Table 3

Administration

SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS,

Fiscal Year 2014-15

Program	BOE Expenditures a/	Non-BOE Expenditures b/	Total Costs	Revenues	Ratio of BOE expenditures to revenues	Ratio of total costs to revenues
County Assessment Standards c/	$10,192,000	$1,417,000	$11,609,000	-		
State-Assessed Property d/	8,460,000	1,139,000	9,599,000	$8,925,000	94.79%	107.55%
Timber Tax	1,726,000	-	1,726,000	9,594,000	17.99%	17.99%
Sales and Use Tax e/	446,113,000	30,134,000	476,247,000	52,069,235,000	.86%	.91%
Hazardous Substances Tax	4,585,000	-	4,585,000	85,265,000	5.38%	5.38%
Alcoholic Beverage Tax	2,437,000	272,000	2,709,000	357,390,000	.68%	.76%
Tire Recycling Fee	1,625,000	-	1,625,000	56,365,000	2.88%	2.88%
Cigarette and Tobacco Products Tax	22,452,000	375,000	22,827,000	835,636,000	2.69%	2.73%
Cigarette and Tobacco Products Licensing f/	9,848,000	102,000	9,950,000	1,808,000	544.69%	550.33%
Transportation Fund Tax g/	27,140,000	-	27,140,000	5,745,044,000	.47%	.47%
Occupational Lead Poisoning Prevention Fee	781,000	-	781,000	3,266,000	23.91%	23.91%
Integrated Waste Management	507,000	-	507,000	44,602,000	1.14%	1.14%
Underground Storage Tank Fee	3,280,000	-	3,280,000	262,973,000	1.25%	1.25%
Oil Spill Prevention	284,000	-	284,000	42,140,000	.67%	.67%
Energy Resources Surcharge	262,000	-	262,000	73,457,000	.36%	.36%
Annual Water Rights Fee	407,000	-	407,000	15,463,000	2.63%	2.63%
Childhood Lead Poisoning Prevention Fee	454,000	-	454,000	20,564,000	2.21%	2.21%
Marine Invasive Species Fee	365,000	-	365,000	4,319,000	8.45%	8.45%
Fire Prevention Fee	9,370,000	-	9,370,000	81,860,000	11.45%	11.45%
Emergency Telephone Users Surcharge	1,231,000	-	1,231,000	97,665,000	1.26%	1.26%
E-Waste Recycling Fee	4,197,000	-	4,197,000	59,376,000	7.07%	7.07%
Lumber Fee Program	1,234,000	-	1,234,000	35,366,000	3.49%	3.49%
Insurance Tax c, h/	307,000	34,000	341,000			
Natural Gas Surcharge	787,000	-	787,000	550,925,000	.14%	.14%
Appeals from Other Governmental Programs c/	3,234,000	222,000	3,456,000			
Administration and Support:						
Distributed to Other Programs i/	(64,801,000)	-	(64,801,000)			
Non-BOE Programs (Reimbursable) c/	32,000	-	32,000			
Totals	**$561,310,000**	**$33,695,000**	**$595,005,000**	**$60,461,238,000**	**.93%**	**.98%**
Excluding costs not associated with BOE revenue generation c/	$547,545,000	$32,022,000	$579,567,000		.91%	.96%
Reimbursements	-182,820,000	-	-182,820,000			
Special Funds	-79,404,000	-	-79,404,000			
Federal Funds	-138,000	-	-138,000			
Net Totals, Programs	**$298,948,000**	**$33,695,000**	**$332,643,000**	**$60,461,238,000**		

Note: Detail may not compute to total due to rounding

Table 3
Administration
SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION (BOE) FUNCTIONS, Fiscal Year 2014-15

Footnotes

a. Format conforms to Program Budget presentation.
b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
c. Costs not associated with BOE revenue generation.
d. Includes the cost of assessing and collecting the private railroad car tax. Property tax revenues on state-assessed properties are not included because the local taxes are billed and collected by the counties.
e. Includes Medi-Cal Managed Care Plans sales tax program.
f. Includes the cost of registration, license renewals, telephone advisory services, collection, inspections and investigations, processing citations, and holding appeals hearings. Revenues include annual licensing fees imposed on manufacturers, importers, wholesalers and distributors and one-time fees on new retailers and retailer reinstatement license fees.
g. Includes Motor Vehicle Fuel License Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
h. Insurance taxes revenues are not shown because most of the work involved is performed by the Insurance Commissioner.
i. These administrative costs are already allocated to the above tax programs.