

**Table 434. State and Local Governments—Revenue and Expenditures by Function: 2006 and 2007**

[In millions of dollars (2,736,542 represents \$2,736,542,000,000) 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	2006			2007		
	Total	State	Local	Total	State	Local
<b>Revenue</b> <sup>1</sup>	<b>2,736,542</b>	<b>1,773,208</b>	<b>1,406,440</b>	<b>3,072,645</b>	<b>2,000,366</b>	<b>1,539,014</b>
Intergovernmental revenue <sup>1</sup>	452,233	419,143	476,196	467,949	430,278	504,407
Total revenue from own sources <sup>1</sup>	2,284,309	1,354,064	930,244	2,604,695	1,570,088	1,034,607
General revenue from own sources	1,733,785	966,233	767,552	1,867,945	1,027,524	840,421
Taxes <sup>2</sup>	1,195,254	710,864	484,390	1,283,283	757,471	525,813
Property	359,109	11,794	347,315	389,573	12,621	376,952
Individual income	268,599	245,883	22,717	289,827	265,863	23,964
Corporation income	52,931	47,466	5,465	60,592	52,915	7,677
Sales and gross receipts	412,114	332,972	79,142	439,586	352,706	86,880
General sales	282,179	226,712	55,467	299,650	238,304	61,346
Selective sales <sup>2</sup>	129,936	106,260	23,675	139,936	114,402	25,534
Motor fuel	36,972	35,702	1,270	37,904	36,543	1,361
Alcoholic beverages	5,369	4,925	444	5,620	5,166	453
Tobacco products	14,975	14,499	476	15,834	15,299	535
Public utilities	23,669	11,426	12,243	27,105	14,333	12,772
Motor vehicle and operators' licenses	22,599	21,087	1,512	23,195	21,613	1,582
Death and gift	4,875	4,745	130	5,111	4,924	187
Charges and miscellaneous <sup>2</sup>	538,531	255,369	283,162	584,662	270,054	314,608
Current charges <sup>2</sup>	334,841	137,401	197,440	351,824	141,573	210,251
Education <sup>2</sup>	96,898	74,306	22,592	103,736	80,180	23,557
School lunch sales	6,745	22	6,723	6,920	22	6,898
Higher education	82,127	73,195	8,932	88,433	79,060	9,373
Natural resources	3,548	2,449	1,099	4,047	2,480	1,567
Hospitals	83,658	31,718	51,939	91,432	33,838	57,594
Sewerage	33,804	49	33,754	36,157	44	36,113
Solid waste management	13,633	476	13,157	14,458	432	14,025
Parks and recreation	8,659	1,462	7,197	8,812	1,495	7,317
Housing and community development	5,075	622	4,452	5,435	675	4,760
Airports	15,471	1,152	14,320	16,583	1,216	15,366
Sea and inland port facilities	3,699	1,066	2,633	3,867	1,137	2,730
Highways	16,302	10,326	5,976	10,640	6,086	4,554
Interest earnings	71,495	38,207	33,288	92,170	47,199	44,971
Special assessments	7,094	779	6,316	8,157	889	7,268
Sale of property	3,941	1,115	2,826	4,590	1,142	3,448
Utility and liquor store revenue	131,642	21,246	110,397	141,234	22,535	118,699
Insurance trust revenue	418,881	366,586	52,296	595,516	520,029	75,487
<b>Expenditure</b> <sup>1</sup>	<b>2,507,086</b>	<b>1,551,555</b>	<b>1,390,867</b>	<b>2,665,881</b>	<b>1,635,747</b>	<b>1,499,268</b>
Intergovernmental expenditure <sup>1</sup>	6,504	428,925	12,915	4,671	459,605	14,200
Direct expenditure <sup>1</sup>	2,500,583	1,122,631	1,377,952	2,661,210	1,176,142	1,485,068
General expenditure <sup>2</sup>	2,121,946	918,205	1,203,740	2,258,229	964,590	1,293,639
Education <sup>2</sup>	727,967	202,474	525,493	774,373	213,868	560,505
Elementary and secondary education	500,528	6,025	494,503	534,905	8,305	526,600
Higher education	191,758	180,769	30,990	204,706	170,801	33,905
Public welfare	370,325	324,714	45,611	384,769	336,510	48,259
Hospitals	110,455	44,320	66,135	118,876	47,953	70,923
Health	71,110	32,994	38,115	74,196	37,321	36,875
Highways	135,412	84,289	51,123	144,713	88,333	56,380
Police protection	79,066	10,838	68,228	84,088	11,383	72,706
Fire protection	34,167	—	34,167	36,828	—	36,828
Corrections	62,667	40,413	22,254	68,092	44,021	24,071
Natural resources	25,482	18,146	7,336	28,717	19,752	8,964
Sewerage	39,220	1,266	37,955	44,197	1,364	42,834
Solid waste management	22,679	3,254	19,425	22,819	2,226	20,593
Housing and community development	41,980	5,153	36,827	45,937	8,712	37,225
Governmental administration	111,335	46,814	64,521	119,396	49,236	70,160
Parks and recreation	34,769	4,876	29,893	37,526	5,181	32,345
Interest on general debt	85,660	37,808	47,852	93,586	41,594	51,992
Utility	169,451	24,904	144,547	183,727	24,530	159,196
Liquor store expenditure	5,228	4,338	890	5,603	4,664	939
Insurance trust expenditure	203,958	175,183	28,775	213,652	182,358	31,294
By character and object:						
Current operation	1,863,023	774,651	1,088,372	1,977,229	809,535	1,167,694
Capital outlay	295,368	101,432	193,936	324,467	110,044	214,423
Construction	229,529	83,858	145,672	253,858	90,788	163,070
Equipment, land, and existing structures	65,839	17,575	48,264	70,608	19,256	51,352
Assistance and subsidies	41,035	31,644	9,391	39,802	30,621	9,181
Interest on debt (general and utility)	97,198	39,720	57,478	106,061	43,584	62,476
Insurance benefits and repayments	203,958	175,183	28,775	213,652	182,358	31,294
<i>Expenditure for salaries and wages</i> <sup>3</sup>	<i>721,255</i>	<i>203,164</i>	<i>518,091</i>	<i>761,991</i>	<i>217,018</i>	<i>544,973</i>

— Represents or rounds to zero. <sup>1</sup> Aggregates exclude duplicative transactions between levels of government; see source.

<sup>2</sup> Includes other items, not shown separately. <sup>3</sup> Included in items shown above.

Source: U.S. Census Bureau, *State and Local Government Finances*, 2006–07, July 2010. See also <<http://www.census.gov/govs/>>.