

State Government Finances Summary Report: 2012

Governments Division Briefs

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INTRODUCTION

This report is part of a continuing series designed to provide information on the structure, function, employment, and finances of the United States' over 90,000 state and local governments. The U.S. Census Bureau produces data quinquennially as part of the Census of Governments in years ending in "2" and "7." Additional statistics are produced annually and quarterly during the intercensal period from data collected from a series of surveys. These surveys provide a wealth of information on state and local government employment and financial activity.

This report presents data on state government finances based on information collected from the 2012 Census of Governments: Finance—Survey of State Government Finances. This survey covers the following government finance activities: revenues by source, expenditures by characteristic and function, indebtedness by term, and cash and security holdings by purpose.

For Census Bureau statistical purposes, a government is defined as an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

Data in this report refer to fiscal years that ended between July 1, 2011, and June 30, 2012. In fact, 46 of the 50 state governments have a fiscal year that runs from July 1 to June 30. However, four state governments are exceptions to the June 30 fiscal year end date: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31). Not all dependent agencies of a government necessarily share a fiscal period that coincides with the central state

government. Totals for an individual government, in those instances, are the summation of finances for all agencies with a fiscal period that ended between July 1, 2011, and June 30, 2012 (FY 2012).¹

Government financial data are presented within four broad activity sectors, namely general government, utilities, liquor stores, and insurance trust sectors. The general government sector includes all government revenue and expenditure activities that are consistent with government functions, such as public protection, education, health and welfare, and the like. These activities are distinct from business-like activities presented in the remaining three sectors: utility, liquor stores, and insurance trusts. The utility sector consists of water supply, electric power, gas supply systems, and transit facilities owned and operated by governments or operated under contract by a private firm while the government maintains day-to-day financial oversight. The liquor store sector is comprised of dispensaries operated by 17 state governments.² The insurance trust activities consist of public pensions systems for state government employees and specified government social and life insurance programs, such as unemployment compensation, workers' compensation, and state medical and disability funds.³

¹ Throughout this report, all references to years (i.e., 2011 or 2012) refer to fiscal years.

² The state governments with liquor store operations are Alabama, Idaho, Iowa, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming.

³ For more information, please refer to the *Government Finance and Employment Classification Manual* at <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

STATE GOVERNMENT FINANCES SUMMARY

Finances of state governments are closely tied to prevailing economic conditions. State governments play several roles in the intergovernmental fiscal system, including creator and financier of some local government services; conduit for, and redistributor of federal funds; as well as providing direct public services such as health and hospitals, public safety, and highways. Due in part to the temporary nature of funding for the American Recovery and Reinvestment Act, federal grants to states in 2012 decreased over 10 percent from 2011. At the same time, taxes rose to be nearly 50 percent of general revenue.

General revenue and general expenditure comprise actual receipts and payments of a government and its agencies (net of correcting transactions and recoveries or refunds), excluding government-operated enterprises, utilities, and public trust funds. Transactions excluded as general revenue or general expenditure include debt issuance and debt retirement, loans and investments, agency- and private-trust transactions, and internal transfers between funds of a government. Aggregates for groups of governments exclude intergovernmental transactions between the governments involved.

- State government general revenue totaled \$1,627.8 billion in 2012, a decrease of 1.8 percent from 2011. General revenue had increased 5.8 percent from 2010 to 2011. The major revenue sources and share of general revenue in 2012 were taxes (49.0 percent), federal grants (31.6 percent), and service charges (10.6 percent).
- State government general expenditure in 2012 totaled \$1,645.8 billion, a decrease of 0.5 percent from 2011. During 2012, 29.0 percent of state general expenditure was in the form of grants and aid to local governments (including independent school district governments), thereby underlining the states' role as a financial resource for their subordinate governments. Expenditure for education and public welfare, together, comprised 65.5 percent of all state government general expenditure, accounting for 35.8 percent and 29.7 percent, respectively. Expenditure on health and hospitals was the next most financially significant activity, accounting for 7.9 percent of general expenditure or \$129.8 billion. Capital outlay accounted for 7.2 percent of general expenditure.
- State government total debt (including long term and short term) was \$1,147.9 billion at the end of 2012, an increase of 0.7 percent from 2011. This aspect of state finances, however, does not have nearly the

impact of the local (or federal) government debt burdens. The state government total, for example, was only 39.2 percent of the state and local government debt total (\$2,907.8 billion for 2011).

- Cash and investment holdings totaled \$3,682.7 billion in 2012. However, the states dedicated most of this money to specific purposes, such as redemption of long-term debt (13.2 percent of total cash and security holdings). The single largest portion of these assets, \$2,413.7 billion, or 65.5 percent, was held in state government-employee retirement systems, making this accumulation of funds a major source of investment capital. Only 1.2 percent was held for capital improvements.

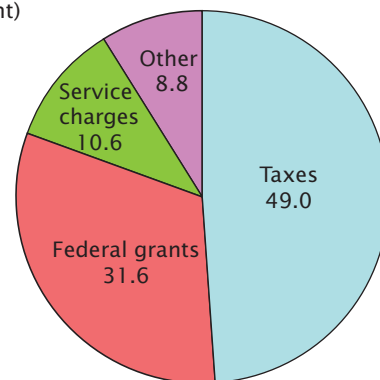
STATE GOVERNMENT REVENUE

Taxes

Taxes consist of compulsory contributions exacted by governments for public purposes—including general revenue and/or regulation. However, this reporting category excludes employer and employee payments for retirement and social insurance purposes (classified as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

Taxes were the single largest source of general revenues for state governments (Figure 1). In 2012, taxes comprised 49.0 percent of general revenues, totaling \$798.2 billion (Figure 2). This was an increase of 4.7 percent from 2011 when taxes totaled \$762.4 billion, and up 13.1 percent from 2010 when taxes totaled \$705.9 billion.

Figure 1.
**Source of State Government Revenue:
2012**
(In percent)



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances at <www.census.gov/govs/state>.

Sales and gross receipt taxes were the predominant tax sources for state governments, totaling \$377.5 billion and 47.3 percent of total taxes in 2012. This represented the highest sales tax level during 2010 to 2012. Sales and gross receipts totaled \$369.5 billion in 2011, and \$344.5 billion in 2010.

Selective sales taxes were up 0.4 percent from 2011, with the largest increase in alcoholic beverages sales taxes, up 4.0 percent from 2011. Taxes collected on amusements increased 2.1 percent, insurance premiums increased 1.5 percent, and public utilities decreased 1.3 percent.

Income taxes, both personal and corporate, totaled \$322.7 billion in 2012, an increase of 7.2 percent from 2011. This is the second year of increases; 2011 was up 9.4 percent over 2010. Income taxes totaled \$300.9 billion in 2011 and \$275.0 billion in 2010.

License taxes for 2012 increased 4.6 percent to \$54.1 billion. License taxes constituted 6.8 percent of total tax revenues in 2012.

Although tax revenues provide information on the ability of state governments to raise revenues, some types of taxes are more reflective of economic conditions. For example, the corporation net income tax and documentary and stock transfer tax, two taxes that react fairly quickly to business cycles, showed increases of 1.7 and 11.0 percent, respectively, from 2011 to 2012. However, these two taxes comprise only 5.9 percent of total state government tax revenues.

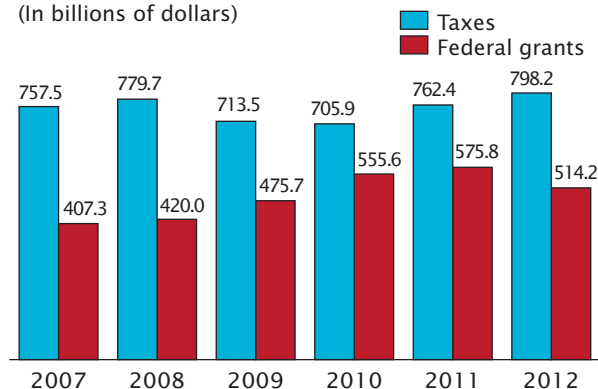
The sum of all other taxes increased 9.0 percent overall, including severance tax, up 29.0 percent, while property tax fell 8.0 percent.

FEDERAL INTERGOVERNMENTAL REVENUES

Federal grants accounted for 31.6 percent of all state government general revenue in 2012, compared to 34.7 percent of state government general revenues in 2011, and 33.5 percent in 2010. Total federal grants to states were down 10.7 percent from 2011.

The primary source of direct revenue from the federal government to the states was in the public welfare category, which decreased 10.6 percent compared to 2011. In 2012, federal welfare grants totaled \$297.0 billion, compared to \$332.3 billion in 2011, and \$315.8 billion in 2010. These include the two most well-known public assistance programs: Temporary Assistance to Needy Families and Medicaid. Excluding the federal monies for public welfare programs, federal grants decreased 10.8 percent from 2011.

Figure 2.
State Government Taxes Collected and Federal Grants Received: 2007 to 2012
(In billions of dollars)



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances at <www.census.gov/govs/state>.

DID YOU KNOW?

Federal grants fell 10.7 percent in 2012; the only year-to-year decrease at any time dating back to 1992. However, federal grants in 2012 were up 26.3 percent from 2007, when they were \$407.3 billion.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances.

Federal grants to state governments for highways totaled \$43.2 billion in 2012, a decrease of 2.4 percent from 2011. These grants amounted to 8.4 percent of total federal grants to state governments in 2012. This decrease in federal grants for highways compares to a 3.0 percent increase from 2010 to 2011.

Federal grants to state governments for education decreased 13.8 percent to \$90.3 billion, from \$104.7 billion in 2011. Federal grants for education was \$105.5 billion in 2010. Federal education grants amounted to 17.6 percent of total federal grants to state governments in 2012.

Federal grants to state governments for health- and hospital-related functional activities totaled \$26.2 billion in 2012, a decrease of 1.7 percent from 2011, which totaled \$26.7 billion. These grants totaled \$25.9 billion in 2010. Federal grants for health- and hospital-related functional activities accounted for 5.1 percent of total federal grants to state governments in 2012.

OTHER REVENUES

Insurance trust revenue was the third-largest revenue generator for total revenue for state governments at \$263.7 billion or 13.8 percent of total revenue. There was a dramatic decrease in the social insurance trust revenue in 2012, down 55.1 percent. Insurance trust revenue is typically the most volatile component of total revenue. Insurance trust revenue is comprised of retirement and insurance contributions (including social insurance “taxes” and veterans’ insurance “premiums”) received from insured individuals and their government employers, and earnings on investment assets of insurance trust funds for state and local systems.

Current charges were 10.6 percent of general revenue in 2012. For state governments, there are two key areas: service charges for education (primarily tuition from public postsecondary education institutions) and state hospitals. In 2012, 80.3 percent of current charges received by states were derived from these two sources.

Service charges for education totaled \$90.4 billion in 2012, compared to \$102.1 billion in 2011, constituting 52.3 percent of all current charges for state governments in 2012, compared to 59.0 percent in 2011.

Service charges for hospital-related services totaled \$48.5 billion in 2012, an increase of 7.0 percent from the 2011 level of \$45.4 billion. These revenues constituted 28.1 percent of total service charges in 2012, compared to 25.1 percent in 2011.

State governments saw declines in interest revenue in 2012, as in previous fiscal years. In 2012, interest revenue totaled \$32.7 billion, a decline of 4.0 percent from 2011 when it was \$34.1 billion. Interest revenue in 2011 was down 1.2 percent from 2010 when it was \$34.5 billion.

STATE GOVERNMENT EXPENDITURE

Government expenditures are measured by two criteria: characteristic and function. The characteristic classification of general expenditures is determined according to the time element involved (such as current operation, capital outlay, interest on debt, grants and subsidies, or payments to other governments). The functional classification is the arrangement of expenditure data according to purpose or type of service rendered (such as health, hospitals, education, airports, parks, police protection, etc.).

State government general expenditure totaled \$1,645.8 billion in 2012, a decrease of 0.5 percent from 2011.

- Expenditure associated with current operations, including salaries and wages, increased 0.2 percent from the prior year to \$986.4 billion, compared to 2011 when the increase was 5.3 percent from 2010.
- Expenditures for assistance and subsidies for 2012 totaled \$40.1 billion, an increase of 0.8 percent from 2011.
- Total intergovernmental expenditures (payments and grants to local governments including transfers to independent school systems) showed a decrease of 3.1 percent from 2011, totaling \$477.0 billion in 2012, compared to \$492.6 billion in 2011.
- Expenditures for capital outlay (including land acquisition, construction purchases of machinery, etc.) increased 1.9 percent from 2011 to \$117.7 billion, compared to a decrease of 2.1 percent in 2011, and an increase of 0.9 percent in 2010.

DID YOU KNOW?

Unemployment compensation expenditures decreased 21.5 percent in 2012, to \$95.3 billion. Expenditures exceeded revenues by \$15.2 billion in 2012, \$34.0 billion in 2011, and \$59.9 billion in 2010.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances.

Expenditure for education is the single largest functional activity of state governments, totaling \$588.7 billion in 2012 (Appendix Table A-1).

- The largest portion of education spending is in transfers to local governments and independent school district governments, which totaled \$317.5 billion in 2012, compared to \$330.5 billion in 2011, a decrease of 3.9 percent.
- Assistance and subsidies to individuals for education-related activities totaled \$27.0 billion in 2012, a 3.0 percent increase from 2011, compared to an increase of 5.4 percent in 2011, and an increase of 9.4 percent in 2010.

Several other functions continue to dominate state general expenditure for state governments—namely public welfare, health, hospitals, highway, and interest on debt. Combined, these activities account for 47.4 percent of general expenditures for public welfare (29.7 percent), health and hospitals (7.9 percent), highways (6.9 percent), and interest on general debt (2.9 percent).

- Total public welfare expenditure was down 1.1 percent in 2012 to \$489.2 billion, from \$494.8 billion in 2011 (Appendix Table A-2). Of this, \$420.0 billion was for current operations (including payments to vendors), \$51.8 billion was transfers to local governments, \$12.9 billion was for assistance and subsidies to individuals, and the remainder consisted of transfers returned to the federal government and expenditures for capital outlay.
- Total health and hospital spending rose 3.0 percent in 2012 to \$129.8 billion, up from \$126.0 billion in 2011.
- Total expenditure on highways increased 3.8 percent in 2012 to \$113.6 billion.
- Unemployment compensation expenditure totaled \$95.3 billion in 2012, a 21.5 percent decrease from 2011, when it was \$121.4 billion (Figure 3).
- Interest payments on general debt increased by 1.4 percent in 2012 to \$47.3 billion, compared to \$46.7 billion in 2011.

Figure 3.

State Unemployment Compensation Systems Revenue and Expense: 2007 to 2012

Billions of dollars



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances at <www.census.gov/govs/state>.

Capital outlay expenditures have implications for both economic growth and infrastructure development, especially as it relates to highways.

- Expenditures for capital outlay on highways increased 4.7 percent in 2012 to \$65.6 billion and accounted for 55.7 percent of total state government spending on all capital outlay.

STATE GOVERNMENT CASH AND INVESTMENTS

State government cash and investments increased 0.3 percent to \$3,682.7 billion in 2012, including \$2,413.7 billion in employee retirement trust funds, \$485.2 billion in funds held as offsets to long-term debt, and \$783.8 billion in miscellaneous insurance trust funds, bond funds, and other cash and securities (Figure 4).

Of the total cash and investments, 65.5 percent were dedicated for public-employee retirement systems, 13.2 percent were for the redemption of long-term debt, 2.6 percent were for insurance trust purposes such as unemployment or workers' compensation, and 1.2 percent was unspent proceeds of bond issues. In 2012, 17.5 percent of these funds remained available for financing general government activities.

Two large specially restricted funds are the Texas Permanent School Fund, up 5.3 percent to \$30.3 billion, and the Alaska Permanent Fund, up 0.5 percent to \$35.6 billion.

DID YOU KNOW?

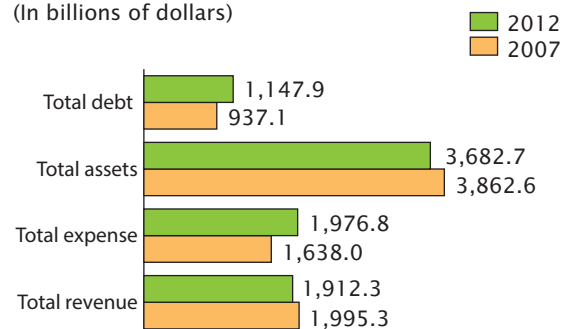
Lottery ticket sales in 2012 increased 8.9 percent to \$59.4 billion compared to 2011. Ticket sales were up 15.5 percent when compared to 2007.

Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances.

Figure 4.

Census of Governments Comparison: 2012 and 2007

(In billions of dollars)



Source: U.S. Census Bureau, 2012 Census of Governments: Finance—Survey of State Government Finances at <www.census.gov/govs/state>.

STATE GOVERNMENT DEBT

State government total debt at the end of fiscal year 2012 totaled \$1,147.9 billion, up 0.7 percent from 2011. Typically, states have smaller debt burden than local governments. In 2011, comparatively, total debt of state and local governments was \$2,907.8 billion, 39.2 percent belonging to state governments and 60.8 percent to local governments.⁴

- The Census Bureau identifies two main types of long-term debt for state and local governments—general government debt and public debt for private purposes. During 2012, state governments' public debt for private purposes was \$375.0 billion, a decrease of 3.6 percent from 2011. Debt for general purpose was \$757.2 billion, an increase of 1.6 percent from 2011.
- Debt issues in 2012 totaled \$138.6 billion, with \$46.3 billion in issues of public debt for private purposes and \$92.3 billion in issues for general-purpose debt. This represented a 0.4 percent increase from 2011. Private debt issues increased 12.7 percent to over \$46.3 billion in 2011, while normal debt issues declined 4.8 percent from 2011.
- Fiscal year 2012 saw a 25.8 percent increase in the amount of debt retired from 2011. Total debt retirements in 2012 were \$141.4 billion, with \$58.4 billion in retirements of public debt for private purposes and \$83.0 billion in retirements of general-purpose debt. In 2011, total debt retirements were \$112.4 billion, with \$48.7 billion in the retirement of public debt for private purposes and \$63.7 billion in the retirement of general-purpose debt.

SOURCE AND ACCURACY OF THE DATA

The 2012 Census of Governments: Finance—Survey of State Government Finances is a census of all 50 state governments. For the purpose of Census Bureau statistics, the term “state government” refers not only to the executive, legislative, and judicial branches of a given state, but it also includes agencies, institutions, commissions, and public authorities that operate separately or somewhat autonomously from the central state government, but where the state government maintains administrative or fiscal control over their activities, as defined by the Census Bureau.

As such, these data are not subject to sampling error or any sampling variability. However, users should exercise caution in attempting to draw conclusions

⁴ Local government data for 2012 will be available in early 2015.

from direct comparisons of financial amounts for individual state governments. Some states directly administer activities that elsewhere are undertaken by local governments, with or without state fiscal aid. The share of government sector financial totals contributed by a state government, therefore, differs materially from one state to another. The Census Bureau collects these data by law under Title 13, U.S. Code, Sections 161 and 182.

NONSAMPLING ERROR

Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, mistakes in keying and coding, and coverage errors.

While the data records are ultimately from state government sources, the classification of finances among the different categories is entirely the responsibility of the Census Bureau. Therefore, classification might not reflect the actual classification or presentation as requested by the various state government respondents or what is presented in a state's own financial statements.

Although the original sources for finance statistics are accounting records of governments, the data derived from them are purely statistical in nature. Consequently, the Census Bureau statistics on government finance cannot be used as financial statements or to measure a government's fiscal condition. For instance, the difference between a government's total revenue and total expenditure cannot be construed to be a “surplus” or “deficit.”⁵

The Census Bureau develops these data to measure the economic activity of state and local governments in general. The definitions used in Census Bureau statistics about governments can vary considerably from definitions applied in standard accounting reports.

OVERALL UNIT RESPONSE RATE

The overall unit response rate of the 2012 Census of Governments: Finance—Survey of State Government Finances was 100 percent.

⁵ For more information, see <www2.census.gov/govs/pubs/classification/2006_classification_manual.pdf>.

CONTACT INFORMATION

For additional information on State Government Finance data, please visit us at <www.census.gov/govs/state/>. Please contact the Outreach and Education Branch at 800-242-2184 (toll free) or e-mail <govs.cms.inquiry@census.gov> with any inquiries about the data.

Appendix Table A-1.

General Expenditure and Education Expenditure of State Governments With U.S. Summary: 2012 and 2011

(In thousands of dollars)

State and U.S. summary	2012			2011			2012/2011	2012/2011
	General expenditure ¹	Education expenditure ²	Percent education to general expenditure	General expenditure ¹	Education expenditure ²	Percent education to general expenditure	Percent change in general expenditure	Percent change in education expenditure
United States . . .	1,645,819,643	588,708,137	35.8	1,654,428,735	592,863,150	35.8	-0.5	-0.7
Alabama	24,008,085	10,366,418	43.2	24,290,468	10,938,129	45.0	-1.2	-5.2
Alaska	10,262,809	2,595,207	25.3	9,956,134	2,475,486	24.9	3.1	4.8
Arizona	26,820,316	9,113,877	34.0	28,123,095	9,121,942	32.4	-4.6	-0.1
Arkansas	17,738,338	7,603,248	42.9	16,859,911	7,508,042	44.5	5.2	1.3
California	215,109,076	72,709,788	33.8	227,304,241	75,004,797	33.0	-5.4	-3.1
Colorado	22,430,489	9,364,476	41.7	22,186,094	9,250,143	41.7	1.1	1.2
Connecticut	22,776,282	6,721,227	29.5	22,249,079	6,747,698	30.3	2.4	-0.4
Delaware	7,308,545	2,513,271	34.4	7,057,717	2,543,765	36.0	3.6	-1.2
Florida	69,519,188	22,973,286	33.0	71,984,886	24,882,722	34.6	-3.4	-7.7
Georgia	37,682,147	17,230,061	45.7	37,926,563	17,945,278	47.3	-0.6	-4.0
Hawaii	10,097,693	3,502,973	34.7	9,963,247	3,345,134	33.6	1.3	4.7
Idaho	7,079,308	2,641,571	37.3	7,404,749	2,700,603	36.5	-4.4	-2.2
Illinois	58,068,188	17,242,182	29.7	58,650,182	17,130,559	29.2	-1.0	0.7
Indiana	31,937,997	14,771,969	46.3	30,902,395	14,055,154	45.5	3.4	5.1
Iowa	17,767,423	6,273,695	35.3	17,211,454	6,269,650	36.4	3.2	0.1
Kansas	14,650,079	6,027,749	41.1	14,526,728	5,966,159	41.1	0.8	1.0
Kentucky	24,644,956	9,539,824	38.7	24,676,183	9,415,111	38.2	-0.1	1.3
Louisiana	27,760,070	8,998,450	32.4	29,134,952	8,904,101	30.6	-4.7	1.1
Maine	7,963,715	2,079,722	26.1	8,005,148	2,121,288	26.5	-0.5	-2.0
Maryland	35,550,442	11,546,670	32.5	32,271,820	11,212,610	34.7	10.2	3.0
Massachusetts	45,557,620	12,945,708	28.4	43,856,404	12,334,213	28.1	3.9	5.0
Michigan	51,919,398	22,912,611	44.1	52,201,724	23,146,215	44.3	-0.5	-1.0
Minnesota	33,409,515	12,658,510	37.9	32,670,505	12,406,335	38.0	2.3	2.0
Mississippi	17,373,134	5,561,568	32.0	17,546,382	5,518,603	31.5	-1.0	0.8
Missouri	26,830,306	9,317,815	34.7	25,772,733	8,854,989	34.4	4.1	5.2
Montana	6,066,330	1,818,019	30.0	6,082,012	1,840,578	30.3	-0.3	-1.2
Nebraska	8,787,852	3,301,868	37.6	8,617,065	3,330,145	38.6	2.0	-0.8
Nevada	10,558,678	4,265,283	40.4	9,990,585	4,148,254	41.5	5.7	2.8
New Hampshire	6,201,949	2,109,971	34.0	6,375,565	2,015,841	31.6	-2.7	4.7
New Jersey	50,460,374	16,770,319	33.2	48,800,604	15,710,434	32.2	3.4	6.7
New Mexico	14,816,647	5,337,423	36.0	15,594,493	5,391,916	34.6	-5.0	-1.0
New York	144,244,674	41,988,956	29.1	146,077,903	45,218,649	31.0	-1.3	-7.1
North Carolina	45,811,246	19,600,485	42.8	44,335,109	19,310,897	43.6	3.3	1.5
North Dakota	5,820,327	1,843,777	31.7	5,032,457	1,780,864	35.4	15.7	3.5
Ohio	58,833,243	21,068,295	35.8	60,229,276	22,408,315	37.2	-2.3	-6.0
Oklahoma	19,275,845	7,393,658	38.4	19,157,482	7,491,074	39.1	0.6	-1.3
Oregon	21,245,041	7,236,153	34.1	21,102,609	7,102,058	33.7	0.7	1.9
Pennsylvania	71,203,695	22,021,320	30.9	73,457,932	22,849,414	31.1	-3.1	-3.6
Rhode Island	6,577,646	1,952,295	29.7	6,409,769	1,815,172	28.3	2.6	7.6
South Carolina	22,305,868	8,112,243	36.4	23,476,348	8,080,658	34.4	-5.0	0.4
South Dakota	3,978,002	1,216,415	30.6	4,062,489	1,300,189	32.0	-2.1	-6.4
Tennessee	28,400,930	9,862,265	34.7	27,565,770	9,176,744	33.3	3.0	7.5
Texas	108,940,112	49,004,218	45.0	108,599,495	48,809,392	44.9	0.3	0.4
Utah	15,218,791	6,802,778	44.7	14,708,284	6,516,379	44.3	3.5	4.4
Vermont	5,531,949	2,341,488	42.3	5,390,621	2,322,901	43.1	2.6	0.8

See notes at end of table.

Appendix Table A-1.

General Expenditure and Education Expenditure of State Governments With U.S. Summary: 2012 and 2011—Con.

(In thousands of dollars)

State and U.S. summary	2012			2011			2012/2011	2012/2011
	General expenditure ¹	Education expenditure ²	Percent education expenditure to general expenditure	General expenditure ¹	Education expenditure ²	Percentage education expenditure to general expenditure	Percent change in general expenditure	Percent change in education expenditure
Virginia	41,646,971	15,063,078	36.2	40,350,197	14,372,117	35.6	3.2	4.8
Washington	37,110,192	15,147,114	40.8	36,888,688	14,886,147	40.4	0.6	1.8
West Virginia	11,709,303	4,335,500	37.0	11,445,676	4,161,900	36.4	2.3	4.2
Wisconsin	31,794,538	11,220,247	35.3	33,040,658	11,345,332	34.3	-3.8	-1.1
Wyoming	5,014,321	1,683,093	33.6	4,904,854	1,679,054	34.2	2.2	0.2

¹ Excludes utilities, liquor stores, and social insurance trust expenditure.² Includes transfers to local governments.

Note: Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of state governmental units and are not subject to sampling error, the results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/state/12_methodology.pdf>.

Source: U.S. Census Bureau, Governments Division, 2012 Census of Governments: Finance—Survey of State Government Finances.

Appendix Table A-2.

General Expenditure and Welfare Expenditure of State Governments With U.S. Summary: 2012 and 2011

(In thousands of dollars)

State and U.S. summary	2012			2011			2012/2011	2012/2011
	General expenditure ¹	Welfare expenditure ²	Percent welfare expenditure to general expenditure	General expenditure ¹	Welfare expenditure ²	Percentage welfare expenditure to general expenditure	Percent change in general expenditure	Percent change in welfare expenditure
United States . . .	1,645,819,643	489,201,919	29.7	1,654,428,735	494,828,803	29.9	-0.5	-1.1
Alabama	24,008,085	6,383,487	26.6	24,290,468	5,961,891	24.5	-1.2	7.1
Alaska	10,262,809	2,018,001	19.7	9,956,134	1,917,737	19.3	3.1	5.2
Arizona	26,820,316	8,287,322	30.9	28,123,095	9,511,299	33.8	-4.6	-12.9
Arkansas	17,738,338	5,170,079	29.1	16,859,911	4,493,896	26.7	5.2	15.0
California	215,109,076	69,087,772	32.1	227,304,241	77,456,692	34.1	-5.4	-10.8
Colorado	22,430,489	5,474,323	24.4	22,186,094	4,906,783	22.1	1.1	11.6
Connecticut	22,776,282	6,726,928	29.5	22,249,079	6,362,163	28.6	2.4	5.7
Delaware	7,308,545	1,901,250	26.0	7,057,717	1,762,406	25.0	3.6	7.9
Florida	69,519,188	21,616,952	31.1	71,984,886	22,302,600	31.0	-3.4	-3.1
Georgia	37,682,147	10,639,946	28.2	37,926,563	10,366,884	27.3	-0.6	2.6
Hawaii	10,097,693	1,988,186	19.7	9,963,247	2,086,752	20.9	1.3	-4.7
Idaho	7,079,308	2,018,744	28.5	7,404,749	2,174,866	29.4	-4.4	-7.2
Illinois	58,068,188	17,259,799	29.7	58,650,182	18,508,659	31.6	-1.0	-6.7
Indiana	31,937,997	8,571,389	26.8	30,902,395	8,396,983	27.2	3.4	2.1
Iowa	17,767,423	5,109,297	28.8	17,211,454	4,900,757	28.5	3.2	4.3
Kansas	14,650,079	3,447,299	23.5	14,526,728	3,530,709	24.3	0.8	-2.4
Kentucky	24,644,956	7,277,235	29.5	24,676,183	7,334,231	29.7	-0.1	-0.8
Louisiana	27,760,070	6,300,387	22.7	29,134,952	6,425,818	22.1	-4.7	-2.0
Maine	7,963,715	2,918,615	36.6	8,005,148	2,905,192	36.3	-0.5	0.5
Maryland	35,550,442	9,823,911	27.6	32,271,820	9,274,305	28.7	10.2	5.9
Massachusetts	45,557,620	15,183,735	33.3	43,856,404	14,715,542	33.6	3.9	3.2
Michigan	51,919,398	14,815,977	28.5	52,201,724	14,926,663	28.6	-0.5	-0.7
Minnesota	33,409,515	12,061,690	36.1	32,670,505	10,872,302	33.3	2.3	10.9
Mississippi	17,373,134	5,440,263	31.3	17,546,382	5,436,907	31.0	-1.0	0.1
Missouri	26,830,306	8,153,718	30.4	25,772,733	7,586,724	29.4	4.1	7.5
Montana	6,066,330	1,356,335	22.4	6,082,012	1,390,134	22.9	-0.3	-2.4
Nebraska	8,787,852	2,268,148	25.8	8,617,065	2,090,850	24.3	2.0	8.5
Nevada	10,558,678	2,255,459	21.4	9,990,585	2,127,591	21.3	5.7	6.0
New Hampshire	6,201,949	1,761,942	28.4	6,375,565	1,944,977	30.5	-2.7	-9.4
New Jersey	50,460,374	14,800,551	29.3	48,800,604	14,213,978	29.1	3.4	4.1
New Mexico	14,816,647	3,925,202	26.5	15,594,493	4,329,057	27.8	-5.0	-9.3
New York	144,244,674	52,276,732	36.2	146,077,903	51,131,664	35.0	-1.3	2.2
North Carolina	45,811,246	12,830,133	28.0	44,335,109	11,619,455	26.2	3.3	10.4
North Dakota	5,820,327	909,335	15.6	5,032,457	913,375	18.1	15.7	-0.4
Ohio	58,833,243	19,062,009	32.4	60,229,276	18,421,960	30.6	-2.3	3.5
Oklahoma	19,275,845	5,800,012	30.1	19,157,482	5,456,745	28.5	0.6	6.3
Oregon	21,245,041	6,151,377	29.0	21,102,609	6,040,817	28.6	0.7	1.8
Pennsylvania	71,203,695	22,498,613	31.6	73,457,932	23,707,455	32.3	-3.1	-5.1
Rhode Island	6,577,646	2,328,052	35.4	6,409,769	2,403,320	37.5	2.6	-3.1
South Carolina	22,305,868	5,896,867	26.4	23,476,348	6,648,186	28.3	-5.0	-11.3
South Dakota	3,978,002	933,462	23.5	4,062,489	965,643	23.8	-2.1	-3.3
Tennessee	28,400,930	10,894,369	38.4	27,565,770	10,746,576	39.0	3.0	1.4
Texas	108,940,112	31,158,127	28.6	108,599,495	31,269,267	28.8	0.3	-0.4
Utah	15,218,791	2,924,560	19.2	14,708,284	2,812,493	19.1	3.5	4.0
Vermont	5,531,949	1,497,934	27.1	5,390,621	1,462,903	27.1	2.6	2.4

See notes at end of table.

Appendix Table A-2.

General Expenditure and Welfare Expenditure of State Governments With U.S. Summary: 2012 and 2011—Con.

(In thousands of dollars)

State and U.S. summary	2012			2011			2012/2011	2012/2011
	General expenditure ¹	Welfare expenditure ²	Percent welfare expenditure to general expenditure	General expenditure ¹	Welfare expenditure ²	Percentage welfare expenditure to general expenditure	Percent change in general expenditure	Percent change in welfare expenditure
Virginia	41,646,971	9,223,748	22.1	40,350,197	9,347,936	23.2	3.2	-1.3
Washington	37,110,192	8,337,257	22.5	36,888,688	8,668,902	23.5	0.6	-3.8
West Virginia	11,709,303	3,293,863	28.1	11,445,676	3,287,709	28.7	2.3	0.2
Wisconsin	31,794,538	8,380,447	26.4	33,040,658	8,969,198	27.1	-3.8	-6.6
Wyoming	5,014,321	761,080	15.2	4,904,854	739,851	15.1	2.2	2.9

¹ Excludes utilities, liquor stores, and social insurance trust expenditure.² Includes transfers to local governments.

Note: Data users who create their own estimates using data from this report should cite the U.S. Census Bureau as the source of the original data only. The data in this table are based on information from public records and contain no confidential data. Although the data in this table come from a census of state governmental units and are not subject to sampling error, the results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/state/12_methodology.pdf>.

Source: U.S. Census Bureau, Governments Division, 2012 Census of Governments: Finance—Survey of State Government Finances.