

Administration

TABLE 3A – SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 1999-00 and 2000-01
(In thousands of dollars)

Function 1	Board Expenditures ^a		Non-board Expenditures ^b		Total Costs	
	1999-00 2	2000-01 3	1999-00 4	2000-01 5	1999-00 6	2000-01 7
County Assessment Standards	\$6,713	\$7,597	–	–	\$6,713	\$7,597
State-Assessed Property ^c	6,053	6,038	\$421	\$442	6,474	6,480
Timber Tax	2,634	2,666	–	–	2,634	2,666
Sales and Use Tax	242,818	246,718	9,279	8,948	252,097	255,666
Hazardous Substances Tax	3,083	3,193	–	–	3,083	3,193
Alcoholic Beverage Tax	1,739	1,662	–	–	1,739	1,662
Tire Recycling Fee	499	706	–	–	499	706
Cigarette and Tobacco Products Tax	4,688	6,937	13	23	4,701	6,960
Motor Vehicle Fuel License Tax ^d	1,851	1,926	–	–	1,851	1,926
Diesel and Use Fuel Tax	13,256	13,574	–	–	13,256	13,574
Occupational Lead Poisoning Prevention Fee	537	570	–	–	537	570
Integrated Waste Management	344	276	–	–	344	276
Underground Storage Tank Fee	1,609	1,653	–	–	1,609	1,653
Oil Spill Prevention	176	226	–	–	176	226
Energy Resources Surcharge	187	176	–	–	187	176
Childhood Lead Poisoning Prevention Fee	351	497	–	–	351	497
Ballast Water Management Fee Program ^e	259	348	–	–	259	348
Emergency Telephone Users Surcharge	662	584	–	–	662	584
Insurance Tax	378	349	–	–	378	349
Appeals from Other Governmental Programs	1,461	1,715	47	56	1,508	1,771
Administration and Support:						
Distributed to Other Programs ^f	(28,601)	(28,601)	–	–	(28,601)	(28,601)
Non-board Programs (Reimbursable)	225	141	–	–	225	141
Totals	\$289,523	\$297,552	\$9,760	\$9,469	\$299,283	\$307,021
Reimbursements	-83,103	-89,580	–	–	-83,103	-89,580
Special Funds	-23,873	-23,793	–	–	-23,873	-23,793
Net Totals, Programs	\$182,547	\$184,179	\$9,760	\$9,469	\$192,307	\$193,648

- 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, 1999-00 and 2000-01^a

Tax 1	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	1999-00 2	2000-01 3	1999-00 4	2000-01 5	1999-00 6	2000-01 7
Taxes on state-assessed property	\$764,667	\$678,900	.79	.89	.85	.95
Timber tax	24,600	25,575	10.71	10.42	10.71	10.42
Sales and use tax	33,606,195	35,358,377	.72	.70	.75	.72
Alcoholic beverage tax	282,168	288,451	.62	.58	.62	.58
Cigarette tax	1,220,864	1,157,626	.38	.60	.39	.60
Motor vehicle fuel taxes ^b	3,078,372	3,190,759	.49	.49	.49	.49
Energy resources surcharge	47,772	47,931	.39	.37	.39	.37
Natural gas surcharge	–	30,511	–	–	–	–
Emergency telephone users' surcharge	106,007	121,640	.62	.48	.62	.48
Hazardous substance taxes and other environmental fees	329,756	346,267	2.08	2.16	2.08	2.16
Totals and ratios	\$39,460,400	\$41,246,038	.71	.70	.74	.72

- 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.