

# Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING BOARD FUNCTIONS, 2000-01 and 2001-02**  
(In thousands of dollars)

Program	Board Expenditures <sup>a</sup>		Non-board Expenditures <sup>b</sup>		Total Costs	
	2000-01	2001-02	2000-01	2001-02	2000-01	2001-02
1	2	3	4	5	6	7
County Assessment Standards .....	\$7,597	\$8,271	\$246 <sup>r</sup>	\$323	\$7,843 <sup>r</sup>	\$8,594
State-Assessed Property <sup>c</sup> .....	6,038	6,175	196 <sup>r</sup>	241	6,234 <sup>r</sup>	6,416
Timber Tax .....	2,666	1,975	-	-	2,666	1,975
Sales and Use Tax .....	246,718	252,360	8,948	10,433	255,666	262,793
Hazardous Substances Tax .....	3,193	3,336	-	-	3,193	3,336
Alcoholic Beverage Tax .....	1,662	1,920	-	-	1,662	1,920
Tire Recycling Fee .....	706	798	-	-	706	798
Cigarette and Tobacco Products Tax .....	6,937	8,562	23	-	6,960	8,562
Motor Vehicle Fuel License Tax <sup>d</sup> .....	1,926	4,191	-	-	1,926	4,191
Diesel and Use Fuel Tax .....	13,574	16,093	-	-	13,574	16,093
Occupational Lead Poisoning Prevention Fee .....	570	821	-	-	570	821
Integrated Waste Management .....	276	343	-	-	276	343
Underground Storage Tank Fee .....	1,653	2,452	-	-	1,653	2,452
Oil Spill Prevention .....	226	320	-	-	226	320
Energy Resources Surcharge .....	176	236	-	-	176	236
Childhood Lead Poisoning Prevention Fee .....	497	382	-	-	497	382
Ballast Water Management Fee Program .....	348	387	-	-	348	387
Emergency Telephone Users Surcharge .....	584	637	-	-	584	637
Natural Gas <sup>e</sup> .....	-	129	-	-	-	129
Insurance Tax .....	349	379	-	-	349	379
Appeals from Other Governmental Programs .....	1,715	1,541	56	61	1,771	1,602
Administration and Support:						
Distributed to Other Programs <sup>f</sup> .....	(28,601)	(29,650)	-	-	(28,601)	(29,650)
Non-board Programs (Reimbursable) .....	141	666	-	-	141	666
Totals .....	\$297,552	\$311,974	\$9,469	\$11,058	\$307,021	\$323,032
Reimbursements .....	-89,580	-90,769	-	-	-89,580	-90,769
Special Funds .....	-23,793	-30,100	-	-	-23,793	-30,100
Net Totals, Programs .....	\$184,179	\$191,105	\$9,469	\$11,058	\$193,648	\$202,163

- 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.  
r. Revised.

**TABLE 3B—REVENUES AND RATIOS OF BOARD EXPENDITURES AND TOTAL COSTS TO REVENUES**  
FROM ASSESSMENTS MADE BY THE BOARD, 2000-01 and 2001-02<sup>a</sup>

Tax	Revenues (In thousands)		Ratio of board expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2000-01	2001-02	2000-01	2001-02	2000-01	2001-02
1	2	3	4	5	6	7
Taxes on state-assessed property .....	\$678,900	\$684,148	.89	.90	.92 <sup>r</sup>	.94
Timber tax .....	25,575	15,099	10.42	13.08	10.42	13.08
Sales and use tax .....	35,358,377	34,394,464	.70	.73	.72	.76
Alcoholic beverage tax .....	288,451	292,632	.58	.66	.58	.66
Cigarette tax .....	1,157,626	1,109,511	.60	.77	.60	.77
Motor vehicle fuel taxes <sup>b</sup> .....	3,190,759	3,242,148	.49	.63	.49	.63
Energy resources surcharge .....	47,931	44,853	.37	.53	.37	.53
Natural gas surcharge .....	30,511	179,107	-	.07	-	.07
Emergency telephone users' surcharge .....	121,640	125,381	.48	.51	.48	.51
Hazardous substance taxes and other environmental fees .....	346,267	392,535	2.16	2.25	2.16	2.25
Totals and ratios .....	\$41,246,038	\$40,479,878	.70	.74	.72	.77

- 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.  
r. Revised.