

Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS,
2008-09 and 2009-10
(In thousands of dollars)**

Program	BOE Expenditures ^a		Non-BOE Expenditures ^b		Total Costs	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	1	2	3	4	5	6
County Assessment Standards	\$9,331	\$8,750	\$523	\$548	\$9,854	\$9,298
State-Assessed Property ^c	6,977	6,923	362	400	7,339	7,323
Timber Tax	1,784	1,808	—	—	1,784	1,808
Sales and Use Tax	318,640	322,463	18,315	17,797	336,955	340,260
Hazardous Substances Tax	4,330	4,216	—	—	4,330	4,216
Alcoholic Beverage Tax	2,044	1,781	183	156	2,227	1,937
Tire Recycling Fee	1,271	1,355	—	—	1,271	1,355
Cigarette and Tobacco Products Tax	17,383	18,054	508	493	17,891	18,547
Cigarette and Tobacco Products Licensing	9,564	8,292	87	77	9,651	8,369
Transportation Fund Tax ^d	22,603	20,864	—	—	22,603	20,864
NAFTA ^e	29	—	—	—	29	—
Occupational Lead Poisoning Prevention Fee	709	651	—	—	709	651
Integrated Waste Management	531	384	—	—	531	384
Underground Storage Tank Fee	3,174	3,030	—	—	3,174	3,030
Oil Spill Prevention	254	214	—	—	254	214
Energy Resources Surcharge	242	224	—	—	242	224
Annual Water Rights Fee	409	378	—	—	409	378
Childhood Lead Poisoning Prevention Fee	514	435	—	—	514	435
Marine Invasive Species Fee	352	387	—	—	352	387
Emergency Telephone Users Surcharge	684	1,330	—	—	684	1,330
E-Waste Recycling Fee	4,721	4,198	—	—	4,721	4,198
Insurance Tax	479	623	43	54	522	677
Natural Gas Surcharge	398	598	—	—	398	598
Appeals from Other Governmental Programs	1,721	1,869	90	97	1,811	1,966
Administration and Support:						
Distributed to Other Programs ^f	(41,591)	(34,495)	—	—	(41,591)	(34,495)
Non-BOE Programs (Reimbursable)	25	19	—	—	25	19
Totals	\$408,169	\$408,846	\$20,111	\$19,622	\$428,280	\$428,468
Reimbursements	-121,318	-125,801	—	—	-121,318	-125,801
Special Funds	-55,571	-53,331	—	—	-55,571	-53,331
Federal Funds ^e	-174	-127	—	—	-174	-127
Net Totals, Programs	\$231,106	\$229,587	\$20,111	\$19,622	\$251,217	\$249,209

- 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 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. 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, 2008-09 and 2009-10**

Tax ^a	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	1	2	3	4	5	6
Taxes on state-assessed property	\$836,581	\$844,544	.83	.82	.88	.87
Timber tax	6,872	2,967	25.96	60.95	25.96	60.95
Sales and use tax	39,924,935	42,165,819	.80	.76	.84	.81
Alcoholic beverage tax	323,954	311,253	.63	.57	.69	.62
Cigarette tax	1,005,615	928,007	2.68	2.84	2.74	2.90
Motor vehicle fuel taxes ^b	3,203,821	3,168,797	.71	.66	.71	.66
Insurance tax	1,937,269	1,884,992	.02	.03	.03	.04
Energy resources surcharge	57,049	53,300	.42	.42	.42	.42
Natural gas surcharge	448,137	532,303	.09	.11	.09	.11
Emergency telephone users' surcharge	107,795	90,349	.63	1.47	.63	1.47
Hazardous substance taxes and other environmental fees	567,936	696,453	2.86	2.19	2.86	2.19
Totals and ratios	\$48,419,964	\$50,678,783	.82	.79	.86	.82

- 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.