7	34,597	35,929	35,090
6275275 Occupational Lead Poisoning Prevention Fee Program	6.6	7.5	7.5	989	1,086	1,102
6275300 Integrated Waste Management Program	2.0	4.8	4.8	457	661	660
6275325 Underground Storage Tank Fee Program	20.6	28.9	28.9	3,856	4,701	4,707
6275350 Oil Spill Prevention Program	1.8	1.6	1.6	357	386	384
6275375 Energy Resources Surcharge Program	1.2	2.1	2.1	278	365	359
6275400 Annual Water Rights Fee Program	5.3	4.4	4.4	806	745	751
6275425 Childhood Lead Poisoning Prevention Fee Program	1.2	4.7	4.8	260	614	627
6275450 Marine Invasive Species Program	2.1	3.5	3.6	445	613	627
6275475 Fire Prevention Fee Program	-	-	-	298	-	-
6275500 Emergency Telephone Users Surcharge Program	3.4	12.0	14.6	773	2,117	2,502
6275525 E-Waste Recycling Fee Program	14.1	35.8	36.2	2,884	5,454	5,565
6275550 Lumber Fee Program	2.0	13.1	13.4	591	1,354	1,407
6275575 Insurance Tax Program	3.6	2.0	2.0	1,288	1,123	637
6275600 Natural Gas Surcharge Program	3.4	4.4	4.4	802	1,065	954
6275650 Prepaid Mobile Telephony Program	1.2	3.5	3.5	594	544	582
6275700 Lead-Acid Battery Cleanup Fee Program	5.6	10.1	10.1	1,124	1,667	1,687
6275725 Cannabis Taxes Program	34.9	39.8	39.8	8,398	9,750	10,069
6275750 Electronic Cigarette Excise Tax Program	0.7	5.5	3.8	624	3,812	1,303
6275760 County Revenue Property Tax Reimbursement Program	-	-	1.5	47	125	400
6275775 Small Business Hiring Credit Program	-	-	-	-	43	44
6275800 Lithium Extraction Excise Tax Fund	-	-	-	-	-	249
9900100 Administration	382.3	372.9	372.9	23	66,297	66,297
9900200 Administration - Distributed	-	-	-	-23	-65,880	-65,880
TOTALS, POSITIONS AND EXPENDITURES (All Programs)	3,712.3	4,553.7	4,556.0	\$624,404	\$711,018	\$731,367
FUNDING				2021-22*	2022-23*	2023-24*
0001 General Fund				\$371,880	\$365,777	\$538,681
0004 Breast Cancer Fund				367	579	583
0022 State Emergency Telephone Number Account				773	1,817	1,841
0061 Motor Vehicle Fuel Account, Transportation Tax Fund				34,547	35,728	34,877
0070 Occupational Lead Poisoning Prevention Account				989	1,086	1,102
0080 Childhood Lead Poisoning Prevention Fund				260	614	627

* 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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FUNDING	2021-22*	2022-23*	2023-24*
0230 Cigarette and Tobacco Products Surtax Fund	4,531	7,091	7,149
0320 Oil Spill Prevention and Administration Fund	357	386	384
0387 Integrated Waste Management Account, Integrated Waste Management Fund	457	661	660
0439 Underground Storage Tank Cleanup Fund	3,856	4,701	4,707
0465 Energy Resources Programs Account	278	365	359
0623 California Children and Families First Trust Fund	7,654	11,855	11,945
0890 Federal Trust Fund	54	201	213
0965 Timber Tax Fund	2,204	2,462	2,579
0995 Reimbursements	200,019	234,936	234,591
3015 Gas Consumption Surcharge Fund	802	1,065	954
3058 Water Rights Fund	653	745	751
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,884	5,454	5,565
3067 Cigarette and Tobacco Products Compliance Fund	9,143	12,484	12,500
3212 Timber Regulation and Forest Restoration Fund	591	1,354	1,407
3270 Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
3288 Cannabis Control Fund	-	9,750	10,069
3301 Lead-Acid Battery Cleanup Fund	1,124	1,667	1,687
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3314 California Cannabis Tax Fund	-	-	-150,000
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
3333 Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
3366 California Electronic Cigarette Excise Tax Fund	624	3,812	1,303
3378 Small Business Hiring Credit Fund	-32,000	-	-
3410 Lithium Extraction Excise Tax Fund	-	-	249
3414 988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
TOTALS, EXPENDITURES, ALL FUNDS	\$624,404	\$711,018	\$731,367

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code sections 12803.2 and 15570-15570.100; Revenue and Taxation Code sections 20 and 20.5.

PROGRAM AUTHORITY

6275075-Timber Tax Program:

Revenue and Taxation Code sections 431-437, 38101-38908, and Public Resources Code sections 4582.8, 4584, 4584.5, 4592, 4621-4628, 4654.

6275100-Sales and Use Tax Program:

California Constitution (sections 35 and 36, Article XIII), State Sales and Use Tax; Revenue and Taxation Code sections 6001-7176, Bradley-Burns Uniform Local Sales and Use Tax; Revenue and Taxation Code sections 7200-7226, Transactions and Use Tax (cities/counties); and Revenue and Taxation Code sections 7251-7279.6, 7285, and 7285.8.

6275125-Hazardous Substances Tax Program:

Revenue and Taxation Code sections 43001-43651, and Health and Safety Code sections 25174-25174.11, 25205.1-25205.23, 25353, and 25404-25404.9.

6275150-Alcoholic Beverage Tax Program:

California Constitution, Article XX, section 22, Revenue and Taxation Code sections 32001-32557, and Business and Professions Code sections 23000-23673.

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6275175-Tire Recycling Fee Program:

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

6275200-Cigarette and Tobacco Products Tax Program:

Federal laws relating to collection of state cigarette and smokeless tobacco taxes: 15 U.S.C.A., Chapter 10A, sections 375-378 and 18 U.S.C.A., Chapter 114, sections 2341-2346; California Constitution Article XIII B, section 12; Part 13, Division 2, Revenue and Taxation Code sections 30001-30483, and Health and Safety Code sections 104555-104558.

6275225-Cigarette and Tobacco Products Licensing Program:

Business and Professions Code, Division 8.5 and 8.6; Health and Safety Code sections 14950 and 104555-104558, Penal Code section 830.11, Revenue and Taxation Code sections 30019, 30140-30149, 30151, 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 60001-60709.

6275275-Occupational Lead Poisoning Prevention Fee Program:

Revenue and Taxation Code sections 43056-43553; Health and Safety Code sections 105175-105197.

6275300-Integrated Waste Management Program:

Revenue and Taxation Code sections 45001-45984, and Public Resource Code sections 40000-48013.

6275325-Underground Storage Tank Fee Program:

Revenue and Taxation Code sections 50101-50162, and Health and Safety Code sections 25280-25299.39.3.

6275350-Oil Spill Prevention Program:

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

6275375-Energy Resources Surcharge Program:

Revenue and Taxation Code sections 40001-40216.

6275400-Annual Water Rights Fee Program:

Water Code sections 189.5, 1525-1552, 13050, and 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 and 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.

6275500-Emergency Telephone Users Surcharge Program:

Revenue and Taxation Code sections 41001-41176.

6275525-E-Waste Recycling Fee Program:

Health and Safety Code sections 25214.9-25214.10.2, Public Resource Code sections 41516 and 42460-42486, and Revenue and Taxation Code sections 55001-55381.

6275550-Lumber Fee Program:

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California Public Resources Code section 4629-4629.13 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 685-685.5, 995.5, 1530, 1531, 1774, 1760-1780, 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 Program:

Revenue and Taxation Code sections 42001-42024, 42100-42111, and 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 26000-26260, Revenue and Taxation Code sections 34010-34021.5 and 55001-55381.

6275750 - Electronic Cigarette Excise Tax Program

Revenue and Taxation Code Sections 31001-31008 and 55001-55381.

6275760 – County Revenue Property Tax Reimbursement Program

Article XIII A, sections 2.1, 2.2, and 2.3 of the California Constitution.

6275775 – Small Business Hiring Credit Fund Program

Chapter 40, Statutes of 2020 (SB 115), Chapter 41, Statutes of 2020 (SB 1447), Chapter 82, Statutes of 2021 (AB 150).

6275800 – Lithium Extraction Excise Tax Program:

Fish and Game Code Sections 2950-2954, Government Code section 15570.32, Public Resources Code Sections 2207 and 3823, and Revenue and Taxation Code Sections 47000-47100, and 55001-55381.

DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Centralized Revenue Opportunity System (CROS) Maintenance and Operations	\$-	\$-	-	\$4,779	\$4,108	-
• California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)	-	-	-	-	2,468	-
• Mental Health - Crisis Hotline (AB 988)	-	-	-	-	661	2.5
• Lithium Extraction and Geothermal Development Excise Tax (SB 125)	-	-	-	-	249	-
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$4,779	\$7,486	2.5
Other Workload Budget Adjustments						
• Expenditure Transfer from the General Fund (0001) to the Cannabis Tax Fund (3314) per R&T 34019.1	-	-	-	95,377	-95,377	-
• Other Post-Employment Benefit Adjustments	-173	-150	-	-225	-205	-

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	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
• Miscellaneous Baseline Adjustments	-25,000	-	-4.0	54,623	-54,623	-4.0
• Salary Adjustments	5,953	5,216	-	5,839	5,382	-
• Retirement Rate Adjustments	5,398	4,710	-	5,271	4,837	-
• Benefit Adjustments	2,831	2,479	-	3,342	3,078	-
• Carryover/Reappropriation	-	2,376	-	-	-	-
• Legislation with an Appropriation	300	-	-	-	-	-
Totals, Other Workload Budget Adjustments	\$-10,691	\$14,631	-4.0	\$164,227	\$-136,908	-4.0
Totals, Workload Budget Adjustments	\$-10,691	\$14,631	-4.0	\$169,006	\$-129,422	-1.5
Totals, Budget Adjustments	\$-10,691	\$14,631	-4.0	\$169,006	\$-129,422	-1.5

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California Cannabis Tax Fund (3314) Estimated Revenues & Expenditure Allocations

	2021-22	2022-23*	2023-24*
REVENUES:			
Beginning Balance	\$669,610	\$696,933	\$417,375
Cannabis Tax	812,980	485,155	495,976
Total Revenues	\$1,482,590	\$1,182,088	\$913,351
Allocation 1: Regulatory and Administrative			
Governor's Office of Business and Economic Development (Equity Program)	15,573	15,684	15,681
Department of Cannabis Control	-	-	-
Department of Fish and Wildlife	9,084	-	-
Department of Pesticide Regulation	2,726	-	-
State Water Resources Control Board	10,728	-	-
Employment Development Department	3,630	-	-
Department of Tax and Fee Administration	9,347	-	-
State Controller's Office	-	-	-
Department of Finance	440	-	-
Statewide General Administration	9,519	14,419	13,181
Total Allocation 1	\$61,047	\$30,103	\$28,862
Allocation 2: Specified Allocations for Research and Other Programs			
Public University/Universities in California	10,000	10,000	10,000
California Highway Patrol	3,000	3,000	-
Governor's Office of Business and Economic Development	40,000	50,000	50,000
University of San Diego Center for Medicinal Cannabis Research	2,000	2,000	2,000
Total Allocation 2	\$55,000	\$65,000	\$62,000
Allocation 3: Percentage of Remaining Revenue Collection			
Youth Education Prevention, Early Intervention and Treatment Account	401,766	401,766	340,425
Environmental Restoration and Protection Account	133,922	133,922	113,475
State and Local Government Law Enforcement Account	133,922	133,922	113,475
Total Allocation 3	\$669,610	\$669,610	\$567,375
Based on prior year actual tax collection			
Less Funding Provided by General Fund per RTC 34019.1	-	-	-150,000
Total Expenditures	\$785,657	\$764,713	\$508,237
Balance of Tax Receipts	\$696,933	\$417,375	\$405,114

Note: Cannabis Tax Revenue includes an estimated reduction of \$3.6 million in 2022-23 and \$8.9 million in 2023-24 related to equity retailer relief.

7600 California Department of Tax and Fee Administration - Continued**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, and 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.

6275075 - TIMBER TAX PROGRAM

This program provides revenue for the Timber Tax Fund. The revenue, less administrative costs, is allocated to the counties where the timber was harvested. The CDTFA administers and collects the Timber Yield Tax, a property tax paid by timber owners when they harvest trees or timber. The CDTFA determines the harvest values of timber and timberland production zone values.

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), the Hazardous Waste Facilities Account (HWFA), and the Toxic Substances Control Account (TSCA). The fees provide funding to the Department of Toxic Substances Control (DTSC) 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. CDTFA administers the following fee programs in partnership with DTSC: Disposal Fee (HWCA), Generator Fee/Generation and Handling Fee (HWCA), Transportable Treatment Unit Fee (HWCA), Facility Fee (HWCA-HWFA), and Environmental Fee (TSCA).

6275150 - ALCOHOLIC BEVERAGE TAX PROGRAM

This program provides revenue for the Alcohol Beverage Control Fund. The CDTFA collects the excise tax imposed on the sale, distribution, or importation of alcoholic beverages in California. The BOE contracts with the CDTFA to provide Administrative services for this program.

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, California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund. The program objective is to ensure that the excise tax imposed on all cigarette, and tobacco products are collected equitably and effectively by ensuring timely reporting and payment of tax liabilities, detecting and correcting reporting errors, 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 of 2003. The Licensing Act required the CDTFA to establish a statewide licensure program to help stem the tide of untaxed distributions and illegal sales of cigarette and tobacco products and stamps. This program requires licensing of distributors, wholesalers, importers, manufacturers, and retailers of cigarette and tobacco products.

6275250 - TRANSPORTATION FUND TAX PROGRAM

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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 with evidence of lead poisoning and 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

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 for the Oil Spill Prevention and Administration Fund. The Oil Spill Prevention and Administration (OSPA) fee provides funding for the Department of Fish and Wildlife, Office of Spill Prevention and Response, 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. OSPA fees are collected on crude oil and petroleum products received at California refineries and marine terminals. Effective January 1, 2022, the OSPA fee is also collected on renewable fuel received at refineries, marine terminal, and renewable fuel receiving facilities, and on renewable fuel shipments from renewable fuel production facilities. The CDTFA administers the program in partnership with the Department of Fish and Wildlife.

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 feepayers' market share responsibility for environmental lead contamination.

6275450 - MARINE INVASIVE SPECIES PROGRAM

This program provides revenue for the Marine Invasive Species Control Fund. The fee provides 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

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carrying, ballast water arriving in a California port from outside California are subject to the fee for each voyage. The CDTFA administers the program in partnership with the SLC.

6275500 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

This program provides revenue for the State Emergency Telephone Number Account and the State Suicide and Behavioral Health Crisis Services Fund. Revenue generated by this program funds the State's "911" emergency communication system and "988" suicide and crisis lifeline by administering the 911 and 988 surcharges that are imposed on each access line for which a user subscribes with a service supplier and purchase of prepaid mobile telephony services at retail in California.

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 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 Control (DTSC) as containing hazardous materials. The CDTFA administers the program in partnership with CalRecycle and the DTSC.

6275550 - LUMBER FEE PROGRAM

This program provides revenue for the Timber Regulation and Forest Restoration Fund. A one percent assessment is imposed on purchases of lumber products and engineered wood products for use in California based on the selling price of the products. The lumber products assessment supports the activities of CALFIRE and helps protect California's forests.

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 out-of-state insurers. The taxes collected are used to pay refunds or transferred to the General Fund. The BOE contracts with the CDTFA to administer this program.

6275600 - NATURAL GAS SURCHARGE PROGRAM

This program provides revenue for the Gas Consumption Surcharge Fund 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. The CDTFA administers the program in partnership with the California Public Utilities Commission.

6275650 - PREPAID MOBILE TELEPHONY SERVICES PROGRAM

Operative January 1, 2016, this program provides revenue for 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. On November 15, 2018, the United States District Court, Northern District of California enjoined state agencies from enforcing the provisions of the Prepaid Mobile Telephony Services Surcharge Collection Act because it conflicts with federal law. Therefore, only the Local Charges are being administered.

6275700 - LEAD-ACID BATTERY RECYCLING FEE PROGRAM

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

6275725 - CANNABIS TAXES PROGRAM

This program administers the cannabis excise tax and cannabis cultivation tax. The program provides revenue for the California Cannabis Tax Fund, the revenues from which carry out the purpose of the Medicinal and Adult-Use Cannabis Regulation and Safety Act (Act). The purpose of the Act 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.

6275750 - ELECTRONIC CIGARETTE EXCISE TAX PROGRAM

This program provides revenue for the California Electronic Cigarette Excise Tax Fund. The program objective is to ensure that the additional excise tax imposed at a retail sale upon purchasers at 12.5 percent of the sales price of electronic cigarettes containing or sold with nicotine and purchased for use in California are collected equitably and effectively by ensuring timely

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and accurate reporting and payment of tax liabilities, detecting and correcting reporting errors, and promptly collecting amounts determined to be due and economically recoverable.

6275760 - COUNTY REVENUE PROPERTY TAX REIMBURSEMENT PROGRAM

This Program administers the County Revenue Property Tax Reimbursement Program that was created by the passage of Proposition 19 on the November 2020 ballot. CDTFA is responsible for determining each eligible local agency's aggregate gain or loss in property taxes every three years, based on the amounts reported by the counties. Counties with a negative gain are eligible to receive a reimbursement from the County Revenue Protection Fund. If the County Revenue Protection Fund is insufficient to reimburse all claims, CDTFA is required to allocate available funds based on each local agency's pro rata share. The CDTFA administers the program in partnership with the Franchise Tax Board.

6275775 - SMALL BUSINESS HIRING CREDIT PROGRAM

This Program administers the Small Business Hiring Credit Fund. The fund allows small business employers to receive a tax credit equal to \$1,000 for each net increase in qualified employees that can be applied against qualified sales, use, or income taxes. CDTFA administers the tentative credit reservation process and allocates the tax credit. The CDTFA administers the program in partnership with the Franchise Tax Board.

6275800 - LITHIUM EXTRACTION EXCISE TAX PROGRAM

This program provides revenue for the Lithium Extraction Excise Tax Fund in the State Treasury which provides money to communities that are most directly and indirectly impacted by the lithium extraction activities. The Fund also provides money to the Salton Sea Lithium Fund for operations and maintenance of restoration projects and other public works projects developed by the state pursuant to the Salton Sea Management Plan or an applicable State Water Resources Control Board order, and grants for community engagement, public amenity, capital improvement or community-benefit projects. Revenue is generated on lithium extraction per metric ton of lithium carbonate equivalent extracted by producers. The tax is collected by CDTFA.

9900100 - ADMINISTRATION

This 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 BOE.

DETAILED EXPENDITURES BY PROGRAM

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	PROGRAM REQUIREMENTS			
6275	ADMINISTRATION OF THE CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION			
	State Operations:			
0001	General Fund	\$371,880	\$365,777	\$538,681
0004	Breast Cancer Fund	367	579	583
0022	State Emergency Telephone Number Account	773	1,817	1,841
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	34,547	35,728	34,877
0070	Occupational Lead Poisoning Prevention Account	989	1,086	1,102
0080	Childhood Lead Poisoning Prevention Fund	260	614	627
0230	Cigarette and Tobacco Products Surtax Fund	4,531	7,091	7,149
0320	Oil Spill Prevention and Administration Fund	357	386	384
0387	Integrated Waste Management Account, Integrated Waste Management Fund	457	661	660
0439	Underground Storage Tank Cleanup Fund	3,856	4,701	4,707
0465	Energy Resources Programs Account	278	365	359
0623	California Children and Families First Trust Fund	7,654	11,855	11,945
0890	Federal Trust Fund	54	201	213
0965	Timber Tax Fund	2,204	2,462	2,579
0995	Reimbursements	200,019	234,519	234,174
3015	Gas Consumption Surcharge Fund	802	1,065	954

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
3058	Water Rights Fund	653	745	751
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	2,884	5,454	5,565
3067	Cigarette and Tobacco Products Compliance Fund	9,143	12,484	12,500
3212	Timber Regulation and Forest Restoration Fund	591	1,354	1,407
3270	Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
3288	Cannabis Control Fund	-	9,750	10,069
3301	Lead-Acid Battery Cleanup Fund	1,124	1,667	1,687
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3314	California Cannabis Tax Fund	-	-	-150,000
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
3366	California Electronic Cigarette Excise Tax Fund	624	3,812	1,303
3378	Small Business Hiring Credit Fund	-32,000	-	-
3410	Lithium Extraction Excise Tax Fund	-	-	249
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
	Totals, State Operations	<u>\$624,404</u>	<u>\$710,601</u>	<u>\$730,950</u>
	SUBPROGRAM REQUIREMENTS			
6275025	County Assessment Standards Program			
	State Operations:			
0001	General Fund	\$2,575	\$2,942	\$3,170
	Totals, State Operations	<u>\$2,575</u>	<u>\$2,942</u>	<u>\$3,170</u>
	SUBPROGRAM REQUIREMENTS			
6275050	State-Assessed Property Program			
	State Operations:			
0001	General Fund	\$3,346	\$4,342	\$5,217
	Totals, State Operations	<u>\$3,346</u>	<u>\$4,342</u>	<u>\$5,217</u>
	SUBPROGRAM REQUIREMENTS			
6275075	Timber Tax Program			
	State Operations:			
0965	Timber Tax Fund	\$2,204	\$2,462	\$2,579
	Totals, State Operations	<u>\$2,204</u>	<u>\$2,462</u>	<u>\$2,579</u>
	SUBPROGRAM REQUIREMENTS			
6275100	Sales and Use Tax Program			
	State Operations:			
0001	General Fund	\$325,089	\$349,520	\$371,308
0995	Reimbursements	191,326	224,867	224,411
	Totals, State Operations	<u>\$516,415</u>	<u>\$574,387</u>	<u>\$595,719</u>
	SUBPROGRAM REQUIREMENTS			
6275125	Hazardous Substances Tax Program			
	State Operations:			
0001	General Fund	\$334	\$-	\$-
0995	Reimbursements	6,214	6,645	6,719
	Totals, State Operations	<u>\$6,548</u>	<u>\$6,645</u>	<u>\$6,719</u>
	SUBPROGRAM REQUIREMENTS			
6275150	Alcoholic Beverage Tax Program			
	State Operations:			
0001	General Fund	\$4,167	\$3,906	\$3,888
	Totals, State Operations	<u>\$4,167</u>	<u>\$3,906</u>	<u>\$3,888</u>
	SUBPROGRAM REQUIREMENTS			
6275175	Tire Recycling Fee Program			

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		2021-22*	2022-23*	2023-24*
	State Operations:			
0995	Reimbursements	2,034	2,394	2,417
	Totals, State Operations	2,034	2,394	2,417
	SUBPROGRAM REQUIREMENTS			
6275200	Cigarette and Tobacco Products Tax Program			
	State Operations:			
0001	General Fund	\$2,505	\$3,476	\$4,017
0004	Breast Cancer Fund	367	579	583
0230	Cigarette and Tobacco Products Surtax Fund	4,531	7,091	7,149
0623	California Children and Families First Trust Fund	7,654	11,855	11,945
3304	California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	502	1,202	897
3319	Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund	2,945	4,682	4,444
	Totals, State Operations	18,504	28,885	29,035
	SUBPROGRAM REQUIREMENTS			
6275225	Cigarette and Tobacco Products Licensing Program			
	State Operations:			
3067	Cigarette and Tobacco Products Compliance Fund	9,143	12,484	12,500
	Totals, State Operations	9,143	12,484	12,500
	SUBPROGRAM REQUIREMENTS			
6275250	Transportation Fund Tax Program			
	State Operations:			
0001	General Fund	-\$4	\$-	\$-
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	34,547	35,728	34,877
0890	Federal Trust Fund	54	201	213
	Totals, State Operations	34,597	35,929	35,090
	SUBPROGRAM REQUIREMENTS			
6275275	Occupational Lead Poisoning Prevention Fee Program			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	\$989	\$1,086	\$1,102
	Totals, State Operations	989	1,086	1,102
	SUBPROGRAM REQUIREMENTS			
6275300	Integrated Waste Management Program			
	State Operations:			
0387	Integrated Waste Management Account, Integrated Waste Management Fund	\$457	\$661	\$660
	Totals, State Operations	457	661	660
	SUBPROGRAM REQUIREMENTS			
6275325	Underground Storage Tank Fee Program			
	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$3,856	\$4,701	\$4,707
	Totals, State Operations	3,856	4,701	4,707
	SUBPROGRAM REQUIREMENTS			
6275350	Oil Spill Prevention Program			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$357	\$386	\$384
	Totals, State Operations	357	386	384
	SUBPROGRAM REQUIREMENTS			
6275375	Energy Resources Surcharge Program			
	State Operations:			
0465	Energy Resources Programs Account	\$278	\$365	\$359
	Totals, State Operations	278	365	359
	SUBPROGRAM REQUIREMENTS			

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
6275400	Annual Water Rights Fee Program			
	State Operations:			
0001	General Fund	\$153	\$-	\$-
3058	Water Rights Fund	653	745	751
	Totals, State Operations	<u>\$806</u>	<u>\$745</u>	<u>\$751</u>
	SUBPROGRAM REQUIREMENTS			
6275425	Childhood Lead Poisoning Prevention Fee Program			
	State Operations:			
0080	Childhood Lead Poisoning Prevention Fund	\$260	\$614	\$627
	Totals, State Operations	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
	SUBPROGRAM REQUIREMENTS			
6275450	Marine Invasive Species Program			
	State Operations:			
0995	Reimbursements	445	613	627
	Totals, State Operations	<u>\$445</u>	<u>\$613</u>	<u>\$627</u>
	SUBPROGRAM REQUIREMENTS			
6275475	Fire Prevention Fee Program			
	State Operations:			
0001	General Fund	\$298	\$-	\$-
	Totals, State Operations	<u>\$298</u>	<u>\$-</u>	<u>\$-</u>
	SUBPROGRAM REQUIREMENTS			
6275500	Emergency Telephone Users Surcharge Program			
	State Operations:			
0001	General Fund	\$-	\$300	\$-
0022	State Emergency Telephone Number Account	773	1,817	1,841
3414	988 State Suicide and Behavioral Health Crisis Services Fund	-	-	661
	Totals, State Operations	<u>\$773</u>	<u>\$2,117</u>	<u>\$2,502</u>
	SUBPROGRAM REQUIREMENTS			
6275525	E-Waste Recycling Fee Program			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	\$2,884	\$5,454	\$5,565
	Totals, State Operations	<u>\$2,884</u>	<u>\$5,454</u>	<u>\$5,565</u>
	SUBPROGRAM REQUIREMENTS			
6275550	Lumber Fee Program			
	State Operations:			
3212	Timber Regulation and Forest Restoration Fund	\$591	\$1,354	\$1,407
	Totals, State Operations	<u>\$591</u>	<u>\$1,354</u>	<u>\$1,407</u>
	SUBPROGRAM REQUIREMENTS			
6275575	Insurance Tax Program			
	State Operations:			
0001	General Fund	\$1,288	\$1,123	\$637
	Totals, State Operations	<u>\$1,288</u>	<u>\$1,123</u>	<u>\$637</u>
	SUBPROGRAM REQUIREMENTS			
6275600	Natural Gas Surcharge Program			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$802	\$1,065	\$954
	Totals, State Operations	<u>\$802</u>	<u>\$1,065</u>	<u>\$954</u>
	SUBPROGRAM REQUIREMENTS			
6275650	Prepaid Mobile Telephony Program			
	State Operations:			
0001	General Fund	\$82	\$-	\$-

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		2021-22*	2022-23*	2023-24*
3270	Local Charges for Prepaid Mobile Telephony Service Fund	512	544	582
	Totals, State Operations	\$594	\$544	\$582
	SUBPROGRAM REQUIREMENTS			
6275700	Lead-Acid Battery Cleanup Fee Program			
	State Operations:			
3301	Lead-Acid Battery Cleanup Fund	\$1,124	\$1,667	\$1,687
	Totals, State Operations	\$1,124	\$1,667	\$1,687
	SUBPROGRAM REQUIREMENTS			
6275725	Cannabis Taxes Program			
	State Operations:			
0001	General Fund	\$-	\$-	\$150,000
3288	Cannabis Control Fund	-	9,750	10,069
3314	California Cannabis Tax Fund	-	-	-150,000
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	8,398	-	-
	Totals, State Operations	\$8,398	\$9,750	\$10,069
	SUBPROGRAM REQUIREMENTS			
6275750	Electronic Cigarette Excise Tax Program			
	State Operations:			
3366	California Electronic Cigarette Excise Tax Fund	\$624	\$3,812	\$1,303
	Totals, State Operations	\$624	\$3,812	\$1,303
	SUBPROGRAM REQUIREMENTS			
6275760	County Revenue Property Tax Reimbursement Program			
	State Operations:			
0001	General Fund	\$47	\$125	\$400
	Totals, State Operations	\$47	\$125	\$400
	SUBPROGRAM REQUIREMENTS			
6275775	Small Business Hiring Credit Program			
	State Operations:			
0001	General Fund	\$32,000	\$43	\$44
3378	Small Business Hiring Credit Fund	-32,000	-	-
	Totals, State Operations	\$-	\$43	\$44
	SUBPROGRAM REQUIREMENTS			
6275800	Lithium Extraction Excise Tax Fund			
	State Operations:			
3410	Lithium Extraction Excise Tax Fund	\$-	\$-	\$249
	Totals, State Operations	\$-	\$-	\$249
	PROGRAM REQUIREMENTS			
9900	ADMINISTRATION - TOTAL			
	State Operations:			
0995	Reimbursements	-	417	417
	Totals, State Operations	\$-	\$417	\$417
	SUBPROGRAM REQUIREMENTS			
9900100	Administration			
	State Operations:			
0001	General Fund	\$-	\$65,508	\$65,508
0995	Reimbursements	-	417	417
3270	Local Charges for Prepaid Mobile Telephony Service Fund	23	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	372	372
	Totals, State Operations	\$23	\$66,297	\$66,297
	SUBPROGRAM REQUIREMENTS			
9900200	Administration - Distributed			
	State Operations:			

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7600 California Department of Tax and Fee Administration - Continued

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
0001	General Fund	\$-	-\$65,508	-\$65,508
3270	Local Charges for Prepaid Mobile Telephony Service Fund	-23	-	-
3333	Cannabis Tax Fund - Department of Tax and Fee Administration	-	-372	-372
	Totals, State Operations	<u>-\$23</u>	<u>-\$65,880</u>	<u>-\$65,880</u>
	TOTALS, EXPENDITURES			
	State Operations	624,404	711,018	731,367
	Totals, Expenditures	<u>\$624,404</u>	<u>\$711,018</u>	<u>\$731,367</u>

EXPENDITURES BY CATEGORY

	1 State Operations					
	<u>Positions</u>			<u>Expenditures</u>		
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
PERSONAL SERVICES						
Baseline Positions	4,548.2	4,557.7	4,557.5	\$368,136	\$375,864	\$375,666
Other Adjustments	-835.9	-4.0	-1.5	-27,752	-12,784	13,853
Net Totals, Salaries and Wages	<u>3,712.3</u>	<u>4,553.7</u>	<u>4,556.0</u>	<u>\$340,384</u>	<u>\$363,080</u>	<u>\$389,519</u>
Staff Benefits	-	-	-	162,136	207,733	209,342
Totals, Personal Services	<u>3,712.3</u>	<u>4,553.7</u>	<u>4,556.0</u>	<u>\$502,520</u>	<u>\$570,813</u>	<u>\$598,861</u>
OPERATING EXPENSES AND EQUIPMENT				\$121,884	\$140,205	\$132,506
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				<u>\$624,404</u>	<u>\$711,018</u>	<u>\$731,367</u>

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$339,880	\$376,468	\$388,681
Allocation for Employee Compensation	-	5,953	-
Allocation for Other Post-Employment Benefits	-	-173	-
Allocation for Staff Benefits	-	2,831	-
Current Year General Fund Savings	-	-25,000	-
Section 3.60 Pension Contribution Adjustment	-	5,398	-
011 Budget Act appropriation (transfer to the Small Business Hiring Credit Fund)	32,000	-	-
Expenditure Transfer from the General Fund (0001) to the 988 State Suicide and Behavioral Health Crisis Services Fund (3414) per Chapter 747, Statutes of 2022 (AB 988)	-	300	-
Prior Year Balances Available:			
Chapter 56, Statutes of 2022 (transfer to the California Cannabis Tax Fund)	-	-	150,000
Totals Available	<u>\$371,880</u>	<u>\$365,777</u>	<u>\$538,681</u>
TOTALS, EXPENDITURES	<u>\$371,880</u>	<u>\$365,777</u>	<u>\$538,681</u>
0004 Breast Cancer Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$367	\$572	\$583
Allocation for Employee Compensation	-	2	-
Allocation for Staff Benefits	-	1	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Totals Available	<u>\$367</u>	<u>\$579</u>	<u>\$583</u>
TOTALS, EXPENDITURES	<u>\$367</u>	<u>\$579</u>	<u>\$583</u>
0022 State Emergency Telephone Number Account			
APPROPRIATIONS			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
001 Budget Act appropriation	\$773	\$1,783	\$1,841
Allocation for Employee Compensation	-	14	-
Allocation for Staff Benefits	-	7	-
Section 3.60 Pension Contribution Adjustment	-	13	-
Totals Available	<u>\$773</u>	<u>\$1,817</u>	<u>\$1,841</u>
TOTALS, EXPENDITURES	<u>\$773</u>	<u>\$1,817</u>	<u>\$1,841</u>
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$34,547	\$34,317	\$34,877
Allocation for Employee Compensation	-	600	-
Allocation for Other Post-Employment Benefits	-	-17	-
Allocation for Staff Benefits	-	285	-
Section 3.60 Pension Contribution Adjustment	-	543	-
Totals Available	<u>\$34,547</u>	<u>\$35,728</u>	<u>\$34,877</u>
TOTALS, EXPENDITURES	<u>\$34,547</u>	<u>\$35,728</u>	<u>\$34,877</u>
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$989	\$1,032	\$1,102
Allocation for Employee Compensation	-	24	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	11	-
Section 3.60 Pension Contribution Adjustment	-	20	-
Totals Available	<u>\$989</u>	<u>\$1,086</u>	<u>\$1,102</u>
TOTALS, EXPENDITURES	<u>\$989</u>	<u>\$1,086</u>	<u>\$1,102</u>
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$260	\$603	\$627
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Totals Available	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
TOTALS, EXPENDITURES	<u>\$260</u>	<u>\$614</u>	<u>\$627</u>
0230 Cigarette and Tobacco Products Surtax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,531	\$7,009	\$7,149
Allocation for Employee Compensation	-	21	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	52	-
Totals Available	<u>\$4,531</u>	<u>\$7,091</u>	<u>\$7,149</u>
TOTALS, EXPENDITURES	<u>\$4,531</u>	<u>\$7,091</u>	<u>\$7,149</u>
0320 Oil Spill Prevention and Administration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$357	\$361	\$384
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Totals Available	<u>\$357</u>	<u>\$386</u>	<u>\$384</u>
TOTALS, EXPENDITURES	<u>\$357</u>	<u>\$386</u>	<u>\$384</u>
0387 Integrated Waste Management Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$457	\$641	\$660

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Allocation for Employee Compensation	-	8	-
Allocation for Staff Benefits	-	4	-
Section 3.60 Pension Contribution Adjustment	-	8	-
Totals Available	<u>\$457</u>	<u>\$661</u>	<u>\$660</u>
TOTALS, EXPENDITURES	<u>\$457</u>	<u>\$661</u>	<u>\$660</u>
0439 Underground Storage Tank Cleanup Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,856	\$4,539	\$4,707
Allocation for Employee Compensation	-	69	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	33	-
Section 3.60 Pension Contribution Adjustment	-	62	-
Totals Available	<u>\$3,856</u>	<u>\$4,701</u>	<u>\$4,707</u>
TOTALS, EXPENDITURES	<u>\$3,856</u>	<u>\$4,701</u>	<u>\$4,707</u>
0465 Energy Resources Programs Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$278	\$354	\$359
Allocation for Employee Compensation	-	5	-
Allocation for Staff Benefits	-	2	-
Section 3.60 Pension Contribution Adjustment	-	4	-
Totals Available	<u>\$278</u>	<u>\$365</u>	<u>\$359</u>
TOTALS, EXPENDITURES	<u>\$278</u>	<u>\$365</u>	<u>\$359</u>
0623 California Children and Families First Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7,654	\$11,705	\$11,945
Allocation for Employee Compensation	-	42	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	20	-
Section 3.60 Pension Contribution Adjustment	-	89	-
Totals Available	<u>\$7,654</u>	<u>\$11,855</u>	<u>\$11,945</u>
TOTALS, EXPENDITURES	<u>\$7,654</u>	<u>\$11,855</u>	<u>\$11,945</u>
0890 Federal Trust Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$54	\$201	\$213
Totals Available	<u>\$54</u>	<u>\$201</u>	<u>\$213</u>
TOTALS, EXPENDITURES	<u>\$54</u>	<u>\$201</u>	<u>\$213</u>
0965 Timber Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,204	\$2,374	\$2,579
Allocation for Employee Compensation	-	37	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	18	-
Section 3.60 Pension Contribution Adjustment	-	34	-
Totals Available	<u>\$2,204</u>	<u>\$2,462</u>	<u>\$2,579</u>
TOTALS, EXPENDITURES	<u>\$2,204</u>	<u>\$2,462</u>	<u>\$2,579</u>
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$200,019	\$234,936	\$234,591
TOTALS, EXPENDITURES	<u>\$200,019</u>	<u>\$234,936</u>	<u>\$234,591</u>
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$802	\$1,039	\$954

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Allocation for Employee Compensation	-	11	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	10	-
Totals Available	\$802	\$1,065	\$954
TOTALS, EXPENDITURES	\$802	\$1,065	\$954
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$653	\$679	\$751
Allocation for Employee Compensation	-	30	-
Allocation for Staff Benefits	-	14	-
Section 3.60 Pension Contribution Adjustment	-	22	-
Totals Available	\$653	\$745	\$751
TOTALS, EXPENDITURES	\$653	\$745	\$751
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,884	\$5,329	\$5,565
Allocation for Employee Compensation	-	54	-
Allocation for Other Post-Employment Benefits	-	-2	-
Allocation for Staff Benefits	-	25	-
Section 3.60 Pension Contribution Adjustment	-	48	-
Totals Available	\$2,884	\$5,454	\$5,565
TOTALS, EXPENDITURES	\$2,884	\$5,454	\$5,565
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$9,143	\$12,079	\$12,500
Allocation for Employee Compensation	-	172	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	82	-
Section 3.60 Pension Contribution Adjustment	-	156	-
Totals Available	\$9,143	\$12,484	\$12,500
TOTALS, EXPENDITURES	\$9,143	\$12,484	\$12,500
3212 Timber Regulation and Forest Restoration Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$591	\$1,330	\$1,407
Allocation for Employee Compensation	-	10	-
Allocation for Staff Benefits	-	5	-
Section 3.60 Pension Contribution Adjustment	-	9	-
Totals Available	\$591	\$1,354	\$1,407
TOTALS, EXPENDITURES	\$591	\$1,354	\$1,407
3270 Local Charges for Prepaid Mobile Telephony Service Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$512	\$497	\$582
Allocation for Employee Compensation	-	22	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	15	-
TOTALS, EXPENDITURES	\$512	\$544	\$582
3288 Cannabis Control Fund			
APPROPRIATIONS			
002 Budget Act appropriation	-	\$9,750	\$10,069
TOTALS, EXPENDITURES	-	\$9,750	\$10,069
3301 Lead-Acid Battery Cleanup Fund			

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
APPROPRIATIONS			
001 Budget Act appropriation	\$1,124	\$1,617	\$1,687
Allocation for Employee Compensation	-	22	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	10	-
Section 3.60 Pension Contribution Adjustment	-	19	-
Totals Available	\$1,124	\$1,667	\$1,687
TOTALS, EXPENDITURES	\$1,124	\$1,667	\$1,687
3304 California Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(a), (b), and (f)	\$502	\$1,148	\$897
Allocation for Employee Compensation	-	34	-
Allocation for Other Post-Employment Benefits	-	-1	-
Allocation for Staff Benefits	-	16	-
Section 3.60 Pension Contribution Adjustment	-	5	-
Totals Available	\$502	\$1,202	\$897
TOTALS, EXPENDITURES	\$502	\$1,202	\$897
3314 California Cannabis Tax Fund			
Less funding provided by General Fund	-	-	-150,000
NET TOTALS, EXPENDITURES	-	-	-\$150,000
3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund			
APPROPRIATIONS			
Revenue and Taxation Code section 30130.57(e)(2) and (f)	\$2,945	\$4,453	\$4,444
Allocation for Employee Compensation	-	133	-
Allocation for Other Post-Employment Benefits	-	-4	-
Allocation for Staff Benefits	-	63	-
Section 3.60 Pension Contribution Adjustment	-	37	-
Totals Available	\$2,945	\$4,682	\$4,444
TOTALS, EXPENDITURES	\$2,945	\$4,682	\$4,444
3333 Cannabis Tax Fund - Department of Tax and Fee Administration			
APPROPRIATIONS			
Revenue and Taxation Code section 34019(a)(1)	\$8,398	-	-
Totals Available	\$8,398	-	-
TOTALS, EXPENDITURES	\$8,398	-	-
3366 California Electronic Cigarette Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$1,397	\$1,303
Allocation for Employee Compensation	-	16	-
Allocation for Staff Benefits	-	8	-
Section 3.60 Pension Contribution Adjustment	-	15	-
Revenue and Tax Code section (c)(1)	624	-	-
7600-501-3366, Chapter 489, Stats of 2021	-	2,376	-
Totals Available	\$624	\$3,812	\$1,303
TOTALS, EXPENDITURES	\$624	\$3,812	\$1,303
3378 Small Business Hiring Credit Fund			
Less funding provided by the General Fund	-32,000	-	-
NET TOTALS, EXPENDITURES	-\$32,000	-	-
3410 Lithium Extraction Excise Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$249

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7600 California Department of Tax and Fee Administration - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Lithium Extraction Excise Tax CY Expenditures	-	1,400	-
Lithium Extraction Excise Tax CY Expenditures Removal	-	-1,400	-
TOTALS, EXPENDITURES	-	-	\$249
3414 988 State Suicide and Behavioral Health Crisis Services Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$661
Expenditure Transfer from the General Fund (0001) to the 988 State Suicide and Behavioral Health Crisis Services Fund (3414) per Chapter 747, Statutes of 2022 (AB 988)	-	300	-
TOTALS, EXPENDITURES	-	\$300	\$661
Less funding provided by General Fund	-	-300	-
NET TOTALS, EXPENDITURES	-	-	\$661
Total Expenditures, All Funds, (State Operations)	\$624,404	\$711,018	\$731,367

FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<u>0965 Timber Tax Fund^N</u>			
BEGINNING BALANCE	\$2,734	\$3,785	-
Prior Year Adjustments	1,370	-	-
Adjusted Beginning Balance	\$4,104	\$3,785	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4153000 Sale of Natural Resources	9,299	5,898	\$5,898
4163000 Investment Income - Surplus Money Investments	10	-	-
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	1	-	-
Total Revenues, Transfers, and Other Adjustments	\$9,310	\$5,898	\$5,898
Total Resources	\$13,414	\$9,683	\$5,898
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,204	2,462	2,579
9350 Shared Revenues (Local Assistance)	7,174	7,049	3,154
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	251	172	165
Total Expenditures and Expenditure Adjustments	\$9,629	\$9,683	\$5,898
FUND BALANCE	\$3,785	-	-
Reserve for economic uncertainties	3,785	-	-
<u>3067 Cigarette and Tobacco Products Compliance Fund^S</u>			
BEGINNING BALANCE	\$10,571	\$10,127	\$7,137
Prior Year Adjustments	-83	-	-
Adjusted Beginning Balance	\$10,488	\$10,127	\$7,137
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129000 Other Fees and Licenses	10,790	10,600	10,600
4131000 Crimes of Public Offense Fines	2	-	-
4163000 Investment Income - Surplus Money Investments	46	-	-
4171100 Cost Recoveries - Other	-	3	3
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	38	15	15
Transfers and Other Adjustments			
Revenue Transfer from Cigarette Tobacco Compliance Fund (3067) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-394	-	-
Revenue Transfer from Coronavirus Relief Fund (8505) to Cigarette Tobacco Compliance Fund (3067) per Ch. 21, Stats. of 2022, CS. 11.90 (c)	14	-	-
Total Revenues, Transfers, and Other Adjustments	\$10,496	\$10,618	\$10,618

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7600 California Department of Tax and Fee Administration - Continued

	2021-22*	2022-23*	2023-24*
Total Resources	\$20,984	\$20,745	\$17,755
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	9,143	12,484	12,500
9892 Supplemental Pension Payments (State Operations)	347	347	347
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,367	777	861
Total Expenditures and Expenditure Adjustments	\$10,857	\$13,608	\$13,708
FUND BALANCE	\$10,127	\$7,137	\$4,047
Reserve for economic uncertainties	10,127	7,137	4,047
<u>3251 Prepaid Mobile Telephony Services Surcharge Fund^s</u>			
BEGINNING BALANCE	\$1	\$156	\$156
Prior Year Adjustments	155	-	-
Adjusted Beginning Balance	\$156	\$156	\$156
Total Resources	\$156	\$156	\$156
FUND BALANCE	\$156	\$156	\$156
Reserve for economic uncertainties	156	156	156
<u>3270 Local Charges for Prepaid Mobile Telephony Service Fund^s</u>			
BEGINNING BALANCE	\$1,029	-	-
Prior Year Adjustments	-1,163	-	-
Adjusted Beginning Balance	-\$134	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129200 Other Regulatory Fees	1,959	\$1,164	\$1,164
Total Revenues, Transfers, and Other Adjustments	\$1,959	\$1,164	\$1,164
Total Resources	\$1,825	\$1,164	\$1,164
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	512	544	582
9350 Shared Revenues (Local Assistance)	1,210	572	582
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	103	48	-
Total Expenditures and Expenditure Adjustments	\$1,825	\$1,164	\$1,164
FUND BALANCE	-	-	-
<u>3319 Department of Tax and Fee Administration Subaccount, Tobacco Law Enforcement Account, CA Healthcare, Research and Prevention Tobacco Tax Act of 2016 Fund^s</u>			
BEGINNING BALANCE	\$7,222	\$7,899	\$8,226
Prior Year Adjustments	108	-	-
Adjusted Beginning Balance	\$7,330	\$7,899	\$8,226
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Tobacco Law Enforcement Account (3319) to General Fund (0001) per GC Section 20825.1(c) EO E21/22-276	-95	-	-
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)	5,466	5,076	4,535
Revenue Transfer from California Healthcare Research and Prevention Tobacco Tax Act of 2016 Fund (3304) to Tax & Fee Administration Tobacco Law Enforcement Account (3319) per Revenue and Taxation Code 30130.57 (a)	-	-	-179
Revenue Transfer from Coronavirus Relief Fund (8505) to Tobacco Law Enforcement Account (3319) per Ch 21, Stats. of 2022, CS 11.90(c)	8	-	-
Total Revenues, Transfers, and Other Adjustments	\$5,379	\$5,076	\$4,356
Total Resources	\$12,709	\$12,975	\$12,582
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	2,945	4,682	4,444
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,865	67	-

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7600 California Department of Tax and Fee Administration - Continued

	2021-22*	2022-23*	2023-24*
Total Expenditures and Expenditure Adjustments	\$4,810	\$4,749	\$4,444
FUND BALANCE	\$7,899	\$8,226	\$8,138
Reserve for economic uncertainties	7,899	8,226	8,138
<u>3333 Cannabis Tax Fund - Department of Tax and Fee Administration</u>^s			
BEGINNING BALANCE	\$1,591	\$1,188	\$1,188
Adjusted Beginning Balance	\$1,591	\$1,188	\$1,188
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			
Revenue Transfer from Coronavirus Relief Fund (8505) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per EO 21/22-150 COVID-19	9	-	-
Revenue Transfer from the Cannabis Tax Fund (3314) to the Cannabis Tax Fund - Department of Tax and Fee Administration (3333) per Revenue and Taxation Code Section 34019(a)(1)	9,347	-	-
Total Revenues, Transfers, and Other Adjustments	\$9,356	-	-
Total Resources	\$10,947	\$1,188	\$1,188
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	8,398	-	-
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,361	-	-
Total Expenditures and Expenditure Adjustments	\$9,759	-	-
FUND BALANCE	\$1,188	\$1,188	\$1,188
Reserve for economic uncertainties	1,188	1,188	1,188
<u>3366 California Electronic Cigarette Excise Tax Fund</u>^s			
BEGINNING BALANCE	-	\$2,379	\$2,382
Adjusted Beginning Balance	-	\$2,379	\$2,382
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4110400 Cigarette Tax	\$3	69,500	58,710
Transfers and Other Adjustments			
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	3,000	-	-
SB 395 Electronic Cigarette Tax - HCAI Health	-	-1,683	-1,497
SB 395 Electronic Cigarette Tax - HCAI Health Professions	-	-1,451	-1,373
SB 395 Electronic Cigarette Tax - Prop 10	-	-7,522	-6,888
SB 395 Electronic Cigarette Tax - Prop 56	-	-30,090	-27,555
SB 395 Electronic Cigarette Tax - Prop 99	-	-11,283	-10,333
SB 395 Electronic Cigarette Tax - Small Rural Hospitals	-	-6,268	-5,740
SB 395 Electronic Cigarette Tax - UC Med Edu	-	-4,388	-4,018
Loan from General Fund (0001) to Electronic Cigarette Excise Tax Fund (3366) per Chapter 489 of the Statutes of 2021 (SB 395)	-	-3,000	-
Total Revenues, Transfers, and Other Adjustments	\$3,003	\$3,815	\$1,306
Total Resources	\$3,003	\$6,194	\$3,688
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	624	3,812	1,303
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	-	-	502
Total Expenditures and Expenditure Adjustments	\$624	\$3,812	\$1,805
FUND BALANCE	\$2,379	\$2,382	\$1,883
Reserve for economic uncertainties	2,379	2,382	1,883
<u>3378 Small Business Hiring Credit Fund</u>^s			
BEGINNING BALANCE	\$100,000	\$118,002	\$17,002
Prior Year Adjustments	-13,998	-	-
Adjusted Beginning Balance	\$86,002	\$118,002	\$17,002
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Transfers and Other Adjustments			

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7600 California Department of Tax and Fee Administration - Continued

	2021-22*	2022-23*	2023-24*
Revenue Transfer from the Small Business Hiring Tax Fund (3378) to the General Fund (0001) per R&T Section 6902.7 (h)	-	-116,000	-
Revenue Transfer from the Small Business Hiring Tax Fund (3378) to the General Fund (0001) per R&T Section 6902.7 (h).	-	15,000	-
Total Revenues, Transfers, and Other Adjustments	-	-\$101,000	-
Total Resources	\$86,002	\$17,002	\$17,002
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by the General Fund (State Operations)	-32,000	-	-
Total Expenditures and Expenditure Adjustments	-\$32,000	-	-
FUND BALANCE	\$118,002	\$17,002	\$17,002
Reserve for economic uncertainties	118,002	17,002	17,002
<u>3410 Lithium Extraction Excise Tax Fund^S</u>			
BEGINNING BALANCE	-	-	1,400
Adjusted Beginning Balance	-	-	\$1,400
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4129600 Other Regulatory Taxes	-	-	827
Transfers and Other Adjustments			
Loan from General Fund (0001) to Lithium Extraction Excise Tax Fund(3410) per Chapter 249 of the Statutes of 2022 (AB 179)	-	1,400	-
Loan Repayment from Lithium Extraction Tax Fund (3410) to General Fund (0001) per Chapter 249 of the Statutes of 2022 (AB 179)	-	-	-1,400
Total Revenues, Transfers, and Other Adjustments	-	\$1,400	-\$573
Total Resources	-	\$1,400	\$827
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7600 California Department of Tax and Fee Administration (State Operations)	-	-	249
Total Expenditures and Expenditure Adjustments	-	-	\$249
FUND BALANCE	-	\$1,400	\$578
Reserve for economic uncertainties	-	1,400	578

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Baseline Positions	4,548.2	4,557.7	4,557.5	\$368,136	\$375,864	\$375,666
Salary and Other Adjustments	-835.9	-4.0	-4.0	-27,752	-12,784	11,828
Workload and Administrative Adjustments						
California Health Care, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56)						
Assoc Tax Auditor	-	-	-	-	-	169
Bus Taxes Compliance Spec	-	-	-	-	-	411
Bus Taxes Spec I	-	-	-	-	-	474
Bus Taxes Spec II	-	-	-	-	-	408
Lithium Extraction and Geothermal Development Excise Tax (SB 125)						
Overtime	-	-	-	-	-	190
Temporary Help	-	-	-	-	-	15
Mental Health - Crisis Hotline (AB 988)						
Assoc Accounting Analyst	-	-	1.0	-	-	78
Overtime	-	-	-	-	-	142
Tax Auditor	-	-	1.5	-	-	97
Temporary Help	-	-	-	-	-	41
TOTALS, WORKLOAD AND ADMINISTRATIVE	-	-	2.5	\$-	\$-	\$2,025

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7600 California Department of Tax and Fee Administration - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
ADJUSTMENTS						
Totals, Adjustments	-835.9	-4.0	-1.5	\$-27,752	\$-12,784	\$13,853
TOTALS, SALARIES AND WAGES	3,712.3	4,553.7	4,556.0	\$340,384	\$363,080	\$389,519

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