

# Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS,  
2006-07 and 2007-08  
(In thousands of dollars)**

Program 1	BOE Expenditures <sup>a</sup>		Non-BOE Expenditures <sup>b</sup>		Total Costs	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	2	3	4	5	6	7
County Assessment Standards .....	\$8,713	\$9,353	\$596	\$568	\$9,309	\$9,921
State-Assessed Property <sup>c</sup> .....	6,541	7,129	447	433	6,988	7,562
Timber Tax .....	1,912	1,820	—	—	1,912	1,820
Sales and Use Tax .....	288,691	304,691	16,072	16,297	304,763	320,988
Hazardous Substances Tax .....	3,578	4,167	—	—	3,578	4,167
Alcoholic Beverage Tax .....	1,609	2,219	141	186	1,750	2,405
Tire Recycling Fee .....	975	1,348	—	—	975	1,348
Cigarette and Tobacco Products Tax .....	16,302	15,551	540	453	16,843	16,004
Cigarette and Tobacco Products Licensing Program ...	9,213	9,272	33	78	9,245	9,350
Transportation Fund Tax Program <sup>d</sup> .....	19,051	21,623	—	—	19,051	21,623
NAFTA <sup>e</sup> .....	840	40	—	—	840	40
Occupational Lead Poisoning Prevention Fee .....	648	747	—	—	648	747
Integrated Waste Management .....	287	440	—	—	287	440
Underground Storage Tank Fee .....	2,045	2,951	—	—	2,045	2,951
Oil Spill Prevention .....	233	250	—	—	233	250
Energy Resources Surcharge .....	191	164	—	—	191	164
Annual Water Rights Fee .....	411	414	—	—	411	414
Childhood Lead Poisoning Prevention Fee .....	496	462	—	—	496	462
Marine Invasive Species Fee .....	339	353	—	—	339	353
Emergency Telephone Users Surcharge .....	610	621	—	—	610	621
E-Waste Recycling Fee <sup>f</sup> .....	3,445	4,521	—	—	3,445	4,521
Insurance Tax .....	211	306	17	26	228	332
Natural Gas Surcharge .....	370	392	—	—	370	392
Appeals from Other Governmental Programs .....	1,623	1,536	84	76	1,707	1,612
Administration and Support:						
Distributed to Other Programs <sup>g</sup> .....	(38,870)	(38,870)	—	—	(38,870)	(38,870)
Non-BOE Programs (Reimbursable) .....	541	42	—	—	541	42
<b>Totals .....</b>	<b>\$368,875</b>	<b>\$390,412</b>	<b>\$17,930</b>	<b>\$18,117</b>	<b>\$386,805</b>	<b>\$408,529</b>
Reimbursements .....	-111,084	-116,913	—	—	-111,084	-116,913
Special Funds .....	-48,652	-52,395	—	—	-48,652	-52,395
Federal Funds <sup>e</sup> .....	-851	-58	—	—	-851	-58
<b>Net Totals, Programs .....</b>	<b>\$208,288</b>	<b>\$221,046</b>	<b>\$17,930</b>	<b>\$18,117</b>	<b>\$226,218</b>	<b>\$239,163</b>

- a. Format conforms to Program Budget presentation.  
b. Includes a portion of the cost of operating central agencies that perform services for the BOE; 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 Controller.  
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 STATE BOARD OF EQUALIZATION EXPENDITURES AND  
TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, 2006-07 and 2007-08**

Tax <sup>a</sup> 1	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	2	3	4	5	6	7
Taxes on state-assessed property .....	\$747,564	\$791,680	.87	.90	.93	.96
Timber tax .....	15,301	12,831	12.50	14.18	12.50	14.18
Sales and use tax .....	45,105,793	44,416,478	.64	.69	.68	.72
Alcoholic beverage tax .....	333,806	327,270	.48	.68	.52	.73
Cigarette tax .....	1,084,103	1,042,797	2.35	2.38	2.41	2.43
Motor vehicle fuel taxes <sup>b</sup> .....	3,423,538	3,396,594	.58	.64	.58	.64
Insurance tax .....	1,982,588	2,009,700	.01	.02	.01	.02
Energy resources surcharge .....	56,357	57,040	.34	.29	.34	.29
Natural gas surcharge .....	440,430	400,030	.08	.10	.08	.10
Emergency telephone users' surcharge .....	112,154	103,748	.54	.60	.54	.60
Hazardous substance taxes and other environmental fees .....	565,423	587,646	2.20	2.66	2.20	2.66
<b>Totals and ratios .....</b>	<b>\$53,867,057</b>	<b>\$53,145,812</b>	<b>.66</b>	<b>.71</b>	<b>.70</b>	<b>.75</b>

- 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.