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THE IMPORTANCE OF FEDERAL EARMARKS TO STATE COFFERS: AN
EXAMINATION OF DISTRIBUTION TRENDS OVER THE DECADE
Karen Kunz and Sean O’Leary

ABSTRACT. Earmarks have long been the subject of controversy, touted by
pundits and politicians on one hand as the means for bringing home the
bacon and on the other as pork-barrel spending. In relation to federal
spending, the amount of annual earmarked dollars is insignificant; at its
zenith in FY 2005 earmarked spending comprised only 6 percent of the
year’s total appropriations. Yet preliminary research indicates that earmarks
are an increasingly important source of funding for essential state services,
such as infrastructure, social services, and economic development. Espe-
cially in times of fiscal stress, earmarks save state governments
hundreds of millions of dollars in agency program funds and
intergovernmental transfers. This study examines the congressional
earmarks contained in appropriations legislation for FY 2000 through 2009
to assess trends in categorical distributions across and within the states
during the period. The data illustrate a shift in allocations over the decade,
from infrastructure, community development and environmental priorities to
social and emergency services, higher education and energy needs.

INTRODUCTION
Earmarks have been the subject of controversy and debate on the
campaign trail, in the media and on Capitol Hill. They are touted by
pundits and politicians on one hand as the means for bringing home the
bacon and on the other as pork-barrel spending (Clemmitt, 2006).
In point of fact, some politicians and media sources have denounced

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the earmarking process while simultaneously encouraging directed funding to projects within their states.

Earmarking engenders considerable criticism in part because it is seen as the product of back-room dealing, a means of vote-trading or “logrolling.” The practice bypasses the traditional budget review process, with earmarks often inserted into appropriations legislation shortly before they are called for vote, attached to conference reports, or contained in supplemental appropriations. Legislative review of these spending items is usually limited at best, and mandated disclosure requirements are often ignored. In FY 2010 required information (i.e., names of sponsors and recipients) was divulged for only half of the earmarks contained in the year’s appropriations bills, and that was an increase over previous years. This gives rise to questions of accountability, transparency and priority setting, all hallmarks of the budgeting process.

Within the congressional appropriations process, earmarks comprise a small fraction of total federal spending. The record-breaking $37.8 billion in earmarks contained in FY 2005 appropriations bills, for example, comprised only six percent of the year’s $589 billion appropriations. In relation to state and local government spending, however, federal earmarks are an important means for funding essential projects and services, including the acquisition of police cars, fire trucks and ambulances; construction of new water towers and sanitation systems; maintenance of roads, bridges, dams, and mass transit systems; and development of community and economic revitalization efforts such as homeless shelters and health care facilities, street lighting, parks, museums and libraries.

Fiscal stress resulting from stagnant or declining revenues, decreasing intergovernmental transfers and increasing costs of social services, education and pension funding has made fiscal management more challenging for many state and local governments (CBO, 2010; Reschovsky, 2003; Poterba, 1995; Gold, 1992). Limited resources make earmarks an increasingly significant means of funding the necessary services and projects that exceed budget limitations. A recent study (Kunz, 2009) illustrates the value of federal earmarks for local government infrastructure funding in Illinois. Additional research (O’Leary & Kunz, 2011) indicates that earmarks contributed more to economic development in West Virginia.
than other forms of federal aid, such as Economic Development Authority awards and Community Development Block Grants.

Those preliminary findings, as well as politicians’ continued calls for earmark prohibition, drove our curiosity to find out more about the distribution and uses of federal earmarks. The dearth of literature on this topic prompted this study, which examines how federal earmarks were distributed across the states between FY 2000 and 2009, the categorical uses of these awards, and how have those categorical distributions changed over the period. Because earmarks are prompted by requests from constituents, we anticipated that the shifts in categorical allocations reflect changing priorities and funding needs of state and local governments.

The parameters of what constitutes an earmark differ according to the defining body; descriptions differ by branch of government, between government and non-profit organizations, and even between the two congressional chambers. This paper begins with a synopsis of the federal earmarking process and an exploration of arguments for and against their use, then examines the various definitions of the term. A discussion of the operational definition and data collection and coding methodologies used in the study follows. Subsequent sections break out earmark allocations per-capita across states and categorically within states, distinguishing defense awards from those for social welfare, community development and other needs, as well as the trends indicated by distribution changes over the decade. The paper’s conclusion is a summary of findings and suggestions for future study.

UNDERSTANDING EARMARKS

The practice of using the budget process to direct federal funds to specified individual projects – also known as “earmarking” – grew significantly through the 1990s and into the first half of the subsequent decade (Allen, 2007; Clemmitt, 2006; CRS, 2006; OMB, 2008). The term commonly refers to the congressional practice that occurs within the appropriations process (CAGW, 2008; CRS, 2006; OMB, 2008). What is not often considered, however, is that the president’s budget, as presented to Congress, often contains as many, if not more, earmarks than the appropriations legislation produced by congressional subcommittees. Earmarks are also requested by Executive Office Cabinet secretaries and the office of
the First Lady. Many of these requests, as well as some made by legislators, are the result of telephone, email and in-person communications made directly to agency heads and as such often go unidentified (Calmes, 2006; Kunz, 2009; Nixon, 2010).

There are several reasons for the focus on congressional appropriations earmarks over other sources. First, they are contained in legislation and committee reports and, in part due to recent legislation, are more easily identified. Second, earmarks contained in the president’s budget are considerably more difficult to recognize (Kunz, 2009), while those often transacted through verbal directives are impossible to document even through Freedom of Information Act (FOIA) requests. And finally, congressional earmarking abuses (i.e. the Rep. Randy “Duke” Cunningham, Jack Abramoff, and Sen. Ted Stevens scandals), as reported widely by the media, have associated the process with corruption and “pork barrel” spending (Clemmitt, 2006), negating any possible positive effects.

It is important to note that earmarks direct the use of funds already appropriated within the federal budget. They are not requests for additional spending and, at the federal level, are budget neutral. If a “$10 million earmark were eliminated there would not be a $10 million budget savings” (emphasis in original) (OMB, 2008, p. 4). Rather, elimination of the earmarked funds would simply redirect the funds to agency control, which they could then spend in accordance with their priorities. Reducing earmarks will not reduce federal spending (OMB, 2008).

Federal earmarks both negatively and positively impact state budgets. They restrict flexibility by directing intergovernmental funding to specific projects, which limits states’ discretion to determine the use of those monies and preempts their ability to prioritize projects within their jurisdiction. Conversely, earmarks can free up state funding for other projects by financing needs that would alternatively be paid directly with general revenues or through intergovernmental transfers to local governments. It is also important to point out that the majority of earmarks, other than those pertaining to military needs, are the result of specific requests made directly to federal lawmakers by state and local government agencies and non-profit organizations that often work closely with these agencies to provide essential services.
THE IMPORTANCE OF FEDERAL EARMARKS TO STATE COFFERS

THE PROS AND CONS OF EARMARKING

Earmarks and the earmarking process have developed a bad reputation among the public, lawmakers, government reform organizations and the media. The concepts are generally associated with pork-barrel, wasteful government spending, political favoritism, and vote-buying as a means of subverting democratic government (Clemmitt, 2006). A Governmental Accountability Office (2008) review of four federal agencies - the Department of Defense, Department of Energy, Department of Transportation and US Army Corp of Engineers’ Civil Works programs examined agency officials’ perceptions of the impact of congressional earmarks. Some officers felt that the impact on their ability to accomplish their goals was minimal or limited; others indicated that congressional directives could displace agencies’ program priorities as they shift resources to meet the directives; still others noted that the directives provided funds for sought after projects that weren’t funded through budget requests; and finally, some reported that they caused uncertainty as agencies shifted gears midstream from planning based on the president’s budget to compliance with congressional directives received months later.

All Those in Favor

Proponents of earmarked funding argue that earmarks comprise only a very minor portion of total appropriations and that their usefulness as a successful method of vote-gathering to pass nationally important legislation far exceeds the insignificance of the funding totals. Many feel that they know the needs of their district better than do bureaucrats in agency offices (Schick, 2000; Kunz, 2009) and that “federal agencies would shortchange many significant projects if lawmakers didn’t direct funds to them” (Clemmitt, 2006, p. 535). Earmarking makes certain that worthwhile projects, such as construction of a railroad overpass in Riverside, California, which eliminated hazardous traffic congestion that stymied emergency personnel (Block & Siegel, 2006) are not overlooked or underfunded. In many cases local needs do not meet the selection criteria of federal funding agencies; earmarks are often the only way that badly needed state and local projects can get funding.

Funding state and local projects serves the national interest. Many projects could only have been initiated by Congress and benefit
not only the state and local economies but also national defense and public safety. “Language in an earmark created the bipartisan Iraq Study Group...which has become a critical part of the Iraq debate. Earmarks created international programs to eliminate child labor. They fund the Boys & Girls Clubs of America and are responsible for funding most federal breast cancer research” (Weisman, 2008, p. 1). Finally, congressional earmarks illustrate congressional funding priorities; they direct, or re-direct administrative branch activities based on their ideologies, thereby placing some constraints, as constitutionally anticipated, on executive control (Clemmitt, 2006).

And Those Opposed

From an administrative perspective, however, congressional earmarks limit federal and state agency spending discretion. They move the prioritization process from a rational, competitive basis to one of vote gathering and quid-pro-quo. Earmarks curtail agency spending by taking funds away from existing and planned programs and projects. But bureaucrats play roles in this process, as well. First and foremost, their job is to protect the president, meaning that administrative staffers (frequently political appointees) often redirect federal resources to states or projects or individuals who are politically important to the president or his “cronies.” When there is too-little room in the budget to accommodate all the programs that the bureaucracy sees as essential to accomplishing its assigned mission, frequently the highest priority items are left out. That is simply because those are the items that the executive branch can most comfortably rely on the Congress to restore (Lilly, 2006, p. 1).

Earmarking also creates and supports funding and social inequities. Earmark distribution is based on political power and district support needs. “Geographic distribution is not fair” (Lilly, 2006, p. 2); earmarks are not distributed on the basis of need within districts or states so the poorest of communities often receive the least earmark dollars. In addition, earmark allocations within Congress are discriminatory. Black and Hispanic legislators receive an average of 50 percent less in earmarked dollars than do their white counterparts (Allen, 2007).

Earmarking now dominates congressional members’ time. The approximately “...15,000 earmarks that flow into appropriators’ in-boxes each session divert lawmakers’ attention from larger policy
questions” (Clemmitt, 2006, p. 535). With an ever shortening legislative calendar, legislators spend less time than ever in Washington DC, but the preponderance of that time is dedicated to dealing with the minutiae of state and local needs rather than the big, national picture. The same holds true for their staff, and that of key committees (Clemmitt, 2006; Lilly, 2006). Earmarking is an all consuming process that takes them away from their Constitutional, “power of the purse” responsibilities to hold the executive branch accountable when spending public dollars (Clemmitt, 2006, p. 535).

Finally, there is increasing emphasis on corruption as inherent to the process. Most earmarks are for genuinely needed projects that provide value to taxpayers at state, local and even national levels. Those that are the subject of scandal, while usually few and far between, are generally touted as exemplifying “pork barrel” spending (CAGW, 2008; Clemmitt, 2006), and often benefit relatives and friends in addition to those who requested them. Senator Ted Steven’s “bridge to nowhere” in Alaska and the bribery scandals of former Senator Duke Cunningham and Jack Abramoff are recent examples. They “have a corrosive effect on government generally and lower the standards and expectations of recipients of government services” as well as the lawmakers who create them (Lilly, 2006, p. 3). In addition to personal gain, earmarks are used increasingly to persuade colleagues to support or oppose not only the bills containing the earmarks, but also future unrelated legislation.

DEFINING “EARMARK”

There are a variety of definitions for the term “earmark.” The president’s Office of Budget and Management (OMB, 2010), for example, describes an earmark as anything Congress asks for that is not contained in the president’s budget. Based on this definition, OMB directed all federal agencies to report earmarks contained in applicable appropriations and authorizing legislation annually, and compiled comprehensive databases for earmarked spending in FY2005, 2008 and 2009.2

Definitions within the branches of government differ considerably. Language in OMB regulations and House and Senate Rules describe differing concerns, the most explicit of which is the executive branch’s perception of earmarks as an impediment to its ability to manage its statutory requirements (Portman, 2007). Senate Rules equate
earmarks with directed spending and a focus on spending that wasn’t originally provided for in legislation or committee reports, whereas the House defines “congressional earmark” as spending authority requested by specified individuals that has circumvented the “formula-driven, competitive award process.”

The Congressional Research Service (CRS, 2006), on the other hand, considers an earmark to be anything that has been specially and specifically requested, regardless of the source of the request. Other, similarly broad views distinguish earmarks as designations of funds in circumvention of normal budget review procedures, not specifically authorized or competitively awarded, and serving only a local or special interest (Finnigan, 2007). These definitions are unique in that they allow for sources of earmarks beyond Congress, such as the Offices of the president, vice president, and first lady, as well as executive and legislative agency directors.

Watch-dog organizations, such as Citizens against Government Waste (CAGW) and Taxpayers for Common Sense (TCS) generally define earmarks using aspects of the definitions above. Because of the virtual impossibility in tracking executive earmarks and congressional phone-marks and letter-marks, their focus is on those found in congressional legislation and conference reports.

The inability to locate a generally accepted definition of earmarks makes accounting for them more challenging. Even the Government Accountability Office (GAO), “the investigative arm of Congress” and “... congressional watchdog” (GAO, 2008) “has spent years attempting to develop a standardized and usable definition of the term and has thus far failed” (Lilly, 2006, p. 1).

STUDY METHODOLOGY

Scope of the Study

This study examines the distribution of federal earmarks across the states between fiscal years 2000 and 2009. It identifies the primary uses of these awards (i.e., infrastructure, emergency services, community development, defense, etc.), and illustrates trends in the categorical distributions over the decade. Because the infeasibility of obtaining information about executive earmarks and congressional letter- and phone-marks makes their inclusion virtually
impossible, this research focuses solely on earmarks contained in congressional legislation and conference reports.

Operational Definition

The definition composed by CAGW (2010) has been determined to be the most comprehensive of those pertaining to congressional earmarks and has been chosen for use here. According to CAGW, a spending item is considered an earmark if it meets at least two of the following criteria: 1) requested by only one chamber of Congress; 2) not specifically authorized or competitively awarded; 3) not requested by the president; 4) greatly exceeds the president’s budget request or the previous year’s funding; 5) not the subject of congressional hearings; and/or 6) serves only a local or special interest.

Source of Earmark Data

Several organizations monitor and collect data on congressional earmarks. OMB has a comprehensive database of the earmarks contained in FY 2005 and FY 2008-2010 appropriations and authorizing legislation that is accessible by the public from their website. However, they have no data for prior years. GAO and CRS officials noted that they do not collect earmark data and directed us to TCS and CAGW. TCS provides a searchable public database of earmarks from FY 2008-2010 appropriations only. Other sites provide information about earmarks in specific legislation or compare earmarks in House and Senate versions of particular bills.

CAGW, having compiled annual data from all congressional appropriations for fiscal years 1991 through 2010, is unique in that it is the only entity with a consistent data set of congressional earmarks. They have confirmed that their data includes all earmarks listed in the legislation passed each year; and their use of comprehensive, consistent data facilitates comparative analysis across years and categories. Incorporation of periodic data from other sources, such as OMB or TCS, would not necessarily add accuracy to individual years; it would however, distort the data of those periods as well as the validity of comparisons over the decade.

Selection and Coding

Each earmark contained in CAGW’s records for FY 2000 through 2009 (approximately 100,000 line items) was examined and coded
into predetermined categories and subcategories developed by the authors. Upon completion, individual items were randomly reviewed to verify coding accuracy. The 13 categories, with subcategories, are as follows:

1. Agriculture: (1) buildings and (2) equipment, other;
2. Army Corp of Engineers: (1) construction, (2) investigation, and (3) operations and maintenance;
3. Community Development: (1) community revitalization, (2) municipal buildings, (3) parks and recreation, (4) senior centers, (5) economic development, (6) historical and cultural preservation, and (7) museums & libraries;
4. Homeland Security;
5. Emergency Services: (1) ambulance, (2) emergency medical equipment, (3) fire equipment and safety, (4) hospitals, and (5) police safety and equipment;
6. Education: (1) buildings and equipment, and (2) school programs;
7. Energy: (1) nuclear power, (2) nuclear waste, (3) other, (4) research, (5) water;
8. Environment: (1) air, (2) land, (3) watersheds, (4) waterways, and (5) research and facilities;
9. Infrastructure: (1) bridges, (2) highways, (3) trails, (4) railroads, (5) air, (6) dams, (7) waterways, (8) drinking water, (9) waste water/sewer, and (10) technology/research;
10. Military/defense;
11. Social Services: (1) after-school programs, (2) homeless shelters, (3) hospices, (4) housing, (5) juvenile justice/at-risk youth programs, (6) transportation services, (7) substance abuse/control, (8) healthcare services/facilities, (9) corrections/prisons, (10) family support and child abuse, and (11) domestic violence, hospitals.
12. Higher Education: (1) education, (2) facilities, (3) research; and
13. NASA.
A number of earmarks for military/defense projects were not identified by state. As a result, they could not be included in computations for and comparisons of individual states, but were included in overall totals and broad analyses, as well as the specific analysis of military earmarks. In addition, a number of earmarks, primarily for but not limited to military and Army Corp of Engineers projects, were designated for multiple states. In those cases, the dollar amounts were allocated evenly to the identified states and coded according to project category. For example, a $1 billion dollar earmark for a defense project in Louisiana and Mississippi would be counted as a $500 million military earmark for each state.

Limitations of the Research

The very nature of this type of research is document driven. The results obtained from archival sources are dependent on the sources identified by the researchers; it is possible that a significant publication, an updated government report or other published work that contradicts the study findings has not been identified or has been overlooked or discarded. Further, the validity of the earmarks data used is dependent on the validity of the underlying source material as prepared by CAGW. There is no way to know if data were overlooked or if errors occurred in the compilation of the originating data.

Individual error and coding bias may also impact this research. Over 100,000 earmarks contained in the CAGW databases for fiscal year 2000 through 2009 were individually reviewed and coded by the authors. While this work was randomly confirmed to ensure accuracy, it is possible that some line items could have been inadvertently miscoded or omitted. In addition, subjectivity in the interpretation and identification processes could also result in bias.

This study used only earmarks contained in appropriations legislation and conference reports, as identified by CAGW. An undetermined numbers of earmarks are contained in other congressional sources including authorizing legislation, supplemental appropriations and continuing resolutions, and also executive sources such as budget documents, directives, executive orders and signing statements. Similarly, earmarking occurs via email, telephone and person-to-person requests. The difficulty in indentifying
and obtaining these sources necessitates their omission from consideration here.

The greatest limitation to this research is simply the lack of essential information for approximately half of the earmarks contained in the data sets. Prior to passage of the Honest Leadership and Open Government Act of 2007 the recipient states for over half of all earmarks were not identified; nor were sponsors or project information disclosed. Consequently it was impossible to determine where and how the funding was directed. Passage of the 2007 legislation requiring such disclosures did not improve matters dramatically; in 2008 and 2009 identifying information was withheld for approximately half of the earmarks contained in annual spending bills. Not knowing what state or states an earmark was designated for made it impossible to include them in state distributions. The majority of these earmarks were for defense-related projects so it is anticipated that their omission will not significantly impact categorical distributions.

EARMARK DISTRIBUTIONS: THE BIG PICTURE

Within Congress, earmarked spending totaled $17.7 billion in FY 2000 and increased annually, culminating in a record-setting $38.1 billion in FY 2005. Passage of the 2005 SAFETEA-LU multi-year transportation legislation not only reallocated transportation funding across the states, it also inflated overall annual congressional spending and provided the means for a rash of additional, one-time opportunities for earmarked spending.

Declines in earmarked funding in FY 2006 ($28.9 billion) and FY 2007 ($13.2 billion) were the result of two disparate activities. First, congressional efforts to reform the earmark process through committee study, disclosure requirements or outright prohibition increased dramatically, resulting in the introduction of over 100 bills to curb or control earmarking and finally the passage of legislation in 2007 that required disclosure of the sponsor, recipient and dollar amount of every earmark contained in budget legislation. Second, Congress’ failure to pass FY 2006 and 2007 appropriations bills culminated in passage of two related appropriations (defense and homeland security) in 2007 that contained only 2,658 earmarks (as opposed to 9,963 in 2006 and 13,997 in 2005)– and those were for little other than defense projects.
Passage of the Honest Leadership and Open Government Act of 2007 and subsequent reform efforts had little effect on curtailing earmarked spending. Subsequent earmarks rose 30 percent in 2008 to $16.9 billion, and again 14 percent in 2009 to $19.3 billion. Funding dropped-off slightly in FY 2009, but the decline had more to do with the passage of continuing resolutions, supplemental appropriations (cash for clunkers and defense spending), stimulus legislation and an omnibus spending bill in lieu of traditional appropriations legislation (THOMAS, 2009), than with efforts to curtail earmarks (PolitiFact.com, 2009). When the outlier years of 2005 and 2007 are considered, earmarked allocations increased steadily over the period, ending 13 percent higher than at the start of the decade.

As shown in Table 1, Congress doled out almost $219 billion in directed funding during the course of the decade. These earmarks were strewn throughout the various appropriations bills; defense earmarks, for example, were not relegated solely to defense spending legislation but were also found in energy, education, transportation, labor and the other appropriations bills that normally make up each budget session.

Prior to passage of the Honest Leadership and Open Government Act in 2007, disclosure of identifying information for earmarked funds averaged 40 percent. Afterward, details about state recipients, sponsors and types of projects increased to an average of 51 percent of annual awards. Those earmarks lacking state-specific data were predominantly for defense-oriented projects.

**COMPARISON OF ALLOCATIONS ACROSS THE STATES**

For a variety of reasons including demographics, environmental and security issues, as well as the range of influence of elected...
officials, earmarks are disproportionately allocated throughout the nation. Several states consistently received more earmark dollars per capita throughout the decade than the national average. Similarly, some states consistently received fewer earmark dollars than the national average.

The Haves

Table 2 lists the states that received the most earmarked dollars per capita between FY 2000 and 2009. Alaska and Hawaii consistently received more earmarks every year, per capita, than any other state, averaging $619.32 and $322.43, respectively. They are followed by the District of Columbia, with average annual per capita earmarks of $176.52 per year, West Virginia at $142.64 and North Dakota at $91.87, are considerably ahead of the US average of $31.99. With the exception of the District of Columbia, these are rural states “... whose well-positioned and long-serving lawmakers can seemingly bring home the bacon at will.... Their common bond: Each keeps re-electing a senior member of the Appropriations Committee to the Senate” (Allen, 2007, p. 418).

<table>
<thead>
<tr>
<th>States Receiving the Largest and Smallest Shares of Annual Earmarks, per Capita: FY 2000-2009</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Largest Per-Capita Earmark Allocations</strong></td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>Alaska</td>
</tr>
<tr>
<td>Hawaii</td>
</tr>
<tr>
<td>North Dakota</td>
</tr>
<tr>
<td>District of Columbia</td>
</tr>
<tr>
<td>West Virginia</td>
</tr>
<tr>
<td>Mississippi</td>
</tr>
</tbody>
</table>

| **Smallest Per-Capita Earmark Allocations** |
| State | 2000 | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| New York | 10.20 | 11.95 | 18.74 | 17.31 | 16.92 | 20.44 | 30.26 | 0 | 16.76 | 16.73 | 15.93 |
| Ohio | 11.76 | 13.58 | 20.30 | 22.23 | 23.49 | 24.84 | 19.76 | 0 | 18.46 | 19.05 | 17.35 |
| Illinois | 12.48 | 12.34 | 15.26 | 20.32 | 18.21 | 23.32 | 27.47 | 0 | 25.47 | 18.43 | 17.33 |
| Texas | 13.85 | 11.51 | 17.98 | 23.09 | 17.21 | 2.90 | 17.65 | 0 | 23.88 | 19.30 | 14.74 |
| Average per Capita Allocation | 25.92 | 25.52 | 32.21 | 34.33 | 31.17 | 33.03 | 30.55 | 43.80 | 33.77 | 29.60 | 31.99 |

These states are also representative of the broad changes in funding priorities. The largest concentration of earmarks to Alaska and Hawaii has been for military and infrastructure needs, but total dollars for those projects have decreased over the years. These states saw considerable increases in earmarked funding for social and emergency services, energy and environmental initiatives.

The Have-nots

States who received the least amount of per-capita earmark allotments include Michigan, with an annual average of $14.34 for the decade; New York at $15.93; Ohio at $17.35; Texas at $14.74; and Illinois at $17.33. Of the smallest individual allocations, Wyoming received $2.09 per person in earmarked funding in 2000, and Texas received $2.90 in 2005.

States with primarily junior or minority legislators, those without legislators on the various appropriations subcommittees, or with legislators who are against the earmarking process stand little chance of bringing home the bacon to any significant degree. Further, states with the largest populations, such as New York, Texas and Illinois, tend to receive fewer earmarks per capita “...because their population size dilutes the effects of their earmarks and because their congressional seats turn over more frequently. New York finished fourth from the bottom for fiscal 2008 in part because the state’s two Appropriations subcommittee chairmen oversee the spending bills for foreign aid and financial services, and neither is much of an opportunity for earmarking” (Allen, 2007a, p.418).

An examination of state receipts of total earmarked dollars over the period shows Illinois, which ranks with the lowest in per-capita receipts, received $2.4 billion in total earmarks, more than most states saw for the decade. Yet North Dakota, one of the highest ranking states per-capita, received only $797 million.

CATEGORICAL ALLOCATIONS WITHIN THE STATES

In the ten years ending FY 2009 states received, on average, approximately $86 billion dollars in earmarks or just over $8.6 billion dollars annually - an average of $172 million per state per year. Here, too, a large portion of directed funding went to defense projects. In FY 2000, earmarks for state-specific military initiatives accounted for 57
percent ($4.1 billion) of all earmarks received by states, as shown in Table 3.

In 2001, however, military earmarks contained in annual congressional appropriations bills fell to 35 percent ($2.5 billion) and then to 23 percent, on average, for fiscal years 2002 through 2006 and again in 2008-2009. This decline was largely due to the use of supplemental appropriations to fund war efforts rather than those that come from the traditional appropriations process. FY 2007 congressional budget efforts resulted in the passage of two subcommittee appropriations bills: defense and homeland security. With the exception of a few instances of earmarks for public works, virtually all of the earmarks contained in those bills ($13.2 billion total earmarks but only $1.6 billion identified to specific states and/or sponsors) were for defense projects.

Defense Earmarks: Comparisons of State Allocations

At the start of the decade, the top recipients of earmarked dollars, adjusted for inflation, for defense initiatives were Mississippi ($583 million), California ($493 million), Missouri ($415 million), Hawaii ($330 million), Alaska ($264 million) and Virginia (254 million). These states all saw their military earmark allocations decline substantially over the decade: Mississippi’s receipts.

### Table 3

**Distribution of State-Identified Earmarks by Spending Category:**
**FY 2000-2009 (in $Millions)**

<table>
<thead>
<tr>
<th>Spending Category</th>
<th>2000</th>
<th>2001</th>
<th>2002</th>
<th>2003</th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
<th>2008</th>
<th>2009</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>104</td>
<td>186</td>
<td>272</td>
<td>321</td>
<td>235</td>
<td>460</td>
<td>315</td>
<td>0</td>
<td>266</td>
<td>243</td>
<td>2,408</td>
</tr>
<tr>
<td>Army Corp of Engineers</td>
<td>407</td>
<td>644</td>
<td>707</td>
<td>334</td>
<td>402</td>
<td>865</td>
<td>990</td>
<td>0</td>
<td>2,628</td>
<td>593</td>
<td>7,570</td>
</tr>
<tr>
<td>Community Services</td>
<td>391</td>
<td>587</td>
<td>634</td>
<td>636</td>
<td>771</td>
<td>954</td>
<td>516</td>
<td>0</td>
<td>35</td>
<td>367</td>
<td>4,891</td>
</tr>
<tr>
<td>Homeland Security</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>7</td>
<td>3</td>
<td>40</td>
<td>1</td>
<td>0</td>
<td>206</td>
<td>212</td>
<td>489</td>
</tr>
<tr>
<td>Services</td>
<td>151</td>
<td>294</td>
<td>288</td>
<td>402</td>
<td>482</td>
<td>309</td>
<td>0</td>
<td>508</td>
<td>367</td>
<td>3,069</td>
<td></td>
</tr>
<tr>
<td>Education</td>
<td>75</td>
<td>152</td>
<td>219</td>
<td>170</td>
<td>172</td>
<td>262</td>
<td>16</td>
<td>0</td>
<td>178</td>
<td>66</td>
<td>1,248</td>
</tr>
<tr>
<td>Energy</td>
<td>70</td>
<td>80</td>
<td>208</td>
<td>117</td>
<td>42</td>
<td>348</td>
<td>141</td>
<td>0</td>
<td>273</td>
<td>499</td>
<td>2,779</td>
</tr>
<tr>
<td>Environment</td>
<td>447</td>
<td>552</td>
<td>742</td>
<td>483</td>
<td>629</td>
<td>910</td>
<td>759</td>
<td>0</td>
<td>370</td>
<td>349</td>
<td>5,241</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>1,033</td>
<td>1,557</td>
<td>2,980</td>
<td>2,209</td>
<td>2,354</td>
<td>3,081</td>
<td>2,188</td>
<td>0</td>
<td>1,159</td>
<td>1,060</td>
<td>17,821</td>
</tr>
<tr>
<td>Military</td>
<td>4,096</td>
<td>2,506</td>
<td>1,499</td>
<td>2,031</td>
<td>2,092</td>
<td>3,001</td>
<td>1,950</td>
<td>1,569</td>
<td>2,678</td>
<td>3,054</td>
<td>25,040</td>
</tr>
<tr>
<td>Social Services</td>
<td>105</td>
<td>184</td>
<td>1,129</td>
<td>1,377</td>
<td>1,188</td>
<td>1,769</td>
<td>1,294</td>
<td>0</td>
<td>775</td>
<td>793</td>
<td>8,114</td>
</tr>
<tr>
<td>Higher Education</td>
<td>285</td>
<td>440</td>
<td>516</td>
<td>591</td>
<td>545</td>
<td>802</td>
<td>343</td>
<td>0</td>
<td>595</td>
<td>513</td>
<td>4,633</td>
</tr>
<tr>
<td>NASA</td>
<td>25</td>
<td>61</td>
<td>105</td>
<td>64</td>
<td>84</td>
<td>108</td>
<td>132</td>
<td>0</td>
<td>52</td>
<td>36</td>
<td>667</td>
</tr>
<tr>
<td><strong>Total State-Identified Earmarks</strong></td>
<td><strong>7,195</strong></td>
<td><strong>7,377</strong></td>
<td><strong>9,517</strong></td>
<td><strong>9,821</strong></td>
<td><strong>8,806</strong></td>
<td><strong>13,062</strong></td>
<td><strong>8,956</strong></td>
<td><strong>1,569</strong></td>
<td><strong>10,139</strong></td>
<td><strong>8,751</strong></td>
<td><strong>85,192</strong></td>
</tr>
<tr>
<td><strong>Total Earmarks</strong></td>
<td><strong>17,681</strong></td>
<td><strong>18,443</strong></td>
<td><strong>20,066</strong></td>
<td><strong>22,174</strong></td>
<td><strong>22,579</strong></td>
<td><strong>27,832</strong></td>
<td><strong>28,896</strong></td>
<td><strong>13,100</strong></td>
<td><strong>16,555</strong></td>
<td><strong>19,301</strong></td>
<td><strong>217,429</strong></td>
</tr>
</tbody>
</table>
decreased by 111 percent (to $63 million), and California and Missouri's allocations declined by over 90 percent, to $128 million and $102 million, respectively. Defense earmarks for Hawaii and Alaska fell over 50 percent to $175 (58 percent) and $153 million (52 percent). Virginia was also one of the biggest funding losers, dropping from $254 million in 2000 to $75 million in 2009. Correspondingly, these states all saw their total earmark allocations decrease between FY 2000 and 2009. With the exception of Alaska, the percentages of total loss were less than decreases for defense projects, indicating increases over the decade for other types of earmarked needs.

On the other hand, not all of the states that ended the decade with the largest allocations of defense earmark dollars realized a net positive change over the period. FY 2009 earmarks to Texas totaled $261 million for an increase of $27 million (15 percent) for the decade, and Pennsylvania, also a top dollar recipient in 2009 at $128 million, realized an 85 percent increase. Yet Hawaii and Alaska closed the decade with the second and third largest annual defense allocations given to the states, but these amounts represented approximately half of what they received in FY 2000.

The states that saw the greatest change in defense earmark allocations over the decade are illustrated in Figure 1. Michigan saw the largest increase (614 percent) in defense earmarks; it was also one of the states with the greatest increase in total earmark receipts. Overall, total earmarks rose from $71 to $245 million for an increase of 327 percent; however, this is less than the increase in defense earmarks, indicating a substantial (287 percent) decrease in earmarks for projects in other categories. Other states in similar situations include South Dakota, Connecticut, and West Virginia. Texas and Maryland, on the other hand, saw increases in both defense and non-defense earmarks.

States that experienced the greatest declines in defense-related earmarks over the decade were Hawaii (from $330 in FY 2000 to $175 million in FY 2009); Virginia ($254 to $75 million for a loss of 88 percent), Missouri ($415 to $102 million), California ($493 to $128 million) and Mississippi ($583 to $63 million). Hawaii, Virginia and Mississippi saw less of a decline in total earmark allocations, indicating increases in earmarks for other projects.
In general, states received fewer earmarks for defense-related projects as the decade progressed. Total allocations for FY 2009 of $3.6 billion were down 35 percent from $5.1 billion at the start of the period, despite decreases in overall distributions of less than 2 percent. Correspondingly, the average allocation also decreased 35 percent, from $102 to $73 million.
Comparisons of Non-Defense State Allocations by Category

Absent defense allocations, identified, state-specific earmarked funding accounted for 30 percent, on average, of the total earmarks allocated each year. As noted above, total earmark allocations increased 65 percent over the decade, from $3.9 billion (adjusted for inflation) in FY 2000 to $5.1 billion in FY 2009, for an average annual increase of $40 million per year, per state. Figure 2, below, illustrates the distribution of identified earmarks by category between fiscal years 2000 and 2009. The majority of earmarks awarded in FY 2000 funded infrastructure (33 percent), environmental (14 percent), Army Corp of Engineers (13 percent), and community development (13 percent) projects.

By the close of the decade, however, earmarking reflected a reallocation of funding priorities. Infrastructure earmarks for FY 2009 totaled only 21 percent of the annual allocations, down from one-third of identified earmarks at the start of the decade. Similarly, while community development dollars decreased by only 6 percent, total dollar allocations in 2009 represented an almost 50 percent decline from that at the start of the period. Similarly, environmental
allocations declined by half, from 14 percent of total allocations in 2000 to just 7 percent in 2009.

Alternatively, increases in earmarks were seen in agriculture, energy, law enforcement and emergency services, and social services. Earmarked dollars for agriculture projects rose by 134 percent, from $130 million, adjusted for inflation, in FY 2000 to $242.9 million in FY 2009. Homeland security, a funding category that only became viable in 2001, claimed $212.2 million in earmarks in FY 2009. NASA saw a 45 percent increase in earmarked dollars over the period, from $25 to $36 million; however, distributions to the agency remained at approximately 1 percent of total allocations throughout the decade.

The most dramatic increases were found in earmarked funding for energy projects, law enforcement and emergency services, and social services. Annual allocations for energy projects began the decade at $87 million, fluctuated from year to year, reached a record $1.3 billion in FY 2003, and then continued an upward trajectory again in FY 2006, rising to $499 million in FY 2009. This ultimately represents an increase of 617 percent over FY 2000 allocations. Similarly, social services earmarks for projects such as homeless shelters, housing, health care and corrections steadily increased from $135 million (adjusted for inflation) in FY 2000 to a high of $868 million in FY 2005; they fell to $793 million in FY 2009, ending the decade with a net increase of 632 percent for the period.

Categories and States with Decreasing Earmark Awards

The greatest declines in earmarked funding occurred in community development, infrastructure, and environmental allocations. Almost all of the states began the decade with earmarks for all three categories: only Oklahoma went without infrastructure awards in 2000; Delaware, Kansas and Wyoming began the decade without earmarks for environmental projects; and Arkansas, Colorado, Kansas, and Rhode Island received no earmarks for community development in 2000.

Community development award distributions differed slightly from those in the other categories. Overall, awards decreased between fiscal years 2000 and 2009. But 18 of the states actually experienced increases in funding at the end of the decade, although for the most part those gains were modest. Exceptions included
Alabama and New York: Alabama was awarded $8.3 million (adjusted for inflation) in community development earmarks in 2001 and funding increased annually through 2005. Allocations were smaller in 2006 and 2008 but then rose to $35.5 in FY 2009. Over the ten year period the state took in $214.3 million in community development earmarks alone. Earmarked dollars directed to projects in New York rose from $27.1 million in FY 2001 to $44.6 million in FY 2009 for a total of $414 million over the 10-year period. On the other hand, Alaska’s allocations decreased from $36.7 billion to $3.5 billion during the period. Alaska closed the decade as one of the top recipients with $248.2 million in community development funding. Pennsylvania’s awards fell from $39.9 million in FY 2000 to $15.5 million in FY 2009, with receipts for the decade totaling $413 million.

Alaska was also one of the top recipients of environmental earmarks over the decade with $641 million in awards. But the state also experienced the greatest decline in earmarked dollars over the period, from $77.5 million in FY 2000 to a high of $119.2 million in FY 2005; to then close the decade at $7.8 million for FY 2009. Conversely, the other top recipient, Hawaii, began with $16.8 million in 2000 and ended the period with $39.5 million in awards, for total receipts of $328 million. More representative of the dramatic reductions felt by most states, Oregon began the period with $14.2 million in earmarks. Funding peaked in mid-decade at $23 million and gradually fell to $200,000 in FY 2009. Oregon received $105 million over the ten-year period in environmental earmarks. New York received $54.2 million in FY 2000 and saw their awards gradually reduced each year to $6 million in FY 2009; total receipts for the decade totaled $209 million.

Only nine states actually experienced decreases at the end of the decade in earmarked funding for infrastructure, but their losses were considerable. Alabama received $75.3 million (adjusted for inflation) in earmarked dollars in 2000 but that shrunk to $21.8 million in 2009. Similarly, Alaska received $49.1 million in 2000, $23.3 million in FY 2009 and total awards of $881 million. While the two states were some of the top recipients of infrastructure earmark dollars, the two states experienced an overall decline of 71 percent and 53 percent, respectively, for the period. California headed the list for total infrastructure awards disbursed over the decade at $1.8 billion,
but their allocations declined 39 percent, from $126 million in 2000 to $77 million in 2009.

Categories and States with Increased Earmark Awards

Allocations of earmarks within categories that were substantially increased over the decade were generally spread across the states. For example, only 13 states received awards for energy projects in FY 2000. And while most states saw allocation increases over the decade, four states, Alaska, Arizona, Kentucky and Montana, experienced decreases. New Mexico, Tennessee and Washington received the most energy-related earmarked dollars over the decade, totaling $443, $352 and $297 million, respectively, in real dollars. States that received the greatest increases in funding (adjusted for inflation) were Texas, with $423,986 in earmarks in FY 2000 and $13.9 million in FY 2009, for an overall increase of 3,375 percent and total receipts for the decade of $74.2 million; New Mexico, with $12.1 million in earmarks in FY 2000 and $122.2 million in FY 2009, for an overall increase of 910 percent; New York, with $2 million in earmarks in FY 2000 and $29.1 million in FY 2009, for an overall increase of 1,064 percent and total receipts for the decade of $91 million; and Ohio, with $6 million in earmarks in FY 2000 and $30.8 million in FY 2009, for an overall increase of 413 percent and total receipts for the decade of $127.1 million.

Most states also saw significant increases in law enforcement and emergency services earmarks. While 13 states received no allocations at all in FY 2000, all states received numerous awards throughout the remainder of the decade. Only nine states, Alabama, Alaska, New Hampshire, New Mexico, Oklahoma, South Carolina, South Dakota, Utah, and Vermont ended the decade with fewer earmarked dollars than at the start. Arizona and Virginia had the highest total awards of $189 and $183 million, respectively, as did Alaska, with total receipts of $116 million despite ending the period with a negative net change. The greatest gains were experienced by Pennsylvania, with $249,000 in FY 2000 and $12.4 million in FY 2009, for an overall increase of 6,100 percent and total receipts of $65 million; Massachusetts, with $139,536 in FY 2000 and $3.6 million in 2009 for a gain of 3,500 percent and total receipts of $29.5; NY, with $511,000 in FY 2000 and $11.9 million in FY 2009, for an increase of 2,280 percent and total receipts of $128; and
Illinois, with $623,000 in FY 2000 and $7.7 million in FY 2009, for a gain of 1183 percent and total receipts of $73 million.

States that received the greatest increases in funding for social service projects include West Virginia, with $934,390 in FY 2000 and $8.2 million in FY 2009 for a gain of 811 percent and total receipts of $42 million; New York, with $8.0 million in FY 2000, $76.5 million in 2009, a 856 percent gain, and $268 million in total receipts; Oregon, with $342,610 in FY 2000 and $3.0 million in FY 2009 for a gain of 900 percent and total receipts of $21.1 million; Iowa, with $872,100 in FY 2000, $15.1 million in 2009, an increase of 1,578 percent increase and total receipts of $80 million; and PA with $4.7 million in FY 2000, $28.3 million in FY2009, a total 502 percent increase, amounting to $223.8 million in total allocations. New York, Pennsylvania and California received the most earmarked dollars over the decade at $268, $224, and $240 million, respectively. Only Arizona and Colorado had net decreases over the decade.

Funding Trends within the Categories

Funding for particular needs increased dramatically over the decade, literally at the expense of others, in part indicating the effects of state fiscal crises such as funding reductions in agency spending and transfers to local governments. Within the social services category, earmarks for health care services rose from $44 million, or 12 percent of FY 2000 social service earmarks, to $214 million, or over 27 percent of FY 2009 allocations. Conversely, while dollars for transportation services (for seniors or special needs individuals, for example) increased from $315 million in FY 2000 to $362 million in FY 2009, as a percent of total social service earmarks transportation allocations moved from 70 percent in FY 2000 to a high of 83 percent in FY 2007, and then declined to only 45 percent in FY 2008 and 2009. Funding for juvenile justice and at-risk youth programs also commanded more of social services earmarking by the end of the decade, increasing from $23.2 million (4.5 percent) to $88.7 million (11.5 percent) over the period, and funding for after school programs more than doubled as well, increasing from $5.7 million to $11 million. Earmarks for domestic violence programs rose from $1.25 million in FY 2000 to $11.9 million in FY 2009; allocations for homeless shelters increased from $3.6 million to $4.7 million; corrections and prisons funding rose from $1 million to $28 million;
earmarks for substance control programs and facilities increased from $4.5 million to $20 million; and earmarked funding for housing increased from $15.7 million to $23.1 million.

Similarly, over $2.3 billion in earmarks were distributed for police safety and equipment needs between fiscal years 2000 and 2009. There were no earmark allocations for emergency medical equipment at the start of the period, but by the end of the decade over $3.4 million had been distributed to the states for those items. Earmarks for police safety and equipment needs rose from $182 million in FY 2000 to $261 million in FY 2009, for an overall increase of 43 percent. Funding for hospitals also increased substantially, from $17 million to $100 million.

While earmarks for overall community development declined over the decade, funding for economic development rose from $120 million in FY 2000 to $200 million in FY 2009, for a total of $2.9 billion in allocations over ten years. Hundreds of millions of dollars were directed to community revitalization projects, increasing annually from $25 million in FY 2000 to $33 million in FY 2009, for a total distribution of $291 million in ten years. In addition, funding for parks and recreation services increased from $47 million to $63 million, totaling $576.5 million in spending for the decade.

Agriculture projects saw substantial increases as well. Over $2.5 billion in earmarked funding was distributed to states for agriculture programs, studies and facilities. Earmarks for buildings and equipment rose from $15 million to $44 million, and allocations for programs and research increased from $85 million to $199 million. Environmental earmarks for projects involving waterways rose from $16 to $45 million, earmarks for watershed studies increased from $15 million to $39 million, and air quality project funding increased from $1.6 million to $4.25 million between FY 2000 and 2009.

Earmarks for public works projects decreased overall; however, adjusted for inflation, allocations for highways, airways and trails rose from $114.2 million to $550.9 million (a 382 percent increase), $58 million to $98.5 billion (up 70 percent), and $11.6 million to $36.1 million (a 203 percent increase) respectively. Earmarked funding for bridges, railroads dams, drinking water, wastewater/sewer and technology peaked in 2005 but closed the decade below FY 2000 funding levels. Bridge funding dropped from $79.8 billion to $46.2 billion; rail earmarks decreased from $181.3 billion to $141.5 billion;
awards for dams decreased from $2 million to $587 thousand; earmarks for drinking and waste water fell from $81.3 million to $23 million and $251.9 million to $134.9 million respectively; and earmarks for infrastructure technology and research dropped from $172.9 million to $23.7 million.

CONCLUSIONS

The purpose of this study was to examine the distribution of federal earmarks that were contained in congressional appropriations for fiscal years 2000 through 2009. It began with a broad perspective, looking across states through a comparison of per-capita receipts of annual allocations. Subsequently, an examination of states’ receipts of earmarked funds distinguished awards for defense projects from those for community and social welfare needs. Finally, the perspective narrowed further to examine trends in distributions within these categories.

The study shows that while congressional earmarks have an imperceptible impact on federal spending, they contribute considerably to state funding. On average, over the decade state-specific earmarks added $8.6 billion annually to state coffers, or $172 million per state per year. For fiscally challenged states, a couple of hundred million dollars can go a long way to shoring up budget shortfalls.

Analysis of the per capita earmark distributions revealed that the same rural states received the largest dollar amounts, per capita, every year whereas the most populous states received fewer earmarked dollars, per capita, than other states or the annual national average. In terms of categorical distributions, earmarks for state-identified defense projects decreased over the decade, from approximately 35 percent of total identified earmarks in 2000 to an average of less than 25 percent in subsequent years. However, they began to climb at the end of the period, indicating a trend toward continued increases in defense allocations in the future. Over the decade, earmarks for community development, education, infrastructure and environmental projects declined, while awards increased for agriculture, law enforcement and emergency services, energy and social services needs.
Earmarks are the product of specific requests to federal lawmakers (Clemmit, 2006; Kunz, 2010) and as such reflect state funding needs and priorities. The shift in earmark distributions between FY 2000 and 2009 that illustrates funding shifts from larger, public-works projects to social support and emergency services, agriculture and energy initiatives in the latter half of the period suggests states' needs for alternative financing sources. This is especially salient as fiscal constraints prompt further budgetary reductions in direct state spending and transfers to local government for social, emergency and energy services.

Current earmark reform efforts, if fully realized, could add pressure to already fiscally strapped states should earmarks be prohibited. In the meantime, Congress’ moratoriums against earmarking and its failure to pass annual appropriations for FY 2010 and 2011 have resulted in far fewer earmarks for state needs. The few spending bills that have passed have contained primarily defense-oriented earmarks. In the absence of appropriations earmarks, directed funding for states projects has to some small degree been affected through the use of “phone-marks” and “letter marks” (Nixon, 2010) and the conversion of previous years’ earmarked allocations to “programmatic requests” (Pincus, 2011). These earmarks are not as plentiful as those written into legislation so the assistance to states has been limited; however, tracking them to examine allocation trends will be difficult, if not impossible.

The preliminary findings from this data raise questions that suggest areas for future research. A comparison of earmarked funding in relation to state spending, particularly for specific funding categories delineated in this study, and an analysis of their impact in states that are particularly fiscally-challenged would be a logical next step to this research. As noted, annual earmarks represent a few hundred million dollars or even several billion dollars -nothing more than a rounding error in relation to federal spending but a considerable supplement to states that are facing budget shortfalls. Should earmark reform efforts gain strength, how would the elimination or restriction of this funding source impact the delivery of social and emergency services in the states, especially in light of deficit-reduction efforts to trim federal spending?

There are political aspects that also merit further investigation. The per-capita distributions indicate greater earmark distributions to
rural states and lesser amounts to more populous states. Could this be attributed to greater need in more rural areas, a larger tax base in larger cities, more powerful legislators (i.e., as a result of longevity or committee assignments) or a combination thereof? How does the considerable concentration of earmarks for defense needs comply with the congressional resolution to prohibit earmarks to non-private entities, given that the Pentagon is not a manufacturer or service provider. The Honest Leadership and Open Government Act of 2007 mandates disclosure of earmark sponsors, funding amounts and recipients contained within congressional legislation. Yet only about half of the earmarks listed in appropriations bills contain the required information. How does reform rhetoric compare to actual policy change?

NOTES


REFERENCES


Reschovsky, A. (2003).” The Implications of State Fiscal Stress for Local Governments. In *State Fiscal Crises Causes, Consequences*
