

**Table 433. State and Local Governments—Summary of Finances: 1990 to 2007**

[In millions of dollars (1,032,115 represents \$1,032,115,000,000) 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   | 1990             | 2000             | 2004             | 2005             | 2006             | 2007             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Revenue</b> <sup>1</sup>                            | <b>1,032,115</b> | <b>1,942,328</b> | <b>2,435,084</b> | <b>2,528,912</b> | <b>2,736,542</b> | <b>3,072,645</b> |
| <b>From federal government</b>                         | <b>136,802</b>   | <b>291,950</b>   | <b>425,683</b>   | <b>438,432</b>   | <b>452,233</b>   | <b>467,949</b>   |
| Public welfare   | 59,961           | 148,549          | 217,176          | 225,691          | 225,605          | 237,220          |
| Highways   | 14,368           | 24,414           | 30,692           | 33,672           | 34,559           | 36,295           |
| Education  | 23,233           | 45,873           | 71,010           | 74,136           | 79,397           | 79,514           |
| Health and hospitals                                   | 5,904            | 15,611           | 23,316           | 22,725           | 23,819           | 24,555           |
| Housing and community development                      | 9,655            | 17,690           | 26,560           | 28,018           | 29,121           | 32,766           |
| Other and unallocable                                  | 23,683           | 39,812           | 56,929           | 54,191           | 59,732           | 57,599           |
| <b>From state and local sources</b>                    | <b>895,313</b>   | <b>1,650,379</b> | <b>2,009,401</b> | <b>2,090,479</b> | <b>2,186,018</b> | <b>2,604,695</b> |
| General, net intergovernmental                         | 712,700          | 1,249,373        | 1,464,058        | 1,588,292        | 1,733,785        | 1,867,945        |
| Taxes  | 501,619          | 872,351          | 1,010,277        | 1,099,200        | 1,195,254        | 1,283,283        |
| Property   | 155,613          | 249,178          | 318,242          | 335,981          | 359,109          | 389,573          |
| Sales and gross receipts                               | 177,885          | 309,290          | 360,629          | 384,383          | 412,114          | 439,586          |
| Individual income                                      | 105,640          | 211,661          | 215,215          | 242,273          | 268,599          | 289,827          |
| Corporation net income                                 | 23,566           | 36,059           | 33,716           | 43,138           | 52,931           | 60,592           |
| Other  | 38,915           | 66,164           | 82,475           | 93,425           | 102,500          | 103,705          |
| Charges and miscellaneous                              | 211,081          | 377,022          | 453,781          | 489,093          | 538,531          | 584,662          |
| Utility and liquor stores                              | 58,642           | 89,546           | 114,054          | 119,607          | 131,642          | 141,234          |
| Water supply system                                    | 17,674           | 30,515           | 36,087           | 37,377           | 40,274           | 43,652           |
| Electric power system                                  | 29,268           | 42,436           | 55,980           | 59,157           | 65,387           | 70,494           |
| Gas supply system                                      | 5,216            | 8,049            | 9,783            | 6,937            | 8,724            | 8,698            |
| Transit system   | 3,043            | 3,954            | 6,506            | 10,146           | 10,881           | 11,568           |
| Liquor stores  | 3,441            | 4,592            | 5,698            | 5,990            | 6,377            | 6,823            |
| Insurance trust revenue <sup>2</sup>                   | 123,970          | 311,460          | 431,289          | 382,580          | 418,881          | 595,516          |
| Employee retirement                                    | 94,268           | 273,881          | 365,265          | 316,576          | 352,521          | 532,154          |
| Unemployment compensation                              | 18,441           | 23,366           | 38,362           | 35,367           | 36,989           | 34,186           |
| <b>Direct expenditure</b>                              | <b>972,695</b>   | <b>1,742,914</b> | <b>2,260,330</b> | <b>2,368,692</b> | <b>2,500,583</b> | <b>2,661,210</b> |
| <b>By function:</b>                                    |                  |                  |                  |                  |                  |                  |
| Direct general expenditure <sup>2</sup>                | 831,573          | 1,502,768        | 1,903,194        | 2,012,422        | 2,121,946        | 2,258,229        |
| Education <sup>2</sup>                                 | 288,148          | 521,612          | 655,361          | 689,057          | 727,967          | 774,373          |
| Elementary and secondary                               | 202,009          | 365,181          | 452,055          | 473,406          | 500,528          | 534,905          |
| Higher education                                       | 73,418           | 134,352          | 173,086          | 182,146          | 191,758          | 204,706          |
| Highways   | 61,057           | 101,336          | 118,179          | 124,602          | 135,412          | 144,713          |
| Public welfare   | 107,287          | 233,350          | 335,257          | 362,932          | 370,325          | 384,769          |
| Health   | 24,223           | 51,366           | 63,125           | 66,971           | 71,110           | 74,196           |
| Hospitals  | 50,412           | 75,976           | 96,551           | 103,404          | 110,455          | 118,876          |
| Police protection                                      | 30,577           | 56,798           | 69,707           | 74,727           | 79,066           | 84,088           |
| Fire protection  | 13,186           | 23,102           | 28,330           | 31,439           | 34,167           | 36,828           |
| Natural resources                                      | 12,330           | 20,235           | 23,299           | 25,057           | 25,482           | 28,717           |
| Sanitation and sewerage                                | 28,453           | 45,261           | 55,908           | 58,069           | 61,900           | 67,016           |
| Housing and community development                      | 15,479           | 26,590           | 37,221           | 39,969           | 41,980           | 45,937           |
| Parks and recreation                                   | 14,326           | 25,038           | 30,467           | 31,941           | 34,769           | 37,526           |
| Financial administration                               | 16,217           | 29,300           | 36,163           | 36,519           | 37,441           | 39,631           |
| Interest on general debt <sup>3</sup>                  | 49,739           | 69,814           | 81,723           | 81,119           | 85,660           | 93,586           |
| Utility and liquor stores <sup>3</sup>                 | 77,801           | 114,916          | 159,732          | 160,682          | 174,679          | 189,330          |
| Water supply system                                    | 22,101           | 35,789           | 44,806           | 45,799           | 47,752           | 54,331           |
| Electric power system                                  | 30,997           | 39,719           | 59,299           | 58,612           | 66,308           | 69,736           |
| Gas supply system                                      | 2,989            | 3,724            | 6,717            | 7,075            | 9,064            | 12,073           |
| Transit system   | 18,788           | 31,883           | 44,237           | 44,310           | 46,327           | 47,587           |
| Liquor stores  | 2,926            | 3,801            | 4,673            | 4,885            | 5,228            | 5,603            |
| Insurance trust expenditure <sup>2</sup>               | 63,321           | 125,230          | 197,405          | 195,588          | 203,958          | 213,652          |
| Employee retirement                                    | 38,355           | 95,679           | 137,537          | 145,796          | 156,180          | 166,975          |
| Unemployment compensation                              | 16,499           | 18,648           | 43,278           | 29,849           | 28,097           | 28,934           |
| <b>By character and object:</b>                        |                  |                  |                  |                  |                  |                  |
| Current operation                                      | 700,131          | 1,288,746        | 1,662,510        | 1,764,453        | 1,863,023        | 1,977,229        |
| Capital outlay   | 123,102          | 217,063          | 269,976          | 277,200          | 295,368          | 324,467          |
| Construction   | 89,144           | 161,694          | 209,395          | 216,254          | 229,529          | 253,858          |
| Equipment, land, and existing structures               | 33,958           | 55,369           | 60,581           | 60,947           | 65,839           | 1,977,229        |
| Assistance and subsidies                               | 27,227           | 31,375           | 36,922           | 39,469           | 41,035           | 324,467          |
| Interest on debt (general and utility)                 | 58,914           | 80,499           | 93,518           | 91,981           | 97,198           | 253,858          |
| Insurance benefits and repayments                      | 63,321           | 125,230          | 197,405          | 195,588          | 203,958          | 213,652          |
| <i>Expenditure for salaries and wages</i> <sup>4</sup> | <i>340,654</i>   | <i>548,796</i>   | <i>666,041</i>   | <i>693,146</i>   | <i>721,255</i>   | <i>761,991</i>   |
| <b>Debt outstanding, year end</b>                      | <b>858,006</b>   | <b>1,451,815</b> | <b>1,951,661</b> | <b>2,085,597</b> | <b>2,200,892</b> | <b>2,411,298</b> |
| Long-term  | 838,700          | 1,427,524        | 1,913,286        | 2,054,838        | 2,167,684        | 2,379,359        |
| Short-term   | 19,306           | 24,291           | 38,374           | 30,759           | 33,208           | 31,939           |
| <b>Long-term debt:</b>                                 |                  |                  |                  |                  |                  |                  |
| Issued   | 108,468          | 184,831          | 346,813          | 321,960          | 339,333          | 386,465          |
| Retired  | 64,831           | 121,897          | 241,111          | 223,862          | 227,682          | 227,545          |

<sup>1</sup> Aggregates exclude duplicative transactions between state and local governments; see source. <sup>2</sup> Includes amounts not shown separately. <sup>3</sup> Interest on utility debt included in "utility and liquor stores expenditure." For total interest on debt, see "Interest on debt (general and utility)." <sup>4</sup> Included in items above.

Source: U.S. Census Bureau, 2007 Census of Government Finances. See also [http://www.census.gov/govs/cog/how\\_data\\_collected.html](http://www.census.gov/govs/cog/how_data_collected.html). Data users who create their own estimates from this table should cite the U.S. Census Bureau as the source of the original data only.