

State Government Finances Summary: 2011

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' nearly 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 2011 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, 2010, and June 30, 2011. 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, 2010, and June 30, 2011 (FY 2011).¹

DID YOU KNOW?

Total taxes, after posting declines in 2009 and 2010, increased 8.0 percent in 2011 to \$757.9 billion.

Source: U.S. Census Bureau, 2011 Annual Survey of State Government Finances.

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

¹ Throughout this report, all references to years (i.e., 2010 or 2011) refer to fiscal years.

operated by 17 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

STATE GOVERNMENT FINANCES SUMMARY

Finances of state governments are closely tied to prevailing economic conditions. The economic recession that began in the first quarter of 2008 and lasted through the second quarter of 2009 created fiscal stress for all levels of government. Since this time, states have been making a slow but steady fiscal recovery. 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.

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 \$1,652.6 billion in fiscal year 2011, an increase of 5.7 percent from fiscal year 2010. General revenue increased 4.0 percent from 2007 to 2008, decreased 1.0 percent from 2008 to 2009, and increased 4.6 percent from 2009 to 2010. The major revenue sources and share of general revenue in 2011 were taxes (45.9 percent), federal grants (34.7 percent), and service charges (11.0 percent).
- State government general expenditure in 2011 totaled \$1,652.9 billion, an increase of 3.7 percent from fiscal year 2010. During 2011, 29.8 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 7.0 percent of general expenditure. Expenditure for education and public welfare, together, comprised over 65.9 percent of all state government general expenditure, accounting for 35.8 percent and 30.1 percent, respectively. Expenditure on highways was the next most financially significant activity, accounting for 6.6 percent of general expenditure.

- State government total debt (including long term and short term) was \$1,132.5 billion at the end of 2011, an increase of 1.5 percent from 2010. 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 39.4 percent of the state and local government total (\$2,829.1 billion in government debt for 2010).
- Cash and investment holdings totaled \$3,663.9 billion in 2011. However, the states dedicated most of this money to specific purposes, such as redemption of long-term debt (13.4 percent of total cash and security holdings). The single largest portion of these assets, \$2,437.0 billion, or 66.5 percent, was held in state government-employee retirement trust systems, making this accumulation of funds a major source of investment capital. Only 1.4 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 (classed as insurance trust revenue) and special assessments, which are classified as nontax general revenue.

DID YOU KNOW?

Service charges, \$181.1 billion in 2011, increased 6.6 percent from 2010.

Source: U.S. Census Bureau, 2011 Annual Survey of State Government Finances.

Taxes were the single largest source of general revenues for state governments (Figure 1). In 2011, taxes comprised 45.9 percent of general revenues, totaling \$757.9 billion. This was an increase of 8.0 percent from

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>.

2010 when taxes totaled \$701.7 billion, and up 6.2 percent from 2009, when taxes totaled \$713.5 billion.

Sales and gross receipt taxes were the predominant tax sources for state governments, totaling \$366.3 billion and 48.3 percent of total taxes in 2011. This represented the highest level during 2007 to 2011. Sales and gross receipts totaled \$342.7 billion in 2010, \$342.6 billion in 2009, \$358.8 billion in 2008, and \$352.7 billion in 2007.

Selective sales taxes were up 9.7 percent from 2010, with the largest increase in other selective sales taxes, up 29.5 percent from 2010. Taxes collected on insurance premiums increased 3.8 percent, taxes on alcoholic beverages increased 4.1 percent, and motor fuel increased 8.9 percent.

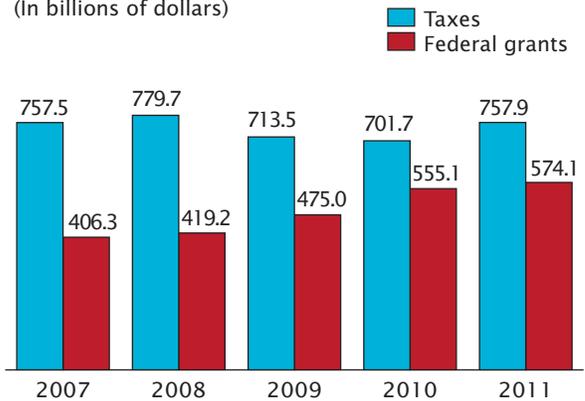
Income taxes, both personal and corporate, totaled \$299.3 billion in 2011, an increase of 9.8 percent from 2010. This was the first increase in the last 2 years; income taxes totaled \$272.7 billion in 2010, \$285.2 billion in 2009, \$327.9 billion in 2008, and \$318.8 billion in 2007.

License taxes for 2011 increased 2.8 percent to \$51.8 billion. License taxes constituted only 6.8 percent of total tax revenues in 2011.

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 fairly quickly to business cycles, showed increases of 9.4 and 9.1 percent, respectively, from

Figure 2.
State Government Taxes Collected and Federal Grants Received: 2007 to 2011

(In billions of dollars)



Source: U.S. Census Bureau, 2007 to 2011 Annual Survey of State Government Finances.

2010 to 2011. Yet, these two taxes comprise only 5.9 percent of total state government tax revenues.

The sum of all other taxes increased 12.3 percent, including severance tax and death and gift taxes, up 31.2 percent and 15.4 percent, respectively.

FEDERAL INTERGOVERNMENTAL REVENUES

Federal grants accounted for 34.7 percent of all state government general revenue in 2011, compared to 35.5 percent of state government general revenues in 2010, and 30.4 percent in 2009. Total federal grants to states were up 3.4 percent from 2010 (Figure 2).

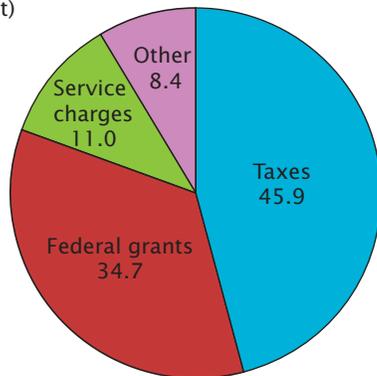
The primary source of direct revenue from the federal government to the states was in the public welfare category, which increased 5.3 percent compared to 2010 (Appendix Table A-1). In 2011, federal welfare grants totaled \$332.6 billion, compared to \$316.0 billion in 2010, \$280.2 billion in 2009, \$240.2 billion in 2008, and \$230.3 billion in 2007. 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 rose 0.9 percent from 2010.

Federal grants to state governments for highways totaled \$44.2 billion in 2011, an increase of 3.0 percent from 2010. These grants amounted to 7.7 percent of total federal grants to state governments in 2011. This increase in federal grants compares to a 17.7 percent increase from 2009 to 2010.

Federal grants to state governments for education decreased 0.9 percent to \$104.6 billion, from \$105.5

Figure 1.
Source of State Government Revenue: 2011

(In percent)



Source: U.S. Census Bureau, 2011 Annual Survey of State Government Finances.

billion in 2010. Federal grants for education had been increasing in prior years: \$82.4 billion in 2009, \$74.3 billion in 2008, and \$73.4 billion in 2007. Federal education grants amounted to 18.2 percent of total federal grants to state governments in 2011.

Federal grants to state governments for health- and hospital-related functional activities totaled \$26.4 billion in 2011, an increase of 1.9 percent from 2010, which totaled \$25.9 billion. These grants totaled \$23.4 billion in 2009, \$21.9 billion in 2008, and \$20.9 billion in 2007. Federal grants for health- and hospital-related functional activities accounted for 4.6 percent of total federal grants to state governments in 2011.

OTHER REVENUES

Insurance trust revenue is the single largest revenue generator in this category for state governments. There was a dramatic increase in the social insurance trust revenue in 2011. Insurance trust revenue is typically the most influential and 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 6.6 percent in 2011. For state governments, there are two key areas: service charges for education (primarily tuition from public postsecondary education institutions) and state hospitals. In 2011, 81.4 percent of current charges received by states were derived from these two sources.

Service charges for education totaled \$102.1 billion in 2011, compared to \$94.5 billion in 2010, constituting 56.4 percent of all current charges for state governments in 2011, compared to 52.2 percent in 2010.

Service charges for hospital-related services totaled \$45.4 billion in 2011, an increase of 5.7 percent from the 2010 level of \$42.9 billion. These revenues constituted 25.1 percent of total service charges in 2011, compared to 25.3 percent in 2010.

State governments saw declines in interest revenue in 2011, similar to previous fiscal years. In 2011, interest revenue totaled \$34.3 billion, a decline of 0.9 percent from 2010 when it was \$34.6 billion. Interest revenue in 2010 was down 9.8 percent from 2009 when it was \$38.3 billion and down 19.6 percent from 2008 when it was \$47.7 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 \$1,652.9 billion in 2011, an increase of 3.7 percent from 2010.

- Expenditure associated with current operations, including salaries and wages, increased 4.9 percent from the prior year to \$979.7 billion, compared to 2010 when the increase was 3.7 percent from 2009; and an 4.0 percent increase in 2009 from 2008.

DID YOU KNOW?

Unemployment compensation expenditures totaled 121.4 billion in 2011. Expenditures exceeded revenues by \$34.0 billion.

Source: U.S. Census Bureau, 2011 Annual Survey of State Government Finances.

- Expenditures for assistance and subsidies for 2011 totaled \$39.9 billion, an increase of 6.2 percent from 2010.
- Total intergovernmental expenditures (payments and grants to local governments including transfers to independent school systems) showed an increase of 2.4 percent from 2010, totaling \$493.2 billion in 2011, compared to \$481.8 billion in 2010.
- Expenditures for capital outlay (including land acquisition, construction purchases of machinery) decreased 1.8 percent from 2010 to \$115.8 billion, compared to the trend over the last few years of an increase of 0.9 percent in 2010, an increase of 3.8 percent in 2009, and an increase of 2.0 percent in 2008.

Expenditure for education is the single largest functional activity of state governments, totaling \$592.3 billion in 2011 (Appendix Table A-2).

- The largest portion of education spending is in transfers to local governments and independent school district governments, which totaled \$330.5 billion in 2011, compared to \$317.4 billion in 2010, an increase of 4.1 percent.

- Assistance and subsidies to individuals for education-related activities totaled \$26.3 billion in 2011, a 5.4 percent increase from 2010. This compared to an increase of 9.4 percent in 2010, an increase of 6.5 percent in 2009, and an increase of 7.8 percent in 2008.

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 47.1 percent of general expenditures for public welfare (30.1 percent), health and hospitals (7.6 percent), highways (6.6 percent), and interest on general debt (2.8 percent).

- Total public welfare expenditure rose 7.1 percent in 2011 to \$496.8 billion, from \$463.9 billion in 2010. Of this, \$425.4 billion was for current operations (including payments to vendors) and \$13.5 billion was for assistance and subsidies to individuals.

DID YOU KNOW?

Total welfare expenditures increased 7.1 percent to \$496.8 billion in 2011 and made up 30.1 percent of general expenditures.

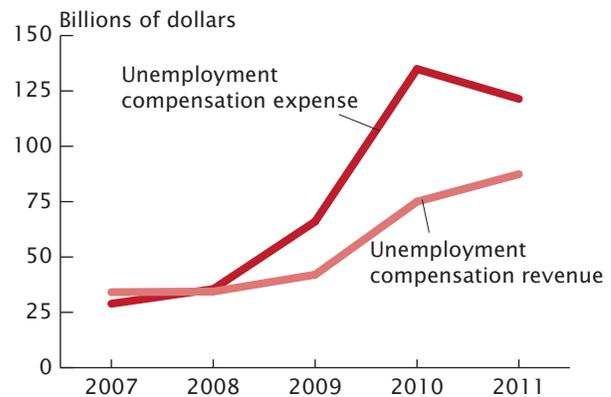
Source: U.S. Census Bureau, 2011 Annual Survey of State Government Finances.

- Total health and hospital spending rose 7.6 percent in 2011 to \$125.7 billion, up from \$122.8 billion in 2010.
- Total expenditure on highways increased 6.6 percent in 2011 to \$109.3 billion.
- Unemployment compensation expenditure totaled \$121.4 billion in 2011, a 10.0 percent decrease from 2010, when it was \$134.9 billion (Figure 3).
- Total interest payments on long-term debt increased by 3.5 percent in 2011 to \$46.8 billion, compared to \$45.3 billion in 2010.

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 3.3 percent in 2011 to \$62.6 billion and accounted for 54.1 percent of total state government spending on all capital outlay.

Figure 3.
State Unemployment Compensation Systems Revenue and Expense: 2007 to 2011



Source: U.S. Census Bureau, 2007 to 2011 Annual Survey of State Government Finances.

STATE GOVERNMENT CASH AND INVESTMENTS

State government cash and investments increased 10.3 percent to \$3,663.9 billion in fiscal year 2011, including \$2,437.0 billion in employee retirement trust funds, \$491.6 billion in funds held as offsets to long-term debt, and \$735.3 billion in miscellaneous insurance trust funds, bond funds, and other cash and securities.

Of the total cash and investments, 66.5 percent were dedicated for public-employee retirement systems, 13.4 percent were for the redemption of long-term debt, 2.3 percent were for insurance trust purposes such as unemployment or workers' compensation, and 1.4 percent was unspent proceeds of bond issues. In 2011, 16.4 percent of these funds remained available for financing general government activities.

Two large specially restricted funds are the Texas Permanent School Fund, up 13.2 percent to \$28.7 billion, and the Alaska Permanent Fund, up 16.3 percent to \$35.4 billion.

STATE GOVERNMENT DEBT

State government total debt at the end of fiscal year 2011 totaled \$1,132.5 billion, up 1.5 percent from 2010. Typically, states have smaller debt burden than local governments. In 2010, total debt of state and local governments was \$2,801.5 billion, 39.8 percent belonging to state governments and 60.2 percent to local governments.⁴

⁴ Local government data for 2011 will be available in the summer of 2013.

- 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 2011, state governments' public debt for private purposes was \$388.3 billion, a decrease of 2.2 percent from 2010. Debt for general purpose was \$739.0 billion, an increase of 5.0 percent from 2010.
- Debt issues in 2011 totaled \$136.6 billion, with \$41.0 billion in issues of public debt for private purposes and \$95.7 billion in issues for general purpose debt. This represented a 25.6 percent decrease from 2010, with the decrease mostly in the general debt category, which decreased from \$125.1 billion in 2010 to \$95.7 billion in 2011.
- Fiscal year 2011 saw a decrease in the amount of debt retired, which represented a 10.4 percent decline between 2010 and 2011. Total debt retirements in 2011 were \$112.1 billion, with \$48.5 billion in retirements of public debt for private purposes and \$63.5 billion in retirements of general purpose debt. This compared to 2010 total debt retirements of \$125.1 billion, with \$54.2 billion in the retirement of public debt for private purposes and \$71.0 billion in the retirement of general purpose debt.

SOURCE AND ACCURACY OF THE DATA

The Annual 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 2011 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 A-1.

Total Federal Revenue and Federal Welfare Grants of State Governments With U.S. Summary: 2011 and 2010

(In thousands of dollars)

State and U.S. summary	2011			2010			2011/2010	2011/2010
	Total federal revenue	Federal welfare grants	Percent federal welfare grants to total federal revenue	Total federal revenue	Federal welfare grants	Percent federal welfare grants to total federal revenue	Percent change in total federal revenue	Percent change in federal welfare grants
United States . . .	574,084,680	332,610,508	57.9	555,135,917	315,985,460	56.9	3.4	5.3
Alabama	8,497,453	4,164,397	49.0	8,840,961	4,386,117	49.6	-3.9	-5.1
Alaska	3,034,899	1,205,534	39.7	2,955,497	1,116,201	37.8	2.7	8.0
Arizona	12,059,189	8,170,383	67.8	12,337,706	8,018,977	65.0	-2.3	1.9
Arkansas	6,305,206	3,461,535	54.9	5,961,108	3,350,763	56.2	5.8	3.3
California	64,503,778	41,770,468	64.8	62,958,004	36,391,508	57.8	2.5	14.8
Colorado	6,931,517	2,930,763	42.3	6,406,582	2,717,142	42.4	8.2	7.9
Connecticut	6,552,077	4,125,840	63.0	6,217,632	3,939,146	63.4	5.4	4.7
Delaware	1,826,285	1,065,047	58.3	1,976,903	1,005,671	50.9	-7.6	5.9
Florida	27,355,263	15,089,956	55.2	24,996,716	14,092,539	56.4	9.4	7.1
Georgia	14,988,228	6,089,473	40.6	15,949,471	6,577,586	41.2	-6.0	-7.4
Hawaii	2,911,207	1,461,045	50.2	2,586,608	1,206,704	46.7	12.5	21.1
Idaho	2,794,755	1,328,723	47.5	2,659,457	1,165,627	43.8	5.1	14.0
Illinois	19,218,998	11,133,374	57.9	18,956,139	10,486,980	55.3	1.4	6.2
Indiana	10,791,819	5,994,537	55.5	10,276,593	5,743,884	55.9	5.0	4.4
Iowa	6,821,976	3,559,257	52.2	6,535,811	3,423,102	52.4	4.4	4.0
Kansas	4,871,084	2,297,645	47.2	4,580,934	2,181,309	47.6	6.3	5.3
Kentucky	8,861,617	5,341,340	60.3	9,117,626	5,341,768	58.6	-2.8	0.0
Louisiana	12,437,512	5,889,533	47.4	13,174,285	6,284,801	47.7	-5.6	-6.3
Maine	3,228,303	2,087,336	64.7	3,201,555	2,144,000	67.0	0.8	-2.6
Maryland	10,977,164	5,614,527	51.1	10,162,959	5,328,335	52.4	8.0	5.4
Massachusetts	13,842,921	9,036,658	65.3	13,126,642	8,295,687	63.2	5.5	8.9
Michigan	19,712,474	11,273,449	57.2	19,320,406	10,881,001	56.3	2.0	3.6
Minnesota	9,655,665	6,125,940	63.4	9,930,013	5,997,105	60.4	-2.8	2.1
Mississippi	8,607,252	4,825,127	56.1	8,671,933	4,667,116	53.8	-0.7	3.4
Missouri	11,703,476	6,114,180	52.2	11,444,588	6,177,319	54.0	2.3	-1.0
Montana	2,406,954	908,322	37.7	2,498,169	997,963	39.9	-3.7	-9.0
Nebraska	3,353,036	2,492,245	74.3	3,146,417	2,314,143	73.5	6.6	7.7
Nevada	2,656,430	1,340,253	50.5	2,758,834	1,264,804	45.8	-3.7	6.0
New Hampshire	1,942,981	962,616	49.5	2,138,110	993,559	46.5	-9.1	-3.1
New Jersey	14,155,068	7,753,250	54.8	14,753,302	7,522,766	51.0	-4.1	3.1
New Mexico	6,175,240	4,014,966	65.0	6,065,367	4,035,161	66.5	1.8	-0.5
New York	53,713,850	36,989,081	68.9	49,640,285	35,499,876	71.5	8.2	4.2
North Carolina	15,710,848	8,646,267	55.0	15,350,128	8,940,484	58.2	2.3	-3.3
North Dakota	1,700,965	667,678	39.3	1,687,395	604,624	35.8	0.8	10.4
Ohio	23,569,561	15,095,515	64.0	21,953,202	14,364,653	65.4	7.4	5.1
Oklahoma	7,755,558	3,740,241	48.2	7,892,192	3,663,506	46.4	-1.7	2.1
Oregon	7,589,046	3,899,843	51.4	6,843,589	3,485,298	50.9	10.9	11.9
Pennsylvania	23,614,126	15,489,697	65.6	21,116,037	13,354,323	63.2	11.8	16.0
Rhode Island	2,687,872	1,392,227	51.8	2,519,892	1,350,025	53.6	6.7	3.1
South Carolina	8,234,603	4,630,359	56.2	7,499,023	4,335,883	57.8	9.8	6.8
South Dakota	1,850,436	664,418	35.9	1,766,695	708,131	40.1	4.7	-6.2
Tennessee	12,049,283	7,435,904	61.7	11,321,262	7,225,852	63.8	6.4	2.9
Texas	42,218,629	23,508,613	55.7	40,779,780	22,409,302	55.0	3.5	4.9
Utah	4,359,486	2,285,317	52.4	4,369,605	2,226,512	51.0	-0.2	2.6
Vermont	2,025,534	1,087,273	53.7	1,902,523	1,085,437	57.1	6.5	0.2

See note at end of table.

Appendix Table A-1.

Total Federal Revenue and Federal Welfare Grants of State Governments With U.S. Summary: 2011 and 2010—Con.

(In thousands of dollars)

State and U.S. summary	2011			2010			2011/2010	2011/2010
	Total federal revenue	Federal welfare grants	Percent federal welfare grants to total federal revenue	Total federal revenue	Federal welfare grants	Percent federal welfare grants to total federal revenue	Percent change in total federal revenue	Percent change in federal welfare grants
Virginia	9,997,407	5,293,347	52.9	9,221,138	4,828,325	52.4	8.4	9.6
Washington	10,636,760	4,873,441	45.8	10,890,811	4,901,465	45.0	-2.3	-0.6
West Virginia	4,668,284	2,656,337	56.9	4,353,106	2,531,241	58.1	7.2	4.9
Wisconsin	10,318,534	6,193,185	60.0	10,229,562	5,975,640	58.4	0.9	3.6
Wyoming	2,204,071	434,046	19.7	2,093,364	446,099	21.3	5.3	-2.7

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 do contain nonsampling error. Additional information on nonsampling error, response rates, and definitions may be found at <www2.census.gov/govs/state/11_methodology.pdf>.

Source: U.S. Census Bureau, Governments Division, 2011 Annual Survey of State Government Finances.

Appendix Table A-2.

General Expenditures and Education Expenditures of State Governments With U.S. Summary: 2011 and 2010

(In thousands of dollars)

State and U.S. summary	2011			2010			2011/2010	2011/2010
	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...	1,652,901,569	592,334,761	35.8	1,593,627,511	571,147,428	35.8	3.7	3.7
Alabama	24,290,468	10,938,129	45.0	24,016,434	10,555,436	44.0	1.1	3.6
Alaska	9,956,134	2,475,486	24.9	9,734,692	2,303,781	23.7	2.3	7.5
Arizona	28,123,095	9,121,942	32.4	27,982,432	8,806,846	31.5	0.5	3.6
Arkansas	16,859,911	7,508,042	44.5	15,801,236	6,985,983	44.2	6.7	7.5
California	224,992,157	74,992,505	33.3	210,371,800	70,303,564	33.4	6.9	6.7
Colorado	23,030,329	9,250,143	40.2	21,817,530	9,090,749	41.7	5.6	1.8
Connecticut	22,249,079	6,747,698	30.3	21,571,811	6,593,494	30.6	3.1	2.3
Delaware	7,057,717	2,543,765	36.0	6,917,204	2,432,264	35.2	2.0	4.6
Florida	71,984,886	24,882,722	34.6	68,685,083	23,043,590	33.5	4.8	8.0
Georgia	37,410,466	17,429,181	46.6	36,710,385	16,985,461	46.3	1.9	2.6
Hawaii	9,963,247	3,345,134	33.6	9,742,970	3,254,387	33.4	2.3	2.8
Idaho	7,404,749	2,700,603	36.5	7,119,304	2,761,322	38.8	4.0	-2.2
Illinois	59,504,501	17,130,559	28.8	59,248,040	17,282,643	29.2	0.4	-0.9
Indiana	30,902,395	14,055,154	45.5	30,502,869	14,214,891	46.6	1.3	-1.1
Iowa	17,218,913	6,269,650	36.4	16,306,414	5,946,941	36.5	5.6	5.4
Kansas	14,526,728	5,966,159	41.1	14,175,566	5,917,771	41.7	2.5	0.8
Kentucky	24,676,183	9,415,111	38.2	24,192,556	9,325,602	38.5	2.0	1.0
Louisiana	29,134,952	8,904,101	30.6	29,560,930	9,060,789	30.7	-1.4	-1.7
Maine	8,005,148	2,121,288	26.5	7,929,528	2,097,101	26.4	1.0	1.2
Maryland	32,305,854	11,212,610	34.7	32,110,165	11,685,818	36.4	0.6	-4.0
Massachusetts	43,181,008	12,334,213	28.6	41,790,896	11,879,337	28.4	3.3	3.8
Michigan	52,201,724	23,146,215	44.3	51,510,080	22,789,375	44.2	1.3	1.6
Minnesota	32,670,505	12,406,335	38.0	31,603,258	11,745,604	37.2	3.4	5.6
Mississippi	17,546,382	5,518,603	31.5	17,500,003	5,581,577	31.9	0.3	-1.1
Missouri	25,772,733	8,854,989	34.4	25,805,030	8,949,863	34.7	-0.1	-1.1
Montana	6,082,012	1,840,578	30.3	6,004,791	1,824,149	30.4	1.3	0.9
Nebraska	8,617,065	3,330,145	38.6	8,711,162	3,268,458	37.5	-1.1	1.9
Nevada	9,990,585	4,148,254	41.5	9,478,097	4,032,431	42.5	5.4	2.9
New Hampshire	6,375,565	2,015,841	31.6	6,350,744	2,003,098	31.5	0.4	0.6
New Jersey	48,732,533	15,710,434	32.2	49,106,061	16,462,416	33.5	-0.8	-4.6
New Mexico	15,594,493	5,391,916	34.6	15,890,396	5,519,109	34.7	-1.9	-2.3
New York	146,077,903	45,218,649	31.0	137,973,286	39,107,606	28.3	5.9	15.6
North Carolina	44,335,109	19,310,897	43.6	43,013,853	18,644,909	43.3	3.1	3.6
North Dakota	5,032,457	1,780,864	35.4	4,688,497	1,765,141	37.6	7.3	0.9
Ohio	60,490,876	22,408,315	37.0	57,301,001	22,051,745	38.5	5.6	1.6
Oklahoma	19,011,589	7,491,074	39.4	19,233,124	7,761,989	40.4	-1.2	-3.5
Oregon	21,109,773	7,102,058	33.6	20,559,825	7,341,838	35.7	2.7	-3.3
Pennsylvania	73,457,932	22,849,414	31.1	69,431,023	21,501,557	31.0	5.8	6.3
Rhode Island	6,408,222	1,815,172	28.3	6,352,238	1,768,009	27.8	0.9	2.7
South Carolina	23,659,459	8,080,658	34.2	22,919,524	7,775,952	33.9	3.2	3.9
South Dakota	4,062,489	1,300,189	32.0	3,988,279	1,303,153	32.7	1.9	-0.2
Tennessee	27,565,770	9,176,744	33.3	26,326,505	8,973,778	34.1	4.7	2.3
Texas	108,599,495	48,809,392	44.9	102,372,521	46,704,736	45.6	6.1	4.5
Utah	14,708,284	6,516,379	44.3	14,183,072	6,124,277	43.2	3.7	6.4
Vermont	5,390,621	2,322,901	43.1	5,172,036	2,300,338	44.5	4.2	1.0

See notes at end of table.

Appendix Table A-2.

General Expenditures and Education Expenditures of State Governments With U.S. Summary: 2011 and 2010—Con.

(In thousands of dollars)

State and U.S. summary	2011			2010			2011/2010	2011/2010
	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	40,350,197	14,372,117	35.6	37,994,323	13,863,611	36.5	6.2	3.7
Washington	36,888,688	14,886,147	40.4	36,469,145	14,817,620	40.6	1.2	0.5
West Virginia	11,445,676	4,161,900	36.4	10,767,434	3,931,867	36.5	6.3	5.9
Wisconsin	33,040,658	11,345,332	34.3	31,677,742	11,091,896	35.0	4.3	2.3
Wyoming	4,904,854	1,679,054	34.2	4,956,616	1,613,556	32.6	-1.0	4.1

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/11_methodology.pdf>.

Source: U.S. Census Bureau, Governments Division, 2011 Annual Survey of State Government Finances.