

**Table 5**

**DEPARTMENT OF REVENUE EXPENSES AND COLLECTIONS:  
AVERAGE COST OF COLLECTION FOR PAST 30 YEARS**

**Fiscal Years 1974-2003**

Fiscal Year	Expenditures <sup>1</sup> (\$000)		Collections (\$000,000)		Cost Per \$100 Collections
	Salaries <sup>2</sup>	Operations <sup>3</sup>	State <sup>4</sup>	Local	
1974	6,674	2,199	980.1	75.1	0.841
1975	7,646	2,556	1,098.0	91.7	0.858
1976	8,724	2,605	1,252.2	98.6	0.839
1977	9,308	2,845	1,449.5	118.5	0.775
1978	10,693	2,853	1,676.2	143.0	0.745
1979	11,460	3,432	1,841.9	158.7	0.744
1980	13,349	3,363	1,976.3	175.7	0.777
1981	14,705	3,816	2,114.0	195.4	0.802
1982	15,082	3,975	2,334.3	222.4	0.745
1983	14,996	4,846	2,901.9	306.9	0.618
1984	17,177	5,098	3,139.0	378.8	0.633
1985	19,083	6,222	3,068.6	420.4	0.725
1986	21,469	7,361	3,544.8	455.4	0.721
1987	23,273	7,564	3,751.5	500.8	0.725
1988	23,838	8,761	4,021.2	557.3	0.712
1989	26,514	9,091	4,382.5	611.9	0.713
1990	29,194	9,564	5,014.3	776.0	0.669
1991	31,339	12,096	5,313.9	867.0	0.703
1992	35,145	14,148	5,609.1	904.9	0.757
1993	39,534	15,713	5,972.3	953.2	0.798
1994	43,733	18,965	6,414.1	1047.3	0.840
1995	45,574	19,708	6,820.2	1109.4	0.823
1996	47,305	18,547	7,004.6	1116.0	0.777
1997	48,154	19,136	7,378.8	1277.5	0.777
1998	49,605	19,464	7,782.2	1458.4	0.747
1999	49,804	20,007	8,070.2	1609.8	0.721
2000	51,786	22,283	8,685.0	1,754.2	0.710
2001	53,351	21,900	9,068.9	1,864.0	0.688
2002	53,170	24,013	8,955.1	1,898.0	0.711
2003	57,110	25,082	9,092.4	1,999.9	0.741

1. Total agency expenditures including "non-revenue collecting" activities.
2. Includes employee benefits.
3. Excludes grants and subsidies which are generally pass-through funds.
4. Excludes state property tax and real estate excise tax which are actually collected by counties.