

7730 Franchise Tax Board

The Franchise Tax Board (FTB) is responsible for collecting personal income tax and corporation tax revenue; operating various collection programs; and conducting field audits for the Fair Political Practices Commission.

Because the FTB's programs drive a need for infrastructure investment, the FTB has a capital outlay program to support this need. For the specifics on the FTB's capital outlay program see "Infrastructure Overview."

3-YEAR EXPENDITURES AND POSITIONS

		Positions			Expenditures		
		2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
6280	Tax Programs	5,371.2	6,232.7	6,223.5	\$976,911	\$1,130,112	\$1,188,726
6285	Political Reform Audit	8.8	13.0	13.0	-1,074	2,388	-
6290	Department of Motor Vehicles Collections Program	50.7	81.1	81.1	7,634	10,756	10,912
6295	Court Collection Program	84.9	101.2	101.2	11,544	14,640	14,817
6300	Legal Services Program	-	-	-	5,077	3,077	5,077
6305	Contract Work	69.1	62.2	62.2	9,257	13,929	13,943
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	-3,133,406	-	-
6317	Better for Families Rebate	-	-	-	9,500,000	-	-
9900100	Administration	327.1	313.6	326.6	37,934	41,143	43,529
9900200	Administration - Distributed	-	-	-	-37,934	-41,143	-43,529
TOTALS, POSITIONS AND EXPENDITURES (All Programs)		5,911.8	6,803.8	6,807.6	\$7,375,943	\$1,174,902	\$1,233,475

FUNDING		2021-22*	2022-23*	2023-24*
0001	General Fund	\$16,508,165	\$935,108	\$1,193,328
0044	Motor Vehicle Account, State Transportation Fund	2,653	3,733	3,784
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,981	7,023	7,128
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0242	Court Collection Account	11,544	14,640	14,817
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
0995	Reimbursements	9,257	13,929	13,943
3379	Golden State Stimulus Emergency Fund	338,683	-	-
3399	Better for Families Tax Refund Fund	-9,500,000	200,000	-
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6

* 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*
TOTALS, EXPENDITURES, ALL FUNDS	\$7,375,943	\$1,174,902	\$1,233,475

LEGAL CITATIONS AND AUTHORITY

DEPARTMENT AUTHORITY

Government Code section 15700.

PROGRAM AUTHORITY

6280-Tax Programs:

Government Code sections 15700-15702, 16370-16372; Revenue and Taxation Code sections 17001-18180, 18401-19802, 21001-21027, 23001-25141, 38001-38021.

6285-Political Reform Audit:

Government Code sections 90000-90007.

6290-Department of Motor Vehicles Collections:

Revenue and Taxation Code sections 10876-10878.

6295-Court Collection Program:

Revenue and Taxation Code sections 19280-19283.

DETAILED BUDGET ADJUSTMENTS

	2022-23*			2023-24*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
Workload Budget Adjustments						
Workload Budget Change Proposals						
• Enterprise Data to Revenue Project 2	\$-	\$-	-	\$135,297	\$-	50.0
• Return Processing Technology Support	-	-	-	4,929	96	29.0
• Business Entities Refundable Credit Technical Expansion	-	-	-	4,496	-	7.0
• Customer Services Resources	-	-	-	2,738	-	19.0
• Essential Services and Stakeholder Support Gaps	-	-	-	2,367	79	13.0
• High Speed Printer Refresh	-	-	-	2,199	33	-
• IBM Microsoft Enterprise Licensing Agreement Renewal	-	-	-	1,805	27	-
• Digital Workflow Management	-	-	-	1,791	35	3.0
• Security and Access Management	-	-	-	1,777	35	2.0
• Film and Television Tax Credit	-	-	-	154	-	1.0
Totals, Workload Budget Change Proposals	\$-	\$-	-	\$157,553	\$305	124.0
Other Workload Budget Adjustments						
• Other Post-Employment Benefit Adjustments	-39	-	-	-51	-	-
• Carryover/Reappropriation	-33,169	-	-	33,169	-	-
• Retirement Rate Adjustments	14,204	405	-	14,172	405	-
• Salary Adjustments	15,185	469	-	12,720	381	-
• Benefit Adjustments	7,337	232	-	8,757	277	-
• Miscellaneous Baseline Adjustments	-250,510	200,000	1.0	10	6	-
Totals, Other Workload Budget Adjustments	\$-246,992	\$201,106	1.0	\$68,777	\$1,069	-
Totals, Workload Budget Adjustments	\$-246,992	\$201,106	1.0	\$226,330	\$1,374	124.0
Totals, Budget Adjustments	\$-246,992	\$201,106	1.0	\$226,330	\$1,374	124.0

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PROGRAM DESCRIPTIONS

6280 - TAX PROGRAMS

This program administers the Revenue and Taxation Code by reasonably interpreting and impartially applying the legislatively enacted laws that provide a significant portion of General Fund revenue. The Franchise Tax Board is responsible for administering the personal income tax and the corporation tax. Tax program activities include taxpayer assistance and tax return processing, filing enforcement, audits, and tax collection functions. The program also includes the collection and distribution of voluntary contributions to, and on behalf of, certain non-profit charitable organizations.

6285 - POLITICAL REFORM AUDIT

This program determines the accuracy and completeness of political statements and reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission (FPPC), and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts field audits of state and local candidates, measures committees, lobbying entities, committees supporting and opposing political candidates and statewide measures. These entities are randomly selected by the FPPC and/or meet dollar thresholds.

6290 - DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM

This program's objective is to increase collections of delinquent motor vehicle license fees, taxes, and penalties on behalf of the Department of Motor Vehicles by utilizing the same collection capabilities that are used to collect the personal income tax.

6295 - COURT COLLECTION PROGRAM

This program's objective is to increase collections of delinquent fines, penalties, and orders imposed by, and on behalf of, superior, municipal, and justice courts by utilizing the same automated collection capabilities that are used to collect the personal income tax.

6300 - LEGAL SERVICES PROGRAM

This program reimburses the Department of Justice for legal services provided in support of Franchise Tax Board functions.

6305 - CONTRACT WORK

This program provides cost-effective goods and services to other governmental entities through contractual agreements. Such goods and services include rental space to on-site childcare and cafeteria entities, data processing services for other governmental entities, and delinquent debt collection services.

9900100 - ADMINISTRATION

This program provides executive leadership under the general direction of the Franchise Tax Board by directing departmental operations, developing and executing policies, making decisions concerning program operations, and ensuring that the Board's programs and services are carried out in accordance with Government Code sections 15701 and 15702. This program also provides the Board with the personnel, administration, training, budgeting, and accounting services necessary to ensure that these functions are performed with integrity, efficiency, and fairness.

DETAILED EXPENDITURES BY PROGRAM

		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
	PROGRAM REQUIREMENTS			
6280	TAX PROGRAMS			
	State Operations:			
0001	General Fund	\$976,251	\$1,129,643	\$1,188,241
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
	Totals, State Operations	\$976,911	\$1,130,112	\$1,188,716
	Local Assistance:			
0001	General Fund	\$-	\$-	\$10
	Totals, Local Assistance	\$-	\$-	\$10
	SUBPROGRAM REQUIREMENTS			
6280010	Personal Income Tax			
	State Operations:			
0001	General Fund	\$629,188	\$709,359	\$748,853
0122	Emergency Food Assistance Program Fund	6	6	6
0167	Delinquent Tax Collection Fund	-	-404	-404
0200	Fish and Game Preservation Fund	11	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	11	11	11
0886	California Seniors Special Fund	3	4	4
0942	Special Deposit Fund	536	740	740
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	3	5	5
0979	California Firefighters Memorial Fund	6	7	7
8047	California Sea Otter Fund	6	6	6
8054	California Cancer Research Fund	6	6	6
8075	School Supplies for Homeless Children Voluntary Tax Contribution Fund	6	6	6
8076	State Parks Protection Fund	14	14	14
8085	Keep Arts in Schools Fund	6	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund	6	6	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	6	6	-
8124	Suicide Prevention Voluntary Contribution Fund	6	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	-	6
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	6
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund	3	6	6
	Totals, State Operations	\$629,848	\$709,828	\$749,328
	Local Assistance:			
0001	General Fund	\$-	\$-	\$10
	Totals, Local Assistance	\$-	\$-	\$10
	SUBPROGRAM REQUIREMENTS			

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
6280019	Corporation Tax			
	State Operations:			
0001	General Fund	\$316,158	\$371,885	\$393,137
	Totals, State Operations	\$316,158	\$371,885	\$393,137
	SUBPROGRAM REQUIREMENTS			
6280025	Earned Income Tax Credit			
	State Operations:			
0001	General Fund	\$30,883	\$48,341	\$46,193
	Totals, State Operations	\$30,883	\$48,341	\$46,193
	SUBPROGRAM REQUIREMENTS			
6280028	Non-Admitted Insurance Tax			
	State Operations:			
0001	General Fund	\$22	\$58	\$58
	Totals, State Operations	\$22	\$58	\$58
	PROGRAM REQUIREMENTS			
6285	POLITICAL REFORM AUDIT			
	State Operations:			
0001	General Fund	-\$1,074	\$2,388	\$-
	Totals, State Operations	-\$1,074	\$2,388	\$-
	PROGRAM REQUIREMENTS			
6290	DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM			
	State Operations:			
0044	Motor Vehicle Account, State Transportation Fund	\$2,653	\$3,733	\$3,784
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,981	7,023	7,128
	Totals, State Operations	\$7,634	\$10,756	\$10,912
	PROGRAM REQUIREMENTS			
6295	COURT COLLECTION PROGRAM			
	State Operations:			
0242	Court Collection Account	\$11,544	\$14,640	\$14,817
	Totals, State Operations	\$11,544	\$14,640	\$14,817
	PROGRAM REQUIREMENTS			
6300	LEGAL SERVICES PROGRAM			
	State Operations:			
0001	General Fund	\$5,077	\$3,077	\$5,077
	Totals, State Operations	\$5,077	\$3,077	\$5,077
	PROGRAM REQUIREMENTS			
6305	CONTRACT WORK			
	State Operations:			
0995	Reimbursements	9,257	13,929	13,943
	Totals, State Operations	\$9,257	\$13,929	\$13,943
	PROGRAM REQUIREMENTS			
6316	GOLDEN STATE STIMULUS EMERGENCY FUND 2.0			
	State Operations:			
0001	General Fund	\$6,027,911	\$-	\$-
3379	Golden State Stimulus Emergency Fund	338,683	-	-
3399	Better for Families Tax Refund Fund	-9,500,000	-	-
	Totals, State Operations	-\$3,133,406	\$-	\$-
	PROGRAM REQUIREMENTS			
6317	BETTER FOR FAMILIES REBATE			
	State Operations:			

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		<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
0001	General Fund	\$9,500,000	-\$200,000	\$-
3399	Better for Families Tax Refund Fund	-	200,000	-
	Totals, State Operations	\$9,500,000	\$-	\$-
SUBPROGRAM REQUIREMENTS				
9900100	Administration			
	State Operations:			
0001	General Fund	\$37,934	\$41,143	\$43,529
	Totals, State Operations	\$37,934	\$41,143	\$43,529
SUBPROGRAM REQUIREMENTS				
9900200	Administration - Distributed			
	State Operations:			
0001	General Fund	-\$37,934	-\$41,143	-\$43,529
	Totals, State Operations	-\$37,934	-\$41,143	-\$43,529
TOTALS, EXPENDITURES				
	State Operations	7,375,943	1,174,902	1,233,465
	Local Assistance	-	-	10
	Totals, Expenditures	\$7,375,943	\$1,174,902	\$1,233,475

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	6,626.4	6,802.8	6,683.6	\$512,871	\$536,483	\$529,252
Other Adjustments	-714.6	1.0	124.0	-21,967	-20,326	28,613
Net Totals, Salaries and Wages	5,911.8	6,803.8	6,807.6	\$490,904	\$516,157	\$557,865
Staff Benefits	-	-	-	252,897	312,865	315,516
Totals, Personal Services	5,911.8	6,803.8	6,807.6	\$743,801	\$829,022	\$873,381
OPERATING EXPENSES AND EQUIPMENT				\$296,109	\$352,234	\$358,841
SPECIAL ITEMS OF EXPENSES				6,373,967	-6,354	1,253
UNCLASSIFIED EXPENDITURES				-37,934	-	-
TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)				\$7,375,943	\$1,174,902	\$1,233,475

2 Local Assistance	<u>Expenditures</u>		
	<u>2021-22*</u>	<u>2022-23*</u>	<u>2023-24*</u>
TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)	\$-	\$-	\$-

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
0001 General Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$978,443	\$1,176,696	\$1,192,914
001 Budget Act appropriation	(-)	(164,168)	(-)
Technical Correction to Remove Non-Add CSL	(-)	(-164,168)	(-)
Allocation for Employee Compensation	-	15,185	-
Allocation for Other Post-Employment Benefits	-	-39	-
Allocation for Staff Benefits	-	7,337	-

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1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
Current Year Reduction of the Better for Families Rebate Administrative Costs	-	-18,000	-
Current Year Salary Savings	-	-32,800	-
Current Year Savings - Litigation Cost	-	-2,000	-
Section 3.60 Pension Contribution Adjustment	-	14,204	-
Transfer from Item 8640-001-0001, per Provision 1	-	2,290	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)	-	404	404
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	6,027,911	-	-
Welfare and Institution Code section 8162	9,500,000	-	-
Prior Year Balances Available:			
7730-001-0001, Budget Act of 2020 as reappropriated by Item 7730-490, Budget Act of 2021	1,811	-	-
Item 7730-001-0001, Budget Act of 2021 as reappropriated by Item 7730-490, Budget Act of 2022	-	5,000	-
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-	-200,000	-
Totals Available	\$16,508,165	\$968,277	\$1,193,318
Balance available in subsequent years	-	-33,169	-
TOTALS, EXPENDITURES	\$16,508,165	\$935,108	\$1,193,318
0044 Motor Vehicle Account, State Transportation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,653	\$3,620	\$3,784
Allocation for Employee Compensation	-	48	-
Allocation for Staff Benefits	-	23	-
Section 3.60 Pension Contribution Adjustment	-	42	-
Totals Available	\$2,653	\$3,733	\$3,784
TOTALS, EXPENDITURES	\$2,653	\$3,733	\$3,784
0064 Motor Vehicle License Fee Account, Transportation Tax Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$4,981	\$6,815	\$7,128
Allocation for Employee Compensation	-	88	-
Allocation for Staff Benefits	-	44	-
Section 3.60 Pension Contribution Adjustment	-	76	-
Totals Available	\$4,981	\$7,023	\$7,128
TOTALS, EXPENDITURES	\$4,981	\$7,023	\$7,128
0122 Emergency Food Assistance Program Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
0167 Delinquent Tax Collection Fund			
Less funding provided by General Fund	-	-404	-404
NET TOTALS, EXPENDITURES	-	-\$404	-\$404
0200 Fish and Game Preservation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$13	\$13
Totals Available	\$11	\$13	\$13
TOTALS, EXPENDITURES	\$11	\$13	\$13
0242 Court Collection Account			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,544	\$14,186	\$14,817
Allocation for Employee Compensation	-	191	-
Allocation for Staff Benefits	-	95	-
Section 3.60 Pension Contribution Adjustment	-	168	-
Totals Available	\$11,544	\$14,640	\$14,817

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
TOTALS, EXPENDITURES	\$11,544	\$14,640	\$14,817
0823 California Alzheimers Disease and Related Disorders Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11
TOTALS, EXPENDITURES	\$11	\$11	\$11
0886 California Seniors Special Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$4	\$4
Totals Available	\$3	\$4	\$4
TOTALS, EXPENDITURES	\$3	\$4	\$4
0942 Special Deposit Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$536	\$740	\$740
Totals Available	\$536	\$740	\$740
TOTALS, EXPENDITURES	\$536	\$740	\$740
0945 California Breast Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
TOTALS, EXPENDITURES	\$7	\$7	\$7
0974 California Peace Officer Memorial Foundation Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$5	\$5
Totals Available	\$3	\$5	\$5
TOTALS, EXPENDITURES	\$3	\$5	\$5
0979 California Firefighters Memorial Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$7	\$7
Totals Available	\$6	\$7	\$7
TOTALS, EXPENDITURES	\$6	\$7	\$7
0995 Reimbursements			
APPROPRIATIONS			
Reimbursements	\$9,257	\$13,929	\$13,943
TOTALS, EXPENDITURES	\$9,257	\$13,929	\$13,943
3379 Golden State Stimulus Emergency Fund			
APPROPRIATIONS			
Pending Legislation	\$6,366,594	-	-
Totals Available	\$6,366,594	-	-
TOTALS, EXPENDITURES	\$6,366,594	-	-
Less funding provided by General Fund	-6,027,911	-	-
NET TOTALS, EXPENDITURES	\$338,683	-	-
3399 Better for Families Tax Refund Fund			
TOTALS, EXPENDITURES			
Less funding provided by General Fund	-9,500,000	200,000	-
NET TOTALS, EXPENDITURES	-\$9,500,000	\$200,000	-
8047 California Sea Otter Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8054 California Cancer Research Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6

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7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8076 State Parks Protection Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$14	\$14	\$14
TOTALS, EXPENDITURES	\$14	\$14	\$14
8085 Keep Arts in Schools Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8097 Prevention of Animal Homelessness and Cruelty Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8121 Schools Not Prisons Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
TOTALS, EXPENDITURES	\$6	\$6	-
8124 Suicide Prevention Voluntary Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
TOTALS, EXPENDITURES	-	-	\$6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
TOTALS, EXPENDITURES	\$6	\$6	\$6
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	\$6
Totals Available	\$3	\$6	\$6
TOTALS, EXPENDITURES	\$3	\$6	\$6
Total Expenditures, All Funds, (State Operations)	\$7,375,943	\$1,174,902	\$1,233,465

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7730 Franchise Tax Board - Continued

2 LOCAL ASSISTANCE	2021-22*	2022-23*	2023-24*
0001 General Fund			
APPROPRIATIONS			
Pending Legislation	-	-	\$10
TOTALS, EXPENDITURES	-	-	\$10
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$10
TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)	\$7,375,943	\$1,174,902	\$1,233,475

FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<u>0167 Delinquent Tax Collection Fund^S</u>			
BEGINNING BALANCE	-	-	404
Adjusted Beginning Balance	-	-	\$404
Total Resources	-	-	\$404
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (State Operations)	-	-404	-404
Total Expenditures and Expenditure Adjustments	-	-\$404	-\$404
FUND BALANCE	-	\$404	\$808
Reserve for economic uncertainties	-	404	808
<u>0242 Court Collection Account^S</u>			
BEGINNING BALANCE	\$4,671	\$3,944	\$6,309
Adjusted Beginning Balance	\$4,671	\$3,944	\$6,309
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	82,165	88,540	83,880
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	64	46	46
Transfers and Other Adjustments			
Revenue Transfer from Court Collection Account (0242) to General Fund (0001) per GC Section 20825.1(c). EO E21/22-276	-564	-	-
Total Revenues, Transfers, and Other Adjustments	\$81,665	\$88,586	\$83,926
Total Resources	\$86,336	\$92,530	\$90,235
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,544	14,640	14,817
9892 Supplemental Pension Payments (State Operations)	317	317	317
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	1,060	884	625
9901 Various Departments (Local Assistance)	69,471	70,380	70,380
Total Expenditures and Expenditure Adjustments	\$82,392	\$86,221	\$86,139
FUND BALANCE	\$3,944	\$6,309	\$4,096
Reserve for economic uncertainties	3,944	6,309	4,096
<u>3399 Better for Families Tax Refund Fund^S</u>			
BEGINNING BALANCE	-	\$9,500,000	\$9,300,000
Adjusted Beginning Balance	-	\$9,500,000	\$9,300,000
Total Resources	-	\$9,500,000	\$9,300,000
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Less funding provided by General Fund (State Operations)	-\$9,500,000	200,000	-
Total Expenditures and Expenditure Adjustments	-\$9,500,000	\$200,000	-
FUND BALANCE	\$9,500,000	\$9,300,000	\$9,300,000
Reserve for economic uncertainties	9,500,000	9,300,000	9,300,000

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7730 Franchise Tax Board - Continued

CHANGES IN AUTHORIZED POSITIONS

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Baseline Positions	6,626.4	6,802.8	6,683.6	\$512,871	\$536,483	\$529,252
Salary and Other Adjustments	-714.6	1.0	-	-21,967	-20,326	17,117
Workload and Administrative Adjustments						
Business Entities Refundable Credit Technical Expansion						
Info Tech Spec I (Limited Term 06-30-2025)	-	-	6.0	-	-	539
Info Tech Supvr II	-	-	1.0	-	-	107
Customer Services Resources						
Administrator I	-	-	1.0	-	-	95
Administrator II	-	-	1.0	-	-	104
Administrator III	-	-	1.0	-	-	120
Assoc Operations Spec	-	-	1.0	-	-	73
Compliance Rep	-	-	2.0	-	-	108
Customer Svc Spec	-	-	12.0	-	-	605
Sr Compliance Rep	-	-	1.0	-	-	80
Various	-	-	-	-	-	408
Digital Workflow Management						
Info Tech Spec I	-	-	2.0	-	-	184
Info Tech Spec II (Limited Term 06-30-2026)	-	-	1.0	-	-	111
Enterprise Data to Revenue Project 2						
Administrator I (Limited Term 06-30-2025)	-	-	1.5	-	-	146
Administrator II	-	-	0.5	-	-	64
Compliance Rep (Limited Term 06-30-2025)	-	-	2.0	-	-	111
Info Tech Spec I (Limited Term 06-30-2026)	-	-	17.0	-	-	1,564
Info Tech Spec II	-	-	1.5	-	-	166
Info Tech Spec III (Limited Term 12-31-2026)	-	-	1.0	-	-	122
Overtime	-	-	-	-	-	30
Prin Compliance Rep (Limited Term 12-31-2026)	-	-	0.5	-	-	43
Program Spec I (Limited Term 12-31-2026)	-	-	1.0	-	-	92
Program Spec III	-	-	3.0	-	-	352
Sr Compliance Rep (Limited Term 12-31-2026)	-	-	2.5	-	-	205
Sr Operations Spec (Limited Term 06-30-2026)	-	-	11.0	-	-	990
Staff Operations Spec (Limited Term 12-31-2026)	-	-	1.5	-	-	123
Tax Auditor (Limited Term 12-31-2025)	-	-	2.0	-	-	141
Tax Counsel III (Spec)	-	-	0.5	-	-	68
Tax Techn (Limited Term 06-30-2025)	-	-	4.5	-	-	215
Essential Services and Stakeholder Support Gaps						
Administrator III	-	-	3.0	-	-	369
Administrator IV	-	-	1.0	-	-	129
Assoc Bus Mgmt Analyst	-	-	1.0	-	-	121
Assoc Pers Analyst	-	-	2.0	-	-	149
C.E.A.	-	-	1.0	-	-	177
Info Tech Spec I	-	-	1.0	-	-	124
Info Tech Spec II	-	-	1.0	-	-	111
Program Spec II	-	-	2.0	-	-	204
Program Spec III	-	-	1.0	-	-	117
Sr Operations Spec	-	-	-	-	-	15
Staff Operations Spec	-	-	-	-	-	15
Film and Television Tax Credit						
Info Tech Spec I (Limited Term 06-30-2024)	-	-	1.0	-	-	90

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7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
Return Processing Technology Support						
Info Tech Spec I	-	-	26.0	-	-	2,393
Info Tech Spec II	-	-	3.0	-	-	332
Security and Access Management						
Info Tech Spec I	-	-	2.0	-	-	184
TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS	-	-	124.0	\$-	\$-	\$11,496
Totals, Adjustments	-714.6	1.0	124.0	\$-21,967	\$-20,326	\$28,613
TOTALS, SALARIES AND WAGES	5,911.8	6,803.8	6,807.6	\$490,904	\$516,157	\$557,865

INFRASTRUCTURE OVERVIEW

The Franchise Tax Board (FTB) Data Center facilities house critical IT infrastructure allowing the FTB to maintain day-to-day operations and generate revenue for the State of California. FTB currently maintains the Data Center that is currently housed in two locations in FTB's Sacramento Central Office Campus in Sacramento. The 'Los Angeles Building Data Center' was commissioned in 1985 and the 'Sacramento Building Data Center' was commissioned in 2005. The total space of the two locations encompasses approximately 26,000 square feet.

SUMMARY OF PROJECTS

		State Building Program Expenditures	2021-22*	2022-23*	2023-24*
6315	CAPITAL OUTLAY Projects				
0008948	FTB Central Office Campus: Data Center Upgrades		1,617	26,606	-
	Preliminary Plans		680	-	-
	Working Drawings		937	-	-
	Construction		-	26,606	-
TOTALS, EXPENDITURES, ALL PROJECTS			\$1,617	\$26,606	\$-
FUNDING		2021-22*	2022-23*	2023-24*	
0001	General Fund	\$1,617	\$26,606	\$-	
TOTALS, EXPENDITURES, ALL FUNDS		\$1,617	\$26,606	\$-	

DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

3 CAPITAL OUTLAY		2021-22*	2022-23*	2023-24*
0001 General Fund				
APPROPRIATIONS				
301	Budget Act appropriation	\$1,617	\$26,606	-
TOTALS, EXPENDITURES		\$1,617	\$26,606	-
Total Expenditures, All Funds, (Capital Outlay)		\$1,617	\$26,606	\$0

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