

**REVENUES BY SOURCE AND EXPENDITURES BY FUNCTION**  
**ALL GOVERNMENTAL FUND TYPES**  
**GAAP BASIS**  
**LAST TEN FISCAL YEARS**

(Dollars in Thousands)

		<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
<b>Revenues — By Source</b>						
Taxes.....	[2]	\$ 14,894,796	\$ 15,147,177	\$ 14,569,104	\$ 13,817,577	\$ 13,287,609
Federal funds.....		8,459,344	7,924,893	7,253,282	6,297,196	5,983,003
Local funds.....		702,076	760,607	511,350	469,539	462,879
Investment earnings.....	[1] [4]	335,082	487,824	500,854	529,028	575,901
Interest earnings on loans.....		47,421	5,789	5,356	6,665	5,676
Sales and services.....		194,548	97,686	94,751	92,237	84,087
Sale, rental and lease of property.....		24,359	43,046	25,059	26,913	26,321
Fees, licenses and fines.....		864,912	896,435	1,046,042	895,892	826,491
Tobacco settlement.....		175,836	140,272	—	—	—
Contributions, gifts and grants.....		93,802	122,871	79,554	71,787	61,189
Funds escheated.....		90,181	N/A	N/A	N/A	N/A
Miscellaneous.....		145,887	165,349	147,816	172,103	148,794
Total revenues.....	[5]	<u>\$ 26,028,244</u>	<u>\$ 25,791,949</u>	<u>\$ 24,233,168</u>	<u>\$ 22,378,937</u>	<u>\$ 21,461,950</u>

<b>Expenditures — By Function</b>						
Current:						
General government.....	[1]	\$ 809,398	\$ 1,035,440	\$ 1,229,513	\$ 1,039,855	\$ 1,115,763
Education.....	[1],[6]	N/A	6,964,812	6,674,757	6,253,838	5,416,486
Primary and secondary education.....	[6]	6,802,662	N/A	N/A	N/A	N/A
Higher education.....	[6]	2,519,624	N/A	N/A	N/A	N/A
Health and human services.....	[1] [3]	10,398,386	9,617,423	8,411,025	7,665,461	7,300,262
Economic development.....	[1]	498,644	453,931	428,819	370,124	321,613
Environment and natural resources.....	[1] [3]	574,871	459,170	371,238	354,025	332,803
Public safety, corrections, and regulation.....	[1]	2,070,166	1,948,423	1,999,894	1,670,703	1,578,985
Transportation.....	[1]	2,992,187	2,820,290	2,598,605	2,508,886	2,384,455
Agriculture.....	[1]	122,337	88,623	143,936	72,562	68,573
Retiree tax judgements.....		—	58,679	440,000	399,000	400,000
Capital outlay.....		126,011	155,228	159,241	182,793	203,605
Debt service.....		328,712	281,463	264,877	227,630	170,039
Total expenditures.....	[5]	<u>\$ 27,242,998</u>	<u>\$ 23,883,482</u>	<u>\$ 22,721,905</u>	<u>\$ 20,744,877</u>	<u>\$ 19,292,584</u>

All governmental fund types consist of the General Fund, special revenue funds, and capital projects funds. For fiscal year 2002 permanent funds are also included.

**Major Revenues by Source**  
**1993 - 2002**

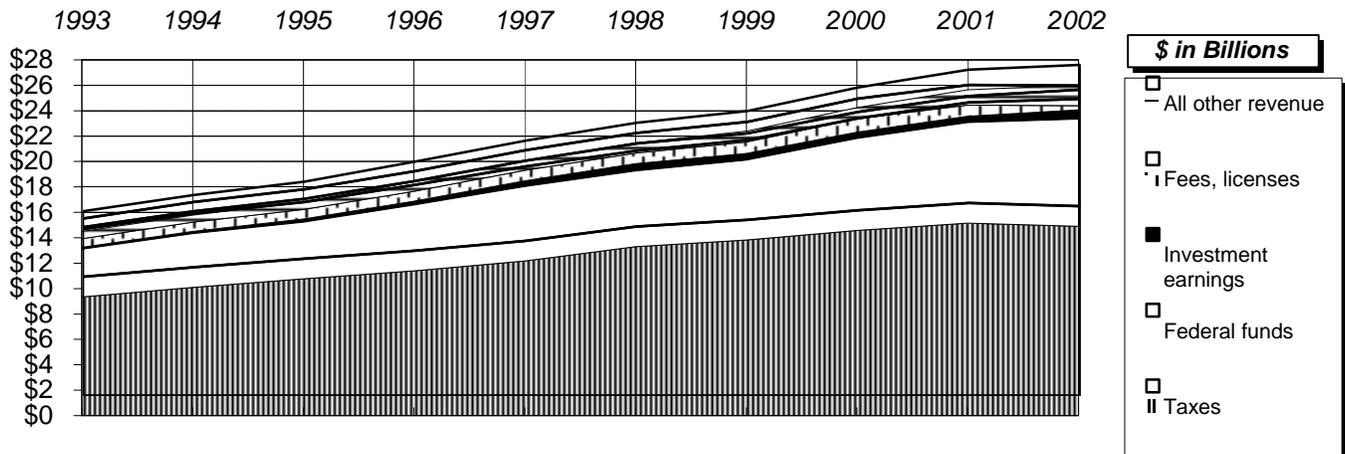




Table 1

1997	1996	1995	1994	1993
\$ 12,177,605	\$ 11,390,198	\$ 10,773,352	\$ 10,084,671	\$ 9,347,575
5,857,680	5,192,921	4,458,959	4,243,091	3,757,961
427,306	469,023	325,613	299,297	269,545
454,678	290,536	245,388	183,574	145,771
4,280	1,361	121	38	—
76,130	82,511	46,686	74,210	32,195
24,738	23,641	13,888	9,396	7,467
814,690	793,622	749,277	713,941	662,007
—	—	—	—	—
31,805	21,512	38,012	28,135	155,488
N/A	N/A	N/A	N/A	N/A
182,247	141,647	169,276	141,421	118,755
<u>\$ 20,051,159</u>	<u>\$ 18,406,972</u>	<u>\$ 16,820,572</u>	<u>\$ 15,777,774</u>	<u>\$ 14,496,764</u>
\$ 921,406	\$ 769,518	\$ 787,164	\$ 735,973	\$ 825,507
4,775,741	4,499,257	4,441,966	4,144,633	4,429,381
N/A	N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A	N/A
6,822,624	6,244,976	5,211,388	4,519,194	4,090,775
294,787	261,340	273,101	261,623	261,142
668,402	576,272	591,007	538,574	458,041
1,613,757	1,331,964	1,209,576	1,099,081	973,708
2,205,494	1,908,076	1,871,233	1,724,551	1,569,932
65,421	63,174	62,257	59,552	59,997
—	—	—	—	—
147,194	173,118	167,249	127,275	77,528
131,249	150,471	141,031	123,376	124,314
<u>\$ 17,646,075</u>	<u>\$ 15,978,166</u>	<u>\$ 14,755,972</u>	<u>\$ 13,333,832</u>	<u>\$ 12,870,325</u>

[1] Fiscal years prior to 1997 do not reflect the implementation of GASB Statement 28, *Accounting and Financial Reporting for Securities Lending Transactions*. The impact of GASB Statement 28 is to gross-up investment earnings by the amount of fees charged for securities lending and to increase current expenditures in the amount of fees charged.

[2] Fiscal years prior to 1995 do not reflect the implementation of GASB Statement No. 22, *Accounting for Taxpayer-Assessed Tax Revenues in Governmental Funds*.

[3] In fiscal years prior to 1998, health expenditures were included in the environment, health and natural resources expenditure function. In the 1998 fiscal year, health expenditures were shifted and are now reflected in the health and human services function.

[4] Fiscal years prior to 1998 do not reflect the implementation of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

[5] Fiscal years prior to 2001 do not reflect the implementation of GASB Statement No. 33, *Accounting for Nonexchange Transactions*. This statement provided new rules on the timing of recognition of nonexchange transactions involving financial or capital resources.

[6] Fiscal years prior to 2002 do not reflect the implementation of GASB - Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (as amended by Statement No. 37). This statement establishes new financial reporting requirements for state and local governments throughout the United States.

### Major Expenditures by Function 1993 - 2002

