

**Table 3B
Administration**

**REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS TO REVENUES
FROM ASSESSMENTS MADE BY THE BOE, Fiscal Years 2012-13 and 2013-14**

Tax a/	Revenues		Ratio of BOE expenditures to revenues		Ratio of total costs to revenues	
	2012-13	2013-14	2012-13	2013-14	2012-13	2013-14
Taxes on state-assessed property	\$973,826,000	\$1,007,329,000	.77%	.82%	.87%	.92%
Timber tax	7,855,000	9,113,000	18.70%	18.51%	18.70%	18.51%
Sales and use tax	44,679,961,000	48,487,497,000 ^{c/}	.89%	.89%	.95%	.95%
Alcoholic beverage tax	356,551,000	354,315,000	.59%	.65%	.65%	.72%
Cigarette tax	871,533,000	839,712,000	3.69%	3.89%	3.75%	3.95%
Motor vehicle fuel taxes b/	5,536,122,000	6,122,710,000	.41%	.42%	.41%	.42%
Insurance tax	2,063,818,000	2,156,114,000	.01%	.01%	.01%	.02%
Energy resources surcharge	71,673,000	72,033,000	.36%	.35%	.36%	.35%
Natural gas surcharge	647,505,000	539,741,000	.09%	.14%	.09%	.14%
Emergency telephone users' surcharge	79,152,000	85,224,000	1.60%	1.24%	1.60%	1.24%
Environmental taxes and fees	734,053,000	774,275,000	3.18%	3.40%	3.18%	3.40%
Totals and ratios	\$56,022,049,000	\$60,448,064,000	.87%	.88%	.92%	.93%

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**REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND TOTAL COSTS
TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, Fiscal Years 2012-13 and 2013-14**

Footnotes

- 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.
- c. Includes Medi-Cal Managed Care Plans sales tax.