

State Government Finances Summary: 2013

Economy-Wide Statistics Briefs: Public Sector

By Cheryl H. Lee, Tereese Dyson, Matthew Park,
Calvin Handy, and Marquita Buchanan Reynolds

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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 2013 Annual 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, 2012, and June 30, 2013. 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, 2012, and June 30, 2013 (FY 2013).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 16 state governments.² The insurance trust activities consist of state medical and disability funds, 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., 2012 or 2013) refer to fiscal years.

² The state governments with liquor store operations are Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, 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 discontinuation of The American Recovery and Reinvestment Act of 2009 funding, federal grants to states in 2013 decreased 1.9 percent from 2012. 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 \$1,709.8 billion in year 2013, an increase of 4.9 percent from year 2012. General revenue decreased 1.7 percent from 2011 to 2012. The major revenue sources and share of general revenue in 2013 were taxes (49.5 percent), federal grants (30.0 percent), and service charges (10.7 percent).
- State government general expenditure in 2013 totaled \$1,683.2 billion, an increase of 2.1 percent from year 2012. During 2013, 28.8 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. Capital outlay accounted for 6.8 percent of general expenditure. Combined expenditure for education and public welfare comprised 66.4 percent of all state government general expenditure, accounting for 35.6 percent and 30.8 percent, respectively. Expenditure on health and hospitals was the next most financially significant activity, accounting for 7.8 percent of general expenditure or \$130.7 billion.
- State government total debt (including long term and short term) was \$1,137.4 billion at the end of 2013, a decrease of 1.0 percent from 2012.

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 39.0 percent of the state and local government total (\$2,945.7 billion in government debt for 2012).

- Cash and investment holdings totaled \$3,837.7 billion in 2013. However, the states dedicated most of this money to specific purposes, such as redemption of long-term debt (11.9 percent of total cash and security holdings). The single largest portion of these assets, \$2,532.5 billion, or 66.0 percent, was held in state government-employee retirement trust systems, making this accumulation of funds a major source of investment capital. Only 1.0 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.

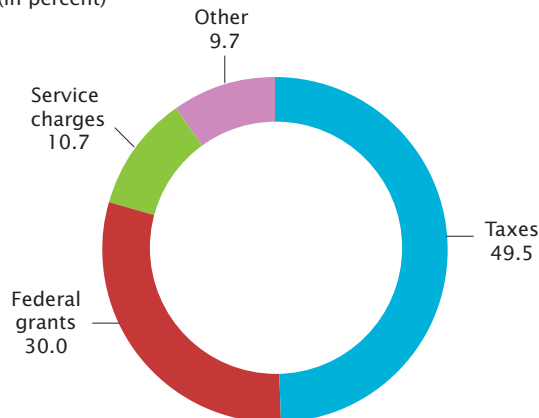
Taxes were the single largest source of general revenues for state governments (Figure 1). In 2013, taxes comprised 49.5 percent of general revenues, totaling \$847.1 billion. This was an increase of 6.1 percent from 2012 when taxes totaled \$798.6 billion, and up 11.2 percent from 2011, when taxes totaled \$761.8 billion.

Sales and gross receipt taxes were the predominant tax sources for state governments, totaling \$393.8 billion and 46.5 percent of total taxes in 2013. This represented the highest level during 2009 to 2013. Sales and gross receipts totaled \$379.1 billion in 2012, and \$369.6 billion in 2011.

Selective sales taxes were up 3.8 percent from 2012, with the largest increase in other selective sales taxes (other than alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, and tobacco products), up 14.3 percent from 2012. Taxes collected on insurance premiums increased 4.4 percent, while pari-mutuels decreased 4.7 percent.

Income taxes, both personal and corporate, totaled \$354.5 billion in 2013, an increase of 10.0 percent

Figure 1.
Source of State Government Revenue: 2013
(In percent)



Note: Details do not sum to 100.0 percent because of rounding.
Source: U.S. Census Bureau, 2013 Annual Survey of State Government Finances.

from 2012. This is the third year of increases: 2012 was up 7.1 percent over 2011. Income taxes totaled \$322.3 billion in 2012 and \$300.9 billion in 2011.

License taxes for 2013 increased 1.8 percent to \$55.5 billion. License taxes constituted 6.5 percent of total tax revenues in 2013.

Although tax revenues provide information on the ability of state governments to raise revenues, some types of taxes are more reflective of economic conditions than others. For example, the corporation net income tax and documentary and stock transfer tax, two taxes that react rather quickly to business cycles, showed increases of 7.9 and 23.6 percent, respectively, from 2012 to 2013. Yet, these two taxes comprised only 6.1 percent of total state government tax revenues.

The sum of all other taxes increased 1.6 percent overall, including documentary and stock transfer tax up 23.6 percent, and death and gift tax rose 8.5 percent.

FEDERAL INTERGOVERNMENTAL REVENUES

Federal grants accounted for 30.0 percent of all state government general revenue in 2013, compared to 31.6 percent of state government general revenues in 2012, and 34.7 percent in 2011. Total federal grants to states were down 0.1 percent from 2012 (Figure 2).

The primary source of direct revenue from the federal government to the states was in the public welfare category, which increased 3.6 percent compared to 2012 (Appendix Table A-1). In 2013, federal welfare

grants totaled \$307.6 billion, compared to \$297 billion in 2012, and \$332.3 billion in 2011. 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 5.2 percent from 2012.

DID YOU KNOW?

Welfare grants accounted for 59.9 percent of total federal grants in 2013.

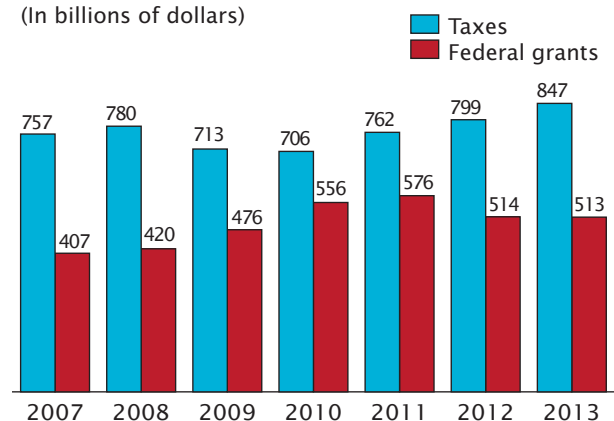
Source: U.S. Census Bureau, 2013 Annual Survey of State Government Finances.

Federal grants to state governments for highways totaled \$41.4 billion in 2013, a decrease of 4.1 percent from 2012, and a decrease of 2.4 percent from 2011. Highway grants amounted to 8.1 percent of total federal grants to state governments in 2013.

Federal grants to state governments for education decreased 6.5 percent to \$84.4 billion, from \$90.3 billion in 2012. Federal grants for education was \$104.7 billion in 2011. Federal education grants amounted to 16.4 percent of total federal grants to state governments in 2013.

Federal grants to state governments for health and hospital-related functional activities totaled \$25.8 billion in 2013, a decrease of 2.7 percent from 2012, which totaled \$26.5 billion. These grants totaled \$26.7 billion in 2011. Federal grants for health- and hospital-related functional activities accounted for 5.0 percent of total federal grants to state governments in 2013.

Figure 2.
State Government Taxes Collected and Federal Grants Received: 2007–2013
(In billions of dollars)



Source: U.S. Census Bureau, 2007–2013 Annual Survey of State Government Finances.

OTHER REVENUES

Insurance trust revenue was the second largest revenue generator for total revenue for state governments at \$485.2 billion or 21.9 percent of total revenue. There was a dramatic increase in the social insurance trust revenue in 2013, up 89.7 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 increased 5.3 percent in 2013 over 2012. For state governments, there are two key areas: service charges for education (primarily tuition from public postsecondary education institutions) and state hospitals. In 2013, 80.4 percent of current charges received by states were derived from these two sources.

Service charges for education totaled \$94.2 billion in 2013, compared to \$90.4 billion in 2012, constituting 51.3 percent of all current charges for state governments in 2013, compared to 49.3 percent in 2012.

Service charges for hospital-related services totaled \$53.2 billion in 2013, an increase of 6.9 percent from the 2012 level of \$49.8 billion. These revenues constituted 29.0 percent of total service charges in 2013, compared to 28.6 percent in 2012.

State governments saw declines in interest revenue in 2013, as in previous fiscal years. In 2013, interest revenue totaled \$32.4 billion, a decline of 1.2 percent from 2012 when it was \$32.7 billion. Interest revenue in 2012 was down 4.0 percent from 2011 when it was \$34.1 billion.

STATE GOVERNMENT EXPENDITURE

Government expenditures are measured by two criteria: characteristic and function. The characteristic classification of general expenditures is determined by 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 \$1,683.2 billion in 2013, an increase of 2.1 percent from 2012.

- Expenditure associated with current operations, including salaries and wages, increased 3.5 percent from the prior year to \$1,020.4 billion, compared to 2012 when the increase was 0.2 percent from 2011.
- Expenditures for assistance and subsidies for 2013 totaled \$40.8 billion, an increase of 1.8 percent from 2012.
- Total intergovernmental expenditures (payments and grants to local governments, federal governments, and including transfers to independent school systems) showed an increase of 1.4 percent from 2012, totaling \$488.8 billion in 2013, compared to \$481.9 billion in 2012.
- Expenditures for capital outlay (including land acquisition and construction purchases of machinery) decreased 3.9 percent from 2012 to \$115.0 billion, compared to an increase of 3.5 percent in 2012, and a decrease of 2.1 percent in 2011.

Expenditure for education is the single largest functional activity of state governments, totaling \$599.2 billion in 2013 (Appendix Table A-2).

- The largest portion of education spending is in transfers to local governments and independent school district governments, which totaled \$325.0 billion in 2013, compared to \$317.8 billion in 2012, an increase of 2.3 percent.
- Assistance and subsidies to individuals for education-related activities totaled \$28.3 billion in 2013, a 4.6 percent increase from 2012. This compared to an increase of 3.0 percent in 2012, and an increase of 5.4 percent in 2011.

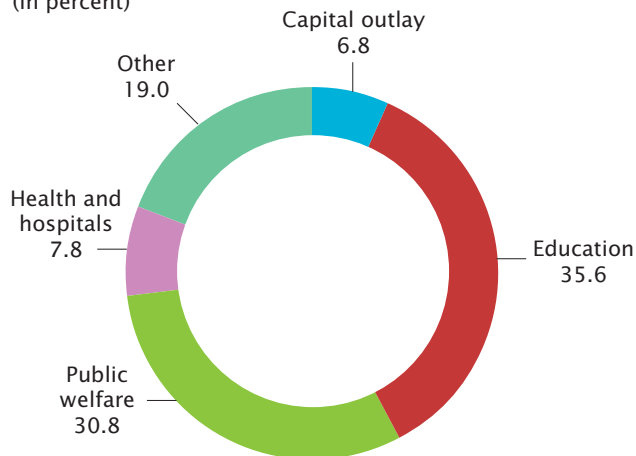
Several other functions continue to dominate state general expenditure for state governments—namely public welfare, health, hospitals, highway, and interest on debt. Combined, these activities account for 48.0 percent of general expenditures for public welfare (30.8 percent), health and hospitals (7.8 percent), highways (6.7 percent), and interest on general debt (2.7 percent). See Figure 3.

- Total public welfare expenditure was up 6.1 percent in 2013 to \$519.2 billion, from \$489.2 billion in 2012. Of this, \$450.8 billion was for current operations (including payments to vendors), \$52.4 billion was transfers to local governments, \$12.4 billion was for assistance and subsidies to individuals, and the remainder consisted of transfers returned to the federal government and expenditures for capital outlay.

Figure 3.

Source of State Government General Expenditure by Function: 2013

(In percent)



Source: U.S. Census Bureau, 2013 Annual Survey of State Government Finances.

- Total health and hospital spending remained level at \$130.7 billion in 2013.
- Total expenditure on highways decreased 2.7 percent in 2013 to \$112.2 billion.
- Unemployment compensation expenditure totaled \$71.2 billion in 2013, a 25.3 percent decrease from 2012, when it was \$95.3 billion (Figure 4).
- Interest payments on general long-term debt decreased by 2.4 percent in 2013 to \$46.1 billion, compared to \$47.3 billion in 2012.

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

- Expenditures for capital outlay on highways decreased 6.1 percent in 2013 to \$63.2 billion and accounted for 55.0 percent of total state government spending on all capital outlay.

STATE GOVERNMENT CASH AND INVESTMENTS

State government cash and investments increased 4.6 percent to \$3,837.7 billion in 2013, including \$2,532.5 billion in employee retirement trust funds, \$458.5 billion in funds held as offsets to long-term debt, and \$846.7 billion in miscellaneous insurance trust funds, bond funds, and other cash and securities.

Of the total cash and investments, 66.0 percent were dedicated for public-employee retirement systems,

11.9 percent were for the redemption of long-term debt, 2.9 percent were for insurance trust purposes such as unemployment or workers' compensation, and 1.0 percent was unspent proceeds of bond issues. In 2013, 18.1 percent of these funds remained available for financing general government activities.

DID YOU KNOW?

Unemployment compensation expenditures decreased 25.3 percent in 2013, to \$71.2 billion.

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Finances.

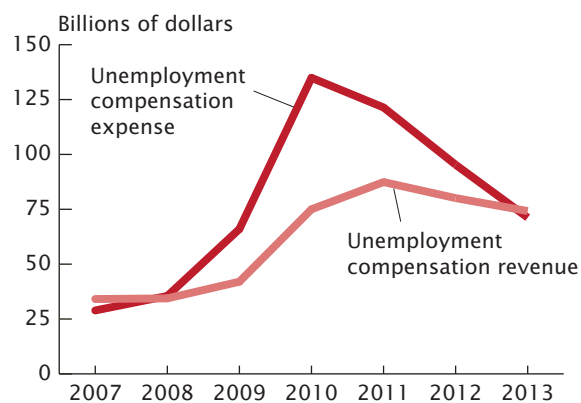
Two large specially restricted funds are the Texas Permanent School Fund, up 3.9 percent to \$31.4 billion, and the Alaska Permanent Fund, up 12.4 percent to \$40.0 billion.

STATE GOVERNMENT DEBT

State government total debt at the end of fiscal year 2013 totaled \$1,137.4 billion, down 1.0 percent from 2012. Typically, states have smaller debt burden than local governments. In 2012, comparatively, total debt of state and local governments was \$2,945.7 billion, 39.0 percent belonging to state governments and 61.0 percent to local governments.⁴

Figure 4.

State Unemployment Compensation Systems Revenue and Expense: 2007-2013



Source: U.S. Census Bureau, 2007-2013 Annual Survey of State Government Finances.

- The Census Bureau identifies two main types of long-term debt for state and local governments—general government debt and public debt for private

⁴ Local government data for 2013 will be available in the summer of 2015.

purposes. During 2013, state governments' public debt for private purposes was \$353.7 billion, a decrease of 5.8 percent from 2012. Debt for general purpose was \$778.0 billion, an increase of 2.7 percent from 2012.

- Debt issues in 2013 totaled \$147.7 billion, with \$42.5 billion in issues of public debt for private purposes and \$105.2 billion in issues for general-purpose debt. This represented an 8.4 percent increase from 2012. Private debt issues declined 3.8 percent from 2012, while general-purpose debt issues increased 14.3 percent over 2012.
- Fiscal year 2013 saw an increase in the amount of debt retired, which represented a 6.4 percent increase between 2012 and 2013. Total debt retirements in 2013 were \$150.0 billion, with \$53.7 billion in retirements of public debt for private purposes and \$96.3 billion in retirements of general-purpose debt. This compared to 2012 total debt retirements of \$140.9 billion, with \$58.5 billion in the retirement of public debt for private purposes and \$82.5 billion in the retirement of general-purpose debt.

DID YOU KNOW?

Lottery ticket sales in 2013 increased 4.9 percent to \$62.4 billion compared to 2012. The states with the highest lottery ticket sales were New York, Florida, and Massachusetts.

Source: U.S. Census Bureau, 2013 Annual Survey of State Government Finances.

SOURCE AND ACCURACY OF THE DATA

The 2013 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 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 program 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 2013 Annual Survey of State Government Finances was 100 percent.

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.

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

Appendix Table 1.

General Expenditures and Education Expenditures of State Governments With U.S. Summary: 2013 and 2012

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	Percent change in general expenditures	Percent change in education expenditures
United States . . .	1,683,170,060	599,151,748	35.6	1,648,195,648	588,340,483	35.7	2.1	1.8
Alabama	24,601,701	10,616,535	43.2	23,963,102	10,266,418	42.8	2.7	3.4
Alaska	10,707,194	2,806,879	26.2	10,262,809	2,595,207	25.3	4.3	8.2
Arizona	27,750,523	9,423,140	34.0	27,475,756	9,113,877	33.2	1.0	3.4
Arkansas	17,559,746	7,518,389	42.8	17,738,338	7,603,248	42.9	-1.0	-1.1
California	233,454,218	80,195,847	34.4	217,146,079	72,709,788	33.5	7.5	10.3
Colorado	23,189,078	9,478,848	40.9	22,430,489	9,364,476	41.7	3.4	1.2
Connecticut	23,719,309	7,019,066	29.6	22,776,282	6,721,227	29.5	4.1	4.4
Delaware	7,782,971	2,745,343	35.3	7,308,545	2,513,271	34.4	6.5	9.2
Florida	71,097,679	23,904,253	33.6	69,519,188	22,977,169	33.1	2.3	4.0
Georgia	38,702,490	17,337,702	44.8	37,682,147	17,230,061	45.7	2.7	0.6
Hawaii	10,098,104	3,404,040	33.7	10,097,693	3,502,973	34.7	0.0	-2.8
Idaho	7,378,235	2,658,667	36.0	7,079,308	2,641,571	37.3	4.2	0.6
Illinois	61,221,951	17,272,058	28.2	58,068,188	17,242,182	29.7	5.4	0.2
Indiana	33,450,122	14,613,475	43.7	31,937,997	14,771,969	46.3	4.7	-1.1
Iowa	17,901,551	6,469,134	36.1	17,767,423	6,273,695	35.3	0.8	3.1
Kansas	14,515,864	6,057,156	41.7	14,650,079	6,027,749	41.1	-0.9	0.5
Kentucky	24,457,976	9,453,475	38.7	24,644,956	9,539,824	38.7	-0.8	-0.9
Louisiana	27,799,897	8,881,174	31.9	27,753,643	8,998,450	32.4	0.2	-1.3
Maine	7,876,981	2,019,094	25.6	8,044,046	2,079,722	25.9	-2.1	-2.9
Maryland	34,170,869	11,398,463	33.4	35,730,453	11,532,059	32.3	-4.4	-1.2
Massachusetts	46,360,151	13,010,482	28.1	45,655,014	12,945,708	28.4	1.5	0.5
Michigan	53,549,642	22,972,166	42.9	51,919,398	22,912,611	44.1	3.1	0.3
Minnesota	35,058,976	15,026,229	42.9	33,409,515	12,658,510	37.9	4.9	18.7
Mississippi	17,386,707	5,456,159	31.4	17,373,134	5,561,568	32.0	0.1	-1.9
Missouri	26,039,006	8,952,460	34.4	26,572,318	9,059,827	34.1	-2.0	-1.2
Montana	6,060,601	1,856,783	30.6	6,066,330	1,818,019	30.0	-0.1	2.1
Nebraska	9,184,453	3,367,219	36.7	8,787,852	3,301,868	37.6	4.5	2.0
Nevada	10,639,400	4,365,150	41.0	10,558,678	4,265,283	40.4	0.8	2.3
New Hampshire	6,207,431	2,068,121	33.3	6,201,949	2,109,971	34.0	0.1	-2.0
New Jersey	50,052,284	16,426,314	32.8	50,460,374	16,770,319	33.2	-0.8	-2.1
New Mexico	15,015,244	5,406,138	36.0	14,816,647	5,337,423	36.0	1.3	1.3
New York	147,156,113	41,151,716	28.0	144,244,674	41,988,956	29.1	2.0	-2.0
North Carolina	46,102,728	19,250,605	41.8	45,811,246	19,600,485	42.8	0.6	-1.8
North Dakota	5,786,402	1,931,216	33.4	5,820,327	1,843,777	31.7	-0.6	4.7
Ohio	59,501,507	21,606,929	36.3	58,833,243	21,068,295	35.8	1.1	2.6
Oklahoma	19,579,099	7,321,724	37.4	19,275,845	7,393,658	38.4	1.6	-1.0
Oregon	21,465,429	7,172,341	33.4	21,245,041	7,236,153	34.1	1.0	-0.9
Pennsylvania	72,244,141	22,628,667	31.3	71,196,967	22,021,320	30.9	1.5	2.8
Rhode Island	6,562,768	1,986,630	30.3	6,577,646	1,952,295	29.7	-0.2	1.8
South Carolina	22,331,442	8,352,080	37.4	22,182,824	8,112,243	36.6	0.7	3.0
South Dakota	4,011,086	1,266,106	31.6	3,978,002	1,216,415	30.6	0.8	4.1
Tennessee	27,831,207	9,810,510	35.3	28,400,930	9,862,265	34.7	-2.0	-0.5
Texas	108,024,926	47,479,191	44.0	108,706,885	49,004,218	45.1	-0.6	-3.1
Utah	14,956,224	6,874,554	46.0	15,218,791	6,802,778	44.7	-1.7	1.1
Vermont	5,607,879	2,407,364	42.9	5,531,949	2,341,488	42.3	1.4	2.8

See notes at end of table.

Appendix Table 1.

General Expenditures and Education Expenditures of State Governments With U.S. Summary: 2013 and 2012—Con.

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	General expenditures ¹	Education expenditures ²	Percent education expenditures to general expenditures	Percent change in general expenditures	Percent change in education expenditures
Virginia	42,529,852	15,214,402	35.8	41,645,194	15,063,078	36.2	2.1	1.0
Washington	37,864,966	15,582,462	41.2	37,110,192	15,147,114	40.8	2.0	2.9
West Virginia	11,708,850	4,333,893	37.0	11,709,303	4,335,500	37.0	0.0	0.0
Wisconsin	31,878,459	10,877,543	34.1	31,794,538	11,220,247	35.3	0.3	-3.1
Wyoming	5,036,628	1,723,856	34.2	5,014,321	1,684,155	33.6	0.4	2.4

¹ Excludes utilities, liquor stores, and social insurance trust expenditures.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 census results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www.census.gov/govs/www/surveymethodology13.html>.

Source: U.S. Census Bureau, Economy-Wide Statistics Division, 2013 Survey of State Government Finances.

Appendix Table 2.

General Expenditures and Highways Expenditures of State Governments With U.S. Summary: 2013 and 2012

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Highway expenditures ²	Percent highway expenditures to general expenditures	General expenditures ¹	Highway expenditures ²	Percent highway expenditures to general expenditures	Percent change in general expenditures	Percent change in highway expenditures
United States . . .	1,683,170,060	112,174,050	6.7	1,648,195,648	115,296,570	7.0	2.1	-2.7
Alabama	24,601,701	1,753,303	7.1	23,963,102	1,642,445	6.9	2.7	6.7
Alaska	10,707,194	1,152,768	10.8	10,262,809	1,071,272	10.4	4.3	7.6
Arizona	27,750,523	1,971,558	7.1	27,475,756	1,943,212	7.1	1.0	1.5
Arkansas	17,559,746	1,219,251	6.9	17,738,338	1,174,098	6.6	-1.0	3.8
California	233,454,218	13,193,489	5.7	217,146,079	13,281,731	6.1	7.5	-0.7
Colorado	23,189,078	1,448,635	6.2	22,430,489	1,345,411	6.0	3.4	7.7
Connecticut	23,719,309	1,056,211	4.5	22,776,282	1,078,761	4.7	4.1	-2.1
Delaware	7,782,971	595,377	7.6	7,308,545	582,475	8.0	6.5	2.2
Florida	71,097,679	5,869,267	8.3	69,519,188	5,378,094	7.7	2.3	9.1
Georgia	38,702,490	2,170,602	5.6	37,682,147	1,893,534	5.0	2.7	14.6
Hawaii	10,098,104	409,269	4.1	10,097,693	405,475	4.0	0.0	0.9
Idaho	7,378,235	691,516	9.4	7,079,308	705,454	10.0	4.2	-2.0
Illinois	61,221,951	4,969,276	8.1	58,068,188	4,970,483	8.6	5.4	0.0
Indiana	33,450,122	2,530,006	7.6	31,937,997	2,955,658	9.3	4.7	-14.4
Iowa	17,901,551	1,658,218	9.3	17,767,423	1,770,222	10.0	0.8	-6.3
Kansas	14,515,864	1,181,586	8.1	14,650,079	1,297,323	8.9	-0.9	-8.9
Kentucky	24,457,976	2,365,583	9.7	24,644,956	2,236,818	9.1	-0.8	5.8
Louisiana	27,799,897	1,716,072	6.2	27,753,643	1,922,374	6.9	0.2	-10.7
Maine	7,876,981	614,592	7.8	8,044,046	617,960	7.7	-2.1	-0.5
Maryland	34,170,869	1,949,117	5.7	35,730,453	4,189,223	11.7	-4.4	-53.5
Massachusetts	46,360,151	2,005,325	4.3	45,655,014	2,061,171	4.5	1.5	-2.7
Michigan	53,549,642	2,419,026	4.5	51,919,398	2,398,563	4.6	3.1	0.9
Minnesota	35,058,976	2,464,343	7.0	33,409,515	2,112,104	6.3	4.9	16.7
Mississippi	17,386,707	1,376,640	7.9	17,373,134	1,452,220	8.4	0.1	-5.2
Missouri	26,039,006	1,595,271	6.1	26,572,318	1,867,327	7.0	-2.0	-14.6
Montana	6,060,601	683,224	11.3	6,066,330	843,081	13.9	-0.1	-19.0
Nebraska	9,184,453	754,226	8.2	8,787,852	688,560	7.8	4.5	9.5
Nevada	10,639,400	721,780	6.8	10,558,678	981,835	9.3	0.8	-26.5
New Hampshire	6,207,431	557,978	9.0	6,201,949	530,257	8.5	0.1	5.2
New Jersey	50,052,284	3,192,396	6.4	50,460,374	2,967,408	5.9	-0.8	7.6
New Mexico	15,015,244	756,210	5.0	14,816,647	708,833	4.8	1.3	6.7
New York	147,156,113	4,238,973	2.9	144,244,674	4,709,126	3.3	2.0	-10.0
North Carolina	46,102,728	3,688,451	8.0	45,811,246	3,520,731	7.7	0.6	4.8
North Dakota	5,786,402	1,051,899	18.2	5,820,327	1,108,376	19.0	-0.6	-5.1
Ohio	59,501,507	3,678,390	6.2	58,833,243	3,741,503	6.4	1.1	-1.7
Oklahoma	19,579,099	1,802,547	9.2	19,275,845	1,881,831	9.8	1.6	-4.2
Oregon	21,465,429	1,312,821	6.1	21,245,041	1,436,177	6.8	1.0	-8.6
Pennsylvania	72,244,141	7,601,344	10.5	71,196,967	7,581,761	10.6	1.5	0.3
Rhode Island	6,562,768	318,630	4.9	6,577,646	350,933	5.3	-0.2	-9.2
South Carolina	22,331,442	923,605	4.1	22,182,824	1,216,035	5.5	0.7	-24.0
South Dakota	4,011,086	653,007	16.3	3,978,002	662,604	16.7	0.8	-1.4
Tennessee	27,831,207	1,752,119	6.3	28,400,930	1,889,972	6.7	-2.0	-7.3
Texas	108,024,926	7,536,463	7.0	108,706,885	6,789,751	6.2	-0.6	11.0
Utah	14,956,224	961,772	6.4	15,218,791	1,541,919	10.1	-1.7	-37.6
Vermont	5,607,879	455,461	8.1	5,531,949	554,394	10.0	1.4	-17.8

See notes at end of table.

Appendix Table 2.

General Expenditures and Highways Expenditures of State Governments With U.S. Summary: 2013 and 2012—Con.

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Highway expenditures ²	Percent highway expenditures to general expenditures	General expenditures ¹	Highway expenditures ²	Percent highway expenditures to general expenditures	Percent change in general expenditures	Percent change in highway expenditures
Virginia	42,529,852	3,912,825	9.2	41,645,194	3,875,133	9.3	2.1	1.0
Washington	37,864,966	3,183,817	8.4	37,110,192	3,228,413	8.7	2.0	-1.4
West Virginia	11,708,850	1,102,651	9.4	11,709,303	1,217,378	10.4	0.0	-9.4
Wisconsin	31,878,459	2,409,285	7.6	31,794,538	2,341,449	7.4	0.3	2.9
Wyoming	5,036,628	547,875	10.9	5,014,321	575,702	11.5	0.4	-4.8

¹ Excludes utilities, liquor stores, and social insurance trust expenditures.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 census results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www.census.gov/govs/www/surveymethodology13.html>.

Source: U.S. Census Bureau, Economy-Wide Statistics Division, 2013 Survey of State Government Finances.

Appendix Table 3.

General Expenditures and Welfare Expenditures of State Governments With U.S. Summary: 2013 and 2012

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Welfare expenditures ²	Percent welfare expenditures to general expenditures	General expenditures ¹	Welfare expenditures ²	Percent welfare expenditures to general expenditures	Percent change in general expenditures	Percent change in welfare expenditures
United States...	1,683,170,060	519,178,293	30.8	1,648,195,648	489,162,351	29.7	2.1	6.1
Alabama	24,601,701	6,386,764	26.0	23,963,102	6,383,487	26.6	2.7	0.1
Alaska	10,707,194	2,084,000	19.5	10,262,809	2,018,001	19.7	4.3	3.3
Arizona	27,750,523	8,494,905	30.6	27,475,756	8,287,322	30.2	1.0	2.5
Arkansas	17,559,746	5,139,921	29.3	17,738,338	5,170,079	29.1	-1.0	-0.6
California	233,454,218	80,014,405	34.3	217,146,079	69,087,772	31.8	7.5	15.8
Colorado	23,189,078	5,840,287	25.2	22,430,489	5,474,323	24.4	3.4	6.7
Connecticut	23,719,309	7,318,979	30.9	22,776,282	6,726,928	29.5	4.1	8.8
Delaware	7,782,971	1,971,064	25.3	7,308,545	1,865,564	25.5	6.5	5.7
Florida	71,097,679	22,528,115	31.7	69,519,188	21,613,069	31.1	2.3	4.2
Georgia	38,702,490	11,518,235	29.8	37,682,147	10,639,946	28.2	2.7	8.3
Hawaii	10,098,104	2,098,924	20.8	10,097,693	1,988,186	19.7	0.0	5.6
Idaho	7,378,235	2,190,795	29.7	7,079,308	2,018,744	28.5	4.2	8.5
Illinois	61,221,951	20,424,637	33.4	58,068,188	17,259,799	29.7	5.4	18.3
Indiana	33,450,122	10,748,417	32.1	31,937,997	8,571,389	26.8	4.7	25.4
Iowa	17,901,551	5,265,106	29.4	17,767,423	5,109,297	28.8	0.8	3.0
Kansas	14,515,864	3,386,863	23.3	14,650,079	3,447,299	23.5	-0.9	-1.8
Kentucky	24,457,976	7,083,731	29.0	24,644,956	7,277,235	29.5	-0.8	-2.7
Louisiana	27,799,897	7,165,251	25.8	27,753,643	6,300,387	22.7	0.2	13.7
Maine	7,876,981	2,892,491	36.7	8,044,046	2,918,615	36.3	-2.1	-0.9
Maryland	34,170,869	10,044,675	29.4	35,730,453	9,823,911	27.5	-4.4	2.2
Massachusetts	46,360,151	15,560,077	33.6	45,655,014	15,183,735	33.3	1.5	2.5
Michigan	53,549,642	14,985,940	28.0	51,919,398	14,815,977	28.5	3.1	1.1
Minnesota	35,058,976	11,323,904	32.3	33,409,515	12,061,690	36.1	4.9	-6.1
Mississippi	17,386,707	5,816,559	33.5	17,373,134	5,440,263	31.3	0.1	6.9
Missouri	26,039,006	7,988,161	30.7	26,572,318	8,153,718	30.7	-2.0	-2.0
Montana	6,060,601	1,421,146	23.4	6,066,330	1,356,335	22.4	-0.1	4.8
Nebraska	9,184,453	2,517,272	27.4	8,787,852	2,268,148	25.8	4.5	11.0
Nevada	10,639,400	2,400,389	22.6	10,558,678	2,255,459	21.4	0.8	6.4
New Hampshire	6,207,431	1,682,499	27.1	6,201,949	1,761,943	28.4	0.1	-4.5
New Jersey	50,052,284	14,701,447	29.4	50,460,374	14,800,551	29.3	-0.8	-0.7
New Mexico	15,015,244	3,946,347	26.3	14,816,647	3,925,202	26.5	1.3	0.5
New York	147,156,113	58,009,518	39.4	144,244,674	52,276,732	36.2	2.0	11.0
North Carolina	46,102,728	12,977,012	28.1	45,811,246	12,830,133	28.0	0.6	1.1
North Dakota	5,786,402	943,371	16.3	5,820,327	909,335	15.6	-0.6	3.7
Ohio	59,501,507	19,186,691	32.2	58,833,243	19,062,009	32.4	1.1	0.7
Oklahoma	19,579,099	6,258,083	32.0	19,275,845	5,800,012	30.1	1.6	7.9
Oregon	21,465,429	6,575,475	30.6	21,245,041	6,151,377	29.0	1.0	6.9
Pennsylvania	72,244,141	23,078,652	31.9	71,196,967	22,498,613	31.6	1.5	2.6
Rhode Island	6,562,768	2,394,541	36.5	6,577,646	2,328,052	35.4	-0.2	2.9
South Carolina	22,331,442	6,050,877	27.1	22,182,824	5,896,867	26.6	0.7	2.6
South Dakota	4,011,086	971,649	24.2	3,978,002	933,462	23.5	0.8	4.1
Tennessee	27,831,207	10,959,849	39.4	28,400,930	10,894,369	38.4	-2.0	0.6
Texas	108,024,926	30,780,705	28.5	108,706,885	31,158,127	28.7	-0.6	-1.2
Utah	14,956,224	3,017,968	20.2	15,218,791	2,924,560	19.2	-1.7	3.2
Vermont	5,607,879	1,629,482	29.1	5,531,949	1,497,934	27.1	1.4	8.8

See notes at end of table.

Appendix Table 3.

**General Expenditures and Welfare Expenditures of State Governments With
U.S. Summary: 2013 and 2012—Con.**

(In thousands of dollars)

State and U.S. summary	2013			2012			2013/2012	2013/2012
	General expenditures ¹	Welfare expenditures ²	Percent welfare expenditures to general expenditures	General expenditures ¹	Welfare expenditures ²	Percent welfare expenditures to general expenditures	Percent change in general expenditures	Percent change in welfare expenditures
Virginia	42,529,852	9,855,058	23.2	41,645,194	9,223,748	22.1	2.1	6.8
Washington	37,864,966	8,389,040	22.2	37,110,192	8,337,257	22.5	2.0	0.6
West Virginia	11,708,850	3,526,796	30.1	11,709,303	3,293,863	28.1	0.0	7.1
Wisconsin	31,878,459	8,849,077	27.8	31,794,538	8,380,447	26.4	0.3	5.6
Wyoming	5,036,628	783,143	15.5	5,014,321	761,080	15.2	0.4	2.9

¹ Excludes utilities, liquor stores, and social insurance trust expenditures.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 census results may contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www.census.gov/govs/www/surveymethodology13.html>.

Source: U.S. Census Bureau, Economy-Wide Statistics Division, 2013 Survey of State Government Finances.