

### 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		
		2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
6280	Tax Programs	5,532.7	6,205.0	6,234.4	\$1,110,597	\$1,150,035	\$1,181,008
6285	Political Reform Audit	12.2	13.0	13.0	1,705	2,661	-
6290	Department of Motor Vehicles Collections Program	36.7	81.1	81.1	10,080	10,258	11,238
6295	Court Collection Program	59.8	101.2	101.2	11,044	10,484	15,389
6300	Legal Services Program	-	-	-	2,753	5,077	3,077
6305	Contract Work	72.9	62.2	62.2	9,377	14,444	14,462
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	664,306	-	-
6317	Better for Families Rebate	-	-	-	14,428	-	-
9900100	Administration	347.4	326.6	320.6	45,633	46,830	46,340
9900200	Administration - Distributed	-	-	-	-45,633	-46,830	-46,340
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>
<b>FUNDING</b>					<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001	General Fund				\$722,099	\$1,156,140	\$1,181,458
0044	Motor Vehicle Account, State Transportation Fund				3,503	3,554	3,893
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				6,577	6,704	7,345
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				8	13	13
0242	Court Collection Account				11,044	10,484	15,389
0823	California Alzheimers Disease and Related Disorders Research Fund				10	11	11
0847	Asset Forfeiture Fund				-	1,500	2,500
0886	California Seniors Special Fund				2	4	4
0942	Special Deposit Fund				634	-	-
0945	California Breast Cancer Research Fund				7	7	7
0974	California Peace Officer Memorial Foundation Fund				2	5	5
0979	California Firefighters Memorial Fund				3	7	7
0995	Reimbursements				9,377	14,444	14,462
3379	Golden State Stimulus Emergency Fund				688,263	-	-
3399	Better for Families Tax Refund Fund				382,688	-	-
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				11	14	14
8085	Keep Arts in Schools Fund				5	6	6
8086	Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund				6	6	6
8097	Prevention of Animal Homelessness and Cruelty Fund				1	-	6
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund				6	6	6
8124	Suicide Prevention Voluntary Tax Contribution Fund				5	6	-
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund				1	-	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund				6	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund				-	6	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund				6	6	-
8815	California Senior Citizen Advocacy Voluntary Tax Contribution Fund				2	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>					<b>\$1,824,290</b>	<b>\$1,192,959</b>	<b>\$1,225,174</b>

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

**7730 Franchise Tax Board - Continued**

**LEGAL CITATIONS AND AUTHORITY**

DEPARTMENT AUTHORITY

Government Code section 15700-15705.

PROGRAM AUTHORITY

6280-Tax Programs:

Government Code sections 15700-15705, 16370-16372; Revenue and Taxation Code sections 17001-18181, 18401-19802, 19850-19854, 19900-19906, 21001-21008, 23001-25141, 61000-61050.

6285-Political Reform Audit:

Government Code sections 90000-90009.

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**

	2024-25*			2025-26*		
	General Fund	Other Funds	Positions	General Fund	Other Funds	Positions
<b>Workload Budget Adjustments</b>			-			-
<b>Workload Budget Change Proposals</b>			-			-
• Enterprise Data to Revenue Project Phase 2 (EDR2)	\$-	\$-	-	\$107,075	\$-	44.0
• Data Sharing for CalFresh (AB 518)	-	-	-	161	-	1.0
• Asset Forfeiture Fund Resources	-	-	-	-	1,760	-
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$107,236</b>	<b>\$1,760</b>	<b>45.0</b>
<b>Other Workload Budget Adjustments</b>			-			-
• Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	9	-	-	-	-	-
• Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	98	-	-	-	-	-
• Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	20	-	-	-	-	-
• Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	60	-	-	-	-	-
• Section 4.05 Government Efficiencies Reductions	-25,000	-878	-	-	-	-
• Section 4.12 Vacancy Savings and Position Elimination Adjustment	-15,192	-184	-	-	-	-
• Carryover/Reappropriation	-23,564	-33	-	23,564	33	-
• Salary Adjustments	16,154	526	-	16,056	525	-
• Benefit Adjustments	8,979	301	-	11,434	395	-
• Miscellaneous Baseline Adjustments	4,669	-4,207	-	-	-6	-
• Retirement Rate Adjustments	-30,565	-992	-	-30,496	-992	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$20,558</b>	<b>\$-45</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$127,794</b>	<b>\$1,715</b>	<b>45.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-64,332</b>	<b>\$-5,467</b>	<b>-</b>	<b>\$127,794</b>	<b>\$1,715</b>	<b>45.0</b>

**PROGRAM DESCRIPTIONS**

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**7730 Franchise Tax Board - Continued**

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>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,109,858	\$1,148,402	\$1,178,381
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	8	13	13
0823	California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847	Asset Forfeiture Fund	-	1,500	2,500
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	634	-	-
0945	California Breast Cancer Research Fund	7	7	7
0974	California Peace Officer Memorial Foundation Fund	2	5	5
0979	California Firefighters Memorial Fund	3	7	7
8047	California Sea Otter Fund	6	6	6

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## 7730 Franchise Tax Board - Continued

	<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
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	11	14	14
8085 Keep Arts in Schools Fund	5	6	6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097 Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124 Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139 California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
<b>Totals, State Operations</b>	<b>\$1,110,597</b>	<b>\$1,150,035</b>	<b>\$1,181,008</b>

**SUBPROGRAM REQUIREMENTS****6280010 Personal Income Tax****State Operations:**

0001 General Fund	\$722,651	\$727,047	\$750,587
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	8	13	13
0823 California Alzheimers Disease and Related Disorders Research Fund	10	11	11
0847 Asset Forfeiture Fund	-	1,500	2,500
0886 California Seniors Special Fund	2	4	4
0942 Special Deposit Fund	634	-	-
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	2	5	5
0979 California Firefighters Memorial Fund	3	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	11	14	14
8085 Keep Arts in Schools Fund	5	6	6
8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund	6	6	6
8097 Prevention of Animal Homelessness and Cruelty Fund	1	-	6
8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8124 Suicide Prevention Voluntary Tax Contribution Fund	5	6	-
8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund	1	-	-
8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund	6	6	6
8139 California ALS Research Network Voluntary Tax Contribution Fund	-	6	6
8814 Rape Kit Backlog Voluntary Tax Contribution Fund	6	6	-
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
<b>Totals, State Operations</b>	<b>\$723,390</b>	<b>\$728,680</b>	<b>\$753,214</b>

**SUBPROGRAM REQUIREMENTS****6280019 Corporation Tax****State Operations:**

0001 General Fund	\$350,666	\$382,825	\$391,587
<b>Totals, State Operations</b>	<b>\$350,666</b>	<b>\$382,825</b>	<b>\$391,587</b>

**SUBPROGRAM REQUIREMENTS****6280025 Earned Income Tax Credit****State Operations:**

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## 7730 Franchise Tax Board - Continued

		2023-24*	2024-25*	2025-26*
0001	General Fund	\$36,516	\$38,472	\$36,149
	<b>Totals, State Operations</b>	<b>\$36,516</b>	<b>\$38,472</b>	<b>\$36,149</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280028</b>	<b>Non-Admitted Insurance Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$25	\$58	\$58
	<b>Totals, State Operations</b>	<b>\$25</b>	<b>\$58</b>	<b>\$58</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6285</b>	<b>POLITICAL REFORM AUDIT</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,705	\$2,661	\$-
	<b>Totals, State Operations</b>	<b>\$1,705</b>	<b>\$2,661</b>	<b>\$-</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6290</b>	<b>DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM</b>			
	<b>State Operations:</b>			
0044	Motor Vehicle Account, State Transportation Fund	\$3,503	\$3,554	\$3,893
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	6,577	6,704	7,345
	<b>Totals, State Operations</b>	<b>\$10,080</b>	<b>\$10,258</b>	<b>\$11,238</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6295</b>	<b>COURT COLLECTION PROGRAM</b>			
	<b>State Operations:</b>			
0242	Court Collection Account	\$11,044	\$10,484	\$15,389
	<b>Totals, State Operations</b>	<b>\$11,044</b>	<b>\$10,484</b>	<b>\$15,389</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6300</b>	<b>LEGAL SERVICES PROGRAM</b>			
	<b>State Operations:</b>			
0001	General Fund	\$2,753	\$5,077	\$3,077
	<b>Totals, State Operations</b>	<b>\$2,753</b>	<b>\$5,077</b>	<b>\$3,077</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6305</b>	<b>CONTRACT WORK</b>			
	<b>State Operations:</b>			
0995	Reimbursements	9,377	14,444	14,462
	<b>Totals, State Operations</b>	<b>\$9,377</b>	<b>\$14,444</b>	<b>\$14,462</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6316</b>	<b>GOLDEN STATE STIMULUS EMERGENCY FUND 2.0</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$23,957	\$-	\$-
3379	Golden State Stimulus Emergency Fund	688,263	-	-
	<b>Totals, State Operations</b>	<b>\$664,306</b>	<b>\$-</b>	<b>\$-</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6317</b>	<b>BETTER FOR FAMILIES REBATE</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$368,260	\$-	\$-
3399	Better for Families Tax Refund Fund	382,688	-	-
	<b>Totals, State Operations</b>	<b>\$14,428</b>	<b>\$-</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$45,633	\$46,830	\$46,340
	<b>Totals, State Operations</b>	<b>\$45,633</b>	<b>\$46,830</b>	<b>\$46,340</b>

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**7730 Franchise Tax Board - Continued**

		<u>2023-24*</u>	<u>2024-25*</u>	<u>2025-26*</u>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$45,633	-\$46,830	-\$46,340
	<b>Totals, State Operations</b>	<u>-\$45,633</u>	<u>-\$46,830</u>	<u>-\$46,340</u>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	1,824,290	1,192,959	1,225,174
	<b>Totals, Expenditures</b>	<u>\$1,824,290</u>	<u>\$1,192,959</u>	<u>\$1,225,174</u>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
PERSONAL SERVICES						
Baseline Positions	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
Other Adjustments	-694.3	-	45.0	-71,531	-25,650	21,339
<b>Net Totals, Salaries and Wages</b>	<u>6,061.7</u>	<u>6,789.1</u>	<u>6,812.5</u>	<u>\$512,196</u>	<u>\$555,846</u>	<u>\$601,294</u>
Staff Benefits	-	-	-	295,819	313,067	317,531
<b>Totals, Personal Services</b>	<u>6,061.7</u>	<u>6,789.1</u>	<u>6,812.5</u>	<u>\$808,015</u>	<u>\$868,913</u>	<u>\$918,825</u>
OPERATING EXPENSES AND EQUIPMENT				\$372,673	\$322,033	\$303,336
SPECIAL ITEMS OF EXPENSES				689,235	2,013	3,013
UNCLASSIFIED EXPENDITURES				-45,633	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<u>\$1,824,290</u>	<u>\$1,192,959</u>	<u>\$1,225,174</u>

2 Local Assistance	Expenditures		
	2023-24*	2024-25*	2025-26*
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1,114,316	\$1,220,432	\$1,181,458
Allocation for Employee Compensation	-	16,154	-
Allocation for Staff Benefits	-	8,979	-
CalEITC Outreach Adjustment (AB 157)	-	2,000	-
Executive Order E 24/25 - 179: CS 90.00 Funding for 2025 Southern California Fires	-	9	-
Executive Order E 24/25 – 210 Revised: CS 90.00 Funding for 2025 Southern California Fires	-	98	-
Executive Order E 24/25 – 228: CS 90.00 Funding for 2025 Southern California Fires	-	20	-
Executive Order E 24/25 – 271: CS 90.00 Funding for 2025 Southern California Fires	-	60	-
Section 3.60 Pension Contribution Adjustment	-	-30,565	-
Section 4.05 Government Efficiencies Reductions	-	-25,000	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-15,192	-
Transfer from Item 8640-001-0001	-	2,669	-
Prior Year Balances Available:			
Chapter 5, Statutes of 2023	-	20	-
Chapter 737, Statutes of 2022	-	20	-

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-23,957	-	-
Welfare and Institution Code section 8162	-368,260	-	-
<b>Totals Available</b>	<b>\$722,099</b>	<b>\$1,179,704</b>	<b>\$1,181,458</b>
Balance available in subsequent years	-	-23,564	-
<b>TOTALS, EXPENDITURES</b>	<b>\$722,099</b>	<b>\$1,156,140</b>	<b>\$1,181,458</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,503	\$3,944	\$3,893
Allocation for Employee Compensation	-	49	-
Allocation for Staff Benefits	-	26	-
Section 3.60 Pension Contribution Adjustment	-	-92	-
Section 4.05 Government Efficiencies Reductions	-	-304	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-63	-
<b>Totals Available</b>	<b>\$3,503</b>	<b>\$3,560</b>	<b>\$3,893</b>
Balance available in subsequent years	-	-6	-
<b>TOTALS, EXPENDITURES</b>	<b>\$3,503</b>	<b>\$3,554</b>	<b>\$3,893</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,577	\$7,436	\$7,345
Allocation for Employee Compensation	-	91	-
Allocation for Staff Benefits	-	54	-
Section 3.60 Pension Contribution Adjustment	-	-171	-
Section 4.05 Government Efficiencies Reductions	-	-574	-
Section 4.12 Vacancy Savings and Position Elimination Adjustment	-	-121	-
<b>Totals Available</b>	<b>\$6,577</b>	<b>\$6,715</b>	<b>\$7,345</b>
Balance available in subsequent years	-	-11	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6,577</b>	<b>\$6,704</b>	<b>\$7,345</b>
<b>0122 Emergency Food Assistance Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$8	\$13	\$13
<b>Totals Available</b>	<b>\$8</b>	<b>\$13</b>	<b>\$13</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$8</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,044	\$15,534	\$15,389
Allocation for Employee Compensation	-	215	-
Allocation for Staff Benefits	-	124	-
Current Year Reduction of Court Collection Account	-	-4,967	-
Section 3.60 Pension Contribution Adjustment	-	-406	-
<b>Totals Available</b>	<b>\$11,044</b>	<b>\$10,500</b>	<b>\$15,389</b>
Balance available in subsequent years	-	-16	-
<b>TOTALS, EXPENDITURES</b>	<b>\$11,044</b>	<b>\$10,484</b>	<b>\$15,389</b>
<b>0823 California Alzheimers Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$11	\$11
<b>Totals Available</b>	<b>\$10</b>	<b>\$11</b>	<b>\$11</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$11</b>	<b>\$11</b>
<b>0847 Asset Forfeiture Fund</b>			

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
APPROPRIATIONS			
001 Budget Act appropriation	-	\$740	\$2,500
Augmentation of Asset Forfeiture Fund	-	760	-
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$1,500</u>	<u>\$2,500</u>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$4	\$4
<b>Totals Available</b>	<u>\$2</u>	<u>\$4</u>	<u>\$4</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$2</u>	<u>\$4</u>	<u>\$4</u>
<b>0942 Special Deposit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$634	-	-
<b>Totals Available</b>	<u>\$634</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$634</u>	<u>-</u>	<u>-</u>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$5	\$5
<b>Totals Available</b>	<u>\$2</u>	<u>\$5</u>	<u>\$5</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$2</u>	<u>\$5</u>	<u>\$5</u>
<b>0979 California Firefighters Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$7	\$7
<b>Totals Available</b>	<u>\$3</u>	<u>\$7</u>	<u>\$7</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$3</u>	<u>\$7</u>	<u>\$7</u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$9,377	\$14,444	\$14,462
<b>TOTALS, EXPENDITURES</b>	<u>\$9,377</u>	<u>\$14,444</u>	<u>\$14,462</u>
<b>3379 Golden State Stimulus Emergency Fund</b>			
Less funding provided by General Fund	688,263	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>\$688,263</u>	<u>-</u>	<u>-</u>
<b>3399 Better for Families Tax Refund Fund</b>			
Prior Year Balances Available:			
Pending Legislation	14,428	-	-
<b>Totals Available</b>	<u>\$14,428</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$14,428</u>	<u>-</u>	<u>-</u>
Less funding provided by General Fund	368,260	-	-
<b>NET TOTALS, EXPENDITURES</b>	<u>\$382,688</u>	<u>-</u>	<u>-</u>
<b>8047 California Sea Otter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8054 California Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8075 School Supplies for Homeless Children Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8076 State Parks Protection Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$14	\$14
<b>Totals Available</b>	<b>\$11</b>	<b>\$14</b>	<b>\$14</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$14</b>	<b>\$14</b>
<b>8085 Keep Arts in Schools Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
<b>Totals Available</b>	<b>\$5</b>	<b>\$6</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$6</b>	<b>\$6</b>
<b>8086 Protect Our Coast and Oceans Fund Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8097 Prevention of Animal Homelessness and Cruelty Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	\$6
<b>Totals Available</b>	<b>\$1</b>	<b>-</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>-</b>	<b>\$6</b>
<b>8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8124 Suicide Prevention Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	-
<b>Totals Available</b>	<b>\$5</b>	<b>\$6</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$6</b>	<b>-</b>
<b>8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
<b>Totals Available</b>	<b>\$1</b>	<b>-</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>-</b>	<b>-</b>
<b>8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8139 California ALS Research Network Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$6</b>	<b>\$6</b>
<b>8814 Rape Kit Backlog Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>-</b>
<b>8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6
<b>Totals Available</b>	<b>\$2</b>	<b>\$6</b>	<b>\$6</b>

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**7730 Franchise Tax Board - Continued**

1 STATE OPERATIONS	2023-24*	2024-25*	2025-26*
<b>TOTALS, EXPENDITURES</b>	<u>\$2</u>	<u>\$6</u>	<u>\$6</u>
Total Expenditures, All Funds, (State Operations)	\$1,824,290	\$1,192,959	\$1,225,174
2 LOCAL ASSISTANCE	2023-24*	2024-25*	2025-26*
0001 General Fund			
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures, All Funds, (Local Assistance)	\$0	\$0	\$0
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<u>\$1,824,290</u>	<u>\$1,192,959</u>	<u>\$1,225,174</u>

**FUND CONDITION STATEMENTS**

	2023-24*	2024-25*	2025-26*
<u>0242 Court Collection Account<sup>s</sup></u>			
BEGINNING BALANCE	\$1,196	\$964	\$103
Prior Year Adjustments	14	-	-
Adjusted Beginning Balance	<u>\$1,210</u>	<u>\$964</u>	<u>\$103</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	73,952	70,000	70,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	28	46	39
Total Revenues, Transfers, and Other Adjustments	<u>\$73,980</u>	<u>\$70,046</u>	<u>\$70,039</u>
Total Resources	<u>\$75,190</u>	<u>\$71,010</u>	<u>\$70,142</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,044	10,484	15,389
9892 Supplemental Pension Payments (State Operations)	317	250	250
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	625	673	1,369
9901 Various Departments (Local Assistance)	62,240	59,500	59,500
Total Expenditures and Expenditure Adjustments	<u>\$74,226</u>	<u>\$70,907</u>	<u>\$76,508</u>
FUND BALANCE	<u>\$964</u>	<u>\$103</u>	<u>-\$6,366</u>
Reserve for economic uncertainties	964	103	-6,366
<u>3399 Better for Families Tax Refund Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$382,688	-	-
Adjusted Beginning Balance	<u>\$382,688</u>	<u>-</u>	<u>-</u>
Total Resources	<u>\$382,688</u>	<u>-</u>	<u>-</u>
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	14,428	-	-
Less funding provided by General Fund (State Operations)	368,260	-	-
Total Expenditures and Expenditure Adjustments	<u>\$382,688</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Baseline Positions</b>	6,756.0	6,789.1	6,767.5	\$583,727	\$581,496	\$579,955
<b>Salary and Other Adjustments</b>	-694.3	-	-	-71,531	-25,650	16,577
<b>Workload and Administrative Adjustments</b>						
<b>Data Sharing for CalFresh (AB 518)</b>						
Info Tech Spec I	-	-	1.0	-	-	98

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**7730 Franchise Tax Board - Continued**

	Positions			Expenditures		
	2023-24	2024-25	2025-26	2023-24*	2024-25*	2025-26*
<b>Enterprise Data to Revenue Project Phase 2 (EDR2)</b>						
Administrator I (Limited Term 12-31-2025)	-	-	1.5	-	-	163
Assoc Operations Spec	-	-	-	-	-	9
Assoc Tax Auditor	-	-	-	-	-	19
Compliance Rep (Limited Term 12-31-2025)	-	-	1.5	-	-	128
Info Tech Mgr I	-	-	2.0	-	-	256
Info Tech Mgr II	-	-	1.0	-	-	147
Info Tech Spec I	-	-	20.0	-	-	2,021
Info Tech Spec II	-	-	4.0	-	-	531
Info Tech Supvr II	-	-	3.0	-	-	348
Program Spec I	-	-	-	-	-	4
Program Spec II	-	-	1.0	-	-	112
Sr Compliance Rep	-	-	1.0	-	-	166
Sr Operations Spec	-	-	1.0	-	-	95
Staff Operations Spec	-	-	7.0	-	-	612
Tax Techn	-	-	1.0	-	-	53
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>45.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$4,762</b>
<b>Totals, Adjustments</b>	<b>-694.3</b>	<b>-</b>	<b>45.0</b>	<b>\$-71,531</b>	<b>\$-25,650</b>	<b>\$21,339</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>6,061.7</b>	<b>6,789.1</b>	<b>6,812.5</b>	<b>\$512,196</b>	<b>\$555,846</b>	<b>\$601,294</b>

**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**

		2023-24*	2024-25*	2025-26*
<b>State Building Program Expenditures</b>				
<b>6315</b>	<b>CAPITAL OUTLAY Projects</b>			
0008948	FTB Central Office Campus: Data Center Upgrades Construction	-	5,265	-
		-	5,265	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>		<b>\$-</b>	<b>\$5,265</b>	<b>\$-</b>
<b>FUNDING</b>		<b>2023-24*</b>	<b>2024-25*</b>	<b>2025-26*</b>
0001	General Fund	\$-	\$5,265	\$-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$-</b>	<b>\$5,265</b>	<b>\$-</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

<b>3 CAPITAL OUTLAY</b>		2023-24*	2024-25*	2025-26*
<b>0001 General Fund</b>				
Prior Year Balances Available:				
Item 7730-301-0001 Budget Act of 2022		-	5,265	-
<b>Totals Available</b>		<b>-</b>	<b>\$5,265</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>		<b>-</b>	<b>\$5,265</b>	<b>-</b>

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**7730 Franchise Tax Board - Continued**

3 CAPITAL OUTLAY	2023-24*	2024-25*	2025-26*
Total Expenditures, All Funds, (Capital Outlay)	\$0	\$5,265	\$0

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