

## 1730 Franchise Tax Board

The mission of the Franchise Tax Board (FTB) is to collect the proper amount of tax revenue, and operate other programs as defined by statute; serve the public by continually improving the quality of its products and services; and perform in a manner warranting the highest degree of public confidence in its integrity, efficiency and fairness.

### 3-YR EXPENDITURES AND PERSONNEL YEARS

	Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
10 Tax Programs	4,983.9	4,789.7	4,885.8	\$507,279	\$570,491	\$648,223
30 Political Reform Audit	13.8	13.0	13.0	1,370	1,583	-
50 Department of Motor Vehicles Collections Program	86.3	81.1	81.1	8,062	8,576	8,614
60 Court Collection Program	92.2	100.2	100.2	9,370	11,356	11,145
65 Legal Services Program	-	-	-	-	-	2,489
70 Contract Work	39.7	62.2	62.2	3,952	14,016	9,645
80.01 Administration	283.4	284.6	284.6	23,274	28,263	28,263
80.02 Distributed Administration	-	-	-	-23,274	-28,263	-28,263
95 Lease Revenue Bond Payments	-	-	-	3,077	3,145	-
<b>TOTALS, POSITIONS AND EXPENDITURES (All Programs)</b>	<b>5,499.3</b>	<b>5,330.8</b>	<b>5,426.9</b>	<b>\$533,110</b>	<b>\$609,167</b>	<b>\$680,116</b>
<b>FUNDING</b>				<b>2010-11*</b>	<b>2011-12*</b>	<b>2012-13*</b>
0001 General Fund				\$506,738	\$574,110	\$649,607
0044 Motor Vehicle Account, State Transportation Fund				2,802	2,978	2,992
0064 Motor Vehicle License Fee Account, Transportation Tax Fund				5,260	5,598	5,622
0122 Emergency Food Assistance Program Fund				6	6	6
0200 Fish and Game Preservation Fund				13	14	13
0242 Court Collection Account				9,370	11,356	11,145
0803 State Children's Trust Fund				9	12	11
0823 California Alzheimer's Disease and Related Disorders Research Fund				10	12	11
0886 California Seniors Special Fund				1	4	4
0945 California Breast Cancer Research Fund				7	7	7
0974 California Peace Officer Memorial Foundation Fund				3	5	5
0979 California Firefighters' Memorial Fund				4	7	7
0983 California Fund for Senior Citizens				6	7	7
0995 Reimbursements				8,865	15,015	10,643
8022 California Military Family Relief Fund				1	-	-
8047 California Sea Otter Fund				6	6	6
8053 ALS/Lou Gehrig's Disease Research Fund				1	-	-
8054 California Cancer Research Fund				6	6	6
8055 Municipal Shelter Spay-Neuter Fund				1	-	-
8056 California Ovarian Cancer Research Fund				1	-	-
8064 Arts Council Fund				-	6	6
8065 Safely Surrendered Baby Fund				-	6	6
8066 California Police Activities League (CAL PAL) Fund				-	6	6
8067 California Veterans Homes Fund				-	6	6
<b>TOTALS, EXPENDITURES, ALL FUNDS</b>				<b>\$533,110</b>	<b>\$609,167</b>	<b>\$680,116</b>

The Budget year amount for the Political Reform Audit program is funded in item 8640-001-0001 (Political Reform Act of 1974) in the amount of \$1.609 million. Fund 1730-001-0167 (Delinquent Tax Collection Fund) is reimbursed by the General Fund. 2010-11 (\$442,000), 2011-12 (\$404,000), and 2012-13 (\$404,000) expenditures are included in the General Fund totals.

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

### LEGAL CITATIONS AND AUTHORITY

#### DEPARTMENT AUTHORITY

Government Code Section 15700.

#### PROGRAM AUTHORITY

10-Tax Program:

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

30-Political Reform Audit:

Government Code Sections 90000-90007.

50-DMV Collections:

Revenue and Taxation Code Sections 10876-10878.

60-Court Collection Program:

Revenue and Taxation Code Sections 19280-19283.

### MAJOR PROGRAM CHANGES

- The Budget provides \$96 million General Fund and 165 positions for second-year implementation activities related to the Enterprise Data to Revenue Project. This is expected to generate \$151 million in 2012-13 General Fund revenues.
- The Budget provides \$755,000 General Fund and seven positions to implement Assembly Bill 1424 (Chapter 455, Statutes of 2011), which requires the FTB to develop a list of the top 500 tax debtors, and to suspend occupational, professional, and drivers' licenses of persons on the list. This is expected to generate \$24 million in 2012-13 General Fund revenues.
- The Budget provides \$592,000 for FTB costs related to expanding the Financial Institutions Records Match (FIRM) Program to the Board of Equalization and the Employment Development Department.

### DETAILED BUDGET ADJUSTMENTS

	2011-12*			2012-13*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
<b>Workload Budget Adjustments</b>						
<b>Workload Budget Change Proposals</b>						
• Enterprise Data to Revenue (EDR) Project	\$-	\$-	-	\$96,491	\$-	160.8
• Accounts Receivable Management Program	-	-	-	8,517	-	116.6
• AB 1424 Implementation	-	-	-	755	-	6.5
<b>Totals, Workload Budget Change Proposals</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$105,763</b>	<b>\$-</b>	<b>283.9</b>
<b>Other Workload Budget Adjustments</b>						
• Full-Year Cost of FIRM & EDR	\$-	\$-	-	\$4,701	\$-	-
• Control Section 3.60 Adjustment	3,006	101	-	3,006	101	-
• Department of Justice Legal Services	-	-	-	2,489	-	-
• Health Care Adjustment per BL 11-30	1,098	37	-	1,795	59	-
• 2012-13 Pro Rata	-	-	-	-	1,058	-
• Control Section 3.90 Adjustment	-5,926	-196	-	-	-	-
• Transfer from Political Reform Act Org. 8640	1,602	-	-	-	-	-
• Remove Lease Revenue Debt Service Reimbursements	-	-	-	-	-1	-
• Removal of 2011-12 Pro Rata	-	-	-	-	-1,299	-
• C.S. 3.91 Cell Phone Reduction	-153	-	-	-153	-	-
• Rental Rate Reduction per C.S. 3.91(b)	-975	-41	-	-746	-31	-

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	2011-12*			2012-13*		
	General Fund	Other Funds	Personnel Years	General Fund	Other Funds	Personnel Years
• Control Section 3.91 Operational Efficiency Plan	-1,700	-19	-	-1,700	-19	-
• Remove Lease Revenue Debt Service Funding	-4	-	-	-3,148	-	-
• Delete Past-Year Legal Services Funding	-	-	-	-3,232	-	-
• Expiring Limited-Term Positions	-	-	-	-8,259	-	-
• One-Time Cost Reductions	-	-	-	-28,071	-5,126	-
<b>Totals, Other Workload Budget Adjustments</b>	<b>-\$3,052</b>	<b>-\$118</b>	<b>-</b>	<b>-\$33,318</b>	<b>-\$5,258</b>	<b>-</b>
<b>Totals, Workload Budget Adjustments</b>	<b>-\$3,052</b>	<b>-\$118</b>	<b>-</b>	<b>\$72,445</b>	<b>-\$5,258</b>	<b>283.9</b>
<b>Policy Adjustments</b>						
• Extend FIRM to BOE & EDD	\$-	\$-	-	\$-	\$592	-
<b>Totals, Policy Adjustments</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>	<b>\$-</b>	<b>\$592</b>	<b>-</b>
<b>Totals, Budget Adjustments</b>	<b>-\$3,052</b>	<b>-\$118</b>	<b>-</b>	<b>\$72,445</b>	<b>-\$4,666</b>	<b>283.9</b>

## PROGRAM DESCRIPTIONS

## 10 - TAX PROGRAM

The program objective is to administer 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.

## 30 - POLITICAL REFORM AUDIT PROGRAM

The program objective is to determine 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.

## 50 - DEPARTMENT OF MOTOR VEHICLES COLLECTION PROGRAM

The program 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 personal income tax.

## 60 - COURT COLLECTIONS PROGRAM

The program 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 personal income tax.

## 65 - LEGAL SERVICES PROGRAM

The program objective is to reimburse the Department of Justice for legal services provided in the support of Franchise Tax Board functions.

## 70 - CONTRACT WORK

The program objective is to provide 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, provide data processing services for other governmental entities, and delinquent debt collection services.

## 80 - ADMINISTRATION PROGRAM

The program objective is to provide 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. The 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

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	2010-11*	2011-12*	2012-13*
<b>PROGRAM REQUIREMENTS</b>			
<b>10 TAX PROGRAMS</b>			
<b>State Operations:</b>			
0001 General Fund	\$502,291	\$569,383	\$647,118
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	13	14	13
0803 State Children's Trust Fund	9	12	11
0823 California Alzheimer's Disease and Related Disorders Research Fund	10	12	11
0886 California Seniors Special Fund	1	4	4
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	3	5	5
0979 California Firefighters' Memorial Fund	4	7	7
0983 California Fund for Senior Citizens	6	7	7
0995 Reimbursements	4,913	998	998
8022 California Military Family Relief Fund	1	-	-
8047 California Sea Otter Fund	6	6	6
8053 ALS/Lou Gehrig's Disease Research Fund	1	-	-
8054 California Cancer Research Fund	6	6	6
8055 Municipal Shelter Spay - Neuter Fund	1	-	-
8056 California Ovarian Cancer Research Fund	1	-	-
8064 Arts Council Fund	-	6	6
8065 Safely Surrendered Baby Fund	-	6	6
8066 California Police Activities League (CAL PAL) Fund	-	6	6
8067 California Veterans Home Fund	-	6	6
<b>Totals, State Operations</b>	<b>\$507,279</b>	<b>\$570,491</b>	<b>\$648,223</b>
<b>ELEMENT REQUIREMENTS</b>			
<b>10.10 Personal Income Tax</b>	<b>\$339,270</b>	<b>\$379,855</b>	<b>\$440,827</b>
<b>State Operations:</b>			
0001 General Fund	334,282	378,747	439,722
0122 Emergency Food Assistance Program Fund	6	6	6
0200 Fish and Game Preservation Fund	13	14	13
0803 State Children's Trust Fund	9	12	11
0823 California Alzheimer's Disease and Related Disorders Research Fund	10	12	11
0886 California Seniors Special Fund	1	4	4
0945 California Breast Cancer Research Fund	7	7	7
0974 California Peace Officer Memorial Foundation Fund	3	5	5
0979 California Firefighters' Memorial Fund	4	7	7
0983 California Fund for Senior Citizens	6	7	7
0995 Reimbursements	4,913	998	998
8022 California Military Family Relief Fund	1	-	-
8047 California Sea Otter Fund	6	6	6
8053 ALS/Lou Gehrig's Disease Research Fund	1	-	-
8054 California Cancer Research Fund	6	6	6
8055 Municipal Shelter Spay - Neuter Fund	1	-	-
8056 California Ovarian Cancer Research Fund	1	-	-
8064 Arts Council Fund	-	6	6
8065 Safely Surrendered Baby Fund	-	6	6

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## 1730 Franchise Tax Board - Continued

	2010-11*	2011-12*	2012-13*
8066 California Police Activities League (CAL PAL) Fund	-	6	6
8067 California Veterans Home Fund	-	6	6
<b>10.20 Corporation Tax</b>	<b>\$167,945</b>	<b>\$190,529</b>	<b>\$207,289</b>
<b>State Operations:</b>			
0001 General Fund	167,945	190,529	207,289
<b>10.25 Non-Admitted Insurance Tax</b>	<b>\$64</b>	<b>\$107</b>	<b>\$107</b>
<b>State Operations:</b>			
0001 General Fund	64	107	107
<b>PROGRAM REQUIREMENTS</b>			
<b>30 POLITICAL REFORM AUDIT</b>			
<b>State Operations:</b>			
0001 General Fund	\$1,370	\$1,583	\$-
<b>Totals, State Operations</b>	<b>\$1,370</b>	<b>\$1,583</b>	<b>\$-</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>50 DEPARTMENT OF MOTOR VEHICLES</b>			
<b>COLLECTIONS PROGRAM</b>			
<b>State Operations:</b>			
0044 Motor Vehicle Account, State Transportation Fund	\$2,802	\$2,978	\$2,992
0064 Motor Vehicle License Fee Account, Transportation Tax Fund	5,260	5,598	5,622
<b>Totals, State Operations</b>	<b>\$8,062</b>	<b>\$8,576</b>	<b>\$8,614</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>60 COURT COLLECTION PROGRAM</b>			
<b>State Operations:</b>			
0242 Court Collection Account	\$9,370	\$11,356	\$11,145
<b>Totals, State Operations</b>	<b>\$9,370</b>	<b>\$11,356</b>	<b>\$11,145</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>65 DEPARTMENT OF JUSTICE LEGAL SERVICES PROGRAM</b>			
<b>State Operations:</b>			
0001 General Fund	\$-	\$-	\$2,489
<b>Totals, State Operations</b>	<b>\$-</b>	<b>\$-</b>	<b>\$2,489</b>
<b>PROGRAM REQUIREMENTS</b>			
<b>70 CONTRACT WORK</b>			
<b>State Operations:</b>			
0995 Reimbursements	\$3,952	\$14,016	\$9,645
<b>Totals, State Operations</b>	<b>\$3,952</b>	<b>\$14,016</b>	<b>\$9,645</b>
<b>95 PROGRAM REQUIREMENTS</b>			
<b>LEASE REVENUE BOND PAYMENTS</b>			
<b>State Operations:</b>			
0001 General Fund	\$3,077	\$3,144	\$-
0995 Reimbursements	-	1	-
<b>Totals, State Operations</b>	<b>\$3,077</b>	<b>\$3,145</b>	<b>\$-</b>
<b>TOTALS, EXPENDITURES</b>			
State Operations	533,110	609,167	680,116
<b>Totals, Expenditures</b>	<b>\$533,110</b>	<b>\$609,167</b>	<b>\$680,116</b>

## EXPENDITURES BY CATEGORY

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 State Operations	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
PERSONAL SERVICES						
Authorized Positions (Equals Sch. 7A)	5,499.3	5,721.2	5,635.2	\$306,222	\$330,694	\$337,042
Total Adjustments	-	-	297.0	-	12	10,543
Estimated Salary Savings	-	-390.4	-505.3	-	-20,382	-26,762
<b>Net Totals, Salaries and Wages</b>	<b>5,499.3</b>	<b>5,330.8</b>	<b>5,426.9</b>	<b>\$306,222</b>	<b>\$310,324</b>	<b>\$320,823</b>
Staff Benefits	-	-	-	121,267	128,555	132,489
<b>Totals, Personal Services</b>	<b>5,499.3</b>	<b>5,330.8</b>	<b>5,426.9</b>	<b>\$427,489</b>	<b>\$438,879</b>	<b>\$453,312</b>
OPERATING EXPENSES AND EQUIPMENT				\$102,544	\$167,143	\$226,804
SPECIAL ITEMS OF EXPENSE						
Building Lease/Purchase				\$3,077	\$3,145	\$-
<b>Totals, Special Items of Expense</b>				<b>\$3,077</b>	<b>\$3,145</b>	<b>\$-</b>
<b>TOTALS, POSITIONS AND EXPENDITURES, ALL FUNDS (State Operations)</b>				<b>\$533,110</b>	<b>\$609,167</b>	<b>\$680,116</b>

## DETAIL OF APPROPRIATIONS AND ADJUSTMENTS

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
<b>0001 General Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$548,818	\$570,378	\$649,203
Allocation for employee compensation	2,117	1,098	-
Adjustment per Section 3.60	9,363	3,015	-
Adjustment per Section 3.90	-8,550	-5,926	-
Adjustment per Section 3.90(b)	-2,472	-	-
Adjustment per Section 3.91	-13,877	-	-
Adjustment per Section 3.91 (b) Cell Phone Reductions	-	-153	-
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-975	-
Adjustment per Section 3.91 (b) Operational Efficiency Plan	-	-1,700	-
Adjustment per Section 15.30	-1,900	-	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-1,362	-	-
Transfer from Item 8640-001-0001 (Political Reform Act of 1974)	1,577	1,593	-
002 Budget Act appropriation	3,145	3,148	-
Adjustment per Section 4.30	1	-4	-
004 Budget Act appropriation	(600)	-	-
005 Budget Act appropriation (Billable Legal Services Conversion)	-	3,232	-
Revenue and Tax Code Section 19378 (Transfer to Delinquent Tax Collection Fund)	442	404	404
<b>Totals Available</b>	<b>\$537,302</b>	<b>\$574,110</b>	<b>\$649,607</b>
Unexpended balance, estimated savings	-30,564	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$506,738</b>	<b>\$574,110</b>	<b>\$649,607</b>
<b>0044 Motor Vehicle Account, State Transportation Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$2,997	\$2,991	\$2,992
Allocation for employee compensation	8	4	-
Adjustment per Section 3.60	37	11	-
Adjustment per Section 3.90	-21	-22	-
Adjustment per Section 3.91	-104	-	-

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-6	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-8	-	-
<b>Totals Available</b>	<b>\$2,909</b>	<b>\$2,978</b>	<b>\$2,992</b>
Unexpended balance, estimated savings	-107	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$2,802</b>	<b>\$2,978</b>	<b>\$2,992</b>
<b>0064 Motor Vehicle License Fee Account, Transportation Tax Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$5,630	\$5,620	\$5,622
Allocation for employee compensation	15	8	-
Adjustment per Section 3.60	68	21	-
Adjustment per Section 3.90	-39	-40	-
Adjustment per Section 3.91	-194	-	-
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-11	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-15	-	-
<b>Totals Available</b>	<b>\$5,465</b>	<b>\$5,598</b>	<b>\$5,622</b>
Unexpended balance, estimated savings	-205	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$5,260</b>	<b>\$5,598</b>	<b>\$5,622</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	\$442	\$404	\$404
<b>TOTALS, EXPENDITURES</b>	<b>\$442</b>	<b>\$404</b>	<b>\$404</b>
Less funding provided by the General Fund	-442	-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	\$14	\$13
<b>TOTALS, EXPENDITURES</b>	<b>\$13</b>	<b>\$14</b>	<b>\$13</b>
<b>0242 Court Collection Account</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11,758	\$11,400	\$11,145
Allocation for employee compensation	33	16	-
Adjustment per Section 3.60	149	45	-
Adjustment per Section 3.90	-127	-87	-
Adjustment per Section 3.91	-505	-	-
Adjustment per Section 3.91 (b) Rental Rate Reductions	-	-18	-
Chapter 11, Statutes of 2011, Rental Rate Reduction	-26	-	-
<b>Totals Available</b>	<b>\$11,282</b>	<b>\$11,356</b>	<b>\$11,145</b>
Unexpended balance, estimated savings	-1,912	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9,370</b>	<b>\$11,356</b>	<b>\$11,145</b>
<b>0803 State Children's Trust Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$12	\$11
<b>Totals Available</b>	<b>\$11</b>	<b>\$12</b>	<b>\$11</b>
Unexpended balance, estimated savings	-2	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$9</b>	<b>\$12</b>	<b>\$11</b>

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
<b>0823 California Alzheimer's Disease and Related Disorders Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$11	\$12	\$11
<b>Totals Available</b>	<b>\$11</b>	<b>\$12</b>	<b>\$11</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$10</b>	<b>\$12</b>	<b>\$11</b>
<b>0886 California Seniors Special Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$4	\$4	\$4
<b>Totals Available</b>	<b>\$4</b>	<b>\$4</b>	<b>\$4</b>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$4</b>	<b>\$4</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	\$5	\$5	\$5
<b>Totals Available</b>	<b>\$5</b>	<b>\$5</b>	<b>\$5</b>
Unexpended balance, estimated savings	-2	-	-
<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	\$7	\$7	\$7
<b>Totals Available</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
Unexpended balance, estimated savings	-3	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$4</b>	<b>\$7</b>	<b>\$7</b>
<b>0983 California Fund for Senior Citizens</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$7	\$7	\$7
<b>Totals Available</b>	<b>\$7</b>	<b>\$7</b>	<b>\$7</b>
Unexpended balance, estimated savings	-1	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$6</b>	<b>\$7</b>	<b>\$7</b>
<b>0995 Reimbursements</b>			
APPROPRIATIONS			
Reimbursements	\$8,865	\$15,015	\$10,643
<b>8022 California Military Family Relief Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$-	\$-
<b>Totals Available</b>	<b>\$6</b>	<b>\$-</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</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>8053 ALS/Lou Gehrig's Disease Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$-	\$-

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

1 STATE OPERATIONS	2010-11*	2011-12*	2012-13*
<b>Totals Available</b>	\$6	\$-	\$-
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</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>8055 Municipal Shelter Spay-Neuter Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$-	\$-
<b>Totals Available</b>	<b>\$6</b>	<b>\$-</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</b>
<b>8056 California Ovarian Cancer Research Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$6	\$-	\$-
<b>Totals Available</b>	<b>\$6</b>	<b>\$-</b>	<b>\$-</b>
Unexpended balance, estimated savings	-5	-	-
<b>TOTALS, EXPENDITURES</b>	<b>\$1</b>	<b>\$-</b>	<b>\$-</b>
<b>8064 Arts Council Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8065 Safely Surrendered Baby Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8066 California Police Activities League (CAL PAL) Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>8067 California Veterans Homes Fund</b>			
APPROPRIATIONS			
001 Budget Act appropriation	\$-	\$6	\$6
<b>TOTALS, EXPENDITURES</b>	<b>\$-</b>	<b>\$6</b>	<b>\$6</b>
<b>TOTALS, EXPENDITURES, ALL FUNDS (State Operations)</b>	<b>\$533,110</b>	<b>\$609,167</b>	<b>\$680,116</b>

## FUND CONDITION STATEMENTS

	2010-11*	2011-12*	2012-13*
<b>0167 Delinquent Tax Collection Fund <sup>s</sup></b>			
BEGINNING BALANCE	-	-	-
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
1730 Franchise Tax Board (State Operations)	\$442	\$404	\$404
Expenditure Adjustments:			
1730 Franchise Tax Board			
Less funding provided by the General Fund (State Operations)	-442	-404	-404
Total Expenditures and Expenditure Adjustments	-	-	-
FUND BALANCE	-	-	-

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	2010-11*	2011-12*	2012-13*
<b>0242 Court Collection Account <sup>s</sup></b>			
BEGINNING BALANCE	\$2,300	\$3,459	\$3,558
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
161000 Escheat of Unclaimed Checks & Warrants	1	1	1
161900 Other Revenue - Cost Recoveries	76,881	71,764	71,764
Total Revenues, Transfers, and Other Adjustments	<u>\$76,882</u>	<u>\$71,765</u>	<u>\$71,765</u>
Total Resources	\$79,182	\$75,224	\$75,323
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	19	60	20
1730 Franchise Tax Board (State Operations)	9,370	11,356	11,145
8880 Financial Information System for California (State Operations)	9	36	10
9901 Various Departments (Local Assistance)	66,325	60,214	60,214
Allocations to Counties			
Total Expenditures and Expenditure Adjustments	<u>\$75,723</u>	<u>\$71,666</u>	<u>\$71,389</u>
FUND BALANCE	\$3,459	\$3,558	\$3,934
Reserve for economic uncertainties	3,459	3,558	3,934

## CHANGES IN AUTHORIZED POSITIONS

	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Totals, Authorized Positions	5,499.3	5,721.2	5,635.2	\$306,222	\$330,694	\$337,042
Salary Adjustments	-	-	-	-	12	24
<b>Workload and Administrative Adjustments:</b>				<b>Salary Range</b>		
Reduction of Authorized Positions:						
Executive/Administration Division:						
Materials & Stores Spec	-	-	-1.0	2,877-3,420	-	-
Mailing Machines Operator I	-	-	-1.0	2,280-2,770	-	-
Technology Services Division:						
Sys Software Spec III Tech	-	-	-5.0	6,110-7,796	-	-
Sys Software Spec I Tech	-	-	-33.0	5,064-6,465	-	-
Assoc Info Systems Analyst	-	-	-2.0	4,619-5,897	-	-
<b>Totals, Workload &amp; Admin Adjustments</b>	<b>-</b>	<b>-</b>	<b>-42.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Proposed New Positions:</b>						
Executive/Administration Division:						
Assoc Info Systems Analyst	-	-	1.0	4,619-5,897	-	63
Assoc Sys Software Spec-Tech	-	-	1.0	4,611-5,882	-	-
Bus Services Officer I Spec	-	-	1.0	3,658-4,446	-	49
Compliance Rep	-	-	1.0	3,204-3,708	-	41
Personnel Specialist	-	-	5.0	2,993-3,640	-	199
Materials & Stores Spec	-	-	1.0	2,877-3,420	-	38
Mailing Machines Operator I	-	-	1.0	2,649-3,216	-	35
Overtime	-	-	-	-	-	10
Finance and Executive Services Division:						
Assoc Business Mgmt Analyst	-	-	1.0	4,400-5,348	-	58
Acctg Officer Spec	-	-	4.0	3,841-4,670	-	204
Overtime	-	-	-	-	-	18
Accounts Receivable Management Division:						

\* Dollars in thousands, except in Salary Range.

## 1730 Franchise Tax Board - Continued

	Positions/Personnel Years			Expenditures		
	2010-11	2011-12	2012-13	2010-11*	2011-12*	2012-13*
Administrators II	-	-	2.0	5,573-7,113	-	152
Administrators I	-	-	7.0	5,076-6,476	-	416
Administrators I (LT pos exp. 6/30/14)	-	-	1.0	5,076-6,476	-	69
Principal Compliance Rep (LT pos exp. 6/30/15)	-	-	1.0	4,833-5,874	-	64
Sr Compliance Rep	-	-	30.0	4,619-5,616	-	1,596
Sr Compliance Rep (LT pos exp. 6/30/14)	-	-	5.0	4,619-5,616	-	307
Sr Compliance Rep (LT pos exp. 6/30/15)	-	-	6.0	4,619-5,676	-	368
Compliance Rep	-	-	62.0	3,204-3,708	-	2,405
Compliance Rep (LT pos exp. 6/30/14)	-	-	7.0	3,204-3,708	-	290
Tax Program Techn II	-	-	1.0	2,951-3,588	-	-
Tax Program Techn II (LT pos exp. 6/30/14)	-	-	1.0	2,951-3,588	-	39
Tax Technician	-	-	4.0	2,817-3,426	-	37
Tax Program Techn I	-	-	6.5	2,638-3,209	-	158
Filing Division:						
Administrators II	-	-	1.0	5,573-7,113	-	-
Staff Operations Specialist	-	-	2.0	4,833-5,874	-	128
Customer Service Supvr	-	-	1.0	4,622-5,576	-	-
Sr Compliance Rep	-	-	6.0	4,619-5,616	-	123
Customer Service Specialist	-	-	4.0	3,050-3,708	-	-
Tax Technician	-	-	14.0	2,817-3,426	-	-
Key Data Operator	-	-	0.5	2,450-2,975	-	16
Tax Program Assistant	-	-	3.0	2,074-2,519	-	83
Temp Help	-	-	102.0	-	-	3,320
Technology Services Division:						
Sr Info Systems Analyst Spec (LT pos exp. 6/30/14)	-	-	1.0	5,571-7,109	-	-
Sys Software Spec II Tech	-	-	47.0	5,561-7,097	-	-
Staff Operations Spec (LT pos exp. 6/30/14)	-	-	5.0	4,833-5,874	-	-
Assoc Info Systems Analyst	-	-	2.0	4,619-5,897	-	126
Staff Services Analyst	-	-	1.0	3,050-3,708	-	-
Overtime	-	-	-	-	-	107
<b>Totals, Proposed New Positions</b>	-	-	<b>339.0</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,519</b>
<b>Total Adjustments</b>	-	-	<b>297.0</b>	<b>\$-</b>	<b>\$12</b>	<b>\$10,543</b>
<b>TOTALS, SALARIES AND WAGES</b>	<b>5,499.3</b>	<b>5,721.2</b>	<b>5,932.2</b>	<b>\$306,222</b>	<b>\$330,706</b>	<b>\$347,585</b>

\* Dollars in thousands, except in Salary Range.