

**Table 436. State and Local Governments—Revenue and Expenditures by Function: 2007 and 2008**

[In millions of dollars (3,072,645 represents \$3,072,645,000,000) 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	2007			2008		
	Total	State	Local	Total	State	Local
<b>Revenue</b> <sup>1</sup>	<b>3,072,645</b>	<b>2,000,366</b>	<b>1,539,014</b>	<b>2,660,475</b>	<b>1,619,128</b>	<b>1,530,814</b>
Intergovernmental revenue <sup>1</sup>	467,949	430,278	504,407	481,380	446,109	524,738
Total revenue from own sources <sup>1</sup>	2,604,695	1,570,088	1,034,607	2,179,095	1,173,019	1,006,076
General revenue from own sources	1,867,945	1,027,524	840,421	1,944,398	1,067,795	876,604
Taxes <sup>2</sup>	1,283,283	757,471	525,813	1,330,412	781,647	548,765
Property	389,573	12,621	376,952	409,686	12,691	396,995
Individual income	289,827	265,863	23,964	304,627	278,373	26,255
Corporation income	60,592	52,915	7,677	57,810	50,759	7,051
Sales and gross receipts	439,586	352,706	86,880	448,689	358,522	90,166
General sales	299,650	238,304	61,346	304,435	241,008	63,427
Selective sales <sup>2</sup>	139,936	114,402	25,534	144,254	117,515	26,739
Motor fuel	37,904	36,543	1,361	37,902	36,477	1,425
Alcoholic beverages	5,620	5,166	453	5,763	5,293	471
Tobacco products	15,834	15,299	535	16,576	16,068	508
Public utilities	27,105	14,333	12,772	28,130	14,794	13,336
Motor vehicle and operators' licenses	23,195	21,613	1,582	23,515	21,882	1,633
Death and gift	5,111	4,924	187	5,345	5,101	244
Charges and miscellaneous <sup>2</sup>	584,662	270,054	314,608	613,987	286,148	327,839
Current charges <sup>2</sup>	351,824	141,573	210,251	373,669	151,002	222,667
Education <sup>2</sup>	103,736	80,180	23,557	110,512	85,551	24,960
School lunch sales	6,920	22	6,898	7,000	31	6,969
Higher education	88,433	79,060	9,373	94,665	84,417	10,248
Natural resources	4,047	2,480	1,567	4,009	2,543	1,465
Hospitals	91,432	33,838	57,594	97,270	36,268	61,001
Sewerage	36,157	44	36,113	38,064	45	38,019
Solid waste management	14,458	432	14,025	15,269	457	14,812
Parks and recreation	8,812	1,495	7,317	9,620	1,593	8,027
Housing and community development	5,435	675	4,760	5,646	676	4,970
Airports	16,583	1,216	15,366	17,781	1,326	16,455
Sea and inland port facilities	3,867	1,137	2,730	4,139	1,221	2,917
Highways	10,640	6,086	4,554	11,167	6,419	4,748
Interest earnings	92,170	47,199	44,971	93,370	47,298	46,072
Special assessments	8,157	889	7,268	7,928	967	6,961
Sale of property	4,590	1,142	3,448	4,440	1,110	3,329
Utility and liquor store revenue	141,234	22,535	118,699	146,385	22,650	123,734
Insurance trust revenue	595,516	520,029	75,487	88,312	82,574	5,738
<b>Expenditure</b> <sup>1</sup>	<b>2,665,881</b>	<b>1,635,747</b>	<b>1,499,268</b>	<b>2,838,836</b>	<b>1,733,862</b>	<b>1,593,088</b>
Intergovernmental expenditure <sup>1</sup>	4,671	459,605	14,200	4,761	477,085	15,790
Direct expenditure <sup>1</sup>	2,661,210	1,176,142	1,485,068	2,834,075	1,256,777	1,577,298
General expenditure <sup>2</sup>	2,258,229	964,590	1,293,639	2,400,204	1,024,666	1,375,539
Education <sup>2</sup>	774,373	213,868	560,505	826,063	232,212	593,851
Elementary and secondary education	534,905	8,305	526,600	565,631	8,243	557,388
Higher education	204,706	170,801	33,905	223,294	186,830	36,463
Public welfare	384,769	336,510	48,259	404,624	354,048	50,576
Hospitals	118,876	47,953	70,923	128,853	51,938	76,916
Health	74,196	37,321	36,875	79,704	40,033	39,671
Highways	144,713	88,333	56,380	153,515	90,645	62,870
Police protection	84,088	11,383	72,706	89,676	12,034	77,642
Fire protection	36,828	-	36,828	39,683	-	39,683
Corrections	68,092	44,021	24,071	72,904	47,239	25,665
Natural resources	28,717	19,752	8,964	29,917	19,942	9,974
Sewerage	44,197	1,364	42,834	46,679	1,273	45,406
Solid waste management	22,819	2,226	20,593	23,757	2,439	21,318
Housing and community development	45,937	8,712	37,225	50,974	10,857	40,118
Governmental administration	119,396	49,236	70,160	126,997	52,102	74,895
Parks and recreation	37,526	5,181	32,345	40,646	5,510	35,136
Interest on general debt	93,586	41,594	51,992	100,055	44,719	55,336
Utility	183,727	24,530	159,196	193,353	26,073	167,280
Liquor store expenditure	5,603	4,664	939	5,934	4,945	989
Insurance trust expenditure	213,652	182,358	31,294	234,584	201,094	33,490
By character and object:						
Current operation	1,977,229	809,535	1,167,694	2,095,772	863,372	1,232,399
Capital outlay	324,467	110,044	214,423	348,827	113,021	235,806
Construction	253,858	90,788	163,070	268,298	92,068	176,230
Equipment, land, and existing structures	70,608	19,256	51,352	80,529	20,953	59,576
Assistance and subsidies	39,802	30,621	9,181	41,961	32,573	9,388
Interest on debt (general and utility)	106,061	43,584	62,476	112,931	46,717	66,214
Insurance benefits and repayments	213,652	182,358	31,294	234,584	201,094	33,490
<i>Expenditure for salaries and wages</i> <sup>3</sup>	<i>761,991</i>	<i>217,018</i>	<i>544,973</i>	<i>800,892</i>	<i>229,819</i>	<i>571,073</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, Federal, State, and Local Governments, "State and Local Government Finances: 2007–08," June 2011. See also <<http://www.census.gov/govs/>>.