

Administration

TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 2005-06 and 2006-07
(In thousands of dollars)

Program	Board Expenditures ^a		Non-board Expenditures ^b		Total Costs	
	2005-06	2006-07	2005-06	2006-07	2005-06	2006-07
1	2	3	4	5	6	7
County Assessment Standards	\$8,423	\$8,713	\$483	\$596	\$8,906	\$9,309
State-Assessed Property ^c	7,052	6,541	404	447	7,456	6,988
Timber Tax	1,787	1,912	-	-	1,787	1,912
Sales and Use Tax	281,856	288,691	14,936	16,072	296,792	304,763
Hazardous Substances Tax	3,368	3,578	-	-	3,368	3,578
Alcoholic Beverage Tax	1,562	1,609	83	141	1,645	1,750
Tire Recycling Fee	972	975	-	-	972	975
Cigarette and Tobacco Products Tax	14,922	16,302	791	540	15,713	16,843
Cigarette and Tobacco Products Licensing Program ...	8,511	9,213	-	33	8,511	9,245
Transportation Fund Tax Program ^d	18,901	19,051	-	-	18,901	19,051
NAFTA ^e	422	840	-	-	422	840
Occupational Lead Poisoning Prevention Fee	602	648	-	-	602	648
Integrated Waste Management	325	287	-	-	325	287
Underground Storage Tank Fee	2,149	2,045	-	-	2,149	2,045
Oil Spill Prevention	225	233	-	-	225	233
Energy Resources Surcharge	222	191	-	-	222	191
Annual Water Rights Fee	400	411	-	-	400	411
Childhood Lead Poisoning Prevention Fee	467	496	-	-	467	496
Marine Invasive Species Fee	369	339	-	-	369	339
Emergency Telephone Users Surcharge	569	610	-	-	569	610
E-Waste Recycling Fee ^f	3,817	3,445	-	-	3,817	3,445
Insurance Tax	218	211	12	17	230	228
Natural Gas Surcharge	361	370	-	-	361	370
Appeals from Other Governmental Programs	2,193	1,623	110	84	2,303	1,707
Administration and Support:						
Distributed to Other Programs ^g	(33,495)	(38,870)	-	-	(33,495)	(38,870)
Non-board Programs (Reimbursable)	640	541	-	-	640	541
Totals	\$360,333	\$368,875	\$16,819	\$17,930	\$377,152	\$386,805
Reimbursements	-102,826	-111,084	-	-	-102,826	-111,084
Special Funds	-47,144	-48,652	-	-	-47,144	-48,652
Federal Funds ^e	-436	-851	-	-	-436	-851
Net Totals, Programs	\$209,927	\$208,288	\$16,819	\$17,930	\$226,746	\$226,218

- 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 railroad car tax.
d. 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 Controllor.
e. North American Free Trade Agreement. This program went into effect October 1, 2005, and is funded with federal monies.
f. This fee became effective January 1, 2005.
g. 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, 2005-06 and 2006-07

Tax ^a	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2005-06	2006-07	2005-06	2006-07	2005-06	2006-07
1	2	3	4	5	6	7
Taxes on state-assessed property	\$740,100	\$747,564	.95	.87	1.01	.93
Timber tax	16,145	15,301	11.07	12.50	11.07	12.50
Sales and use tax	44,300,734	45,105,793	.64	.64	.67	.68
Alcoholic beverage tax	318,282	333,806	.49	.48	.52	.52
Cigarette tax	1,093,789	1,084,103	2.14	2.35	2.21	2.41
Motor vehicle fuel taxes ^b	3,425,886	3,423,538	.56	.58	.56	.58
Insurance tax	2,001,281	1,982,588	.01	.01	.01	.01
Energy resources surcharge	51,638	56,357	.43	.34	.43	.34
Natural gas surcharge	346,172	440,430	.10	.08	.10	.08
Emergency telephone users' surcharge	130,911	112,154	.43	.54	.43	.54
Hazardous substance taxes and other environmental fees	559,835	565,423	2.27	2.20	2.27	2.20
Totals and ratios	\$52,984,773	\$53,867,057	.66	.66	.69	.70

- 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.