



June 25, 2025

**VIA EMAIL ONLY**

**CHRISTINE GRAB**



RE: Public Records Act Request

Dear Ms. Grab:

We are providing our final response to your correspondence (copy enclosed), received May 15, 2025, under the California Public Records Act (PRA), Government Code section 7920.000, et seq. This correspondence follows our response of May 23, 2025. This response addresses Items 1, 3, 4, 7, and 9 of your request.

The Disclosure Office is responsible for administering the provisions of the Information Practices Act and the PRA. These statutes afford access to records kept regarding individual persons and/or records reflecting conduct of the public's business. These statutes do not grant the authority for alternate means of communication with the Disclosure Office about specific individual tax problems, case specific issues of tax law applicability, responding to questions, or performing legal research on your behalf.

You requested:

- 1. How many customer service agents does FTB have as of May 14, 2025. How many customer service agents did FTB have on March 28, 2023 (when FTB gave itself \$25 million budget increase on the grounds that the funds were needed to hire more customer service agents)?**

As conveyed in our correspondence to you dated July 25, 2024, and May 23, 2025, we do not have a record reflecting that Franchise Tax Board (FTB) gave itself a \$25 million budget increase in March 2023, or that FTB's board granted \$25 million in March 2023 to improve customer service issues.

As conveyed in our correspondence of May 23, 2025, we interpret this request as seeking a record reflecting the number of individuals FTB employed to answer the (800) 852-5711 Customer Service number (a) on May 14, 2025; and (b) on March 28, 2023.

In May 2025, there were 235 people employed to answer the (800) 852-5711 Customer Service number. For March 2023, please refer to our response sent to you on October 11, 2024.

**3. What is the wait time and percentage of calls answered for the collections department?**

As conveyed in our correspondence of May 23, 2025, we interpret your reference to “the collections department” to be our Accounts Receivable Management (ARM) Division.

The percentage of calls answered in the ARM Division is 96% for Personal Income Tax (800-689-4776) and 47.5% for Business Entities (888-635-0494) for the period of January 2025 through May 2025.

**4. What is the wait time and percentage of calls answered for the tax practitioner hotline?**

The current year to date average wait time for the Tax Practitioner Hotline is 6 minutes and 27 seconds with 43% of calls answered.

**7. What are the abandonment rates for phone calls? Can FTB tell the difference between someone voluntarily hanging up versus FTB disconnecting them? If so, please disclose the rates that FTB hangs up on callers versus the callers hanging up on their own volition.**

As stated in our correspondence to you dated May 23, 2025, the use of the terms, “abandonment rates” and “hangs up on callers” and “the callers hanging up on their own volition” in Item 7 are unclear. Nonetheless, FTB is making a reasonable effort to search for responsive documents.

The percentage of customers who voluntarily hang up before speaking with an FTB customer service agent is 5.7% for Personal Income Tax (800-689-4776), 16.2% for Business Entities (888-635-0494), and 6.0% for the Tax Practitioner Hotline (916-845-7057).

**9. Please provide FTB’s total annual budget for fiscal year 2023-2024 and fiscal year 2024-2025, with an overview of where the money is spent.**

Enclosed are the following records:

- **2023-24 State Budget for 7730 Franchise Tax Board**, listing actual expenditures for 2021-22, and budgeted amounts for 2022-23 and 2023-24
- **2024-25 State Budget for 7730 Franchise Tax Board**, listing actual expenditures for 2022-23, and budgeted amounts for 2023-24 and 2024-25

FTB reserves the right to claim any exemptions that may apply to the requested records and does not waive these exemptions by not specifically claiming them at this time.

If we can be of further assistance, you may contact me at (916) 845-7634 or email [FTBDisclosureOffice@ftb.ca.gov](mailto:FTBDisclosureOffice@ftb.ca.gov).

Sincerely,

Jarrold Reiser  
Lead Disclosure Specialist

Enclosures

**From:** Christi Grab  
**To:** FTB Disclosure Office@FTB; Mayorga, Robert@FTB  
**Cc:** Scullar Melod @FTB; Hofelin Shane@FTB; Stanislaus, Selvi@FTB; Moe, Gretchen@FTB; Fowler, Jennifer@FTB; Lackey, Roger@FTB; Frazier, Michelle@FTB; Shavor, Nadean@FTB; Williams, Carol D@FTB  
**Subject:** Public Records Request  
**Date:** Thursday, May 15, 2025 9:49:22 AM

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Hi Disclosure Department:

I know you guys always love getting requests from me. :)

1. How many customer service agents does FTB have as of May 14, 2025. How many customer service agents did FTB have on March 28, 2023 (when FTB gave itself a \$25 million budget increase on the grounds that the funds were needed to hire more customer service agents)?
2. What percentage of issues are resolved via chat? (I know that for me, chat usually told me my issue was beyond the scope of what they could help with and I needed to call in.)
3. What is the wait time and percentage of calls answered for the collections department? (I know I personally had a much harder time getting through to collections than I did the main line number.)
4. What is the wait time and percentage of calls answered for the tax practitioner hotline?
5. What is the turn time for processing correspondence received via each of the following methods: MyFTB, regular first class mail, express mail, and fax?
6. What is the current average number of calls taken per day per agent in each of the departments? What was the average number of calls taken per day per agent in each of the departments in March 28, 2023, when FTB gave itself the budget increase?
7. What are the abandonment rates for phone calls? Can FTB tell the difference between someone voluntarily hanging up versus FTB disconnecting them (I know I was frequently "disconnected" mid-call and was told that FTB had "phone issues")? If so, please disclose the rates that FTB hangs up on callers versus the callers hanging up of their own volition.
8. Does FTB still put the mainline phone number on every notice issued, even when the main line number cannot help with the issue that notice is regarding? If this policy of only putting the main line phone number has changed, please provide the date this went into effect.
9. Please provide FTB's total annual budget for fiscal year 2023-2024 and fiscal year 2024-2025, with an overview of where the money is spent.
10. Please provide a complete list of all lawsuits filed against FTB since January 1, 2020. Please provide the case name, court it was filed in, case number and current status.

Thank you in advance for your help. It is much appreciated.

Regards,

Christine Grab  
Constituent  
Psalm 64

### 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
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>5,911.8</b>	<b>6,803.8</b>	<b>6,807.6</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

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.

**7730 Franchise Tax Board - Continued**

<b>FUNDING</b>	<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

**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
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• 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
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$157,553</b>	<b>\$305</b>	<b>124.0</b>
<b>Other Workload Budget Adjustments</b>						
• 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	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$68,777</b>	<b>\$1,069</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$226,330</b>	<b>\$1,374</b>	<b>124.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$-246,992</b>	<b>\$201,106</b>	<b>1.0</b>	<b>\$226,330</b>	<b>\$1,374</b>	<b>124.0</b>

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**7730 Franchise Tax Board - Continued**

**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>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
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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## 7730 Franchise Tax Board - Continued

		2021-22*	2022-23*	2023-24*
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
	<b>Totals, State Operations</b>	<b>\$976,911</b>	<b>\$1,130,112</b>	<b>\$1,188,716</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$-	\$10
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280010</b>	<b>Personal Income Tax</b>			
	<b>State Operations:</b>			
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
	<b>Totals, State Operations</b>	<b>\$629,848</b>	<b>\$709,828</b>	<b>\$749,328</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$-	\$10
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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## 7730 Franchise Tax Board - Continued

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

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

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2021-22	2022-23	2023-24	2021-22*	2022-23*	2023-24*
<b>PERSONAL SERVICES</b>						
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
<b>Net Totals, Salaries and Wages</b>	<b>5,911.8</b>	<b>6,803.8</b>	<b>6,807.6</b>	<b>\$490,904</b>	<b>\$516,157</b>	<b>\$557,865</b>
Staff Benefits	-	-	-	252,897	312,865	315,516
<b>Totals, Personal Services</b>	<b>5,911.8</b>	<b>6,803.8</b>	<b>6,807.6</b>	<b>\$743,801</b>	<b>\$829,022</b>	<b>\$873,381</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>				\$296,109	\$352,234	\$358,841
<b>SPECIAL ITEMS OF EXPENSES</b>				6,373,967	-6,354	1,253
<b>UNCLASSIFIED EXPENDITURES</b>				-37,934	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

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

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS	2021-22*	2022-23*	2023-24*
<b>0001 General Fund</b>			
<b>APPROPRIATIONS</b>			
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	-

\* 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

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	-
<b>Totals Available</b>	<b>\$16,508,165</b>	<b>\$968,277</b>	<b>\$1,193,318</b>
Balance available in subsequent years	-	-33,169	-
<b>TOTALS, EXPENDITURES</b>	<b>\$16,508,165</b>	<b>\$935,108</b>	<b>\$1,193,318</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
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	-
<b>Totals Available</b>	<b>\$2,653</b>	<b>\$3,733</b>	<b>\$3,784</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2,653</b>	<b>\$3,733</b>	<b>\$3,784</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
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	-
<b>Totals Available</b>	<b>\$4,981</b>	<b>\$7,023</b>	<b>\$7,128</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$4,981</b>	<b>\$7,023</b>	<b>\$7,128</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>0167 Delinquent Tax Collection Fund</b>			
Less funding provided by General Fund	-	-404	-404
<b>NET TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-\$404</b>	<b>-\$404</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$13	\$13
<b>Totals Available</b>	<b>\$11</b>	<b>\$13</b>	<b>\$13</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$11</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
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	-
<b>Totals Available</b>	<b>\$11,544</b>	<b>\$14,640</b>	<b>\$14,817</b>

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## 7730 Franchise Tax Board - Continued

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

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**7730 Franchise Tax Board - Continued**

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

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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
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>\$10</b>
<b>Total Expenditures, All Funds, (Local Assistance)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$7,375,943</b>	<b>\$1,174,902</b>	<b>\$1,233,475</b>

## FUND CONDITION STATEMENTS

	2021-22*	2022-23*	2023-24*
<u>0167 Delinquent Tax Collection Fund<sup>s</sup></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<sup>s</sup></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<sup>s</sup></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*
<b>Baseline Positions</b>	6,626.4	6,802.8	6,683.6	\$512,871	\$536,483	\$529,252
<b>Salary and Other Adjustments</b>	-714.6	1.0	-	-21,967	-20,326	17,117
<b>Workload and Administrative Adjustments</b>						
<b>Business Entities Refundable Credit Technical Expansion</b>						
Info Tech Spec I (Limited Term 06-30-2025)	-	-	6.0	-	-	539
Info Tech Supvr II	-	-	1.0	-	-	107
<b>Customer Services Resources</b>						
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
<b>Digital Workflow Management</b>						
Info Tech Spec I	-	-	2.0	-	-	184
Info Tech Spec II (Limited Term 06-30-2026)	-	-	1.0	-	-	111
<b>Enterprise Data to Revenue Project 2</b>						
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
<b>Essential Services and Stakeholder Support Gaps</b>						
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
<b>Film and Television Tax Credit</b>						
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*
<b>Return Processing Technology Support</b>						
Info Tech Spec I	-	-	26.0	-	-	2,393
Info Tech Spec II	-	-	3.0	-	-	332
<b>Security and Access Management</b>						
Info Tech Spec I	-	-	2.0	-	-	184
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	124.0	\$-	\$-	\$11,496
<b>Totals, Adjustments</b>	-714.6	1.0	124.0	\$-21,967	\$-20,326	\$28,613
<b>TOTALS, SALARIES AND WAGES</b>	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*
<b>6315</b>	<b>CAPITAL OUTLAY Projects</b>				
0008948	FTB Central Office Campus: Data Center Upgrades		1,617	26,606	-
	Preliminary Plans		680	-	-
	Working Drawings		937	-	-
	Construction		-	26,606	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>			<b>\$1,617</b>	<b>\$26,606</b>	<b>\$-</b>
<b>FUNDING</b>		<b>2021-22*</b>	<b>2022-23*</b>	<b>2023-24*</b>	
0001	General Fund	\$1,617	\$26,606	\$-	
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$1,617</b>	<b>\$26,606</b>	<b>\$-</b>	

## 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	-
<b>TOTALS, EXPENDITURES</b>		<b>\$1,617</b>	<b>\$26,606</b>	<b>-</b>
<b>Total Expenditures, All Funds, (Capital Outlay)</b>		<b>\$1,617</b>	<b>\$26,606</b>	<b>\$0</b>

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### 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		
		2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
6280	Tax Programs	5,376.1	6,171.9	6,205.0	\$1,105,543	\$1,191,308	\$1,216,268
6285	Political Reform Audit	11.5	13.0	13.0	1,699	2,638	-
6290	Department of Motor Vehicles Collections Program	31.6	81.1	81.1	9,393	11,256	11,380
6295	Court Collection Program	63.4	101.2	101.2	11,427	15,385	15,534
6300	Legal Services Program	-	-	-	2,405	5,077	5,077
6305	Contract Work	69.1	62.2	62.2	9,494	14,432	14,499
6316	Golden State Stimulus Emergency Fund 2.0	-	-	-	1,048,809	-	-
6317	Better for Families Rebate	-	-	-	9,117,312	-	-
9900100	Administration	287.9	326.6	326.6	40,152	46,176	46,812
9900200	Administration - Distributed	-	-	-	-40,152	-46,176	-46,812
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>		<b>5,839.6</b>	<b>6,756.0</b>	<b>6,789.1</b>	<b>\$11,306,082</b>	<b>\$1,240,096</b>	<b>\$1,262,758</b>
<b>FUNDING</b>					<b>2022-23*</b>	<b>2023-24*</b>	<b>2024-25*</b>
0001	General Fund				\$1,109,044	\$817,675	\$1,220,472
0044	Motor Vehicle Account, State Transportation Fund				3,264	3,901	3,944
0064	Motor Vehicle License Fee Account, Transportation Tax Fund				6,129	7,355	7,436
0122	Emergency Food Assistance Program Fund				6	6	6
0200	Fish and Game Preservation Fund				8	13	13
0242	Court Collection Account				11,427	15,385	15,534
0823	California Alzheimers Disease and Related Disorders Research Fund				10	11	11
0847	Asset Forfeiture Fund				-	-	740
0886	California Seniors Special Fund				2	4	4
0942	Special Deposit Fund				503	740	-
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				9,494	14,432	14,499
3379	Golden State Stimulus Emergency Fund				1,048,809	12,508	-
3399	Better for Families Tax Refund Fund				9,117,312	367,961	-
8047	California Sea Otter Fund				3	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				10	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				6	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund				6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund				1	-	-
8124	Suicide Prevention Voluntary Contribution Fund				5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund				-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund				-	6	6
8139	California ALS Research Network Voluntary Tax Contribution Fund				-	-	6
8814	Rape Kit Backlog Voluntary Tax Contribution Fund				6	6	6

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**7730 Franchise Tax Board - Continued**

FUNDING	2022-23*	2023-24*	2024-25*
8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund	2	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>	<b>\$11,306,082</b>	<b>\$1,240,096</b>	<b>\$1,262,758</b>

**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**

	2023-24*			2024-25*		
	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 2	\$-	\$-	-	\$127,066	\$-	38.0
• IRS Direct Filers Portal	-	-	-	700	-	4.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$127,766</b>	<b>\$-</b>	<b>42.0</b>
<b>Other Workload Budget Adjustments</b>						
• Other Post-Employment Benefit Adjustments	-1,919	-64	-	-2,505	-92	-
• Carryover/Reappropriation	-33,485	-33	-	33,485	33	-
• Salary Adjustments	25,948	902	-	26,697	931	-
• Benefit Adjustments	16,680	596	-	21,987	805	-
• Legislation with an Appropriation	-	-	-	40	-	-
• Miscellaneous Baseline Adjustments	-382,877	380,873	-51.6	-4,642	398	-50.6
<b>Totals, Other Workload Budget Adjustments</b>	<b>-\$375,653</b>	<b>\$382,274</b>	<b>-51.6</b>	<b>\$75,062</b>	<b>\$2,075</b>	<b>-50.6</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$375,653</b>	<b>\$382,274</b>	<b>-51.6</b>	<b>\$202,828</b>	<b>\$2,075</b>	<b>-8.6</b>
<b>Totals, Budget Adjustments</b>	<b>-\$375,653</b>	<b>\$382,274</b>	<b>-51.6</b>	<b>\$202,828</b>	<b>\$2,075</b>	<b>-8.6</b>

**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.

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**7730 Franchise Tax Board - Continued**

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>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,104,940	\$1,190,419	\$1,215,395
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	-	-	740
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	503	740	-
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	3	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	10	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	6	6	-

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## 7730 Franchise Tax Board - Continued

		2022-23*	2023-24*	2024-25*
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	1	-	-
8124	Suicide Prevention Voluntary Contribution Fund	5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	6	6
8139	California ALS Research Network 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	2	6	6
	<b>Totals, State Operations</b>	<b>\$1,105,543</b>	<b>\$1,191,298</b>	<b>\$1,216,268</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$10	\$-
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$10</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280010</b>	<b>Personal Income Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$728,339	\$748,485	\$774,451
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	-	-	740
0886	California Seniors Special Fund	2	4	4
0942	Special Deposit Fund	503	740	-
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	3	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	10	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	6	6	-
8117	Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund	6	6	6
8121	Schools Not Prisons Voluntary Tax Contribution Fund	1	-	-
8124	Suicide Prevention Voluntary Contribution Fund	5	6	6
8130	California Community and Neighborhood Tree Voluntary Tax Contribution Fund	-	6	-
8131	Mental Health Crisis Prevention Voluntary Tax Contribution Fund	-	6	6
8139	California ALS Research Network 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	2	6	6
	<b>Totals, State Operations</b>	<b>\$728,942</b>	<b>\$749,364</b>	<b>\$775,324</b>
	<b>Local Assistance:</b>			
0001	General Fund	\$-	\$10	\$-
	<b>Totals, Local Assistance</b>	<b>\$-</b>	<b>\$10</b>	<b>\$-</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280019</b>	<b>Corporation Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$335,530	\$394,675	\$404,150
	<b>Totals, State Operations</b>	<b>\$335,530</b>	<b>\$394,675</b>	<b>\$404,150</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			

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**7730 Franchise Tax Board - Continued**

	<u>2022-23*</u>	<u>2023-24*</u>	<u>2024-25*</u>
<b>6280025 Earned Income Tax Credit</b>			
<b>State Operations:</b>			
0001 General Fund	\$41,044	\$47,201	\$36,736
<b>Totals, State Operations</b>	<u>\$41,044</u>	<u>\$47,201</u>	<u>\$36,736</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280028 Non-Admitted Insurance Tax</b>			
<b>State Operations:</b>			
0001 General Fund	\$27	\$58	\$58
<b>Totals, State Operations</b>	<u>\$27</u>	<u>\$58</u>	<u>\$58</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6285 POLITICAL REFORM AUDIT</b>			
<b>State Operations:</b>			
0001 General Fund	\$1,699	\$2,638	\$-
<b>Totals, State Operations</b>	<u>\$1,699</u>	<u>\$2,638</u>	<u>\$-</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6290 DEPARTMENT OF MOTOR VEHICLES COLLECTIONS PROGRAM</b>			
<b>State Operations:</b>			
0044 Motor Vehicle Account, State Transportation Fund	\$3,264	\$3,901	\$3,944
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	6,129	7,355	7,436
<b>Totals, State Operations</b>	<u>\$9,393</u>	<u>\$11,256</u>	<u>\$11,380</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6295 COURT COLLECTION PROGRAM</b>			
<b>State Operations:</b>			
0242 Court Collection Account	\$11,427	\$15,385	\$15,534
<b>Totals, State Operations</b>	<u>\$11,427</u>	<u>\$15,385</u>	<u>\$15,534</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6300 LEGAL SERVICES PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$2,405	\$5,077	\$5,077
<b>Totals, State Operations</b>	<u>\$2,405</u>	<u>\$5,077</u>	<u>\$5,077</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6305 CONTRACT WORK</b>			
<b>State Operations:</b>			
0995 Reimbursements	9,494	14,432	14,499
<b>Totals, State Operations</b>	<u>\$9,494</u>	<u>\$14,432</u>	<u>\$14,499</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6316 GOLDEN STATE STIMULUS EMERGENCY FUND 2.0</b>			
<b>State Operations:</b>			
0001 General Fund	\$-	-\$12,508	\$-
3379 Golden State Stimulus Emergency Fund	1,048,809	12,508	-
<b>Totals, State Operations</b>	<u>\$1,048,809</u>	<u>\$-</u>	<u>\$-</u>
<b>PROGRAM REQUIREMENTS</b>			
<b>6317 BETTER FOR FAMILIES REBATE</b>			
<b>State Operations:</b>			
0001 General Fund	\$-	-\$367,961	\$-
3399 Better for Families Tax Refund Fund	9,117,312	367,961	-
<b>Totals, State Operations</b>	<u>\$9,117,312</u>	<u>\$-</u>	<u>\$-</u>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100 Administration</b>			
<b>State Operations:</b>			

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**7730 Franchise Tax Board - Continued**

		2022-23*	2023-24*	2024-25*
0001	General Fund	\$40,152	\$46,176	\$46,812
	<b>Totals, State Operations</b>	<b>\$40,152</b>	<b>\$46,176</b>	<b>\$46,812</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
9900200	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$40,152	-\$46,176	-\$46,812
	<b>Totals, State Operations</b>	<b>-\$40,152</b>	<b>-\$46,176</b>	<b>-\$46,812</b>
	<b>TOTALS, EXPENDITURES</b>			
	State Operations	11,306,082	1,240,086	1,262,758
	Local Assistance	-	10	-
	<b>Totals, Expenditures</b>	<b>\$11,306,082</b>	<b>\$1,240,096</b>	<b>\$1,262,758</b>

**EXPENDITURES BY CATEGORY**

1 State Operations	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
PERSONAL SERVICES						
Baseline Positions	6,803.8	6,807.6	6,797.7	\$516,157	\$557,865	\$553,101
Other Adjustments	-964.2	-51.6	-8.6	-18,534	25,862	28,395
<b>Net Totals, Salaries and Wages</b>	<b>5,839.6</b>	<b>6,756.0</b>	<b>6,789.1</b>	<b>\$497,623</b>	<b>\$583,727</b>	<b>\$581,496</b>
Staff Benefits	-	-	-	274,782	329,872	335,637
<b>Totals, Personal Services</b>	<b>5,839.6</b>	<b>6,756.0</b>	<b>6,789.1</b>	<b>\$772,405</b>	<b>\$913,599</b>	<b>\$917,133</b>
OPERATING EXPENSES AND EQUIPMENT				\$399,277	\$325,244	\$344,372
SPECIAL ITEMS OF EXPENSES				10,174,552	1,253	1,253
UNCLASSIFIED EXPENDITURES				-40,152	-	-
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$11,306,082</b>	<b>\$1,240,096</b>	<b>\$1,262,758</b>
<b>2 Local Assistance</b>						
				2022-23*	2023-24*	2024-25*
<b>TOTALS, EXPENDITURES, ALL FUNDS (Local Assistance)</b>				<b>\$-</b>	<b>\$-</b>	<b>\$-</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

1 STATE OPERATIONS		2022-23*	2023-24*	2024-25*
	<b>0001 General Fund</b>			
APPROPRIATIONS				
001 Budget Act appropriation		\$1,109,044	\$1,192,914	\$1,220,432
Allocation for Employee Compensation		-	25,948	-
Allocation for Other Post-Employment Benefits		-	-1,919	-
Allocation for Staff Benefits		-	16,680	-
Film Tax Credit 1.0 Position Removal		-	-154	-
Healthcare Mandate and Subsidy PY Reduction		-	-4,238	-
Transfer from Item 8640--001-0001, per Provision 1		-	2,388	-
Revenue and Tax Code section 19378 (transfer to Delinquent Tax Collection Fund)		-	404	-
CY & Ongoing Reduction of Delinquent Tax Collection Fund		-	-404	-
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**

	2022-23*	2023-24*	2024-25*
<b>1 STATE OPERATIONS</b>			
Pending Legislation (transfer to the Golden State Stimulus Emergency Fund)	-	-12,508	-
Welfare and Institution Code section 8162	-	-367,961	-
<b>Totals Available</b>	<u>\$1,109,044</u>	<u>\$851,150</u>	<u>\$1,220,472</u>
Balance available in subsequent years	-	-33,485	-
<b>TOTALS, EXPENDITURES</b>	<u>\$1,109,044</u>	<u>\$817,665</u>	<u>\$1,220,472</u>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3,264	\$3,784	\$3,944
Allocation for Employee Compensation	-	77	-
Allocation for Other Post-Employment Benefits	-	-5	-
Allocation for Staff Benefits	-	51	-
<b>Totals Available</b>	<u>\$3,264</u>	<u>\$3,907</u>	<u>\$3,944</u>
Balance available in subsequent years	-	-6	-
<b>TOTALS, EXPENDITURES</b>	<u>\$3,264</u>	<u>\$3,901</u>	<u>\$3,944</u>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6,129	\$7,128	\$7,436
Allocation for Employee Compensation	-	151	-
Allocation for Other Post-Employment Benefits	-	-11	-
Allocation for Staff Benefits	-	98	-
<b>Totals Available</b>	<u>\$6,129</u>	<u>\$7,366</u>	<u>\$7,436</u>
Balance available in subsequent years	-	-11	-
<b>TOTALS, EXPENDITURES</b>	<u>\$6,129</u>	<u>\$7,355</u>	<u>\$7,436</u>
<b>0122 Emergency Food Assistance Program Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$8	\$13	\$13
<b>Totals Available</b>	<u>\$8</u>	<u>\$13</u>	<u>\$13</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$8</u>	<u>\$13</u>	<u>\$13</u>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,427	\$14,817	\$15,534
Allocation for Employee Compensation	-	366	-
Allocation for Other Post-Employment Benefits	-	-27	-
Allocation for Staff Benefits	-	245	-
<b>Totals Available</b>	<u>\$11,427</u>	<u>\$15,401</u>	<u>\$15,534</u>
Balance available in subsequent years	-	-16	-
<b>TOTALS, EXPENDITURES</b>	<u>\$11,427</u>	<u>\$15,385</u>	<u>\$15,534</u>
<b>0823 California Alzheimers Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$11	\$11
<b>Totals Available</b>	<u>\$10</u>	<u>\$11</u>	<u>\$11</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$10</u>	<u>\$11</u>	<u>\$11</u>
<b>0847 Asset Forfeiture Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$740
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$740</u>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			

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## 7730 Franchise Tax Board - Continued

	2022-23*	2023-24*	2024-25*
<b>1 STATE OPERATIONS</b>			
001 Budget Act appropriation	\$2	\$4	\$4
<b>Totals Available</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$4</b>	<b>\$4</b>
<b>0942 Special Deposit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$503	\$740	-
<b>Totals Available</b>	<b>\$503</b>	<b>\$740</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$503</b>	<b>\$740</b>	<b>-</b>
<b>0945 California Breast Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>TOTALS, EXPENDITURES</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
<b>0974 California Peace Officer Memorial Foundation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$5	\$5
<b>Totals Available</b>	<b>\$2</b>	<b>\$5</b>	<b>\$5</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$5</b>	<b>\$5</b>
<b>0979 California Firefighters Memorial Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$7	\$7
<b>Totals Available</b>	<b>\$3</b>	<b>\$7</b>	<b>\$7</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3</b>	<b>\$7</b>	<b>\$7</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$9,494	\$14,432	\$14,499
<b>TOTALS, EXPENDITURES</b>	<b>\$9,494</b>	<b>\$14,432</b>	<b>\$14,499</b>
<b>3379 Golden State Stimulus Emergency Fund</b>			
Prior Year Balances Available:			
Pending Legislation	1,048,809	-	-
<b>Totals Available</b>	<b>\$1,048,809</b>	<b>-</b>	<b>-</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$1,048,809</b>	<b>-</b>	<b>-</b>
Less funding provided by General Fund	-	12,508	-
<b>NET TOTALS, EXPENDITURES</b>	<b>\$1,048,809</b>	<b>\$12,508</b>	<b>-</b>
<b>3399 Better for Families Tax Refund Fund</b>			
Prior Year Balances Available:			
Welfare and Institution Code section 8161	9,117,312	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9,117,312</b>	<b>-</b>	<b>-</b>
Less funding provided by General Fund	-	367,961	-
<b>NET TOTALS, EXPENDITURES</b>	<b>\$9,117,312</b>	<b>\$367,961</b>	<b>-</b>
<b>8047 California Sea Otter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$3	\$6	\$6
<b>Totals Available</b>	<b>\$3</b>	<b>\$6</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES</b>	<b>\$3</b>	<b>\$6</b>	<b>\$6</b>
<b>8054 California Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
<b>8075 School Supplies for Homeless Children 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>

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<b>2022-23*</b>	<b>2023-24*</b>	<b>2024-25*</b>
<b>8076 State Parks Protection Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$10	\$14	\$14
<b>Totals Available</b>	<u>\$10</u>	<u>\$14</u>	<u>\$14</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$10</u>	<u>\$14</u>	<u>\$14</u>
<b>8085 Keep Arts in Schools Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
<b>Totals Available</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<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>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8097 Prevention of Animal Homelessness and Cruelty Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>-</u>
<b>8117 Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8121 Schools Not Prisons Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$1	-	-
<b>Totals Available</b>	<u>\$1</u>	<u>-</u>	<u>-</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$1</u>	<u>-</u>	<u>-</u>
<b>8124 Suicide Prevention Voluntary Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5	\$6	\$6
<b>Totals Available</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<b>TOTALS, EXPENDITURES</b>	<u>\$5</u>	<u>\$6</u>	<u>\$6</u>
<b>8130 California Community and Neighborhood Tree Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	-
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$6</u>	<u>-</u>
<b>8131 Mental Health Crisis Prevention Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>\$6</u>	<u>\$6</u>
<b>8139 California ALS Research Network Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>\$6</u>
<b>8814 Rape Kit Backlog Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$6</u>	<u>\$6</u>	<u>\$6</u>
<b>8815 California Senior Citizen Advocacy Voluntary Tax Contribution Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2	\$6	\$6

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**7730 Franchise Tax Board - Continued**

1 STATE OPERATIONS	2022-23*	2023-24*	2024-25*
Totals Available	\$2	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$2</b>	<b>\$6</b>	<b>\$6</b>
Total Expenditures, All Funds, (State Operations)	\$11,306,082	\$1,240,086	\$1,262,758
2 LOCAL ASSISTANCE	2022-23*	2023-24*	2024-25*
0001 General Fund			
APPROPRIATIONS			
Chapter 55, Statutes of 2023	-	\$10	-
<b>TOTALS, EXPENDITURES</b>	<b>-</b>	<b>\$10</b>	<b>-</b>
Total Expenditures, All Funds, (Local Assistance)	\$0	\$10	\$0
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations and Local Assistance)</b>	<b>\$11,306,082</b>	<b>\$1,240,096</b>	<b>\$1,262,758</b>

**FUND CONDITION STATEMENTS**

	2022-23*	2023-24*	2024-25*
<u>0242 Court Collection Account<sup>s</sup></u>			
BEGINNING BALANCE	\$3,944	\$1,196	-\$4,605
Prior Year Adjustments	-1,841	-	-
Adjusted Beginning Balance	\$2,103	\$1,196	-\$4,605
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	101,642	70,000	70,000
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	49	26	35
Total Revenues, Transfers, and Other Adjustments	\$101,691	\$70,026	\$70,035
Total Resources	\$103,794	\$71,222	\$65,430
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	11,427	15,385	15,534
9892 Supplemental Pension Payments (State Operations)	317	317	250
9900 Statewide General Administrative Expenditures (Pro Rata) (State Operations)	884	625	673
9901 Various Departments (Local Assistance)	89,970	59,500	59,500
Total Expenditures and Expenditure Adjustments	\$102,598	\$75,827	\$75,957
FUND BALANCE	\$1,196	-\$4,605	-\$10,527
Reserve for economic uncertainties	1,196	-4,605	-10,527
<u>3399 Better for Families Tax Refund Fund<sup>s</sup></u>			
BEGINNING BALANCE	\$9,500,000	\$382,688	\$14,727
Adjusted Beginning Balance	\$9,500,000	\$382,688	\$14,727
Total Resources	\$9,500,000	\$382,688	\$14,727
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
7730 Franchise Tax Board (State Operations)	9,117,312	-	-
Less funding provided by General Fund (State Operations)	-	367,961	-
Total Expenditures and Expenditure Adjustments	\$9,117,312	\$367,961	-
FUND BALANCE	\$382,688	\$14,727	\$14,727
Reserve for economic uncertainties	382,688	14,727	14,727

**CHANGES IN AUTHORIZED POSITIONS**

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
<b>Baseline Positions</b>	6,803.8	6,807.6	6,797.7	\$516,157	\$557,865	\$553,101

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**7730 Franchise Tax Board - Continued**

	Positions			Expenditures		
	2022-23	2023-24	2024-25	2022-23*	2023-24*	2024-25*
<b>Salary and Other Adjustments</b>	-964.2	-51.6	-50.6	-18,534	25,862	25,107
<b>Workload and Administrative Adjustments</b>						
<b>Enterprise Data to Revenue Project 2</b>						
Assoc Operations Spec	-	-	-	-	-	9
Atty III	-	-	1.0	-	-	144
Audio-Visual Spec (Tech) (Limited Term 06-30-2026)	-	-	1.0	-	-	75
Compliance Rep (Permanent)	-	-	0.5	-	-	29
Compliance Rep (Limited Term 12-31-2024)	-	-	3.5	-	-	202
Sr. Compliance Rep (Limited Term 06-30-2026)	-	-	3.0	-	-	247
Info Tech Spec I	-	-	6.0	-	-	552
Info Tech Spec II	-	-	1.0	-	-	111
Info Tech Supvr II	-	-	2.0	-	-	219
Program Spec I	-	-	0.5	-	-	55
Program Spec II	-	-	-	-	-	14
Sr Compliance Rep	-	-	-	-	-	1
Sr Operations Spec (Permanent)	-	-	3.0	-	-	270
Sr Operations Spec (Limited Term 06-30-2026)	-	-	4.0	-	-	360
Sr Personnel Spec	-	-	1.0	-	-	67
Staff Operations Spec	-	-	-	-	-	4
Tax Techn (Permanent)	-	-	10.5	-	-	502
Tax Techn (Limited Term 06-30-2026)	-	-	1.0	-	-	48
<b>IRS Direct Filers Portal</b>						
Info Tech Spec I (Permanent)	-	-	1.0	-	-	95
Info Tech Spec I (Limited Term 12-31-2026)	-	-	3.0	-	-	248
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>42.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,288</b>
<b>Totals, Adjustments</b>	<b>-964.2</b>	<b>-51.6</b>	<b>-8.6</b>	<b>\$-18,534</b>	<b>\$25,862</b>	<b>\$28,395</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>5,839.6</b>	<b>6,756.0</b>	<b>6,789.1</b>	<b>\$497,623</b>	<b>\$583,727</b>	<b>\$581,496</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**

		State Building Program Expenditures		
		2022-23*	2023-24*	2024-25*
<b>6315</b>	<b>CAPITAL OUTLAY Projects</b>			
0008948	FTB Central Office Campus: Data Center Upgrades Construction	25,293	-	-
		25,293	-	-
<b>TOTALS, EXPENDITURES, ALL PROJECTS</b>		<b>\$25,293</b>	<b>\$-</b>	<b>\$-</b>
<b>FUNDING</b>		<b>2022-23*</b>	<b>2023-24*</b>	<b>2024-25*</b>
0001	General Fund	\$25,293	\$-	\$-
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>		<b>\$25,293</b>	<b>\$-</b>	<b>\$-</b>

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**7730 Franchise Tax Board - Continued**

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

<b>3 CAPITAL OUTLAY</b>	<b>2022-23*</b>	<b>2023-24*</b>	<b>2024-25*</b>
<b>0001 General Fund</b>			
APPROPRIATIONS			
301 Budget Act Appropriation	\$25,293	-	-
Prior Year Balances Available:			
Item 7730-301-0001 Budget Act of 2022	-	-	1,313
Item 7730-301-0001, Budget Act of 2022	-	1,313	-
<b>Totals Available</b>	<b>\$25,293</b>	<b>\$1,313</b>	<b>\$1,313</b>
Unexpended balance, estimated savings	-	-	-1,313
Balance available in subsequent years	-	-1,313	-
<b>TOTALS, EXPENDITURES</b>	<b>\$25,293</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures, All Funds, (Capital Outlay)</b>	<b>\$25,293</b>	<b>\$0</b>	<b>\$0</b>

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