

Administration

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 2001-02 and 2002-03
(In thousands of dollars)

Program	Board Expenditures ^a		Non-board Expenditures ^b		Total Costs	
	2001-02	2002-03	2001-02	2002-03	2001-02	2002-03
1	2	3	4	5	6	7
County Assessment Standards	\$8,271	\$7,604	\$323	\$421	\$8,594	\$8,025
State-Assessed Property ^c	6,175	6,536	241	361	6,416	6,897
Timber Tax	1,975	2,097	-	-	1,975	2,097
Sales and Use Tax	252,360	255,134	10,433	9,350	262,793	264,484
Hazardous Substances Tax	3,336	3,431	-	-	3,336	3,431
Alcoholic Beverage Tax	1,920	1,845	-	89	1,920	1,934
Tire Recycling Fee	798	620	-	-	798	620
Cigarette and Tobacco Products Tax	8,562	9,358	-	280	8,562	9,638
Motor Vehicle Fuel License Tax ^d	4,191	4,627	-	-	4,191	4,627
Diesel and Use Fuel Tax	16,093	17,226	-	-	16,093	17,226
Occupational Lead Poisoning Prevention Fee	821	585	-	-	821	585
Integrated Waste Management	343	340	-	-	343	340
Underground Storage Tank Fee	2,452	1,866	-	-	2,452	1,866
Oil Spill Prevention	320	275	-	-	320	275
Energy Resources Surcharge	236	216	-	-	236	216
Childhood Lead Poisoning Prevention Fee	382	371	-	-	382	371
Ballast Water Management Fee Program	387	333	-	-	387	333
Emergency Telephone Users Surcharge	637	619	-	-	637	619
Natural Gas ^e	129	327	-	-	129	327
Insurance Tax	379	339	-	16	379	355
Appeals from Other Governmental Programs	1,541	1,904	61	161	1,602	2,065
Administration and Support:						
Distributed to Other Programs ^f	(29,650)	(30,645)	-	-	(29,650)	(30,645)
Non-board Programs (Reimbursable)	666	670	-	-	666	670
Totals	\$311,974	\$316,323	\$11,058	\$10,678	\$323,032	\$327,001
Reimbursements	-90,769	-88,813	-	-	-90,769	-88,813
Special Funds	-30,100	-31,616	-	-	-30,100	-31,616
Net Totals, Programs	\$191,105	\$195,894	\$11,058	\$10,678	\$202,163	\$206,572

- 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, 2001.
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, 2001-02 and 2002-03

Tax ^a	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2001-02	2002-03	2001-02	2002-03	2001-02	2002-03
1	2	3	4	5	6	7
Taxes on state-assessed property	\$684,148	\$707,016	.90	.92	.94	.98
Timber tax	15,099	12,535	13.08	16.73	13.08	16.73
Sales and use tax	34,390,107 ^f	35,739,227	.73	.71	.76	.74
Alcoholic beverage tax	292,632	290,575	.66	.63	.66	.67
Cigarette tax	1,109,511	1,064,301	.77	.88	.77	.91
Motor vehicle fuel taxes ^b	3,242,148	3,278,867	.63	.67	.63	.67
Energy resources surcharge	44,853	46,086	.53	.47	.53	.47
Natural gas surcharge	179,107	227,945	.07	.14	.07	.14
Emergency telephone users' surcharge	125,381	131,239	.51	.47	.51	.47
Hazardous substance taxes and other environmental fees	392,535	404,674	2.25	1.93	2.25	1.93
Totals and ratios	\$40,475,522 ^f	\$41,902,466	.74	.73	.77	.75

- 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.
f. Revised.