

## 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.

### 3-YR EXPENDITURES AND POSITIONS

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
6280 Tax Programs	5,200.8	5,303.1	5,344.1	\$698,822	\$694,248	\$664,558
6285 Political Reform Audit	13.3	13.0	13.0	1,625	1,755	-
6290 Department of Motor Vehicles Collections Program	58.0	81.1	81.1	7,015	8,861	9,121
6295 Court Collection Program	89.3	100.2	100.2	9,647	11,642	11,953
6300 Legal Services Program	-	-	-	1,982	2,489	2,489
6305 Contract Work	26.8	62.2	62.2	2,989	10,774	10,784
9900100 Administration	267.2	284.6	284.6	27,824	28,263	28,263
9900200 Administration - Distributed	-	-	-	-27,824	-28,263	-28,263
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>5,655.4</b>	<b>5,844.2</b>	<b>5,885.2</b>	<b>\$722,080</b>	<b>\$729,769</b>	<b>\$698,905</b>
<b>FUNDING</b>				<b>2013-14*</b>	<b>2014-15*</b>	<b>2015-16*</b>
0001 General Fund				\$694,271	\$698,187	\$666,767
0044 Motor Vehicle Account, State Transportation Fund				2,437	3,078	3,168
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				4,578	5,783	5,953
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				9	13	13
0242 Court Collection Account				9,647	11,642	11,953
0803 State Childrens Trust Fund				6	11	-
0823 California Alzheimers Disease and Related Disorders Research Fund				8	11	11
0886 California Seniors Special Fund				1	4	4
0942 Special Deposit Fund				-	150	150
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
0983 California Fund for Senior Citizens				4	7	-
0995 Reimbursements				11,061	10,774	10,784
8047 California Sea Otter Fund				6	6	6
8053 ALS-Lou Gehrigs Disease Research Fund				1	-	-
8054 California Cancer Research Fund				6	6	6
8055 Municipal Shelter Spay-Neuter Fund				4	6	-
8069 Child Victims of Human Trafficking Fund				5	6	6
8074 California Youth Leadership Fund				1	6	-
8075 School Supplies for Homeless Children Fund				6	6	6
8076 State Parks Protection Fund				10	24	17
8077 California YMCA Youth and Government Fund				1	6	-
8084 American Red Cross, California Chapters Fund				-	6	6
8085 Keep Arts in Schools Fund				-	6	6
8086 Protect Our Coast and Oceans Fund				-	6	6
8092 Habitat for Humanity Fund				-	-	6
8093 California Sexual Violence Victim Services Fund				-	-	6
8094 California Senior Legislature Fund				-	-	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$722,080</b>	<b>\$729,769</b>	<b>\$698,905</b>

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

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## 7730 Franchise Tax Board - Continued

### 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.

### MAJOR PROGRAM CHANGES

- Enterprise Data to Revenue (EDR) Project Information Technology Resources-The Budget provides \$44.7 million, including \$41.3 million for the estimated vendor payment, and 20 three-year limited term positions for fifth-year implementation and transition activities related to the five and one-half year EDR Project.
- Enterprise Data to Revenue (EDR) Project Fraud Prevention and Live-Chat Resources-The Budget provides \$2.5 million, including 25 permanent and 8 two-year limited term positions to support FTB's fraud prevention activities and implement an authenticated live chat program. The EDR project includes new predictive modeling tools that will enhance FTB's ability to prevent identity theft and detect fraudulent returns.
- Mainframe Workload Growth Resources-The Budget provides \$8.6 million General Fund and \$354,000 from various special funds to replace its mainframe's central processing unit and add additional memory and storage space to meet workload growth projections.

### DETAILED BUDGET ADJUSTMENTS

	2014-15*			2015-16*		
	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	\$-	\$-	-	\$44,708	\$-	20.0
• Mainframe Workload Growth	-	-	-	8,638	354	-
• Enterprise Data to Revenue Project Fraud Prevention and Live Chat Resources	-	-	-	2,523	-	33.0
• Delinquent Taxpayer License Suspension Program	-	-	-	600	-	6.0
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$56,469</b>	<b>\$354</b>	<b>59.0</b>
<b>Other Workload Budget Adjustments</b>						
• Retirement Rate Adjustments	\$10,114	\$356	-	\$10,076	\$356	-
• Salary Adjustments	6,442	242	-	6,405	242	-
• Benefit Adjustments	2,861	114	-	3,409	141	-
• Miscellaneous Baseline Adjustments	1,687	-	-	2,711	-18	66.0
• Pro Rata	-	-	-	-	202	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>\$21,104</b>	<b>\$712</b>	<b>-</b>	<b>\$22,601</b>	<b>\$923</b>	<b>66.0</b>
<b>Totals, Workload Budget Adjustments</b>	<b>\$21,104</b>	<b>\$712</b>	<b>-</b>	<b>\$79,070</b>	<b>\$1,277</b>	<b>125.0</b>
<b>Totals, Budget Adjustments</b>	<b>\$21,104</b>	<b>\$712</b>	<b>-</b>	<b>\$79,070</b>	<b>\$1,277</b>	<b>125.0</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, audit, 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 statement reports filed with the Secretary of State, and compliance with disclosures and record keeping requirements. On behalf of the Fair Political Practices Commission, and in compliance with the Political Reform Act of 1974, the Franchise Tax Board conducts randomly selected field audits of committees supporting and opposing political candidates and statewide measures, as well as any state or county central committee or independent committee that spends \$10,000 or more.

#### 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 the 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.

#### 9900 - 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 functions are performed with integrity, efficiency, and fairness.

### DETAILED EXPENDITURES BY PROGRAM

		<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>PROGRAM REQUIREMENTS</b>				
<b>6280</b>	<b>TAX PROGRAMS</b>			
	<b>State Operations:</b>			
0001	General Fund	\$690,664	\$693,943	\$664,278
0122	Emergency Food Assistance Program Fund	6	6	6
0200	Fish and Game Preservation Fund	9	13	13
0803	State Childrens Trust Fund	6	11	-
0823	California Alzheimers Disease and Related Disorders Research Fund	8	11	11
0886	California Seniors Special Fund	1	4	4
0942	Special Deposit Fund	-	150	150
0945	California Breast Cancer Research Fund	7	7	7

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**7730 Franchise Tax Board - Continued**

	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
0974 California Peace Officer Memorial Foundation Fund	2	5	5
0979 California Firefighters Memorial Fund	3	7	7
0983 California Fund for Senior Citizens	4	7	-
0995 Reimbursements	8,072	-	-
8047 California Sea Otter Fund	6	6	6
8053 ALS-Lou Gehrigs Disease Research Fund	1	-	-
8054 California Cancer Research Fund	6	6	6
8055 Municipal Shelter Spay-Neuter Fund	4	6	-
8069 Child Victims of Human Trafficking Fund	5	6	6
8074 California Youth Leadership Fund	1	6	-
8075 School Supplies for Homeless Children Fund	6	6	6
8076 State Parks Protection Fund	10	24	17
8077 California YMCA Youth and Government Fund	1	6	-
8084 American Red Cross, California Chapters Fund	-	6	6
8085 Keep Arts in Schools Fund	-	6	6
8086 Protect Our Coast and Oceans Fund	-	6	6
8092 Habitat for Humanity Fund	-	-	6
8093 California Sexual Violence Victim Services Fund	-	-	6
8094 California Senior Legislature Fund	-	-	6
<b>Totals, State Operations</b>	<b>\$698,822</b>	<b>\$694,248</b>	<b>\$664,558</b>
<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280010 Personal Income Tax</b>			
<b>State Operations:</b>			
0001 General Fund	\$454,150	\$462,355	\$437,646
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	9	13	13
0803 State Childrens Trust Fund	6	11	-
0823 California Alzheimers Disease and Related Disorders Research Fund	8	11	11
0886 California Seniors Special Fund	1	4	4
0942 Special Deposit Fund	-	150	150
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
0983 California Fund for Senior Citizens	4	7	-
0995 Reimbursements	7,683	-	-
8047 California Sea Otter Fund	6	6	6
8053 ALS-Lou Gehrigs Disease Research Fund	1	-	-
8054 California Cancer Research Fund	6	6	6
8055 Municipal Shelter Spay-Neuter Fund	4	6	-
8069 Child Victims of Human Trafficking Fund	5	6	6
8074 California Youth Leadership Fund	1	6	-
8075 School Supplies for Homeless Children Fund	6	6	6
8076 State Parks Protection Fund	10	24	17
8077 California YMCA Youth and Government Fund	1	6	-
8084 American Red Cross, California Chapters Fund	-	6	6
8085 Keep Arts in Schools Fund	-	6	6
8086 Protect Our Coast and Oceans Fund	-	6	6

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## 7730 Franchise Tax Board - Continued

		2013-14*	2014-15*	2015-16*
8092	Habitat for Humanity Fund	-	-	6
8093	California Sexual Violence Victim Services Fund	-	-	6
8094	California Senior Legislature Fund	-	-	6
	<b>Totals, State Operations</b>	<b>\$461,919</b>	<b>\$462,660</b>	<b>\$437,926</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280019</b>	<b>Corporation Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$236,456	\$231,533	\$226,578
0995	Reimbursements	389	-	-
	<b>Totals, State Operations</b>	<b>\$236,845</b>	<b>\$231,533</b>	<b>\$226,578</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>6280028</b>	<b>Non-Admitted Insurance Tax</b>			
	<b>State Operations:</b>			
0001	General Fund	\$58	\$55	\$54
	<b>Totals, State Operations</b>	<b>\$58</b>	<b>\$55</b>	<b>\$54</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6285</b>	<b>POLITICAL REFORM AUDIT</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,625	\$1,755	\$-
	<b>Totals, State Operations</b>	<b>\$1,625</b>	<b>\$1,755</b>	<b>\$-</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6290</b>	<b>DEPARTMENT OF MOTOR VEHICLES</b>			
	<b>COLLECTIONS PROGRAM</b>			
	<b>State Operations:</b>			
0044	Motor Vehicle Account, State Transportation Fund	\$2,437	\$3,078	\$3,168
0064	Motor Vehicle License Fee Account, Transportation Tax Fund	4,578	5,783	5,953
	<b>Totals, State Operations</b>	<b>\$7,015</b>	<b>\$8,861</b>	<b>\$9,121</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6295</b>	<b>COURT COLLECTION PROGRAM</b>			
	<b>State Operations:</b>			
0242	Court Collection Account	\$9,647	\$11,642	\$11,953
	<b>Totals, State Operations</b>	<b>\$9,647</b>	<b>\$11,642</b>	<b>\$11,953</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6300</b>	<b>LEGAL SERVICES PROGRAM</b>			
	<b>State Operations:</b>			
0001	General Fund	\$1,982	\$2,489	\$2,489
	<b>Totals, State Operations</b>	<b>\$1,982</b>	<b>\$2,489</b>	<b>\$2,489</b>
	<b>PROGRAM REQUIREMENTS</b>			
<b>6305</b>	<b>CONTRACT WORK</b>			
	<b>State Operations:</b>			
0995	Reimbursements	\$2,989	\$10,774	\$10,784
	<b>Totals, State Operations</b>	<b>\$2,989</b>	<b>\$10,774</b>	<b>\$10,784</b>
	<b>SUBPROGRAM REQUIREMENTS</b>			
<b>9900100</b>	<b>Administration</b>			
	<b>State Operations:</b>			
0001	General Fund	\$27,824	\$28,263	\$28,263
	<b>Totals, State Operations</b>	<b>\$27,824</b>	<b>\$28,263</b>	<b>\$28,263</b>

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**7730 Franchise Tax Board - Continued**

		<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>SUBPROGRAM REQUIREMENTS</b>				
<b>9900200</b>	<b>Administration - Distributed</b>			
	<b>State Operations:</b>			
0001	General Fund	-\$27,824	-\$28,263	-\$28,263
	<b>Totals, State Operations</b>	<b>-\$27,824</b>	<b>-\$28,263</b>	<b>-\$28,263</b>
<b>TOTALS, EXPENDITURES</b>				
	State Operations	722,080	729,769	698,905
	<b>Totals, Expenditures</b>	<b>\$722,080</b>	<b>\$729,769</b>	<b>\$698,905</b>

**EXPENDITURES BY CATEGORY**

	<b>1 State Operations</b>					
	<u>Positions</u>			<u>Expenditures</u>		
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>PERSONAL SERVICES</b>						
Authorized Positions (Equals Sch. 7A)	5,655.4	5,844.2	5,760.2	\$345,908	\$357,749	\$354,704
Total Adjustments	-	-	125.0	-	7,912	12,221
<b>Net Totals, Salaries and Wages</b>	<b>5,655.4</b>	<b>5,844.2</b>	<b>5,885.2</b>	<b>\$345,908</b>	<b>\$365,661</b>	<b>\$366,925</b>
Staff Benefits	-	-	-	142,548	168,254	169,882
<b>Totals, Personal Services</b>	<b>5,655.4</b>	<b>5,844.2</b>	<b>5,885.2</b>	<b>\$488,456</b>	<b>\$533,915</b>	<b>\$536,807</b>
<b>OPERATING EXPENSES AND EQUIPMENT</b>						
				\$233,600	\$195,191	\$161,435
<b>SPECIAL ITEMS OF EXPENSES</b>						
				24	663	663
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$722,080</b>	<b>\$729,769</b>	<b>\$698,905</b>

**DETAIL OF APPROPRIATIONS AND ADJUSTMENTS**

<b>1 STATE OPERATIONS</b>	<b>2013-14*†</b>	<b>2014-15*</b>	<b>2015-16*</b>
<b>0001 General Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$730,557	\$661,752	\$666,363
Allocation for employee compensation	-	6,443	-
Allocation for employee compensation - reimbursements	-	1	-
Allocation for staff benefits	-	2,859	-
Allocation for staff benefits - reimbursements	-	-1	-
Section 3.60 pension contribution adjustments	-	10,115	-
Transfer from Item 8640-001-0001, per Provision 1	-	1,687	-
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	110	404	404
<b>Prior Year Balances Available:</b>			
Chapter 37, Statutes of 2012	1	1	-
Item 7730-001-0001, Budget Act of 2013	-	14,927	-
<b>Totals Available</b>	<b>\$730,668</b>	<b>\$698,188</b>	<b>\$666,767</b>
Unexpended balance, estimated savings	-21,469	-1	-
Balance available in subsequent years	-14,928	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$694,271</b>	<b>\$698,187</b>	<b>\$666,767</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
<b>APPROPRIATIONS</b>			
001 Budget Act appropriation	\$3,075	\$3,011	\$3,168
Allocation for employee compensation	-	22	-

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
Allocation for staff benefits	-	10	-
Section 3.60 pension contribution adjustments	-	35	-
<b>Totals Available</b>	<b>\$3,075</b>	<b>\$3,078</b>	<b>\$3,168</b>
Unexpended balance, estimated savings	-638	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2,437</b>	<b>\$3,078</b>	<b>\$3,168</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,776	\$5,655	\$5,953
Allocation for employee compensation	-	42	-
Allocation for staff benefits	-	21	-
Section 3.60 pension contribution adjustments	-	65	-
<b>Totals Available</b>	<b>\$5,776</b>	<b>\$5,783</b>	<b>\$5,953</b>
Unexpended balance, estimated savings	-1,198	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4,578</b>	<b>\$5,783</b>	<b>\$5,953</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>			
APPROPRIATIONS			
Revenue Tax Code Section 19378	\$110	\$404	\$404
<b>TOTALS, EXPENDITURES</b>	<b>\$110</b>	<b>\$404</b>	<b>\$404</b>
Less funding provided by the General Fund	-110	-404	-404
<b>NET TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0200 Fish and Game Preservation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$13	\$13	\$13
<b>Totals Available</b>	<b>\$13</b>	<b>\$13</b>	<b>\$13</b>
Unexpended balance, estimated savings	-4	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9</b>	<b>\$13</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,687	\$11,370	\$11,953
Allocation for employee compensation	-	90	-
Allocation for staff benefits	-	42	-
Section 3.60 pension contribution adjustments	-	140	-
<b>Totals Available</b>	<b>\$11,687</b>	<b>\$11,642</b>	<b>\$11,953</b>
Unexpended balance, estimated savings	-2,040	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9,647</b>	<b>\$11,642</b>	<b>\$11,953</b>
<b>0803 State Childrens Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	-
<b>Totals Available</b>	<b>\$11</b>	<b>\$11</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$11</b>	<b>\$-</b>
<b>0823 California Alzheimers Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$11	\$11

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**7730 Franchise Tax Board - Continued**

<b>1 STATE OPERATIONS</b>	<u>2013-14*†</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>Totals Available</b>	\$11	\$11	\$11
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$8</u>	<u>\$11</u>	<u>\$11</u>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
<b>Totals Available</b>	<u>\$4</u>	<u>\$4</u>	<u>\$4</u>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$1</u>	<u>\$4</u>	<u>\$4</u>
<b>0942 Special Deposit Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$150	\$150
<b>TOTALS, EXPENDITURES</b>	<u>\$-</u>	<u>\$150</u>	<u>\$150</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	\$5	\$5	\$5
<b>Totals Available</b>	<u>\$5</u>	<u>\$5</u>	<u>\$5</u>
Unexpended balance, estimated savings	-3	-	-
<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	\$7	\$7	\$7
<b>Totals Available</b>	<u>\$7</u>	<u>\$7</u>	<u>\$7</u>
Unexpended balance, estimated savings	-4	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$3</u>	<u>\$7</u>	<u>\$7</u>
<b>0983 California Fund for Senior Citizens</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	-
<b>Totals Available</b>	<u>\$7</u>	<u>\$7</u>	<u>\$-</u>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$4</u>	<u>\$7</u>	<u>\$-</u>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$11,061	\$10,774	\$10,784
<b>TOTALS, EXPENDITURES</b>	<u>\$11,061</u>	<u>\$10,774</u>	<u>\$10,784</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>8053 ALS-Lou Gehrigs Disease Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	-	-
<b>Totals Available</b>	<u>\$6</u>	<u>\$-</u>	<u>\$-</u>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<u>\$1</u>	<u>\$-</u>	<u>\$-</u>

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## 7730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2013-14*†	2014-15*	2015-16*
<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>8055 Municipal Shelter Spay-Neuter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$-</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4</b>	<b>\$6</b>	<b>\$-</b>
<b>8069 Child Victims of Human Trafficking Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	\$6
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$6</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5</b>	<b>\$6</b>	<b>\$6</b>
<b>8074 California Youth Leadership Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$6</b>	<b>\$-</b>
<b>8075 School Supplies for Homeless Children 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	\$24	\$24	\$17
<b>Totals Available</b>	<b>\$24</b>	<b>\$24</b>	<b>\$17</b>
Unexpended balance, estimated savings	-14	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$24</b>	<b>\$17</b>
<b>8077 California YMCA Youth and Government Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$6	-
<b>Totals Available</b>	<b>\$6</b>	<b>\$6</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$6</b>	<b>\$-</b>
<b>8084 American Red Cross, California Chapters Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8085 Keep Arts in Schools Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8086 Protect Our Coast and Oceans Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	\$6	\$6

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**7730 Franchise Tax Board - Continued**

1 STATE OPERATIONS	<u>2013-14*†</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>TOTALS, EXPENDITURES</b>	\$-	\$6	\$6
<b>8092 Habitat for Humanity Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$-</u>	<u>\$-</u>	<u>\$6</u>
<b>8093 California Sexual Violence Victim Services Fund</b>			
APPROPRIATIONS			
001 Budget Act Appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$-</u>	<u>\$-</u>	<u>\$6</u>
<b>8094 California Senior Legislature Fund</b>			
APPROPRIATIONS			
001 Budget Act Appropriation	-	-	\$6
<b>TOTALS, EXPENDITURES</b>	<u>\$-</u>	<u>\$-</u>	<u>\$6</u>
<b>Total Expenditures, All Funds, (State Operations)</b>	<b>\$722,080</b>	<b>\$729,769</b>	<b>\$698,905</b>

**FUND CONDITION STATEMENTS**

	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>0167 Delinquent Tax Collection Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
7730 Franchise Tax Board (State Operations)	\$110	\$404	\$404
Expenditure Adjustments:			
Less funding provided by the General Fund (State Operations)	-110	-404	-404
<b>FUND BALANCE</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>0242 Court Collection Account <sup>s</sup></b>			
BEGINNING BALANCE	\$5,827	\$2,588	\$3,770
Prior Year Adjustments	-953	-	-
Adjusted Beginning Balance	<u>\$4,874</u>	<u>\$2,588</u>	<u>\$3,770</u>
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
4171100 Cost Recoveries - Other	79,896	80,022	80,022
4171400 Escheat - Unclaimed Checks, Warrants, Bonds, and Coupons	10	1	1
Total Revenues, Transfers, and Other Adjustments	<u>\$79,907</u>	<u>\$80,023</u>	<u>\$80,023</u>
Total Resources	\$84,780	\$82,611	\$83,792
EXPENDITURE AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	2	-	-
7730 Franchise Tax Board (State Operations)	9,644	11,642	11,953
8880 Financial Information System for California (State Operations)	51	56	20
9901 Various Departments (Local Assistance)	72,495	67,143	67,143
Total Expenditures and Expenditure Adjustments	<u>\$82,192</u>	<u>\$78,841</u>	<u>\$79,116</u>
<b>FUND BALANCE</b>	<u>\$2,588</u>	<u>\$3,770</u>	<u>\$4,676</u>
Reserve for economic uncertainties	2,588	3,770	4,676

**CHANGES IN AUTHORIZED POSITIONS**

	<u>Positions</u>			<u>Expenditures</u>		
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2013-14*</u>	<u>2014-15*</u>	<u>2015-16*</u>
<b>Totals, Authorized Positions</b>	5,655.4	5,844.2	5,760.2	\$345,908	\$357,749	\$354,704

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## 7730 Franchise Tax Board - Continued

	Positions			Expenditures		
	2013-14	2014-15	2015-16	2013-14*	2014-15*	2015-16*
<b>Salary and Other Adjustments</b>	-	-	66.0	-	7,912	8,778
<b>Workload and Administrative Adjustments</b>						
<b>Delinquent Taxpayer License Suspension Program</b>						
Overtime	-	-	-	-	-	28
Prin Compliance Rep	-	-	1.0	-	-	67
Sr Compliance Rep	-	-	5.0	-	-	318
<b>Enterprise Data to Revenue Project</b>						
Staff Info Sys Analyst (Spec) (Limited Term 06-30-2018)	-	-	4.0	-	-	287
Sys Software Spec II (Tech) (Limited Term 06-30-2018)	-	-	16.0	-	-	1,260
<b>Enterprise Data to Revenue Project Fraud Prevention and Live Chat Resources</b>						
Administrator I	-	-	1.0	-	-	72
Administrator II	-	-	1.0	-	-	79
Compliance Rep	-	-	5.0	-	-	265
Sr Compliance Rep	-	-	1.0	-	-	64
Tax Program Techn II	-	-	17.0	-	-	692
Tax Techn (Limited Term 06-30-2017)	-	-	8.0	-	-	311
<b>TOTALS, WORKLOAD AND ADMINISTRATIVE ADJUSTMENTS</b>	-	-	<b>59.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,443</b>
<b>Totals, Adjustments</b>	-	-	<b>125.0</b>	<b>\$-</b>	<b>\$7,912</b>	<b>\$12,221</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>5,655.4</b>	<b>5,844.2</b>	<b>5,885.2</b>	<b>\$345,908</b>	<b>\$365,661</b>	<b>\$366,925</b>

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