The mission of the State Board of Equalization (BOE) is to serve the public through fair, effective, and efficient tax administration. The BOE administers agency tax and fee programs, adopts rules and regulations to clarify tax laws, acts as an appellate body for the review of property, business and income tax assessments, assesses and allocates property values of railroads and specified utilities, and oversees the property tax assessment practices of all 58 county assessors.

3-YR EXPENDITURES AND PERSONNEL YEARS

		Personnel Years		Expenditures			
		2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
15	County Assessment Standards Program	87.7	92.4	92.4	\$8,750	\$9,998	\$10,345
20	State-Assessed Property Program	62.5	67.3	67.3	6,923	7,766	7,888
25	Timber Tax Program	17.1	17.5	17.5	1,808	2,321	2,370
30	Sales and Use Tax Program	3,145.7	3,679.1	3,694.4	322,463	378,580	392,353
35	Hazardous Substances Tax Program	48.4	48.8	48.8	4,216	4,381	4,457
40	Alcoholic Beverage Tax Program	18.6	25.0	25.0	1,781	2,613	2,697
41	Tire Recycling Fee Program	16.8	16.8	16.8	1,355	1,550	1,575
45	Cigarette and Tobacco Products Tax Program	93.6	103.1	103.1	18,054	23,270	23,824
46	Cigarette and Tobacco Products Licensing Program	81.0	78.4	78.4	8,292	9,532	9,865
50	Transportation Fund Tax Program	177.8	195.8	195.8	20,864	23,972	24,600
56	Occupational Lead Poisoning Prevention Fee Program	7.6	8.3	8.3	651	737	756
57	Integrated Waste Management Program	3.1	5.4	5.4	384	480	492
58	Underground Storage Tank Fee Program	29.4	29.5	29.5	3,030	3,239	3,246
59	Oil Spill Prevention Program	1.8	1.7	1.7	214	265	269
60	Energy Resources Surcharge Program	2.2	2.5	2.5	224	255	260
61	Annual Water Rights Fee Program	4.0	4.7	4.7	378	427	441
62	Childhood Lead Poisoning Prevention Fee Program	3.4	5.1	5.1	435	515	523
63	Marine Invasive Species Program	3.7	4.3	4.3	387	431	439
65	Emergency Telephone Users Surcharge Program	13.6	13.9	13.9	1,330	1,401	1,552
66	E-Waste Recycling Fee Program	39.3	46.2	46.2	4,198	4,739	4,773
70	Insurance Tax Program	5.3	2.3	2.3	623	274	280
75	Natural Gas Surcharge Program	4.3	4.4	4.4	598	631	680
80	Appeals from Other Governmental Programs	15.9	17.4	17.4	1,869	2,298	2,316
85.01	Administration	380.0	435.8	435.8	39,456	50,010	50,010
85.02	Distributed Administration	-380.0	-435.8	-435.8	-39,437	-49,593	-49,593
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		3,882.8	4,469.9	4,485.2	\$408,846	\$480,092	\$496,418

FUND	ING	2009-10*	2010-11*	2011-12*
0001	General Fund	\$229,587	\$271,672	\$283,348
0004	Breast Cancer Fund	550	761	776
0022	State Emergency Telephone Number Account	1,330	1,401	1,552
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	20,257	23,530	24,147
0070	Occupational Lead Poisoning Prevention Account	651	737	756
0080	Childhood Lead Poisoning Prevention Fund	435	515	523
0230	Cigarette and Tobacco Products Surtax Fund	6,888	9,456	9,650
0320	Oil Spill Prevention and Administration Fund	214	265	269
0387	Integrated Waste Management Account, Integrated Waste Management Fund	384	480	492
0439	Underground Storage Tank Cleanup Fund	3,030	3,239	3,246
0465	Energy Resources Programs Account	224	255	260
0623	California Children and Families First Trust Fund	11,738	16,604	16,944
0890	Federal Trust Fund	127	442	453
0965	Timber Tax Fund	1,808	2,321	2,370
0995	Reimbursements	125,801	141,848	144,950

0860 State Board of Equalization - Continued

FUNDI	NG
I UNU	110

2009-10*	2010-11*	2011-12*
598	631	680
378	427	441
4,198	4,739	4,773
648	769	788
\$408,846	\$480,092	\$496,418
	598 378 4,198 648	598 631 378 427 4,198 4,739 648 769

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Article XIII, Section 17 of the California Constitution.

PROGRAM AUTHORITY

15-County Assessment Standards Program:

California Constitution-Article XIII, Section 18; Government Code sections 15606, 15608, 15611, 15612, 15624, and 15640-15646; Revenue and Taxation Code sections 63.1, 64, 69.5, 75.60, 169, 218.5, 251, 401.5, 407, 452, 480, 480.1, 482, 601, 602, 670-674, 1153, 1254, 1603, 5364, 5781, and 5840; California Administrative Code-Rules 101, 171, 202, 252, 282-283, 370, 371, 1045, and 1051.

20-State-Assessed Property Program:

California Constitution-Article XIII, Section 19; Revenue and Taxation Code-Division 1, Part 2; Division 2, Part 6.

25-Timber Tax Program:

Government Code Chapter 6.7 of Part 1 of Division 1 of Title 5; Revenue and Taxation Code Articles 1.5 and 1.7 of Chapter 3 of Part 2 of Division 1 and Part 18.5 of Division 2.

30-Sales and Use Tax Program:

Revenue and Taxation Code, Division 2, Parts 1, 1.5 and 1.6.

35-Hazardous Substances Tax Program:

Sections 25173.6, 25173.7, 25174, 25174.1, 25174.2, 25205.2, 25205.4, 25205.5, 25205.6, 25205.7, 25205.8, 25205.14, 25205.21 and 25205.22 of the Health and Safety Code, Part 22 of Division 2 of the Revenue and Taxation Code.

40-Alcoholic Beverage Tax Program:

Revenue and Taxation Code-Part 14, Division 2.

41-Tire Recycling Fee Program:

Public Resources Code-Sections 42860 through 42895.

45-Cigarette and Tobacco Products Tax Program:

Revenue and Taxation Code-Part 13, Division 2.

46-Cigarette and Tobacco Products Licensing Program:

Division 8.6 (commencing with Section 22970) of the Business and Professions Code.

50-Transportation Tax Program:

Revenue and Taxation Code-Parts 2, 3, and 31 of Division 2.

56-Occupational Lead Poisoning Prevention Fee Program:

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

57-Integrated Waste Management Program:

Division 30, Part 1-Public Resources Code, Division 2, Part 23-Revenue and Taxation Code.

58-Underground Storage Tank Fee Program:

^{*} Dollars in thousands, except in Salary Range.

Health and Safety Code-Sections 25299.10 and 25299.43.

59-Oil Spill Prevention Program:

Government Code-Sections 8670.40 and 8670.48.

60-Energy Resources Surcharge Program:

Part 19 of Division 2 of the Revenue and Taxation Code.

61-Annual Water Rights Fee Program:

Water Code-Part 2 of Division 2.

62-Childhood Lead Poisoning Prevention Fee Program:

Health and Safety Code Chapter 5 of Division 103, Section 105310, and Revenue and Taxation Code Sections 43507, 43152.14, and 43554. Title 17, California Code of Regulations Sections 33001, 33010, and 33030.

63-Marine Invasive Species Fee Program:

Public Resources Code-Division 36 (commencing with Section 71200).

65-Emergency Telephone Users Surcharge Program:

Part 20 of Division 2 of the Revenue and Taxation Code.

66-E-Waste Recycling Fee Program:

Health and Safety Code Sections 25214.9-25214.10.2, Public Resource Code Sections 41516 and 42460-42486, and Fee Collection Procedures Law Sections 55001-55381.

70-Insurance Tax Program:

California Constitution, Article XIII, Section 28 and Part 7 of Division 2 of the Revenue and Taxation Code.

75-Natural Gas Surcharge Program:

Chapter 4 of Part 1 of Division 1, Article X-Public Utilities Code.

80-Appeals From Other Governmental Programs:

- Administration of Income and Franchise Tax Laws: Revenue and Taxation Code Section 18401-19802.
- Senior Citizens Homeowners and Renters Property Tax Assistance: Revenue and Taxation Code Section 20501-20646.
 Publicly Owned Property: Section 11 Article XIII of the California Constitution and Section 1840 and 1841 of the Revenue and Taxation Code. Procedural Regulations: Title 18, California Code of Regulations at section 5010 et seq.

MAJOR PROGRAM CHANGES

- The Governor's Budget provides \$14 million (\$10.2 million General Fund) to continue for an additional two years 147 limited-term positions in the Statewide Compliance and Outreach Program that are currently set to expire at the end of 2010-11. The positions are expected to generate \$45 million in General Fund revenues in 2011-12.
- The Governor's Budget provides 8 limited-term positions and \$4 million (\$2.8 million General Fund) to process refunds to consumers who were improperly charged sales tax when they purchased extended warranties on Dell computers. As many as 10 million purchasers may have been charged up to \$250 million in improper taxes.

DETAILED BUDGET ADJUSTMENTS

		2010-11*			2011-12*	
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Workload Budget Adjustments						
Workload Budget Change Proposals						
Extend the Statewide Compliance and Outreach	\$-	\$-	-	\$10,233	\$3,924	139.6
Program (SCOP)						
 Placeholder - BOE Headquarters Building Rent 	-	-	-	1,122	1,012	-
Increase						
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$11,355	\$4,936	139.6

		2010-11*			2011-12*	
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
Other Workload Budget Adjustments						
Control Section 3.60 Adjustment	\$4,438	\$3,145	-	\$4,438	\$3,145	-
Health Care Adjustments	930	673	-	1,595	1,154	-
Price Increase per BL 10-25	-	-	-	1,321	887	-
2011-12 Budget Cycle Adjustment for ProRata	-	-	-	-	5,063	-
Full Year Cost of Fuel Tax Swap	-	-	-	-	101	-
2011-12 Budget Cycle Adjustment for SWCAP	-	-	-	-	20	-
 Removal of 2010-11 Budget Cycle Adjustment for SWCAP 	-	-	-	-	-9	-
 Removal of 2010-11 Budget Cycle Adjustment for ProRata 	-	-	-	-	-4,653	-
Removal of Price Increase per BL 10-25	-	-	-	-1,321	-887	-
Control Section 3.91 Adjustment	-6,601	-5,164	-	-4,102	-3,209	-
One-Time Cost Reductions from Expiring BCPs		-	-	-7,666	-4,575	-
Totals, Other Workload Budget Adjustments	-\$1,233	-\$1,346	-	-\$5,735	-\$2,963	-
Totals, Workload Budget Adjustments	-\$1,233	-\$1,346	-	\$5,620	\$1,973	139.6
Policy Adjustments						
Placeholder – Dell Computers Settlement	\$-	\$-	-	\$2,829	\$1,331	7.6
Billable Legal Services Conversion		-	-	1,994	-	
Totals, Policy Adjustments	\$-	\$-	-	\$4,823	\$1,331	7.6
Totals, Budget Adjustments	-\$1,233	-\$1,346	-	\$10,443	\$3,304	147.2

PROGRAM DESCRIPTIONS

15 - COUNTY ASSESSMENT STANDARDS PROGRAM

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

20 - STATE-ASSESSED PROPERTY PROGRAM

The State-Assessed Property program is responsible for valuing and assessing inter-county pipelines and properties owned or used by railroads, regulated telephone companies, companies transmitting or selling gas or electricity, and private railroad car companies.

25 - TIMBER TAX PROGRAM

The objective of this program is to administer the Timber Yield Tax Law by (1) collecting revenue, (2) establishing timber harvest value areas and the immediate harvest values for species of timber used to determine tax liability, (3) developing a standard method of timber measurement and conversion factors where the standard cannot be used, (4) controlling and auditing the reporting and self-assessment of the yield tax liability, and (5) providing the data for allocating revenues to the county of harvest.

30 - SALES AND USE TAX PROGRAM

The program objective is to administer the Sales and Use Tax Law and the Bradley-Burns Uniform Local Sales and Use Tax Law. The program also collects and distributes district transactions (sales) and use taxes on behalf of voter-approved special tax districts. The Sales and Use Tax Program ensures that all sales and use tax revenues are collected in an equitable and effective manner through the timely reporting of tax liability, detection and correction of errors in self-assessments, and the prompt collection of amounts determined to be due and economically recoverable.

35 - HAZARDOUS SUBSTANCES TAX PROGRAM

This program collects fees for the Department of Toxic Substances Control from generators of hazardous wastes, hazardous waste facilities, and certain California employers as identified by statute. Revenues are deposited into the Hazardous Waste Control Account and the Toxic Substances Control Account.

40 - ALCOHOLIC BEVERAGE TAX PROGRAM

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This program collects excise taxes imposed on the manufacturing, importation, and sale of alcoholic beverages.

41 - TIRE RECYCLING FEE PROGRAM

The Tire Recycling Fee program collects fees that pay for recycling and reclaiming used tires and tire components in order to reduce landfill waste and tire stockpiles.

45 - CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM

The objective of this program is to collect the tax on cigarette and tobacco products to provide revenue for the General Fund, the Cigarette and Tobacco Products Surtax Fund, the Breast Cancer Fund, and the California Children and Families First Trust Fund.

46 - CIGARETTE AND TOBACCO PRODUCTS LICENSING PROGRAM

The objective of the program, established by the California Cigarette and Tobacco Products Licensing Act of 2003, is to reduce tax evasion, smuggling, and counterfeiting of cigarette and tobacco products and tax stamps. It requires that manufacturers and importers, distributors, wholesalers, and retailers of cigarettes and tobacco products be licensed.

50 - TRANSPORTATION TAX PROGRAM

This program collects revenue for the Transportation Tax Fund, the Aeronautics Fund, the Harbors and Watercraft Revolving Fund, the Off-Highway Vehicle Trust Fund, and the Department of Agriculture Fund. Responsibility for the Motor Vehicle Fuel Program is shared with the State Controller who collects delinquent taxes and makes refunds to consumers who use tax-paid motor vehicle fuel in an exempt manner. Additionally, this program addresses the collection Motor Vehicle fuel, use fuel and diesel fuel tax.

56 - OCCUPATIONAL LEAD POISONING PREVENTION FEE PROGRAM

The objective of the program is to collect fees from employers in industries that the Department of Public Health Services has determined to have a potential for lead poisoning. The fee revenues fund the Occupational Lead Poisoning Prevention Program administered by the Department of Public Health.

57 - INTEGRATED WASTE MANAGEMENT PROGRAM

The objective of this program is to administer the collection of fees on all solid waste disposed of at solid waste landfills. These fees provide funding to respond to potential health and environmental problems at on-site and off-site solid waste landfills. In addition, these fees support state and local landfill permit enforcement programs.

58 - UNDERGROUND STORAGE TANK MAINTENANCE FEE PROGRAM

This program collects a fee for each gallon of petroleum placed in an underground storage tank. This revenue provides funding to monitor and regulate underground storage tanks containing petroleum and to protect human health and the environment.

59 - OIL SPILL PREVENTION PROGRAM

This program collects two fees on all crude oil and petroleum products received in California via marine pipelines and terminals. The prevention and administration fees provide funding to implement oil spill prevention programs and to reimburse the member agencies of the State Inter-agency Oil Spill Committee for costs arising from the implementation of this program. Funding is also provided to implement, install, and maintain emergency programs, equipment, and facilities to respond to, contain, and cleanup oil spills.

60 - ENERGY RESOURCES SURCHARGE PROGRAM

The energy resources surcharge is a tax on the consumption of electrical energy to provide revenue for support of the State Energy Resources Conservation and Development Commission.

61 - ANNUAL WATER RIGHTS FEE PROGRAM

The objective of the program is to collect an annual fee from owners of water rights based upon a schedule of fees adopted by the State Water Resources Control Board (SWRCB). This revenue is deposited into the Water Rights Fund and supports the activities of the SWRCB's Division of Water Rights.

62 - CHILDHOOD LEAD POISONING PREVENTION FEE PROGRAM

This program collects an annual fee from architectural coatings distributors, motor vehicle fuel distributors, and facilities currently reporting releases of lead into ambient air in California. This revenue supports the Childhood Lead Poisoning Prevention Program administered by the Department of Public Health.

63 - MARINE INVASIVE SPECIES FEE PROGRAM

This program collects fees assessed upon the owner or operator of qualifying vessels that enter California ports from outside California. This fee provides funding to carry out the Marine Invasive Species Program's ballast water management program.

^{*} Dollars in thousands, except in Salary Range.

65 - EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM

The objective of the Emergency Telephone Users Surcharge program is to provide revenue to fund a portion of the "911" emergency telephone number system by administering a surcharge on specified intrastate telephone communication services. The Office of the Chief Information Officer administers this program.

66 - E-WASTE RECYCLING FEE PROGRAM

This program provides revenue to fund the Covered Electronic Waste Recycling Fee Program by administrating a recycling fee upon the purchase of a new or refurbished covered electronic device. The BOE is required to collect this fee from the retailers and consumers. The funds collected are deposited into the Electronic Waste Recovery and Recycling Account in the Integrated Waste Management Fund.

70 - INSURANCE TAX PROGRAM

This program assesses taxes on insurance premiums and marine profits of underwriters, and levies retaliatory assessments against "foreign" insurers. BOE, the Controller, and the Insurance Commissioner administer the program jointly. BOE is responsible for assessing the tax and adjudicating petitions for redetermination, claims for refund, and requests for relief from penalties.

75 - NATURAL GAS SURCHARGE PROGRAM

The objective of this program is to collect the surcharge from public utility gas corporations and consumers who receive natural gas through interstate pipelines in order to provide revenue for the Gas Consumption Surcharge Fund. That revenue is used to fund low-income assistance programs, energy efficiency programs, conservation activities and public interest research and development.

80 - APPEALS FROM OTHER GOVERNMENTAL PROGRAMS

This program reviews assessments of income taxes and corporation taxes and eligibility determinations made in administering the Senior Citizens' Property Tax Assistance Program upon the filing of a written request by a taxpayer.

The program also acts as an impartial tribunal to settle disputes between entities of local government concerning property tax assessments of property owned by one local government entity but located outside its boundaries and within boundaries of another entity. Property owned by a local government outside its boundaries is subject to tax by the entity within whose boundaries the property is located.

85 - ADMINISTRATION PROGRAM

The Administration Program's objectives are to effectively and efficiently implement the policies and directives of the Board Members and to provide direction, leadership, planning, and support services for all Board programs.

DET	AILED EXPENDITURES BY PROGRAM	0000 40*	0040 44*	0044 40*
		2009-10*	2010-11*	2011-12*
	PROGRAM REQUIREMENTS			
15	COUNTY ASSESSMENT STANDARDS PROGRAM			
	State Operations:			
0001	General Fund	\$8,750	\$9,998	\$10,166
0001	General Fund-DOJ Billable Hours		<u> </u>	179
	Totals, State Operations	\$8,750	\$9,998	\$10,345
	ELEMENT REQUIREMENTS			
15.10	County Surveys	\$3,699	\$5,368	\$5,445
	State Operations:			
0001	General Fund	3,699	5,368	5,445
15.20	Technical Advisory Services	\$2,935	\$2,748	\$2,976
	State Operations:			
0001	General Fund	2,935	2,748	2,797
0001	General Fund-DOJ Billable Hours	-	-	179
15.30	Technical Services	\$2,116	\$1,882	\$1,924
	State Operations:			
0001	General Fund	2,116	1,882	1,924
	PROGRAM REQUIREMENTS			
20	STATE-ASSESSED PROPERTY PROGRAM			
	State Operations:			

		2009-10*	2010-11*	2011-12*
0001	General Fund	\$6,388	\$7,159	\$7,281
0995	Reimbursements	535	607	607
	Totals, State Operations	\$6,923	\$7,766	\$7,888
	ELEMENT REQUIREMENTS			
20.10	Assessment of Public Utilities	\$6,689	\$7,480	\$7,597
	State Operations:			
0001	General Fund	6,154	6,873	6,990
0995	Reimbursements	535	607	607
20.20	Private Railroad Car Tax	\$234	\$286	\$291
	State Operations:			
0001	General Fund	234	286	291
	PROGRAM REQUIREMENTS			
25	TIMBER TAX PROGRAM			
	State Operations:			
0965	Timber Tax Fund	\$1,808	\$2,321	\$2,370
	Totals, State Operations	\$1,808	\$2,321	\$2,370
	ELEMENT REQUIREMENTS			
25.10	Timber Valuation	\$799	\$912	\$922
	State Operations:			
0965	Timber Tax Fund	799	912	922
25.20	Taxpayer Registration, Return Processing and Collection	\$635	\$862	\$894
	State Operations:			
0965	Timber Tax Fund	635	862	894
25.30	Auditing	\$374	\$547	\$554
	State Operations:			
0965	Timber Tax Fund	374	547	554
	PROGRAM REQUIREMENTS			
30	SALES AND USE TAX PROGRAM			
	State Operations:			
0001	General Fund	\$203,654	\$244,118	\$253,346
0001	General Fund-DOJ Billable Hours	-	-	1,552
0995	Reimbursements	118,809	134,462	137,455
	Totals, State Operations	\$322,463	\$378,580	\$392,353
	ELEMENT REQUIREMENTS		. ,	. ,
30.10	Registration of Taxpayers	\$66,672	\$78,862	\$91,344
	State Operations:	+ , -	• • • • •	· -)-
0001	General Fund	46,612	56,008	65,009
0995	Reimbursements	20,060	22,854	26,335
	Processing Tax Returns	\$59,816	\$74,633	\$72,185
	State Operations:	+ ,	· ,	• • • •
0001	General Fund	25,955	32,985	31,812
0995	Reimbursements	33,861	41,648	40,373
	Auditing Accounts	\$129,674	\$141,175	\$143,648
30.30		ψ·Ξ0,014	÷,	÷,
30.30	-			
	State Operations:	84 308	95 207	95 755
0001	State Operations: General Fund	84,398 -	95,207 -	
	State Operations:	84,398 - 45,276	95,207 - 45,968	95,755 1,552 46,341

Site Operations: 96.070 General Fund 46.689 59.918 60.770 9995 Reinbursaments 19.612 23.92 24.406 PROGRAM REQUIREMENTS Image: State Operations: Image: State Operations 54.216 54.381 54.457 7 Totals, State Operations 54.216 54.381 54.457 74.457 7 Totals, State Operations 51.781 52.617 52.697 75.781 52.697 7 Totals, State Operations 51.781 52.613 52.697 75.781 52.697 7 Totals, State Operations 51.781 52.697 52.697 54.466 54.466 7 Totals, State Operations 51.781 52.697 54.640 440 446 001 General Fund 640 440 446 446 020 Procosing Tax Returns and Reports 51.781 75.25 75.434 001 General Fund 107 62.5 63.44 0020 General Fund 107 62.5 63.44			2009-10*	2010-11*	2011-12*
0995 Reimbursements 19,612 23,892 24,406 PROGRAM REQUIREMENTS		State Operations:			
PROGRAM REQUIREMENTS 35 HAZARDOUS SUBSTANCES TAX PROGRAM State Operations: \$4,216 \$4,331 \$4,457 7 Totals, State Operations \$4,216 \$4,331 \$4,457 7 PROGRAM REQUIREMENTS \$4,216 \$4,331 \$2,457 40 ALCOHOLIC BEVERAGE TAX PROGRAM \$1,781 \$2,2613 \$2,2697 10 General Fund \$1,781 \$2,613 \$2,2697 11 Registration of Taxpayers \$640 \$440 \$446 501 General Fund 640 440 446 40.20 Perations: \$187 \$625 \$634 501 General Fund 640 440 446 40.20 Perations: \$167 625 \$634 501 General Fund 167 625 \$634 502 General Fund 167 625 \$634 503 Juding Accounts \$760 \$1,279 \$1,344 504 Celecting Taxes Receivable \$1,279 \$1,344	0001	General Fund	46,689	59,918	60,770
35 HAZARDOUS SUBSTANCES TAX PROGRAM State Operations: 54.216 54.381 54.457 7 totals, State Operations \$4,216 \$4,381 \$4,457 7 totals, State Operations \$4,216 \$4,381 \$4,457 7 totals, State Operations \$4,216 \$4,381 \$4,457 7 totals, State Operations \$1,781 \$2,013 \$2,097 7 totals, State Operations \$1,781 \$2,013 \$2,697 8 tote Operations: \$1,781 \$2,013 \$2,697 9 total State Operations: \$1,781 \$2,013 \$2,697 9 total State Operations: \$1,871 \$2,013 \$2,697 9 total State Operations: \$1,871 \$2,013 \$4,040 9 total State Operations: \$1,877 \$2,533 \$4,034 9 total State Operations: \$1,877 \$2,533 \$3,144 9 total State Operations: \$1,875 \$1,279 \$1,344 9 total State Operations: \$1,855 \$1,550 \$1,550 9 total State Operations: \$1,355 \$1,550 \$1,575	0995	Reimbursements	19,612	23,992	24,406
State Operations: 54.216 54.361 54.457 PROGRAM REQUIREMENTS 54.216 54.361 54.457 PROGRAM REQUIREMENTS 54.206 54.361 54.457 Value Verace TAX PROGRAM 51.781 52.613 52.697 State Operations: 51.781 52.613 52.697 ELEMENT REQUIREMENTS 54.00 54.00 54.00 0001 General Fund 51.781 52.613 52.693 010 General Fund 640 440 446 020 General Fund 640 440 446 030 General Fund 640 440 446 030 General Fund 640 440 446 030 General Fund 187 625 634 040 General Fund 187 625 634 040 General Fund 187 625 634 040 General Fund 1805 51.550 51.550 State Operations: 51.55		PROGRAM REQUIREMENTS			
0995 Reimburgements \$4,216 \$4,381 \$4,457 Totals, State Operations \$4,216 \$4,381 \$4,457 00 ALCOHOLIC BEVERAGE TAX PROGRAM \$1781 \$2,613 \$2,697 01 General Fund \$17,781 \$2,613 \$2,697 010 General Fund \$17,81 \$2,613 \$2,697 0101 General Fund \$17,81 \$2,613 \$2,697 0102 General Fund \$17,81 \$2,613 \$2,697 0103 General Fund \$167 \$22,613 \$2,697 0104 General Fund 640 \$440 \$465 0207 General Fund 640 446 \$462 0208 General Fund 167 \$25 \$634 030 General Fund 167 \$25 \$31 040 General Fund 167 \$25 \$31 0404 Colecting Taxes Receivable \$194 \$269 \$273 041 General Fund 1	35	HAZARDOUS SUBSTANCES TAX PROGRAM			
Totals. State Operations \$4,216 \$4,381 \$4,457 PROGRAM REQUIREMENTS 40 ALCOHOLIC BEVERAGE TAX PROGRAM 51.761 \$2.613 \$2.697 Otals. State Operations \$1.781 \$2.613 \$2.697 \$2.697 Totals. State Operations \$1.781 \$2.613 \$2.697 ELEMENT REQUIREMENTS \$40.0 \$440 \$440 001 General Fund 640 440 \$446 020 Processing Tax Returns and Reports \$1375 \$625 \$634 State Operations: 001 640 440 446 030 Processing Tax Returns and Reports \$1357 \$625 \$634 State Operations: 001 6eneral Fund 167 625 634 030 Auditing Accounts \$760 \$1,279 \$1,344 State Operations: 01 6eneral Fund 760 1,279 \$1,344 040 Collecting Taxes Receivable \$194 269 273 PROGRAM REQUIREMENTS 1178		State Operations:			
PROGRAM REQUIREMENTS 40 ALCOHOLC BEVERAGE TAX PROGRAM State Operations: \$1.781 \$2.613 \$2.697 Totals, State Operations \$1.781 \$2.613 \$2.697 ELEMEENT REQUIREMENTS \$640 \$440 \$446 3tate Operations: \$640 \$440 \$446 000 General Fund 6640 440 \$446 40.20 Processing Tax Returns and Reports \$157 \$525 \$634 3tate Operations: 001 6eneral Fund 640 440.0 446 40.20 Processing Tax Returns and Reports \$1771 \$625 \$634 40.30 Auditing Accounts \$760 \$1,279 \$1,344 3tate Operations: 000 \$1,670 \$1,279 \$1,344 3tate Operations: 001 General Fund 194 269 273 PROGRAM REQUIREMENTS 194 269 273 \$1,550 \$1,550 \$1,550 \$1,555 \$1,550 \$1,555 \$1,550 \$1,550	0995	Reimbursements	\$4,216	\$4,381	\$4,457
40 ALCOHOLIC BEVERAGE TAX PROGRAM State Operations: 52.617 S2.617 S2.61		Totals, State Operations	\$4,216	\$4,381	\$4,457
State Operations: \$1,781 \$2,613 \$2,697 Totals, State Operations \$1,781 \$2,613 \$2,697 ELEMENT REQUIREMENTS \$1,781 \$2,613 \$2,697 40.10 Registration of Taxpayers \$640 \$440 \$446 51,781 \$2,613 \$2,697 \$2,613 \$2,697 40.10 Registration of Taxpayers \$640 \$440 \$446 51,781 \$2,607 \$660 \$440 \$446 6001 General Fund 640 4440 \$634 6003 Auditing Accounts \$700 \$1,279 \$1,344 5100 General Fund 700 \$1,279 \$1,344 51000 General Fund 700 \$1,279 \$1,344 51000 General Fund 700 \$269 \$273 7001 General Fund 194 269 \$273 7001 General Fund 194 269 \$273 7001 General Fund \$1,555 \$1,550		PROGRAM REQUIREMENTS			
0001 General Fund \$1,781 \$2,613 \$2,697 Totals, State Operations \$1,781 \$2,613 \$2,697 ELEMENT REQUIREMENTS 5640 \$440 \$446 State Operations: 5640 440 446 0001 General Fund 600 440 446 0202 Processing Tax Returns and Reports \$187 \$525 \$534 State Operations: 0001 General Fund 187 625 \$634 0001 General Fund 187 625 \$634 0001 General Fund 187 625 \$534 0001 General Fund 187 625 \$534 0001 General Fund 187 625 \$534 0001 General Fund 194 269 273 97 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 1 TRE RECYCLING FEE PROGRAM \$1,355 \$1,550 \$1,575 9800FAM REQUIREMENTS \$1,355 \$1,55	40	ALCOHOLIC BEVERAGE TAX PROGRAM			
Totals, State Operations \$1,751 \$2,2613 \$2,697 ELEMENT REQUIREMENTS 40.0 Registration of Taxpayers \$640 \$440 \$446 0001 General Fund 640 440 446 0001 General Fund 640 440 446 0001 General Fund 640 440 446 0001 General Fund 187 625 634 40.00 General Fund 187 625 634 40.01 General Fund 187 625 634 40.02 Operations: 5760 \$1,279 \$1,344 State Operations: 001 General Fund 760 1.279 1,344 40.01 Celecting Taxes Receivable \$194 \$269 \$273 State Operations: 001 General Fund 194 269 273 9005 Reimbursements \$1,355 \$1,550 \$1,575 \$1,555 \$1,575 9035 General Fund S1,355		State Operations:			
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40.10Registration of Taxpayers\$640\$440State Operations:0001General Fund6404400202Porcessing Tax Returns and Reports\$1817\$625\$6340012General Fund181762563440.30Auditing Accounts\$170\$1,279\$1,34440.40Collecting Taxes Receivable\$187\$1,2791,34440.40Collecting Taxes Receivable\$194269\$2730001General Fund194269\$2730001General Fund194269\$2730001General Fund194269\$2730001General Fund194269\$2730001General Fund194269\$2730001General Fund194269\$2730011General Fund194269\$2730012General Fund194269\$1,5750013TIRE RECYCLING FEE PROGRAM\$1,355\$1,550\$1,5750014TIRE REQUIREMENTS\$1,355\$1,550\$1,5750015Forgerations:\$1,355\$1,550\$1,5750016General Fund374\$60\$6770017General Fund374\$60\$6770018General Fund374\$60\$6770029Gigaretia and Tobacco Products Surtax Fund\$1,654\$1,2560030General Fund316,654\$2,274\$2,548		Totals, State Operations	\$1,781	\$2,613	\$2,697
State Operations: 0001 General Fund 640 440 446 40.20 Processing Tax Returns and Reports \$187 \$625 \$634 State Operations: 0001 General Fund 187 625 634 40.30 Auditing Accounts \$760 \$1,279 \$1,344 State Operations: 001 General Fund 760 1.279 1,344 40.40 Collecting Taxes Receivable \$194 \$269 \$273 State Operations: 0001 General Fund 760 1.279 1,344 40.40 Collecting Taxes Receivable \$194 \$269 \$273 State Operations: 0001 General Fund 700 1,355 \$1,550 \$1,575 VITRE RECYCLING FEE PROGRAM \$1,355 \$1,550 \$1,575 \$1,550 \$1,575 VITRE RECYCLING FEE PROGRAM \$1,355 \$1,355 \$1,550 \$1,575 VITRE RECYCLING FEE PROGRAM \$1,355 \$1,550 \$1,575 VITRE RECYCLING FE		ELEMENT REQUIREMENTS			
0001General Fund64044044640.02Processing Tax Returns and Reports\$187\$187\$1825\$1834\$tate Operations:\$117\$11344\$140\$107\$11344\$144\$140\$1147\$1144\$145\$145\$1175\$11555\$11555\$11555\$11555\$11555\$11555\$11555\$11555\$11555\$11555\$11555 <td>40.10</td> <td>Registration of Taxpayers</td> <td>\$640</td> <td>\$440</td> <td>\$446</td>	40.10	Registration of Taxpayers	\$640	\$440	\$446
40.20 Processing Tax Returns and Reports \$187 \$625 \$634 State Operations:		State Operations:			
State Operations: 187 625 634 40.00 General Fund 187 625 634 40.00 Auditing Accounts 5760 \$1,279 \$1,344 0001 General Fund 760 1,279 \$1,344 40.00 Collecting Taxes Receivable \$194 \$269 \$273 State Operations:	0001	General Fund	640	440	446
0001 General Fund 187 6.25 6.34 40.00 Auditing Accounts State Operations: 5760 \$1,279 \$1,344 0001 General Fund 760 1.279 1,344 0001 General Fund 919 2.69 2.73 PROGRAM REQUIREMENTS State Operations: 51,355 \$1,550 \$1,575 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 \$1,575 PROGRAM REQUIREMENTS \$1 \$1,575 \$1,575 \$1,575 PROGRAM General Fund \$4,226 \$1,575 \$1,575 Operations: \$1,355 \$1,575 \$1,575 \$2,563 \$2,523	40.20	Processing Tax Returns and Reports	\$187	\$625	\$634
Auditing Accounts 5760 \$1,279 \$1,344 State Operations: 760 1,279 1,344 40.00 General Fund 760 1,279 1,344 40.01 General Fund 760 1,279 1,344 40.02 Collecting Taxes Receivable \$194 \$269 \$273 State Operations: 194 269 273 PROGRAM REQUIREMENTS 194 269 273 PROGRAM REQUIREMENTS 194 269 273 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 PROGRAM \$1,279 \$2,33 \$1,550 \$1,575 PROGRAM \$1,255 \$1,550 \$1,575 \$1,575 PROGRAM \$1,279 \$2,33 \$1,550 \$1,575 PROGRAM \$2,041 \$4,226<		State Operations:			
State Operations:0001General Fund7601,2791,34440.40Collecting Taxes Receivable\$194\$269\$273State Operations:1942692730001General Fund194269273PROGRAM REQUIREMENTS19426927341TIRE RECYCLING FEE PROGRAM\$1,355\$1,550\$1,575State Operations:\$1,355\$1,550\$1,5750995Reimbursements\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,575PROGRAM\$1,355\$1,550\$1,575State Operations:\$1,355\$1,550\$1,575PROGRAM\$1,355\$1,550\$1,575State Operations:\$1,355\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$7\$5\$20002Gigarette and Tobacco Products Surtax Fund\$1,355\$1,556\$1,2260003California Childhood and Families First Trust Fund7,354\$1,568\$1,223,270\$23,8240004General Fund\$1,669\$11,722\$23,824\$2,538\$2,538\$2,5380015General Fund\$1,650\$2,774\$2,548\$2,538\$2,538\$3,535\$2,548\$2,538\$3,5350016General Fund\$10\$10\$60\$64\$	0001	General Fund	187	625	634
0001General Fund7601,2791,34440.00Collecting Taxes Receivable\$194\$269\$273State Operations:7801942692730001General Fund194269273PROGRAM REQUIREMENTS11411RE RECYCLING FEE PROGRAM51,355\$1,550\$1,5750995Reimbursements\$1,355\$1,550\$1,5750995Reimbursements\$1,355\$1,550\$1,5750995Reimbursements\$1,355\$1,550\$1,5750001General Fund TOBACCO PRODUCTS TAX PROGRAM\$1,355\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund Tobacco Products TaX PROGRAM\$7\$72630001General Fund Tobacco Products Surtax Fund\$6,639\$4,204\$4,2260001General Fund Tobacco Products Surtax Fund\$18,054\$23,270\$23,82411.726LELEMENT REQUIREMENTS\$11,72611,72611,7260010General Fund of Taxpayers\$2,274\$2,548\$2,58311300General Fund7104604640001General Fund7104604640002General Fund7104604640003General Fund7104604640004General Fund7104604640023Gigarette and Tobacco Products Su	40.30	Auditing Accounts	\$760	\$1,279	\$1,344
44.40 Collecting Taxes Receivable \$194 \$269 \$273 State Operations: 194 269 273 PROGRAM REQUIREMENTS 194 269 273 PROGRAM REQUIREMENTS 194 269 273 State Operations: 51,355 \$1,550 \$1,575 Totals, State Operations \$1,355 \$1,550 \$1,575 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 PROGRAM REQUIREMENTS \$1,355 \$1,550 \$1,575 PROGRAM \$1,355 \$1,550 \$1,575 PROGRAM \$1,355 \$1,550 \$1,575 PROGRAM \$1,355 \$1,550 \$1,575 PROGRAM \$1,355 \$1,550 \$1,575 State Operations: \$1,355 \$1,550 \$1,575 O001 General Fund \$5,639 \$4,204 \$4,226 0003 General Fund 7,34 560 567 <td< td=""><td></td><td>State Operations:</td><td></td><td></td><td></td></td<>		State Operations:			
State Operations:0001General Fund194269273PROGRAM REQUIREMENTS194269273411TIRE RECYCLING FEE PROGRAMState Operations:51,355\$1,550State Operations:\$1,355\$1,550\$1,575Totals, State Operations\$1,355\$1,550\$1,576PROGRAM REQUIREMENTS\$1,355\$1,550\$1,57645CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260004General Fund-DOJ Billable Hours\$7\$2\$260005Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420006General Fund-DOJ Billable Hours\$1,355\$1,550\$2,270\$22,3240005Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420006General Fund of Datapayers\$1,1,56811,72611,56811,726Totals, State Operations\$1,355\$2,270\$22,32412,207ELEMENT REQUIREMENTS\$1,064\$23,270\$22,32413,126Totals, State Operations\$2,274\$2,2548\$2,254814,126Totals, State Operations\$16,62\$2,02414,126General Fund7,1046046414,126Totals, State Operations\$2,274\$2,2548\$2,254815,255State Operations\$17,1046014,126Totals, State Oper	0001	General Fund	760	1,279	1,344
0001General Fund194269273PROGRAM REQUIREMENTSITRE RECYCLING FEE PROGRAMIter Recycling FEE PROGRAMIter Recycling FEE PROGRAMState Operations:\$1,355\$1,550\$1,575Totals, State Operations\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,575State Operations:\$1,355\$1,550\$1,575PROGRAMCIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$?\$?\$20002Gigarette and Tobacco Products Surtax Fund4,6876,9387,0420013Cigarette and Tobacco Products Surtax Fund\$18,054\$23,270\$23,8240114Totals, State Operations\$18,054\$23,270\$23,8240115Totals, State Operations\$18,054\$23,270\$23,8240115Registration of Taxpayers\$2,274\$2,548\$2,5830104General Fund7104604640104General Fund7104604640104General Fund7104604640104General Fund7104604640105Gigarette and Tobacco Products Surtax Fund5917607710106General Fund7104604640107Gigarette and Tobacco	40.40	Collecting Taxes Receivable	\$194	\$269	\$273
PROGRAM REQUIREMENTS41TIRE RECYCLING FEE PROGRAMState Operations:0995Reimbursements\$1,355\$1,550\$1,5757 totals, State Operations\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,57545CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM\$7\$4\$4,2260001General Fund\$5,639\$4,204\$4,2260002General Fund\$5,639\$4,204\$4,2260003General Fund-DOJ Billable Hours\$7\$2\$20004Breast Cancer Fund37456056770205Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420405Cigarette and Tobacco Products Surtax Fund7,35411,56811,7260517Totals, State Operations\$18,054\$23,270\$23,8240523California Childhood and Familites First Trust Fund7,354\$12,558\$25,8380544Departions\$18,054\$23,270\$23,8240523California Childhood and Familites First Trust Fund7,354\$12,558\$23,8240544Departions:\$12,558\$22,548\$25,5880544Departions:\$12,554\$22,548\$25,5830545General Fund7104604640004General Fund\$16,051\$16,051\$16,0510045General Fund\$16,051\$16,051\$16,051005State Operations:		State Operations:			
41TIRE RECYCLING FEE PROGRAM State Operations:0995Reimbursements\$1,355\$1,550\$1,5750995Reimbursements\$1,355\$1,550\$1,5750095PROGRAM REQUIREMENTS\$1,550\$1,57545CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM State Operations:VVV0001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$5\$1\$6000010General Fund-DOJ Billable Hours\$1\$600\$6670020Cigarette and Tobacco Products Surtax Fund\$1,667\$4,3260030Cigarette and Tobacco Products Surtax Fund\$1,8054\$23,270\$23,8240041ELEMENT REQUIREMENTS\$18,054\$23,270\$23,8240051General Fund7,35411,56811,7260151Totals, State Operations\$18,054\$23,270\$23,8240151Registration of Taxpayers\$2,274\$2,548\$2,5580151General Fund7104604640101General Fund7104604640102Gigarette and Tobacco Products Surtax Fund47616220103Gigarette and Tobacco Products Surtax Fund59176007710104General Fund59176007714600105Gigarette and Tobacco Products Surtax Fund59176007710105Gigarette and Tobacco Products Surtax Fund59176007	0001	General Fund	194	269	273
State Operations:0995Reimbursements\$1,355\$1,550\$1,575Totals, State Operations\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,57545CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM State Operations:\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$7\$2\$2630002Gigarette and Tobacco Products Surtax Fund4,6876,9387,0420023Cigarette and Tobacco Products Surtax Fund7,35411,56811,7260243California Childhood and Families First Trust Fund7,35411,56811,7260414Registration of Taxpayers\$2,274\$2,548\$2,5830415General Fund7104604640416General Fund7104604640416General Fund7104604640416General Fund7104604640417General Fund7104604640418General Fund7104604640419General Fund517607710420Gigarette and Tobacco Products Surtax Fund5917607710423Cigarette and Tobacco Products Surtax Fund5917607710423Cigarette and Tobacco Products Surtax Fund5917607710423Cigarette and Tobacco Products Surtax Fund <td></td> <td>PROGRAM REQUIREMENTS</td> <td></td> <td></td> <td></td>		PROGRAM REQUIREMENTS			
0995Reimbursements\$1,355\$1,550\$1,575Totals, State Operations\$1,355\$1,550\$1,575PROGRAM REQUIREMENTS\$1,355\$1,550\$1,57545CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM State Operations:\$5,639\$4,204\$4,2260001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$?\$?\$20002Gigarette and Tobacco Products Surtax Fund3745605670230Cigarette and Tobacco Products Surtax Fund7,35411,56811,7260230Cigarette and Tobacco Products Surtax Fund7,35411,56811,7260431Registration of Taxpayers\$2,274\$2,548\$2,5830541General Fund7104604640502Gigarette and Tobacco Products Surtax Fund7104604640513State Operations517007110514General Fund7104604640515Gigarette and Tobacco Products Surtax Fund5917607710515Gigarette and Tobacco Products Surtax Fund5917607710523Cigarette and Tobacco Products Surtax Fund591760771 <t< td=""><td>41</td><td>TIRE RECYCLING FEE PROGRAM</td><td></td><td></td><td></td></t<>	41	TIRE RECYCLING FEE PROGRAM			
Totals, State Operations\$1,355\$1,550\$1,575PROGRAM REQUIREMENTSCIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM State Operations:\$1,355\$1,5750001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$7\$2630004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,726 45.10 Registration of Taxpayers State Operations:\$2,274\$2,548\$2,3270\$23,8240001General Fund7104604640004Breast Cancer Fund7104604640004Breast Cancer Fund41761620230Cigarette and Tobacco Products Surtax Fund59176077110623California Childhood and Families First Trust Fund59176077110623Cigarette and Tobacco Products Surtax Fund59176077110623California Childhood and Families First Trust Fund9261,2671,286<		State Operations:			
PROGRAM REQUIREMENTS45CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM53tet Operations:0001General Fund0002General Fund-DOJ Billable Hours0013General Fund-DOJ Billable Hours0014Graett cancer Fund015374016Gigarette and Tobacco Products Surtax Fund017Cigarette and Tobacco Products Surtax Fund018Cigarette and Tobacco Products Surtax Fund019Cilifornia Childhood and Families First Trust Fund011Totals, State Operations012ELEMENT REQUIREMENTS013General Fund014General Fund015General Fund016General Fund017460018General Fund019General Fund010General Fund011General Fund012Gigarette and Tobacco Products Surtax Fund013Gigarette and Tobacco Products Surtax Fund014General Fund015Gigarette and Tobacco Products Surtax Fund016General Fund017460018Gigarette and Tobacco Products Surtax Fund019Gigarette and Tobacco Products Surtax Fund010General Fund011General Fund012Gigarette and Tobacco Products Surtax Fund013Gigarette and Tobacco Products Surtax Fund014Gigarette and Tobacco Products Surtax Fund015Gilfornia Childhood and Families First Trust Fund016	0995	Reimbursements	\$1,355	\$1,550	\$1,575
45CIGARETTE AND TOBACCO PRODUCTS TAX PROGRAM5tate Operations:0001Seneral Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$5,639\$4,204\$4,2260004Breast Cancer Fund\$7,87\$0605670205Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420206California Childhood and Families First Trust Fund7,35411,56811,7260207California Childhood and Families First Trust Fund7,354\$2,3270\$2,38240208ELEMENT REQUIREMENTS\$18,054\$23,270\$2,3840209General Fund71046046470201General Fund71046046460202Gigarette and Tobacco Products Surtax Fund71046046460203Cigarette and Tobacco Products Surtax Fund59176077110204General Fund59176077114260205Cigarette and Tobacco Products Surtax Fund59176077110206Cialifornia Childhood and Families First Trust Fund9261,2671,286		Totals, State Operations	\$1,355	\$1,550	\$1,575
PROGRAMState Operations:0001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$7\$72630004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations\$18,054\$23,270\$23,824ELEMENT REQUIREMENTSState Operations\$18,054\$22,274\$2,548\$2,583State Operations:0001General Fund7104604640004Breast Cancer Fund7104604640005Gigarette and Tobacco Products Surtax Fund47616220006Cigarette and Tobacco Products Surtax Fund59176077110023Cigarette and Tobacco Products Surtax Fund59176077110623California Childhood and Families First Trust Fund9261,2671,286		PROGRAM REQUIREMENTS			
State Operations:0001General Fund\$5,639\$4,204\$4,2260001General Fund-DOJ Billable Hours\$?\$?2630004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations\$18,054\$23,270\$23,824ELEMENT REQUIREMENTSState Operations\$2,274\$2,548\$2,583State Operations:0001General Fund7104604640004Breast Cancer Fund710460464004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710231California Childhood and Families First Trust Fund9261,2671,286	45	CIGARETTE AND TOBACCO PRODUCTS TAX			
0001General Fund\$5,639\$4,204\$4,226001General Fund-DOJ Billable Hours\$?\$?\$?2630004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,7260623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations\$18,054\$23,270\$23,824ELEMENT REQUIREMENTSState Operations\$12,548\$25,583State Operations:0001General Fund7104604640004Breast Cancer Fund7104604640004Gigarette and Tobacco Products Surtax Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286		PROGRAM			
0001General Fund-DOJ Billable Hours\$?\$?2630004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations518,054\$23,270\$23,824ELEMENT REQUIREMENTS\$18,054\$23,270\$23,8240001General Fund of Taxpayers\$2,274\$2,548\$2,5830001General Fund7104604640004Breast Cancer Fund7104604640004Gigarette and Tobacco Products Surtax Fund5917607710623Cigarette and Tobacco Products Surtax Fund5911,2671,286		State Operations:			
0004Breast Cancer Fund3745605670230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations518,054\$23,270\$23,824ELEMENT REQUIREMENTS45.10Registration of Taxpayers\$2,274\$2,548\$2,5835tate Operations:7104604640004Breast Cancer Fund7104604640005Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0001	General Fund	\$5,639	\$4,204	\$4,226
0230Cigarette and Tobacco Products Surtax Fund4,6876,9387,0420623California Childhood and Families First Trust Fund7,35411,56811,7267,35411,56811,726\$23,270\$23,824ELEMENT REQUIREMENTSState Operations\$2,274\$2,548\$2,583State Operations:0001General Fund7104604640004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0001	General Fund-DOJ Billable Hours	\$?	\$?	263
0623California Childhood and Families First Trust Fund7,35411,56811,726Totals, State Operations\$18,054\$23,270\$23,824ELEMENT REQUIREMENTS\$2,274\$2,548\$2,58345.10Registration of Taxpayers State Operations:\$2,274\$2,548\$2,5830001General Fund7104604640004Breast Cancer Fund47761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0004	Breast Cancer Fund	374	560	567
Totals, State Operations\$18,054\$23,270\$23,824ELEMENT REQUIREMENTS\$18,054\$23,274\$2,82345.10Registration of Taxpayers State Operations:\$2,274\$2,548\$2,5830001General Fund7104604640004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0230	Cigarette and Tobacco Products Surtax Fund	4,687	6,938	7,042
ELEMENT REQUIREMENTS45.10Registration of Taxpayers State Operations:\$2,274\$2,548\$2,5830001General Fund7104604640004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0623	California Childhood and Families First Trust Fund	7,354	11,568	11,726
45.10Registration of Taxpayers\$2,274\$2,548\$2,583State Operations:7104604640001General Fund7104604640004Breast Cancer Fund4761620230Gigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286		Totals, State Operations	\$18,054	\$23,270	\$23,824
State Operations:0001General Fund7104604640004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286		ELEMENT REQUIREMENTS			
0001 General Fund 710 460 464 0004 Breast Cancer Fund 47 61 62 0230 Cigarette and Tobacco Products Surtax Fund 591 760 771 0623 California Childhood and Families First Trust Fund 926 1,267 1,286	45.10	Registration of Taxpayers	\$2,274	\$2,548	\$2,583
0004Breast Cancer Fund4761620230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286		State Operations:			
0230Cigarette and Tobacco Products Surtax Fund5917607710623California Childhood and Families First Trust Fund9261,2671,286	0001	General Fund	710	460	464
0623California Childhood and Families First Trust Fund9261,2671,286	0004	Breast Cancer Fund	47	61	62
	0230	Cigarette and Tobacco Products Surtax Fund	591	760	771
45.20 Processing Tax Returns \$2,235 \$2,203 \$2,226	0623	California Childhood and Families First Trust Fund	926	1,267	1,286
	45.20	Processing Tax Returns	\$2,235	\$2,203	\$2,226

		2009-10*	2010-11*	2011-12*
	State Operations:			
0001	General Fund	698	398	399
0004	Breast Cancer Fund	46	53	53
0230	Cigarette and Tobacco Products Surtax Fund	580	657	666
0623	California Childhood and Families First Trust Fund	911	1,095	1,108
45.30	Auditing Accounts	\$3,703	\$3,291	\$3,329
	State Operations:			
0001	General Fund	1,157	595	598
0001	General Fund-DOJ Billable Hours	-	-	263
0004	Breast Cancer Fund	77	79	80
0230	Cigarette and Tobacco Products Surtax Fund	961	981	995
0623	California Childhood and Families First Trust Fund	1,508	1,636	1,656
45.40	Enforcement Activities	\$8,594	\$14,294	\$14,480
	State Operations:			
0001	General Fund	2,684	2,582	2,595
0004	Breast Cancer Fund	178	344	349
0230	Cigarette and Tobacco Products Surtax Fund	2,231	4,262	4,329
0623	California Childhood and Families First Trust Fund	3,501	7,106	7,207
45.50	Collecting Taxes Receivable	\$1,248	\$934	\$943
	State Operations:			
0001	General Fund	390	169	170
0004	Breast Cancer Fund	26	23	23
0230	Cigarette and Tobacco Products Surtax Fund	324	278	281
0623	California Childhood and Families First Trust Fund	508	464	469
	PROGRAM REQUIREMENTS			
46	CIGARETTE AND TOBACCO PRODUCTS LICENSING			
	PROGRAM			
	State Operations:		• · · · ·	• · · · ·
0001	General Fund	\$883	\$1,008	\$1,042
0004	Breast Cancer Fund	176	201	209
0230	Cigarette and Tobacco Products Surtax Fund	2,201	2,518	2,608
0623	California Childhood and Families First Trust Fund	4,384	5,036	5,218
3067	Cigarette and Tobacco Products Compliance Fund	648	769	788
	Totals, State Operations	\$8,292	\$9,532	\$9,865
	PROGRAM REQUIREMENTS			
50	TRANSPORTATION FUND TAX PROGRAM			
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	\$20,257	\$23,530	\$24,147
0890	Federal Trust Fund	127	442	453
0995	Reimbursements	480	<u> </u>	-
	Totals, State Operations	\$20,864	\$23,972	\$24,600
	ELEMENT REQUIREMENTS			
50.10	Registration of Taxpayers	\$2,722	\$2,308	\$2,378
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	2,684	2,265	2,334
0890	Federal Trust Fund	18	43	44
0995	Reimbursements	20	-	-
50.20	Processing Tax Returns	\$5,968	\$5,742	\$5,919
	State Operations:			

		2009-10*	2010-11*	2011-12*
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	5,833	5,636	5,810
0890	Federal Trust Fund	38	106	109
0995	Reimbursements	97	-	-
50.30	Auditing Accounts	\$9,918	\$13,548	\$13,859
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	9,510	13,298	13,603
0890	Federal Trust Fund	56	250	256
0995	Reimbursements	352	-	-
50.40	Enforcement	\$946	\$1,090	\$1,121
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	929	1,070	1,100
0890	Federal Trust Fund	6	20	21
0995	Reimbursements	11	-	-
50.50	Collecting Taxes Receivable	\$1,310	\$1,284	\$1,323
	State Operations:			
0061	Motor Vehicle Fuel Account, Transportation Tax Fund	1,301	1,261	1,300
0890	Federal Trust Fund	9	23	23
0995	Reimbursements	-	-	-
	PROGRAM REQUIREMENTS			
56	OCCUPATIONAL LEAD POISONING PREVENTION			
	FEE PROGRAM			
	State Operations:			
0070	Occupational Lead Poisoning Prevention Account	651	737	756
	Totals, State Operations	\$651	\$737	\$756
	PROGRAM REQUIREMENTS			
57	INTEGRATED WASTE MANAGEMENT PROGRAM			
	State Operations:			
0001	General Fund	\$-	\$-	\$-
0387	Integrated Waste Management Account, Integrated Waste Management Fund	384	480	492
	Totals, State Operations	\$384	\$480	\$492
	PROGRAM REQUIREMENTS	400 .	\$100	<i>Q</i> 102
58	UNDERGROUND STORAGE TANK FEE PROGRAM			
00	State Operations:			
0439	Underground Storage Tank Cleanup Fund	\$3,030	\$3,239	\$3,246
0400	Totals, State Operations	\$3,030	\$3,239	\$3,246
	PROGRAM REQUIREMENTS	\$0,000	<i>Q</i> 0,200	<i>\</i> _ \\
59	OIL SPILL PREVENTION PROGRAM			
	State Operations:			
0320	Oil Spill Prevention and Administration Fund	\$214	\$265	\$269
0020	Totals, State Operations	\$214	\$265	\$269
	PROGRAM REQUIREMENTS	+	+	4
60	ENERGY RESOURCES SURCHARGE PROGRAM			
	State Operations:			
0465	Energy Resources Programs Account	\$224	\$255	\$260
	Totals, State Operations	\$224	\$255	\$260
	PROGRAM REQUIREMENTS	+- - ·	,	
61	ANNUAL WATER RIGHTS FEE PROGRAM			
	State Operations:			

		_2009-10*	2010-11*	2011-12*
3058	Water Rights Fund	\$378	\$427	\$441
	Totals, State Operations	\$378	\$427	\$441
	PROGRAM REQUIREMENTS			
62	CHILDHOOD LEAD POISONING PREVENTION FEE			
	PROGRAM			
	State Operations:	\$ 405	AF 4 F	# =00
0080	Childhood Lead Poisoning Prevention Fund	\$435	\$515	\$523
	Totals, State Operations	\$435	\$515	\$523
C 2				
63	MARINE INVASIVE SPECIES PROGRAM			
0005	State Operations:	¢007	¢ 40.4	¢ 400
0995	Reimbursements	\$387	\$431	\$439
	Totals, State Operations	\$387	\$431	\$439
CF				
65	EMERGENCY TELEPHONE USERS SURCHARGE PROGRAM			
	State Operations:			
0001	General Fund	\$-	\$-	\$-
0022	State Emergency Telephone Number Account	1,330	φ 1,401	پ 1,552
0022	Totals, State Operations	\$1,330	<u> </u>	\$1,552
	PROGRAM REQUIREMENTS	ψ1,000	ψ1,401	ψ1,00 2
66	E-WASTE RECYCLING FEE PROGRAM			
	State Operations:			
3065	Electronic Waste Recovery and Recycling Account,	\$4,198	\$4,739	\$4,773
5005	Integrated Waste Management Fund	ψτ,100	ψ+,700	ψ+,775
	Totals, State Operations	\$4,198	\$4,739	\$4,773
	PROGRAM REQUIREMENTS	,,	• ,	•) -
70	INSURANCE TAX PROGRAM			
	State Operations:			
0001	General Fund	\$623	\$274	\$280
	Totals, State Operations	\$623	\$274	\$280
	PROGRAM REQUIREMENTS			
75	NATURAL GAS SURCHARGE PROGRAM			
	State Operations:			
3015	Gas Consumption Surcharge Fund	\$598	\$631	\$680
	Totals, State Operations	\$598	\$631	\$680
	PROGRAM REQUIREMENTS			
80	APPEALS FROM OTHER GOVERNMENTAL			
	PROGRAMS			
	State Operations:			
0001	General Fund	\$1,869	\$2,298	\$2,316
	Totals, State Operations	\$1,869	\$2,298	\$2,316
	ELEMENT REQUIREMENTS			
80.10	Franchise and Income Tax Appeals	\$1,868	\$2,297	\$2,315
	State Operations:			
0001	General Fund	1,868	2,297	2,315
80.20	Senior Citizens Property Tax Assistance	\$1	\$1	\$1
	State Operations:			
0001	General Fund	1	1	1

		2009-10*	2010-11*	2011-12*
80.30	Intracounty Equalization	\$-	\$-	\$-
	State Operations:			
0001	General Fund	-	-	-
	PROGRAM REQUIREMENTS			
85	ADMINISTRATION			
	State Operations:			
0995	Reimbursements	\$19	\$417	\$417
	Totals, State Operations	\$19	\$417	\$417
	ELEMENT REQUIREMENTS			
85.01	Administration	39,456	50,010	50,010
85.02	Distributed Administration	-39,437	-49,593	-49,593
	TOTALS, EXPENDITURES			
	State Operations	408,846	480,092	496,418
	Totals, Expenditures	\$408,846	\$480,092	\$496,418

EXPENDITURES BY CATEGORY

1 State Operations	Position	s/Personn	el Years	Expenditures			
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*	
PERSONAL SERVICES							
Authorized Positions (Equals Sch. 7A)	3,882.8	4,700.8	4,561.5	\$227,193	\$269,442	\$269,558	
Total Adjustments	-	-	155.0	-	-6,118	9,471	
Estimated Salary Savings		-230.9	-231.3	<u> </u>	-13,299	-13,771	
Net Totals, Salaries and Wages	3,882.8	4,469.9	4,485.2	\$227,193	\$250,025	\$265,258	
Staff Benefits				84,593	106,321	100,296	
Totals, Personal Services	3,882.8	4,469.9	4,485.2	\$311,786	\$356,346	\$365,554	
OPERATING EXPENSES AND EQUIPMENT				\$97,060	\$123,746	\$130,864	
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS				\$408,846	\$480,092	\$496,418	
(State Operations)							

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary	\$254,071	-	-
Session			
Adjustment per Section 3.60	399	-	-
Reduction per Section 3.90	-13,908	-	-
Adjustment per Section 4.04	-1,937	-	-
Adjustment per Section 3.55	-306	-	-
001 Budget Act appropriation	-	\$272,905	\$281,354
Allocation for employee compensation	-	930	-
Adjustment per Section 3.60	-	4,438	-
Reduction per Control Section 3.91	-	-6,601	-
005 Budget Act appropriation (Billable Legal Services Conversion)	<u> </u>	<u> </u>	1,994
Totals Available	\$238,319	\$271,672	\$283,348
Unexpended balance, estimated savings	-8,732	<u> </u>	-
TOTALS, EXPENDITURES	\$229,587	\$271,672	\$283,348

0004 Breast Cancer Fund APPROPRIATIONS			
001 Budget Act appropriation	\$662	\$768	\$776
Allocation for employee compensation	-	1	-
Adjustment per Section 3.60	7	4	-
Reduction per Section 3.90	-15	-	-
Reduction per Control Section 3.91	-	-12	-
Adjustment per Section 3.55	-5	<u> </u>	-
Totals Available	\$649	\$761	\$776
Unexpended balance, estimated savings	-99	-	-
TOTALS, EXPENDITURES	\$550	\$761	\$776
0022 State Emergency Telephone Number Account		·	
APPROPRIATIONS			
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	\$1,422	-	-
Adjustment per Section 3.60	1	-	_
Reduction per Section 3.90	-36	_	_
001 Budget Act appropriation	-50	\$1,410	\$1,552
Allocation for employee compensation	-	\$1,410 5	φ1,552
	-	-	-
Adjustment per Section 3.60	-	23	-
Reduction per Control Section 3.91	-	-37	-
Totals Available	\$1,387	\$1,401	\$1,552
Unexpended balance, estimated savings	-57	-	-
TOTALS, EXPENDITURES	\$1,330	\$1,401	\$1,552
0061 Motor Vehicle Fuel Account, Transportation Tax Fund			
APPROPRIATIONS	Aa (a a a		
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary	\$21,066	-	-
Session Adjustment per Section 3.60	32	-	_
Reduction per Section 3.90	-282		
	-202		
Adjustment per Section 3.55	-21	- 400 077	- 04447
001 Budget Act appropriation	-	\$23,677	\$24,147
Allocation for employee compensation	-	73	-
Adjustment per Section 3.60	-	349	-
Reduction per Control Section 3.91	-	-569	-
Totals Available	\$20,795	\$23,530	\$24,147
Unexpended balance, estimated savings	-538		-
TOTALS, EXPENDITURES	\$20,257	\$23,530	\$24,147
0070 Occupational Lead Poisoning Prevention Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$668	\$742	\$756
Allocation for employee compensation	-	3	-
Adjustment per Section 3.60	-	13	-
Reduction per Control Section 3.91	-	-21	-
Totals Available	\$668	\$737	\$756
Unexpended balance, estimated savings	-17	<u> </u>	-
TOTALS, EXPENDITURES	\$651	\$737	\$756
0090 Childhood Lood Deissning Provention Fund			
0080 Childhood Lead Poisoning Prevention Fund			
APPROPRIATIONS			

-	2	-
-	9	-
-11	-	-
	-14	
\$468	\$515	\$523
-33		
\$435	\$515	\$523
\$8,385	\$9,544	\$9,650
-	10	-
14	50	-
-269	-	-
-	-148	-
-2		
\$8,128	\$9,456	\$9,650
-1,240		
\$6,888	\$9,456	\$9,650
\$230	\$267	\$269
-	1	-
1	5	-
	-8	
\$231	\$265	\$269
-17		
\$214	\$265	\$269
\$409	\$483	\$492
-	2	-
1	8	-
-3	-	-
	13	
\$407	\$480	\$492
-23		
\$384	\$480	\$492
\$3,133	\$3,254	\$3,246
-	10	-
5	46	-
-90	-	-
-	-71	-
-3		
\$3,045	\$3,239	\$3,246
-15		
		\$3,246
	<pre></pre>	- -14 \$468 \$515 -33 - \$435 \$515 \$8,385 \$9,544 - 10 14 50 -269 - -148 -2 - -148 -22 - \$8,128 \$9,456 -1,240 - \$6,888 \$9,456 -1,240 - \$6,888 \$9,456 -1,240 - \$1 5 .5230 \$267 - 1 5 .5 .17 - \$230 \$265 .17 - \$214 \$265 .17 - \$409 \$483 -3 - -13 \$407 \$480 -3 .23 - .33,133 \$3,254 .30 - <

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
APPROPRIATIONS			
001 Budget Act appropriation	\$256	\$257	\$260
Allocation for employee compensation	-	1	-
Adjustment per Section 3.60	-	4	-
Reduction per Section 3.90	-32	-	-
Reduction per Control Section 3.91	-	-7	
TOTALS, EXPENDITURES	\$224	\$255	\$260
0623 California Children and Families First Trust Fund			
APPROPRIATIONS	¢44500		
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary Session	\$14,522	-	-
Adjustment per Section 3.60	26	-	-
Reduction per Section 3.90	-572	-	-
Adjustment per Section 3.55	-4	-	
001 Budget Act appropriation	-	\$16,782	\$16,944
Allocation for employee compensation	_	\$10,782 20	ψ10,944
Adjustment per Section 3.60	-	100	-
Reduction per Control Section 3.91	-	-298	-
•	¢42.072		
Totals Available	\$13,972	\$16,604	\$16,944
Unexpended balance, estimated savings	-2,234	-	-
TOTALS, EXPENDITURES	\$11,738	\$16,604	\$16,944
0890 Federal Trust Fund APPROPRIATIONS			
001 Budget Act appropriation	\$825	\$442	\$453
Reduction per Section 3.90	-127	÷··=	÷
Budget Adjustment	-571	-	-
TOTALS, EXPENDITURES	\$127	\$442	\$453
0965 Timber Tax Fund	<i>Q</i> (2)	Ψ ++ Σ	φ+00
APPROPRIATIONS			
001 Budget Act appropriation	\$2,321	\$2,333	\$2,370
Allocation for employee compensation	-	6	-
Adjustment per Section 3.60	3	30	-
Reduction per Section 3.90	-181	-	-
Reduction per Control Section 3.91	-	-48	-
Adjustment per Section 3.55	-9	-	-
Totals Available	\$2,134	\$2,321	\$2,370
Unexpended balance, estimated savings	-326	-	-
TOTALS, EXPENDITURES	\$1,808	\$2,321	\$2,370
0995 Reimbursements	<i> </i>	<i> </i>	<i>+_,</i>
APPROPRIATIONS			
Reimbursements	\$125,801	\$141,848	\$144,950
3015 Gas Consumption Surcharge Fund			
APPROPRIATIONS			
001 Budget Act appropriation as amended by Chapter 1, Statutes of 2009, Fourth Extraordinary	\$621	-	-
Session	7		
Reduction per Section 3.90	-7	- ¢co.4	- ¢000
001 Budget Act appropriation	-	\$634	\$680
Allocation for employee compensation	-	2	-
Adjustment per Section 3.60	-	9	-
Reduction per Control Section 3.91	-	-14	-

1 STATE OPERATIONS	2009-10*	2010-11*	2011-12*
Totals Available	\$614	\$631	\$680
Unexpended balance, estimated savings	-16	-	-
TOTALS, EXPENDITURES	\$598	\$631	\$680
3058 Water Rights Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$397	\$429	\$441
Allocation for employee compensation	-	1	-
Adjustment per Section 3.60	1	7	-
Reduction per Section 3.90	-5	-	-
Reduction per Control Section 3.91		-10	
Totals Available	\$393	\$427	\$441
Unexpended balance, estimated savings	-15	<u> </u>	
TOTALS, EXPENDITURES	\$378	\$427	\$441
3065 Electronic Waste Recovery and Recycling Account, Integrated Waste Management Fund	:		
APPROPRIATIONS			
001 Budget Act appropriation	\$4,401	\$4,767	\$4,773
Allocation for employee compensation	-	15	-
Adjustment per Section 3.60	8	72	-
Reduction per Section 3.90	-51	-	-
Reduction per Control Section 3.91	-	-115	-
Adjustment per Section 3.55	-2		
Totals Available	\$4,356	\$4,739	\$4,773
Unexpended balance, estimated savings	-158		
TOTALS, EXPENDITURES	\$4,198	\$4,739	\$4,773
3067 Cigarette and Tobacco Products Compliance Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$648	\$598	\$788
Allocation for employee compensation	-	26	-
Adjustment per Section 3.60		145	
TOTALS, EXPENDITURES	\$648	\$769	\$788
TOTALS, EXPENDITURES, ALL FUNDS (State Operations)	\$408,846	\$480,092	\$496,418
FUND CONDITION STATEMENTS	2009-10*	2010-11*	2011-12*
0965 Timber Tax Fund [∾]			
BEGINNING BALANCE	\$1,919	\$1,147	-
Prior year adjustments	2	-	-
Adjusted Beginning Balance	\$1,921	\$1,147	_
	ф.,о <u>-</u> .	<i><i>↓</i>.,</i>	
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues:			
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS	2,965	3,500	\$4,500
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues: 213000 Property and Natural Resources	2,965	3,500 -	\$4,500
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues: 213000 Property and Natural Resources (Timber Yield Tax)		3,500 	\$4,500 - \$4,500
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues: 213000 Property and Natural Resources (Timber Yield Tax) 215000 Income from Investments	2		\$4,500
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS Revenues: 213000 Property and Natural Resources (Timber Yield Tax) 215000 Income from Investments Total Revenues, Transfers, and Other Adjustments	2 \$2,967	\$3,500	

	2009-10*	2010-11*	2011-12*
0860 State Board of Equalization (State Operations)	1,808	2,321	2,370
3540 Department of Forestry and Fire Protection (State Operations)	3	33	35
Allocation to Counties (Local Assistance Expenditure not Reflected in Departmental Budget)	1,929	2,292	2,095
Total Expenditures and Expenditure Adjustments	\$3,741	\$4,647	\$4,500
FUND BALANCE	\$1,147	-	-
3067 Cigarette and Tobacco Products Compliance Fund ^s			
BEGINNING BALANCE	\$2,560	\$3,689	\$4,604
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	1,778	1,687	1,687
Total Revenues, Transfers, and Other Adjustments	\$1,778	\$1,687	\$1,687
Total Resources	\$4,338	\$5,376	\$6,291
EXPENDITURES AND EXPENDITURE ADJUSTMENTS Expenditures:			
0840 State Controller (State Operations)	1	2	4
0860 State Board of Equalization (State Operations)	648	769	788
8880 Financial Information System for California (State Operations)	<u> </u>	1	3
Total Expenditures and Expenditure Adjustments	\$649	\$772	\$795
FUND BALANCE	\$3,689	\$4,604	\$5,496
Reserve for economic uncertainties	3,689	4,604	5,496

CHANGES IN AUTHORIZED POSITIONS

TANGES IN AUTHORIZED POSITIONS	Position	Positions/Personnel Years		Expenditures			
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*	
Totals, Authorized Positions	3,882.8	4,700.8	4,561.5	\$227,193	\$269,442	\$269,558	
Salary Adjustments	-	-	-	-	-6,118	-	
Proposed New Positions:				Salary Range			
Executive Department							
Internal Security and Audit Division:							
Business Taxes Specialist II	-	-	1.0	5,573-7,113	-	76	
Technology Services Department	-	-					
Staff Info Sys Analyst (Spec)	-	-	2.0	5,065-6,466	-	145	
Assoc Info Sys Analyst (Spec)	-	-	2.0	4,619-5,897	-	132	
Legal Department							
Tax & Fee Prog Division:							
Tax Counsel III	-	-	1.0	7,682-9,478	-	103	
Investigation Division:							
Bus Taxes Admin II	-	-	1.0	5,844-7,414	-	80	
Bus Taxes Spec I	-	-	11.0	5,328-6,476	-	779	
Tax Tech III	-	-	1.0	2,951-3,588	-	39	
Sales and Use Tax Department							
Bus Taxes Spec I	-	-	12.0	5,328-6,476	-	850	
Bus Taxes Admin I	-	-	7.0	5,076-6,476	-	485	
Supervising Tax Auditor I	-	-	3.0	5,076-6,476	-	208	
Associate Tax Auditor	-	-	29.0	4,619-5,897	-	1,830	
Bus Taxes Compliance Spec	-	-	56.0	4,619-5,616	-	3,439	
Tax Tech III	-	-	7.0	2,951-3,588	-	275	
Office Tech (T)	-	-	7.0	2,686-3,264	-	250	

	Positions/Personnel Years		Expenditures			
	2009-10	2010-11	2011-12	2009-10*	2010-11*	2011-12*
Audit Determination and Refunds:						
Associate Tax Auditor	-	-	1.0	4,619-5,897	-	63
Bus Taxes Spec I	-	-	1.0	5,328-6,476	-	71
Tax Tech III	-	-	3.0	2,951-3,588	-	118
Administration Department						
Financial Management Divison:						
Accountant Trainee	-	-	1.0	3,240-3,751	-	42
Human Resources Division:						
Assoc Personnel Analyst	-	-	1.0	4,400-5,348	-	59
Personnel Specialist	-	-	1.0	2,602-4,067	-	40
Administrative Support Division:						
Assoc Info Sys Analyst (Spec)	-	-	1.0	4,619-5,897	-	63
Assoc Bus Management Analyst	-	-	1.0	4,400-5,348	-	58
Associate Gov Prog Analyst	-	-	2.0	4,400-5,348	-	117
External Affairs Department						
Tax Tech II	-	-	2.0	2,638-3,209	-	70
Blanket Funds						
Overtime (Various)	-	-	-	-	-	13
Temporary Help			1.0		<u> </u>	66
Totals Proposed New Positions			155.0	\$-	\$-	\$9,471
Total Adjustments			155.0	\$-	-\$6,118	\$9,471
TOTALS, SALARIES AND WAGES	3,882.8	4,700.8	4,716.5	\$227,193	\$263,324	\$279,029

^{*} Dollars in thousands, except in Salary Range.