

Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS,
2009-10 and 2010-11
(In thousands of dollars)**

Program	BOE Expenditures ^a		Non-BOE Expenditures ^b		Total Costs	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
	1	2	3	4	5	6
County Assessment Standards	\$8,750	\$8,021	\$548	\$528	\$9,298	\$8,549
State-Assessed Property ^c	6,923	7,403	400	452	7,323	7,855
Timber Tax	1,808	1,551	-	-	1,808	1,551
Sales and Use Tax	322,463	338,768	17,797	17,725	340,260	356,493
Hazardous Substances Tax	4,216	3,312	-	-	4,216	3,312
Alcoholic Beverage Tax	1,781	2,120	156	180	1,937	2,300
Tire Recycling Fee	1,355	1,179	-	-	1,355	1,179
Cigarette and Tobacco Products Tax	18,054	19,740	493	302	18,547	20,042
Cigarette and Tobacco Products Licensing	8,292	8,462	77	76	8,369	8,538
Transportation Fund Tax ^d	20,864	22,130	-	-	20,864	22,130
Occupational Lead Poisoning Prevention Fee	651	603	-	-	651	603
Integrated Waste Management	384	365	-	-	384	365
Underground Storage Tank Fee	3,030	2,496	-	-	3,030	2,496
Oil Spill Prevention	214	180	-	-	214	180
Energy Resources Surcharge	224	247	-	-	224	247
Annual Water Rights Fee	378	276	-	-	378	276
Childhood Lead Poisoning Prevention Fee	435	399	-	-	435	399
Marine Invasive Species Fee	387	304	-	-	387	304
Emergency Telephone Users Surcharge	1,330	1,041	-	-	1,330	1,041
E-Waste Recycling Fee	4,198	4,179	-	-	4,198	4,179
Insurance Tax	623	226	54	19	677	245
Natural Gas Surcharge	598	617	-	-	598	617
Appeals from Other Governmental Programs	1,869	1,860	97	100	1,966	1,960
Administration and Support:						
Distributed to Other Programs ^e	(34,495)	(42,214)	-	-	(34,495)	(42,214)
Non-BOE Programs (Reimbursable)	19	161	-	-	19	161
Totals	\$408,846	\$425,640	\$19,622	\$19,382	\$428,468	\$445,022
Reimbursements	-125,801	-135,201	-	-	-125,801	-135,201
Special Funds	-53,331	-57,713	-	-	-53,331	-57,713
Federal Funds	-127	-123	-	-	-127	-123
Net Totals, Programs	\$229,587	\$232,603	\$19,622	\$19,382	\$249,209	\$251,985

- 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. 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, 2009-10 and 2010-11**

Tax ^a	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2009-10	2010-11	2009-10	2010-11	2009-10	2010-11
	1	2	3	4	5	6
Taxes on state-assessed property	\$844,544	\$880,859	.82	.84	.87	.89
Timber tax	2,967	6,480	60.95	23.93	60.95	23.93
Sales and use tax	42,165,819	42,517,662	.76	.80	.81	.84
Alcoholic beverage tax	311,253	334,193	.57	.63	.62	.69
Cigarette tax	928,007	911,322	2.84	3.09	2.90	3.14
Motor vehicle fuel taxes ^b	3,168,797	5,683,361	.66	.39	.66	.39
Insurance tax	1,884,992	1,934,385	.03	.01	.04	.01
Energy resources surcharge	53,300	56,915	.42	.43	.42	.43
Natural gas surcharge	532,303	597,161	.11	.10	.11	.10
Emergency telephone users' surcharge	90,349	86,507	1.47	1.20	1.47	1.20
Hazardous substance taxes and other environmental fees	696,453	710,604	2.19	1.87	2.19	1.87
Totals and ratios	\$50,678,783	\$53,719,450	.79	.77	.82	.81

- 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.

NOTE: Detail may not compute to total due to rounding.