

Administration

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 2003-04 and 2004-05
(In thousands of dollars)

| Program 1 | Board Expenditures ^a | | Non-board Expenditures ^b | | Total Costs | |
|---|---------------------------------|------------------|-------------------------------------|-----------------|------------------|------------------|
| | 2003-04 2 | 2004-05 3 | 2003-04 4 | 2004-05 5 | 2003-04 6 | 2004-05 7 |
| County Assessment Standards | \$7,509 | \$7,804 | \$356 | \$424 | \$7,865 | \$8,228 |
| State-Assessed Property ^c | 6,706 | 7,026 | 318 | 371 | 7,024 | 7,397 |
| Timber Tax | 1,993 | 1,940 | - | - | 1,993 | 1,940 |
| Sales and Use Tax | 256,290 | 267,609 | 11,661 | 13,740 | 267,951 | 281,349 |
| Hazardous Substances Tax | 3,114 | 3,073 | - | - | 3,114 | 3,073 |
| Alcoholic Beverage Tax | 1,870 | 1,608 | 124 | 128 | 1,994 | 1,736 |
| Tire Recycling Fee | 495 | 610 | - | - | 495 | 610 |
| Cigarette and Tobacco Products Tax | 9,471 | 9,624 | 331 | 258 | 9,802 | 9,882 |
| Cigarette and Tobacco Products Licensing Program ^d | 2,504 | 7,114 | - | - | 2,504 | 7,114 |
| Transportation Fund Tax Program ^e | 21,427 | 19,290 | - | - | 21,427 | 19,290 |
| Occupational Lead Poisoning Prevention Fee | 444 | 637 | - | - | 444 | 637 |
| Integrated Waste Management | 293 | 271 | - | - | 293 | 271 |
| Underground Storage Tank Fee | 2,105 | 2,211 | - | - | 2,105 | 2,211 |
| Oil Spill Prevention | 215 | 253 | - | - | 215 | 253 |
| Energy Resources Surcharge | 201 | 262 | - | - | 201 | 262 |
| Annual Water Rights Fee ^d | 528 | 358 | - | - | 528 | 358 |
| Childhood Lead Poisoning Prevention Fee | 285 | 331 | - | - | 285 | 331 |
| Marine Invasive Species Fee ^f | 330 | 321 | - | - | 330 | 321 |
| Emergency Telephone Users Surcharge | 577 | 588 | - | - | 577 | 588 |
| E-Waste Recycling Fee ^g | - | 3,095 | - | - | - | 3,095 |
| Insurance Tax | 267 | 258 | 16 | 21 | 283 | 279 |
| Natural Gas Surcharge | 231 | 317 | - | - | 231 | 317 |
| Appeals from Other Governmental Programs | 1,922 | 2,148 | 86 | 96 | 2,008 | 2,244 |
| Administration and Support: | | | | | | |
| Distributed to Other Programs ^h | (33,451) | (33,399) | - | - | (33,451) | (33,399) |
| Non-board Programs (Reimbursable) | 684 | 736 | - | - | 684 | 736 |
| Totals | \$319,461 | \$337,484 | \$12,892 | \$15,038 | \$332,353 | \$352,522 |
| Reimbursements | -92,074 | -103,673 | - | - | -92,074 | -103,673 |
| Special Funds | -35,057 | -39,811 | - | - | -35,057 | -39,811 |
| Net Totals, Programs | \$192,330 | \$194,000 | \$12,892 | \$15,038 | \$205,222 | \$209,038 |

- 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. This fee became effective January 1, 2004.
e. 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.
f. Formerly the Ballast Water Management Fee (until January 1, 2004).
g. This fee became effective January 1, 2005.
h. 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, 2003-04 and 2004-05

| Tax ^a 1 | Revenues (In thousands) | | Ratio of board expenditures to revenues (In percent) | | Ratio of total costs to revenues (In percent) | |
|---|---------------------------------|---------------------|--|--------------|---|--------------|
| | 2003-04 2 | 2004-05 3 | 2003-04 4 | 2004-05 5 | 2003-04 6 | 2004-05 7 |
| Taxes on state-assessed property | \$755,837 | \$722,177 | .89 | .97 | .93 | 1.02 |
| Timber tax | 14,503 | 14,267 | 13.74 | 13.60 | 13.74 | 13.60 |
| Sales and use tax | 38,058,620 | 41,475,086 | .67 | .65 | .70 | .68 |
| Alcoholic beverage tax | 312,838 ^f | 314,275 | .60 ^f | .51 | .64 ^f | .55 |
| Cigarette tax | 1,086,875 | 1,091,224 | 1.10 | 1.53 | 1.13 | 1.56 |
| Motor vehicle fuel taxes ^b | 3,371,555 | 3,396,928 | .64 | .57 | .64 | .57 |
| Insurance tax | 1,834,205 | 1,973,696 | .01 | .01 | .02 | .01 |
| Energy resources surcharge | 58,173 | 64,427 | .35 | .41 | .35 | .41 |
| Natural gas surcharge | 262,614 | 301,376 | .09 | .11 | .09 | .11 |
| Emergency telephone users' surcharge | 136,124 | 128,463 | .42 | .46 | .42 | .46 |
| Hazardous substance taxes and other environmental fees | 423,348 | 471,177 | 1.84 | 2.37 | 1.84 | 2.37 |
| Totals and ratios | \$46,314,692^f | \$49,953,096 | .67^f | .65 | .69^f | .68 |

- 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.