

Administration

TABLE 3A – SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1998-99 and 1999-00
(In thousands of dollars)

Function	Board Expenditures ^a		Non-board Expenditures ^b		Total Costs	
	1998-99	1999-00	1998-99	1999-00	1998-99	1999-00
1	2	3	4	5	6	7
County Assessment Standards	\$6,982	\$6,713	–	–	\$6,982	\$6,713
State-Assessed Property ^c	6,182	6,053	\$138	\$421	6,320	6,474
Timber Tax	2,630	2,634	–	–	2,630	2,634
Sales and Use Tax	239,918	242,818	7,736	9,279	247,654	252,097
Hazardous Substances Tax	3,028	3,083	–	–	3,028	3,083
Alcoholic Beverage Tax	1,869	1,739	53	–	1,922	1,739
Tire Recycling Fee	484	499	–	–	484	499
Cigarette and Tobacco Products Tax	3,999	4,688	89	13	4,088	4,701
Motor Vehicle Fuel License Tax ^d	1,753	1,851	–	–	1,753	1,851
Diesel and Use Fuel Tax	13,879	13,256	–	–	13,879	13,256
Occupational Lead Poisoning Prevention Fee	504	537	–	–	504	537
Integrated Waste Management	339	344	–	–	339	344
Underground Storage Tank Fee	1,300	1,609	–	–	1,300	1,609
Oil Spill Prevention	185	176	–	–	185	176
Energy Resources Surcharge	168	187	–	–	168	187
Childhood Lead Poisoning Prevention Fee	426	351	–	–	426	351
Ballast Water Management Fee Program ^e	–	259	–	–	–	259
Emergency Telephone Users Surcharge	668	662	–	–	668	662
Insurance Tax	362	378	–	–	362	378
Appeals from Other Governmental Programs	1,286	1,461	–	47	1,286	1,508
Administration and Support:						
Distributed to Other Programs ^f	(24,959)	(28,601)	–	–	(24,959)	(28,601)
Non-board Programs (Reimbursable)	192	225	–	–	192	225
Totals	\$286,154	\$289,523	\$8,016	\$9,760	\$294,170	\$299,283
Reimbursements	-81,875	-83,103	–	–	-81,875	-83,103
Special Funds	-23,722	-23,873	–	–	-23,722	-23,873
Net Totals, Programs	\$180,557	\$182,547	\$8,016	\$9,760	\$188,573	\$192,307

- a. Format conforms to Program Budget presentation.
b. Includes a portion of the cost of operating central agencies that perform services for the Board; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
c. Includes the cost of assessing and collecting the private car tax.
d. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
e. This fee became effective January 1, 2000.
f. These administrative costs are already allocated to the above tax programs.

TABLE 3B – REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOARD, 1998-99 and 1999-00^a

Tax	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	1998-99	1999-00	1998-99	1999-00	1998-99	1999-00
1	2	3	4	5	6	7
Taxes on state-assessed property	\$767,578	\$764,667	.81	.79	.82	.85
Timber tax	22,675	24,600	11.60	10.71	11.60	10.71
Sales and use tax	29,999,760	33,606,195	.80	.72	.83	.75
Alcoholic beverage tax	273,124	282,168	.68	.62	.70	.62
Cigarette tax	977,778	1,220,864	.41	.38	.42	.39
Motor vehicle fuel taxes ^b	3,020,151	3,078,372	.52	.49	.52	.49
Energy resources surcharge	44,210	47,772	.38	.39	.38	.39
Emergency telephone users' surcharge	97,461	106,007	.69	.62	.69	.62
Hazardous substance taxes and other environmental fees	329,764	329,756	1.90	2.08	1.90	2.08
Totals and ratios	\$35,532,501	\$39,460,400	.78	.71	.80	.74

- a. Format conforms to Program Budget presentation.
b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.