

**Table 422. State and Local Governments—Revenue and Expenditures by Function: 2004**

[In millions of dollars (2,435,084 represents \$2,435,084,000,000), except as indicated. 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	Amount (mil. dol.)			Per capita (dol.) <sup>1</sup>		
	State and local	State	Local	State and local	State	Local
<b>Revenue<sup>2</sup></b>	<b>2,435,084</b>	<b>1,586,665</b>	<b>1,247,463</b>	<b>8,292</b>	<b>5,413</b>	<b>4,248</b>
Intergovernmental revenue <sup>2</sup>	425,683	394,613	430,114	1,450	1,346	1,465
Total revenue from own sources <sup>2</sup>	2,009,401	1,192,052	817,349	6,843	4,067	2,783
General revenue from own sources	1,464,058	799,443	664,615	4,986	2,728	2,263
Taxes <sup>3</sup>	1,010,277	590,414	419,863	3,440	2,014	1,430
Property	318,242	10,714	307,528	1,084	37	1,047
Alcoholic beverages	215,215	196,255	18,960	733	670	65
Corporation income	33,716	30,229	3,487	115	103	12
Sales and gross receipts	360,629	293,326	67,303	1,228	1,001	229
General sales	244,891	197,949	46,942	834	675	160
Selective sales <sup>3</sup>	115,738	95,377	20,361	394	325	69
Motor fuel	34,944	33,762	1,181	119	115	4
Alcoholic beverages	4,986	4,593	392	17	16	1
Tobacco products	12,626	12,303	323	43	42	1
Public utilities	21,427	10,709	10,717	73	37	36
Motor vehicle and operators' licenses	20,707	19,329	1,378	71	66	5
Death and gift	5,758	5,732	26	20	20	-
Charges and miscellaneous <sup>3</sup>	453,781	209,029	244,752	1,545	713	833
Current charges <sup>3</sup>	288,642	114,843	173,799	983	392	592
Education <sup>3</sup>	84,420	64,290	20,130	287	219	69
School lunch sales	6,326	21	6,305	22	-	21
Higher education	71,780	63,423	8,357	244	216	28
Natural resources	3,264	2,344	920	11	8	3
Hospitals	72,652	26,480	46,171	247	90	157
Sewerage	29,792	39	29,753	101	-	101
Solid waste management	12,083	422	11,661	41	1	40
Parks and recreation	7,982	1,328	6,653	27	5	23
Housing and community development	4,770	578	4,193	16	2	14
Airports	13,345	931	12,414	45	3	42
Sea and inland port facilities	3,107	879	2,227	11	3	8
Highways	8,991	5,533	3,458	31	19	12
Interest earnings	53,194	28,414	24,781	181	97	84
Special assessments	6,453	722	5,731	22	2	20
Sale of property	1,960	690	1,270	7	2	4
Utility and liquor store revenue	114,054	17,821	96,234	388	61	328
Insurance trust revenue	431,289	374,788	56,500	1,469	1,279	192
<b>Expenditure<sup>2</sup></b>	<b>2,265,051</b>	<b>1,406,175</b>	<b>1,257,581</b>	<b>7,713</b>	<b>4,798</b>	<b>4,282</b>
Intergovernmental expenditure <sup>2</sup>	4,721	389,706	13,720	16	1,330	47
Direct expenditure <sup>2</sup>	2,260,330	1,016,469	1,243,861	7,697	3,468	4,236
General expenditure <sup>3</sup>	1,903,194	819,730	1,083,464	6,481	2,797	3,690
Education <sup>3</sup>	655,361	180,984	474,376	2,232	617	1,615
Elementary and secondary education	452,055	5,851	446,204	1,539	20	1,519
Higher education	173,086	144,913	28,173	589	494	96
Public welfare	335,257	291,968	43,289	1,142	996	147
Hospitals	96,551	40,011	56,541	329	137	193
Health	63,125	29,608	33,517	215	101	114
Highways	118,179	72,194	45,985	402	246	157
Police protection	69,707	9,471	60,236	237	32	205
Fire protection	28,330	-	28,330	96	-	96
Corrections	56,521	36,963	19,558	192	126	67
Natural resources	23,299	17,226	6,072	79	59	21
Sewerage	35,535	1,568	33,966	121	5	116
Solid waste management	20,373	2,952	17,421	69	10	59
Housing and community development	37,221	4,273	32,948	127	15	112
Governmental administration	100,741	43,453	57,289	343	148	195
Parks and recreation	30,467	4,571	25,896	104	16	88
Interest on general debt	81,723	32,953	48,770	278	112	166
Utility	155,059	21,676	133,382	528	74	454
Liquor store expenditure	4,673	3,924	749	16	13	3
Insurance trust expenditure	197,405	171,139	26,266	672	584	89
By character and object:						
Current operation	1,662,510	691,652	970,858	5,661	2,360	3,306
Capital outlay	269,976	90,950	179,026	919	310	610
Construction	209,395	73,372	136,022	713	250	463
Equipment, land, and existing structures	60,581	17,578	43,004	206	60	146
Assistance and subsidies	36,922	28,104	8,818	126	96	30
Interest on debt (general and utility)	93,518	34,624	58,894	318	118	201
Insurance benefits and repayments	197,405	171,139	26,266	672	584	89
<b>Expenditure for salaries and wages<sup>4</sup></b>	<b>666,041</b>	<b>185,827</b>	<b>480,214</b>	<b>2,268</b>	<b>634</b>	<b>1,635</b>

- Represents or rounds to zero. <sup>1</sup> Based on estimated resident population as of July 1. See Table 12. <sup>2</sup> Aggregates exclude duplicative transactions between levels of government; see source. <sup>3</sup> Includes amounts not shown separately. Included in items shown above.