

Table 418. State and Local Governments—Revenue and Expenditures by Function: 2004 and 2005

[In millions of dollars (2,435,084 represents \$2,435,084,000,000) For fiscal year ending in year shown; see text, this section. Local government amounts are estimates subject to sampling variation; see Appendix III and source]

Item	2004			2005		
	State and local	State	Local	State and local	State	Local
Revenue ¹	2,435,084	1,586,665	1,247,463	2,529,193	1,641,957	1,308,507
Intergovernmental revenue ¹	425,683	394,613	430,114	438,432	407,860	451,844
Total revenue from own sources ¹	2,009,401	1,192,052	817,349	2,090,761	1,234,097	856,663
General revenue from own sources	1,464,058	799,443	664,615	1,588,462	878,854	709,608
Taxes ²	1,010,277	590,414	419,863	1,099,200	650,612	448,588
Property	318,242	10,714	307,528	335,981	11,342	324,639
Individual income	215,215	196,255	18,960	242,273	221,597	20,676
Corporation income	33,716	30,229	3,487	43,138	38,691	4,447
Sales and gross receipts	360,629	293,326	67,303	384,383	312,584	71,798
General sales	244,891	197,949	46,942	262,981	212,921	50,060
Selective sales ²	115,738	95,377	20,361	121,402	99,663	21,739
Motor fuel	34,944	33,762	1,181	35,767	34,567	1,200
Alcoholic beverages	4,986	4,593	392	5,125	4,706	419
Tobacco products	12,626	12,303	323	13,337	12,917	420
Public utilities	21,427	10,709	10,717	22,390	10,909	11,480
Motor vehicle and operators' licenses	20,707	19,329	1,378	21,713	20,270	1,443
Death and gift	5,758	5,732	26	5,422	5,340	82
Charges and miscellaneous ²	453,781	209,029	244,752	489,262	228,242	261,020
Current charges ²	288,642	114,843	173,799	309,826	124,186	185,639
Education ²	84,420	64,290	20,130	90,153	69,010	21,143
School lunch sales	6,326	21	6,305	6,500	22	6,479
Higher education	71,780	63,423	8,357	76,683	68,010	8,673
Natural resources	3,264	2,344	920	3,369	2,349	1,021
Hospitals	72,652	26,480	46,171	79,092	29,378	49,714
Sewerage	29,792	39	29,753	31,610	39	31,571
Solid waste management	12,083	422	11,661	12,931	473	12,458
Parks and recreation	7,982	1,328	6,653	8,024	1,360	6,663
Housing and community development	4,770	578	4,193	4,846	573	4,273
Airports	13,345	931	12,414	14,391	1,042	13,350
Sea and inland port facilities	3,107	879	2,227	3,394	987	2,407
Highways	8,991	5,533	3,458	9,845	6,028	3,817
Interest earnings	53,194	28,414	24,781	59,011	31,917	27,094
Special assessments	6,453	722	5,731	6,323	752	5,571
Sale of property	1,960	690	1,270	2,837	1,060	1,777
Utility and liquor store revenue	114,054	17,821	96,234	119,843	19,746	100,097
Insurance trust revenue	431,289	374,788	56,500	382,456	335,498	46,958
Expenditure ¹	2,265,051	1,406,175	1,257,581	2,373,408	1,471,936	1,313,908
Intergovernmental expenditure ¹	4,721	389,706	13,720	4,617	403,488	13,565
Direct expenditure ¹	2,260,330	1,016,469	1,243,861	2,368,791	1,068,449	1,300,342
General expenditure ²	1,903,194	819,730	1,083,464	2,012,594	874,491	1,138,103
Education ²	655,361	180,984	474,376	689,057	191,553	497,504
Elementary and secondary education	452,055	5,851	446,204	473,406	5,614	467,792
Higher education	173,086	144,913	28,173	182,146	152,434	29,712
Public welfare	335,257	291,968	43,289	362,932	318,144	44,788
Hospitals	96,551	40,011	56,541	103,476	42,676	60,801
Health	63,125	29,608	33,517	66,971	31,452	35,519
Highways	118,179	72,194	45,985	124,604	76,575	48,028
Police protection	69,707	9,471	60,236	74,727	10,011	64,716
Fire protection	28,330	-	28,330	31,439	-	31,439
Corrections	56,521	36,963	19,558	59,156	38,321	20,835
Natural resources	23,299	17,226	6,072	25,057	17,094	7,963
Sewerage	35,535	1,568	33,966	36,600	1,109	35,491
Solid waste management	20,373	2,952	17,421	21,469	3,184	18,285
Housing and community development	37,221	4,273	32,948	39,969	4,982	34,987
Governmental administration	100,741	43,453	57,289	108,874	47,710	61,163
Parks and recreation	30,467	4,571	25,896	31,941	4,482	27,459
Interest on general debt	81,723	32,953	48,770	81,119	34,315	46,804
Utility	155,059	21,676	133,382	155,797	21,824	133,973
Liquor store expenditure	4,673	3,924	749	4,885	4,082	803
Insurance trust expenditure	197,405	171,139	26,266	195,516	168,052	27,463
By character and object:						
Current operation	1,662,510	691,652	970,858	1,764,526	739,988	1,024,538
Capital outlay	269,976	90,950	179,026	277,299	94,181	183,119
Construction	209,395	73,372	136,022	216,268	77,039	139,229
Equipment, land, and existing structures	60,581	17,578	43,004	61,032	17,142	43,890
Assistance and subsidies	36,922	28,104	8,818	39,469	30,181	9,287
Interest on debt (general and utility)	93,518	34,624	58,894	91,981	36,047	55,935
Insurance benefits and repayments	197,405	171,139	26,266	195,516	168,052	27,463
<i>Expenditure for salaries and wages</i> ³	<i>666,041</i>	<i>185,827</i>	<i>480,214</i>	<i>693,146</i>	<i>194,447</i>	<i>498,699</i>

¹ Represents or rounds to zero. ² Aggregates exclude duplicative transactions between levels of government; see source. ³ Includes amounts not shown separately. ⁴ Included in items shown above.