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**101:90**

# 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.

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### **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 (\$1.1.3 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

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.<sup>1</sup> 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

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<sup>1</sup>The 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.<sup>2</sup>

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.<sup>3</sup>

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

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<sup>2</sup>The 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.

<sup>3</sup>John 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.<sup>4</sup>

#### 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.<sup>5</sup> 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

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<sup>4</sup>Studies 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.

<sup>5</sup>Remember 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.<sup>6</sup> 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

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<sup>6</sup>Nor 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                                     |
| <b>Total</b>                       | <b>99.9%</b> | <b>\$2,404</b>     |  | <b>100.0%</b> | <b>\$4,425</b>     |  | <b>100.0%</b> | <b>\$8,707</b>     | <b>3.6</b>                              |

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

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GOVERNMENT FINANCES

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# State Government Finances: 1992



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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 <sup>1</sup> |                   |            | Libraries                              | Public welfare <sup>1</sup> |                   |             |
|                     |                      |                   |             | Total                  | Intergovernmental | Direct     |                                        | Total                       | Intergovernmental | Direct      |
|                     |                      |                   |             |                        |                   |            |                                        |                             |                   |             |
| 1                   | 2                    | 3                 | 4           | 5                      | 6                 | 7          | 8                                      | 9                           | 10                |             |
| United States.....  | 811 921 919          | 201 313 434       | 410 508 485 | 211 569 798            | 124 919 686       | 86 650 112 | 683 880                                | 158 363 573                 | 29 511 968        | 126 851 605 |
| Alabama.....        | 8 788 293            | 2 143 312         | 6 644 981   | 3 570 524              | 1 699 130         | 1 871 394  | 8 122                                  | 1 853 436                   | 10 079            | 1 843 357   |
| Alaska.....         | 4 788 127            | 1 048 860         | 3 739 267   | 1 200 990              | 625 681           | 575 109    | 6 254                                  | 507 655                     | 100 635           | 407 020     |
| Arizona.....        | 8 235 841            | 2 996 879         | 5 238 962   | 2 929 888              | 1 663 378         | 1 265 910  | 6 325                                  | 1 811 875                   | 227 326           | 1 583 949   |
| Arkansas.....       | 5 061 654            | 1 465 060         | 3 596 594   | 2 122 905              | 1 160 554         | 962 351    | 5 789                                  | 1 176 819                   | 634               | 1 175 985   |
| California.....     | 83 360 138           | 39 402 318        | 43 957 822  | 28 284 998             | 19 042 747        | 9 242 251  | 49 432                                 | 25 247 530                  | 13 597 738        | 11 649 792  |
| Colorado.....       | 6 493 766            | 1 969 365         | 4 524 403   | 2 709 235              | 1 219 986         | 1 439 249  | 5 638                                  | 1 437 575                   | 349 958           | 1 087 619   |
| Connecticut.....    | 9 957 439            | 2 090 932         | 7 866 507   | 2 506 350              | 1 567 068         | 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                                  | 291 746                     | 796               | 290 950     |
| Florida.....        | 24 851 056           | 6 405 800         | 18 445 256  | 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                                 | 587 925                     | 10 513            | 587 412     |
| Idaho.....          | 2 315 712            | 780 742           | 1 534 970   | 988 673                | 605 950           | 380 714    | 2 744                                  | 352 315                     | -                 | 352 315     |
| Illinois.....       | 23 639 382           | 6 706 663         | 16 932 699  | 7 295 009              | 4 249 610         | 3 045 399  | 56 527                                 | 6 281 356                   | 354 601           | 5 926 755   |
| Indiana.....        | 11 691 370           | 3 677 893         | 8 013 477   | 4 652 761              | 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   | 2 649 186              | 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                                 | 2 382 835                   | 7 085             | 2 375 750   |
| Louisiana.....      | 10 682 706           | 2 634 974         | 8 047 732   | 3 687 009              | 2 175 623         | 1 511 386  | 3 521                                  | 2 544 821                   | 49 736            | 2 495 085   |
| Maine.....          | 3 231 655            | 711 798           | 2 519 857   | 1 010 112              | 586 415           | 421 697    | 3 073                                  | 1 003 035                   | 24 088            | 978 948     |
| 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.....       | 21 839 665           | 8 970 998         | 14 868 667  | 7 415 632              | 3 855 645         | 3 559 987  | 28 290                                 | 5 574 552                   | 299 581           | 5 274 991   |
| Minnesota.....      | 12 321 541           | 4 733 385         | 7 588 156   | 4 558 322              | 2 739 762         | 1 818 561  | 6 604                                  | 3 022 239                   | 531 511           | 2 490 728   |
| Mississippi.....    | 5 216 687            | 1 765 089         | 3 451 598   | 1 993 166              | 1 244 086         | 749 078    | 5 495                                  | 1 210 496                   | 83 103            | 1 127 393   |
| Missouri.....       | 9 513 043            | 2 773 013         | 6 740 030   | 3 529 312              | 2 293 534         | 1 235 778  | 4 058                                  | 2 516 484                   | 15 511            | 2 500 973   |
| Montana.....        | 2 107 991            | 610 277           | 1 497 714   | 770 502                | 457 707           | 312 795    | 2 508                                  | 333 633                     | 4 915             | 328 718     |
| Nebraska.....       | 3 535 292            | 1 047 544         | 2 487 748   | 1 258 940              | 622 890           | 636 050    | 3 648                                  | 706 022                     | 7 147             | 698 875     |
| Nevada.....         | 2 952 987            | 1 107 607         | 1 845 380   | 1 113 095              | 702 836           | 410 459    | 13 457                                 | 449 175                     | 7 977             | 441 198     |
| New Hampshire.....  | 2 452 808            | 293 668           | 2 159 140   | 467 794                | 149 802           | 317 992    | 2 531                                  | 927 206                     | 54 238            | 882 970     |
| New Jersey.....     | 24 109 399           | 7 859 234         | 16 250 165  | 7 017 892              | 4 549 082         | 2 468 810  | 19 457                                 | 6 048 477                   | 1 269 653         | 4 778 824   |
| New Mexico.....     | 4 593 580            | 1 819 075         | 2 774 505   | 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  | 17 972 006             | 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              | 4 026 979         | 2 285 928  | 17 064                                 | 2 948 994                   | 363 591           | 2 585 403   |
| North Dakota.....   | 1 833 674            | 402 727           | 1 430 947   | 685 148                | 271 626           | 413 522    | 1 850                                  | 338 256                     | 355               | 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                   | 925 071           | 5 568 590   |
| Oklahoma.....       | 7 062 982            | 2 166 336         | 4 896 646   | 3 026 061              | 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    | 3 595                                  | 1 326 612                   | -                 | 1 326 612   |
| Pennsylvania.....   | 30 336 335           | 8 816 122         | 21 520 213  | 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..... | 7 968 594            | 2 031 830         | 5 936 764   | 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             | 8 173 962         | 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              | 996 214           | 964 307    | 5 000                                  | 867 567                     | 3 258             | 864 299     |
| Vermont.....        | 1 690 440            | 303 258           | 1 387 182   | 562 724                | 236 073           | 326 651    | 2 127                                  | 380 804                     | 11 067            | 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              | 3 642 696         | 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    | 1 169                                  | 1 094 058                   | -                 | 1 094 058   |
| Wisconsin.....      | 12 258 080           | 4 845 330         | 7 412 750   | 4 191 273              | 2 235 146         | 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 <sup>1</sup>                      | Health     | Employment<br>security<br>administration | Veterans' services |                      |         | Highways <sup>1</sup> |                        |            |
|                     |                                             |            |                                          | Total              | Veterans'<br>bonuses | Other   | Total                 | Intergov-<br>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                | 166 081 | 46 748 992            | 8 480 871              | 40 268 121 |
| Alabama.....        | 780 815                                     | 394 119    | 63 001                                   | 5 874              | -                    | 5 874   | 694 874               | 148 290                | 546 584    |
| Alaska.....         | 34 411                                      | 170 885    | 27 800                                   | 400                | -                    | 400     | 547 162               | 33 245                 | 513 917    |
| Arizona.....        | 70 853                                      | 360 340    | 39 638                                   | 1 228              | -                    | 1 228   | 954 360               | 322 964                | 631 396    |
| Arkansas.....       | 180 485                                     | 179 361    | 35 818                                   | 2 380              | -                    | 2 380   | 578 835               | 121 983                | 456 852    |
| California.....     | 2 609 358                                   | 2 649 728  | 413 145                                  | 21 087             | -                    | 21 087  | 4 374 948             | 1 187 671              | 3 187 277  |
| Colorado.....       | 166 544                                     | 206 028    | 54 358                                   | -                  | -                    | -       | 852 462               | 188 869                | 463 593    |
| Connecticut.....    | 755 195                                     | 303 028    | 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                                     | 1 418 490  | 46 874                                   | 5 793              | -                    | 5 793   | 2 175 460             | 165 716                | 2 009 744  |
| Georgia.....        | 531 183                                     | 494 102    | 100 635                                  | 4 331              | -                    | 4 331   | 875 483               | 11 774                 | 863 709    |
| Hawaii.....         | 183 888                                     | 226 619    | 11 884                                   | 8 527              | -                    | 8 527   | 359 249               | -                      | 359 249    |
| Idaho.....          | 32 677                                      | 61 743     | 13 620                                   | 375                | -                    | 375     | 290 629               | 74 892                 | 215 737    |
| Illinois.....       | 668 792                                     | 935 684    | 212 024                                  | 7 992              | 19                   | 7 973   | 2 461 626             | 438 822                | 2 022 803  |
| Indiana.....        | 519 914                                     | 333 319    | 86 357                                   | 449                | -                    | 449     | 1 078 475             | 341 751                | 736 724    |
| Iowa.....           | 473 312                                     | 116 473    | 46 741                                   | -                  | -                    | -       | 949 347               | 266 126                | 683 221    |
| Kansas.....         | 290 204                                     | 148 918    | 20 482                                   | 1 519              | -                    | 1 519   | 649 159               | 113 182                | 535 977    |
| Kentucky.....       | 290 831                                     | 203 178    | 42 238                                   | 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    | 26 373                                   | 1 054              | -                    | 1 054   | 272 869               | 19 754                 | 252 115    |
| Maryland.....       | 336 625                                     | 571 483    | 30 555                                   | 2 440              | -                    | 2 440   | 9 1 632               | 281 024                | 690 608    |
| Massachusetts.....  | 781 637                                     | 792 392    | 98 769                                   | 3 662              | 19                   | 3 643   | 1 420 838             | 102 112                | 918 724    |
| Michigan.....       | 1 104 211                                   | 1 343 071  | 183 048                                  | 609                | -                    | 609     | 1 482 396             | 727 331                | 755 065    |
| Minnesota.....      | 542 849                                     | 392 584    | 82 643                                   | 2 223              | -                    | 2 223   | 1 043 000             | 323 519                | 719 481    |
| Mississippi.....    | 241 778                                     | 153 978    | 41 358                                   | 3 371              | -                    | 3 371   | 538 749               | 80 802                 | 458 147    |
| Missouri.....       | 388 183                                     | 333 156    | 71 451                                   | 1 699              | -                    | 1 699   | 958 218               | 170 305                | 787 913    |
| Montana.....        | 38 447                                      | 84 838     | 8 841                                    | 562                | -                    | 562     | 283 277               | 14 021                 | 269 256    |
| Nebraska.....       | 235 982                                     | 143 469    | 23 123                                   | 1 317              | -                    | 1 317   | 442 543               | 109 535                | 333 008    |
| Nevada.....         | 50 256                                      | 55 698     | 25 346                                   | 676                | -                    | 676     | 295 087               | 40 786                 | 254 301    |
| New Hampshire.....  | 37 370                                      | 101 077    | 19 201                                   | 189                | -                    | 189     | 192 968               | 21 294                 | 171 674    |
| New Jersey.....     | 921 095                                     | 474 848    | 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               | 14 978                 | 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                                     | 513 656    | 66 693                                   | 2 563              | -                    | 2 563   | 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                                   | 738 828    | 166 990                                  | 609                | -                    | 609     | 2 286 803             | 761 250                | 1 525 553  |
| Oklahoma.....       | 333 028                                     | 262 327    | 45 358                                   | -                  | -                    | -       | 815 665               | 174 540                | 641 145    |
| Oregon.....         | 382 378                                     | 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.....   | 104 803                                     | 146 268    | 28 238                                   | 1                  | 1                    | -       | 181 412               | -                      | 181 412    |
| South Carolina..... | 564 637                                     | 402 620    | 54 757                                   | 830                | -                    | 830     | 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    | 89 206                                   | 1 861              | -                    | 1 861   | 1 134 464             | 250 789                | 883 675    |
| Texas.....          | 1 581 840                                   | 894 568    | 238 138                                  | 9 758              | -                    | 9 758   | 2 472 785             | 8 286                  | 2 464 499  |
| Utah.....           | 232 405                                     | 10 084     | 33 748                                   | 78                 | -                    | 78      | 324 258               | 49 509                 | 274 749    |
| Vermont.....        | 22 337                                      | 225        | 9 385                                    | 81                 | -                    | 81      | 176 313               | 21 505                 | 154 808    |
| Virginia.....       | 959 503                                     | 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    | 68 484                                   | 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<br>inspection and<br>regulation, n.e.c. |
|---------------------|----------------------------------|----------------------------------|-------------------|-------------------|-------------------------|-------------------|------------|-----------|----------------------------------------------------|
|                     | Air transportation<br>(airports) | Water transport<br>and terminals | Transit subsidies | Police protection | Correction <sup>1</sup> |                   |            |           |                                                    |
|                     |                                  |                                  |                   |                   | Total                   | Intergovernmental | Direct     |           |                                                    |
|                     | 20                               | 21                               | 22                | 23                | 24                      | 25                | 26         | 27        |                                                    |
| United States.....  | 1 386 913                        | 533 053                          | 3 782 699         | 5 488 853         | 20 119 778              | 1 688 593         | 18 431 186 | 4 173 236 |                                                    |
| Alabama.....        | 1 259                            | 43 961                           | -                 | 77 789            | 182 698                 | 4 103             | 178 595    | 28 507    |                                                    |
| Alaska.....         | 95 401                           | 3 907                            | -                 | 52 292            | 155 804                 | 4 900             | 130 904    | 31 214    |                                                    |
| Arizona.....        | 18 179                           | -                                | -                 | 111 084           | 343 958                 | 29 481            | 314 497    | 55 686    |                                                    |
| Arkansas.....       | 2 267                            | -                                | -                 | 38 512            | 105 591                 | 2 422             | 103 169    | 35 855    |                                                    |
| California.....     | 7 472                            | -                                | 374 993           | 894 794           | 3 228 256               | 325 954           | 2 900 302  | 925 459   |                                                    |
| Colorado.....       | -                                | -                                | -                 | 47 853            | 265 445                 | 3 787             | 261 678    | 46 621    |                                                    |
| Connecticut.....    | 25 571                           | 986                              | 60 222            | 79 816            | 420 815                 | -                 | 420 915    | 46 323    |                                                    |
| Delaware.....       | -                                | -                                | 15 811            | 37 735            | 109 140                 | -                 | 109 140    | 21 605    |                                                    |
| Florida.....        | 34 296                           | 4 078                            | 68 380            | 224 694           | 1 036 611               | -                 | 1 036 611  | 213 850   |                                                    |
| Georgia.....        | 3 782                            | 52 106                           | 8 017             | 101 448           | 601 073                 | 21 739            | 579 334    | 50 236    |                                                    |
| Hawaii.....         | 442 818                          | 39 624                           | -                 | 8 503             | 104 655                 | -                 | 104 655    | 21 184    |                                                    |
| Idaho.....          | 1 068                            | -                                | -                 | 28 782            | 57 671                  | 4 907             | 52 764     | 29 603    |                                                    |
| Illinois.....       | 120 570                          | -                                | 221 472           | 232 584           | 825 412                 | 32 530            | 592 882    | 147 301   |                                                    |
| Indiana.....        | 1 899                            | 5 036                            | 20 272            | 90 726            | 321 025                 | 19 750            | 301 275    | 31 740    |                                                    |
| Iowa.....           | 2 821                            | -                                | 8 806             | 44 335            | 166 751                 | 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                 | 41 546            | 234 446    | 22 869    |                                                    |
| Maine.....          | 1 307                            | 3 540                            | -                 | 25 893            | 87 339                  | -                 | 87 339     | 24 398    |                                                    |
| Maryland.....       | 52 086                           | 46 885                           | 78 520            | 179 805           | 555 635                 | 10 050            | 545 585    | 56 271    |                                                    |
| Massachusetts.....  | 148 484                          | 65 505                           | 613 782           | 131 252           | 845 378                 | 151 362           | 494 016    | 42 297    |                                                    |
| Michigan.....       | 121 034                          | 4 822                            | 132 510           | 200 145           | 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                  | 2 161             | 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             | 35 646            | 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           | 2 006 174               | 272 285           | 1 735 889  | 337 866   |                                                    |
| North Carolina..... | 16 461                           | 21 924                           | -                 | 146 812           | 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                           | 18 240                           | 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            | 297 225                 | -                 | 297 225    | 37 861    |                                                    |
| South Dakota.....   | 10 075                           | -                                | -                 | 13 524            | 29 928                  | 35                | 29 893     | 8 500     |                                                    |
| Tennessee.....      | 15                               | -                                | 19 548            | 65 338            | 380 028                 | 62 730            | 317 298    | 46 099    |                                                    |
| Texas.....          | -                                | 1 928                            | 5 763             | 215 192           | 1 336 280               | 173 668           | 1 162 612  | 205 281   |                                                    |
| Utah.....           | 21 257                           | -                                | -                 | 32 866            | 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            | 288 866    | 59 858    |                                                    |
| 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 .....  | 10 520 684              | 4 222 547   | 1 713 835     | 1 094 596 | 3 489 688 | 3 018 170            | 2 667 573                         | 1 813 656 | 1 480 671              |
| Alabama .....        | 151 432                 | 90 732      | 14 256        | 24 817    | 21 627    | 9 728                | 3 658                             | -         | -                      |
| Alaska .....         | 236 426                 | 14 631      | 115 206       | 26 914    | 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    | 32 198               | 2 415                             | 2 585     | -                      |
| California .....     | 1 519 328               | 584 593     | 164 962       | 339 600   | 430 173   | 224 461              | 184 774                           | 98 541    | 396 214                |
| Colorado .....       | 158 367                 | 38 002      | 46 154        | 5 119     | 69 092    | 22 343               | 41 808                            | -         | 5 466                  |
| Connecticut .....    | 82 148                  | 17 510      | 12 232        | 8 280     | 24 126    | 42 899               | 108 671                           | 6 381     | 135 608                |
| Delaware .....       | 28 185                  | 3 875       | 3 588         | 841       | 19 881    | 19 959               | 29 667                            | -         | 42 806                 |
| Florida .....        | 840 390                 | 301 523     | 60 813        | 38 338    | 439 618   | 97 489               | 72 100                            | 73 090    | 49 533                 |
| Georgia .....        | 244 118                 | 140 988     | 29 458        | 7 981     | 38 711    | 245 869              | 75 658                            | -         | 8 547                  |
| Hawaii .....         | 121 579                 | 55 803      | 4 152         | 6 533     | 55 091    | 101 893              | 88 648                            | 4 043     | 2                      |
| Idaho .....          | 100 784                 | 38 194      | 33 938        | 15 852    | 14 782    | 15 750               | 4 216                             | 13 625    | 560                    |
| Illinois .....       | 261 464                 | 133 988     | 24 116        | 7 224     | 96 136    | 179 544              | 56 018                            | 177 512   | 25 943                 |
| Indiana .....        | 135 944                 | 74 433      | 26 075        | 7 078     | 28 358    | 26 102               | 43 658                            | 20 164    | 7 908                  |
| Iowa .....           | 180 537                 | 100 485     | 13 557        | 3 207     | 63 388    | 17 808               | 26 639                            | 190       | 2 494                  |
| Kansas .....         | 125 394                 | 87 570      | 17 108        | -         | 20 716    | 7 999                | 15 656                            | -         | -                      |
| Kentucky .....       | 236 480                 | 110 474     | 19 590        | 8 924     | 97 492    | 105 653              | 28 490                            | -         | 8 366                  |
| Louisiana .....      | 237 919                 | 109 140     | 31 641        | 9 777     | 87 361    | 91 592               | 27 166                            | -         | 10 122                 |
| Maine .....          | 79 694                  | 34 478      | 24 395        | 8 477     | 12 346    | 12 193               | 24 990                            | 9 896     | 19 305                 |
| Maryland .....       | 266 984                 | 77 970      | 43 995        | 15 593    | 129 428   | 45 664               | 71 862                            | 44 495    | 12 598                 |
| Massachusetts .....  | 123 079                 | 15 240      | 20 973        | 3 404     | 83 462    | 72 214               | 338 301                           | 460 508   | 12 842                 |
| Michigan .....       | 236 690                 | 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                            | 10 488    | 9 270                  |
| Mississippi .....    | 125 371                 | 73 499      | 18 926        | 22 409    | 10 537    | 23 769               | 32 881                            | -         | 4                      |
| Missouri .....       | 213 410                 | 80 821      | 29 458        | 17 368    | 85 783    | 32 012               | 62 353                            | 83 078    | 4 095                  |
| Montana .....        | 94 666                  | 26 438      | 30 344        | 15 933    | 21 951    | 4 720                | 14 698                            | -         | -                      |
| Nebraska .....       | 107 954                 | 79 552      | 15 976        | -         | 12 426    | 18 239               | 2 037                             | -         | -                      |
| Nevada .....         | 52 735                  | 14 803      | 15 441        | 6 558     | 15 933    | 16 464               | 8 889                             | -         | 5 318                  |
| New Hampshire .....  | 32 175                  | 5 037       | 10 002        | 1 685     | 15 451    | 15 014               | 13 233                            | 25 156    | 6 594                  |
| New Jersey .....     | 224 652                 | 62 197      | 32 052        | 6 648     | 123 955   | 234 075              | 158 069                           | 10 216    | 98 698                 |
| New Mexico .....     | 79 409                  | 41 451      | 19 147        | 2 878     | 15 933    | 29 042               | 3 329                             | 17 546    | -                      |
| New York .....       | 332 518                 | 84 689      | 37 161        | 73 523    | 137 245   | 290 087              | 308 539                           | 129 288   | 97 212                 |
| North Carolina ..... | 279 626                 | 162 727     | 35 616        | 30 958    | 50 325    | 43 783               | 71 272                            | 5 300     | 19 486                 |
| 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        | 2 198     | 14 738    | 49 229               | 17 167                            | -         | 883                    |
| Oregon .....         | 216 263                 | 73 114      | 83 829        | 59 902    | 19 418    | 21 252               | 37 916                            | 254       | 6 687                  |
| Pennsylvania .....   | 383 354                 | 105 091     | 72 794        | 32 442    | 153 027   | 107 863              | 117 547                           | 30 978    | 50 116                 |
| Rhode Island .....   | 23 285                  | 4 924       | 4 199         | 1 677     | 12 485    | 78 287               | 19 494                            | 51 748    | 26 529                 |
| South Carolina ..... | 133 692                 | 55 694      | 41 987        | 22 844    | 13 167    | 35 735               | 18 952                            | -         | 5 079                  |
| South Dakota .....   | 66 853                  | 32 916      | 15 541        | 3 660     | 14 738    | 12 160               | 13 010                            | -         | -                      |
| Tennessee .....      | 154 836                 | 88 455      | 38 447        | 17 705    | 10 229    | 51 432               | 45 012                            | 27 626    | 7 926                  |
| Texas .....          | 418 612                 | 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      | 9 287         | 3 359     | 26 616    | 8 745                | 29 550                            | 113       | 12 835                 |
| Virginia .....       | 163 418                 | 80 136      | 32 100        | 18 640    | 32 542    | 44 748               | 63 362                            | 58 973    | 7 942                  |
| Washington .....     | 560 473                 | 103 612     | 105 224       | 78 635    | 273 002   | 74 475               | 37 425                            | -         | 85 074                 |
| West Virginia .....  | 103 038                 | 33 384      | 15 300        | 3 687     | 50 467    | 38 477               | 21 766                            | 2 042     | 9 185                  |
| Wisconsin .....      | 238 610                 | 93 370      | 39 083        | 26 330    | 77 827    | 39 258               | 18 860                            | 76 809    | 28 440                 |
| Wyoming .....        | 73 852                  | 18 585      | 34 072        | 1 922     | 19 273    | 18 709               | 10 621                            | -         | 27 828                 |

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          | 1 553 188   | 1 369 278                | 966 151                           | 24 821 601               | 18 368 139                       | 200 425                             | 25 448 198            |
| Alabama .....        | 111 858                     | 129 789            | 14 556      | 7 085                    | 10 800                            | 280 179                  | 101 752                          | -                                   | 262 477               |
| Alaska .....         | 109 502                     | 96 185             | 24 307      | 30 227                   | 13 745                            | 649 430                  | 73 266                           | 56 135                              | 779 409               |
| Arizona .....        | 181 538                     | 72 457             | 17 897      | 13 187                   | 17 414                            | 186 950                  | 607 224                          | -                                   | 248 514               |
| Arkansas .....       | 76 817                      | 29 865             | 14 448      | 3 201                    | 5 364                             | 130 387                  | 46 427                           | -                                   | 138 680               |
| California .....     | 1 533 237                   | 944 254            | 167 509     | 22 922                   | 57 442                            | 2 457 151                | 2 367 811                        | -                                   | 4 287 594             |
| Colorado .....       | 130 703                     | 109 845            | 13 173      | 8 972                    | 21 099                            | 225 113                  | 25 969                           | -                                   | 141 151               |
| Connecticut .....    | 185 577                     | 180 547            | 28 498      | 27 278                   | 19 937                            | 724 969                  | 127 669                          | 1 184                               | 760 393               |
| Delaware .....       | 59 071                      | 47 242             | 8 380       | 20 705                   | 8 154                             | 227 957                  | -                                | -                                   | 78 831                |
| Florida .....        | 430 546                     | 449 719            | 83 424      | 60 755                   | 40 960                            | 740 022                  | 1 409 682                        | -                                   | 591 291               |
| Georgia .....        | 114 917                     | 49 595             | 18 213      | 32 819                   | 21 150                            | 280 715                  | -                                | -                                   | 350 539               |
| Hawaii .....         | 78 360                      | 106 803            | 20 731      | 55 349                   | 17 679                            | 278 544                  | 77 390                           | -                                   | 566 130               |
| Idaho .....          | 38 338                      | 25 488             | 5 378       | 4 839                    | 3 694                             | 98 592                   | 67 264                           | 4 385                               | 74 319                |
| Illinois .....       | 412 731                     | 190 885            | 53 254      | 43 461                   | 17 860                            | 1 260 329                | 762 891                          | -                                   | 951 123               |
| Indiana .....        | 180 005                     | 50 112             | 18 571      | 78 649                   | 11 791                            | 354 703                  | 659 666                          | -                                   | 333 719               |
| Iowa .....           | 83 524                      | 107 024            | 15 737      | 3 946                    | 10 820                            | 132 253                  | 147 354                          | 5 672                               | 181 883               |
| Kansas .....         | 97 030                      | 81 693             | 12 719      | 3 545                    | 17 610                            | 40 906                   | 86 485                           | -                                   | 102 866               |
| Kentucky .....       | 162 778                     | 143 514            | 23 747      | 408                      | 13 510                            | 434 180                  | -                                | -                                   | 215 848               |
| Louisiana .....      | 114 135                     | 85 859             | 24 542      | 18 678                   | 52 226                            | 733 312                  | 150 566                          | -                                   | 368 747               |
| Maine .....          | 53 456                      | 36 545             | 12 009      | 10 791                   | 9 322                             | 185 569                  | 35 366                           | -                                   | 117 069               |
| Maryland .....       | 220 158                     | 206 409            | 23 722      | 30 708                   | 25 156                            | 471 998                  | 109 737                          | 2 368                               | 454 910               |
| Massachusetts .....  | 406 780                     | 329 709            | 41 845      | 30 064                   | 16 703                            | 1 420 544                | 822 569                          | -                                   | 794 826               |
| Michigan .....       | 306 265                     | 163 039            | 84 641      | 22 663                   | 67 071                            | 637 660                  | 340 745                          | -                                   | 610 973               |
| Minnesota .....      | 180 577                     | 109 126            | 41 508      | 11 420                   | 30 129                            | 294 517                  | 683 833                          | -                                   | 456 075               |
| Mississippi .....    | 41 567                      | 22 269             | 12 248      | 41 982                   | 12 512                            | 115 741                  | 279 100                          | -                                   | 146 835               |
| Missouri .....       | 134 636                     | 121 523            | 21 094      | 25 621                   | 7 946                             | 394 592                  | 8 073                            | -                                   | 251 884               |
| Montana .....        | 66 372                      | 30 470             | 7 057       | 1 920                    | 4 854                             | 113 806                  | 45 679                           | 1 123                               | 105 826               |
| Nebraska .....       | 43 475                      | 27 338             | 10 471      | 3 219                    | 7 228                             | 127 914                  | 145 725                          | -                                   | 59 140                |
| Nevada .....         | 87 975                      | 21 134             | 6 534       | 162                      | 7 465                             | 115 597                  | 335 751                          | -                                   | 100 473               |
| New Hampshire .....  | 36 556                      | 82 448             | 7 744       | 5 517                    | 4 649                             | 297 459                  | 31 517                           | -                                   | 63 812                |
| New Jersey .....     | 278 788                     | 296 045            | 51 302      | 45 277                   | 55 374                            | 1 385 961                | 963 929                          | -                                   | 2 764 355             |
| New Mexico .....     | 87 601                      | 77 476             | 10 194      | 24 497                   | 8 953                             | 103 474                  | 396 631                          | -                                   | 80 106                |
| 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                  | 466 987                          | 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 .....       | 146 949                     | 84 357             | 21 274      | 15 254                   | 7 925                             | 170 574                  | 19 407                           | 3 011                               | 97 506                |
| Oregon .....         | 225 465                     | 133 440            | 14 713      | 27 601                   | 9 187                             | 804 793                  | 96 786                           | -                                   | 175 181               |
| Pennsylvania .....   | 400 250                     | 260 597            | 132 884     | 38 372                   | 38 527                            | 1 074 788                | 150 097                          | -                                   | 1 778 143             |
| Rhode Island .....   | 41 826                      | 85 649             | 12 258      | 14 644                   | 15 249                            | 306 261                  | 20 805                           | 2 540                               | 410 448               |
| South Carolina ..... | 121 505                     | 43 277             | 22 223      | 22 152                   | 7 265                             | 241 042                  | 266 822                          | -                                   | 327 244               |
| South Dakota .....   | 23 658                      | 16 437             | 4 653       | 16 307                   | 6 362                             | 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                            | 615 824                  | 50 417                           | -                                   | 1 007 607             |
| Utah .....           | 71 752                      | 56 441             | 9 525       | 28 816                   | 5 340                             | 150 072                  | -                                | -                                   | 97 509                |
| Vermont .....        | 29 953                      | 28 014             | 4 692       | 29 608                   | 4 651                             | 113 052                  | 10 316                           | -                                   | 30 604                |
| Virginia .....       | 279 584                     | 197 301            | 23 400      | 35 068                   | 8 892                             | 478 499                  | 26 093                           | -                                   | 163 490               |
| Washington .....     | 181 985                     | 52 439             | 47 154      | 59 661                   | 33 902                            | 434 223                  | 31 689                           | -                                   | 425 417               |
| West Virginia .....  | 94 808                      | 39 847             | 12 651      | 13 858                   | 9 564                             | 172 204                  | 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                      | 24 156             | 3 179       | 5 991                    | 4 918                             | 70 889                   | 138 317                          | -                                   | 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 | \$124,435,584  | \$47,037,783 | \$24,465,507 | \$10,256,134      | \$21,411,822 | \$19,239,732 | \$9,100,736              | \$3,238,133                        | \$5,506,147 |
| Alabama.....        | 8,050,247                     | 3,508,818     | 1,356,970      | 679,371      | 705,923      | 152,596           | 342,850      | 176,812      | 104,603                  | 55,583                             | 76,851      |
| Alaska.....         | 4,493,231                     | 1,098,362     | 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           | 125,557      | 99,568       | 70,708                   | 32,910                             | 37,021      |
| California.....     | 75,033,397                    | 27,217,855    | 18,990,798     | 3,888,891    | 2,377,993    | 1,659,523         | 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      | 127,386           | 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       | 33,897                   | 7,985                              | 36,500      |
| Florida.....        | 23,628,437                    | 9,096,937     | 4,556,120      | 1,778,350    | 491,749      | 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    | 329,250      | 256,184           | 484,224      | 628,057      | 113,364                  | 83,873                             | 110,779     |
| Hawaii.....         | 4,174,449                     | 1,268,963     | 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       | 32,688       | 36,418                   | 15,707                             | 25,025      |
| Illinois.....       | 22,167,969                    | 7,206,280     | 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     | 2,271,725      | 1,044,286    | 461,749      | 138,129           | 301,396      | 395,942      | 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                             | 46,324      |
| Kansas.....         | 4,698,577                     | 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      | 32,688       | 144,019                  | 45,156                             | 105,093     |
| Louisiana.....      | 9,592,363                     | 3,484,812     | 1,831,817      | 842,546      | 697,136      | 235,753           | 300,405      | 258,672      | 81,568                   | 56,533                             | 114,214     |
| Maine.....          | 3,095,441                     | 960,894       | 877,679        | 286,969      | 73,553       | 75,568            | 104,482      | 68,009       | 50,498                   | 23,009                             | 29,951      |
| Maryland.....       | 10,776,479                    | 3,333,612     | 2,107,771      | 1,187,070    | 351,043      | 228,142           | 544,860      | 506,282      | 222,087                  | 26,985                             | 272,558     |
| Massachusetts.....  | 18,265,374                    | 3,299,520     | 5,784,674      | 699,095      | 841,011      | 146,345           | 762,023      | 708,076      | 360,633                  | 108,139                            | 121,387     |
| Michigan.....       | 20,748,884                    | 6,948,119     | 3,125,229      | 1,436,775    | 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    | 536,654      | 273,637           | 356,518      | 167,194      | 190,309                  | 82,190                             | 38,390      |
| Mississippi.....    | 4,680,274                     | 1,902,486     | 968,399        | 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                     | 752,310       | 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     | 594,398        | 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       | 398,299        | 175,348      | 43,854       | 28,822            | 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      | 31,073            | 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     | 3,161,902      | 1,389,936    | 613,921      | 286,206           | 471,143      | 526,724      | 137,648                  | 51,342                             | 142,297     |
| North Dakota.....   | 1,653,192                     | 622,566       | 255,754        | 196,408      | 63,502       | 74,635            | 29,671       | 15,181       | 18,744                   | 4,702                              | 6,908       |
| Ohio.....           | 22,324,368                    | 8,008,509     | 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           | 328,192      | 541,069      | 337,697                  | 140,677                            | 298,807     |
| Rhode Island.....   | 2,749,576                     | 724,989       | 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     | 1,538,128      | 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   | 36,235    | 58,625            | 55,827  | 28,258      | 22,392                   | 13,023                             | 11,903  |
| 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           | 802,363 | 1,064,135   | 295,281                  | 213,233                            | 206,626 |
| Utah.....          | 3,692,298                     | 1,304,567  | 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      | 34,225                   | 9,192                              | 23,164  |
| Virginia.....      | 12,389,500                    | 4,868,391  | 1,814,379      | 1,696,901 | 881,507   | 172,285           | 430,685 | 567,343     | 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   | 67,688    | 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   | 15,625    | 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.