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Legislative Research Agency

Alaska State Legislature



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May 4, 1995

MEMORANDUM

TO: Representative Kay Brown

FROM: Gordon S. Harrison, Director 

RE: **Comparative Patterns of State Spending**
Research Request 95.195

You asked us to compare spending patterns by Alaska state government with spending patterns in the other states. We presume from the material accompanying this request that you are interested in examining the hypothesis that the State of Alaska devotes an inordinately generous proportion of its resources to activities and services that are not provided in the other states and a comparatively paltry proportion of its resources to the basic services such as education, welfare, and prisons that dominate the budgets of the other states.

On the one hand, statistical data compiled by the U.S. Census Bureau seem to support this hypothesis, as they show that as a percentage of total annual spending, our outlays in several of the basic service categories are comparatively low, and our outlays in the "other" category are comparatively large. On the other hand, the data also show that, on a per capita basis, Alaska devotes far more resources to basic services than the national average, and often more than any of the other 49 states, despite our substantial expenditures on extraneous items. In addition, a close examination of the statistical data reveals that the "other" category is composed mostly of expenditures by Alaska's public corporations. With the exception of permanent fund dividends, this money is not available for discretionary appropriation by the legislature, and including it in the statistical base tends to understate our allocation of general fund spending for basic services. These and other factors discussed in this memorandum complicate greatly the comparative analysis of spending in the 50 states. Nonetheless, we believe that the data *do not* support the conclusion that Alaska stints the basic services of state government.

The narrative below begins with a discussion of the statistical data on state government finances compiled by the U.S. Bureau of the Census. Then it considers the importance of differences among states when comparing spending habits. Finally, it presents data that compare state government spending in Alaska with the U.S. average and with state spending in Hawaii.

U.S. Bureau of the Census Annual Survey of State Government Finances

The only source of comprehensive statistics on state government spending in the United States is the U.S. Census Bureau, which conducts an annual survey of state and local government finances. All multi-state comparisons of government spending use this data. While it might be feasible for analysts in one state to compare their state government spending with the spending of a neighboring state using their own format, definitions, accounting methods, and categories, it would not be feasible to broaden the scope of that comparison by much, and certainly not to all 50 states. The institutional arrangements, the allocation of services among state agencies and between levels of government, and the budgeting conventions and financial reporting of the 50 states vary so enormously and mysteriously that the task of comparing spending among them is beyond the resources of any organization except perhaps the federal government. Indeed, it is not clear that the comparative analysis produced by the U.S. Census Bureau is useful for making any but the most general assessments of spending priorities in the various states.

Census Bureau data on state government revenue and expenditures are presented in a series of publications titled *State Government Finances*. This series lags by several years. The last "hard copy" edition is for FY 92. Subsequent editions and all future editions are available only in electronic format from the Internet. The data appear in somewhat different formats in publications such as *Book of the States*, by the Council of State Governments, and *Significant Features of Fiscal Federalism*, by the U.S. Advisory Council on Intergovernmental Relations. Attached to this memorandum are a copy of Table 11 from the federal *State Government Finances: 1992*, and a condensed presentation of the data from the *Book of the States, 1994-95*. Because the latter is simplified and widely available, we have used it to prepare the table in this memorandum.

People familiar with Alaska's annual budgets--that is, with our annual *appropriations*--will recognize few of the numbers in the data series. This is because the data series records *expenditures* rather than appropriations. Thus, for example, capital expenditures recorded for a particular year may have been appropriated several years earlier. Furthermore, the data includes major expenditures that are "off budget"--that is, expenditures that are not considered to represent withdrawals from the general fund. For FY 92, these include interest expense of revenue bonds issued by the Alaska Housing Finance Corporation (\$287.3 million), the Alaska Industrial Development and Export Authority (\$99.7 million), the Student Loan Corporation (\$11.3 million), the Alaska Municipal Bond Bank (\$9.1 million), as well as the operating expenses of the Alaska Railroad Corporation (\$57.8 million). Also, the FY 92 Census Bureau expenditure data include the permanent fund dividends (\$496.3 million), but not the deposit of permanent fund income to the principal of the fund (inflation proofing) or to the reserve account. Although the use of permanent fund income is fully discretionary--that is, the money may be appropriated for any purpose--these expenditures are not treated in Alaska as general fund expenditures. It is noteworthy that the items identified above--interest payments on revenue bonds, the operating expense of the Alaska Railroad, and the permanent fund dividend, which amounted to \$961.5

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million in FY 92--are all items that fall within the Census Bureau's category of "miscellaneous, not otherwise classified." As a result of this inflation of our total expenditure figure, our expenditures in categories such as education are depressed when shown as a percentage of total spending.

There are doubtless many such peculiarities of the data series that conceal, distort, or otherwise misinterpret spending patterns in the states. Another one that we are aware of in the Alaska data concerns our municipal assistance and revenue sharing programs. These are the primary programs the state has used to support a number of local government services, including hospitals.¹ However, because the grant money may be used for any purpose by the recipient (actually in the case of hospitals and health services it must be used for these purposes), the Census Bureau does not allocate it to functional categories. Consequently, the data show less support for hospitals by the state government than they would if we had a more direct distribution scheme for money targeted to support local hospitals.

But when attempting to compare one state's spending with others', we must consider more than the methodology of the statisticians: we must also consider differences among the states.

Differences Among States and State Spending Patterns

States differ widely with regard to many characteristics that affect their public spending, and these differences must be accounted for when seeking to discern whether one state has a stronger fiscal commitment to certain services than does another. For example, states differ in how they allocate governmental authority and fiscal responsibility for certain public services between the state and local level; they differ with respect to demographic characteristics; they differ in the cost of providing services; and they differ in endowment of natural resources.

State governments traditionally provide and pay for certain services, and local governments traditionally provide and pay for others. However, some services are often provided and paid for in some measure by *both* levels of government. In the case of these shared responsibilities, the mix of state and local funding varies considerably, and what is a shared responsibility in one state may not be in another. For this reason, a thorough comparison of state spending in certain areas must include expenditures by both the state *and* local government. (This memorandum concerns state spending only.) Schools are the most notable of these shared services. In all states except Hawaii and Alaska, education is provided by local school districts with state governments supplementing local funding through a revenue sharing "foundation program." In Hawaii, the state government directly operates and funds a statewide K-12 school system. In Alaska, we directly

¹The state revenue sharing program (AS 29.60.120) includes a grant of \$250,000 to each community with a hospital with 10 or more beds, or \$50,000 to each community with a hospital of fewer than 10 beds.

and fully fund the Rural Education Attendance Area schools, and support the municipal school districts through the foundation program and other grants.

Court systems are another shared responsibility in most states. Thus, most states have, in addition to state courts, a system of municipal courts with jurisdiction over violations of city and county ordinances and certain other matters. Alaska is one of a few states with a statewide, unified court system (violations of local law are prosecuted in state courts here). Therefore, Alaska state expenditures in the area of justice will be relatively higher than in states with local court systems, but our total state *and* local spending in this area may or may not be relatively higher than these other states.²

Demographic differences are also pertinent to interstate comparisons of spending patterns because they create different levels of *demand* for various public services. States with a high level of poverty can be expected to spend more on welfare than states without much poverty. Likewise, states with a large proportion of their population of school age can be expected to spend relatively more for education than states with a low proportion of young people; and states with a high crime rate should spend more for police and corrections. Because of demographic differences, equality of spending may not equate to equality of service. Although two states may devote the same percentage of their total spending to education, welfare, or corrections, they may be providing quite different levels of service if the target population is substantially larger in one than the other.

Equality of spending also fails to mean equality of service if there are substantial differences among states in the cost of doing business. That is, two states spending the same amount of money on a public service may be providing quite different levels of service if costs are significantly lower in one than the other. Generally speaking, costs of governmental services are more expensive in the urban, industrial northeast than in the rural south. Alaska is also a high-cost state, and this must be borne in mind when comparing our expenditures with similar expenditures by other state governments. Cost-of-living indices show that different urban areas in Alaska are from 1.1 to 1.6 times more expensive than the U.S. urban average.³

That different circumstances give rise to different demands for state services is seen clearly in the case of natural resources. Alaska spends proportionally more money managing natural resources than other states because it has vastly more natural resources to manage. Here, national norms are of little value in assessing the appropriate level of state spending in Alaska. No one would

²The same is true of corrections in Alaska: we have a unified, state-operated system of jails and prisons, in contrast to many other states that require city and county governments to provide and pay for local jails.

³John Boucher, "Measuring Alaska's Cost of Living," *Alaska Economic Trends* (published by the Alaska Department of Labor), June 1994.

seriously argue that Alaska should slash spending on natural resource management simply to bring the state into line with the national average of spending in this area.⁴

State Spending: U.S. Average, Hawaii, and Alaska

The accompanying table shows, for the 50 states, Hawaii, and Alaska, state spending in 11 categories. State spending is expressed as a percentage of total spending and as a dollar amount per state resident. Hawaii is included because it is the only other state that has such a large percentage of its spending fall in the "other" category. The data is derived from the *Book of the States, 1994-95*. The categories are condensed from categories used by the Census Bureau in compiling the data.

Clearly, Alaska's comparative standing depends on the measure of spending: as a percentage of total spending, Alaska is below the national average in a number of categories, including education (this category includes postsecondary education), public welfare, hospitals, and corrections. However, in terms of dollar spent per capita, we exceed the national averages in all categories except hospitals. Which is the better measure? Spending per capita seems the more reasonable of the two, in view of the fact that Alaska is relatively more wealthy than the other states.⁵ The average middle class family spends a much higher proportion of its income on housing than do the richest families, yet the richest families live in mansions. One cannot reasonably argue that the rich are not as committed to their domestic comfort as the middle class because they devote a smaller proportion of their income to housing.

Accordingly, one cannot argue that Alaska, with its high per capita spending levels, is insufficiently committed to educating its young or housing its criminals because our expenditures on these items is below the national average. The table shows that education accounted for 25.1 percent of Alaska's annual spending in FY 92, in contrast to the U.S. average of 34.6 percent, and 27.4 percent of state spending in Hawaii. However, we spent \$2,184 per resident of the state (not per

⁴Studies have attempted to compare state spending and account for the different circumstances of the states. One such study is by Herman B. Leonard, *By Choice or By Chance; Tracking the Values in Massachusetts' Public Spending* (Boston: Pioneer Institute for Public Policy Research, 1992). Footnote 6 on page 14 of this study says: "Alaska was excluded from all analysis and comparisons that follow because its spending patterns and circumstances are so radically different from those of other states." See also, Steven D. Gold, "A New Way to Compare State Spending," *State Legislatures*, May/June, 1989.

⁵Remember that our "wealth," represented in the table as an expenditure of state money of \$8,707 per capita, or 3.6 times the national average, is inflated by the inclusion of permanent fund dividends and interest payments on revenue bonds by our public corporations.

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student) on education, or 2.6 times the national average, and almost twice as much as Hawaii. Indeed, when compared to Hawaii, where the school system is entirely a state-operated affair, education receives even more money in Alaska when local expenditures are counted.

The comparatively high per capita expenditures in Alaska are muted, of course, by the cost-of-living differential here. This cost-of-living differential is further magnified by the economic inefficiencies of delivering services such as education to far-flung, sparsely populated, rural sites. We have not attempted to factor these cost considerations, or Alaska's demographic characteristics, into a grand, multi-dimensional comparative analysis of Alaska's spending, largely because we see no rigorous methodology for doing so.⁶ In the final analysis, the Census Bureau data are ambiguous and largely inconclusive. While they do not allow Alaska's rank to be easily determined, neither do they offer much support to the notion that Alaska neglects the basic state services (as defined by the Census Bureau categories). An exception may be in the area of hospitals, which shows spending below the national average as a percent of total spending and on a per capita basis. But as suggested above, the cause of our poor showing here may be the peculiarities of the state revenue sharing mechanism rather than a genuinely penurious legislature.

I regret that sharper conclusions do not emerge from the statistical data, but I hope that this information is useful nonetheless.

Attachments

⁶Nor have we removed the uncategorized non-general fund items that so inflate Alaska's expenditure total, because we would also have to remove these items from the other states' totals to make consistent comparisons.

State Expenditures, by Function, FY 92 As a Percent of Total and Per Capita; All States, Hawaii, and Alaska

Category	All States			Hawaii			Alaska		
	Percent	Dollars Per Capita		Percent	Dollars Per Capita		Percent	Dollars Per Capita	Multiple of Per Capita National Average
Education	34.6%	\$831		27.4%	\$1,213		25.1%	\$2,184	2.6
Public Welfare	25.6%	\$614		12.2%	\$540		10.6%	\$923	1.5
Highways	7.8%	\$192		7.3%	\$324		11.4%	\$995	5.2
Hospitals	4.3%	\$103		3.8%	\$166		0.7%	\$63	0.6
Natural Resources	1.7%	\$41		2.5%	\$110		4.9%	\$430	10.5
Health	3.6%	\$86		4.6%	\$204		3.6%	\$311	3.6
Corrections	3.3%	\$79		2.1%	\$94		2.8%	\$247	3.1
Financial Administration	1.6%	\$38		1.6%	\$71		2.3%	\$199	5.2
Employment Security Administration	0.6%	\$15		0.2%	\$11		0.6%	\$51	3.4
Police	0.9%	\$22		0.2%	\$8		1.1%	\$95	4.3
Other	15.9%	\$383		38.1%	\$1,684		36.9%	\$3,209	8.4
	99.9%	\$2,404		100.0%	\$4,425		100.0%	\$8,707	3.6

Source: *Book of the States, 1994-95*, Table 6.16, pp. 352-353 (from U.S. Census Bureau data).

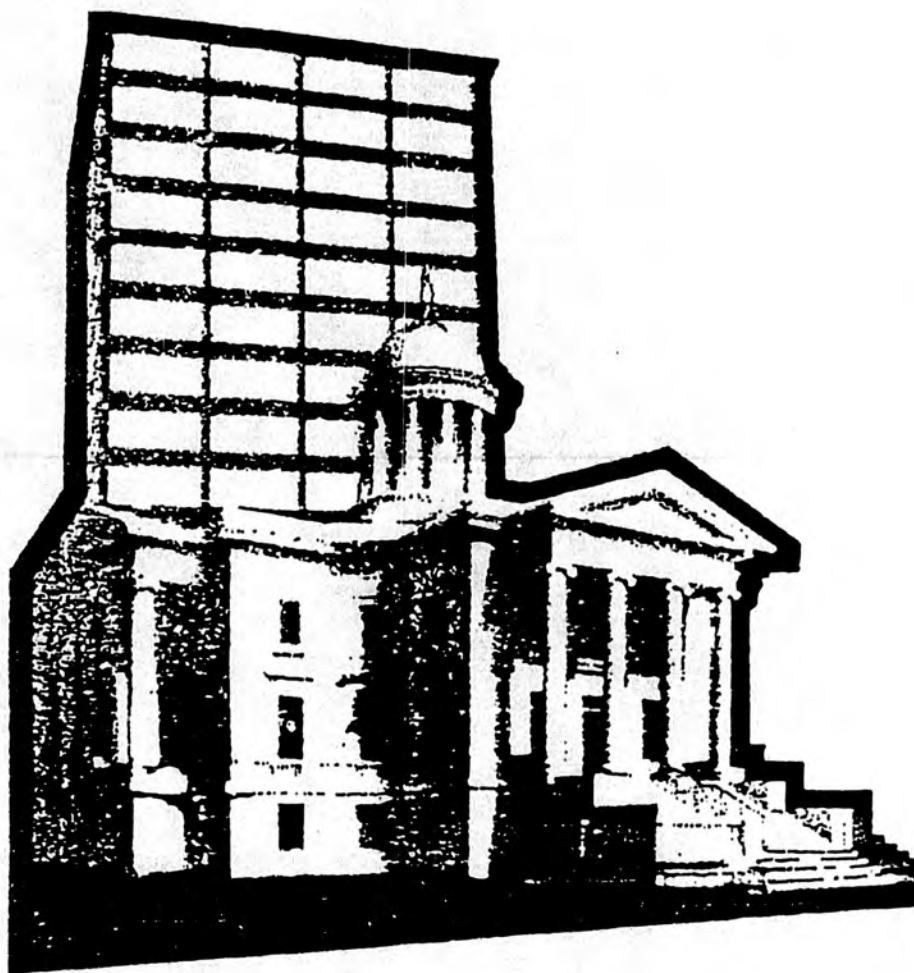
ATTACHMENT A

**"State Government Finances", *Government Finances*, Bureau of the Census,
U.S. Department of Commerce**

GF/92-3

GOVERNMENT FINANCES

State Government Finances: 1992



U.S. Department of Commerce
Economics and Statistics Administration
BUREAU OF THE CENSUS

Table 11. State Government General Expenditure by Function and State: 1992

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes)

State	Educational services						Social services and income maintenance			
	Total	Intergovernmental	Direct	Education ¹			Libraries	Public welfare ²		
				Total	Intergovernmental	Direct		Total	Intergovernmental	Direct
1	2	3	4	5	6	7	8	9	10	
United States	611 921 919	201 313 434	410 608 485	211 568 798	124 919 686	68 650 112	683 880	158 363 573	29 511 964	126 851 605
Alabama	8 786 293	2 143 312	6 644 981	3 570 524	1 899 130	1 871 394	8 122	1 853 436	10 079	1 843 357
Alaska	4 788 127	1 048 860	3 739 267	1 200 980	622 581	575 109	6 254	507 655	100 635	407 020
Arizona	8 235 841	2 998 879	5 236 962	2 929 886	1 663 978	1 265 910	6 325	1 811 875	227 926	1 583 949
Arkansas	5 061 654	1 465 060	3 596 594	2 122 905	1 160 554	962 351	5 789	1 176 619	634	1 175 985
California	63 360 138	39 402 316	43 957 822	28 284 998	19 042 747	9 242 251	49 432	25 247 530	13 597 738	11 649 792
Colorado	6 493 768	1 969 365	4 524 403	2 709 235	1 219 986	1 489 249	5 638	1 437 575	349 956	1 087 619
Connecticut	9 957 439	2 090 932	7 866 507	2 508 350	1 587 068	939 282	11 737	2 434 040	194 928	2 239 112
Delaware	2 241 388	390 542	1 850 846	789 489	321 913	467 576	2 505	291 748	796	290 950
Florida	24 851 056	8 405 400	16 445 656	8 814 361	6 176 792	2 637 569	29 682	5 333 949	185 515	5 148 434
Georgia	12 781 046	3 723 502	9 057 544	5 184 281	3 319 732	1 864 529	19 064	3 313 204	-	3 313 204
Hawaii	4 902 626	127 640	4 774 986	1 344 015	-	1 344 015	36 784	597 925	10 513	587 412
Idaho	2 315 712	780 742	1 534 970	986 673	605 959	380 714	2 744	352 315	-	352 315
Illinois	23 639 362	8 706 663	16 932 699	7 295 006	4 249 510	3 045 399	56 527	6 281 356	354 601	5 926 755
Indiana	11 691 370	3 677 893	8 013 477	4 652 781	2 190 681	2 462 080	7 383	2 621 020	300 366	2 320 654
Iowa	6 711 337	2 160 539	4 550 798	2 649 165	1 543 803	1 105 383	5 425	1 305 649	40 521	1 265 128
Kansas	5 051 751	1 440 836	3 610 915	2 197 864	1 103 697	1 094 167	4 190	890 373	15 123	875 250
Kentucky	9 235 218	2 392 289	6 842 929	3 572 415	2 018 298	1 554 117	11 967	2 262 835	7 085	2 255 750
Louisiana	10 682 706	2 834 974	8 047 732	3 487 009	2 175 623	1 311 386	3 571	2 544 821	49 738	2 495 085
Maine	3 231 655	711 798	2 519 857	1 010 112	588 415	421 697	3 073	1 003 035	24 089	978 946
Maryland	11 011 767	2 558 591	8 453 176	3 448 754	1 743 746	1 705 008	27 089	2 677 218	102	2 677 116
Massachusetts	17 811 534	4 047 945	13 763 589	3 271 297	1 739 212	1 532 085	23 182	5 302 997	308 523	4 994 474
Michigan	21 839 865	6 970 998	14 868 867	7 415 632	3 855 645	3 559 987	28 290	5 574 552	299 561	5 274 991
Minnesota	12 321 541	4 733 385	7 588 156	4 556 323	2 739 782	1 816 561	6 604	3 022 239	531 511	2 490 728
Mississippi	5 216 887	1 785 089	3 431 798	1 993 169	1 244 088	749 077	5 495	1 210 496	63 103	1 147 393
Missouri	9 513 043	2 773 013	6 740 030	3 529 312	2 293 534	1 235 777	4 056	2 516 484	15 511	2 500 973
Montana	2 107 991	610 277	1 497 714	770 502	457 707	312 795	2 506	330 833	4 915	328 918
Nebraska	3 535 292	1 047 544	2 487 748	1 258 948	622 890	636 050	3 648	708 022	7 147	698 875
Nevada	2 952 987	1 107 607	1 845 380	1 113 095	702 836	410 459	13 457	443 175	7 977	441 198
New Hampshire	2 452 806	293 668	2 159 140	467 794	149 802	317 992	2 531	937 208	54 238	882 970
New Jersey	24 109 299	7 559 234	16 550 065	7 017 992	4 549 082	2 468 810	19 457	6 048 477	1 269 653	4 778 824
New Mexico	4 593 580	1 619 075	2 974 505	1 919 305	1 156 037	763 268	2 999	710 830	-	710 830
New York	60 869 111	24 711 442	36 157 669	17 972 008	12 893 270	5 078 736	93 067	20 307 423	7 517 628	12 789 795
North Carolina	14 671 144	5 523 219	9 147 925	6 312 907	4 028 979	2 283 928	17 064	2 948 994	368 591	2 580 403
North Dakota	1 833 674	402 727	1 430 947	665 148	271 626	413 522	1 850	338 256	955	337 301
Ohio	24 106 118	7 999 399	16 106 719	8 489 030	4 633 832	3 855 198	12 824	6 493 661	935 071	5 558 590
Oklahoma	7 062 982	2 168 336	4 896 646	3 028 061	1 781 073	1 244 988	6 522	1 539 537	55 053	1 484 484
Oregon	6 841 896	1 813 334	5 028 562	1 935 358	982 966	952 392	3 695	1 326 612	-	1 326 612
Pennsylvania	30 338 335	8 816 122	21 522 213	9 973 242	5 041 164	4 932 078	32 079	9 599 604	1 392 088	8 207 516
Rhode Island	3 331 245	500 667	2 830 578	813 449	421 079	392 370	5 448	771 274	47 477	723 797
South Carolina	7 968 584	2 031 830	5 936 754	3 070 613	1 587 925	1 482 688	7 516	1 617 605	9 779	1 608 026
South Dakota	1 489 533	280 445	1 209 088	430 517	210 382	220 135	3 025	290 455	628	289 827
Tennessee	9 632 969	2 288 949	7 344 020	3 100 593	1 312 052	1 788 541	11 119	2 816 658	271 361	2 545 297
Texas	30 743 796	9 365 415	21 378 381	13 283 188	8 173 982	5 109 226	17 871	7 410 273	219 593	7 190 680
Utah	4 057 498	1 140 214	2 917 284	1 950 521	988 214	964 307	5 000	667 567	3 258	664 299
Vermont	1 690 440	303 258	1 387 182	562 724	236 073	326 651	2 127	380 804	11 087	369 717
Virginia	12 694 076	3 489 912	9 204 164	4 930 787	2 466 610	2 464 157	19 493	2 094 146	271 647	1 822 499
Washington	14 724 379	4 578 587	10 145 792	6 224 137	3 642 990	2 581 447	8 620	2 809 043	47 253	2 761 790
West Virginia	4 395 674	1 149 496	3 246 178	1 753 193	1 085 976	667 217	9 169	1 094 068	-	1 094 068
Wisconsin	12 258 080	4 845 330	7 412 750	4 191 273	2 235 148	1 956 125	10 479	2 809 436	325 222	2 484 214
Wyoming	1 725 394	650 384	1 075 010	595 016	400 659	194 357	1 434	191 468	2 785	188 683

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1992—Con.

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes)

State	Social services and income maintenance—Con.						Transportation		
	Hospitals ¹	Health	Employment security administration	Veterans' services			Highways ¹		
				Total	Veterans' bonuses	Other	Total	Intergov- ernmental	Direct
	11	12	13	14	15	16	17	18	19
United States	26 125 186	21 998 367	3 702 371	170 014	1 932	166 082	46 746 992	8 480 671	40 266 121
Alabama	780 815	394 119	83 001	5 874	-	5 874	694 874	148 290	546 584
Alaska	34 411	170 885	27 800	400	-	400	547 182	33 245	513 917
Arizona	70 853	360 340	39 638	1 228	-	1 228	954 360	322 964	631 396
Arkansas	180 485	179 381	35 618	2 380	-	2 380	978 835	121 983	454 652
California	2 609 358	2 549 728	413 145	21 087	-	21 087	4 374 948	1 187 671	3 187 277
Colorado	166 544	206 028	54 350	-	-	-	652 462	166 869	463 593
Connecticut	755 195	303 026	78 031	-	-	-	822 768	30 331	792 437
Delaware	43 470	120 462	8 528	162	-	162	233 778	4 766	229 012
Florida	507 514	1 416 490	46 874	5 793	-	5 793	2 175 460	165 716	2 009 744
Georgia	531 163	494 102	100 635	4 331	-	4 331	875 483	11 774	863 709
Hawaii	183 868	226 619	11 864	8 527	-	8 527	358 249	-	358 249
Idaho	32 677	51 743	13 820	875	-	875	290 829	74 892	215 737
Illinois	666 792	935 684	212 024	7 992	19	7 973	2 481 626	438 823	2 022 803
Indiana	519 914	333 319	56 357	449	-	449	1 078 475	341 751	736 724
Iowa	473 312	116 473	46 741	-	-	-	948 347	266 126	682 221
Kansas	290 204	148 918	20 482	1 519	-	1 519	648 159	113 182	535 977
Kentucky	290 631	303 176	42 236	1 374	-	1 374	933 960	90 727	843 233
Louisiana	729 533	342 706	63 955	5 646	-	5 646	879 977	41 548	838 429
Maine	63 164	104 129	26 737	1 054	-	1 054	272 669	19 754	252 915
Maryland	336 625	571 483	30 555	2 440	-	2 440	971 632	281 024	690 608
Massachusetts	781 637	792 392	98 769	3 662	19	3 643	1 020 838	102 112	918 724
Michigan	1 104 211	1 343 071	183 048	809	-	809	1 482 396	727 331	755 065
Minnesota	542 849	392 684	82 843	2 223	-	2 223	1 043 000	323 519	719 481
Mississippi	241 778	153 976	41 358	3 371	-	3 371	538 749	80 602	458 147
Missouri	366 183	303 158	71 451	1 699	-	1 699	558 218	170 305	387 913
Montana	38 447	84 636	8 841	562	-	562	283 277	14 021	269 256
Nebraska	225 982	143 469	23 123	1 317	-	1 317	442 543	109 535	333 008
Nevada	50 256	55 698	25 348	676	-	676	295 087	47 766	254 301
New Hampshire	37 370	101 077	19 201	189	-	189	192 968	21 294	171 674
New Jersey	921 095	474 648	93 981	3 360	-	3 360	1 835 212	168	1 835 044
New Mexico	233 171	181 599	45 679	1 097	-	1 097	383 802	14 976	368 826
New York	3 377 503	1 978 690	363 645	7 871	-	7 871	2 478 453	83 069	2 395 384
North Carolina	640 018	513 856	66 693	2 663	-	2 663	1 448 093	138 085	1 310 008
North Dakota	55 509	39 384	7 029	353	-	353	228 278	42 273	186 005
Ohio	1 142 110	736 828	166 990	609	-	609	2 286 803	761 250	1 525 553
Oklahoma	333 028	262 327	45 358	-	-	-	815 685	174 540	641 145
Oregon	362 678	290 155	43 918	31 353	-	31 353	672 363	289 115	383 248
Pennsylvania	1 406 827	993 153	156 024	1 893	1 893	-	2 191 425	311 140	1 880 285
Rhode Island	104 603	146 258	28 236	1	1	-	181 412	-	181 412
South Carolina	564 637	402 620	54 757	630	-	630	530 144	1 260	528 884
South Dakota	42 331	45 020	14 174	705	-	705	210 619	15 192	195 427
Tennessee	417 108	318 768	69 206	1 861	-	1 861	1 124 464	250 789	863 695
Texas	1 581 840	894 568	238 138	9 758	-	9 758	2 472 785	8 286	2 464 499
Utah	232 405	110 084	33 748	78	-	78	324 258	49 509	274 749
Vermont	22 337	42 225	9 365	81	-	81	176 313	21 505	154 808
Virginia	958 503	464 732	78 057	9 960	-	9 960	1 521 447	154 384	1 367 063
Washington	499 173	763 019	106 624	3 430	-	3 430	1 154 322	288 632	865 690
West Virginia	89 277	107 815	24 510	867	-	867	510 002	-	510 002
Wisconsin	392 025	439 166	58 484	8 005	-	8 005	853 627	365 310	488 317
Wyoming	38 549	52 490	11 756	-	-	-	325 758	38 467	287 291

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1992—Con.

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes.)

State	Transportation—Con.				Public safety				Protective inspection and regulation, n.e.c.
	Air transportation (airports)	Water transport and terminals	Transit subsidies	Police protection	Correction ¹				
					Total	Intergovernmental	Direct		
	20	21	22	23	24	25	26	27	
United States.....	1 386 913	531 053	3 782 899	5 488 853	20 119 779	1 688 593	18 431 186	4 173 238	
Alabama.....	1 259	43 511	-	77 789	182 698	4 103	178 595	28 507	
Alaska.....	95 401	3 907	-	52 292	135 804	4 900	130 904	31 214	
Arizona.....	18 179	-	-	111 084	343 958	29 461	314 497	55 686	
Arkansas.....	2 267	-	-	38 512	105 591	2 422	103 169	35 855	
California.....	7 472	-	374 993	894 794	3 226 256	325 954	2 900 302	925 459	
Colorado.....	-	-	-	47 853	265 445	3 787	261 678	46 621	
Connecticut.....	25 571	986	60 222	79 616	420 815	-	420 815	46 323	
Delaware.....	-	-	15 811	37 735	109 140	-	109 140	21 605	
Florida.....	34 296	4 078	68 380	224 694	1 038 811	-	1 038 811	213 850	
Georgia.....	3 782	52 106	8 017	101 449	601 073	21 739	579 334	50 236	
Hawaii.....	442 618	39 624	-	8 503	104 655	-	104 655	21 184	
Idaho.....	1 068	-	-	28 782	57 871	4 907	52 764	29 603	
Illinois.....	120 570	-	221 472	232 584	625 412	32 530	592 882	147 301	
Indiana.....	1 399	5 036	20 272	90 726	321 025	19 750	301 275	31 740	
Iowa.....	2 821	-	8 808	44 335	186 751	31 731	135 020	25 508	
Kansas.....	-	-	-	34 108	189 460	10 357	179 103	31 569	
Kentucky.....	46 239	-	-	105 438	209 874	28 800	181 074	62 283	
Louisiana.....	2 746	91 629	-	119 440	275 992	41 548	234 446	22 869	
Maine.....	1 307	3 540	-	25 893	67 339	-	67 339	24 398	
Maryland.....	52 086	46 885	78 520	179 805	555 635	10 050	545 585	66 271	
Massachusetts.....	148 484	65 505	813 782	131 252	645 378	151 362	494 016	42 397	
Michigan.....	121 034	4 822	132 510	200 115	854 828	7 820	847 008	107 562	
Minnesota.....	32 485	-	35 592	94 852	193 832	30 626	163 206	97 943	
Mississippi.....	91	4 111	-	36 894	87 310	2 151	85 149	45 817	
Missouri.....	555	558	5 390	97 446	201 873	821	201 052	44 139	
Montana.....	1 218	-	963	23 040	37 479	-	37 479	31 696	
Nebraska.....	19 937	-	2 509	35 846	73 336	-	73 336	25 980	
Nevada.....	-	-	-	28 513	127 967	1 167	126 800	37 230	
New Hampshire.....	3 715	327	-	24 196	45 696	270	45 426	18 651	
New Jersey.....	-	13 071	-	233 751	659 074	68 475	590 599	222 240	
New Mexico.....	-	-	-	51 487	128 427	937	127 490	34 924	
New York.....	33 706	22 835	1 373 778	300 169	2 008 174	272 285	1 735 889	337 886	
North Carolina.....	16 461	21 924	-	148 812	551 411	11 028	540 383	48 108	
North Dakota.....	193	-	-	8 018	16 118	37	16 081	14 179	
Ohio.....	2 413	1 094	36 753	154 244	691 342	42 455	648 887	123 953	
Oklahoma.....	1 450	-	-	44 241	200 789	5 077	195 712	46 339	
Oregon.....	-	-	5 861	71 087	209 026	33 960	175 066	79 912	
Pennsylvania.....	20 261	16 240	394 766	306 727	588 169	35 707	552 462	110 411	
Rhode Island.....	17 930	2 224	25 154	23 513	101 022	-	101 022	20 508	
South Carolina.....	4 276	54 931	-	81 591	217 225	-	217 225	37 861	
South Dakota.....	10 075	-	-	13 524	29 928	35	29 893	8 500	
Tennessee.....	15	-	19 549	65 338	380 028	52 730	327 298	46 099	
Texas.....	-	1 928	5 763	215 192	1 336 280	173 668	1 162 612	205 281	
Utah.....	21 257	-	-	32 865	96 951	-	96 951	18 270	
Vermont.....	110	-	1 541	27 325	33 664	20	33 644	14 009	
Virginia.....	14 952	29 590	84 635	258 671	579 591	166 322	413 269	97 742	
Washington.....	1 584	-	132 096	152 133	544 770	-	544 770	241 541	
West Virginia.....	857	-	-	23 850	36 491	-	36 491	20 321	
Wisconsin.....	45 307	141	55 482	53 072	338 479	49 610	288 869	59 856	
Wyoming.....	8 966	-	-	13 827	23 914	3	23 911	7 797	

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1992—Con.

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes.)

State	Environment and housing								
	Natural resources					Parks and recreation	Housing and community development	Sewerage	Solid waste management
	Total	Agriculture	Fish and game	Forestry	Other				
	28	29	30	31	32	33	34	35	36
United States	10 520 864	4 222 547	1 713 635	1 094 596	3 489 866	3 016 170	2 667 573	1 613 656	1 480 871
Alabama	151 432	90 732	14 256	24 617	21 627	9 728	3 658	-	-
Alaska	236 426	14 631	115 206	28 914	77 675	16 829	34 694	51 797	-
Arizona	148 651	97 136	27 877	1 497	22 141	22 436	3 417	-	2 744
Arkansas	117 150	69 347	23 970	12 576	11 257	32 196	2 415	2 685	-
California	1 519 328	584 593	164 962	339 900	430 173	224 461	164 774	98 541	396 214
Colorado	158 367	38 002	48 154	5 119	69 092	22 343	41 808	-	5 466
Connecticut	82 148	17 510	12 232	8 260	24 126	42 699	108 671	6 361	135 608
Delaware	28 185	3 875	3 586	841	19 861	19 959	29 667	-	42 806
Florida	840 390	301 623	60 613	38 338	439 616	97 489	72 100	73 090	49 533
Georgia	244 118	140 986	29 458	34 961	36 711	245 669	75 658	-	8 547
Hawaii	121 579	55 603	4 152	6 533	55 091	101 893	58 648	4 043	2
Idaho	100 764	36 194	33 938	15 852	14 782	15 750	4 218	13 625	560
Illinois	261 464	133 988	24 116	7 224	96 136	179 544	58 018	177 512	25 343
Indiana	135 944	74 433	26 075	7 078	26 358	26 102	43 858	20 164	7 908
Iowa	180 637	100 485	13 557	3 207	63 368	17 906	26 539	190	2 494
Kansas	125 394	67 570	17 108	-	20 716	7 999	15 656	-	-
Kentucky	236 480	110 474	19 590	8 924	97 492	105 653	28 490	-	8 386
Louisiana	237 919	109 140	31 641	9 777	67 361	91 592	27 168	-	10 122
Maine	79 694	34 478	24 395	8 477	12 346	12 193	24 990	8 696	19 305
Maryland	266 984	77 970	43 995	15 593	129 426	45 664	71 862	44 495	12 596
Massachusetts	123 079	15 240	20 973	3 404	83 462	72 214	336 301	460 508	12 842
Michigan	238 690	109 664	29 864	14	99 148	94 194	62 697	2 502	25 395
Minnesota	282 290	107 330	59 878	30 972	84 110	71 107	35 920	10 496	9 270
Mississippi	125 371	73 499	18 926	22 409	10 537	23 769	32 381	-	4
Missouri	213 410	80 621	29 458	17 366	85 763	32 012	62 353	83 076	4 095
Montana	94 666	26 438	30 344	15 933	21 951	4 720	14 696	-	-
Nebraska	107 954	79 552	15 976	-	12 426	18 239	2 037	-	-
Nevada	52 735	14 803	15 441	6 356	15 933	16 464	6 889	-	5 318
New Hampshire	32 175	5 037	10 002	1 585	15 451	15 014	13 233	25 156	6 594
New Jersey	224 852	62 197	32 052	6 648	123 955	234 075	158 069	10 215	58 696
New Mexico	79 409	41 451	19 147	2 878	15 933	29 042	3 329	17 546	-
New York	332 618	84 689	37 161	73 523	137 245	290 087	306 539	129 286	97 212
North Carolina	279 626	162 727	35 616	30 958	50 325	43 783	71 272	5 300	19 466
North Dakota	71 042	48 088	10 425	-	12 529	9 556	19 058	-	-
Ohio	241 823	114 357	24 997	8 963	93 506	57 032	91 294	119 604	23 149
Oklahoma	105 607	69 242	19 629	2 196	14 738	49 229	17 167	-	863
Oregon	216 263	73 114	63 829	59 902	19 418	21 252	57 916	254	6 867
Pennsylvania	363 354	105 091	72 794	32 442	153 027	107 563	117 547	30 976	50 116
Rhode Island	23 285	4 924	4 199	1 677	12 485	79 267	19 494	51 748	26 529
South Carolina	133 692	55 694	41 967	22 844	13 167	35 735	18 952	-	5 079
South Dakota	66 853	32 916	15 541	3 660	14 736	12 160	13 010	-	-
Tennessee	154 836	58 455	38 447	17 705	10 229	51 432	45 012	27 626	7 926
Texas	416 612	207 747	70 625	15 653	122 587	64 225	5 978	-	177 732
Utah	92 095	35 194	24 177	4 621	28 103	22 868	26 140	-	3 936
Vermont	55 682	16 220	9 267	3 359	26 616	6 745	29 550	113	12 835
Virginia	163 418	80 136	32 100	18 640	32 542	44 748	63 362	58 973	7 342
Washington	560 473	173 612	105 224	78 635	273 002	74 465	37 425	-	85 074
West Virginia	103 036	33 384	15 300	3 867	50 467	38 497	21 766	2 042	9 185
Wisconsin	236 610	93 370	39 083	26 330	77 827	39 256	18 860	76 809	28 440
Wyoming	73 852	18 585	34 072	1 922	19 273	16 709	10 621	-	27 826

See footnotes at end of table.

Table 11. State Government General Expenditure by Function and State: 1992—Con.

(Thousand dollars. For meaning of abbreviations and symbols, see introductory text. Detail may not add to total because of rounding. See appendix B for explanatory notes.)

State	Governmental administration					Interest on general debt	General expenditure, n.e.c.		
	Financial administration	Judicial and legal	Legislative	General public buildings	Other governmental administration		General local government support	Miscellaneous commercial activities	Other and unallocable
	37	38	39	40	41		43	44	45
United States.....	9 750 993	7 500 520	1 583 188	1 389 278	966 151	24 821 801	18 368 138	200 425	25 448 198
Alabama.....	111 858	129 789	14 558	7 085	10 800	280 179	101 752	-	262 477
Alaska.....	109 502	98 185	24 307	30 227	13 745	449 430	73 266	58 135	779 409
Arizona.....	181 536	72 457	17 897	13 187	17 414	186 950	807 224	-	248 514
Arkansas.....	76 817	29 685	14 448	3 201	5 384	130 387	46 427	-	138 680
California.....	1 533 237	944 254	167 509	22 922	57 442	2 457 151	2 387 811	-	4 287 294
Colorado.....	130 703	109 845	13 173	8 972	21 098	225 113	25 968	-	141 151
Connecticut.....	188 577	180 547	28 498	27 278	7 745	724 968	127 569	1 184	780 393
Delaware.....	59 071	47 242	6 380	20 705	8 344	227 957	-	-	78 831
Florida.....	430 546	449 719	83 424	60 758	40 980	740 022	1 409 682	-	591 291
Georgia.....	114 917	49 595	18 213	32 819	21 150	280 715	-	-	350 539
Hawaii.....	78 380	108 803	20 731	55 349	17 679	276 544	77 390	-	568 130
Idaho.....	38 338	25 488	5 378	4 859	3 684	98 592	67 264	4 385	74 319
Illinois.....	412 731	190 885	53 254	43 481	17 860	1 280 329	782 881	-	951 123
Indiana.....	180 005	50 112	18 571	78 649	11 791	354 703	659 668	-	333 716
Iowa.....	83 524	107 024	15 737	3 946	10 820	132 253	147 354	6 672	181 883
Kansas.....	97 030	81 693	12 719	3 545	17 610	40 906	88 485	-	102 868
Kentucky.....	182 778	143 514	23 747	408	13 510	434 180	-	-	215 648
Louisiana.....	114 135	85 859	24 542	18 676	52 226	733 312	150 566	-	368 747
Maryland.....	53 456	36 545	12 009	10 791	3 322	185 589	55 266	-	117 069
Maryland.....	220 158	208 409	23 722	30 708	25 156	471 998	109 737	2 368	434 910
Massachusetts.....	408 780	329 709	41 845	30 064	16 703	1 420 544	822 589	-	794 826
Michigan.....	306 265	193 039	84 841	22 683	67 071	637 860	340 745	-	610 973
Minnesota.....	180 577	109 128	41 508	11 420	30 129	294 517	683 633	-	458 075
Mississippi.....	41 567	22 269	12 248	41 982	12 512	115 741	279 100	-	146 835
Missouri.....	134 836	121 523	21 094	25 621	7 948	394 592	8 073	-	251 884
Montana.....	66 372	30 470	7 057	1 920	4 854	113 806	45 679	1 173	105 626
Nebraska.....	43 475	27 338	10 471	3 219	7 228	127 914	145 725	-	58 140
Nevada.....	87 975	21 134	8 524	162	7 485	115 597	335 751	-	100 473
New Hampshire.....	36 555	52 448	7 744	5 517	4 649	297 489	31 517	-	87 812
New Jersey.....	278 788	296 045	51 302	45 277	55 374	1 385 961	963 929	-	2 764 355
New Mexico.....	67 601	77 476	10 194	24 497	8 953	103 474	398 631	-	90 108
New York.....	849 205	1 225 845	176 640	136 393	93 830	3 246 942	889 567	-	2 437 739
North Carolina.....	138 372	234 127	17 133	35 687	26 383	273 409	488 987	321	320 454
North Dakota.....	21 705	17 377	3 197	2 575	4 592	74 478	50 774	92 369	72 636
Ohio.....	503 461	128 854	33 126	105 705	25 437	854 526	1 045 997	2 234	533 222
Oklahoma.....	148 949	84 357	21 274	15 254	7 925	170 574	19 407	3 011	97 508
Oregon.....	225 465	133 440	14 713	27 801	9 167	804 793	96 786	-	175 161
Pennsylvania.....	400 250	290 597	132 884	38 372	38 527	1 074 768	150 097	-	1 778 143
Rhode Island.....	41 828	65 849	12 258	14 644	15 249	206 261	20 605	2 540	410 448
South Carolina.....	121 505	43 277	22 223	22 152	7 265	241 042	266 622	-	327 244
South Dakota.....	23 658	16 437	4 853	16 307	5 382	139 731	24 543	28 083	40 863
Tennessee.....	97 380	87 187	14 905	29 387	14 800	202 680	235 746	-	283 246
Texas.....	337 310	239 538	65 130	63 592	27 166	615 624	50 417	-	1 007 607
Utah.....	71 752	56 441	9 525	28 816	5 340	150 072	-	-	97 509
Vermont.....	29 953	26 014	4 892	29 608	4 651	113 052	10 318	-	90 604
Virginia.....	279 584	197 301	23 400	35 088	8 892	478 499	26 093	-	163 480
Washington.....	181 985	52 439	47 154	59 861	33 902	434 223	91 669	-	425 417
West Virginia.....	94 808	39 847	12 651	13 858	9 564	172 304	13 279	-	194 415
Wisconsin.....	123 605	127 226	40 790	2 499	5 542	498 978	1 214 344	-	518 285
Wyoming.....	34 150	24 158	3 179	5 981	4 918	70 889	139 317	-	42 807

¹See table 12 for additional detail.

ATTACHMENT B

**"Table 6.15, State General Expenditure, by Function and by State: 1991",
*Book of the States, Council of State Governments***

Table 6.15
STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1991
(In thousands of dollars)

State	Total general expenditure (a)	Education	Public welfare	Highways	Hospitals	Natural resources	Health	Corrections	Financial administration	Employment security administration	Police
United States	\$554,900,684	\$196,648,164	\$124,455,584	\$47,037,783	\$24,465,507	\$10,256,134	\$21,411,822	\$19,239,732	\$9,100,736	\$3,238,133	\$5,506,133
Alabama	8,050,247	3,508,818	1,356,970	679,371	705,923	152,596	342,850	176,812	104,603	55,583	76,500
Alaska	4,493,231	1,098,062	434,961	501,887	31,609	242,492	142,270	129,827	93,540	23,554	43,067
Arizona	7,287,499	2,807,281	1,034,440	1,094,076	75,230	126,784	282,181	347,329	165,781	27,269	114,981
Arkansas	4,315,084	1,840,883	953,593	459,403	165,407	103,721	128,557	99,568	70,708	32,910	37,021
California	75,033,397	27,217,855	18,990,798	3,888,891	2,377,993	1,639,523	3,427,654	2,982,713	1,453,660	304,384	832,254
Colorado	6,089,428	2,653,866	1,131,940	670,712	187,080	127,586	197,509	256,967	136,465	47,140	40,136
Connecticut	9,806,921	2,334,659	2,068,735	1,019,058	687,910	73,402	341,777	459,799	155,298	70,114	99,256
Delaware	2,151,640	758,217	256,892	257,350	43,596	28,960	103,227	82,709	53,897	7,985	36,500
Florida	23,628,437	9,096,937	4,556,120	1,778,850	491,279	690,528	1,457,379	924,210	403,197	35,797	251,709
Georgia	12,280,305	5,199,458	2,672,806	1,019,880	529,250	256,184	484,224	628,057	113,364	33,873	110,779
Hawaii	4,174,449	1,268,863	478,011	276,620	171,610	109,483	198,137	91,877	77,883	18,112	8,086
Idaho	2,055,374	862,416	285,200	278,597	30,442	88,312	56,787	52,688	36,418	15,707	25,025
Illinois	22,167,969	7,206,250	4,860,235	2,375,834	652,516	278,112	877,710	661,982	393,427	194,882	234,794
Indiana	11,153,394	4,591,219	2,271,723	1,044,286	461,749	138,129	301,396	295,942	173,069	66,246	89,725
Iowa	6,383,519	2,581,131	1,171,292	866,714	457,525	164,599	118,513	150,815	99,903	44,058	46,124
Kansas	4,698,597	1,945,407	816,831	633,246	285,331	149,598	137,029	208,646	90,152	17,646	30,147
Kentucky	8,247,566	3,309,670	1,936,684	826,158	277,843	210,807	195,324	208,584	144,019	45,156	105,093
Louisiana	9,592,563	3,464,812	1,831,817	842,546	697,136	235,753	300,405	358,672	81,568	56,533	114,214
Maine	3,095,441	960,894	377,679	286,969	73,553	75,568	104,482	68,009	30,498	23,009	29,951
Maryland	10,776,479	3,353,612	2,107,771	1,187,070	351,043	228,142	544,860	506,282	222,087	36,985	272,558
Massachusetts	18,265,374	3,299,520	5,784,674	699,095	841,011	146,345	762,023	708,076	160,633	108,139	121,387
Michigan	20,748,884	6,948,119	5,125,229	1,436,773	1,092,771	254,145	1,284,400	815,372	207,374	152,467	191,369
Minnesota	11,688,084	4,501,100	2,375,445	1,011,745	336,654	273,637	356,518	167,194	190,309	82,190	88,590
Mississippi	4,680,374	1,902,486	368,399	496,226	228,720	127,640	146,126	91,211	46,689	34,843	32,496
Missouri	8,478,125	3,454,018	1,771,716	902,654	409,013	195,700	306,142	197,081	134,118	61,821	97,133
Montana	2,058,039	752,810	331,119	272,279	40,536	116,574	74,086	45,601	53,400	10,391	21,146
Nebraska	3,191,303	1,161,219	394,398	434,941	213,008	107,960	112,979	66,098	39,167	21,894	33,610
Nevada	2,556,872	997,787	362,459	242,575	48,677	49,612	56,461	125,696	69,082	21,339	23,751
New Hampshire	1,748,813	404,343	198,299	175,348	43,854	38,322	98,808	43,257	28,919	16,989	24,179
New Jersey	19,398,772	5,830,322	4,185,677	1,372,131	813,156	169,743	500,009	633,398	301,179	70,904	239,138
New Mexico	4,203,656	1,777,914	537,590	364,475	209,973	81,073	161,635	123,341	65,427	45,517	47,139
New York	53,916,492	14,580,528	17,015,247	2,569,144	3,431,920	352,635	1,920,611	2,203,720	845,155	337,336	319,577
North Carolina	13,805,168	6,258,105	2,161,902	1,389,931	613,921	286,206	471,143	526,724	137,648	51,342	142,297
North Dakota	1,653,192	622,666	255,754	196,408	63,502	74,635	29,671	15,181	18,744	4,702	6,908
Ohio	22,324,368	3,008,509	5,712,108	2,046,757	1,072,703	242,266	678,654	642,984	480,144	147,724	145,355
Oklahoma	6,270,902	2,597,006	1,263,277	778,673	316,717	101,195	229,586	201,807	143,656	41,931	41,969
Oregon	6,292,079	1,891,945	1,144,097	783,904	333,374	195,083	240,548	237,256	153,990	34,300	63,280
Pennsylvania	22,879,014	6,892,290	6,115,065	2,362,726	1,018,528	386,620	828,192	541,069	337,697	140,677	298,807
Rhode Island	2,749,576	724,959	651,329	194,402	112,944	28,386	141,678	92,086	43,066	22,337	27,030
South Carolina	7,698,481	3,021,894	1,538,125	510,991	487,973	145,065	429,404	314,469	114,342	49,788	53,763

STATE GENERAL EXPENDITURE, BY FUNCTION AND BY STATE: 1991—Continued

State	Total general expenditure (a)	Education	Public welfare	Highways	Hospitals	Natural resources	Health	Corrections	Financial administration	Employment security administration	Police
South Dakota	1,356,187	409,004	212,120	209,354	16,235	58,625	55,827	28,258	22,392	13,023	13,903
Tennessee	8,596,037	3,074,195	1,977,532	1,060,615	391,388	110,973	312,102	393,752	102,002	61,779	62,139
Texas	27,025,896	12,310,342	5,393,405	2,612,497	1,312,703	386,552	802,863	1,064,135	295,281	213,233	206,626
Utah	3,692,298	1,804,567	533,666	300,314	212,173	87,602	116,754	91,610	64,257	41,716	30,003
Vermont	1,606,774	540,115	345,516	169,872	22,971	60,092	41,453	30,319	34,228	9,192	23,164
Virginia	12,389,500	4,868,391	1,814,379	1,696,901	881,507	172,285	430,685	567,313	271,623	70,455	274,623
Washington	13,170,331	5,748,501	2,451,817	1,104,748	437,731	487,506	550,856	309,694	191,007	80,217	164,297
West Virginia	3,996,068	1,721,050	708,271	500,904	57,688	109,860	100,270	40,470	75,370	22,488	25,095
Wisconsin	11,340,393	3,948,375	2,480,359	829,118	364,506	205,552	364,954	307,794	114,535	59,522	42,131
Wyoming	1,637,792	535,714	152,107	324,757	35,625	73,466	65,113	23,248	39,265	12,434	16,379

Source: U.S. Department of Commerce, Bureau of the Census, *State Government Finances 1991*.
Note: Detail may not add to totals due to rounding.

(a) Does not represent state figures because total includes miscellaneous expenditures not shown separately.