

# STATE EXPENDITURE REPORT



# The National Association of State Budget Officers

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# Table of Contents

<b>Preface .....</b>	V
<b>Acknowledgments .....</b>	VI
<b>Executive Summary.....</b>	1
General Notes.....	15
<b>Chapter 1: Elementary &amp; Secondary Education.....</b>	19
Elementary & Secondary Education Notes.....	27
<b>Chapter 2: Higher Education Expenditures .....</b>	29
Higher Education Notes .....	35
<b>Chapter 3: Public Assistance Expenditures .....</b>	37
Public Assistance Notes.....	50
<b>Chapter 4: Medicaid Expenditures .....</b>	51
Medicaid Notes.....	57
<b>Chapter 5: Corrections Expenditures .....</b>	59
Corrections Notes.....	67
<b>Chapter 6: Transportation Expenditures .....</b>	69
Transportation Notes.....	76
<b>Chapter 7: All Other Expenditures.....</b>	77
All Other Expenditure Notes .....	84
<b>Chapter 8: Capital Expenditures.....</b>	85
Capital Spending Notes .....	98
<b>Chapter 9: Revenue Sources in the General Fund .....</b>	99
Revenue Sources in the General Fund Notes .....	105
<b>Appendix .....</b>	107
Children's Health Insurance Block Grants Notes .....	110
Medicare Part D Clawback Notes .....	112
Debt Services Notes .....	114
Transportation Fund Notes .....	116
Transportation Fund Names .....	117
Methodology .....	118
Definitions.....	120
<b>Tables</b>	
<i>Table 1: Total State Expenditures—Capital Inclusive.....</i>	8
<i>Table 2: Annual Percentage Change in Total State Expenditures.....</i>	9
<i>Table 3: Comparison of Shares of State Spending with Fund Sources, Fiscal 1995 to 2020 .....</i>	12
<i>Table 4: Regional Percentage Change in Total Expenditures, Fiscal 2018 and 2020 .....</i>	15
<i>Table 5: State Spending by Function as a Percent of Total State Expenditures, Fiscal 2020 .....</i>	17
<i>Table 6: Regional Percentage Change in State Elementary and Secondary Education Expenditures, Fiscal 2019 and 2020 .....</i>	21
<i>Table 7: Elementary and Secondary Education Expenditures — Capital Inclusive (\$ in millions).....</i>	23



## Table of Contents (continued)

Table 8: Elementary and Secondary Education Expenditures as a Percent of Total Expenditures .....	24
Table 9: Annual Percentage Change in Elementary and Secondary Education Expenditures.....	25
Table 10: Items Excluded from Elementary and Secondary Education Expenditures.....	26
Table 11: Regional Percentage Change in State Higher Education Expenditures, Fiscal 2019 and 2020 .....	31
Table 12: Higher Education Expenditures—Capital Inclusive.....	32
Table 13: Higher Education Expenditures as a Percent of Total Expenditures .....	33
Table 14: Annual Percentage Change in Higher Education Expenditures.....	34
Table 15: Items Excluded from Higher Education Expenditures.....	35
Table 16: Regional Percentage Change in State Total Cash Assistance Expenditures, Fiscal 2019 and 2020 .....	39
Table 17: Regional Percentage Change in State TANF Expenditures, Fiscal 2019 and 2020 .....	40
Table 18: Total Public Assistance Expenditures .....	41
Table 19: Total Public Assistance Expenditures as a Percent of Total Expenditures.....	42
Table 20: Annual Percentage Change in Total Public Assistance Expenditures .....	43
Table 21: Temporary Assistance to Needy Families Expenditures (TANF).....	44
Table 22: TANF Expenditures as a Percent of Total Expenditures .....	45
Table 23: Annual Percentage Change in TANF Expenditures.....	46
Table 24: Other Cash Assistance Expenditures .....	47
Table 25: Other Cash Assistance Expenditures as a Percent of Total Expenditures.....	48
Table 26: Annual Percentage Change in Other Cash Assistance Expenditures .....	49
Table 27: Regional Percentage Change in State Medicaid Expenditures, Fiscal 2019 and 2020.....	53
Table 28: Medicaid Expenditures .....	54
Table 29: Medicaid Expenditures as a Percent of Total Expenditures.....	55
Table 30: Annual Percentage Change in Medicaid Expenditures .....	56
Table 31: Regional Percentage Change in State Corrections Expenditures, Fiscal 2019 and 2020.....	61
Table 32: Corrections Expenditures—Capital Inclusive .....	62
Table 33: Corrections Expenditures as a Percent of Total Expenditures.....	63
Table 34: Corrections General Fund Expenditures as a Percent of Total General Fund Expenditures .....	64
Table 35: Annual Percentage Change in Corrections Expenditures .....	65
Table 36: Items Excluded from Corrections Expenditures .....	66
Table 37: Regional Percentage Change in State Transportation Expenditures, Fiscal 2019 and 220 .....	71
Table 38: Transportation Expenditures—Capital Inclusive .....	72
Table 39: Transportation Expenditures as a Percent of Total Expenditures.....	73
Table 40: Annual Percentage Change in Transportation Expenditures .....	74
Table 41: Items Excluded from Transportation Expenditures .....	75
Table 42: Regional Percentage Change in State All Other Expenditures, Fiscal 2019 and 2020 .....	79
Table 43: All Other Expenditures—Capital Inclusive .....	80
Table 44: All Other Expenditures as a Percent of Total Expenditures.....	81
Table 45: Annual Percentage Change in All Other Expenditures .....	82
Table 46: Items Excluded from All Other Expenditures .....	83



## Table of Contents (continued)

Table 47: Capital Expenditures by Program Area.....	88
Table 48: Total Capital Expenditures .....	90
Table 49: Elementary and Secondary Education Capital Expenditures .....	91
Table 50: Higher Education Capital Expenditures .....	92
Table 51: Corrections Capital Expenditures.....	93
Table 52: Transportation Capital Expenditures.....	94
Table 53: Housing Capital Expenditures.....	95
Table 54: Environmental Projects Capital Expenditures.....	96
Table 55: All Other Capital Expenditures .....	97
Table 56: Revenue Sources in the General Fund .....	102
Table 57: Revenue Sources in the General Fund (Year-Over-Year Percentage Change).....	103
Table 58: Items Excluded from Revenue Sources.....	104
Table A-1: Total State Expenditures by Fund Source (Excludes Bonds) .....	108
Table A-2: Children's Health Insurance Block Grants .....	109
Table A-3: Medicare Part D Clawback Payments.....	111
Table A-4: Debt Service.....	113
Table A-5: Transportation Fund Revenue Sources.....	115

## Figures

Figure 1: Total State Spending by Fund Source, Fiscal 1987 to 2020 .....	3
Figure 2: All Funds Percent Changes from Previous Fiscal Year for Major Spending Categories, Fiscal 2019 and 2020 .....	6
Figure 3: Total State Expenditures by Funding Source, Fiscal 2020.....	10
Figure 4: Total State Expenditures by Function, Fiscal 2010.....	10
Figure 5: Composition of Total State Expenditures by Function, Fiscal 1987 to 2020.....	11
Figure 6: General Fund Expenditures, Fiscal 2020.....	11
Figure 7: Percent Change in General Fund, Fiscal 2019 and 2020 .....	14
Figure 8: Federal Fund Expenditures, Fiscal 2020 .....	14
Figure 9: Regional Percent Change in State Funds, Fiscal 2019 and 2020 .....	14
Figure 10: State Expenditures for Elementary and Secondary Education by Fund Source, Estimated Fiscal 2020 .....	20
Figure 11: State Expenditures for Higher Education by Fund Source, Estimated Fiscal 2020 .....	30
Figure 12: State Expenditures for Total Public Assistance by Fund Source, Estimated Fiscal 2020 .....	39
Figure 13: State Expenditures for Temporary Assistance for Needy Families by Fund Source, Estimated Fiscal 2020.....	40
Figure 14: State Expenditures for Medicaid by Fund Source, Estimated Fiscal 2020 .....	57
Figure 15: State Expenditures for Corrections by Fund Source, Estimated Fiscal 2020.....	60
Figure 16: State Expenditures for Transportation by Fund Source, Estimated Fiscal 2020 .....	71
Figure 17: State Expenditures for All Other Programs by Fund Source, Estimated Fiscal 2020.....	79
Figure 18: Capital Expenditures by Type, Fiscal 1991 to 2020 .....	87
Figure 19: Annual Percentage Change in Total Capital Expenditures .....	89
Figure 20: Total Capital Expenditures by Funding Source, Fiscal 2020 .....	89
Figure 21: Revenue Sources in the General Fund, Estimated Fiscal 2020.....	101

# Preface

Since its inception in 1987, the State Expenditure Report has developed into a definitive baseline for the analysis of state spending. This edition of the report includes data from actual fiscal 2018, actual fiscal 2019, and estimated fiscal 2020. Expenditures reflected in this report represent more than 99 percent of total state spending.

Expenditure data are detailed by program area so that trends in state spending can be evaluated. The funding sources for state expenditures also are identified. Readers are cautioned that a more complete understanding of service levels within a given state would require comparisons of spending by both state and local governments, which is not the purpose of this report. In addition, the data are self-reported by the states. Additional information on the report's methodology is provided in the Appendix.

# Acknowledgments

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# Executive Summary

## Overview

This edition of the *State Expenditure Report* includes data from estimated fiscal 2020, actual fiscal 2019, and actual fiscal 2018. The report includes 50-state data broken down by fund source and program area, as well as information on state general fund revenue collections.

Total state spending reached \$2.26 trillion in fiscal 2020, rising from \$2.10 trillion in fiscal 2019. In fiscal 2020 it is estimated that total state spending grew 7.7 percent; the median rate was slightly lower at 7.5 percent. Spending from states' own funds (general funds and other state funds combined, excluding bonds) rose 5.0 percent in fiscal 2020. One reason that estimated spending from state funds grew in fiscal 2020 despite the coronavirus outbreak is that when the COVID-19 crisis hit — leading to lockdowns and a dramatic fall in economic activity across the country — most states were entering the fourth quarter of fiscal 2020. This meant that states were limited in how much they could turn to spending cuts to close fiscal 2020 budget shortfalls, since it can be challenging to balance a budget with cuts late in the fiscal year. Many states utilized one-time measures including tapping reserves and fund transfers, as well as leveraging federal stimulus dollars, to close gaps in fiscal 2020. States also faced increased spending demands related to the pandemic and resulting economic decline. Federal funds are estimated to have increased 14.0 percent in fiscal 2020, the highest annual growth rate since the Great Recession following the passage of the *American Recovery and Reinvestment Act* (ARRA) in 2009. The sizeable increase in federal funds spending in fiscal 2020 is largely due to additional federal aid states received in response to the COVID-19 pandemic. In Spring 2020, the United States Congress passed a series of bills responding to the coronavirus outbreak with the largest bill being the *Coronavirus Aid, Relief, and Economic Security* (CARES) Act. The CARES Act provided significant funding to states which they began to spend in fiscal 2020. Congress also passed the *Families First Coronavirus Response Act* to address the rise in Medicaid spending and provide some state fiscal relief; the bill included a 6.2 percentage point increase in Federal Medical Assistance Percentage (FMAP) spending during the public health emergency.

All eight program areas experienced an increase in total state spending in fiscal 2020, with the "all other" category seeing the largest gain. Many of the top expenditure areas for CARES Act funds fall under the "all other" category in this report including

unemployment insurance, public health programs, housing assistance, emergency management, economic relief, aid to local governments, and broadband and other technology upgrades. Additionally, all eight geographic regions saw an increase in total state spending in fiscal 2020, with the Far West and Southeast regions having the largest increase and the Mid-Atlantic region experiencing the slowest growth.

Total state spending grew by 5.1 percent in fiscal 2019, slightly below the 34-year NASBO survey historical average of 5.4 percent (not adjusted for inflation). The median rate was slower at 4.0 percent. Spending from state funds rose 5.3 percent while federal funds increased 3.9 percent. In fiscal 2019, all eight geographic regions saw an increase in total state spending, with the highest rate in the Far West region and the lowest in the Great Lakes and Plains regions. Nearly all program areas experienced an increase in total state spending in fiscal 2019, with the "all other" category seeing the highest growth rate and public assistance experiencing a decline. In contrast to most recent years, total Medicaid spending grew at a slower rate than state spending overall.

For the first time since fiscal 2010, state general fund revenue collections are estimated to decline in fiscal 2020, decreasing 0.8 percent compared to fiscal 2019. General fund revenues were expected to grow 3.0 percent in fiscal 2020 based on states' latest pre-COVID revenue estimates reported in NASBO's *Spring 2020 Fiscal Survey of States*. States saw an overall decline in general fund tax collections in fiscal 2020 even though for three quarters of the fiscal year most states were seeing strong revenue growth and tax collections coming in above projections. Most states had sharp revenue declines in the fourth quarter of fiscal 2020 (April-June) resulting from the impact of the COVID-19 pandemic. In fiscal 2020, personal income tax collections experienced a 0.7 percent decline, despite the fact that withholding collections were buoyed by temporary stimulus measures provided by the federal government, including the enhanced unemployment insurance benefits. Additionally, the Paycheck Protection Program loans helped keep many individuals employed and paying income taxes. In fiscal 2020, sales tax collections are estimated to only grow 0.6 percent despite the strong start to the fiscal year and the impact of temporary federal stimulus measures on spending levels. Corporate income taxes are estimated to decline 5.7 percent even as stimulus measures such as the Paycheck Protection Program sought to keep companies operating. Gaming and lottery

revenues experienced a 12.9 percent decline partly due to the closure of casinos and other gambling establishments during the pandemic. Finally, the “all other” category of general fund revenue declined 1.2 percent, with oil producing states seeing sharp drops in severance taxes. For most revenue sources, the median growth rate was lower than the year-over-year percentage change in estimated fiscal 2020. The median growth rate was lower for total general fund revenue collections (-2.4 percent), personal income taxes (-3.6 percent), corporate income taxes (-14.1 percent), gaming and lottery revenue (-16.7 percent), and “all other” general fund revenue (-1.5 percent), with only sales taxes showing stronger growth (1.6 percent). One reason for the difference is that states with differing fiscal years felt more or less of an impact from COVID-19 in fiscal 2020. Fiscal 2020 general fund revenue collections were also impacted by varying degrees from the shifting of the federal tax deadline from April 15 to July 15, 2020. Additionally, the revenue data in this report are based on estimates provided over the summer and are subject to change; NASBO’s *Fall Fiscal Survey of States*, to be released in December, will provide preliminary actual data on general fund revenues for fiscal 2020.

While state general fund revenue collections in fiscal 2020 saw an overall decline, collections in fiscal 2019 grew by 5.0 percent, or a median rate of 6.1 percent. All major sources of general fund revenue grew in fiscal 2019 including personal income taxes (3.8 percent), sales taxes (3.7 percent), corporate income taxes (21.9 percent), gaming and lottery revenue (5.1 percent), and “all other” general fund revenue (4.9 percent). The gains in personal income taxes were largely driven by higher collections from non-wage income (capital gains, dividends, and bonuses), while the payroll withholding component also saw growth. The growth in sales tax collections has been led by gains in consumption with some states also attributing part of the fiscal 2019 growth to expanded online sales tax collections. Increases in corporate income taxes, typically a volatile revenue source for states, may in part derive from the federal *Tax Cut and Jobs Act* (TCJA). Fiscal 2019 marked the second consecutive year of strong revenue growth, with tax collections in fiscal 2018 increasing by 7.5 percent.

Looking forward, state revenues are expected to see more severe declines in fiscal 2021 than they experienced in fiscal 2020 for several reasons including: for the vast majority of states, only the last quarter of fiscal 2020 revenue collections were impacted by COVID-19, while the crisis will impact the entirety of fiscal 2021; federal stimulus measures that have helped to prop up the economy have now largely expired; state tax returns for fiscal 2020 reflected the strong economic activity of 2019 while returns in 2021 will reflect the weaker

2020 economy; and declines in state tax collections typically lag the start of national economic downturns. The declines in revenue will require states to take additional steps to ensure that their budgets remain in balance for fiscal 2021 and fiscal 2022, including spending cuts, personnel actions, examining tax increases, using rainy day funds and reserves, and the possibility of additional federal aid to states.

## State Spending Trends

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Total state spending has grown on a nominal basis each year since fiscal 2012, when total spending declined for the first time in the 34-year history of the *State Expenditure Report*, due to a wind-down in federal stimulus spending. Overall, total state expenditures (including general funds, other state funds, bonds and federal funds) declined 1.1 percent in fiscal 2012, and increased 1.0 percent in fiscal 2013, 3.8 percent in fiscal 2014, 6.4 percent in fiscal 2015, 1.4 percent in fiscal 2016, 3.6 percent in fiscal 2017, 3.2 percent in fiscal 2018, 5.1 percent in fiscal 2019, and are estimated to have grown 7.7 percent in fiscal 2020.

In contrast to many recent years, in fiscal 2020 both the “all other” and transportation categories experienced stronger growth than Medicaid. In addition to increased spending related to COVID-19, the increase in the “all other” category is due to previously enacted one-time investments and additional rainy day fund deposits made with surplus funds. The increase in transportation spending reflects the devotion of additional state resources to address the need for maintenance and infrastructure demands. In fiscal 2020, all program areas saw at least a moderate increase in total state spending, while in fiscal 2019 the public assistance category experienced a decline.

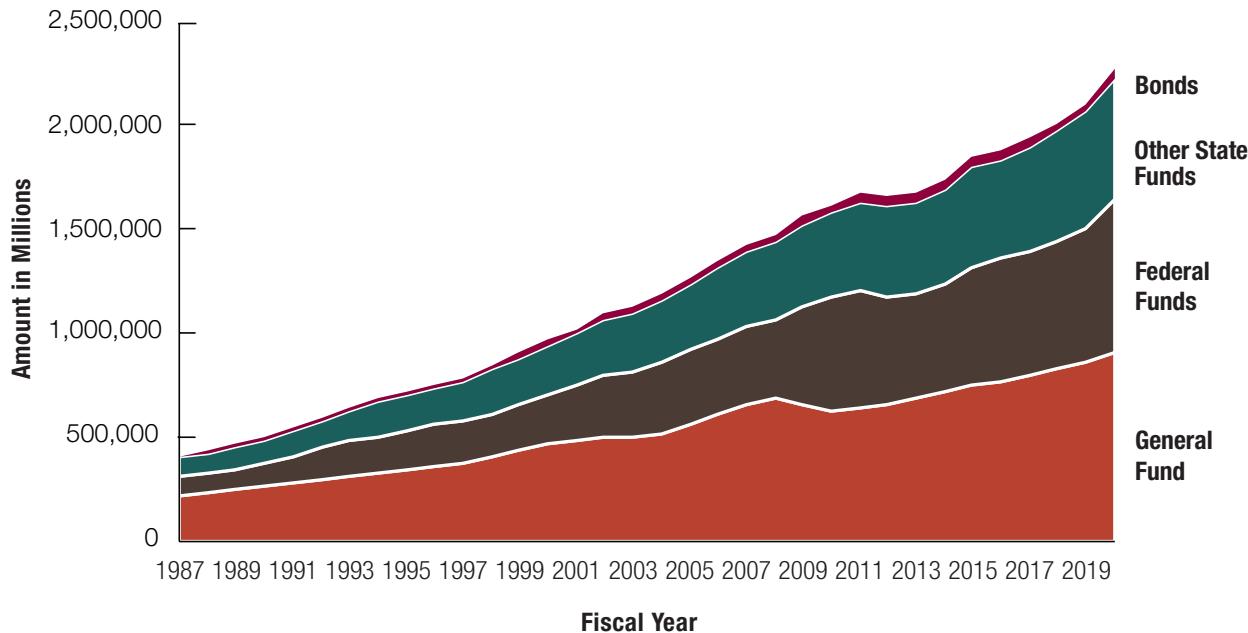
All geographic regions experienced increased spending from state funds, federal funds, and total funds in both fiscal 2020 and fiscal 2019. In estimated fiscal 2020, the Far West and Southeast regions experienced the highest growth in total spending at 11.6 percent and 10.4 percent respectively, likely due to population growth and increased spending demands, while the Mid-Atlantic region had the slowest growth at 3.5 percent. In fiscal 2019, the Far West region had the largest increase in total spending at 10.0 percent, while the Great Lakes and Plains regions had the slowest growth at 2.1 percent and 2.3 percent respectively.

## General Fund Spending Trends

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General fund spending grew 4.7 percent in fiscal 2020, less than the 42-year historical average for general fund spending

**FIGURE 1:**  
**TOTAL STATE SPENDING BY FUND SOURCE, FISCAL 1987 TO 2020**



reported in NASBO's *Fiscal Survey of States* of 5.4 percent. In fiscal 2019, general fund spending grew at a higher rate at of 5.2 percent. In both years, the median rate was lower at 3.0 percent in fiscal 2020 and 4.1 percent in fiscal 2019. Like total state expenditures, nearly all categories of general fund spending experienced gains in fiscal 2020 and fiscal 2019 with only the public assistance category declining in fiscal 2019 and the transportation category slightly declining in fiscal 2020. In estimated fiscal 2020, the public assistance category had the highest percentage growth at 13.4 percent. For public assistance, the timing of expenditures may vary from year-to-year and may not reflect underlying program activity in a given year; large swings in some states, often due in part to timing and reporting issues, can substantially affect average spending growth rates. In fiscal 2019, transportation had the highest growth level at 27.9 percent (general funds make up a very small percentage of overall transportation spending).

### Federal Funds Spending Trends

Total state spending growth has been heavily impacted by changes in the level of federal funds to states over the past eleven years including the passage and subsequent winding down of the *American Recovery and Reinvestment Act* (ARRA) and the enactment of the *Affordable Care Act* (ACA). In estimated fiscal 2020, federal funds to states increased 14.0 per-

cent, the highest rate since the Great Recession, and drove the overall increase in total state spending of 7.7 percent. In estimated fiscal 2020, federal funds to states represented 32.4 percent of total state spending, an increase from 30.6 percent in fiscal 2019.

The sizeable increase in federal funds spending in fiscal 2020 is largely due to additional federal aid states received in response to the COVID-19 pandemic. In Spring 2020, the United States Congress passed a series of bills responding to the coronavirus outbreak with the largest bill being the *Coronavirus Aid, Relief, and Economic Security* (CARES) Act. The CARES Act provided significant funding to states which they began to spend in fiscal 2020. Congress also passed the *Families First Coronavirus Response Act* to address the rise in Medicaid spending and provide state fiscal relief; the bill included a 6.2 percentage point increase in Federal Medical Assistance Percentage (FMAP) spending during the public health emergency.

### States' Own Funds Spending Trends

Spending from state funds (including general funds and other state funds, but not federal funds or bonds) increased an estimated 5.0 percent in fiscal 2020, 5.3 percent in fiscal 2019, and 3.5 percent in fiscal 2018. In fiscal 2020 all program areas saw at least a slight increase in spending from state funds, while in

fiscal 2019 public assistance had a decline. In fiscal 2020 transportation had the highest growth rate at 10.4 percent, while in fiscal 2019 the “all other” category had the highest growth rate at 9.3 percent. In fiscal 2020, it is estimated that general funds comprised 39.7 percent of all state spending, with other state funds at 26.0 percent, bonds at 1.8 percent, and federal funds to states consisting of 32.4 percent.

## Additional Report Highlights

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Additional state expenditure details and trends, broken down by functional spending category, include:

- Since the beginning of the Great Recession and continuing through the enactment of the *Affordable Care Act*, **Medicaid** had risen as a percentage of total state spending, growing from 20.5 percent in fiscal 2008 to 29.3 percent in fiscal 2018. However, in the last two years Medicaid slightly declined as a share of total state spending, falling to 28.7 percent in fiscal 2019 and 28.6 percent in estimated fiscal 2020. While total Medicaid spending rose 3.2 percent in fiscal 2019, its growth rate was less than elementary and secondary education, corrections, transportation, and the “all other” categories. In estimated fiscal 2020, Medicaid’s total spending growth rate of 7.0 percent trailed the transportation and “all other” categories. **Elementary and secondary education** remained the second largest area of total state spending in fiscal 2020, representing 19.0 percent.
- When looking only at general fund spending, **elementary and secondary education** remains the largest category in fiscal 2020, representing 35.5 percent of general fund expenditures, with Medicaid second at 19.6 percent. Those two categories, combined with **higher education** at 9.4 percent, account for nearly two-thirds of general fund spending.
- **Elementary and secondary education** total expenditures increased 4.1 percent in estimated fiscal 2020 and 4.8 percent in fiscal 2019. State funds for K-12 increased 3.7 percent in fiscal 2020 and 4.9 percent in fiscal 2019, while federal funds grew 4.5 percent in fiscal 2020 and 5.0 percent in fiscal 2019. Before the onset of the COVID-19 pandemic and ensuing economic downturn, some states took targeted steps to increase teacher compensation and improve teacher recruitment and retention. Other states increased or reformed their school funding formulas, including adding more funding for at-risk students and special education. Early education, school safety, and student counseling are other areas where states invested greater resources. K-12

education saw limited spending cuts in fiscal 2020, partly due to the fact that most states were entering the fourth quarter of fiscal 2020 when the COVID-19 crisis hit and were limited in how much they could cut spending to close fiscal 2020 budget shortfalls that late in the fiscal year.

- Total expenditures for **higher education** increased 2.9 percent in estimated fiscal 2020 and 2.9 percent in fiscal 2019. State funds for higher education are estimated to have increased 2.5 percent in fiscal 2020 and 2.6 percent in fiscal 2019, while federal funds rose 2.8 percent in fiscal 2020 and 3.9 percent in fiscal 2019. Before the onset of the COVID-19 crisis, states targeted additional funds to increase operating support for higher education institutions and to restrict tuition increases or freeze tuition rates. States also directed more resources toward postsecondary student financial aid, including through creating or expanding state-level “Promise” programs, last-dollar scholarship programs that guarantee free tuition, typically for in-state residents only. Additionally, states made targeted investments in career and technical education to better align their education systems with workforce demands. Due to the impacts of COVID-19 on state fiscal conditions, states have started to pull back on some of these investments.
- Total **public assistance** increased 5.4 percent in estimated fiscal 2020, after declining 0.2 percent in fiscal 2019. The timing of expenditures may vary from year-to-year and may not reflect underlying program activity in a given year; large swings in some states often due in part to timing and reporting issues can substantially affect average spending growth rates. Public assistance represented 1.2 percent of total state expenditures in fiscal 2020. Public assistance data in this report is narrowly defined as spending on the Temporary Assistance for Needy Families (TANF) program and other cash assistance programs. Programs in the “other cash assistance” category, which includes optional state programs for Supplemental Security Income (SSI) and General Assistance, are not funded in all states, and when funded, are relatively small programs. Other human and social services program spending is captured in the “all other” category.
- Total **Medicaid** spending of \$646.5 billion for fiscal 2020 reflected an increase of \$42.4 billion over the \$604.1 billion spent in fiscal 2019, a 7.0 percent increase. Spending from state funds increased 4.1 percent and federal fund spending grew 8.8 percent in fiscal 2020. Medicaid spending in fiscal 2020 reflects the impact of the COVID-19 pandemic and ensuing economic fallout with the resulting rise in unemploy-

ment affecting Medicaid enrollment and spending. To address the rise in Medicaid spending and provide state fiscal relief, the *Families First Coronavirus Response Act*, enacted in March 2020, provided a 6.2 percentage point increase in the Federal Medical Assistance Percentage (FMAP) spending during the public health emergency conditioned on states meeting certain maintenance of effort requirements including continuous coverage for current enrollees. The overall spending growth rate for total Medicaid expenditures in fiscal 2019 was considerably lower at 3.2 percent, with state funds growing 1.7 percent and federal funds increasing 4.1 percent. Federal funds comprised 62.7 percent of total Medicaid spending, general funds 27.3 percent, and other state funds 10.0 percent, in fiscal 2020.

- Total **corrections** expenditures increased 4.1 percent in estimated fiscal 2020 and 3.9 percent in fiscal 2019. Corrections accounted for 2.9 percent of total state expenditures in fiscal 2020 and 6.5 percent of general funds. Increased state spending on corrections can be attributed to several factors. First, several states have included additional funds to raise the compensation for existing and new correctional officers in recent budgets, to improve the recruitment and retention of these vital security positions. Prior to the economic downturn caused by the COVID-19 pandemic, there was a growing economy and tight labor market in which states were having to increase salaries to attract applicants and retain employees. Second, states continue to invest in criminal justice reforms to reduce correctional populations and improve outcomes; these reforms include alternatives to incarceration, earning sentence credits for good behavior, parole reforms, and increased treatment to address mental health and substance abuse disorders. State funds (general funds and other state funds combined but excluding bonds) accounted for 96.8 percent of total state corrections spending in fiscal 2020. Federal funds accounted for 1.7 percent and bonds accounted for 1.5 percent.
- Total **transportation** spending, representing 7.9 percent of total state expenditures, increased 9.4 percent in estimated fiscal 2020 and 5.6 percent in fiscal 2019. In fiscal 2020, it is estimated that state funds spending rose 10.4 percent and federal funds 11.9 percent, while spending from bonds declined 6.8 percent. Twenty states experienced growth of 10 percent or higher in total transportation spending in fiscal 2020. Other state funds, which are typically earmarked revenue sources such as fuel taxes, comprised 62.2 percent of total transportation spending in estimated fiscal 2020, with federal funds at 27.2 percent, bonds at 7.3 percent, and general funds only

accounting for 3.3 percent. States are concerned that in the long term, the current structure of state and federal fuel tax revenue will not be able to meet transportation needs as most gas taxes are set at fixed rates and do not rise with inflation (22 states have indexed or variable-rate gas taxes), new vehicle fuel economy continues to increase, and the growth in vehicle miles traveled has leveled off. Since 2013, 33 states have taken actions to raise their fuel tax revenues. Many of the actions were the result of multi-year transportation plans and were combined with other revenue-raising actions. One of the more notable recent actions has been the institution of registration fees on electric and hybrid vehicles to ensure that all vehicles pay a share of transportation system costs, as 27 states now have fees on electric vehicles. Additionally, states continue to explore road usage charges, or mileage-based user fees, with a growing number conducting pilot programs. State transportation funding has also been impacted by the COVID-19 pandemic. The outbreak of the coronavirus in mid-March caused a sharp decline in vehicle miles traveled, although the amount of travel has now begun to rebound somewhat. States continue to update their revenue forecasts to determine the amount of lost revenue and their ability to maintain transportation systems and current operations.

- States were also asked to detail **transportation fund revenue** sources. Forty-seven states reported having a separate transportation fund. Motor fuel taxes represented the largest revenue source for transportation funds at 40.0 percent, followed by license and registration fees (19.5 percent), vehicle sales and use taxes (10.1 percent), tolls (1.4 percent), and all other (29.0 percent). Transportation fund revenue sources totaled \$102.1 billion in fiscal 2018, \$108.8 billion in fiscal 2019, and \$106.7 billion in estimated fiscal 2020.
- The “**all other**” category of state spending increased 12.5 percent in estimated fiscal 2020, with state funds (excluding bonds) rising 6.4 percent and federal funds increasing 35.8 percent. In fiscal 2020, total state spending for the “all other” category had the highest growth rate among all spending categories. The sizeable increase in “all other” spending in fiscal 2020 is largely due to additional federal aid states received in response to the COVID-19 pandemic. In Spring 2020, the United States Congress passed a series of bills responding to the coronavirus outbreak with the largest bill being the *Coronavirus Aid, Relief, and Economic Security* (CARES) Act. The CARES Act provided significant funding to states which they began to spend in fiscal 2020. Many of the top expenditure areas for CARES Act funds fall under the “all other” category in this report including unemployment insur-

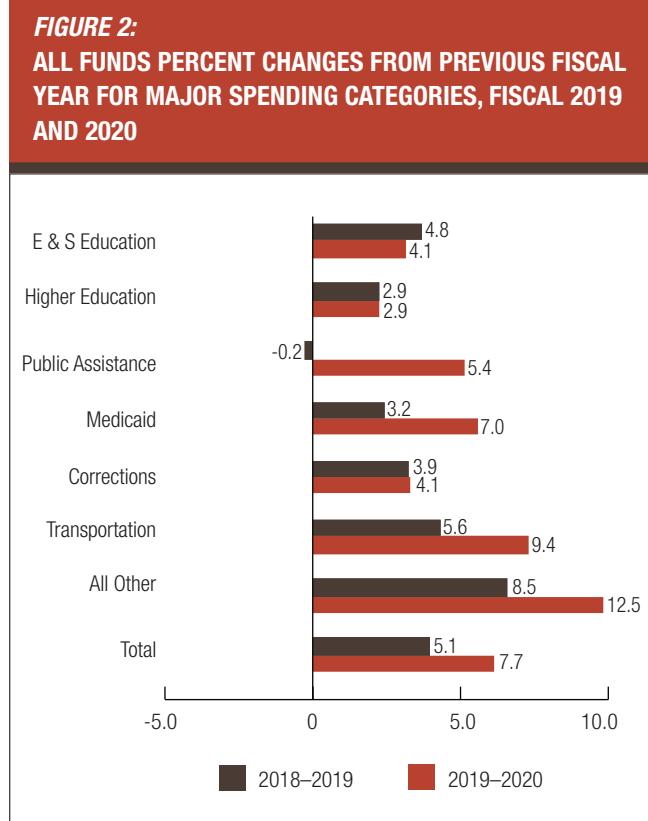
ance, public health programs, housing assistance, emergency management, economic relief, aid to local governments, and broadband and other technology upgrades. In fiscal 2019, “all other” spending rose 8.5 percent as state funds increased 9.3 percent and federal funds increased 4.2 percent. “All other” represented 30.7 percent of total state expenditures in estimated fiscal 2020 and 27.3 percent of general fund expenditures. “All other” spending in states includes the Children’s Health Insurance Program (CHIP), care for the mentally ill and developmentally disabled, public health programs, child welfare and family services, constitutional officers, the legislative and judicial branches, some employer contributions to pensions and health benefits, economic development, state police, environmental protection, parks and recreation, other natural resources programs, unemployment insurance, housing, general aid to local governments, and debt service.

- States were also asked to separately detail their **debt service** spending. States’ spending on debt service totaled \$50.1 billion in fiscal 2018, \$52.6 billion in fiscal 2019, and \$49.5 billion in estimated fiscal 2020. In estimated fiscal 2020, general funds represented 56.6 percent of total state spending on debt service, while other state funds comprised the remaining 43.4 percent. In fiscal year 2020, debt service represented 3.3 percent of spend-

ing from state funds (general funds and other state funds combined, excluding bonds), and 3.1 percent of spending from the general fund only. Some states reflect no general fund spending for debt service because they earmark certain tax revenue streams to support bond repayments and direct those resources to state funds other than the general fund.

- Capital** expenditures are made for new construction, infrastructure, major repairs and improvements, land purchases, and the acquisition of major equipment and existing structures. Capital spending increased an estimated 10.3 percent in fiscal 2020, 6.2 percent in fiscal 2019, and 1.0 percent in fiscal 2018. The fiscal 2020 growth rate of 10.3 percent is the highest annual figure over the last 20 years. The nature of capital spending often includes multi-year construction timetables and unforeseen or delayed project costs, which explains why state specific spending on capital projects can fluctuate from year-to-year. States primarily use dedicated sources to finance capital spending like the transportation fund, higher education tuition and fees, set-aside funding for capital projects, federal funds, and fund surpluses. State cash sources represent 48.2 percent of capital spending in fiscal 2020, federal funds are 25.8 percent, and bonds are 26.0 percent. The vast majority of federal funds spent for capital purposes is for transportation (94.6 percent in fiscal 2020).

- General fund **revenue**, the largest source of state expenditures and the most discretionary, totaled an estimated \$882.5 billion in fiscal 2020, a 0.8 percent decline over fiscal 2019. States saw an overall decline in general fund tax collections in fiscal 2020 even though for three quarters of the fiscal year most states were seeing strong revenue growth and tax collections coming in above projections. Most states saw sharp revenue declines in the fourth quarter of fiscal 2020 (April-June) resulting from the impact of the COVID-19 pandemic. Personal income tax collections experienced a 0.7 percent decline despite the fact that withholding collections were buoyed by temporary stimulus measures provided by the federal government, including the enhanced unemployment insurance benefits. Additionally, the Paycheck Protection Program loans helped keep many individuals employed and paying income taxes. Sales tax collections are estimated to only grow 0.6 percent despite the strong start to the fiscal year and the impact of temporary federal stimulus measures on spending levels. Corporate income taxes are estimated to decline 5.7 percent even as stimulus measures such as the Paycheck Protection Program sought to keep companies operating. Gaming and lottery revenues experienced a 12.9 percent decline partly due to the closure



of casinos and other gambling establishments during the pandemic. Finally, the “All Other” category of general fund revenue declined 1.2 percent, with oil producing states seeing sharp drops in severance taxes. For most revenue sources, the median growth rate was lower than the year-over-year percentage change in estimated fiscal 2020. The median growth rate was lower for total general fund revenue collections (-2.4 percent), personal income taxes (-3.6 percent), corporate income taxes (-14.1 percent), gaming and lottery revenue (-16.7 percent), and “all other” general fund revenue (-2.0 percent), with only sales taxes showing stronger growth (1.6 percent). One reason for the difference is that states with differing fiscal years felt more or less of an impact from COVID-19 in fiscal 2020. Fiscal 2020 general fund revenue collections were also impacted by varying degrees from the shifting of the federal tax deadline from April 15 to July 15, 2020. Additionally, the revenue data in this report are based on estimates provided over the summer and are subject to change; NASBO’s *Fall Fiscal Survey of States*, to be released in December, will provide preliminary actual data on general fund revenues for fiscal 2020.

While state tax collections in fiscal 2020 saw an overall decline, tax collections in fiscal 2019 grew by 5.0 percent. All major sources of general fund revenue grew in fiscal 2019 including personal income taxes (3.8 percent), sales taxes (3.7 percent), corporate income taxes (21.9 percent), gaming and lottery revenue (5.1 percent), and “all other” general fund revenue (4.9 percent). The gains in personal income taxes were largely driven by higher collections from non-wage income (capital gains, dividends, and bonuses), while the payroll withholding component also saw growth. The growth in sales tax collections has been led by gains in consumption with some states also attributing part of the fiscal 2019 growth to expanded online sales tax collections. Increases in corporate income taxes, typically a volatile revenue source for states, may in part be due to changes from the federal Tax Cut and Jobs Act (TCJA).

Personal income taxes accounted for 44.6 percent, sales and use taxes for 30.2 percent, and corporate income taxes for 6.4 percent of total general fund revenues in fiscal 2020. All other general fund revenue represented 17.9 percent of general fund revenues, while gaming and lottery revenue were just 0.9 percent.

## **Explanation of Report Data: Components of State Expenditures**

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This report includes three years of state expenditure data: actual fiscal 2018, actual fiscal 2019, and estimated fiscal 2020. The

report examines the seven main functional categories of state spending: elementary and secondary education, higher education, public assistance, Medicaid, corrections, transportation, and “all other.” “All other” is a broad category that includes state functions not tracked individually in this report, such as the Children’s Health Insurance Program (CHIP), care for the mentally ill and developmentally disabled, public health programs, child welfare and family services, constitutional officers, the legislative and judicial branches, some employer contributions to pensions and health benefits, economic development, state police, environmental protection, parks and recreation, other natural resources programs, unemployment insurance, housing, general aid to local governments, and debt service. Capital spending is included with operating expenditures within each functional category, unless noted otherwise. Capital expenditures also have been collected separately in the following categories: elementary and secondary education, higher education, corrections, transportation, environmental, housing, and “all other”. It should also be noted that 20 states use a biennial budget cycle, and in many cases funds are not expended evenly in the two-year cycle. This may affect total expenditures changes in some states from year to year.

State governments have specific functional responsibilities that vary among states depending on the role of local governments in providing services. For example, the provision of elementary and secondary education is constitutionally a state function, but significant local revenues, mainly through property taxes, contribute to school budgets in most states. Some states are exceptions, such as Hawaii where the state government fully funds elementary and secondary education. A more complete understanding of programs and service levels within a given state would require comparisons of spending by both state and local government, which is not the purpose of this report. In addition, because the data are self-reported by the states, some may be incomplete. These omissions can affect aggregate and regional tables.

States operate within stricter revenue/expenditure limitations than the federal government. State balanced budget requirements are diverse, and governors are given significant powers to ensure a balanced budget. An overwhelming majority of states require their governor to submit, and their legislature to pass, a balanced budget. States are required to make spending choices based on available resources and must either reduce spending, raise taxes, or use reserves when revenues come in below estimates. For the most part, states do not and cannot incur operating deficits, and manage their finances in ways to maintain or improve bond ratings.

**TABLE 1**  
**TOTAL STATE EXPENDITURES—CAPITAL INCLUSIVE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$18,611	\$6,141	\$5,484	\$2,913	<b>\$33,149</b>	\$19,249	\$6,458	\$5,887	\$2,827	<b>\$34,421</b>	\$19,158	\$6,766	\$6,086	\$1,891	<b>\$33,901</b>
Maine	3,416	2,698	2,192	106	<b>8,412</b>	3,659	2,797	2,210	147	<b>8,813</b>	3,825	4,182	2,401	135	<b>10,543</b>
Massachusetts	27,195	14,432	12,803	2,694	<b>57,124</b>	28,639	14,848	13,636	2,696	<b>59,819</b>	29,499	15,965	15,015	2,567	<b>63,046</b>
New Hampshire	1,504	2,297	2,257	73	<b>6,131</b>	1,504	2,313	2,309	98	<b>6,224</b>	1,687	2,999	2,308	80	<b>7,074</b>
Rhode Island	3,799	2,996	2,237	230	<b>9,262</b>	3,924	3,119	2,335	358	<b>9,736</b>	3,959	4,840	2,995	288	<b>12,082</b>
Vermont	1,587	1,926	2,098	64	<b>5,675</b>	1,650	1,887	2,212	87	<b>5,836</b>	1,612	2,224	2,274	65	<b>6,175</b>
<b>MID-ATLANTIC</b>															
Delaware	4,118	2,492	3,990	247	<b>10,847</b>	4,394	2,403	4,231	297	<b>11,325</b>	4,514	2,710	4,402	266	<b>11,892</b>
Maryland	17,169	12,147	13,025	1,455	<b>43,796</b>	17,869	12,398	13,524	1,330	<b>45,121</b>	19,429	13,385	14,322	1,126	<b>48,262</b>
New Jersey	35,124	15,628	7,883	2,140	<b>60,775</b>	37,186	16,110	8,652	2,218	<b>64,166</b>	39,231	16,986	9,271	2,290	<b>67,778</b>
New York	69,724	56,808	32,502	4,710	<b>163,744</b>	72,783	60,416	31,138	6,538	<b>170,875</b>	77,469	60,688	28,654	6,170	<b>172,981</b>
Pennsylvania	31,948	29,145	23,188	627	<b>84,908</b>	33,401	30,489	24,445	596	<b>88,931</b>	34,595	30,768	26,610	700	<b>92,673</b>
<b>GREAT LAKES</b>															
Illinois	35,409	16,940	19,900	534	<b>72,783</b>	36,361	15,983	18,920	576	<b>71,840</b>	38,686	16,230	21,261	1,333	<b>77,510</b>
Indiana	15,846	13,578	4,197	0	<b>33,621</b>	16,208	13,585	4,294	0	<b>34,087</b>	16,679	15,752	6,240	0	<b>38,671</b>
Michigan	10,148	20,733	25,586	146	<b>56,613</b>	10,345	21,786	27,204	289	<b>59,624</b>	9,654	26,314	24,116	146	<b>60,230</b>
Ohio	31,726	15,113	19,975	2,868	<b>69,682</b>	32,678	15,417	20,106	2,803	<b>71,004</b>	33,104	16,850	21,670	2,931	<b>74,555</b>
Wisconsin	16,464	11,575	20,160	0	<b>48,199</b>	17,152	11,787	21,304	0	<b>50,243</b>	17,327	12,953	21,554	0	<b>51,834</b>
<b>PLAINS</b>															
Iowa	7,254	6,260	9,860	8	<b>23,382</b>	7,568	6,526	9,340	7	<b>23,441</b>	7,825	7,117	9,257	0	<b>24,199</b>
Kansas	6,638	3,775	5,099	399	<b>15,911</b>	7,033	4,089	5,389	418	<b>16,929</b>	7,824	4,462	5,969	427	<b>18,682</b>
Minnesota	22,347	11,353	5,711	408	<b>39,819</b>	23,054	11,196	5,984	610	<b>40,844</b>	24,191	13,235	6,706	856	<b>44,988</b>
Missouri	9,263	8,360	8,225	190	<b>26,038</b>	9,536	8,490	8,288	89	<b>26,403</b>	9,229	9,611	8,432	38	<b>27,310</b>
Nebraska	4,350	3,101	4,690	0	<b>12,141</b>	4,367	2,791	4,951	0	<b>12,109</b>	4,499	3,029	5,373	0	<b>12,901</b>
North Dakota	2,103	1,472	2,289	25	<b>5,889</b>	2,175	1,697	2,499	22	<b>6,393</b>	2,278	1,634	2,913	122	<b>6,947</b>
South Dakota	1,591	1,407	1,439	20	<b>4,457</b>	1,638	1,451	1,367	32	<b>4,488</b>	1,703	1,833	1,278	40	<b>4,854</b>
<b>SOUTHEAST</b>															
Alabama	8,268	9,968	8,650	589	<b>27,475</b>	9,026	10,636	8,818	354	<b>28,834</b>	9,343	10,681	8,351	216	<b>28,591</b>
Arkansas	5,369	7,923	12,170	44	<b>25,506</b>	5,508	7,841	12,235	54	<b>25,638</b>	5,437	9,894	12,448	56	<b>27,835</b>
Florida	31,658	27,401	17,902	1,562	<b>78,523</b>	32,958	28,598	19,369	1,650	<b>82,575</b>	33,942	31,609	23,873	1,565	<b>90,989</b>
Georgia	23,675	14,447	12,266	1,167	<b>51,555</b>	24,889	15,109	12,688	1,234	<b>53,920</b>	26,095	14,427	12,800	1,143	<b>54,465</b>
Kentucky	11,221	12,442	10,390	0	<b>34,053</b>	11,543	12,667	10,627	0	<b>34,837</b>	11,622	17,410	10,816	0	<b>39,848</b>
Louisiana	9,548	12,085	9,328	292	<b>31,253</b>	9,797	12,658	9,619	184	<b>32,258</b>	9,908	15,781	11,253	223	<b>37,165</b>
Mississippi	5,575	7,787	5,089	667	<b>19,118</b>	5,536	7,841	4,873	911	<b>19,161</b>	5,746	9,461	5,855	665	<b>21,727</b>
North Carolina	22,746	15,174	9,627	248	<b>47,795</b>	23,666	14,350	10,753	393	<b>49,162</b>	24,062	22,239	13,047	836	<b>60,184</b>
South Carolina	8,056	8,593	8,433	175	<b>25,257</b>	8,294	8,441	9,192	147	<b>26,074</b>	8,658	8,993	9,174	124	<b>26,949</b>
Tennessee	14,780	12,618	6,164	0	<b>33,562</b>	14,708	12,479	6,608	31	<b>33,826</b>	16,569	14,250	6,591	0	<b>37,410</b>
Virginia	20,886	10,164	20,070	958	<b>52,078</b>	21,774	11,447	20,734	1,308	<b>55,263</b>	21,876	14,912	25,974	1,472	<b>64,234</b>
West Virginia	3,638	4,481	8,715	23	<b>16,857</b>	3,868	4,692	9,361	25	<b>17,946</b>	3,824	4,746	9,139	25	<b>17,734</b>
<b>SOUTHWEST</b>															
Arizona	9,808	12,977	11,989	373	<b>35,147</b>	10,725	15,727	11,487	752	<b>38,691</b>	11,221	16,895	12,180	488	<b>40,784</b>
New Mexico	6,102	8,496	5,297	507	<b>20,402</b>	6,335	8,019	4,929	359	<b>19,642</b>	7,167	8,792	5,083	345	<b>21,387</b>
Oklahoma	5,854	7,522	8,915	378	<b>22,669</b>	6,180	8,153	9,203	297	<b>23,833</b>	6,486	8,762	9,192	359	<b>24,799</b>
Texas	55,643	39,376	18,537	1,036	<b>114,592</b>	52,897	42,570	24,618	951	<b>121,036</b>	59,676	43,860	25,608	380	<b>129,524</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	11,308	9,928	18,578	0	<b>39,814</b>	13,209	10,260	19,324	0	<b>42,793</b>	12,604	10,266	18,035	0	<b>40,905</b>
Idaho	3,465	2,684	1,814	0	<b>7,963</b>	3,693	2,937	1,792	0	<b>8,422</b>	3,943	3,582	2,347	0	<b>9,872</b>
Montana	2,242	2,863	1,847	0	<b>6,952</b>	2,304	2,983	1,886	0	<b>7,173</b>	2,330	3,347	2,625	0	<b>8,302</b>
Utah	6,739	3,924	3,794	332	<b>14,789</b>	7,493	3,913	5,045	150	<b>16,601</b>	7,278	6,044	5,638	941	<b>19,901</b>
Wyoming	1,386	926	2,113	0	<b>4,425</b>	1,507	844	2,357	0	<b>4,708</b>	1,507	844	2,357	0	<b>4,708</b>
<b>FAR WEST</b>															
Alaska	4,511	3,615	2,165	0	<b>10,291</b>	5,864	3,753	1,531	0	<b>11,148</b>	5,961	4,891	1,763	0	<b>12,615</b>
California	124,756	92,352	49,655	2,905	<b>269,668</b>	140,387	97,202	57,152	5,704	<b>300,445</b>	146,933	125,714	57,874	7,187	<b>337,708</b>
Hawaii	7,804	2,628	3,636	1,131	<b>15,199</b>	7,915	2,528	4,155	1,021	<b>15,619</b>	8,046	2,835	6,036	1,228	<b>18,145</b>
Nevada	4,033	4,940	5,588	282	<b>14,843</b>	4,452	5,215	6,229	177	<b>16,073</b>	4,415	5,200	6,232	113	<b>15,960</b>
Oregon	10,180	10,476	19,801	162	<b>40,619</b>	9,613	10,835	21,869	324	<b>42,641</b>	11,923	13,490	23,384	365	<b>49,162</b>
Washington	20,535	12,293	12,219	974	<b>46,021</b>	22,936	12,857	12,204	2,515	<b>50,512</b>	25,165	13,077	12,629	2,640	<b>53,511</b>
<b>TOTAL*</b>	<b>\$817,120</b>	<b>\$618,460</b>	<b>\$529,542</b>	<b>\$33,662</b>	<b>\$1,998,784</b>	<b>\$859,450</b>	<b>\$642,591</b>	<b>\$558,883</b>	<b>\$40,579</b>	<b>\$2,101,503</b>	<b>\$899,714</b>	<b>\$732,535</b>	<b>\$589,411</b>	<b>\$41,842</b>	<b>\$2,263,502</b>
District of Columbia	7,715	3,351	1,163	1,083	<b>13,312</b>	7,834	3,456	1,447	1,011	<b>13,748</b>					

Note: See General Notes at the end of this chapter.

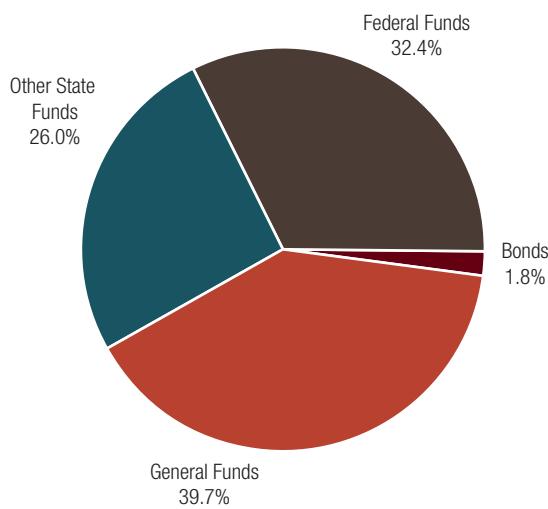
**TABLE 2**  
**ANNUAL PERCENTAGE CHANGE IN TOTAL STATE EXPENDITURES**

Region/State	Fiscal 2018 to 2019				Fiscal 2019 to 2020			
	General Funds	State Funds	Federal Funds	All Funds	General Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>								
Connecticut	3.4 %	4.3 %	5.2 %	3.8 %	-0.5 %	0.4 %	4.8 %	-1.5 %
Maine	7.1	4.7	3.7	4.8	4.5	6.1	49.5	19.6
Massachusetts	5.3	5.7	2.9	4.7	3.0	5.3	7.5	5.4
New Hampshire	0.0	1.4	0.7	1.5	12.2	4.8	29.7	13.7
Rhode Island	3.3	3.7	4.1	5.1	0.9	11.1	55.2	24.1
Vermont	4.0	4.8	-2.0	2.8	-2.3	0.6	17.9	5.8
<b>MID-ATLANTIC</b>								
Delaware	6.7	6.4	-3.6	4.4	2.7	3.4	12.8	5.0
Maryland	4.1	4.0	2.1	3.0	8.7	7.5	8.0	7.0
New Jersey	5.9	6.6	3.1	5.6	5.5	5.8	5.4	5.6
New York	4.4	1.7	6.4	4.4	6.4	2.1	0.5	1.2
Pennsylvania	4.5	4.9	4.6	4.7	3.6	5.8	0.9	4.2
<b>GREAT LAKES</b>								
Illinois	2.7	-0.1	-5.6	-1.3	6.4	8.4	1.5	7.9
Indiana	2.3	2.3	0.1	1.4	2.9	11.8	16.0	13.4
Michigan	1.9	5.1	5.1	5.3	-6.7	-10.1	20.8	1.0
Ohio	3.0	2.1	2.0	1.9	1.3	3.8	9.3	5.0
Wisconsin	4.2	5.0	1.8	4.2	1.0	1.1	9.9	3.2
<b>PLAINS</b>								
Iowa	4.3	-1.2	4.2	0.3	3.4	1.0	9.1	3.2
Kansas	6.0	5.8	8.3	6.4	11.2	11.0	9.1	10.4
Minnesota	3.2	3.5	-1.4	2.6	4.9	6.4	18.2	10.1
Missouri	2.9	1.9	1.6	1.4	-3.2	-0.9	13.2	3.4
Nebraska	0.4	3.1	-10.0	-0.3	3.0	5.9	8.5	6.5
North Dakota	3.4	6.4	15.3	8.6	4.7	11.1	-3.7	8.7
South Dakota	3.0	-0.8	3.1	0.7	4.0	-0.8	26.3	8.2
<b>SOUTHEAST</b>								
Alabama	9.2	5.5	6.7	4.9	3.5	-0.8	0.4	-0.8
Arkansas	2.6	1.2	-1.0	0.5	-1.3	0.8	26.2	8.6
Florida	4.1	5.6	4.4	5.2	3.0	10.5	10.5	10.2
Georgia	5.1	4.6	4.6	4.6	4.8	3.5	-4.5	1.0
Kentucky	2.9	2.6	1.8	2.3	0.7	1.2	37.4	14.4
Louisiana	2.6	2.9	4.7	3.2	1.1	9.0	24.7	15.2
Mississippi	-0.7	-2.4	0.7	0.2	3.8	11.5	20.7	13.4
North Carolina	4.0	6.3	-5.4	2.9	1.7	7.8	55.0	22.4
South Carolina	3.0	6.0	-1.8	3.2	4.4	2.0	6.5	3.4
Tennessee	-0.5	1.8	-1.1	0.8	12.7	8.7	14.2	10.6
Virginia	4.3	3.8	12.6	6.1	0.5	12.6	30.3	16.2
West Virginia	6.3	7.1	4.7	6.5	-1.1	-2.0	1.2	-1.2
<b>SOUTHWEST</b>								
Arizona	9.3	1.9	21.2	10.1	4.6	5.4	7.4	5.4
New Mexico	3.8	-1.2	-5.6	-3.7	13.1	8.8	9.6	8.9
Oklahoma	5.6	4.2	8.4	5.1	5.0	1.9	7.5	4.1
Texas	-4.9	4.5	8.1	5.6	12.8	10.0	3.0	7.0
<b>ROCKY MOUNTAIN</b>								
Colorado	16.8	8.9	3.3	7.5	-4.6	-5.8	0.1	-4.4
Idaho	6.6	3.9	9.4	5.8	6.8	14.7	22.0	17.2
Montana	2.8	2.5	4.2	3.2	1.1	18.3	12.2	15.7
Utah	11.2	19.0	-0.3	12.3	-2.9	3.0	54.5	19.9
Wyoming	8.7	10.4	-8.9	6.4	0.0	0.0	0.0	0.0
<b>FAR WEST</b>								
Alaska	30.0	10.8	3.8	8.3	1.7	4.4	30.3	13.2
California	12.5	13.3	5.3	11.4	4.7	3.7	29.3	12.4
Hawaii	1.4	5.5	-3.8	2.8	1.7	16.7	12.1	16.2
Nevada	10.4	11.0	5.6	8.3	-0.8	-0.3	-0.3	-0.7
Oregon	-5.6	5.0	3.4	5.0	24.0	12.1	24.5	15.3
Washington	11.7	7.3	4.6	9.8	9.7	7.6	1.7	5.9
<b>TOTAL*</b>	<b>5.2 %</b>	<b>5.3 %</b>	<b>3.9 %</b>	<b>5.1 %</b>	<b>4.7 %</b>	<b>5.0 %</b>	<b>14.0 %</b>	<b>7.7 %</b>
<b>MEDIAN</b>	4.1	4.5	3.4	4	3	5.3	10.2	7.5

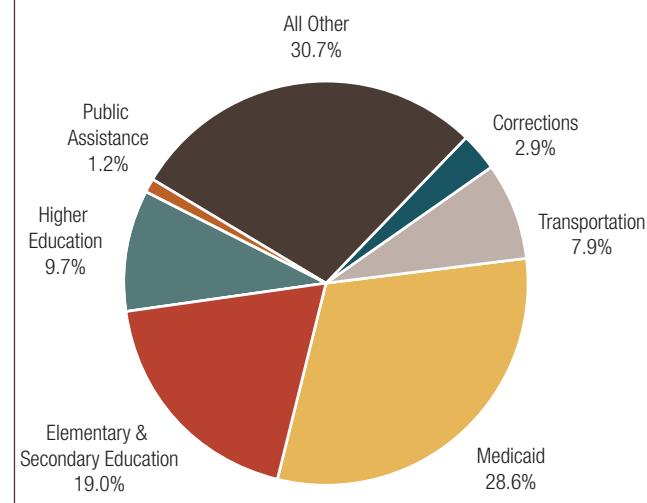
Note: State funds are defined as general funds and other state funds (bonds are excluded).

\*See General Notes for explanation.

**FIGURE 3:**  
**TOTAL STATE EXPENDITURES BY FUNDING SOURCE,  
FISCAL 2020**



**FIGURE 4:**  
**TOTAL STATE EXPENDITURES BY FUNCTION,  
FISCAL 2020**



### Explanation of Report Data: Definitions

**General Fund:** The predominant fund for financing a state's operations. Revenues are received from broad-based state taxes. However, there are differences in how specific functions are financed from state to state.

**Federal Funds:** Funds received directly from the federal government.

**Other State Funds:** Expenditures from revenue sources that are restricted by law for governmental functions or activities. For example, a gasoline tax dedicated to a transportation fund would appear in the "Other State Funds" column. For higher education, other state funds can include tuition and fees. For Medicaid, other state funds include provider taxes, fees, donations, assessments, and local funds. Some states also have an education fund for elementary and secondary education separate from the general fund.

**Bonds:** Expenditures from the sale of bonds, generally for capital projects.

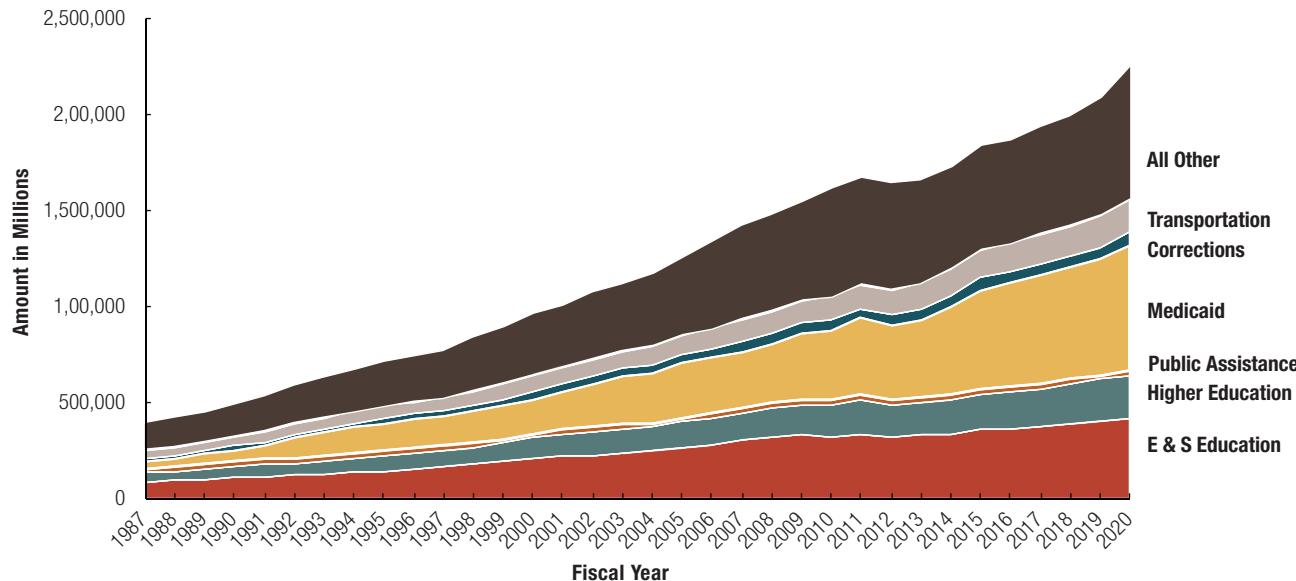
**State Funds:** General funds plus other state fund spending, excluding state spending from bonds.

Spending by fund source is detailed in Figure 3. In fiscal 2020, general funds represented 39.7 percent of total state spending, with federal funds at 32.4 percent, other state funds at 26.0 percent, and bonds at 1.8 percent.

Figure 4 reflects total state expenditures by functional area. For fiscal 2020, total state spending shares are as follows: 28.6 percent for Medicaid; 19.0 percent for elementary and secondary education; 9.7 percent for higher education; 7.9 percent for transportation; 2.9 percent for corrections; 1.2 percent for public assistance; and 30.7 percent for all other.

The shares of state spending for the seven functional areas tracked in the *State Expenditure Report* have shifted since 1987, when the report was first published. For example, in total state spending, Medicaid surpassed higher education as the second largest state program in 1990, and in 2003 it became the largest, displacing elementary and secondary education. From 2003 to 2008, Medicaid and elementary and secondary education alternated as the largest share of total state spending. Since fiscal 2009, Medicaid has consistently been the largest spending category. In fiscal 2020, Medicaid represented 28.6 percent of total state spending, while elementary and secondary education's share declined to 19.0 percent. Figure 5 documents the changes in state expenditures by category since 1987. Table 3 reflects shares of state spending in functional areas, by fund source, from 1995 to 2020. Also, Table 5, at the end of the Executive Summary, highlights the share of each state's budget represented by various programs in fiscal 2020 and shows the wide variation among states in their spending patterns.

**FIGURE 5:**  
COMPOSITION OF TOTAL STATE EXPENDITURES BY FUNCTION, FISCAL 1987 TO 2020



## General Fund Expenditures

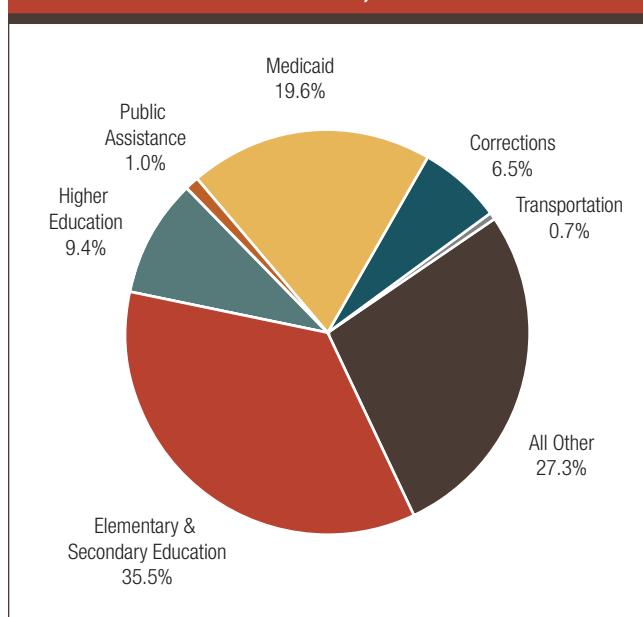
Expenditures for elementary and secondary education continue to constitute the largest share of state general fund spending. As Figure 6 shows, in fiscal 2020, 35.5 percent of general fund spending went to elementary and secondary education. Medicaid accounted for 19.6 percent and higher education accounted for 9.4 percent of general fund spending.

Figure 7 reflects the percentage change for general fund spending in each of the functional categories. In fiscal 2019, public assistance was the only program area to experience a decline, while in fiscal 2020, transportation spending saw a slight decline. Overall, general fund spending increased 4.7 percent in estimated fiscal 2020 and 5.2 percent in fiscal 19.

## Other State Funds Expenditures

Trailing only the “all other” category, transportation and higher education account for the next largest portions of other state funds spending for fiscal 2020, at 19.0 percent and 18.0 percent respectively. Other state funds are expenditures from revenue sources which are restricted by law for particular governmental functions or activities. For transportation, these funds largely represent receipts from gasoline taxes earmarked for highways and other infrastructure projects, while for higher education, these funds include tuition and fees in most states (see Table 3).

**FIGURE 6:**  
GENERAL FUND EXPENDITURES, FISCAL 2020



## Federal Fund Expenditures

As reflected in Figure 8, Medicaid accounts for the largest portion of state spending from federal funds in fiscal 2020 at 55.3 percent. The “all other” category grew from 20.7 percent of federal funds in fiscal 2019 to 24.6 percent in estimated fiscal

**TABLE 3**  
**COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2020**

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
<b>FY 1995:</b>								
General Funds	33.4%	12.9%	4.4%	14.4%	6.7%	0.7%	27.4%	100.0%
Other State Funds	9.5	13.3	0.5	6.9	0.8	23.8	45.2	100.0
Federal Funds	9.8	2.7	6.5	42.7	0.1	9.8	28.3	100.0
Bond Funds	4.9	20.8	0.0	0.0	10.2	26.3	37.7	100.0
<b>Total Funds</b>	<b>21.0</b>	<b>10.4</b>	<b>4.0</b>	<b>19.8</b>	<b>3.6</b>	<b>9.1</b>	<b>32.1</b>	<b>100.0</b>
<b>FY 1996:</b>								
General Funds	34.4	12.9	3.9	14.7	6.9	0.6	25.6	100.0
Other State Funds	9.2	13.7	0.4	6.8	0.8	22.9	46.2	100.0
Federal Funds	9.9	2.9	5.9	43.5	0.2	9.5	28.0	100.0
Bond Funds	15.2	21.4	0.0	0.0	6.5	26.1	30.8	100.0
<b>Total Funds</b>	<b>21.5</b>	<b>10.7</b>	<b>3.5</b>	<b>19.9</b>	<b>3.7</b>	<b>8.0</b>	<b>31.8</b>	<b>100.0</b>
<b>FY 1997:</b>								
General Funds	34.5	13.0	3.6	14.6	6.8	0.8	26.7	100.0
Other State Funds	10.1	13.8	0.4	6.4	0.9	23.0	44.6	100.0
Federal Funds	9.8	2.9	5.1	44.1	0.4	8.8	28.9	100.0
Bond Funds	12.5	20.2	0.0	0.0	6.6	26.5	34.2	100.0
<b>Total Funds</b>	<b>21.7</b>	<b>10.7</b>	<b>3.1</b>	<b>20.0</b>	<b>3.7</b>	<b>9.0</b>	<b>31.8</b>	<b>100.0</b>
<b>FY 1998:</b>								
General Funds	35.2	13.1	3.0	14.8	6.9	0.7	26.4	100.0
Other State Funds	9.4	11.3	1.0	6.3	0.8	22.2	49.1	100.0
Federal Funds	10.5	3.4	5.0	43.3	0.4	8.7	28.8	100.0
Bond Funds	12.4	18.4	0.0	0.0	6.0	33.4	29.8	100.0
<b>Total Funds</b>	<b>22.0</b>	<b>10.3</b>	<b>2.9</b>	<b>19.6</b>	<b>3.7</b>	<b>8.8</b>	<b>32.8</b>	<b>100.0</b>
<b>FY 1999:</b>								
General Funds	35.7	12.4	2.7	14.4	7.0	0.9	26.7	100.0
Other State Funds	9.0	13.0	0.6	6.5	1.0	23.4	46.5	100.0
Federal Funds	10.2	5.2	4.3	42.9	0.4	9.3	27.7	100.0
Bond Funds	21.0	17.2	0.0	0.0	6.5	25.6	29.8	100.0
<b>Total Funds</b>	<b>22.3</b>	<b>10.8</b>	<b>2.6</b>	<b>19.5</b>	<b>3.9</b>	<b>9.1</b>	<b>31.8</b>	<b>100.0</b>
<b>FY 2000:</b>								
General Funds	35.7	12.8	2.7	14.4	7.0	0.9	26.7	100.0
Other State Funds	8.6	14.2	0.8	4.2	0.9	22.9	48.4	100.0
Federal Funds	10.3	5.3	4.2	42.8	0.4	9.3	27.7	100.0
Bond Funds	20.2	18.1	0.0	0.0	5.7	26.2	28.4	100.0
<b>Total Funds</b>	<b>22.3</b>	<b>11.4</b>	<b>2.6</b>	<b>19.5</b>	<b>3.7</b>	<b>9.1</b>	<b>31.8</b>	<b>100.0</b>
<b>FY 2001:</b>								
General Funds	35.2	12.7	2.3	15.2	6.9	1.2	26.6	100.0
Other State Funds	9.2	15.0	0.2	5.9	0.9	21.1	47.0	100.0
Federal Funds	10.3	4.8	4.0	42.7	0.3	9.5	28.3	100.0
Bond Funds	18.9	17.5	0.0	0.0	4.0	31.3	28.4	100.0
<b>Total Funds</b>	<b>22.2</b>	<b>11.3</b>	<b>2.2</b>	<b>19.7</b>	<b>3.7</b>	<b>8.8</b>	<b>32.1</b>	<b>100.0</b>
<b>FY 2002:</b>								
General Funds	35.1	12.4	2.3	15.8	6.9	0.7	25.9	100.0
Other State Funds	8.9	13.8	0.3	6.6	0.9	19.4	49.8	100.0
Federal Funds	10.1	5.0	4.2	43.7	0.4	9.2	27.4	100.0
Bond Funds	12.7	20.4	0.0	0.0	3.4	25.0	38.5	100.0
<b>Total Funds</b>	<b>21.3</b>	<b>10.9</b>	<b>2.3</b>	<b>20.7</b>	<b>3.6</b>	<b>8.3</b>	<b>32.9</b>	<b>100.0</b>
<b>FY 2003:</b>								
General Funds	35.8	12.5	2.3	17.2	7.2	0.6	24.5	100.0
Other State Funds	9.2	14.3	0.3	7.5	0.9	20	47.9	100.0
Federal Funds	10.6	5.7	4.1	43.8	0.3	8.6	26.9	100.0
Bond Funds	28.3	16.9	0.0	0.0	2.5	19.1	33.1	100.0
<b>Total Funds</b>	<b>21.8</b>	<b>11.1</b>	<b>2.2</b>	<b>22.0</b>	<b>3.5</b>	<b>8.2</b>	<b>31.2</b>	<b>100.0</b>
<b>FY 2004:</b>								
General Funds	35.8	11.7	2.3	16.9	7.0	0.5	25.8	100.0
Other State Funds	8.5	13.6	0.2	7.4	0.7	19.9	49.8	100.0
Federal Funds	11.3	4.7	3.6	44.6	0.7	8.4	26.9	100.0
Bond Funds	20.9	21.2	0.0	0.0	2.6	26.8	28.4	100.0
<b>Total Funds</b>	<b>21.4</b>	<b>10.4</b>	<b>2.2</b>	<b>22.1</b>	<b>3.5</b>	<b>8.3</b>	<b>32.2</b>	<b>100.0</b>
<b>FY 2005:</b>								
General Funds	35.4	11.6	2.2	17.1	6.9	0.5	26.2	100.0
Other State Funds	8.5	14.1	0.1	8.3	0.7	19.5	48.9	100.0
Federal Funds	11.6	4.4	3.2	44.2	0.3	8.7	27.4	100.0
Bond Funds	17.0	25.3	0.0	0.0	2.8	25.5	29.4	100.0
<b>Total Funds</b>	<b>21.4</b>	<b>10.4</b>	<b>1.8</b>	<b>22.3</b>	<b>3.3</b>	<b>8.2</b>	<b>32.4</b>	<b>100.0</b>
<b>FY 2006:</b>								
General Funds	34.4	11.3	2.1	17.4	6.7	0.8	27.2	100.0
Other State Funds	8.1	14.2	0.1	7.3	0.7	18.5	51.1	100.0
Federal Funds	12.1	4.6	3.0	42.9	0.2	8.7	28.5	100.0
Bond Funds	17.9	24.0	0.0	0.0	3.4	26.1	28.6	100.0
<b>Total Funds</b>	<b>21.2</b>	<b>10.5</b>	<b>1.8</b>	<b>21.4</b>	<b>3.3</b>	<b>8.1</b>	<b>33.7</b>	<b>100.0</b>
<b>FY 2007:</b>								
General Funds	34.1	11.0	2.0	16.6	6.8	1.1	28.4	100.0
Other State Funds	9.4	14.5	0.1	7.3	0.7	17.7	50.3	100.0
Federal Funds	12.0	4.1	3.1	43.1	0.3	8.6	28.9	100.0
Bond Funds	12.4	18.1	0.0	0.0	3.2	32.4	33.8	100.0
<b>Total Funds</b>	<b>21.5%</b>	<b>10.2%</b>	<b>1.7%</b>	<b>20.9%</b>	<b>3.4%</b>	<b>8.1%</b>	<b>34.2%</b>	<b>100.0%</b>

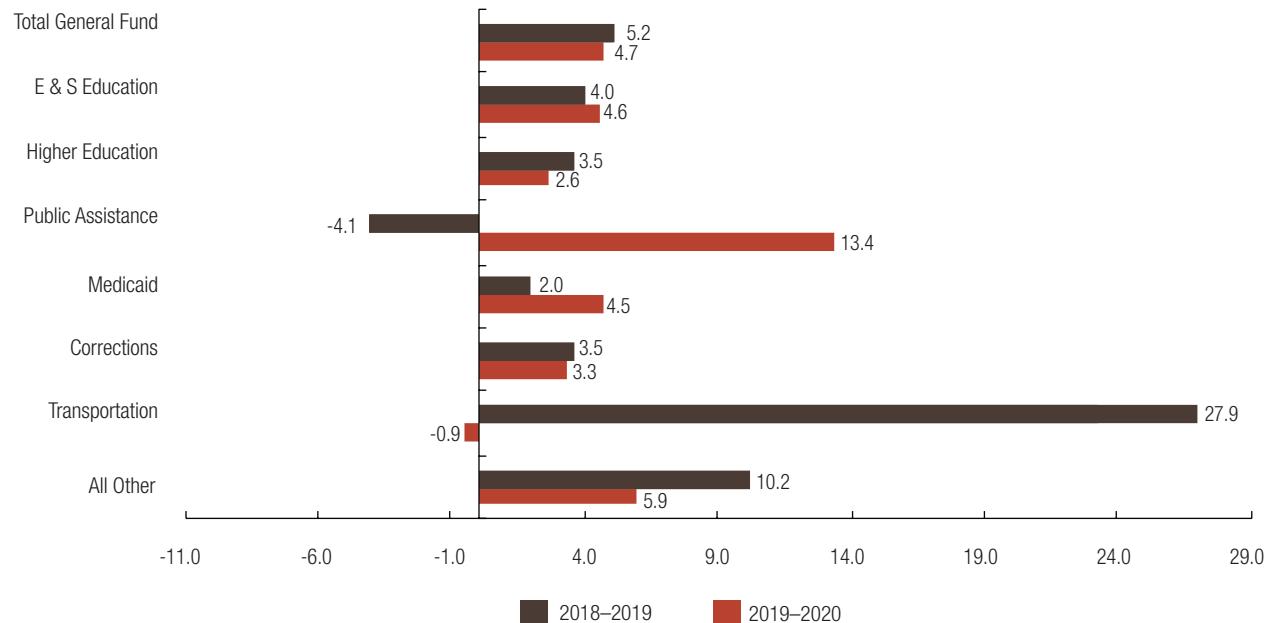
Table 3 continues on next page.

TABLE 3 (CONTINUED)

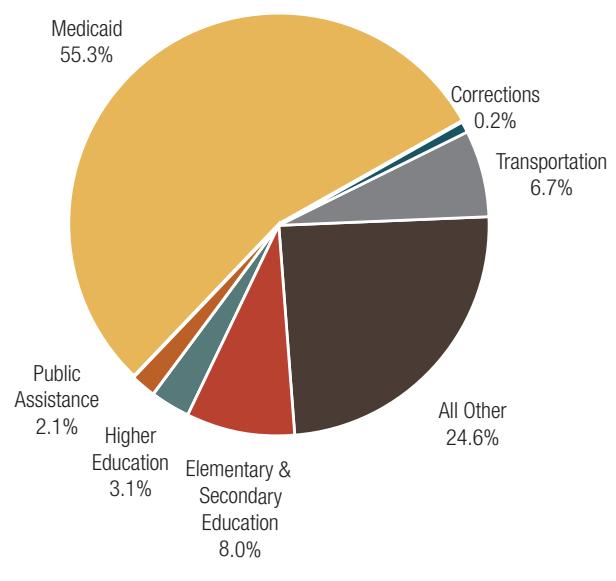
## COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2020

Fund Type & Year	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
<b>FY 2008:</b>								
General Funds	35.0%	11.7%	1.9%	16.0%	7.0%	0.8%	27.6%	100.0%
Other State Funds	10.2	15.2	0.1	7.3	0.7	17.5	49.0	100.0
Federal Funds	11.7	3.7	3.1	43.0	0.2	8.6	29.7	100.0
Bond Funds	9.6	19.2	0.0	0.0	2.7	30.5	37.9	100.0
<b>Total Funds</b>	<b>22.0</b>	<b>10.7</b>	<b>1.7</b>	<b>20.5</b>	<b>3.5</b>	<b>7.8</b>	<b>33.9</b>	<b>100.0</b>
<b>FY 2009:</b>								
General Funds	35.2	11.5	1.9	16.3	7.2	0.7	26.8	100.0
Other State Funds	10.1	15.2	0.1	6.8	0.6	16.4	50.8	100.0
Federal Funds	12.2	4.2	2.9	44.6	0.3	7.8	28.0	100.0
Bond Funds	15.0	20.9	0.0	0.0	3.0	30.0	31.0	100.0
<b>Total Funds</b>	<b>21.5</b>	<b>10.5</b>	<b>1.7</b>	<b>21.9</b>	<b>3.4</b>	<b>7.5</b>	<b>33.4</b>	<b>100.0</b>
<b>FY 2010:</b>								
General Funds	35.5	11.5	1.9	14.8	7.4	0.7	28.1	100.0
Other State Funds	9.8	16.7	0.1	7.6	0.7	16.1	49.0	100.0
Federal Funds	12.2	3.6	2.7	42.2	0.4	7.1	31.7	100.0
Bond Funds	8.3	20.3	0.0	0.0	3.0	34.6	33.8	100.0
<b>Total Funds</b>	<b>20.4</b>	<b>10.2</b>	<b>1.7</b>	<b>22.2</b>	<b>3.2</b>	<b>7.5</b>	<b>34.7</b>	<b>100.0</b>
<b>FY 2011:</b>								
General Funds	35.3	11.3	1.9	16.5	7.3	0.5	27.3	100.0
Other State Funds	8.7	18.0	0.1	9.8	0.6	15.8	47.1	100.0
Federal Funds	12.7	4.0	2.7	44.2	0.3	7.2	29.0	100.0
Bond Funds	12.3	16.8	0.0	0.0	1.6	33.9	35.4	100.0
<b>Total Funds</b>	<b>20.3</b>	<b>10.7</b>	<b>1.6</b>	<b>23.8</b>	<b>3.1</b>	<b>7.4</b>	<b>33.1</b>	<b>100.0</b>
<b>FY 2012:</b>								
General Funds	34.7	9.9	1.5	19.2	6.9	0.7	27.1	100.0
Other State Funds	7.8	18.1	0.1	8.8	1.2	15.5	48.5	100.0
Federal Funds	10.7	4.0	2.7	43.9	0.2	8.2	30.1	100.0
Bond Funds	8.3	16.0	0.0	0.0	1.9	35.0	38.8	100.0
<b>Total Funds</b>	<b>19.5</b>	<b>10.4</b>	<b>1.5</b>	<b>23.6</b>	<b>3.2</b>	<b>7.7</b>	<b>34.0</b>	<b>100.0</b>
<b>FY 2013:</b>								
General Funds	34.8	9.6	1.6	19.3	6.9	0.6	27.3	100.0
Other State Funds	9.0	18.1	0.3	10.2	1.0	15.8	45.7	100.0
Federal Funds	10.5	4.4	2.7	45.8	0.1	8.5	28.1	100.0
Bond Funds	6.5	14.8	0.0	0.0	1.6	38.3	38.7	100.0
<b>Total Funds</b>	<b>20.0</b>	<b>10.4</b>	<b>1.5</b>	<b>24.3</b>	<b>3.2</b>	<b>7.8</b>	<b>32.7</b>	<b>100.0</b>
<b>FY 2014:</b>								
General Funds	34.8	9.7	1.4	20.0	6.9	0.8	26.5	100.0
Other State Funds	8.5	17.8	0.4	10.5	1.0	16.6	45.3	100.0
Federal Funds	9.9	4.1	2.8	51.9	0.1	8.3	22.9	100.0
Bond Funds	7.0	14.1	0.0	0.0	1.6	36.5	40.6	100.0
<b>Total Funds</b>	<b>19.8</b>	<b>10.3</b>	<b>1.5</b>	<b>26.5</b>	<b>3.2</b>	<b>8.0</b>	<b>30.7</b>	<b>100.0</b>
<b>FY 2015:</b>								
General Funds	35.5	9.9	1.2	19.5	6.8	0.8	26.3	100.0
Other State Funds	8.8	18.5	0.5	10.7	0.9	17.6	43.0	100.0
Federal Funds	9.0	3.6	2.7	55.8	0.1	7.4	21.3	100.0
Bond Funds	7.1	14.7	0.0	0.0	1.5	34.8	41.9	100.0
<b>Total Funds</b>	<b>19.6</b>	<b>10.4</b>	<b>1.5</b>	<b>27.9</b>	<b>3.1</b>	<b>8.0</b>	<b>29.6</b>	<b>100.0</b>
<b>FY 2016:</b>								
General Funds	35.5	9.8	1.1	19.6	6.7	0.7	26.6	100.0
Other State Funds	8.9	19.0	0.5	11.0	1.0	17.9	41.7	100.0
Federal Funds	8.9	3.5	2.6	57.4	0.1	7.8	19.7	100.0
Bond Funds	8.1	15.0	0.0	0.0	1.6	32.5	42.7	100.0
<b>Total Funds</b>	<b>19.8</b>	<b>10.3</b>	<b>1.4</b>	<b>28.8</b>	<b>3.1</b>	<b>8.0</b>	<b>28.7</b>	<b>100.0</b>
<b>FY 2017:</b>								
General Funds	35.7	9.8	1.1	19.7	6.7	0.7	26.3	100.0
Other State Funds	8.6	18.6	0.5	11.5	1.0	17.6	42.2	100.0
Federal Funds	8.7	3.4	2.4	57.8	0.1	7.4	20.3	100.0
Bond Funds	6.7	12.5	0.0	0.0	2.1	34.1	44.5	100.0
<b>Total Funds</b>	<b>19.6</b>	<b>10.2</b>	<b>1.3</b>	<b>28.9</b>	<b>3.1</b>	<b>7.8</b>	<b>29.0</b>	<b>100.0</b>
<b>FY 2018:</b>								
General Funds	35.9	9.7	1.0	20.3	6.7	0.6	25.8	100.0
Other State Funds	8.4	19.1	0.5	11.7	0.9	18.3	40.9	100.0
Federal Funds	8.6	3.5	2.3	57.9	0.1	7.0	20.6	100.0
Bond Funds	8.8	13.4	0.0	0.0	2.3	31.4	44.2	100.0
<b>Total Funds</b>	<b>19.7</b>	<b>10.4</b>	<b>1.3</b>	<b>29.3</b>	<b>3.0</b>	<b>7.8</b>	<b>28.5</b>	<b>100.0</b>
<b>FY 2019:</b>								
General Funds	35.5	9.6	0.9	19.7	6.6	0.7	27.0	100.0
Other State Funds	8.8	18.5	0.5	11.2	1.0	18.0	42.1	100.0
Federal Funds	8.7	3.5	2.3	58.0	0.1	6.8	20.7	100.0
Bond Funds	6.6	12.6	0.0	0.0	1.7	34.6	44.5	100.0
<b>Total Funds</b>	<b>19.7</b>	<b>10.1</b>	<b>1.2</b>	<b>28.7</b>	<b>3.0</b>	<b>7.8</b>	<b>29.4</b>	<b>100.0</b>
<b>FY 2020:</b>								
General Funds	35.5	9.4	1.0	19.6	6.5	0.7	27.3	100.0
Other State Funds	8.2	18.0	0.4	10.9	0.9	19.0	42.6	100.0
Federal Funds	8.0	3.1	2.1	55.3	0.2	6.7	24.6	100.0
Bond Funds	9.4	14.1	0.0	0.0	2.4	31.3	42.9	100.0
<b>Total Funds</b>	<b>19.0</b>	<b>9.7</b>	<b>1.2</b>	<b>28.6</b>	<b>2.9</b>	<b>7.9</b>	<b>30.7</b>	<b>100.0</b>
<b>FY 1995–20 Combined Total:</b>								
General Funds	35.1	11.3	2.1	17.1	6.9	0.7	26.7	100.0
Other State Funds	9.0	15.8	0.3	8.3	0.9	19.1	46.6	100.0
Federal Funds	10.4	4.0	3.5	47.0	0.3	8.3	26.6	100.0
Bond Funds	12.6	17.8	0.0	0.0	3.5	30.3	35.7	100.0
<b>Total Funds</b>	<b>20.9 %</b>	<b>10.5 %</b>	<b>2.0 %</b>	<b>23.2 %</b>	<b>3.4 %</b>	<b>8.2 %</b>	<b>31.9 %</b>	<b>100.0 %</b>

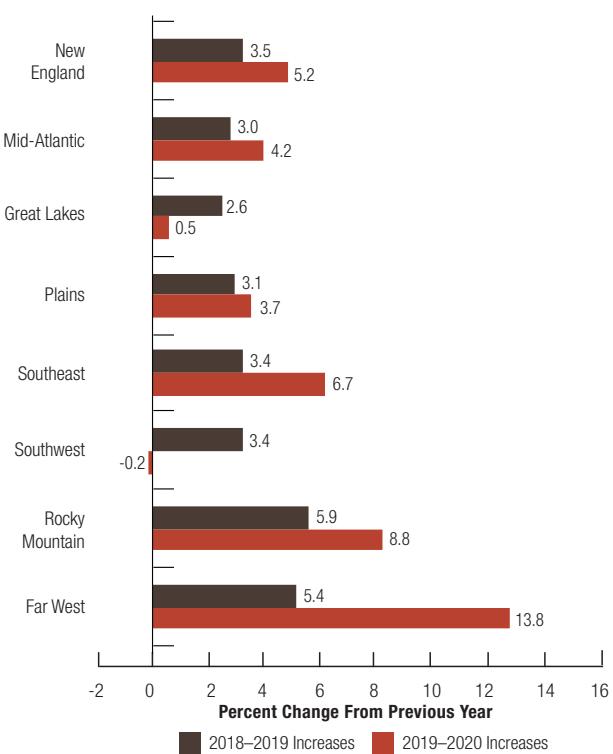
**FIGURE 7:**  
PERCENT CHANGE IN GENERAL FUND, FISCAL 2019 AND 2020



**FIGURE 8:**  
FEDERAL FUND EXPENDITURES, FISCAL 2020



**FIGURE 9:**  
REGIONAL PERCENT CHANGE IN STATE FUNDS,  
FISCAL 2019 AND 2020



**TABLE 4**  
**REGIONAL PERCENTAGE CHANGE IN TOTAL EXPENDITURES, FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	4.8 %	3.1 %	4.3 %	4.1 %	17.7 %	6.4 %
Mid-Atlantic	3.8	4.8	4.5	4.4	2.2	3.5
Great Lakes	2.6	0.8	2.1	2.8	12.1	5.6
Plains	2.6	1.4	2.3	4.6	12.9	7.1
Southeast	4.2	2.6	3.7	6.5	18.8	10.4
Southwest	3.5	8.9	5.4	8.1	5.2	6.5
Rocky Mountain	10.0	3.0	7.8	0.1	15.0	5.0
Far West	11.1	4.8	10.0	5.5	24.8	11.6
<b>ALL STATES</b>	<b>5.3 %</b>	<b>3.9 %</b>	<b>5.1 %</b>	<b>5.0 %</b>	<b>14.0 %</b>	<b>7.7 %</b>

2020 resulting from increased federal funds to states related to the COVID-19 pandemic. Elementary and secondary education at 8.0 percent and transportation at 6.7 percent were the next largest categories of federal funds in fiscal 2020.

## Regional Spending Trends

Table 4 shows growth rates for each region of the United States, separated by state funds (general fund plus other state funds, not including bond funds) and federal funds. The growth rate for all states increased 5.1 percent in fiscal 2019, with all regions experiencing an increase in spending. In fiscal 2020, total estimated state spending increased 7.7 percent, with all regions once again experiencing an increase. In both years the Far West region experienced the strongest growth rate in total state spending, while in fiscal 2019 the Great Lakes region saw the slowest growth, and in estimated fiscal 2020 the Mid-Atlantic region had the smallest increase.

Figure 9 shows the percentage change in state spending from state funds for fiscal 2019 and estimated fiscal 2020. In fiscal 2020, the Far West region experienced the strongest growth rate in spending from state funds, while in fiscal 2019 the Rocky Mountain region had the highest growth.

Total state expenditure data can be found on Tables 1-5, along with related footnotes at the end of this chapter.

**TABLE 5**  
**STATE SPENDING BY FUNCTION AS A PERCENT OF TOTAL STATE EXPENDITURES, FISCAL 2020**

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
<b>NEW ENGLAND</b>								
Connecticut	12.4 %	11.1 %	1.1 %	24.8 %	2.0 %	10.0 %	38.6 %	100.0 %
Maine	15.8	3.2	1.9	30.9	1.8	7.7	38.7	100.0
Massachusetts	13.7	2.4	0.9	29.3	2.3	7.0	44.4	100.0
New Hampshire	19.4	2.3	1.4	30.0	2.0	7.7	37.2	100.0
Rhode Island	13.1	10.7	1.1	23.0	2.2	6.7	43.3	100.0
Vermont	32.7	2.0	1.6	27.0	2.7	9.3	24.7	100.0
<b>MID-ATLANTIC</b>								
Delaware	23.9	3.7	0.2	19.6	3.2	8.5	40.9	100.0
Maryland	18.5	15.2	2.3	24.5	3.5	12.5	23.6	100.0
New Jersey	23.5	8.9	0.3	24.3	1.8	10.5	30.6	100.0
New York	19.5	6.2	2.1	37.1	1.9	5.3	27.9	100.0
Pennsylvania	17.3	2.2	1.0	35.1	3.3	14.7	26.4	100.0
<b>GREAT LAKES</b>								
Illinois	14.5	2.8	0.2	28.3	2.3	7.1	44.8	100.0
Indiana	24.8	5.4	0.6	36.8	2.1	7.4	22.9	100.0
Michigan	25.7	4.2	0.4	31.8	3.9	8.5	25.6	100.0
Ohio	16.2	3.9	1.2	38.1	3.0	4.7	33.0	100.0
Wisconsin	16.5	13.7	0.1	21.5	2.5	6.1	39.6	100.0
<b>PLAINS</b>								
Iowa	16.9	25.2	0.5	24.6	1.9	7.7	23.3	100.0
Kansas	29.7	16.9	0.1	20.6	2.4	8.1	22.3	100.0
Minnesota	24.4	4.3	0.8	29.8	1.5	10.6	28.6	100.0
Missouri	21.6	3.9	0.5	38.5	2.6	7.9	25.0	100.0
Nebraska	13.5	22.7	0.3	17.8	3.3	7.9	34.6	100.0
North Dakota	17.4	23.8	0.1	18.2	1.7	9.5	29.3	100.0
South Dakota	15.5	17.3	0.4	18.6	2.3	16.0	29.9	100.0
<b>SOUTHEAST</b>								
Alabama	22.9	21.1	0.1	25.9	2.8	5.3	21.9	100.0
Arkansas	13.0	13.7	1.9	27.2	1.9	5.6	36.8	100.0
Florida	16.9	8.9	0.2	31.3	3.6	11.8	27.3	100.0
Georgia	25.8	20.0	0.0	19.1	3.2	6.9	25.1	100.0
Kentucky	14.8	21.5	0.4	29.1	1.9	6.5	25.9	100.0
Louisiana	15.8	8.4	0.4	33.8	2.5	4.0	35.1	100.0
Mississippi	16.0	19.1	5.1	25.2	1.6	6.1	27.0	100.0
North Carolina	20.3	11.8	0.3	27.2	2.8	7.5	30.1	100.0
South Carolina	19.6	20.0	0.3	26.4	2.6	8.5	22.6	100.0
Tennessee	17.5	13.8	0.3	33.9	3.1	4.6	26.8	100.0
Virginia	13.1	12.8	0.2	21.6	2.4	10.9	38.9	100.0
West Virginia	13.9	15.5	0.6	23.1	1.7	6.9	38.4	100.0
<b>SOUTHWEST</b>								
Arizona	17.7	16.4	0.0	33.1	3.3	7.8	21.6	100.0
New Mexico	17.8	14.4	0.7	31.6	1.7	8.0	25.8	100.0
Oklahoma	17.1	22.2	0.7	22.3	2.6	6.3	28.8	100.0
Texas	28.0	14.5	0.0	28.9	3.0	10.8	14.8	100.0
<b>ROCKY MOUNTAIN</b>								
Colorado	22.8	11.1	3.8	24.8	2.3	4.8	30.5	100.0
Idaho	23.6	9.2	0.2	27.1	3.8	12.0	24.1	100.0
Montana	12.9	8.1	0.3	23.5	2.9	11.5	40.7	100.0
Utah	22.0	11.7	0.4	21.6	3.4	13.2	27.7	100.0
Wyoming	18.7	9.3	0.0	13.3	3.0	2.8	52.9	100.0
<b>FAR WEST</b>								
Alaska	14.1	6.5	0.8	18.7	3.3	11.8	44.9	100.0
California	17.6	6.8	3.4	28.6	4.7	6.5	32.4	100.0
Hawaii	11.9	6.7	0.3	12.0	1.6	10.2	57.3	100.0
Nevada	14.3	7.1	0.3	25.5	2.3	9.7	40.9	100.0
Oregon	11.9	3.3	0.3	20.8	2.4	5.1	56.2	100.0
Washington	28.9	13.5	0.3	25.5	2.4	5.4	24.0	100.0
<b>ALL STATES</b>	<b>19.0 %</b>	<b>9.7 %</b>	<b>1.2 %</b>	<b>28.6 %</b>	<b>2.9 %</b>	<b>7.9 %</b>	<b>30.7 %</b>	<b>100.0 %</b>

Note: Percentages may not add to 100.

## General Notes

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In reviewing the tables, please note the following:

- Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.
- “State funds” refers to general funds plus other state fund spending. State spending from bonds is excluded.
- “Total funds” refers to funding from all sources—general fund, federal funds, other state funds, and bonds.
- The report methodology is detailed in the Appendix.

**All States:** Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

**Arkansas:** Fiscal 2019 amounts were modified to reflect actual final funding and were previously based on estimates. Fiscal 2020 estimated expenditures are higher than previous years due to the pandemic. With the state’s revised mid-year forecast reducing general revenue distribution to agencies, spending in Other State Revenues increased. The spike in Federal Revenue spending is mostly due to Pandemic Unemployment Assistance and the temporary FMAP increase for Medicaid.

**Kentucky:** The increase in federal funds in fiscal 2020 is largely due to higher Medicaid spending and increased unemployment insurance payments.

**Massachusetts:** Fiscal 2020 is preliminary and unaudited. For example, the accounting related to certain COVID-associated expenditures remains underway. The Commonwealth of Massachusetts Statutory Basis Financial Report for Fiscal Year Ended June 30, 2020 will represent the official financial statement of the Commonwealth of Massachusetts for fiscal 2020. General Fund totals differ from the NASBO’s *Fiscal Survey of States* due to certain transfers to non-budgeted funds. The *Fiscal Survey of States* reflects such transfers as spent from the General Fund, whereas the *State Expenditure Report* captures spending from the non-budgeted funds directly. In fiscal 2020, federal funds include costs covered by the emergency 6.2% increase to the Medicaid Federal Medical Assistance Percentage (FMAP) and costs expected to be reimbursed by grants from the FEMA Public Assistance program. In fiscal 2020, other state funds include estimated expenditures from the Massachusetts Coronavirus Relief Fund. Due to the COVID-19 pan-

demic, on a one-time basis, certain capital spending approved but unspent in FY20 was extended through FY21.

**Michigan:** FY20 enacted totals include federal coronavirus stimulus supplemental funds and enhanced FMAP savings.

**Mississippi:** There was an overstatement of funds for prior reporting of FY 2018 actuals due to clarification of how bonds are captured in Mississippi’s accounting process.

**Ohio:** Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio’s general fund. This amounts to \$10,473.5 million in fiscal 2020. This will tend to make Ohio’s GRF expenditures look higher and conversely make Ohio’s federal expenditures look lower relative to most other states that do not follow this practice.

Also, inherent in Ohio’s budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$8,271.3 million in fiscal 2020. Second, “double counting” of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$721.1 million in fiscal 2020. These accounting practices will tend to make Ohio’s “All-Other” expenditures look higher, on a dollar and percentage basis, and conversely make Ohio’s other categories look lower, on a percentage basis, relative to other states that don’t follow similar practices.

**Tennessee:** Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues.

**Texas:** Texas’ decrease in general fund spending for fiscal 2019 is due to its biennial budget process, with the first year of the biennium being front loaded and the subsequent fiscal

year not carrying those funding levels forward. The levels vary across individual programs for a large swath of state agencies. The funding from the prior year is often able to be carried forward within the biennium should the agency not expend the funds during the previous fiscal year.

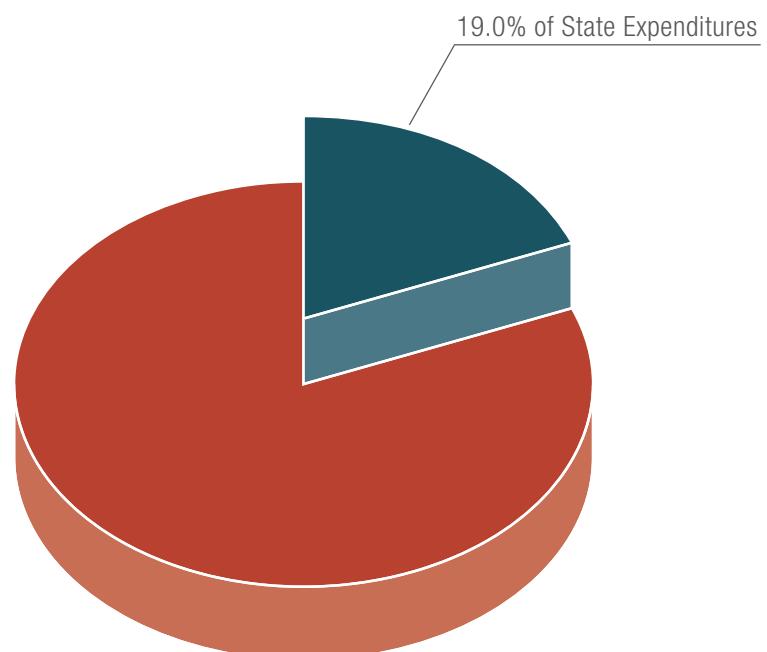
**Wyoming:** Part of Wyoming's yearly variation in expenditure totals is due to the fact that the state budgets on a two-year cycle.

# CHAPTER



## ELEMENTARY & SECONDARY EDUCATION

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## **Elementary and Secondary Education Expenditures**

Overall state spending on elementary and secondary education totaled an estimated \$430.2 billion in fiscal 2020, an increase of 4.1 percent over fiscal 2019. State funds (general funds and other state funds combined, excluding bonds) increased by 3.7 percent and federal funds grew 4.5 percent. In fiscal 2019, the growth rate for total spending on elementary and secondary education was 4.8 percent; state funding grew by 4.9 percent, and federal funds increased 5.0 percent. Federal fund spending growth has accelerated the past couple of years; in fiscal 2019, this was likely due to the effects of the most recent two-year federal budget agreement, while in fiscal 2020, some of the additional growth in federal funds can be attributed to federal stimulus dollars (primarily from the CARES Act) in response to the COVID-19 pandemic.

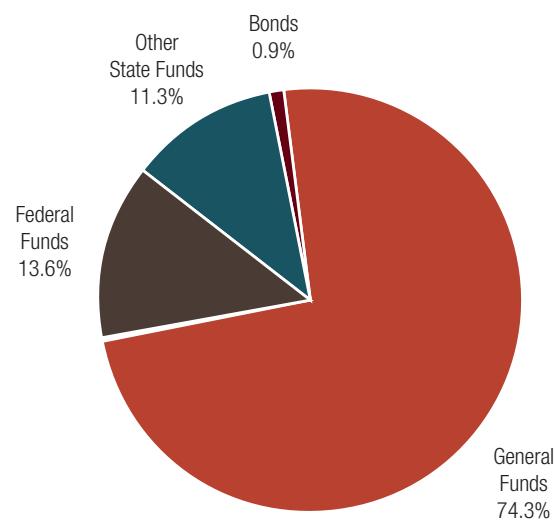
Before the onset of the COVID-19 pandemic and ensuing economic downturn, state fiscal conditions were strong, and this translated into more state funding for elementary and secondary education. Some states took targeted steps to increase teacher compensation and improve teacher recruitment and retention. Other states increased or reformed their school funding formulas, including adding more funding for at-risk students and special education. Early education, school safety, and student counseling are other areas where states invested greater resources.

K-12 education saw limited spending cuts in fiscal 2020, with seven states estimating state funding declines for this program area. One reason for this is that when the COVID-19 crisis hit — leading to lockdowns and a dramatic fall in economic activity across the country — most states were entering the fourth quarter of fiscal 2020. This meant that states were limited in how much they could turn to spending cuts to close fiscal 2020 budget shortfalls, since it can be challenging to balance a budget with cuts that late in the fiscal year. Many states utilized one-time measures, including tapping reserves and other state funds, as well as leveraging federal stimulus dollars, to close gaps in fiscal 2020. Looking ahead, states are trying to protect school funding — including recent investments in teacher pay and other key priorities — but many more states are expected to cut K-12 education spending in fiscal 2021 and beyond as the public health and economic crisis continues. Federal aid also helped stabilize state revenues and budgets temporarily, but as many of those measures have run out and without additional federal stimulus, the state fiscal outlook is expected to worsen as the full economic impacts of the pandemic are felt.

Elementary and secondary education continues to be the largest category of state general fund spending, comprising 35.5 percent of state general fund spending in fiscal 2020, 35.5 percent in fiscal 2019, and 35.9 percent in fiscal 2018. In fact, K-12 education as a share of general fund spending has remained markedly consistent over the years, remaining between 34 and 36 percent every year since fiscal 1996. Elementary and secondary education once represented the largest category of total state spending from all funds, but has consistently been the second largest category since fiscal 2009, when it was surpassed by Medicaid. In fiscal 2020, K-12 comprised 19.0 percent of total state spending, lower than its 19.7 percent share in fiscal 2019.

General funds comprised 74.3 percent of total state elementary and secondary education spending, federal funds comprised 13.6 percent, other state funds comprised 11.3 percent, and bonds comprised 0.9 percent (see Figure 10) in fiscal 2020. The vast majority of states support K-12 education primarily through their general funds. However, a few states segregate large dedicated revenue sources into a separate education fund and therefore report most of their K-12 education spending in other state funds; examples include Michigan, New Hampshire, Vermont and Wyoming. Other states with separate education funds, such as Alabama and Utah, combine their education fund reporting in this survey with their general fund spending. Additionally, several states

**FIGURE 10**  
**STATE EXPENDITURES FOR ELEMENTARY AND SECONDARY EDUCATION BY FUND SOURCE, ESTIMATED FISCAL 2020**



**TABLE 6**  
**REGIONAL PERCENTAGE CHANGE IN STATE ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	4.5 %	1.8 %	2.5 %	5.1 %	7.8 %	5.9 %
Mid-Atlantic	4.1	10.5	5.0	4.5	0.5	3.9
Great Lakes	2.2	1.4	1.6	1.6	12.4	3.4
Plains	2.6	0.1	2.3	3.6	10.7	4.4
Southeast	3.6	2.7	3.5	3.6	6.2	4.0
Southwest	3.8	5.7	3.9	17.9	-0.2	14.5
Rocky Mountain	6.6	-6.6	5.4	-3.7	11.5	-2.5
Far West	9.7	10.5	9.9	-1.1	-0.7	0.2
<b>ALL STATES</b>	<b>4.9 %</b>	<b>5.0 %</b>	<b>4.8 %</b>	<b>3.7 %</b>	<b>4.5 %</b>	<b>4.1 %</b>

that fund the majority of their K–12 education spending from the general fund still spend a sizeable amount from other state funds, which are typically dedicated revenues. For example, in Oklahoma, state K–12 education spending is funded in part by dedicated revenues from state school land earnings, gross production taxes, motor vehicle fees, and rural electrification association taxes.

### Sources of Funding

State funding systems for education vary greatly. Over the years, some states have moved toward increasing their funding responsibility for elementary and secondary education by substituting state funds for local funds, often to reduce local governments' reliance on property taxes or to promote greater equity in education funding across the state. Funds are distributed to schools both on a per-pupil basis and as categorical grants to support specific programs or needs. The federal share serves mainly as a source of supplemental funding for economically disadvantaged school districts and to help cover the cost of educating children with special needs, though the federal government has also provided competitive grants to states to encourage innovation and reforms at the state level.

According to the U.S. Census Bureau's latest report on public education finances, state governments contributed the largest share of elementary and secondary education revenue in fiscal 2018, with state funds comprising 46.7 percent of total revenue nationally. Local government revenue (mostly from property taxes) made up nearly an equivalent share of total elementary and secondary school revenues at 45.6 percent, and the remaining 7.7 percent came from the federal government. The state-local funding split varies considerably by state, depending on differences in state constitutional requirements, school finance systems, local revenue structures, and other factors.

### Regional Expenditures

Table 6 shows percentage changes in expenditures for elementary and secondary education for fiscal 2019 and fiscal 2020 by region. In fiscal 2020, all except the Rocky Mountain region recorded K–12 spending increases from all funds. The Rocky Mountain decline was driven by state funding reductions in Colorado, which were partially offset by an increase in federal fund support. Meanwhile, the Far West experienced small net declines in state funds (excluding bonds) and federal funds, but experienced enough of an increase in spending from bond funds (driven by California mostly) to result in a slight increase in K–12 education spending from all funds. The decrease in state funds and federal funds in the Far West is likely attributable both to the significant increase in state K–12 spending the preceding year (fiscal 2019) and budget cuts due to COVID-19. The Southwest recorded a slight decrease in spending from federal funds in fiscal 2020. In all other cases, regions recorded year-over-year increases in state funds, federal funds and all funds for K–12 expenditures.

The Southwest region reported the fastest spending growth in fiscal 2020 at 14.5 percent, following 3.9 percent growth in fiscal 2019; three out of the four states in this region recorded double-digit increases in state funds in fiscal 2020, including Texas which typically shows a larger increase in spending across program areas for the first year in its biennium due to its budget process. Meanwhile, the New England, Mid-Atlantic, Great Lakes, Plains and Southeast regions all experienced moderate gains in K–12 spending in fiscal 2020 ranging between 3.4 and 5.9 percent. Several of these regions showed double-digit increases in federal funds expenditures for K–12 education, which may be attributable in part to spending from the CARES Act funds.

## **Implementation of the Every Student Succeeds Act**

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The *Every Student Succeeds Act* (ESSA) was signed into law in December 2015, reauthorizing the *Elementary and Secondary Education Act*, eight years after the expiration of *No Child Left Behind*. Overall, the new law rolled back the federal role in determining measures of effectiveness and accountability actions, deferring those policy decisions to the states. States submitted their ESSA consolidated state plans to the U.S. Department of Education for review and approval in 2017. These plans primarily describe state approaches to school accountability and long-term goals for student achievement under ESSA, which gives states more flexibility to measure school performance, fund programs, and improve low-performing schools. The plans were developed by the state education agency in consultation with the governor, lawmakers, state board of education, local school districts, and other key stakeholders. These plans include efforts to comply with a new requirement for districts to publish per-student spending figures by school. This new reporting requirement went into effect on June 30, 2020.

## **Capital Spending**

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This report also collected information on state capital expenditures for elementary and secondary education, which totaled an estimated \$3.1 billion in fiscal 2020, compared to \$2.7 billion in fiscal 2019, for those states that separately reported on this category of capital spending (see Table 49). States vary in the role they play in funding capital expenditures for elementary and secondary education, and in some states, local school districts are solely responsible for funding school construction. In many states, state funding provided for schools includes amounts eligible for local capital spending or debt service participation subsidies for local school bonds.

## **Elementary and Secondary Education—Expenditure Exclusions**

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When comparing resources spent on elementary and secondary education, it is important to understand the types of programs states exclude from these figures, either because the funding totals for such programs are not included in the data reported for the K–12 education chapter, or because the state does not provide that service or program. For this report, 14 states wholly or partially excluded employer contributions to teacher pensions and 16 states wholly or partially excluded contributions to health benefits. Additionally, most states wholly or partially excluded the following items: day care programs (41 states), school health care/immunization (41), Head Start (31), and libraries (30). Sixteen states wholly or partially excluded early education/preschool spending, and 23 states wholly or partially excluded capital expenditures for K–12 education.

Summary expenditure data can be found in Tables 7 through 9, accompanied by explanatory notes. Table 10 lists programs excluded from the expenditure data.

**TABLE 7**  
**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES — (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$3,084	\$550	\$2	\$518	<b>\$4,154</b>	\$3,232	\$591	\$2	\$228	<b>\$4,053</b>	\$3,239	\$649	\$1	\$301	<b>\$4,190</b>
Maine	1,230	220	30	0	<b>1,480</b>	1,322	211	28	0	<b>1,561</b>	1,414	227	29	0	<b>1,670</b>
Massachusetts	5,714	1,246	858	33	<b>7,851</b>	5,993	1,252	905	32	<b>8,182</b>	6,462	1,241	930	34	<b>8,667</b>
New Hampshire	84	183	962	12	<b>1,241</b>	96	184	962	15	<b>1,257</b>	96	182	1,079	13	<b>1,370</b>
Rhode Island	1,161	184	34	0	<b>1,379</b>	1,187	207	43	9	<b>1,446</b>	1,196	321	39	25	<b>1,581</b>
Vermont	461	128	1,277	0	<b>1,866</b>	137	110	1,664	2	<b>1,913</b>	159	135	1,727	0	<b>2,021</b>
<b>MID-ATLANTIC</b>															
Delaware	1,435	196	785	129	<b>2,545</b>	1,515	202	809	199	<b>2,725</b>	1,591	239	829	188	<b>2,847</b>
Maryland*	6,068	1,092	501	362	<b>8,023</b>	6,172	1,138	582	421	<b>8,313</b>	6,534	1,283	772	330	<b>8,919</b>
New Jersey	13,306	907	18	0	<b>14,231</b>	14,260	916	42	0	<b>15,218</b>	15,025	923	12	0	<b>15,960</b>
New York	24,148	3,394	3,580	111	<b>31,233</b>	25,118	4,068	3,474	133	<b>32,793</b>	25,747	3,747	4,001	160	<b>33,655</b>
Pennsylvania	11,858	2,517	516	0	<b>14,891</b>	12,323	2,636	456	0	<b>15,415</b>	12,755	2,817	425	0	<b>15,997</b>
<b>GREAT LAKES</b>															
Illinois	8,219	2,212	61	2	<b>10,494</b>	8,394	2,210	66	5	<b>10,675</b>	8,900	2,232	93	16	<b>11,241</b>
Indiana	8,221	1,056	186	0	<b>9,463</b>	8,354	1,056	188	0	<b>9,598</b>	8,527	1,046	32	0	<b>9,605</b>
Michigan*	118	1,664	12,643	0	<b>14,425</b>	131	1,725	12,775	0	<b>14,631</b>	324	2,351	12,798	0	<b>15,473</b>
Ohio*	8,402	1,848	1,204	422	<b>11,876</b>	8,585	1,887	1,209	174	<b>11,855</b>	8,301	2,210	1,203	338	<b>12,052</b>
Wisconsin	6,804	803	266	0	<b>7,873</b>	7,177	813	272	0	<b>8,262</b>	7,360	804	379	0	<b>8,543</b>
<b>PLAINS</b>															
Iowa	3,254	474	91	0	<b>3,819</b>	3,287	476	104	0	<b>3,867</b>	3,371	613	100	0	<b>4,084</b>
Kansas	3,405	475	1,082	0	<b>4,962</b>	3,510	484	1,082	0	<b>5,076</b>	3,999	486	1,072	0	<b>5,557</b>
Minnesota	9,233	772	46	0	<b>10,051</b>	9,588	795	44	2	<b>10,429</b>	9,853	965	136	6	<b>10,960</b>
Missouri	3,351	990	1,518	3	<b>5,862</b>	3,464	969	1,537	0	<b>5,970</b>	3,404	1,025	1,481	0	<b>5,910</b>
Nebraska	1,249	380	59	0	<b>1,688</b>	1,251	349	53	0	<b>1,653</b>	1,319	361	59	0	<b>1,739</b>
North Dakota	728	139	304	0	<b>1,171</b>	736	158	308	0	<b>1,202</b>	820	138	251	0	<b>1,209</b>
South Dakota	557	167	7	0	<b>731</b>	558	171	4	0	<b>733</b>	568	179	3	0	<b>750</b>
<b>SOUTHEAST</b>															
Alabama*	4,418	1,051	238	27	<b>5,734</b>	4,565	1,049	405	24	<b>6,043</b>	4,882	1,430	211	35	<b>6,558</b>
Arkansas	2,259	543	833	0	<b>3,635</b>	2,263	540	748	0	<b>3,551</b>	2,290	543	782	0	<b>3,615</b>
Florida	11,445	1,853	1,291	0	<b>14,589</b>	11,644	1,856	1,624	0	<b>15,124</b>	12,243	1,892	1,227	0	<b>15,362</b>
Georgia	9,605	2,310	383	252	<b>12,550</b>	10,083	2,483	437	305	<b>13,308</b>	10,831	2,490	404	308	<b>14,033</b>
Kentucky	4,937	854	35	0	<b>5,826</b>	5,032	920	36	0	<b>5,988</b>	4,905	946	36	0	<b>5,887</b>
Louisiana	3,619	1,134	516	0	<b>5,269</b>	3,634	1,211	491	0	<b>5,336</b>	3,876	1,453	529	0	<b>5,858</b>
Mississippi	2,215	701	325	5	<b>3,246</b>	2,214	704	313	0	<b>3,231</b>	2,285	832	350	0	<b>3,467</b>
North Carolina	8,893	1,510	731	0	<b>11,134</b>	9,399	1,527	812	0	<b>11,738</b>	9,664	1,546	1,004	0	<b>12,214</b>
South Carolina	3,071	957	936	0	<b>4,964</b>	3,179	954	911	0	<b>5,044</b>	3,419	941	924	0	<b>5,284</b>
Tennessee	4,961	1,160	158	0	<b>6,279</b>	5,085	1,130	165	0	<b>6,380</b>	5,257	1,137	159	0	<b>6,553</b>
Virginia	6,021	1,034	791	0	<b>7,846</b>	6,318	1,074	748	0	<b>8,140</b>	6,592	1,062	754	0	<b>8,408</b>
West Virginia	1,908	348	8	23	<b>2,287</b>	1,980	371	8	23	<b>2,382</b>	2,032	403	8	23	<b>2,466</b>
<b>SOUTHWEST</b>															
Arizona	4,528	1,124	407	0	<b>6,059</b>	4,960	1,143	407	0	<b>6,510</b>	5,580	1,209	419	0	<b>7,208</b>
New Mexico	2,684	414	29	239	<b>3,366</b>	2,799	443	17	130	<b>3,389</b>	3,249	443	34	87	<b>3,813</b>
Oklahoma	1,739	661	1,092	0	<b>3,492</b>	2,136	766	1,130	0	<b>4,032</b>	2,153	788	1,305	0	<b>4,246</b>
Texas*	21,319	5,384	3,712	0	<b>30,415</b>	19,304	5,660	6,113	0	<b>31,077</b>	25,752	5,558	4,967	0	<b>36,277</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	4,080	595	4,804	0	<b>9,479</b>	4,417	619	5,202	0	<b>10,238</b>	3,929	777	4,601	0	<b>9,307</b>
Idaho	1,713	283	96	0	<b>2,092</b>	1,815	283	96	0	<b>2,194</b>	1,929	290	115	0	<b>2,334</b>
Montana	780	183	49	0	<b>1,012</b>	805	187	55	0	<b>1,047</b>	838	184	47	0	<b>1,069</b>
Utah	3,373	493	147	0	<b>4,013</b>	3,567	362	151	0	<b>4,080</b>	3,764	367	250	0	<b>4,381</b>
Wyoming	0	0	896	0	<b>896</b>	0	0	879	0	<b>879</b>	0	0	879	0	<b>879</b>
<b>FAR WEST</b>															
Alaska	1,402	230	38	0	<b>1,670</b>	1,397	227	41	0	<b>1,665</b>	1,371	357	50	0	<b>1,778</b>
California	48,762	6,721	50	603	<b>56,136</b>	53,092	7,396	50	632	<b>61,170</b>	50,369	7,343	198	1,577	<b>59,487</b>
Hawaii	1,777	226	93	0	<b>2,096</b>	1,837	251	93	0	<b>2,181</b>	1,833	269	59	0	<b>2,161</b>
Nevada	1,492	297	371	0	<b>2,160</b>	1,450	321	393	0	<b>2,164</b>	1,547	274	454	0	<b>2,275</b>
Oregon	4,262	639	426	0	<b>5,327</b>	4,134	667	666	0	<b>5,467</b>	4,698	624	507	0	<b>5,829</b>
Washington	10,263	848	258	221	<b>11,590</b>	12,020	1,037	762	363	<b>14,182</b>	13,321	965	690	484	<b>15,460</b>
<b>TOTAL</b>	<b>\$293,616</b>	<b>\$53,150</b>	<b>\$44,743</b>	<b>\$2,962</b>	<b>\$394,471</b>	<b>\$305,519</b>	<b>\$55,789</b>	<b>\$49,362</b>	<b>\$2,697</b>	<b>\$413,367</b>	<b>\$319,573</b>	<b>\$58,297</b>	<b>\$48,414</b>	<b>\$3,925</b>	<b>\$430,209</b>
District of Columbia	2,092	280	28	368	2,768	2,150	252	28	390	2,820					

\*See Elementary and Secondary Education Notes for explanation.

**TABLE 8**  
**ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES AS A  
 PERCENT OF TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	12.5 %	11.8 %	12.4 %
Maine	17.6	17.7	15.8
Massachusetts	13.7	13.7	13.7
New Hampshire	20.2	20.2	19.4
Rhode Island	14.9	14.9	13.1
Vermont	32.9	32.8	32.7
<b>MID-ATLANTIC</b>			
Delaware	23.5	24.1	23.9
Maryland	18.3	18.4	18.5
New Jersey	23.4	23.7	23.5
New York	19.1	19.2	19.5
Pennsylvania	17.5	17.3	17.3
<b>GREAT LAKES</b>			
Illinois	14.4	14.9	14.5
Indiana	28.1	28.2	24.8
Michigan	25.5	24.5	25.7
Ohio	17.0	16.7	16.2
Wisconsin	16.3	16.4	16.5
<b>PLAINS</b>			
Iowa	16.3	16.5	16.9
Kansas	31.2	30.0	29.7
Minnesota	25.2	25.5	24.4
Missouri	22.5	22.6	21.6
Nebraska	13.9	13.7	13.5
North Dakota	19.9	18.8	17.4
South Dakota	16.4	16.3	15.5
<b>SOUTHEAST</b>			
Alabama	20.9	21.0	22.9
Arkansas	14.3	13.9	13.0
Florida	18.6	18.3	16.9
Georgia	24.3	24.7	25.8
Kentucky	17.1	17.2	14.8
Louisiana	16.9	16.5	15.8
Mississippi	17.0	16.9	16.0
North Carolina	23.3	23.9	20.3
South Carolina	19.7	19.3	19.6
Tennessee	18.7	18.9	17.5
Virginia	15.1	14.7	13.1
West Virginia	13.6	13.3	13.9
<b>SOUTHWEST</b>			
Arizona	17.2	16.8	17.7
New Mexico	16.5	17.3	17.8
Oklahoma	15.4	16.9	17.1
Texas	26.5	25.7	28.0
<b>ROCKY MOUNTAIN</b>			
Colorado	23.8	23.9	22.8
Idaho	26.3	26.1	23.6
Montana	14.6	14.6	12.9
Utah	27.1	24.6	22.0
Wyoming	20.2	18.7	18.7
<b>FAR WEST</b>			
Alaska	16.2	14.9	14.1
California	20.8	20.4	17.6
Hawaii	13.8	14.0	11.9
Nevada	14.6	13.5	14.3
Oregon	13.1	12.8	11.9
Washington	25.2	28.1	28.9
<b>ALL STATES</b>	<b>19.7 %</b>	<b>19.7 %</b>	<b>19.0 %</b>

**TABLE 9**  
**ANNUAL PERCENTAGE CHANGE IN ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	4.8 %	7.5 %	-2.4 %	0.2 %	9.8 %	3.4 %
Maine	7.1	-4.1	5.5	6.9	7.6	7.0
Massachusetts	5.0	0.5	4.2	7.2	-0.9	5.9
New Hampshire	1.1	0.5	1.3	11.1	-1.1	9.0
Rhode Island	2.9	12.5	4.9	0.4	55.1	9.3
Vermont	3.6	-14.1	2.5	4.7	22.7	5.6
<b>MID-ATLANTIC</b>						
Delaware	4.7	3.1	7.1	4.1	18.3	4.5
Maryland	2.8	4.2	3.6	8.2	12.7	7.3
New Jersey	7.3	1.0	6.9	5.1	0.8	4.9
New York	3.1	19.9	5.0	4.0	-7.9	2.6
Pennsylvania	3.3	4.7	3.5	3.1	6.9	3.8
<b>GREAT LAKES</b>						
Illinois	2.2	-0.1	1.7	6.3	1.0	5.3
Indiana	1.6	0.0	1.4	0.2	-0.9	0.1
Michigan	1.1	3.7	1.4	1.7	36.3	5.8
Ohio	2.0	2.1	-0.2	-3.0	17.1	1.7
Wisconsin	5.4	1.2	4.9	3.9	-1.1	3.4
<b>PLAINS</b>						
Iowa	1.4	0.4	1.3	2.4	28.8	5.6
Kansas	2.3	1.9	2.3	10.4	0.4	9.5
Minnesota	3.8	3.0	3.8	3.7	21.4	5.1
Missouri	2.7	-2.1	1.8	-2.3	5.8	-1.0
Nebraska	-0.3	-8.2	-2.1	5.7	3.4	5.2
North Dakota	1.2	13.7	2.6	2.6	-12.7	0.6
South Dakota	-0.4	2.4	0.3	1.6	4.7	2.3
<b>SOUTHEAST</b>						
Alabama	6.7	-0.2	5.4	2.5	36.3	8.5
Arkansas	-2.6	-0.6	-2.3	2.0	0.6	1.8
Florida	4.2	0.2	3.7	1.5	1.9	1.6
Georgia	5.3	7.5	6.0	6.8	0.3	5.4
Kentucky	1.9	7.7	2.8	-2.5	2.8	-1.7
Louisiana	-0.2	6.8	1.3	6.8	20.0	9.8
Mississippi	-0.5	0.4	-0.5	4.3	18.2	7.3
North Carolina	6.1	1.1	5.4	4.5	1.2	4.1
South Carolina	2.1	-0.3	1.6	6.2	-1.4	4.8
Tennessee	2.6	-2.6	1.6	3.2	0.6	2.7
Virginia	3.7	3.9	3.7	4.0	-1.1	3.3
West Virginia	3.8	6.6	4.2	2.6	8.6	3.5
<b>SOUTHWEST</b>						
Arizona	8.8	1.7	7.4	11.8	5.8	10.7
New Mexico	3.8	7.0	0.7	16.6	0.0	12.5
Oklahoma	15.4	15.9	15.5	5.9	2.9	5.3
Texas	1.5	5.1	2.2	20.9	-1.8	16.7
<b>ROCKY MOUNTAIN</b>						
Colorado	8.3	4.0	8.0	-11.3	25.5	-9.1
Idaho	5.6	0.0	4.9	7.0	2.5	6.4
Montana	3.7	2.2	3.5	2.9	-1.6	2.1
Utah	5.6	-26.6	1.7	8.0	1.4	7.4
Wyoming	-1.9	---	-1.9	0.0	---	0.0
<b>FAR WEST</b>						
Alaska	-0.1	-1.3	-0.3	-1.2	57.3	6.8
California	8.9	10.0	9.0	-4.8	-0.7	-2.8
Hawaii	3.2	11.1	4.1	-2.0	7.2	-0.9
Nevada	-1.1	8.1	0.2	8.6	-14.6	5.1
Oregon	2.4	4.4	2.6	8.4	-6.4	6.6
Washington	21.5	22.3	22.4	9.6	-6.9	9.0
<b>ALL STATES</b>	<b>4.9 %</b>	<b>5.0 %</b>	<b>4.8 %</b>	<b>3.7 %</b>	<b>4.5 %</b>	<b>4.1 %</b>
<b>MEDIAN</b>	3.2	2.2	2.7	4.0	2.5	5.1

Note: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE 10**  
**ITEMS EXCLUDED FROM ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES**

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Head Start	Libraries	Day Care Programs	School Health Care/ Immunization	Early Education/ Pre-K	Capital Expenditures
<b>NEW ENGLAND</b>								
Connecticut	X	X		X		P		X
Maine			X	X	X	X		P
Massachusetts	X	X		X				P
New Hampshire			X	X	X		N/A	
Rhode Island			X	X	X	P		
Vermont			X	X	X	X		
<b>MID-ATLANTIC</b>								
Delaware					X	P		
Maryland				X		P		
New Jersey		P	X		X	P		
New York	P	P	X		X	X		
Pennsylvania				X	X	X		P
<b>GREAT LAKES</b>								
Illinois	P	P	X	X	P	X		
Indiana	P	P	X	P	P	P	X	N/A
Michigan			X			P		N/A
Ohio*				X	P	X		
Wisconsin	N/A	N/A			P	N/A		N/A
<b>PLAINS</b>								
Iowa	X	X	X	P	X	P	P	N/A
Kansas		N/A	X	X	X		N/A	
Minnesota	P	P				X		P
Missouri	X	X	X	X		X		
Nebraska					N/A			N/A
North Dakota			X	X	X	X	X	
South Dakota					X	X		X
<b>SOUTHEAST</b>								
Alabama					X	P		
Arkansas		P			P	P	P	
Florida		X	X		X	X	X	
Georgia		X	X					
Kentucky			X		X			
Louisiana		X	X		X			
Mississippi					N/A			
North Carolina					X	X	X	N/A
South Carolina		P		P	X	X		
Tennessee					P	P	P	P
Virginia					X			N/A
West Virginia		X	X		X	X	X	X
<b>SOUTHWEST</b>								
Arizona	P	P	X		X	X	P	
New Mexico								
Oklahoma			X	X	X	X		X
Texas		X	X		X	X	X	X
<b>ROCKY MOUNTAIN</b>								
Colorado*	X	P	X	P	X	P	P	P
Idaho			X	X	N/A	X	N/A	N/A
Montana	P	P	X	P	X	X		N/A
Utah			X		N/A	X		
Wyoming								
<b>FAR WEST</b>								
Alaska				X	X	X		
California			X		X	X	X	X
Hawaii	P	P	X		X	P		
Nevada			X	X	X	X	X	X
Oregon			X	P	X	X	X	X
Washington	P	P	X	N/A	N/A	N/A		
<b>ALL STATES</b>	<b>14</b>	<b>16</b>	<b>31</b>	<b>30</b>	<b>41</b>	<b>41</b>	<b>16</b>	<b>23</b>
District of Columbia				X	P	P		

Excluded=X Partially Excluded=P Not Applicable=N/A

\*See Elementary and Secondary Education Notes for explanation.

## **Elementary and Secondary Education Notes**

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Alabama:** Federal Funds received directly by local school systems are not reported at state budget level. Totals include capital expenditures.

**Colorado:** School personnel are paid at the school district level — state costs for employer contributions to employee pensions and health benefits only reflect Colorado Dept. of Education personnel. Colorado funds library-related programs across the state. Regarding capital expenditures, some funding for school facilities certificates of participation are included.

**Maryland:** The \$370 million increase in Elementary and Secondary Education General Funds from FY 2019 to FY 2020 is largely driven by education local aid formulas and a greater reliance on general funds. The \$190 million increase in Elementary and Secondary Education Other State Funds from FY 2019 to FY 2020 is mostly due to increased Education Trust Fund revenues, generated by casino proceeds, which now contribute to the Blueprint for Maryland's Future grant program.

**Michigan:** FY20 includes increase of more than \$200m general fund due to shortfall anticipated at the time of enactment.

**Ohio:** Employer contributions to current employees' pensions are not directly appropriated, or fully funded, by the state; however, some of the unrestricted support provided to localities for elementary and secondary education is used to help cover these costs. There are no direct appropriations for employer contributions to health benefits, though it can be assumed that some of the unrestricted support provided for elementary and secondary education is used for these costs.



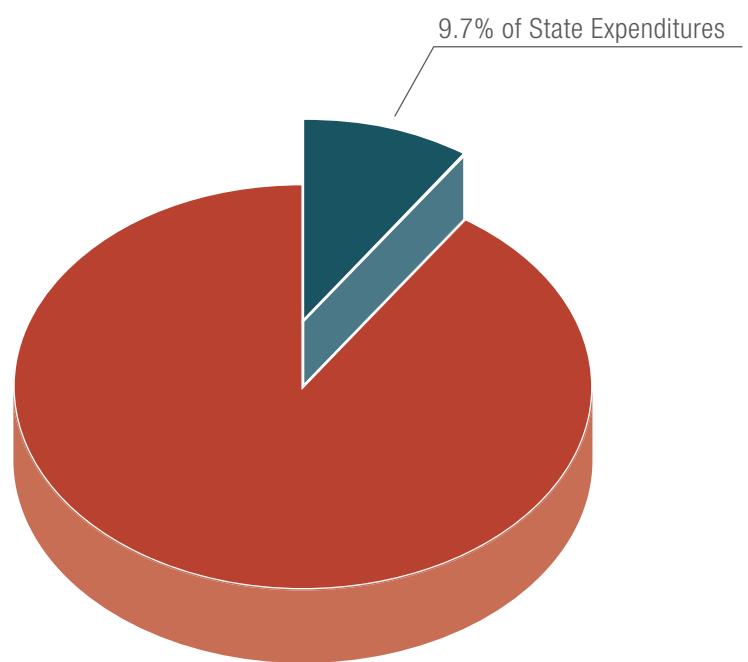
# 2

## CHAPTER



# HIGHER EDUCATION EXPENDITURES

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## Higher Education Expenditures

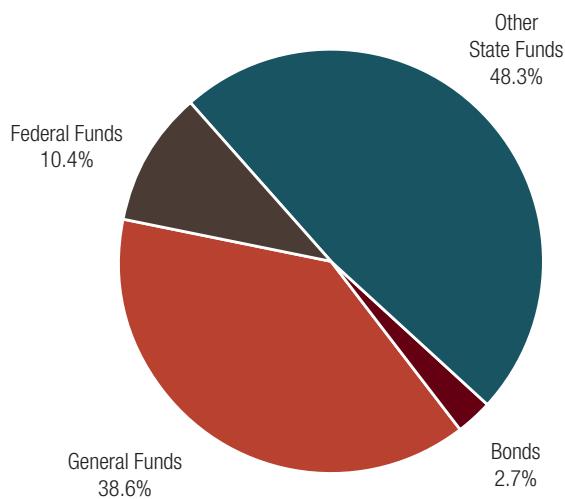
State higher education spending reflects financial support of public university systems, community colleges, career and technical education institutions, and student financial aid. In fiscal 2020, states spent an estimated \$219.2 billion on higher education, an increase of 2.9 percent over fiscal 2019. The general fund portion grew by 2.6 percent in fiscal 2020, and all state funds (general funds plus other state funds, excluding bonds) increased 2.5 percent, while spending from federal funds grew 2.8 percent. In fiscal 2019, states spent \$213.1 billion on higher education, an increase of 2.9 percent over fiscal 2018. General funds increased by 3.5 percent in fiscal 2019 while all state funds increased by 2.6 percent and federal funds increased by 3.9 percent.

Before the onset of the COVID-19 crisis, states targeted additional funds to increase operating support for higher education institutions and to restrict tuition increases or freeze tuition rates. States also directed more resources toward postsecondary student financial aid, including through creating or expanding state-level “Promise” programs, last-dollar scholarship programs that guarantee free tuition, typically for in-state residents only. Additionally, states made targeted investments in career and technical education to better align their education systems with workforce demands.

Due to the impacts of COVID-19 on state fiscal conditions, states have started to pull back on some of these investments. While most state spending cuts implemented so far will be observed in fiscal 2021 spending figures, some states made reductions that affected fiscal 2020 state funding support for higher education as well. In some cases, states leveraged federal aid from the CARES Act to provide financial assistance to higher education institutions through another funding stream while reducing the general fund support institutions receive.

Higher education is the third largest spending category of state budgets, representing 9.7 percent of total state spending, and 9.4 percent of general fund expenditures. It is generally considered more discretionary compared to other larger areas of state budgets such as K-12 education and Medicaid, and has other revenue sources (e.g., tuition and fees) to turn to besides state funds. For these reasons, higher education has been disproportionately affected by state budget cuts during past recessions. While higher education is likely to face this dynamic again during the current crisis, the sector will do so while also encountering unprecedented challenges to its business model in the wake of the COVID-19 pandemic, which has shut down many campuses across the country.

**FIGURE 11**  
**STATE EXPENDITURES FOR HIGHER EDUCATION BY FUND SOURCE, ESTIMATED FISCAL 2020**



General funds accounted for 38.6 percent of total state spending on higher education, other state funds (which include tuition and fees for most states) 48.3 percent, federal funds 10.4 percent, and bonds 2.7 percent in fiscal 2020 (see Figure 11 and Table 12).

## Regional Expenditures

Table 11 shows regional percentage changes in expenditures for higher education for fiscal 2019 and fiscal 2020. In fiscal 2019, nearly all regions saw net increases in spending from state funds and total state spending from all funds on higher education, except for a drop in federal funds in the Great Lakes region and a slight dip in state funds in the Rocky Mount region. However, in fiscal 2020, three regions recorded declines in state fund spending, including the Great Lakes, Plains, and Rocky Mountain. The Rocky Mountain region was the only region to show a decrease in federal funds spending on higher education in fiscal 2020, and the only region to show a decrease in all fund spending on this program area as well.

## Financing Issues

Higher education represents the third largest component of total state spending, and is also the third largest component of general fund spending. However, higher education expenditures have been shrinking as a share of general fund spending in recent decades, as spending in other program areas, particularly Medicaid, have been on the rise. For example, in fiscal

**TABLE 11**  
**REGIONAL PERCENTAGE CHANGE IN STATE HIGHER EDUCATION EXPENDITURES,  
FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	3.7 %	7.7 %	3.0 %	4.8 %	32.0 %	9.1 %
Mid-Atlantic	3.5	5.0	3.2	1.0	1.9	1.3
Great Lakes	4.5	-13.0	2.2	-0.2	11.8	1.5
Plains	2.5	1.9	2.2	-0.1	14.5	2.1
Southeast	2.2	12.8	3.4	2.8	3.6	2.8
Southwest	0.1	2.6	0.6	4.0	3.2	3.7
Rocky Mountain	-0.1	52.6	1.7	-6.2	-90.0	-10.4
Far West	4.8	3.5	5.4	7.5	2.1	7.2
<b>ALL STATES</b>	<b>2.6 %</b>	<b>3.9 %</b>	<b>2.9 %</b>	<b>2.5 %</b>	<b>2.8 %</b>	<b>2.9 %</b>

1995, higher education comprised 12.9 percent of general fund spending, while in fiscal 2020, higher education spending made up an estimated 9.4 percent of general fund expenditures. Over that same period, Medicaid went from representing 14.4 percent of general fund spending to 19.6 percent. Also over this period, general funds went from making up 58.2 percent of total state spending on higher education in fiscal 1995 to 38.6 percent in fiscal 2020. This has caused the “Other State Funds” source (which includes tuition and fees for the majority of states) to surpass the general fund as the largest funding source for state spending on higher education, making up 48.3 percent of total state higher education expenditures in fiscal 2020. These trends reflect how an increasing share of the cost burden of higher education has been placed on students through higher tuition and fees over the past several decades.

However, more recent trends reflect states’ attention to improving college affordability and restoring cuts during a time of strength and stability in state finances. According to the College Board’s *Trends in College Pricing and Student Aid* 2020 report, state and local funding per student increased for the seventh consecutive year in 2018-19 (in inflation-adjusted dollars). Also after adjusting for inflation, total state and local funding in 2018-2019 was also roughly equivalent to levels in 2007-2008, just before the Great Recession hit, though funding per student was lower in 2018-2019 due to enrollment increases over the last decade. The latest *State Higher Education Finance* report from the State Higher Education Executive Officers Association (SHEEO) found that public higher education appropriations per full-time equivalent (FTE) student increased 2.4 percent above inflation in 2019, marking the seventh consecutive year of per FTE increases in education appropriations. Meanwhile, SHEEO reported that net tuition revenue per FTE declined for the first time in 2019 since 2008, while state financial aid per FTE increased 4.0 percent to reach an all-time high of \$808 per FTE.

States have had to start pulling back on some investments due to COVID-19, and more budget reductions are expected to follow. Federal aid along with one-time state budget actions such as tapping reserves and other one-time fund transfers have helped stave off more severe budget cuts to higher education for now, but most forecasters show the state fiscal outlook is expected to worsen, due to the lagging nature of state tax collections and other factors.

## Capital Spending

State expenditures for higher education-related construction, renovation and other capital projects totaled an estimated \$12.9 billion in fiscal 2020, compared to \$12.0 billion in fiscal 2019 and \$12.0 billion in fiscal 2018 (see Table 50). State-specific spending on capital projects has historically fluctuated from year-to-year due to the multi-year spending timeline of the projects.

## Higher Education – Expenditure Exclusions

When comparing resources spent on higher education, it is important to understand the types of programs states exclude from these figures, either because the funding totals for such programs are not included in the data reported for the higher education chapter, or because the state does not provide funding for that service or program. In calculating higher education expenditures for this report, 16 states wholly or partially excluded tuition and fees, and 22 states wholly or partially excluded student loan programs. Additionally, other items that are wholly or partially excluded include: university research grants (32 states); vocational education (19); assistance to private colleges or universities (25); and employer contributions to pensions (15) and health benefits (15). Table 15 lists programs excluded from the expenditure data by state. Summary expenditure data can be found in Tables 12 through 14, accompanied by explanatory notes.

**TABLE 12**  
**HIGHER EDUCATION EXPENDITURES—CAPITAL INCLUSIVE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$640	\$225	\$2,341	\$56	<b>\$3,262</b>	\$654	\$252	\$2,408	\$28	<b>\$3,342</b>	\$667	\$280	\$2,545	\$277	<b>\$3,769</b>
Maine	302	0	7	6	<b>315</b>	310	0	9	2	<b>321</b>	324	0	7	9	<b>340</b>
Massachusetts	1,173	8	10	148	<b>1,339</b>	1,273	6	15	118	<b>1,412</b>	1,322	7	17	150	<b>1,496</b>
New Hampshire	131	0	0	8	<b>139</b>	132	0	0	6	<b>138</b>	154	0	0	12	<b>166</b>
Rhode Island	221	14	938	63	<b>1,236</b>	234	8	947	82	<b>1,271</b>	232	38	1,001	18	<b>1,289</b>
Vermont	88	0	6	7	<b>101</b>	88	0	6	4	<b>98</b>	93	26	4	1	<b>124</b>
<b>MID-ATLANTIC</b>															
Delaware	238	51	113	5	<b>407</b>	249	50	112	9	<b>420</b>	262	50	115	15	<b>442</b>
Maryland*	1,915	964	3,551	392	<b>6,822</b>	1,995	1,026	3,688	348	<b>7,057</b>	2,123	1,049	3,840	327	<b>7,339</b>
New Jersey	2,364	10	2,942	0	<b>5,316</b>	2,558	8	3,159	0	<b>5,725</b>	2,714	15	3,315	0	<b>6,044</b>
New York	2,834	347	6,999	645	<b>10,825</b>	2,981	357	7,006	645	<b>10,989</b>	2,365	355	7,226	694	<b>10,640</b>
Pennsylvania	1,675	0	128	189	<b>1,992</b>	1,717	0	101	163	<b>1,981</b>	1,800	0	52	189	<b>2,041</b>
<b>GREAT LAKES</b>															
Illinois	1,705	195	115	58	<b>2,073</b>	1,763	159	116	35	<b>2,073</b>	1,915	135	116	21	<b>2,187</b>
Indiana	1,806	250	14	0	<b>2,070</b>	1,970	2	16	0	<b>1,988</b>	2,067	1	12	0	<b>2,080</b>
Michigan*	1,434	104	637	84	<b>2,259</b>	1,203	105	908	187	<b>2,403</b>	1,378	334	564	238	<b>2,514</b>
Ohio*	2,554	21	26	296	<b>2,897</b>	2,588	20	28	260	<b>2,896</b>	2,606	20	23	257	<b>2,906</b>
Wisconsin	1,713	1,672	3,520	0	<b>6,905</b>	1,789	1,665	3,748	0	<b>7,202</b>	1,752	1,692	3,674	0	<b>7,118</b>
<b>PLAINS</b>															
Iowa	817	466	4,902	0	<b>6,185</b>	828	457	5,031	0	<b>6,316</b>	866	492	4,735	0	<b>6,093</b>
Kansas	762	338	1,648	81	<b>2,829</b>	794	368	1,740	79	<b>2,981</b>	848	383	1,839	85	<b>3,155</b>
Minnesota	1,651	3	53	74	<b>1,781</b>	1,642	3	44	131	<b>1,820</b>	1,699	4	50	170	<b>1,923</b>
Missouri	853	1	237	76	<b>1,167</b>	858	0	250	8	<b>1,116</b>	807	50	217	3	<b>1,077</b>
Nebraska	652	544	1,670	0	<b>2,866</b>	746	554	1,653	0	<b>2,953</b>	667	572	1,684	0	<b>2,923</b>
North Dakota	380	119	635	25	<b>1,159</b>	377	115	773	22	<b>1,287</b>	387	214	930	122	<b>1,653</b>
South Dakota	240	70	613	14	<b>937</b>	242	73	506	4	<b>825</b>	271	83	461	24	<b>839</b>
<b>SOUTHEAST</b>															
Alabama*	1,597	1,085	3,012	0	<b>5,694</b>	1,655	1,129	3,137	8	<b>5,929</b>	1,769	1,128	3,134	6	<b>6,037</b>
Arkansas	785	7	3,129	0	<b>3,921</b>	806	7	3,056	0	<b>3,869</b>	776	7	3,019	0	<b>3,802</b>
Florida	4,546	95	3,215	104	<b>7,960</b>	4,583	100	3,423	96	<b>8,202</b>	4,603	118	3,385	29	<b>8,135</b>
Georgia	2,803	61	6,493	410	<b>9,767</b>	2,932	247	6,730	490	<b>10,399</b>	3,069	282	7,140	382	<b>10,873</b>
Kentucky	1,147	835	6,201	0	<b>8,183</b>	1,132	871	6,228	0	<b>8,231</b>	1,139	896	6,525	0	<b>8,560</b>
Louisiana	1,014	55	1,667	45	<b>2,781</b>	1,030	62	1,704	53	<b>2,849</b>	1,065	73	1,926	52	<b>3,116</b>
Mississippi	794	152	2,861	85	<b>3,892</b>	787	173	2,898	77	<b>3,935</b>	819	193	3,008	140	<b>4,160</b>
North Carolina	4,060	51	2,365	99	<b>6,575</b>	4,283	133	2,183	205	<b>6,804</b>	4,307	149	2,217	401	<b>7,074</b>
South Carolina	670	126	3,986	133	<b>4,915</b>	710	145	4,396	130	<b>5,381</b>	767	143	4,396	94	<b>5,400</b>
Tennessee	2,278	69	2,753	0	<b>5,100</b>	2,109	72	2,767	0	<b>4,948</b>	2,332	65	2,758	0	<b>5,155</b>
Virginia	1,862	859	4,184	528	<b>7,433</b>	1,993	914	4,276	796	<b>7,979</b>	2,080	946	4,405	801	<b>8,232</b>
West Virginia	453	246	2,018	0	<b>2,717</b>	472	254	2,018	2	<b>2,746</b>	472	254	2,018	2	<b>2,746</b>
<b>SOUTHWEST</b>															
Arizona	705	912	4,678	83	<b>6,378</b>	719	994	4,464	83	<b>6,260</b>	752	1,026	4,845	83	<b>6,706</b>
New Mexico	779	612	1,526	86	<b>3,003</b>	818	584	1,556	59	<b>3,017</b>	869	614	1,558	37	<b>3,078</b>
Oklahoma	651	954	3,930	11	<b>5,546</b>	658	931	3,877	11	<b>5,477</b>	661	936	3,897	11	<b>5,505</b>
Texas	7,783	4,214	5,713	0	<b>17,710</b>	7,721	4,356	5,987	0	<b>18,064</b>	8,037	4,512	6,202	0	<b>18,751</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	947	281	4,671	0	<b>5,899</b>	1,051	475	4,351	0	<b>5,877</b>	604	25	3,900	0	<b>4,529</b>
Idaho	445	5	287	0	<b>737</b>	432	3	306	0	<b>741</b>	443	4	459	0	<b>906</b>
Montana	224	31	414	0	<b>669</b>	227	11	422	0	<b>660</b>	239	11	423	0	<b>673</b>
Utah	1,102	9	877	0	<b>1,988</b>	1,321	9	854	0	<b>2,184</b>	1,182	9	1,132	0	<b>2,323</b>
Wyoming	409	1	34	0	<b>444</b>	340	1	95	0	<b>436</b>	340	1	95	0	<b>436</b>
<b>FAR WEST</b>															
Alaska	327	119	332	0	<b>778</b>	336	125	332	0	<b>793</b>	307	146	361	0	<b>814</b>
California	14,446	5,220	208	337	<b>20,211</b>	15,621	5,406	41	418	<b>21,486</b>	16,427	5,503	210	656	<b>22,796</b>
Hawaii	485	11	682	163	<b>1,341</b>	506	9	557	124	<b>1,196</b>	521	10	539	138	<b>1,208</b>
Nevada	607	3	353	15	<b>978</b>	622	3	403	6	<b>1,034</b>	688	3	393	44	<b>1,128</b>
Oregon	1,022	40	217	69	<b>1,348</b>	927	41	197	197	<b>1,362</b>	1,168	42	217	181	<b>1,608</b>
Washington	1,578	4	4,455	99	<b>6,136</b>	1,652	4	4,708	214	<b>6,578</b>	1,791	4	5,234	214	<b>7,243</b>
<b>TOTAL</b>	<b>\$79,667</b>	<b>\$21,459</b>	<b>\$101,366</b>	<b>\$4,494</b>	<b>\$206,986</b>	<b>\$82,434</b>	<b>\$22,287</b>	<b>\$103,230</b>	<b>\$5,100</b>	<b>\$213,051</b>	<b>\$84,546</b>	<b>\$22,900</b>	<b>\$105,823</b>	<b>\$5,883</b>	<b>\$219,152</b>
District of Columbia	80	20	62	12	174	89	19	65	15	188					

\*See Higher Education Notes for explanation.

**TABLE 13**  
**HIGHER EDUCATION EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	9.8 %	9.7 %	11.1 %
Maine	3.7	3.6	3.2
Massachusetts	2.3	2.4	2.4
New Hampshire	2.3	2.2	2.3
Rhode Island	13.3	13.1	10.7
Vermont	1.8	1.7	2.0
<b>MID-ATLANTIC</b>			
Delaware	3.8	3.7	3.7
Maryland	15.6	15.6	15.2
New Jersey	8.7	8.9	8.9
New York	6.6	6.4	6.2
Pennsylvania	2.3	2.2	2.2
<b>GREAT LAKES</b>			
Illinois	2.8	2.9	2.8
Indiana	6.2	5.8	5.4
Michigan	4.0	4.0	4.2
Ohio	4.2	4.1	3.9
Wisconsin	14.3	14.3	13.7
<b>PLAINS</b>			
Iowa	26.5	26.9	25.2
Kansas	17.8	17.6	16.9
Minnesota	4.5	4.5	4.3
Missouri	4.5	4.2	3.9
Nebraska	23.6	24.4	22.7
North Dakota	19.7	20.1	23.8
South Dakota	21.0	18.4	17.3
<b>SOUTHEAST</b>			
Alabama	20.7	20.6	21.1
Arkansas	15.4	15.1	13.7
Florida	10.1	9.9	8.9
Georgia	18.9	19.3	20.0
Kentucky	24.0	23.6	21.5
Louisiana	8.9	8.8	8.4
Mississippi	20.4	20.5	19.1
North Carolina	13.8	13.8	11.8
South Carolina	19.5	20.6	20.0
Tennessee	15.2	14.6	13.8
Virginia	14.3	14.4	12.8
West Virginia	16.1	15.3	15.5
<b>SOUTHWEST</b>			
Arizona	18.1	16.2	16.4
New Mexico	14.7	15.4	14.4
Oklahoma	24.5	23.0	22.2
Texas	15.5	14.9	14.5
<b>ROCKY MOUNTAIN</b>			
Colorado	14.8	13.7	11.1
Idaho	9.3	8.8	9.2
Montana	9.6	9.2	8.1
Utah	13.4	13.2	11.7
Wyoming	10.0	9.3	9.3
<b>FAR WEST</b>			
Alaska	7.6	7.1	6.5
California	7.5	7.2	6.8
Hawaii	8.8	7.7	6.7
Nevada	6.6	6.4	7.1
Oregon	3.3	3.2	3.3
Washington	13.3	13.0	13.5
<b>ALL STATES</b>	<b>10.4 %</b>	<b>10.1 %</b>	<b>9.7 %</b>

**TABLE 14**  
**ANNUAL PERCENTAGE CHANGE IN HIGHER EDUCATION EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	2.7 %	12.0 %	2.5 %	4.9 %	11.1 %	12.8 %
Maine	3.2	—	1.9	3.8	—	5.9
Massachusetts	8.9	-25.0	5.5	4.0	16.7	5.9
New Hampshire	0.8	—	-0.7	16.7	—	20.3
Rhode Island	1.9	-42.9	2.8	4.4	375.0	1.4
Vermont	0.0	—	-3.0	3.2	—	26.5
<b>MID-ATLANTIC</b>						
Delaware	2.8	-2.0	3.2	4.4	0.0	5.2
Maryland	4.0	6.4	3.4	4.9	2.2	4.0
New Jersey	7.7	-20.0	7.7	5.5	87.5	5.6
New York	1.6	2.9	1.5	-4.0	-0.6	-3.2
Pennsylvania	0.8	—	-0.6	1.9	—	3.0
<b>GREAT LAKES</b>						
Illinois	3.2	-18.5	0.0	8.1	-15.1	5.5
Indiana	9.1	-99.2	-4.0	4.7	-50.0	4.6
Michigan	1.9	1.0	6.4	-8.0	218.1	4.6
Ohio	1.4	-4.8	0.0	0.5	0.0	0.3
Wisconsin	5.8	-0.4	4.3	-2.0	1.6	-1.2
<b>PLAINS</b>						
Iowa	2.4	-1.9	2.1	-4.4	7.7	-3.5
Kansas	5.1	8.9	5.4	6.0	4.1	5.8
Minnesota	-1.1	0.0	2.2	3.7	33.3	5.7
Missouri	1.7	-100.0	-4.4	-7.6	—	-3.5
Nebraska	3.3	1.8	3.0	-2.0	3.2	-1.0
North Dakota	13.3	-3.4	11.0	14.5	86.1	28.4
South Dakota	-12.3	4.3	-12.0	-2.1	13.7	1.7
<b>SOUTHEAST</b>						
Alabama	4.0	4.1	4.1	2.3	-0.1	1.8
Arkansas	-1.3	0.0	-1.3	-1.7	0.0	-1.7
Florida	3.2	5.3	3.0	-0.2	18.0	-0.8
Georgia	3.9	304.9	6.5	5.7	14.2	4.6
Kentucky	0.2	4.3	0.6	4.1	2.9	4.0
Louisiana	2.0	12.7	2.4	9.4	17.7	9.4
Mississippi	0.8	13.8	1.1	3.9	11.6	5.7
North Carolina	0.6	160.8	3.5	0.9	12.0	4.0
South Carolina	9.7	15.1	9.5	1.1	-1.4	0.4
Tennessee	-3.1	4.3	-3.0	4.4	-9.7	4.2
Virginia	3.7	6.4	7.3	3.4	3.5	3.2
West Virginia	0.8	3.3	1.1	0.0	0.0	0.0
<b>SOUTHWEST</b>						
Arizona	-3.7	9.0	-1.9	8.0	3.2	7.1
New Mexico	3.0	-4.6	0.5	2.2	5.1	2.0
Oklahoma	-1.0	-2.4	-1.2	0.5	0.5	0.5
Texas	1.6	3.4	2.0	3.9	3.6	3.8
<b>ROCKY MOUNTAIN</b>						
Colorado	-3.8	69.0	-0.4	-16.6	-94.7	-22.9
Idaho	0.8	-40.0	0.5	22.2	33.3	22.3
Montana	1.7	-64.5	-1.3	2.0	0.0	2.0
Utah	9.9	0.0	9.9	6.4	0.0	6.4
Wyoming	-1.8	0.0	-1.8	0.0	0.0	0.0
<b>FAR WEST</b>						
Alaska	1.4	5.0	1.9	0.0	16.8	2.6
California	6.9	3.6	6.3	6.2	1.8	6.1
Hawaii	-8.9	-18.2	-10.8	-0.3	11.1	1.0
Nevada	6.8	0.0	5.7	5.5	0.0	9.1
Oregon	-9.3	2.5	1.0	23.2	2.4	18.1
Washington	5.4	0.0	7.2	10.5	0.0	10.1
<b>ALL STATES</b>	<b>2.6 %</b>	<b>3.9 %</b>	<b>2.9 %</b>	<b>2.5 %</b>	<b>2.8 %</b>	<b>2.9 %</b>
MEDIAN	1.9	1.4	2.0	3.7	3.2	4.0

Note: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE 15**  
**ITEMS EXCLUDED FROM HIGHER EDUCATION EXPENDITURES**

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Tuition and Fees	Student Loan Programs	University Research Grants	Vocational Education	Assistance To Private Colleges & Universities
<b>NEW ENGLAND</b>							
Connecticut	X	X			X		
Maine	P	P	P				N/A
Massachusetts	P	P	P	X		P	
New Hampshire	N/A	N/A	N/A	N/A	P		X
Rhode Island				P		P	
Vermont	N/A	N/A	N/A	N/A	N/A	X	
<b>MID-ATLANTIC</b>							
Delaware			X		X	X	X
Maryland							
New Jersey					X	X	
New York	P	P			P	P	P
Pennsylvania	P	P		P	X	X	
<b>GREAT LAKES</b>							
Illinois	P	P	X	P	P		P
Indiana	P	P	X		X	P	X
Michigan	P	P	N/A	N/A	P		
Ohio*			N/A	N/A	N/A	P	N/A
Wisconsin					N/A		N/A
<b>PLAINS</b>							
Iowa							
Kansas							
Minnesota	P	P	X	X	X	X	X
Missouri	X	X	X		X	X	X
Nebraska			N/A	N/A	N/A		
North Dakota						X	
South Dakota							X
<b>SOUTHEAST</b>							
Alabama							
Arkansas					P		
Florida			P		X		
Georgia				X	P		
Kentucky							
Louisiana					X		
Mississippi							N/A
North Carolina							
South Carolina							
Tennessee				N/A		X	
Virginia				X			
West Virginia				X	P	P	
<b>SOUTHWEST</b>							
Arizona			X		X		X
New Mexico							
Oklahoma				P	P	P	P
Texas							
<b>ROCKY MOUNTAIN</b>							
Colorado*	P	P		X	X		X
Idaho				X	X	X	N/A
Montana				X	X		
Utah					N/A		N/A
Wyoming							
<b>FAR WEST</b>							
Alaska							X
California			X		P	P	P
Hawaii	P	P		X	X	X	X
Nevada				X	X	X	X
Oregon	P	P	P	P	P	P	P
Washington				N/A	X		N/A
<b>ALL STATES</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>22</b>	<b>32</b>	<b>19</b>	<b>25</b>
District of Columbia							

Excluded=X Partially Excluded=P Not Applicable=N/A

\*See Higher Education Notes for explanation.

## **Higher Education Notes**

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Alabama:** Capital expenditures are not captured/available at state budget level. Reported Bond Funds for Higher Ed represent bond proceeds paid directly to vendors by the State's Debt Management division.

**Colorado:** HED colleges and universities pay pension and health benefits out of their allotments, which include but are not limited to, state general fund appropriations (as well as tuition and other sources). Tuition and fee are paid straight to institutions by the student, or on behalf of the student, and show up as cash funds to the institutions in the state budget; however not all fees charges by institutions are included, only mandatory fees charged to most students are included. Only a small part of research in E&G is funded by the state; for all practical purposes it is funded by outside grants. The College Opportunity Fund (COF) provides some (stipend) funds to students who attend private colleges and universities. However, this sum is very small relative to the total expenditure; as such, it is categorized as excluded for purposes of this survey. Higher education spending decreased in fiscal 2020 due to a budget balancing reduction.

**Maryland:** Prior year submissions excluded federal values that should have been included per instructions due to an issue with data presentation in Maryland's budget system. FY 2018 and forward has been fixed to resolve this issue.

**Michigan:** Revised FY19 general fund for decrease in GEARUP expenditures.

**Ohio:** Employer contributions to current employees' pensions and employer contributions to employee health benefits are not direct expenditures of the state; however, some of the unrestricted support provided to higher education institutions can be assumed to have been used to help cover these costs. The majority of career-technical education/vocational education is funded through appropriations made to the Ohio Department of Education for career-technical/vocational education for students starting as early as the 7th grade. Ohio provides assistance to private colleges and universities through financial aid to students with the greatest need through the Ohio College Opportunity Grant (OCOG). Students attending private colleges and universities are eligible to receive OCOG.

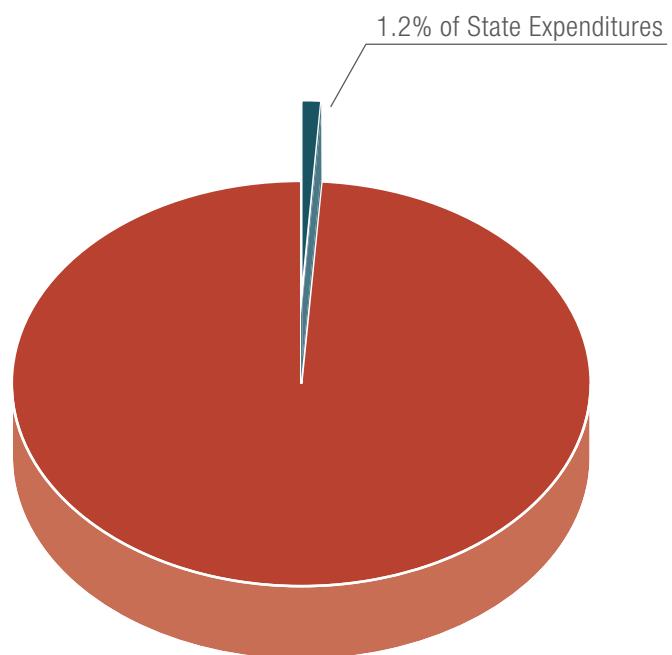
# 3

## CHAPTER



## PUBLIC ASSISTANCE EXPENDITURES

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## **Public Assistance Expenditures**

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This chapter contains data primarily on the Temporary Assistance for Needy Families (TANF) program and other cash assistance programs. Spending for these categories totaled \$26.3 billion in fiscal 2020 and represented 1.2 percent of total state expenditures. Public assistance spending from all funds increased 5.4 percent from fiscal 2019 to fiscal 2020, with spending from state funds increasing 7.3 percent and spending from federal funds increasing 4.1 percent. On a median basis, total public assistance spending grew 4.0 percent with federal funds growing 7.1 percent and state funds remaining flat from fiscal 2019 to fiscal 2020. The primary sources of public assistance funding for fiscal 2020 are federal funds, providing 58.1 percent, followed by general funds at 33.4 percent and other states funds at 8.5 percent (see Figure 12).

Spending on public assistance from all funds decreased 0.2 percent from fiscal 2018 to fiscal 2019 to total \$25.0 billion. State funds decreased 4.9 percent and federal funds increased 3.3 percent. Looking at the figures on a median basis, total spending in fiscal 2019 declined 2.8 percent with state funds decreasing 0.7 percent and federal funds decreasing by 3.4 percent. The timing of expenditures may vary from year to year and may not reflect underlying program activity in a given year. Large swings in some states, often due in part to timing and reporting issues, can substantially affect average spending growth rates.

Programs in the “other cash assistance” category, which includes optional state programs for Supplemental Security Income (SSI) and General Assistance (GA), are not funded in all states, and when funded, are relatively small programs.

## **TANF**

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The Temporary Assistance for Needy Families (TANF) Program is a block grant to states, territories, and eligible tribes to provide assistance to low-income families and support a range of services to improve employment and other child and family outcomes. States have broad flexibility in how they spend their TANF and maintenance-of-effort (MOE) funds and they report their expenditures quarterly to the federal Administration for Children and Families (ACF). States are also required to contribute from their own funds, in total, at least \$10.3 billion annually under the MOE requirement.

TANF was reauthorized through September 2010 under the Deficit Reduction Act of 2005. Since then, Congress has continued funding the program through short-term extensions, often through continuing resolutions, and the program is currently funded through a continuing resolution.

The program includes specific definitions of work, work verification requirements, and penalties if states do not meet the requirements. Because of these changes, most states must significantly increase work participation rates. The Department of Health and Human Services, in consultation with the Department of Labor, is required to develop a database on proven and promising projects to move TANF recipients into work as part of the Consolidated Appropriations Act of 2017. Nationwide, in fiscal 2019, the overall work participation rate was 47.1 percent, while the two-parent rate was 54.8 percent.

This report primarily has information on the cash assistance benefit levels within the programs and in most cases does not reflect total TANF spending. Based on the most recent data from the federal Administration for Children and Families, in federal fiscal year, states spent a total of \$30.9 billion in TANF and maintenance-of-effort (MOE) funds and transfers. Cash assistance payments under TANF comprise approximately 21.1 percent of total TANF spending, with 10.5 percent used for work, education and training activities, 12.1 percent used for childcare, 8.4 percent used for pre-K and Head Start, and 5.8 percent used for child welfare services. Families that have received federally funded assistance under TANF for five cumulative years are not eligible for federally funded assistance, though states have considerable flexibility in determining how time limits apply to individual families.

Since welfare reform was initially passed in 1996, states have focused on providing supportive services for families to achieve self-sufficiency. Additionally, since 1996, caseloads have declined significantly. The average monthly number of recipients fell from 12.8 million prior to the enactment of TANF to 2.0 million in 2019.

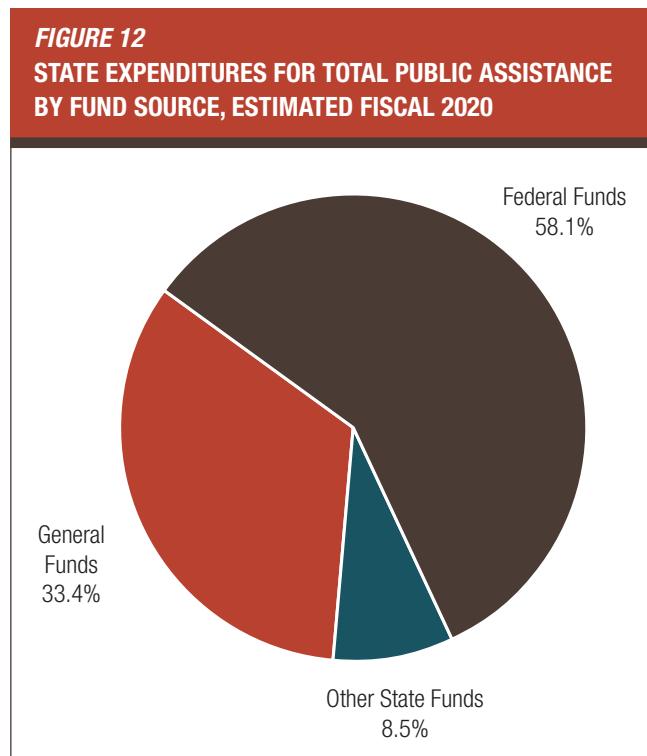
Expenditure data on total cash assistance, TANF cash assistance, and other cash assistance can be found in Tables 16–26, accompanied by explanatory notes.

**TABLE 16**  
**REGIONAL PERCENTAGE CHANGE IN STATE TOTAL CASH ASSISTANCE EXPENDITURES,  
FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	1.0 %	11.9 %	2.9 %	4.9 %	-3.3 %	3.3 %
Mid-Atlantic	-7.5	21.0	12.5	0.1	-7.1	-5.4
Great Lakes	-3.0	-3.0	-3.0	9.8	10.0	10.0
Plains	-5.8	6.7	0.5	6.1	4.6	5.3
Southeast	4.9	-8.1	-5.2	1.0	10.4	8.0
Southwest	-3.9	0.0	-1.4	5.6	9.6	8.2
Rocky Mountain	-2.1	-0.5	-0.6	6.4	6.1	6.1
Far West	-6.3	-3.9	-5.2	10.1	10.9	10.5
<b>ALL STATES</b>	<b>-4.9 %</b>	<b>3.3 %</b>	<b>-0.2 %</b>	<b>7.3 %</b>	<b>4.1 %</b>	<b>5.4 %</b>

## Fund Shares

Figure 12 below provides fund shares for fiscal 2020.



## Regional Expenditures

Table 16 shows regional percentage changes in expenditures for total cash assistance for fiscal 2018–2019 and 2019–2020 by region.

## Expenditures for Temporary Assistance for Needy Families (TANF) Program

State and federal funds for TANF expenditures totaled \$15.5 billion in fiscal 2020, an increase of 6.6 percent from 2019 to 2020 (see Table 23). State funds increased 15.5 percent and federal funds increased 2.7 percent. Cash assistance payments under TANF comprise 21.1 percent of total TANF spending. For fiscal 2019, total spending for TANF cash assistance expenditures increased 1.3 percent to \$14.6 billion, with state funds decreasing 11.6 percent and federal spending increasing 8.0 percent. The timing of expenditures may vary from year to year and may not reflect underlying program activity in a given year. Large swings in some states, often due in part to timing and reporting issues, can substantially affect average spending growth rates and therefore looking at spending over several years may better reflect underlying program activity.

In addition to cash assistance, states have provided funding for programs to address childcare services, subsidized employment, training and education, transportation needs, transitional rental assistance, substance abuse, job readiness and job retention training, and domestic violence. As cash assistance has declined, these supportive services have gained greater importance in the program.

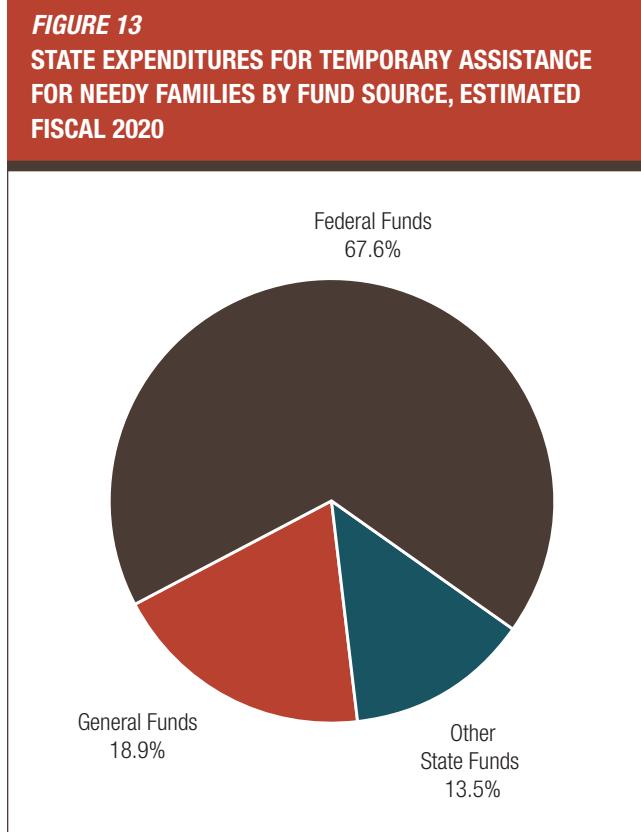
Expenditure data for TANF cash assistance can be found on Tables 21–23.

**TABLE 17**  
**REGIONAL PERCENTAGE CHANGE IN STATE TANF EXPENDITURES,  
FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	1.9 %	21.1 %	5.7 %	8.2 %	-10.3 %	4.0 %
Mid-Atlantic	-9.4	33.1	29.7	-18.0	-12.6	-12.9
Great Lakes	-1.6	-3.2	-2.8	11.7	8.4	9.2
Plains	-11.2	7.4	1.2	15.4	4.3	7.5
Southeast	5.0	-9.9	-7.7	-6.6	10.0	7.2
Southwest	-5.6	0.0	-1.9	8.3	15.4	13.1
Rocky Mountain	-3.0	-7.8	-7.2	9.4	12.7	12.3
Far West	-17.3	1.4	-7.9	23.5	13.3	17.8
<b>ALL STATES</b>	<b>-11.6 %</b>	<b>8.0 %</b>	<b>1.3 %</b>	<b>15.5 %</b>	<b>2.7 %</b>	<b>6.6 %</b>

## Fund Shares

Figure 13 provides fund shares for fiscal 2020.



## Regional Expenditures

Table 17 shows percentage changes in expenditures for TANF cash assistance for fiscal 2018–2019 and 2019–2020 by region.

## Expenditures for Other Cash Assistance

The second component of cash assistance for public welfare is other cash assistance, including state participation in the Supplemental Security Income (SSI) program, which pays benefits to disabled adults and children, General Assistance (GA), and emergency assistance. Each state determines the structure of its own program, resulting in significant variations in programs and funding. Some have statewide uniform eligibility rules while others simply require some form of county participation. Thirty-three states spend some amount on other cash assistance.

Other cash assistance programs accounted for 0.5 percent of total state spending in fiscal 2020. States spent \$10.8 billion for other cash assistance, with 55.5 percent of that amount funded from state funds in fiscal 2020. Expenditure data for other cash assistance can be found on Tables 24–26.

**TABLE 18**  
**TOTAL PUBLIC ASSISTANCE EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018				Actual Fiscal 2019				Estimated Fiscal 2020			
	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
<b>NEW ENGLAND</b>												
Connecticut	\$384	\$0	\$0	<b>\$384</b>	\$385	\$0	\$0	<b>\$385</b>	\$381	\$0	\$0	<b>\$381</b>
Maine	41	60	92	<b>193</b>	32	66	92	<b>190</b>	43	54	99	<b>196</b>
Massachusetts	499	3	0	<b>502</b>	513	2	0	<b>515</b>	548	2	0	<b>550</b>
New Hampshire	49	42	0	<b>91</b>	56	47	0	<b>103</b>	60	38	0	<b>98</b>
Rhode Island	31	73	0	<b>104</b>	30	91	0	<b>121</b>	30	97	0	<b>127</b>
Vermont	25	65	2	<b>92</b>	22	66	4	<b>92</b>	21	72	7	<b>100</b>
<b>MID-ATLANTIC</b>												
Delaware	20	2	2	<b>24</b>	19	1	2	<b>22</b>	18	2	1	<b>21</b>
Maryland	55	1,029	10	<b>1,094</b>	42	992	9	<b>1,043</b>	43	1,046	5	<b>1,094</b>
New Jersey	143	51	0	<b>194</b>	137	41	0	<b>178</b>	154	44	0	<b>198</b>
New York*	1,137	2,161	0	<b>3,298</b>	1,038	3,088	0	<b>4,126</b>	1,065	2,622	0	<b>3,687</b>
Pennsylvania	290	656	2	<b>948</b>	285	595	2	<b>882</b>	247	666	2	<b>915</b>
<b>GREAT LAKES</b>												
Illinois	98	0	0	<b>98</b>	105	0	0	<b>105</b>	132	0	0	<b>132</b>
Indiana	21	222	0	<b>243</b>	21	211	0	<b>232</b>	21	206	0	<b>227</b>
Michigan*	109	68	15	<b>192</b>	98	70	14	<b>182</b>	133	89	14	<b>236</b>
Ohio	148	685	0	<b>833</b>	149	663	0	<b>812</b>	134	744	0	<b>878</b>
Wisconsin	73	1	9	<b>83</b>	63	3	9	<b>75</b>	61	3	9	<b>73</b>
<b>PLAINS</b>												
Iowa	53	20	6	<b>79</b>	45	39	8	<b>92</b>	48	55	14	<b>117</b>
Kansas	0	15	0	<b>15</b>	0	12	0	<b>12</b>	0	13	0	<b>13</b>
Minnesota	173	188	0	<b>361</b>	170	186	0	<b>356</b>	193	178	0	<b>371</b>
Missouri	36	60	31	<b>127</b>	35	70	31	<b>136</b>	30	75	25	<b>130</b>
Nebraska	17	33	0	<b>50</b>	12	28	0	<b>40</b>	9	31	0	<b>40</b>
North Dakota	1	0	3	<b>4</b>	0	4	0	<b>4</b>	0	3	1	<b>4</b>
South Dakota	9	11	0	<b>20</b>	9	10	0	<b>19</b>	9	10	0	<b>19</b>
<b>SOUTHEAST</b>												
Alabama	0	24	0	<b>24</b>	0	23	0	<b>23</b>	0	22	0	<b>22</b>
Arkansas	160	303	14	<b>477</b>	147	301	29	<b>477</b>	159	320	42	<b>521</b>
Florida	125	26	0	<b>151</b>	127	17	0	<b>144</b>	121	30	0	<b>151</b>
Georgia	0	326	0	<b>326</b>	0	318	0	<b>318</b>	0	12	0	<b>12</b>
Kentucky	56	105	0	<b>161</b>	55	101	0	<b>156</b>	52	100	0	<b>152</b>
Louisiana	0	135	0	<b>135</b>	0	115	0	<b>115</b>	0	141	0	<b>141</b>
Mississippi	24	801	4	<b>829</b>	25	729	4	<b>758</b>	24	1,068	7	<b>1,099</b>
North Carolina	58	44	58	<b>160</b>	58	44	58	<b>160</b>	58	44	58	<b>160</b>
South Carolina	15	58	1	<b>74</b>	35	42	1	<b>78</b>	26	56	1	<b>83</b>
Tennessee	12	37	0	<b>49</b>	13	39	0	<b>52</b>	14	99	0	<b>113</b>
Virginia	39	96	0	<b>135</b>	43	85	0	<b>128</b>	39	114	0	<b>153</b>
West Virginia	28	93	0	<b>121</b>	28	68	0	<b>96</b>	28	71	0	<b>99</b>
<b>SOUTHWEST</b>												
Arizona	0	23	0	<b>23</b>	0	21	0	<b>21</b>	0	20	0	<b>20</b>
New Mexico	1	127	0	<b>128</b>	1	130	0	<b>131</b>	1	140	0	<b>141</b>
Oklahoma	78	64	0	<b>142</b>	78	64	0	<b>142</b>	87	75	0	<b>162</b>
Texas	50	4	0	<b>54</b>	45	3	0	<b>48</b>	43	4	0	<b>47</b>
<b>ROCKY MOUNTAIN</b>												
Colorado	0	1,423	0	<b>1,423</b>	0	1,447	0	<b>1,447</b>	0	1,540	0	<b>1,540</b>
Idaho	16	1	0	<b>17</b>	16	1	0	<b>17</b>	16	1	0	<b>17</b>
Montana	11	31	0	<b>42</b>	12	20	0	<b>32</b>	13	16	0	<b>29</b>
Utah	21	77	0	<b>98</b>	19	56	0	<b>75</b>	21	60	0	<b>81</b>
Wyoming	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>FAR WEST</b>												
Alaska	82	20	0	<b>102</b>	84	16	0	<b>100</b>	79	23	0	<b>102</b>
California	3,736	4,742	2,479	<b>10,957</b>	3,539	4,537	2,269	<b>10,345</b>	4,464	5,046	1,960	<b>11,470</b>
Hawaii	48	10	0	<b>58</b>	45	10	0	<b>55</b>	50	11	0	<b>61</b>
Nevada	25	17	0	<b>42</b>	20	20	0	<b>40</b>	25	16	0	<b>41</b>
Oregon	43	89	2	<b>134</b>	45	93	2	<b>140</b>	40	103	2	<b>145</b>
Washington	47	121	0	<b>168</b>	51	130	0	<b>181</b>	49	131	0	<b>180</b>
<b>TOTAL</b>	<b>\$8,087</b>	<b>\$14,242</b>	<b>\$2,730</b>	<b>\$25,059</b>	<b>\$7,752</b>	<b>\$14,715</b>	<b>\$2,534</b>	<b>\$25,001</b>	<b>\$8,789</b>	<b>\$15,313</b>	<b>\$2,247</b>	<b>\$26,349</b>
District of Columbia	67	68	1	136	76	100	1	177				

Note: This table reflects TANF and other cash assistance expenditures.

\*See Public Assistance Notes for explanation.

**TABLE 19**  
**TOTAL PUBLIC ASSISTANCE EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	1.2 %	1.1 %	1.1 %
Maine	2.3	2.2	1.9
Massachusetts	0.9	0.9	0.9
New Hampshire	1.5	1.7	1.4
Rhode Island	1.1	1.2	1.1
Vermont	1.6	1.6	1.6
<b>MID-ATLANTIC</b>			
Delaware	0.2	0.2	0.2
Maryland	2.5	2.3	2.3
New Jersey	0.3	0.3	0.3
New York	2.0	2.4	2.1
Pennsylvania	1.1	1.0	1.0
<b>GREAT LAKES</b>			
Illinois	0.1	0.1	0.2
Indiana	0.7	0.7	0.6
Michigan	0.3	0.3	0.4
Ohio	1.2	1.1	1.2
Wisconsin	0.2	0.1	0.1
<b>PLAINS</b>			
Iowa	0.3	0.4	0.5
Kansas	0.1	0.0	0.1
Minnesota	0.9	0.9	0.8
Missouri	0.5	0.5	0.5
Nebraska	0.4	0.3	0.3
North Dakota	0.1	0.1	0.1
South Dakota	0.4	0.4	0.4
<b>SOUTHEAST</b>			
Alabama	0.1	0.1	0.1
Arkansas	1.9	1.9	1.9
Florida	0.2	0.2	0.2
Georgia	0.6	0.6	0.0
Kentucky	0.5	0.4	0.4
Louisiana	0.4	0.4	0.4
Mississippi	4.3	4.0	5.1
North Carolina	0.3	0.3	0.3
South Carolina	0.3	0.3	0.3
Tennessee	0.1	0.2	0.3
Virginia	0.3	0.2	0.2
West Virginia	0.7	0.5	0.6
<b>SOUTHWEST</b>			
Arizona	0.1	0.1	0.0
New Mexico	0.6	0.7	0.7
Oklahoma	0.6	0.6	0.7
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	3.6	3.4	3.8
Idaho	0.2	0.2	0.2
Montana	0.6	0.4	0.3
Utah	0.7	0.5	0.4
Wyoming	0.0	0.0	0.0
<b>FAR WEST</b>			
Alaska	1.0	0.9	0.8
California	4.1	3.4	3.4
Hawaii	0.4	0.4	0.3
Nevada	0.3	0.2	0.3
Oregon	0.3	0.3	0.3
Washington	0.4	0.4	0.3
<b>ALL STATES</b>	<b>1.3 %</b>	<b>1.2 %</b>	<b>1.2 %</b>

Note: This table reflects TANF and other cash assistance expenditures.

**TABLE 20**  
**ANNUAL PERCENTAGE CHANGE IN TOTAL PUBLIC ASSISTANCE EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	0.3 %	— %	0.3 %	-1.0 %	— %	-1.0 %
Maine	-6.8	10.0	-1.6	14.5	-18.2	3.2
Massachusetts	2.8	-33.3	2.6	6.8	0.0	6.8
New Hampshire	14.3	11.9	13.2	7.1	-19.1	-4.9
Rhode Island	-3.2	24.7	16.3	0.0	6.6	5.0
Vermont	-3.7	1.5	0.0	7.7	9.1	8.7
<b>MID-ATLANTIC</b>						
Delaware	-4.5	-50.0	-8.3	-9.5	100.0	-4.5
Maryland	-21.5	-3.6	-4.7	-5.9	5.4	4.9
New Jersey	-4.2	-19.6	-8.2	12.4	7.3	11.2
New York	-8.7	42.9	25.1	2.6	-15.1	-10.6
Pennsylvania	-1.7	-9.3	-7.0	-13.2	11.9	3.7
<b>GREAT LAKES</b>						
Illinois	7.1	—	7.1	25.7	—	25.7
Indiana	0.0	-5.0	-4.5	0.0	-2.4	-2.2
Michigan	-9.7	2.9	-5.2	31.3	27.1	29.7
Ohio	0.7	-3.2	-2.5	-10.1	12.2	8.1
Wisconsin	-12.2	200.0	-9.6	-2.8	0.0	-2.7
<b>PLAINS</b>						
Iowa	-10.2	95.0	16.5	17.0	41.0	27.2
Kansas	—	-20.0	-20.0	—	8.3	8.3
Minnesota	-1.7	-1.1	-1.4	13.5	-4.3	4.2
Missouri	-1.5	16.7	7.1	-16.7	7.1	-4.4
Nebraska	-29.4	-15.2	-20.0	-25.0	10.7	0.0
North Dakota	-100.0	---	0.0	—	-25.0	0.0
South Dakota	0.0	-9.1	-5.0	0.0	0.0	0.0
<b>SOUTHEAST</b>						
Alabama	—	-4.2	-4.2	—	-4.3	-4.3
Arkansas	1.1	-0.7	0.0	14.2	6.3	9.2
Florida	1.6	-34.6	-4.6	-4.7	76.5	4.9
Georgia	—	-2.5	-2.5	—	-96.2	-96.2
Kentucky	-1.8	-3.8	-3.1	-5.5	-1.0	-2.6
Louisiana	—	-14.8	-14.8	—	22.6	22.6
Mississippi	3.6	-9.0	-8.6	6.9	46.5	45.0
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	125.0	-27.6	5.4	-25.0	33.3	6.4
Tennessee	8.3	5.4	6.1	7.7	153.8	117.3
Virginia	10.3	-11.5	-5.2	-9.3	34.1	19.5
West Virginia	0.0	-26.9	-20.7	0.0	4.4	3.1
<b>SOUTHWEST</b>						
Arizona	—	-8.7	-8.7	—	-4.8	-4.8
New Mexico	0.0	2.4	2.3	0.0	7.7	7.6
Oklahoma	0.0	0.0	0.0	11.5	17.2	14.1
Texas	-10.0	-25.0	-11.1	-4.4	33.3	-2.1
<b>ROCKY MOUNTAIN</b>						
Colorado	—	1.7	1.7	—	6.4	6.4
Idaho	0.0	0.0	0.0	0.0	0.0	0.0
Montana	9.1	-35.5	-23.8	8.3	-20.0	-9.4
Utah	-9.5	-27.3	-23.5	10.5	7.1	8.0
Wyoming	—	—	—	—	—	—
<b>FAR WEST</b>						
Alaska	2.4	-20.0	-2.0	-6.0	43.8	2.0
California	-6.5	-4.3	-5.6	10.6	11.2	10.9
Hawaii	-6.3	0.0	-5.2	11.1	10.0	10.9
Nevada	-20.0	17.6	-4.8	25.0	-20.0	2.5
Oregon	4.4	4.5	4.5	-10.6	10.8	3.6
Washington	8.5	7.4	7.7	-3.9	—	-0.6
<b>ALL STATES</b>	<b>-4.9 %</b>	<b>3.3 %</b>	<b>-0.2 %</b>	<b>7.3 %</b>	<b>4.1 %</b>	<b>5.4 %</b>
<b>MEDIAN</b>	<b>-0.7</b>	<b>-3.4</b>	<b>-2.8</b>	<b>0.0</b>	<b>7.1</b>	<b>4.0</b>

Notes: State funds are defined as general funds and other state funds (bonds are excluded). This table reflects TANF and other cash assistance expenditures.

**TABLE 21**  
**TEMPORARY ASSISTANCE TO NEEDY FAMILIES EXPENDITURES (TANF) (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018				Actual Fiscal 2019				Estimated Fiscal 2020			
	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
<b>NEW ENGLAND</b>												
Connecticut	\$266	\$0	\$0	<b>\$266</b>	\$266	\$0	\$0	<b>\$266</b>	\$266	\$0	\$0	<b>\$266</b>
Maine	21	38	92	<b>151</b>	15	50	92	<b>157</b>	22	36	99	<b>157</b>
Massachusetts	200	0	0	<b>200</b>	212	0	0	<b>212</b>	248	0	0	<b>248</b>
New Hampshire	34	42	0	<b>76</b>	41	47	0	<b>88</b>	45	38	0	<b>83</b>
Rhode Island	0	51	0	<b>51</b>	0	65	0	<b>65</b>	0	69	0	<b>69</b>
Vermont	8	21	1	<b>30</b>	6	22	2	<b>30</b>	3	22	3	<b>28</b>
<b>MID-ATLANTIC</b>												
Delaware	13	1	1	<b>15</b>	13	0	1	<b>14</b>	12	0	0	<b>12</b>
Maryland	16	92	4	<b>112</b>	4	101	4	<b>109</b>	3	102	0	<b>105</b>
New Jersey	35	22	0	<b>57</b>	25	16	0	<b>41</b>	31	19	0	<b>50</b>
New York*	0	2,161	0	<b>2,161</b>	0	3,088	0	<b>3,088</b>	0	2,622	0	<b>2,622</b>
Pennsylvania	162	373	2	<b>537</b>	162	322	2	<b>486</b>	125	341	2	<b>468</b>
<b>GREAT LAKES</b>												
Illinois	98	0	0	<b>98</b>	105	0	0	<b>105</b>	132	0	0	<b>132</b>
Indiana	21	222	0	<b>243</b>	21	211	0	<b>232</b>	21	206	0	<b>227</b>
Michigan*	14	54	11	<b>79</b>	5	56	11	<b>72</b>	29	58	11	<b>98</b>
Ohio	148	685	0	<b>833</b>	149	663	0	<b>812</b>	134	744	0	<b>878</b>
Wisconsin	29	0	0	<b>29</b>	25	0	0	<b>25</b>	26	0	0	<b>26</b>
<b>PLAINS</b>												
Iowa	43	20	6	<b>69</b>	37	39	8	<b>84</b>	40	55	12	<b>107</b>
Kansas	0	15	0	<b>15</b>	0	12	0	<b>12</b>	0	13	0	<b>13</b>
Minnesota	85	188	0	<b>273</b>	79	186	0	<b>265</b>	97	178	0	<b>275</b>
Missouri	6	60	0	<b>66</b>	6	70	0	<b>76</b>	5	75	0	<b>80</b>
Nebraska	8	30	0	<b>38</b>	4	27	0	<b>31</b>	1	29	0	<b>30</b>
North Dakota	1	0	3	<b>4</b>	0	4	0	<b>4</b>	0	3	1	<b>4</b>
South Dakota	9	11	0	<b>20</b>	9	10	0	<b>19</b>	9	10	0	<b>19</b>
<b>SOUTHEAST</b>												
Alabama	0	24	0	<b>24</b>	0	23	0	<b>23</b>	0	22	0	<b>22</b>
Arkansas	25	61	0	<b>86</b>	21	63	0	<b>84</b>	23	66	0	<b>89</b>
Florida	116	22	0	<b>138</b>	116	12	0	<b>128</b>	109	23	0	<b>132</b>
Georgia	0	326	0	<b>326</b>	0	318	0	<b>318</b>	0	12	0	<b>12</b>
Kentucky	56	105	0	<b>161</b>	55	101	0	<b>156</b>	52	100	0	<b>152</b>
Louisiana	0	135	0	<b>135</b>	0	115	0	<b>115</b>	0	141	0	<b>141</b>
Mississippi	24	801	4	<b>829</b>	25	729	4	<b>758</b>	24	1,068	7	<b>1,099</b>
North Carolina	0	43	0	<b>43</b>	0	43	0	<b>43</b>	0	43	0	<b>43</b>
South Carolina	0	24	1	<b>25</b>	14	10	1	<b>25</b>	2	22	1	<b>25</b>
Tennessee	12	37	0	<b>49</b>	13	39	0	<b>52</b>	14	99	0	<b>113</b>
Virginia	39	33	0	<b>72</b>	43	14	0	<b>57</b>	39	22	0	<b>61</b>
West Virginia	26	93	0	<b>119</b>	26	68	0	<b>94</b>	26	71	0	<b>97</b>
<b>SOUTHWEST</b>												
Arizona	0	23	0	<b>23</b>	0	21	0	<b>21</b>	0	20	0	<b>20</b>
New Mexico	0	127	0	<b>127</b>	0	130	0	<b>130</b>	0	140	0	<b>140</b>
Oklahoma	39	21	0	<b>60</b>	39	21	0	<b>60</b>	48	38	0	<b>86</b>
Texas	50	4	0	<b>54</b>	45	3	0	<b>48</b>	43	4	0	<b>47</b>
<b>ROCKY MOUNTAIN</b>												
Colorado	0	148	0	<b>148</b>	0	160	0	<b>160</b>	0	190	0	<b>190</b>
Idaho	6	1	0	<b>7</b>	6	1	0	<b>7</b>	6	1	0	<b>7</b>
Montana	11	31	0	<b>42</b>	12	20	0	<b>32</b>	13	16	0	<b>29</b>
Utah	16	77	0	<b>93</b>	14	56	0	<b>70</b>	16	60	0	<b>76</b>
Wyoming	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>FAR WEST</b>												
Alaska	5	20	0	<b>25</b>	6	16	0	<b>22</b>	1	21	0	<b>22</b>
California	584	2,992	2,479	<b>6,055</b>	251	3,025	2,269	<b>5,545</b>	1,176	3,449	1,960	<b>6,585</b>
Hawaii	21	10	0	<b>31</b>	18	10	0	<b>28</b>	23	11	0	<b>34</b>
Nevada	25	17	0	<b>42</b>	20	20	0	<b>40</b>	25	16	0	<b>41</b>
Oregon	40	84	2	<b>126</b>	40	88	2	<b>130</b>	35	98	2	<b>135</b>
Washington	7	121	0	<b>128</b>	9	130	0	<b>139</b>	7	131	0	<b>138</b>
<b>TOTAL</b>	<b>\$2,319</b>	<b>\$9,466</b>	<b>\$2,606</b>	<b>\$14,391</b>	<b>\$1,957</b>	<b>\$10,225</b>	<b>\$2,396</b>	<b>\$14,578</b>	<b>\$2,931</b>	<b>\$10,504</b>	<b>\$2,098</b>	<b>\$15,533</b>
District of Columbia	62	68	0	130	71	100	0	171				

\*See Public Assistance Notes for explanation.

**TABLE 22**  
**TANF EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	0.8 %	0.8 %	0.8 %
Maine	1.8	1.8	1.5
Massachusetts	0.4	0.4	0.4
New Hampshire	1.2	1.4	1.2
Rhode Island	0.6	0.7	0.6
Vermont	0.5	0.5	0.5
<b>MID-ATLANTIC</b>			
Delaware	0.1	0.1	0.1
Maryland	0.3	0.2	0.2
New Jersey	0.1	0.1	0.1
New York	1.3	1.8	1.5
Pennsylvania	0.6	0.5	0.5
<b>GREAT LAKES</b>			
Illinois	0.1	0.1	0.2
Indiana	0.7	0.7	0.6
Michigan	0.1	0.1	0.2
Ohio	1.2	1.1	1.2
Wisconsin	0.1	0.0	0.1
<b>PLAINS</b>			
Iowa	0.3	0.4	0.4
Kansas	0.1	0.1	0.1
Minnesota	0.7	0.6	0.6
Missouri	0.3	0.3	0.3
Nebraska	0.3	0.3	0.2
North Dakota	0.1	0.1	0.1
South Dakota	0.4	0.4	0.4
<b>SOUTHEAST</b>			
Alabama	0.1	0.1	0.1
Arkansas	0.3	0.3	0.3
Florida	0.2	0.2	0.1
Georgia	0.6	0.6	0.0
Kentucky	0.5	0.4	0.4
Louisiana	0.4	0.4	0.4
Mississippi	4.3	4.0	5.1
North Carolina	0.1	0.1	0.1
South Carolina	0.1	0.1	0.1
Tennessee	0.1	0.2	0.3
Virginia	0.1	0.1	0.1
West Virginia	0.7	0.5	0.5
<b>SOUTHWEST</b>			
Arizona	0.1	0.1	0.0
New Mexico	0.6	0.7	0.7
Oklahoma	0.3	0.3	0.3
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	0.4	0.4	0.5
Idaho	0.1	0.1	0.1
Montana	0.6	0.4	0.3
Utah	0.6	0.4	0.4
Wyoming	0.0	0.0	0.0
<b>FAR WEST</b>			
Alaska	0.2	0.2	0.2
California	2.2	1.8	1.9
Hawaii	0.2	0.2	0.2
Nevada	0.3	0.2	0.3
Oregon	0.3	0.3	0.3
Washington	0.3	0.3	0.3
<b>ALL STATES</b>	<b>0.7 %</b>	<b>0.7 %</b>	<b>0.7 %</b>

**TABLE 23**  
**ANNUAL PERCENTAGE CHANGE IN TANF EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	0.0 %	— %	0.0 %	0.0 %	— %	0.0 %
Maine	-5.3	31.6	4.0	13.1	-28.0	0.0
Massachusetts	6.0	—	6.0	17.0	—	17.0
New Hampshire	20.6	11.9	15.8	9.8	-19.1	-5.7
Rhode Island	—	27.5	27.5	—	6.2	6.2
Vermont	-11.1	4.8	0.0	-25.0	0.0	-6.7
<b>MID-ATLANTIC</b>						
Delaware	0.0	-100.0	-6.7	-14.3	—	-14.3
Maryland	-60.0	9.8	-2.7	-62.5	1.0	-3.7
New Jersey	-28.6	-27.3	-28.1	24.0	18.8	22.0
New York	—	42.9	42.9	—	-15.1	-15.1
Pennsylvania	0.0	-13.7	-9.5	-22.6	5.9	-3.7
<b>GREAT LAKES</b>						
Illinois	7.1	—	7.1	25.7	—	25.7
Indiana	0.0	-5.0	-4.5	0.0	-2.4	-2.2
Michigan	-36.0	3.7	-8.9	150.0	3.6	36.1
Ohio	0.7	-3.2	-2.5	-10.1	12.2	8.1
Wisconsin	-13.8	—	-13.8	4.0	—	4.0
<b>PLAINS</b>						
Iowa	-8.2	95.0	21.7	15.6	41.0	27.4
Kansas	—	-20.0	-20.0	—	8.3	8.3
Minnesota	-7.1	-1.1	-2.9	22.8	-4.3	3.8
Missouri	0.0	16.7	15.2	-16.7	7.1	5.3
Nebraska	-50.0	-10.0	-18.4	-75.0	7.4	-3.2
North Dakota	-100.0	—	0.0	—	-25.0	0.0
South Dakota	0.0	-9.1	-5.0	0.0	0.0	0.0
<b>SOUTHEAST</b>						
Alabama	—	-4.2	-4.2	—	-4.3	-4.3
Arkansas	-16.0	3.3	-2.3	9.5	4.8	6.0
Florida	0.0	-45.5	-7.2	-6.0	91.7	3.1
Georgia	—	-2.5	-2.5	—	-96.2	-96.2
Kentucky	-1.8	-3.8	-3.1	-5.5	-1.0	-2.6
Louisiana	—	-14.8	-14.8	—	22.6	22.6
Mississippi	3.6	-9.0	-8.6	6.9	46.5	45.0
North Carolina	—	0.0	0.0	—	0.0	0.0
South Carolina	1,400.0	-58.3	0.0	-80.0	120.0	0.0
Tennessee	8.3	5.4	6.1	7.7	153.8	117.3
Virginia	10.3	-57.6	-20.8	-9.3	57.1	7.0
West Virginia	0.0	-26.9	-21.0	0.0	4.4	3.2
<b>SOUTHWEST</b>						
Arizona	—	-8.7	-8.7	—	-4.8	-4.8
New Mexico	—	2.4	2.4	—	7.7	7.7
Oklahoma	0.0	0.0	0.0	23.1	81.0	43.3
Texas	-10.0	-25.0	-11.1	-4.4	33.3	-2.1
<b>ROCKY MOUNTAIN</b>						
Colorado	—	8.1	8.1	—	18.8	18.8
Idaho	0.0	0.0	0.0	0.0	0.0	0.0
Montana	9.1	-35.5	-23.8	8.3	-20.0	-9.4
Utah	-12.5	-27.3	-24.7	14.3	7.1	8.6
Wyoming	—	—	—	—	—	—
<b>FAR WEST</b>						
Alaska	20.0	-20.0	-12.0	-83.3	31.3	0.0
California	-17.7	1.1	-8.4	24.4	14.0	18.8
Hawaii	-14.3	0.0	-9.7	27.8	10.0	21.4
Nevada	-20.0	17.6	-4.8	25.0	-20.0	2.5
Oregon	0.0	4.8	3.2	-11.9	11.4	3.8
Washington	28.6	7.4	8.6	-22.2	0.8	-0.7
<b>ALL STATES</b>	<b>-11.6 %</b>	<b>8.0 %</b>	<b>1.3 %</b>	<b>15.5 %</b>	<b>2.7 %</b>	<b>6.6 %</b>

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

TABLE 24

## OTHER CASH ASSISTANCE EXPENDITURES (\$ IN MILLIONS)

Region/State	Actual Fiscal 2018				Actual Fiscal 2019				Estimated Fiscal 2020			
	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
<b>NEW ENGLAND</b>												
Connecticut	\$118	\$0	\$0	<b>\$118</b>	\$119	\$0	\$0	<b>\$119</b>	\$115	\$0	\$0	<b>\$115</b>
Maine	20	22	0	<b>42</b>	17	16	0	<b>33</b>	21	18	0	<b>39</b>
Massachusetts	299	3	0	<b>302</b>	302	2	0	<b>304</b>	300	2	0	<b>302</b>
New Hampshire	15	0	0	<b>15</b>	15	0	0	<b>15</b>	15	0	0	<b>15</b>
Rhode Island	31	22	0	<b>53</b>	30	26	0	<b>56</b>	30	28	0	<b>58</b>
Vermont	17	44	1	<b>62</b>	16	44	2	<b>62</b>	18	50	4	<b>72</b>
<b>MID-ATLANTIC</b>												
Delaware	7	1	1	<b>9</b>	6	1	1	<b>8</b>	6	1	1	<b>8</b>
Maryland	39	937	6	<b>982</b>	38	891	5	<b>934</b>	40	944	5	<b>989</b>
New Jersey	108	29	0	<b>137</b>	112	25	0	<b>137</b>	123	25	0	<b>148</b>
New York	1,137	0	0	<b>1,137</b>	1,038	0	0	<b>1,038</b>	1,065	0	0	<b>1,065</b>
Pennsylvania	128	283	0	<b>411</b>	123	273	0	<b>396</b>	122	325	0	<b>447</b>
<b>GREAT LAKES</b>												
Illinois	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Indiana	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Michigan	95	14	4	<b>113</b>	93	14	3	<b>110</b>	104	31	3	<b>138</b>
Ohio	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Wisconsin	44	1	9	<b>54</b>	38	3	9	<b>50</b>	35	3	9	<b>47</b>
<b>PLAINS</b>												
Iowa	10	0	0	<b>10</b>	8	0	0	<b>8</b>	8	0	2	<b>10</b>
Kansas	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Minnesota	88	0	0	<b>88</b>	91	0	0	<b>91</b>	96	0	0	<b>96</b>
Missouri	30	0	31	<b>61</b>	29	0	31	<b>60</b>	25	0	25	<b>50</b>
Nebraska	9	3	0	<b>12</b>	8	1	0	<b>9</b>	8	2	0	<b>10</b>
North Dakota	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
South Dakota	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>SOUTHEAST</b>												
Alabama	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Arkansas	135	241	13	<b>389</b>	126	238	29	<b>393</b>	136	253	42	<b>431</b>
Florida	9	4	0	<b>13</b>	11	5	0	<b>16</b>	12	7	0	<b>19</b>
Georgia	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Kentucky	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Louisiana	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Mississippi	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
North Carolina	58	1	58	<b>117</b>	58	1	58	<b>117</b>	58	1	58	<b>117</b>
South Carolina	15	34	0	<b>49</b>	21	32	0	<b>53</b>	24	34	0	<b>58</b>
Tennessee	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Virginia	0	63	0	<b>63</b>	0	71	0	<b>71</b>	0	92	0	<b>92</b>
West Virginia	2	0	0	<b>2</b>	2	0	0	<b>2</b>	2	0	0	<b>2</b>
<b>SOUTHWEST</b>												
Arizona	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
New Mexico	1	0	0	<b>1</b>	1	0	0	<b>1</b>	1	0	0	<b>1</b>
Oklahoma	39	43	0	<b>82</b>	39	43	0	<b>82</b>	39	37	0	<b>76</b>
Texas	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>ROCKY MOUNTAIN</b>												
Colorado	0	1,275	0	<b>1,275</b>	0	1,287	0	<b>1,287</b>	0	1,350	0	<b>1,350</b>
Idaho	10	0	0	<b>10</b>	10	0	0	<b>10</b>	10	0	0	<b>10</b>
Montana	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Utah	5	0	0	<b>5</b>	5	0	0	<b>5</b>	5	0	0	<b>5</b>
Wyoming	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
<b>FAR WEST</b>												
Alaska	77	0	0	<b>77</b>	78	0	0	<b>78</b>	78	2	0	<b>80</b>
California	3,152	1,750	0	<b>4,902</b>	3,288	1,512	0	<b>4,800</b>	3,287	1,597	0	<b>4,884</b>
Hawaii	27	0	0	<b>27</b>	27	0	0	<b>27</b>	27	0	0	<b>27</b>
Nevada	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Oregon	3	5	0	<b>8</b>	5	5	0	<b>10</b>	5	5	0	<b>10</b>
Washington	40	0	0	<b>40</b>	42	0	0	<b>42</b>	42	0	0	<b>42</b>
<b>TOTAL</b>	<b>\$5,768</b>	<b>\$4,775</b>	<b>\$123</b>	<b>\$10,666</b>	<b>\$5,796</b>	<b>\$4,490</b>	<b>\$138</b>	<b>\$10,424</b>	<b>\$5,857</b>	<b>\$4,807</b>	<b>\$149</b>	<b>\$10,813</b>
District of Columbia	5	0	1	6	5	0	1	6				

**TABLE 25**  
**OTHER CASH ASSISTANCE EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	0.4 %	0.3 %	0.3 %
Maine	0.5	0.4	0.4
Massachusetts	0.5	0.5	0.5
New Hampshire	0.2	0.2	0.2
Rhode Island	0.6	0.6	0.5
Vermont	1.1	1.1	1.2
<b>MID-ATLANTIC</b>			
Delaware	0.1	0.1	0.1
Maryland	2.2	2.1	2.0
New Jersey	0.2	0.2	0.2
New York	0.7	0.6	0.6
Pennsylvania	0.5	0.4	0.5
<b>GREAT LAKES</b>			
Illinois	0.0	0.0	0.0
Indiana	0.0	0.0	0.0
Michigan	0.2	0.2	0.2
Ohio	0.0	0.0	0.0
Wisconsin	0.1	0.1	0.1
<b>PLAINS</b>			
Iowa	0.0	0.0	0.0
Kansas	0.0	0.0	0.0
Minnesota	0.2	0.2	0.2
Missouri	0.2	0.2	0.2
Nebraska	0.1	0.1	0.1
North Dakota	0.0	0.0	0.0
South Dakota	0.0	0.0	0.0
<b>SOUTHEAST</b>			
Alabama	0.0	0.0	0.0
Arkansas	1.5	1.5	1.5
Florida	0.0	0.0	0.0
Georgia	0.0	0.0	0.0
Kentucky	0.0	0.0	0.0
Louisiana	0.0	0.0	0.0
Mississippi	0.0	0.0	0.0
North Carolina	0.2	0.2	0.2
South Carolina	0.2	0.2	0.2
Tennessee	0.0	0.0	0.0
Virginia	0.1	0.1	0.1
West Virginia	0.0	0.0	0.0
<b>SOUTHWEST</b>			
Arizona	0.0	0.0	0.0
New Mexico	0.0	0.0	0.0
Oklahoma	0.4	0.3	0.3
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	3.2	3.0	3.3
Idaho	0.1	0.1	0.1
Montana	0.0	0.0	0.0
Utah	0.0	0.0	0.0
Wyoming	0.0	0.0	0.0
<b>FAR WEST</b>			
Alaska	0.7	0.7	0.6
California	1.8	1.6	1.4
Hawaii	0.2	0.2	0.1
Nevada	0.0	0.0	0.0
Oregon	0.0	0.0	0.0
Washington	0.1	0.1	0.1
<b>ALL STATES</b>	<b>0.5 %</b>	<b>0.5 %</b>	<b>0.5 %</b>

**TABLE 26**  
**ANNUAL PERCENTAGE CHANGE IN OTHER CASH ASSISTANCE EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	0.8 %	— %	0.8 %	-3.4 %	— %	-3.4 %
Maine	-15.0	-27.3	-21.4	23.5	12.5	18.2
Massachusetts	1.0	-33.3	0.7	-0.7	0.0	-0.7
New Hampshire	0.0	—	0.0	0.0	—	0.0
Rhode Island	-3.2	18.2	5.7	0.0	7.7	3.6
Vermont	0.0	0.0	0.0	22.2	13.6	16.1
<b>MID-ATLANTIC</b>						
Delaware	-12.5	0.0	-11.1	0.0	0.0	0.0
Maryland	-4.4	-4.9	-4.9	4.7	5.9	5.9
New Jersey	3.7	-13.8	0.0	9.8	0.0	8.0
New York	-8.7	—	-8.7	2.6	—	2.6
Pennsylvania	-3.9	-3.5	-3.6	-0.8	19.0	12.9
<b>GREAT LAKES</b>						
Illinois	—	—	—	—	—	—
Indiana	—	—	—	—	—	—
Michigan	-3.0	0.0	-2.7	11.5	121.4	25.5
Ohio	—	—	—	—	—	—
Wisconsin	-11.3	200.0	-7.4	-6.4	0.0	-6.0
<b>PLAINS</b>						
Iowa	-20.0	—	-20.0	25.0	—	25.0
Kansas	—	—	—	—	—	—
Minnesota	3.4	—	3.4	5.5	—	5.5
Missouri	-1.6	—	-1.6	-16.7	—	-16.7
Nebraska	-11.1	-66.7	-25.0	0.0	100.0	11.1
North Dakota	—	—	—	—	—	—
South Dakota	—	—	—	—	—	—
<b>SOUTHEAST</b>						
Alabama	—	—	—	—	—	—
Arkansas	4.7	-1.2	1.0	14.8	6.3	9.7
Florida	22.2	25.0	23.1	9.1	40.0	18.8
Georgia	—	—	—	—	—	—
Kentucky	—	—	—	—	—	—
Louisiana	—	—	—	—	—	—
Mississippi	—	—	—	—	—	—
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	40.0	-5.9	8.2	14.3	6.3	9.4
Tennessee	—	—	—	—	—	—
Virginia	—	12.7	12.7	—	29.6	29.6
West Virginia	0.0	—	0.0	0.0	—	0.0
<b>SOUTHWEST</b>						
Arizona	—	—	—	—	—	—
New Mexico	0.0	—	0.0	0.0	—	0.0
Oklahoma	0.0	0.0	0.0	0.0	-14.0	-7.3
Texas	—	—	—	—	—	—
<b>ROCKY MOUNTAIN</b>						
Colorado	—	0.9	0.9	—	4.9	4.9
Idaho	0.0	—	0.0	0.0	—	0.0
Montana	—	—	—	—	—	—
Utah	0.0	—	0.0	0.0	—	0.0
Wyoming	—	—	—	—	—	—
<b>FAR WEST</b>						
Alaska	1.3	—	1.3	0.0	—	2.6
California	4.3	-13.6	-2.1	0.0	5.6	1.8
Hawaii	0.0	—	0.0	0.0	—	0.0
Nevada	—	—	—	—	—	—
Oregon	66.7	0.0	25.0	0.0	0.0	0.0
Washington	5.0	—	5.0	0.0	—	0.0
<b>ALL STATES</b>	<b>0.7 %</b>	<b>-6.0 %</b>	<b>-2.3 %</b>	<b>1.2 %</b>	<b>7.1 %</b>	<b>3.7 %</b>

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

## **Public Assistance Notes**

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Michigan:** Revised TANF fiscal 2019 to \$64M to reflect corrected actual.

**New York:** The increase in FY 2019 Federal TANF spending is due to payment timing. Several programs within TANF that underspent in State Fiscal Years 2017 and 2018 disbursed in FY 2019 causing the significant year over year change.

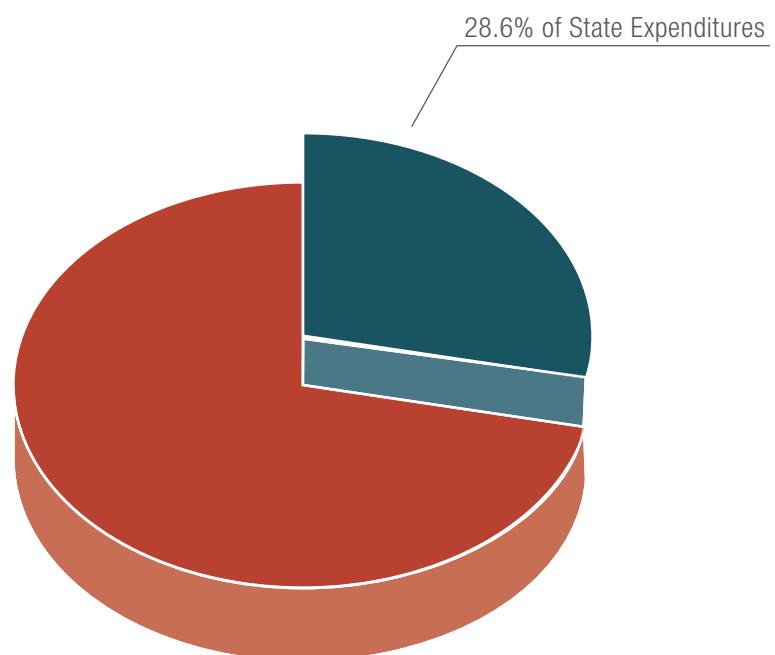
# CHAPTER

# 4



## MEDICAID EXPENDITURES

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## Medicaid Expenditures

Medicaid, a means-tested entitlement program financed by the states and the federal government, provides comprehensive and long-term medical care for more than 75 million low-income individuals. Total Medicaid benefits spending for fiscal 2020, which excludes administrative costs, was \$646.5 billion, with general fund spending of \$176.6 billion, other state fund spending of \$64.5 billion, and federal funds spending of \$405.4 billion.

Total Medicaid spending increased 7.0 percent in fiscal 2020, with state funds increasing 4.1 percent, and federal funds increasing 8.8 percent. On a median basis, total Medicaid spending increased 5.4 percent with state funds declining 0.2 percent and federal funds increasing 7.9 percent in fiscal 2020.

Medicaid spending in fiscal 2020 reflects the impact of the COVID-19 pandemic and ensuing economic fallout with the resulting rise in unemployment affecting Medicaid enrollment and spending. To address the rise in Medicaid spending and provide state fiscal relief, the *Families First Coronavirus Response Act*, enacted in March 2020, provides a 6.2 percentage point increase in Federal Medical Assistance Percentage (FMAP) spending during the public health emergency. The increase is conditioned on states meeting certain maintenance of effort requirements including continuous coverage for current enrollees.

The increase in the FMAP is retroactive to January 2020 and is reflected in half of fiscal 2020 for almost all states. The increase in federal matching funds from the FMAP yields about \$17.6 billion from January 2020 through June 2020, according to estimates from the Kaiser Family Foundation.

Medicaid spending of \$604.1 billion for fiscal 2019 reflected an increase of 3.2 percent over fiscal 2018 with state fund spending increasing 1.7 percent and federal fund spending growing 4.1 percent. On a median basis, total spending in fiscal 2019 increased 3.5 percent with a 2.7 percent increase for state funds and a 4.3 percent increase for federal funds.

The timing of Medicaid expenditures may vary from year to year and may not reflect underlying program activity in a given year. Large swings in some states, often due in part to timing and reporting issues, can substantially influence average Medicaid spending growth rates.

Medicaid spending accounted for 28.6 percent of total state spending in fiscal 2020, the single largest component of *total state expenditures*, and 19.6 percent of general fund expenditures. Federal funds comprised 62.7 percent of total Medicaid spending, general funds 27.3 percent, and other state funds 10.0 percent, in fiscal 2020.

Total state funds include both state general funds and other state funds. In addition to the general fund, states use a combination of revenue sources including insurance premium taxes, cigarette taxes, pharmaceutical rebates, intergovernmental transfers, provider assessments, and local funds to provide the state match. In just a few states, other state funds make up a larger portion than the general fund.

NASBO's Spring 2020 *Fiscal Survey of States* collected additional detail from states about Medicaid spending trends and issues. In that survey, about one-third of the states reported having Medicaid expenditures from non-federal funding sources that are included in reporting to the Centers for Medicare and Medicaid Services (CMS) but are not included in state budgets, and therefore excluded from the figures in this report. These funds include certified public expenditures and other local funds used for services provided in schools or in county hospitals and are counted in the state share to draw down federal Medicaid funds. For fiscal 2020, the estimated amount of the non-federal share that did not flow through state budgets totaled roughly \$18 billion, according to the Kaiser Family Foundation.

Also included in Medicaid spending are Medicare Part D "clawback" payments, statutorily known as the phased down state contribution. Beginning in January 2006, prescription drug costs for individuals eligible for both Medicare and Medicaid were no longer part of the Medicaid program. Instead these costs are included in Medicare Part D. States finance these benefits by providing a payment to the federal Medicare trust fund—commonly known as "clawback" payments. As shown in Appendix Table A-3, these "clawback" payments totaled \$11.8 billion in fiscal 2018, \$12.0 billion in fiscal 2019, and are estimated at \$12.4 billion for fiscal 2020.

**Medicaid Expansion Under the Affordable Care Act.** After receiving 100 percent match for those newly eligible under the *Affordable Care Act* (ACA) in calendar years 2014 through 2016, beginning January 1, 2017, states that expanded Medicaid under the ACA began paying 5 percent of the costs for

newly eligible individuals, with that amount increasing to 6 percent on January 1, 2018, 7 percent on January 1, 2019, and 10 percent on January 1, 2020 and thereafter. As of November, 38 states and the District of Columbia have adopted the Medicaid expansion. In Idaho, Nebraska, and Utah, voters approved expansion in 2018 ballot initiatives with expansion implemented during fiscal 2020 and fiscal 2021. Missouri and Oklahoma voters approved expansion in 2020 ballot initiatives with expansion scheduled to begin in fiscal 2022.

According to NASBO's Spring 2020 *Fiscal Survey of States*, in fiscal 2019 states reported total spending for Medicaid expansion at \$89.8 billion, including \$9.1 billion in state funds and \$80.8 billion in federal funds. In fiscal 2020, states estimated spending \$97.9 billion in all funds, \$11.1 billion in state funds, and \$86.8 billion in federal funds for Medicaid expansion. For most states, the state share for Medicaid expansion on a fiscal year basis is 6.5 percent in fiscal 2019 and 8.5 percent in fiscal 2020.

**Medicaid Enrollment.** Medicaid enrollment declined 2.1 percent in fiscal 2018 and declined 1.7 percent in fiscal 2019 with enrollment for fiscal 2020 expected to be relatively flat at 0.04 percent growth, according to the Kaiser Family Foundation's annual Medicaid budget survey. States largely attribute Medicaid enrollment declines in fiscal 2018 and 2019 to the improved economy though some states were also seeing process and systems changes including changes to renewal processes as also contributing to some enrollment declines. While fiscal 2020 enrollment was beginning to be affected by the COVID-19 pandemic, the greater impact is anticipated for fiscal 2021, with a projected enrollment increase of 8.2 percent, due to the maintenance of effort requirements in the *Families First Coronavirus Response Act* and to the economic downturn, according to the Kaiser Family Foundation's annual Medicaid budget survey.

Additionally, the Centers for Medicare & Medicaid Services (CMS) released a snapshot to capture the impact of the COVID-19 public health emergency by tracking total Medicaid and CHIP program enrollment trends for adults and children over a 12-month period. The data shows more than 4 million new Medicaid and CHIP enrollments between February and June 2020, a nearly 5.7 percent increase.

**Medicaid Program Changes.** States are providing targeted support to providers, who are under financial strain amid decreased utilization during the pandemic. Based on the Kaiser Family Foundation's annual Medicaid budget survey, more than half of responding states indicated that one or more payment changes made in fiscal 2020 or fiscal 2021 are related in whole or in part to COVID-19. Most Medicaid policy changes planned for fiscal 2021 address COVID-19 and the majority of states are adding or expanding telehealth service delivery with many planning to extend these changes beyond the public health emergency period.

**Health Care Spending Forecasts.** The Centers for Medicare & Medicaid Services (CMS) Office of the Actuary released national health expenditure projections that showed an average annual rate of increase of 5.4 percent for 2019-2028, representing 19.7 percent of gross domestic product by the end of the period. These projections were done in March 2020 and did not reflect the impact of COVID-19. Over 2021-2023, Medicaid spending is projected to grow more rapidly, at 5.7 percent on average. States are anticipating total Medicaid spending growth to increase by 8.4 percent in fiscal 2021 with enrollment increases being the primary driver of expenditure growth, based on the Kaiser Family Foundation's annual Medicaid budget survey.

**TABLE 27**  
**REGIONAL PERCENTAGE CHANGE IN STATE MEDICAID EXPENDITURES, FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	0.0 %	4.9 %	2.4 %	1.1 %	4.6 %	2.9 %
Mid-Atlantic	2.7	4.8	4.0	3.7	4.6	4.2
Great Lakes	-0.9	0.0	-0.5	9.7	8.4	9.0
Plains	1.0	2.4	1.8	1.8	7.7	5.1
Southeast	3.3	3.8	3.6	2.7	11.8	8.7
Southwest	-4.7	8.1	3.5	-0.7	10.9	7.1
Rocky Mountain	6.7	4.4	5.3	3.3	16.5	11.3
Far West	5.2	4.5	4.7	5.2	9.3	7.8
<b>ALL STATES</b>	<b>1.7 %</b>	<b>4.1 %</b>	<b>3.2 %</b>	<b>4.1 %</b>	<b>8.8 %</b>	<b>7.0 %</b>

**TABLE 28**  
**MEDICAID EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018				Actual Fiscal 2019				Estimated Fiscal 2020			
	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
<b>NEW ENGLAND</b>												
Connecticut*	\$4,519	\$3,561	\$0	<b>\$8,080</b>	\$4,369	\$3,807	\$0	<b>\$8,176</b>	\$4,474	\$3,928	\$0	<b>\$8,402</b>
Maine*	763	1,749	312	<b>2,824</b>	807	1,863	306	<b>2,976</b>	824	2,113	323	<b>3,260</b>
Massachusetts	7,613	8,143	1,647	<b>17,403</b>	7,990	8,531	1,324	<b>17,845</b>	8,097	8,926	1,437	<b>18,460</b>
New Hampshire	667	1,267	244	<b>2,178</b>	655	1,256	281	<b>2,192</b>	614	1,237	271	<b>2,122</b>
Rhode Island	1,118	1,583	11	<b>2,712</b>	1,135	1,638	9	<b>2,782</b>	1,071	1,694	10	<b>2,775</b>
Vermont*	307	914	381	<b>1,602</b>	595	971	110	<b>1,676</b>	553	1,008	105	<b>1,666</b>
<b>MID-ATLANTIC</b>												
Delaware	750	1,462	62	<b>2,274</b>	711	1,423	47	<b>2,181</b>	678	1,595	61	<b>2,334</b>
Maryland	3,638	6,888	975	<b>11,501</b>	3,618	7,033	1,003	<b>11,654</b>	3,453	7,339	1,011	<b>11,803</b>
New Jersey	4,205	9,351	1,239	<b>14,795</b>	4,598	9,816	1,250	<b>15,664</b>	4,184	10,918	1,370	<b>16,472</b>
New York	13,708	36,787	7,836	<b>58,331</b>	15,597	39,094	5,683	<b>60,374</b>	18,479	40,085	5,684	<b>64,248</b>
Pennsylvania	9,297	17,949	3,388	<b>30,634</b>	9,294	18,580	4,500	<b>32,374</b>	9,231	19,481	3,849	<b>32,561</b>
<b>GREAT LAKES</b>												
Illinois	5,256	13,044	4,327	<b>22,627</b>	4,143	11,445	3,066	<b>18,654</b>	4,672	11,537	5,740	<b>21,949</b>
Indiana	2,229	8,088	953	<b>11,270</b>	2,536	8,523	1,229	<b>12,288</b>	2,235	10,253	1,728	<b>14,216</b>
Michigan*	2,710	12,147	2,393	<b>17,250</b>	2,826	12,975	2,748	<b>18,549</b>	2,689	13,645	2,806	<b>19,140</b>
Ohio*	14,483	8,621	3,357	<b>26,461</b>	15,053	8,635	3,284	<b>26,972</b>	15,472	9,353	3,569	<b>28,394</b>
Wisconsin	3,053	5,347	1,402	<b>9,802</b>	3,139	5,653	1,759	<b>10,551</b>	2,982	6,387	1,756	<b>11,125</b>
<b>PLAINS</b>												
Iowa	1,300	3,137	936	<b>5,373</b>	1,453	3,460	869	<b>5,782</b>	1,534	3,548	882	<b>5,964</b>
Kansas	1,204	1,851	292	<b>3,347</b>	1,221	2,000	309	<b>3,530</b>	1,147	2,381	315	<b>3,843</b>
Minnesota	4,977	7,226	471	<b>12,674</b>	4,933	7,055	551	<b>12,539</b>	5,144	7,600	656	<b>13,400</b>
Missouri*	2,145	5,271	2,609	<b>10,025</b>	2,107	5,411	2,608	<b>10,126</b>	1,901	5,759	2,843	<b>10,503</b>
Nebraska	998	1,116	36	<b>2,150</b>	1,034	1,149	35	<b>2,218</b>	1,013	1,239	39	<b>2,291</b>
North Dakota	460	754	6	<b>1,220</b>	472	726	6	<b>1,204</b>	434	827	6	<b>1,267</b>
South Dakota	369	522	4	<b>895</b>	364	549	4	<b>917</b>	334	566	4	<b>904</b>
<b>SOUTHEAST</b>												
Alabama*	665	4,615	1,300	<b>6,580</b>	796	4,984	1,197	<b>6,977</b>	726	5,290	1,388	<b>7,404</b>
Arkansas	1,088	5,481	534	<b>7,103</b>	1,264	5,642	516	<b>7,422</b>	1,193	6,247	118	<b>7,558</b>
Florida	6,059	14,672	4,674	<b>25,405</b>	6,239	15,075	4,635	<b>25,949</b>	6,957	16,499	4,987	<b>28,443</b>
Georgia	2,875	7,450	662	<b>10,987</b>	3,062	7,668	644	<b>11,374</b>	3,014	7,031	349	<b>10,394</b>
Kentucky	1,881	7,947	501	<b>10,329</b>	1,825	7,849	507	<b>10,181</b>	1,973	9,150	478	<b>11,601</b>
Louisiana	1,835	8,053	1,253	<b>11,141</b>	1,970	8,412	1,263	<b>11,645</b>	1,891	9,305	1,378	<b>12,574</b>
Mississippi	705	3,823	553	<b>5,081</b>	680	3,873	561	<b>5,114</b>	682	4,236	554	<b>5,472</b>
North Carolina	3,654	9,265	1,029	<b>13,948</b>	3,759	9,484	1,044	<b>14,287</b>	3,805	11,149	1,401	<b>16,355</b>
South Carolina	1,155	4,664	785	<b>6,604</b>	1,182	4,751	837	<b>6,770</b>	1,241	5,128	743	<b>7,112</b>
Tennessee*	3,576	6,979	698	<b>11,253</b>	3,630	7,052	777	<b>11,459</b>	4,088	7,839	749	<b>12,676</b>
Virginia	5,027	4,831	3	<b>9,861</b>	5,254	5,840	207	<b>11,301</b>	4,791	8,471	590	<b>13,852</b>
West Virginia	533	2,968	326	<b>3,827</b>	602	3,157	277	<b>4,036</b>	455	3,299	346	<b>4,100</b>
<b>SOUTHWEST</b>												
Arizona	1,785	8,481	1,748	<b>12,014</b>	1,741	8,555	1,834	<b>12,130</b>	1,807	9,651	2,043	<b>13,501</b>
New Mexico	909	4,429	275	<b>5,613</b>	923	4,434	319	<b>5,676</b>	966	5,398	392	<b>6,756</b>
Oklahoma	884	2,992	1,656	<b>5,532</b>	974	3,320	1,498	<b>5,792</b>	982	3,464	1,087	<b>5,533</b>
Texas	12,777	20,792	276	<b>33,845</b>	11,742	23,361	323	<b>35,426</b>	11,711	25,468	230	<b>37,409</b>
<b>ROCKY MOUNTAIN</b>												
Colorado*	2,782	5,378	1,247	<b>9,407</b>	2,923	5,574	1,437	<b>9,934</b>	2,927	5,861	1,344	<b>10,132</b>
Idaho	502	1,343	302	<b>2,147</b>	614	1,495	210	<b>2,319</b>	688	1,767	219	<b>2,674</b>
Montana	315	1,420	99	<b>1,834</b>	309	1,395	101	<b>1,805</b>	281	1,523	151	<b>1,955</b>
Utah	479	1,819	494	<b>2,792</b>	517	1,933	547	<b>2,997</b>	450	3,021	828	<b>4,299</b>
Wyoming	261	319	32	<b>612</b>	258	333	36	<b>627</b>	258	333	36	<b>627</b>
<b>FAR WEST</b>												
Alaska	639	1,411	4	<b>2,054</b>	672	1,610	4	<b>2,286</b>	639	1,711	8	<b>2,358</b>
California*	22,979	53,373	8,801	<b>85,153</b>	22,876	55,661	10,379	<b>88,916</b>	26,724	61,598	8,135	<b>96,457</b>
Hawaii	626	1,448	66	<b>2,140</b>	739	1,522	66	<b>2,327</b>	701	1,414	70	<b>2,185</b>
Nevada	669	2,883	218	<b>3,770</b>	709	3,057	270	<b>4,036</b>	741	3,103	227	<b>4,071</b>
Oregon	1,315	6,503	989	<b>8,807</b>	968	6,902	1,499	<b>9,369</b>	1,043	7,563	1,639	<b>10,245</b>
Washington	3,918	7,836	555	<b>12,309</b>	4,140	7,984	572	<b>12,696</b>	4,610	8,447	576	<b>13,633</b>
<b>ALL STATES</b>	<b>\$165,662</b>	<b>\$357,953</b>	<b>\$61,961</b>	<b>\$585,576</b>	<b>\$169,018</b>	<b>\$372,516</b>	<b>\$62,541</b>	<b>\$604,075</b>	<b>\$176,559</b>	<b>\$405,385</b>	<b>\$64,531</b>	<b>\$646,475</b>
District of Columbia	732	2,169	85	2,986	793	2,234	83	3,110				

\*See Medicaid Notes for explanation.

**TABLE 29**  
**MEDICAID EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	24.4 %	23.8 %	24.8 %
Maine	33.6	33.8	30.9
Massachusetts	30.5	29.8	29.3
New Hampshire	35.5	35.2	30.0
Rhode Island	29.3	28.6	23.0
Vermont	28.2	28.7	27.0
<b>MID-ATLANTIC</b>			
Delaware	21.0	19.3	19.6
Maryland	26.3	25.8	24.5
New Jersey	24.3	24.4	24.3
New York	35.6	35.3	37.1
Pennsylvania	36.1	36.4	35.1
<b>GREAT LAKES</b>			
Illinois	31.1	26.0	28.3
Indiana	33.5	36.0	36.8
Michigan	30.5	31.1	31.8
Ohio	38.0	38.0	38.1
Wisconsin	20.3	21.0	21.5
<b>PLAINS</b>			
Iowa	23.0	24.7	24.6
Kansas	21.0	20.9	20.6
Minnesota	31.8	30.7	29.8
Missouri	38.5	38.4	38.5
Nebraska	17.7	18.3	17.8
North Dakota	20.7	18.8	18.2
South Dakota	20.1	20.4	18.6
<b>SOUTHEAST</b>			
Alabama	23.9	24.2	25.9
Arkansas	27.8	28.9	27.2
Florida	32.4	31.4	31.3
Georgia	21.3	21.1	19.1
Kentucky	30.3	29.2	29.1
Louisiana	35.6	36.1	33.8
Mississippi	26.6	26.7	25.2
North Carolina	29.2	29.1	27.2
South Carolina	26.1	26.0	26.4
Tennessee	33.5	33.9	33.9
Virginia	18.9	20.4	21.6
West Virginia	22.7	22.5	23.1
<b>SOUTHWEST</b>			
Arizona	34.2	31.4	33.1
New Mexico	27.5	28.9	31.6
Oklahoma	24.4	24.3	22.3
Texas	29.5	29.3	28.9
<b>ROCKY MOUNTAIN</b>			
Colorado	23.6	23.2	24.8
Idaho	27.0	27.5	27.1
Montana	26.4	25.2	23.5
Utah	18.9	18.1	21.6
Wyoming	13.8	13.3	13.3
<b>FAR WEST</b>			
Alaska	20.0	20.5	18.7
California	31.6	29.6	28.6
Hawaii	14.1	14.9	12.0
Nevada	25.4	25.1	25.5
Oregon	21.7	22.0	20.8
Washington	26.7	25.1	25.5
<b>ALL STATES</b>	<b>29.3 %</b>	<b>28.7 %</b>	<b>28.6 %</b>

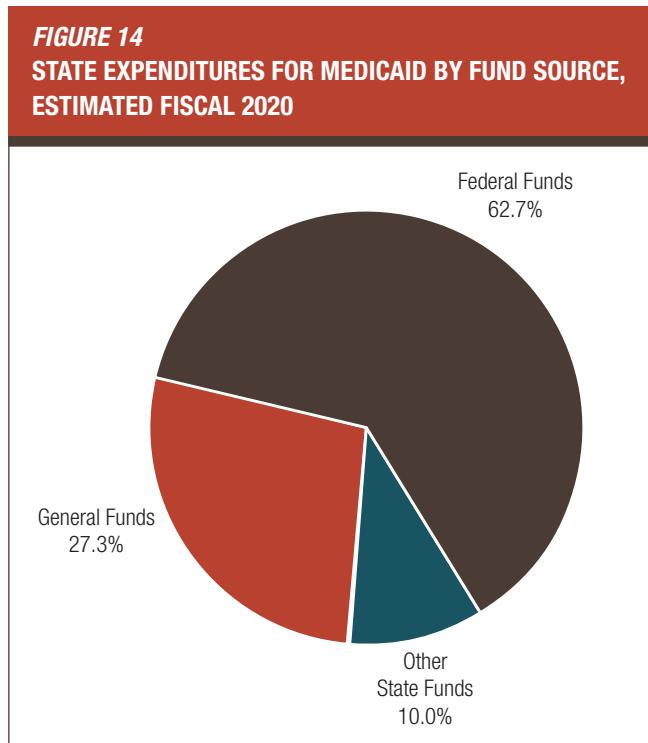
**TABLE 30**  
**ANNUAL PERCENTAGE CHANGE IN MEDICAID EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	-3.3 %	6.9 %	1.2 %	2.4 %	3.2 %	2.8 %
Maine	3.5	6.5	5.4	3.1	13.4	9.5
Massachusetts	0.6	4.8	2.5	2.4	4.6	3.4
New Hampshire	2.7	-0.9	0.6	-5.4	-1.5	-3.2
Rhode Island	1.3	3.5	2.6	-5.5	3.4	-0.3
Vermont	2.5	6.2	4.6	-6.7	3.8	-0.6
<b>MID-ATLANTIC</b>						
Delaware	-6.7	-2.7	-4.1	-2.5	12.1	7.0
Maryland	0.2	2.1	1.3	-3.4	4.4	1.3
New Jersey	7.4	5.0	5.9	-5.0	11.2	5.2
New York	-1.2	6.3	3.5	13.5	2.5	6.4
Pennsylvania	8.7	3.5	5.7	-5.2	4.8	0.6
<b>GREAT LAKES</b>						
Illinois	-24.8	-12.3	-17.6	44.4	0.8	17.7
Indiana	18.3	5.4	9.0	5.3	20.3	15.7
Michigan	9.2	6.8	7.5	-1.4	5.2	3.2
Ohio	2.8	0.2	1.9	3.8	8.3	5.3
Wisconsin	9.9	5.7	7.6	-3.3	13.0	5.4
<b>PLAINS</b>						
Iowa	3.8	10.3	7.6	4.0	2.5	3.1
Kansas	2.3	8.0	5.5	-4.4	19.1	8.9
Minnesota	0.7	-2.4	-1.1	5.8	7.7	6.9
Missouri	-0.8	2.7	1.0	0.6	6.4	3.7
Nebraska	3.4	3.0	3.2	-1.6	7.8	3.3
North Dakota	2.6	-3.7	-1.3	-7.9	13.9	5.2
South Dakota	-1.3	5.2	2.5	-8.2	3.1	-1.4
<b>SOUTHEAST</b>						
Alabama	1.4	8.0	6.0	6.1	6.1	6.1
Arkansas	9.7	2.9	4.5	-26.3	10.7	1.8
Florida	1.3	2.7	2.1	9.8	9.4	9.6
Georgia	4.8	2.9	3.5	-9.3	-8.3	-8.6
Kentucky	-2.1	-1.2	-1.4	5.1	16.6	13.9
Louisiana	4.7	4.5	4.5	1.1	10.6	8.0
Mississippi	-1.4	1.3	0.6	-0.4	9.4	7.0
North Carolina	2.6	2.4	2.4	8.4	17.6	14.5
South Carolina	4.1	1.9	2.5	-1.7	7.9	5.1
Tennessee	3.1	1.0	1.8	9.8	11.2	10.6
Virginia	8.6	20.9	14.6	-1.5	45.1	22.6
West Virginia	2.3	6.4	5.5	-8.9	4.5	1.6
<b>SOUTHWEST</b>						
Arizona	1.2	0.9	1.0	7.7	12.8	11.3
New Mexico	4.9	0.1	1.1	9.3	21.7	19.0
Oklahoma	-2.7	11.0	4.7	-16.3	4.3	-4.5
Texas	-7.6	12.4	4.7	-1.0	9.0	5.6
<b>ROCKY MOUNTAIN</b>						
Colorado	8.2	3.6	5.6	-2.0	5.1	2.0
Idaho	2.5	11.3	8.0	10.1	18.2	15.3
Montana	-1.0	-1.8	-1.6	5.4	9.2	8.3
Utah	9.4	6.3	7.3	20.1	56.3	43.4
Wyoming	0.3	4.4	2.5	0.0	0.0	0.0
<b>FAR WEST</b>						
Alaska	5.1	14.1	11.3	-4.3	6.3	3.1
California	4.6	4.3	4.4	4.8	10.7	8.5
Hawaii	16.3	5.1	8.7	-4.2	-7.1	-6.1
Nevada	10.4	6.0	7.1	-1.1	1.5	0.9
Oregon	7.1	6.1	6.4	8.7	9.6	9.3
Washington	5.3	1.9	3.1	10.1	5.8	7.4
<b>ALL STATES</b>	<b>1.7 %</b>	<b>4.1 %</b>	<b>3.2 %</b>	<b>4.1 %</b>	<b>8.8 %</b>	<b>7.0 %</b>
<b>MEDIAN</b>	2.7	4.3	3.5	-0.2	7.9	5.4

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

## Fund Shares

Figure 14 provides fund shares for fiscal 2020.



## Regional Expenditures

Table 27 shows percentage changes in expenditures for Medicaid for fiscal 2019 and 2020 by region. The Great Lakes had a slight decrease while the Rocky Mountains had the largest growth in fiscal 2019. For fiscal 2020, New England had the slowest growth while the Rocky Mountains again experienced the largest increase.

Additional expenditure data on Medicaid can be found on Tables 28-30, accompanied by explanatory notes.

## **Medicaid Notes**

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States were asked to report Medicaid expenditures as follows: General funds: all general funds appropriated to the Medicaid agency and any other agency which are used for direct Medicaid matching purposes under Title XIX. Other state funds: other funds and revenue sources used as Medicaid match, such as local funds and provider taxes, fees, donations, assessments (as defined by the Centers for Medicare and Medicaid Services). Federal Funds: all federal matching funds provided pursuant to Title XIX.

The states were asked to separately detail the amount of provider taxes, fees, donations, assessments and local funds reported as Other State Funds.

**Alabama:** Other State Funds includes Medicaid provider taxes in the amounts of: \$374M for FY18; \$396M for FY19; and \$423M for Estimated FY20.

**California:** Department of Public Health Medicaid expenditures are included in the "All Other" category and not included in the total state Medicaid expenditures.

**Colorado:** CHIP expenditures are excluded from the Medicaid category and added to the All Other category to adhere more closely to the survey directions. In previous surveys, CHIP expenditures were included in Medicaid.

**Connecticut:** The Medicaid appropriation in the Department of Social Services (DSS) is "net funded" while other Medicaid expenditures — including funding for the Hospital Supplemental Payments account in DSS — are gross funded, with federal funds deposited directly to the State Treasury. With the exception of enhanced FMAP available for certain populations and services, CT's FMAP is 50%. Includes Medicaid expenditures for administrative services organizations and fiscal intermediaries in DSS. Excludes state portion of Medicare Savings Program and School Based Child Health as those expenditures are netted out of federal Medicaid reimbursement. Also excludes provider taxes, which are deposited directly to the State Treasury.

**Michigan:** Growth from FY18 to FY19 due to increases in capitated payments to PIHPs for mental health services provided under the Healthy Kids program. Also, significant growth in fee-for-service payments through the MIChild program.

**Missouri:** Some community mental health and developmentally disabled programs are included in Medicaid.

**Ohio:** Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$10,473.5 million in fiscal 2020. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that do not follow this practice.

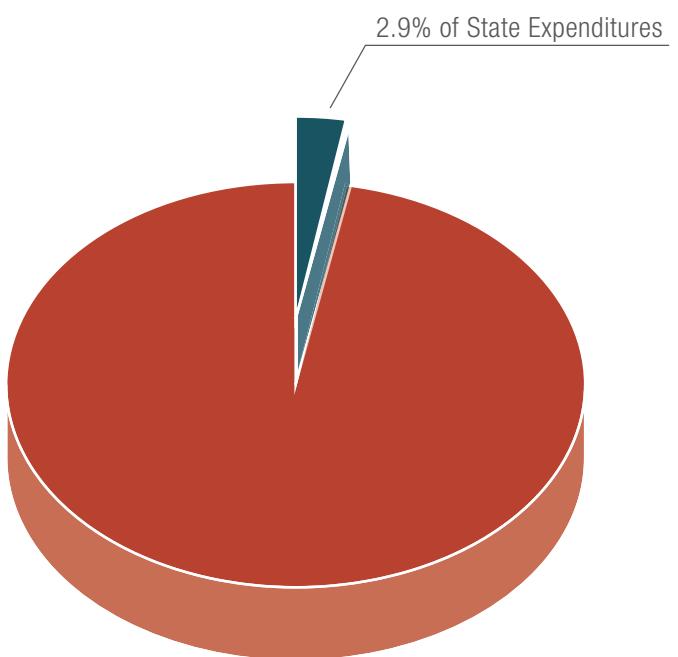
**Tennessee:** Certified Public Expenditures — Local fund from hospitals: fiscal 2018 totals \$204 million, fiscal 2019 totals \$96 million, and fiscal 2020 totals \$150 million. Nursing Home Assessment: fiscal 2018 totals \$124 million, fiscal 2019 totals \$126 million, and fiscal 2020 totals \$130 million. Hospital Assessment: fiscal 2018 totals \$449 million, fiscal 2019 totals \$327 million, and fiscal 2020 totals \$591 million. Ambulance Assessment: fiscal 2018 totals \$9 million, fiscal 2019 totals \$7 million, and fiscal 2020 totals \$12 million. Intergovernmental Transfers: fiscal 2018 totals \$100 million, fiscal 2019 totals \$100 million, and fiscal 2020 totals \$100 million.

**Vermont:** The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2018 (in millions): provider tax \$164; employee assessment \$20; local match provided by schools \$27; tobacco litigation settlement funds \$21; other \$149. The breakdown is as follows for fiscal 2019: provider tax N/A; employee assessment N/A; local match provided by schools \$28; tobacco litigation settlement funds \$20; other \$62. The breakdown is as follows for estimated fiscal 2020: provider tax N/A; employee assessment N/A; local match provided by schools \$24; tobacco litigation settlement funds \$21; other \$60.

# CHAPTER 5



## CORRECTIONS EXPENDITURES



## Corrections Expenditures

State spending on corrections reflects the costs to build and operate prison systems and may include spending on juvenile justice programs and alternatives to incarceration such as probation and parole. Total state spending on corrections in fiscal 2020 increased 4.1 percent over fiscal 2019, to \$65.9 billion, with a median growth rate of 3.7 percent. State general funds comprised nearly 89 percent of corrections spending in fiscal 2020; no other major area of state government spending is so heavily reliant upon the state general fund. General fund spending for corrections increased 3.3 percent in estimated 2020. In fiscal 2019, total state spending for corrections totaled \$63.3 billion, a 3.9 percent increase, with a median growth rate of 3.9 percent. General fund spending grew 3.5 percent in fiscal 2019.

Higher state spending on corrections can be attributed to several factors. First, several states have included additional funds to raise the compensation for existing and new correctional officers in recent budgets, to improve the recruitment and retention of these vital security positions. Prior to the economic downturn caused by the COVID-19 pandemic, there was a growing economy and tight labor market in which states were having to increase salaries to attract applicants and retain employees. Second, states continue to invest in criminal justice reforms to reduce correctional populations and improve outcomes; these reforms include alternatives to incarceration, earning sentence credits for good behavior, parole reforms, and increased treatment to address mental health and substance abuse disorders.

A funding source that saw a larger increase for estimated fiscal 2020 over fiscal 2019 was federal funds, which increased \$594 million, or 110.0 percent. A likely factor driving the increase in federal funds for fiscal 2020 is the financial assistance passed by Congress in response to the COVID-19 pandemic, specifically the *Coronavirus Aid, Relief, and Economic Security* (CARES) Act. States received additional funds both for specific purposes, such as the \$563.1 million from the U.S. Department of Justice for the Coronavirus Emergency Supplemental Funding Program, and broader based funding such as the \$150 billion allocated through the Coronavirus Relief Fund. Even with this large percentage increase in federal funds, it is important to highlight that federal funds comprised just 1.7 percent of state corrections expenditures in fiscal 2020.

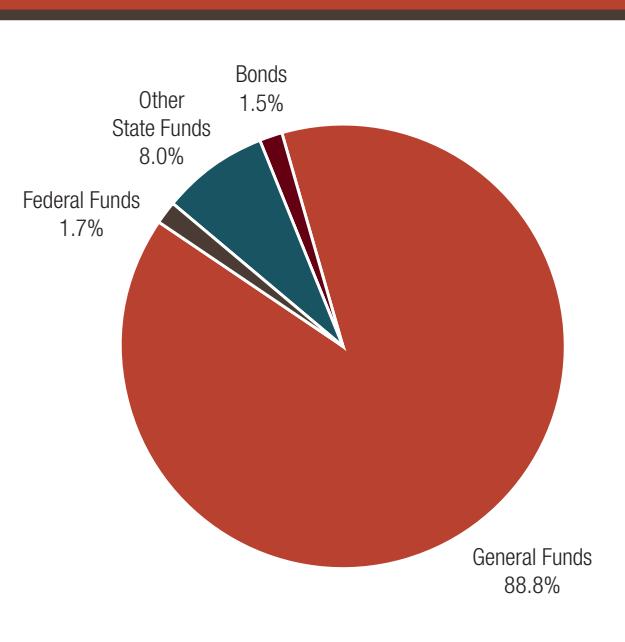
The trendline for state prisoner populations continues to slowly decline. According to the Bureau of Justice Statistics, states

held 27,788 fewer prisoners at year-end 2019 than in 2018, a decline of 2.2 percent, and more than 143,700 less than in 2009, a decrease of 10.5 percent. Thirty-three states had a decrease in their sentenced prison population in 2019, while 13 states had increases. Even as the number of prisoners continues a gradual decrease, state spending on corrections has seen annual growth.

While the number of prisoners is declining, states will not capture significant savings until the population is reduced enough to close a prison unit or facility, which decreases the number of staff needed. The primary cost drivers in corrections are personnel costs, care and support for inmates including health care, contract costs for community-based programs, and maintenance of a large physical plant. Related to these cost drivers, the mix of prisoners is also changing, with an increasing number of inmates aged 55 or older. In 2011, the percentage of sentenced prisoners under the jurisdiction of states and the federal government in this age group was 7.9 percent; by 2019, that number had risen to 13.1 percent. Having a larger percentage of older inmates often translates to increased health care costs as well as necessary facility changes to accommodate an aging population.

In fiscal 2020, corrections spending represented 2.9 percent of total state spending and 6.5 percent of general fund spend-

**FIGURE 15**  
**STATE EXPENDITURES FOR CORRECTIONS BY FUND SOURCE, ESTIMATED FISCAL 2020**



**TABLE 31**  
**REGIONAL PERCENTAGE CHANGE IN STATE CORRECTIONS EXPENDITURES,  
FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	4.5 %	0.0 %	5.5 %	-2.6 %	74.2 %	-3.6 %
Mid-Atlantic	5.6	-19.1	4.1	4.6	13.9	5.7
Great Lakes	-5.1	10.9	-4.5	-0.8	744.3	4.9
Plains	8.9	26.3	9.2	0.5	8.3	0.8
Southeast	3.8	5.1	3.1	3.6	25.8	4.1
Southwest	3.1	171.4	3.5	3.3	-10.5	3.3
Rocky Mountain	11.6	30.0	11.7	-3.5	53.8	7.2
Far West	6.3	12.1	6.5	4.4	46.1	4.4
<b>ALL STATES</b>	<b>4.0 %</b>	<b>8.9 %</b>	<b>3.9 %</b>	<b>2.7 %</b>	<b>110.0 %</b>	<b>4.1 %</b>

ing. Over the last three years, corrections spending as a percent of total general fund expenditures saw gradual but continual decreases, dropping from 6.7 percent in fiscal 2018 to 6.5 percent in 2020. State funds (general funds and other state funds combined but excluding bonds) accounted for 96.8 percent of total state corrections spending in fiscal 2020. Federal funds accounted for 1.7 percent and bonds accounted for 1.5 percent.

Data on capital expenditures for corrections are displayed in Chapter Eight (Table 51).

## Regional Expenditures

Table 31 shows changes in corrections expenditures by region between fiscal 2018 and fiscal 2019 and between fiscal 2019 and estimated fiscal 2020. In fiscal 2019, all regions except for the Great Lakes experienced an increase in total corrections spending, while in fiscal 2020 it is estimated that the New England region experienced a slight decline.

## Corrections — Expenditures Exclusions

Some states exclude certain items when reporting corrections expenditures. Twenty states wholly or partially exclude juvenile delinquency counseling from their corrections figures and 15 states wholly or partially exclude spending on juvenile institutions. Some states wholly or partially exclude spending, or do not provide state spending, on drug abuse rehabilitation centers (18), institutions for the criminally insane (34), and aid to local governments for jails (18). For details, see Table 36.

**TABLE 32**  
**CORRECTIONS EXPENDITURES—CAPITAL INCLUSIVE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$604	\$2	\$24	\$7	<b>\$637</b>	\$632	\$3	\$25	\$61	<b>\$721</b>	\$649	\$8	\$24	\$4	<b>\$685</b>
Maine	179	1	2	0	<b>182</b>	188	1	2	0	<b>191</b>	189	3	2	0	<b>194</b>
Massachusetts	1,428	26	5	57	<b>1,516</b>	1,490	25	5	48	<b>1,568</b>	1,377	31	4	49	<b>1,461</b>
New Hampshire	115	0	5	14	<b>134</b>	125	0	6	2	<b>133</b>	129	0	7	2	<b>138</b>
Rhode Island	232	1	4	0	<b>237</b>	236	1	10	0	<b>247</b>	235	7	25	0	<b>267</b>
Vermont	147	1	8	0	<b>156</b>	150	1	7	0	<b>158</b>	154	5	6	0	<b>165</b>
<b>MID-ATLANTIC</b>															
Delaware	320	0	5	6	<b>331</b>	352	1	5	4	<b>362</b>	369	1	4	1	<b>375</b>
Maryland*	1,394	34	73	9	<b>1,510</b>	1,497	33	74	13	<b>1,617</b>	1,542	39	83	47	<b>1,711</b>
New Jersey	1,140	10	40	0	<b>1,190</b>	1,254	9	40	0	<b>1,303</b>	1,193	12	39	0	<b>1,244</b>
New York	2,635	28	9	348	<b>3,020</b>	2,605	4	120	251	<b>2,980</b>	2,880	4	97	317	<b>3,298</b>
Pennsylvania	2,544	17	128	29	<b>2,718</b>	2,673	25	136	32	<b>2,866</b>	2,803	26	151	41	<b>3,021</b>
<b>GREAT LAKES</b>															
Illinois	1,996	0	63	22	<b>2,081</b>	1,627	0	71	34	<b>1,732</b>	1,637	0	49	70	<b>1,756</b>
Indiana	755	3	53	0	<b>811</b>	778	3	55	0	<b>836</b>	760	7	59	0	<b>826</b>
Michigan	2,100	41	52	1	<b>2,194</b>	1,919	46	43	3	<b>2,011</b>	1,727	497	108	0	<b>2,332</b>
Ohio*	1,940	11	60	83	<b>2,094</b>	2,007	10	70	110	<b>2,197</b>	2,053	8	64	82	<b>2,207</b>
Wisconsin	1,122	0	98	0	<b>1,220</b>	1,132	2	116	0	<b>1,250</b>	1,198	3	99	0	<b>1,300</b>
<b>PLAINS</b>															
Iowa	374	0	56	0	<b>430</b>	381	1	58	0	<b>440</b>	387	1	63	0	<b>451</b>
Kansas	349	3	19	5	<b>376</b>	367	5	19	5	<b>396</b>	408	4	26	5	<b>443</b>
Minnesota	571	4	14	4	<b>593</b>	603	3	13	18	<b>637</b>	611	5	28	28	<b>672</b>
Missouri	664	2	28	9	<b>703</b>	660	2	62	2	<b>726</b>	655	4	63	0	<b>722</b>
Nebraska	318	1	33	0	<b>352</b>	327	1	56	0	<b>384</b>	351	2	72	0	<b>425</b>
North Dakota	101	5	12	0	<b>118</b>	208	9	10	0	<b>227</b>	111	7	3	0	<b>121</b>
South Dakota	100	4	3	0	<b>107</b>	109	3	3	0	<b>115</b>	108	3	3	0	<b>114</b>
<b>SOUTHEAST</b>															
Alabama	534	25	92	0	<b>651</b>	566	26	84	0	<b>676</b>	667	30	111	0	<b>808</b>
Arkansas	456	0	62	0	<b>518</b>	462	0	63	0	<b>525</b>	455	0	77	0	<b>532</b>
Florida	2,790	61	104	0	<b>2,955</b>	2,882	77	130	0	<b>3,089</b>	3,027	92	133	0	<b>3,252</b>
Georgia	1,720	12	75	89	<b>1,896</b>	1,713	13	66	10	<b>1,802</b>	1,684	7	14	53	<b>1,758</b>
Kentucky	640	20	59	0	<b>719</b>	703	10	35	0	<b>748</b>	701	13	37	0	<b>751</b>
Louisiana	765	1	97	5	<b>868</b>	786	2	57	3	<b>848</b>	687	3	249	4	<b>943</b>
Mississippi	310	0	24	0	<b>334</b>	307	0	37	0	<b>344</b>	317	0	24	0	<b>341</b>
North Carolina	1,529	1	28	3	<b>1,561</b>	1,576	3	25	3	<b>1,607</b>	1,666	20	25	1	<b>1,712</b>
South Carolina	580	6	85	0	<b>671</b>	605	5	83	0	<b>693</b>	619	5	75	0	<b>699</b>
Tennessee	953	0	58	0	<b>1,011</b>	962	1	68	0	<b>1,031</b>	1,103	1	42	0	<b>1,146</b>
Virginia	1,345	51	66	26	<b>1,488</b>	1,370	49	70	27	<b>1,516</b>	1,400	63	70	20	<b>1,553</b>
West Virginia	157	0	9	0	<b>166</b>	252	0	111	0	<b>363</b>	279	0	14	0	<b>293</b>
<b>SOUTHWEST</b>															
Arizona	1,075	2	110	0	<b>1,187</b>	1,110	10	124	0	<b>1,244</b>	1,204	10	139	0	<b>1,353</b>
New Mexico	298	0	36	6	<b>340</b>	300	1	50	3	<b>354</b>	319	1	41	5	<b>366</b>
Oklahoma	487	1	95	0	<b>583</b>	520	1	85	0	<b>606</b>	544	2	87	0	<b>633</b>
Texas	3,584	11	112	0	<b>3,707</b>	3,629	26	160	0	<b>3,815</b>	3,634	21	208	0	<b>3,863</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	788	5	115	0	<b>908</b>	891	7	98	0	<b>996</b>	841	9	98	0	<b>948</b>
Idaho	265	3	40	0	<b>308</b>	283	2	45	0	<b>330</b>	320	5	52	0	<b>377</b>
Montana	199	10	16	0	<b>225</b>	200	15	16	0	<b>231</b>	205	20	16	0	<b>241</b>
Utah	394	2	9	0	<b>405</b>	525	2	0	0	<b>527</b>	419	6	29	224	<b>678</b>
Wyoming	139	0	7	0	<b>146</b>	134	0	8	0	<b>142</b>	134	0	8	0	<b>142</b>
<b>FAR WEST</b>															
Alaska	340	8	7	0	<b>355</b>	346	8	8	0	<b>362</b>	354	23	34	0	<b>411</b>
California	11,596	62	2,709	0	<b>14,367</b>	12,405	71	2,874	0	<b>15,350</b>	13,428	100	2,480	0	<b>16,008</b>
Hawaii	259	1	13	0	<b>273</b>	278	1	14	0	<b>293</b>	271	1	15	0	<b>287</b>
Nevada	290	2	43	20	<b>355</b>	303	2	36	22	<b>363</b>	317	5	28	18	<b>368</b>
Oregon	1,024	15	21	11	<b>1,071</b>	1,038	17	24	22	<b>1,101</b>	1,113	17	21	20	<b>1,171</b>
Washington	1,071	3	55	6	<b>1,135</b>	1,142	3	54	35	<b>1,234</b>	1,220	3	54	12	<b>1,289</b>
<b>TOTAL</b>	<b>\$54,716</b>	<b>\$496</b>	<b>\$4,941</b>	<b>\$760</b>	<b>\$60,913</b>	<b>\$56,608</b>	<b>\$540</b>	<b>\$5,431</b>	<b>\$708</b>	<b>\$63,287</b>	<b>\$58,454</b>	<b>\$1,134</b>	<b>\$5,260</b>	<b>\$1,003</b>	<b>\$65,851</b>
District of Columbia	226	0	25	3	254	229	0	23	5	257					

\*See Corrections Notes for explanation.

**TABLE 33**  
**CORRECTIONS EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	1.9 %	2.1 %	2.0 %
Maine	2.2	2.2	1.8
Massachusetts	2.7	2.6	2.3
New Hampshire	2.2	2.1	2.0
Rhode Island	2.6	2.5	2.2
Vermont	2.7	2.7	2.7
<b>MID-ATLANTIC</b>			
Delaware	3.1	3.2	3.2
Maryland	3.4	3.6	3.5
New Jersey	2.0	2.0	1.8
New York	1.8	1.7	1.9
Pennsylvania	3.2	3.2	3.3
<b>GREAT LAKES</b>			
Illinois	2.9	2.4	2.3
Indiana	2.4	2.5	2.1
Michigan	3.9	3.4	3.9
Ohio	3.0	3.1	3.0
Wisconsin	2.5	2.5	2.5
<b>PLAINS</b>			
Iowa	1.8	1.9	1.9
Kansas	2.4	2.3	2.4
Minnesota	1.5	1.6	1.5
Missouri	2.7	2.7	2.6
Nebraska	2.9	3.2	3.3
North Dakota	2.0	3.6	1.7
South Dakota	2.4	2.6	2.3
<b>SOUTHEAST</b>			
Alabama	2.4	2.3	2.8
Arkansas	2.0	2.0	1.9
Florida	3.8	3.7	3.6
Georgia	3.7	3.3	3.2
Kentucky	2.1	2.1	1.9
Louisiana	2.8	2.6	2.5
Mississippi	1.7	1.8	1.6
North Carolina	3.3	3.3	2.8
South Carolina	2.7	2.7	2.6
Tennessee	3.0	3.0	3.1
Virginia	2.9	2.7	2.4
West Virginia	1.0	2.0	1.7
<b>SOUTHWEST</b>			
Arizona	3.4	3.2	3.3
New Mexico	1.7	1.8	1.7
Oklahoma	2.6	2.5	2.6
Texas	3.2	3.2	3.0
<b>ROCKY MOUNTAIN</b>			
Colorado	2.3	2.3	2.3
Idaho	3.9	3.9	3.8
Montana	3.2	3.2	2.9
Utah	2.7	3.2	3.4
Wyoming	3.3	3.0	3.0
<b>FAR WEST</b>			
Alaska	3.4	3.2	3.3
California	5.3	5.1	4.7
Hawaii	1.8	1.9	1.6
Nevada	2.4	2.3	2.3
Oregon	2.6	2.6	2.4
Washington	2.5	2.4	2.4
<b>ALL STATES</b>	<b>3.0 %</b>	<b>3.0 %</b>	<b>2.9 %</b>

**TABLE 34**  
**CORRECTIONS GENERAL FUND EXPENDITURES AS A PERCENT OF  
 TOTAL GENERAL FUND EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	3.2 %	3.3 %	3.4 %
Maine	5.2	5.1	4.9
Massachusetts	5.3	5.2	4.7
New Hampshire	7.6	8.3	7.6
Rhode Island	6.1	6.0	5.9
Vermont	9.3	9.1	9.6
<b>MID-ATLANTIC</b>			
Delaware	7.8	8.0	8.2
Maryland	8.1	8.4	7.9
New Jersey	3.2	3.4	3.0
New York	3.8	3.6	3.7
Pennsylvania	8.0	8.0	8.1
<b>GREAT LAKES</b>			
Illinois	5.6	4.5	4.2
Indiana	4.8	4.8	4.6
Michigan	20.7	18.6	17.9
Ohio	6.1	6.1	6.2
Wisconsin	6.8	6.6	6.9
<b>PLAINS</b>			
Iowa	5.2	5.0	4.9
Kansas	5.3	5.2	5.2
Minnesota	2.6	2.6	2.5
Missouri	7.2	6.9	7.1
Nebraska	7.3	7.5	7.8
North Dakota	4.8	9.6	4.9
South Dakota	6.3	6.7	6.3
<b>SOUTHEAST</b>			
Alabama	6.5	6.3	7.1
Arkansas	8.5	8.4	8.4
Florida	8.8	8.7	8.9
Georgia	7.3	6.9	6.5
Kentucky	5.7	6.1	6.0
Louisiana	8.0	8.0	6.9
Mississippi	5.6	5.5	5.5
North Carolina	6.7	6.7	6.9
South Carolina	7.2	7.3	7.1
Tennessee	6.4	6.5	6.7
Virginia	6.4	6.3	6.4
West Virginia	4.3	6.5	7.3
<b>SOUTHWEST</b>			
Arizona	11.0	10.3	10.7
New Mexico	4.9	4.7	4.5
Oklahoma	8.3	8.4	8.4
Texas	6.4	6.9	6.1
<b>ROCKY MOUNTAIN</b>			
Colorado	7.0	6.7	6.7
Idaho	7.6	7.7	8.1
Montana	8.9	8.7	8.8
Utah	5.8	7.0	5.8
Wyoming	10.0	8.9	8.9
<b>FAR WEST</b>			
Alaska	7.5	5.9	5.9
California	9.3	8.8	9.1
Hawaii	3.3	3.5	3.4
Nevada	7.2	6.8	7.2
Oregon	10.1	10.8	9.3
Washington	5.2	5.0	4.8
<b>ALL STATES</b>	<b>6.7 %</b>	<b>6.6 %</b>	<b>6.5 %</b>

**TABLE 35**  
**ANNUAL PERCENTAGE CHANGE IN CORRECTIONS EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	4.6 %	50.0 %	13.2 %	2.4 %	166.7 %	-5.0 %
Maine	5.0	0.0	4.9	0.5	200.0	1.6
Massachusetts	4.3	-3.8	3.4	-7.6	24.0	-6.8
New Hampshire	9.2	---	-0.7	3.8	---	3.8
Rhode Island	4.2	0.0	4.2	5.7	600.0	8.1
Vermont	1.3	0.0	1.3	1.9	400.0	4.4
<b>MID-ATLANTIC</b>						
Delaware	9.8	---	9.4	4.5	0.0	3.6
Maryland	7.1	-2.9	7.1	3.4	18.2	5.8
New Jersey	9.7	-10.0	9.5	-4.8	33.3	-4.5
New York	3.1	-85.7	-1.3	9.2	0.0	10.7
Pennsylvania	5.1	47.1	5.4	5.2	4.0	5.4
<b>GREAT LAKES</b>						
Illinois	-17.5	---	-16.8	-0.7	---	1.4
Indiana	3.1	0.0	3.1	-1.7	133.3	-1.2
Michigan	-8.8	12.2	-8.3	-6.5	980.4	16.0
Ohio	3.9	-9.1	4.9	1.9	-20.0	0.5
Wisconsin	2.3	---	2.5	3.9	50.0	4.0
<b>PLAINS</b>						
Iowa	2.1	---	2.3	2.5	0.0	2.5
Kansas	4.9	66.7	5.3	12.4	-20.0	11.9
Minnesota	5.3	-25.0	7.4	3.7	66.7	5.5
Missouri	4.3	0.0	3.3	-0.6	100.0	-0.6
Nebraska	9.1	0.0	9.1	10.4	100.0	10.7
North Dakota	92.9	80.0	92.4	-47.7	-22.2	-46.7
South Dakota	8.7	-25.0	7.5	-0.9	0.0	-0.9
<b>SOUTHEAST</b>						
Alabama	3.8	4.0	3.8	19.7	15.4	19.5
Arkansas	1.4	---	1.4	1.3	---	1.3
Florida	4.1	26.2	4.5	4.9	19.5	5.3
Georgia	-0.9	8.3	-5.0	-4.6	-46.2	-2.4
Kentucky	5.6	-50.0	4.0	0.0	30.0	0.4
Louisiana	-2.2	100.0	-2.3	11.0	50.0	11.2
Mississippi	3.0	---	3.0	-0.9	---	-0.9
North Carolina	2.8	200.0	2.9	5.6	566.7	6.5
South Carolina	3.5	-16.7	3.3	0.9	0.0	0.9
Tennessee	1.9	---	2.0	11.2	0.0	11.2
Virginia	2.1	-3.9	1.9	2.1	28.6	2.4
West Virginia	118.7	---	118.7	-19.3	---	-19.3
<b>SOUTHWEST</b>						
Arizona	4.1	400.0	4.8	8.8	0.0	8.8
New Mexico	4.8	---	4.1	2.9	0.0	3.4
Oklahoma	4.0	0.0	3.9	4.3	100.0	4.5
Texas	2.5	136.4	2.9	1.4	-19.2	1.3
<b>ROCKY MOUNTAIN</b>						
Colorado	9.5	40.0	9.7	-5.1	28.6	-4.8
Idaho	7.5	-33.3	7.1	13.4	150.0	14.2
Montana	0.5	50.0	2.7	2.3	33.3	4.3
Utah	30.3	0.0	30.1	-14.7	200.0	28.7
Wyoming	-2.7	---	-2.7	0.0	---	0.0
<b>FAR WEST</b>						
Alaska	2.0	0.0	2.0	9.6	187.5	13.5
California	6.8	14.5	6.8	4.1	40.8	4.3
Hawaii	7.4	0.0	7.3	-2.1	0.0	-2.0
Nevada	1.8	0.0	2.3	1.8	150.0	1.4
Oregon	1.6	13.3	2.8	6.8	0.0	6.4
Washington	6.2	0.0	8.7	6.5	0.0	4.5
<b>ALL STATES</b>	<b>4.0 %</b>	<b>8.9 %</b>	<b>3.9 %</b>	<b>2.7 %</b>	<b>110.0 %</b>	<b>4.1 %</b>
MEDIAN	4.1	0.0	3.9	2.4	28.6	3.7

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE 36**  
**ITEMS EXCLUDED FROM CORRECTIONS EXPENDITURES**

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Juvenile Delinquency Counseling	Juvenile Institutions	Aid to Local Govts. for Jails	Drug Abuse Rehab. Centers	Institutions for the Criminally Insane
<b>NEW ENGLAND</b>							
Connecticut	X	X	P	P	P		X
Maine							N/A
Massachusetts	X	X			P		
New Hampshire			X	X	X		
Rhode Island			X	X	N/A		X
Vermont			X	X	X		X
<b>MID-ATLANTIC</b>							
Delaware					X		
Maryland*							
New Jersey							X
New York	P	P			N/A		X
Pennsylvania							X
<b>GREAT LAKES</b>							
Illinois	P	P					X
Indiana					P	P	X
Michigan			P				X
Ohio*						P	
Wisconsin						P	X
<b>PLAINS</b>							
Iowa				X			
Kansas							
Minnesota			P		X	P	X
Missouri	X	X	X	X		P	X
Nebraska					N/A		
North Dakota							X
South Dakota					X		X
<b>SOUTHEAST</b>							
Alabama					X		X
Arkansas			X	X			
Florida					X	P	X
Georgia						P	X
Kentucky							X
Louisiana							N/A
Mississippi			X				X
North Carolina							
South Carolina					X	X	X
Tennessee			X	X			P
Virginia							
West Virginia		X	X	X	X	X	X
<b>SOUTHWEST</b>							
Arizona			P				
New Mexico			X	X	X		
Oklahoma			X	X		X	X
Texas	P	P				X	X
<b>ROCKY MOUNTAIN</b>							
Colorado*			X	P			P
Idaho						P	X
Montana						P	X
Utah			X			X	N/A
Wyoming							
<b>FAR WEST</b>							
Alaska			P			X	X
California							X
Hawaii	P	P	X	X	N/A		X
Nevada			X	X	X	X	X
Oregon	P	P	P	P	P	P	P
Washington					N/A		
<b>ALL STATES</b>	<b>8</b>	<b>9</b>	<b>20</b>	<b>15</b>	<b>18</b>	<b>18</b>	<b>34</b>
District of Columbia					N/A	P	N/A

Excluded=X Partially Excluded=P Not Applicable=N/A

\*See Corrections Notes for explanation.

## **Corrections Notes**

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Colorado:** Juvenile delinquent counseling programs are funded in the Colorado Department of Human Services, Division of Youth Corrections (DYC). Funding for the Youthful Offender System (youths convicted as adults) is in the Colorado Dept. of Corrections. Regarding institutions for the criminally insane, San Carlos services significantly mentally ill inmates, but note that the Colorado Dept of Human Services Forensics Institute serves mentally ill people including those found not guilty by reason of insanity.

**Maryland:** FY 2018 expenditures did not include substance abuse funding or expenditures for institutions for the criminally insane. Those expenditures have been recorded in FY 2019 and FY 2020 figures.

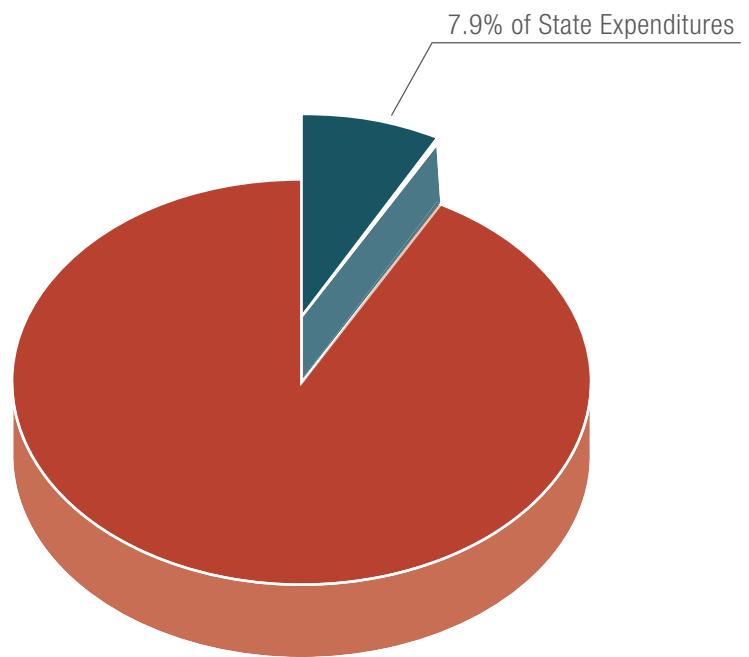
**Ohio:** While employer contributions to current employees' pensions and employer contributions to employee health benefits are included in the expenditure totals, agencies do not receive specific appropriations for these purposes. As of fiscal year 2016, drug recovery services within Department of Rehabilitation and Correction (DRC) institutions are provided by the Department of Mental Health and Addiction Services. However, DRC continues to fund drug abuse rehabilitation programs in community settings through per-bed or per-diem payments to Halfway Houses and Community Based Correctional Facilities.



# CHAPTER



## TRANSPORTATION EXPENDITURES



## **Transportation Expenditures**

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Transportation expenditures totaled \$179.8 billion in estimated fiscal 2020, 7.9 percent of total state spending and an increase of 9.4 percent over the previous year. State funds (general funds and other state funds combined, excluding bonds) for transportation increased 10.4 percent in fiscal 2020, while federal funds rose 11.9 percent. Spending from bonds, on the other hand, declined 6.9 percent. Twenty states experienced growth of 10 percent or higher in total transportation spending in fiscal 2020. Median growth rates for fiscal 2020 were all funds (5.6 percent), state funds (6.9 percent), and federal funds (6.4 percent). In fiscal 2019, total state expenditures for transportation grew 5.6 percent. State funds increased 4.9 percent, while federal funds rose 0.5 percent. The median growth rates in fiscal 2019 were all funds (1.3 percent), state funds (2.7 percent), and federal funds (0.8 percent).

State governments contributed 72.8 percent of transportation expenditures in fiscal 2020, while federal dollars accounted for 27.2 percent. 62.2 percent of fiscal 2020 transportation expenditures are funded from earmarked revenues placed in special transportation funds, captured in the “Other State Funds” category in this report. The largest earmarked revenue source is states’ motor fuel excise taxes. States also contribute to transportation spending through both bonds (accounting for 7.3 percent of total transportation expenditures) and general funds (3.3 percent).

## **Transportation Fund**

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States were also asked to detail transportation fund revenue sources, if their state has a transportation fund. Forty-seven states reported having a separate transportation fund. All of the 47 states deposit some or all motor fuel tax receipts into their transportation fund, 43 include vehicle license and registration fees and 26 include vehicle sales and use taxes. Motor fuel taxes represented the largest revenue source for transportation funds at 40.0 percent, followed by license and registration fees (19.5 percent), vehicle sales and use taxes (10.1 percent), tolls (1.4 percent), and all other (29.0 percent). Table A-5 in the Appendix shows transportation fund revenue sources totaled \$102.1 billion in fiscal 2018, \$108.8 billion in fiscal 2019, and \$106.7 billion in estimated fiscal 2020.

## **State Transportation Financing Issues**

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In recent years states have been responding to the diminishing buying power of fuel tax revenues resulting from more fuel-efficient vehicles. States are concerned that in the long term, the current structure of state and federal fuel tax revenue will not be

able to meet transportation needs as most gas taxes are set at fixed rates and do not rise with inflation (22 states have indexed or variable-rate gas taxes), new vehicle fuel economy continues to increase, and the growth in vehicle miles traveled has leveled off. Since 2013, 33 states have taken actions to raise their fuel tax revenues. Many of the actions were the result of multi-year transportation plans and were combined with other revenue-raising actions. One of the more notable recent actions has been the institution of registration fees on electric and hybrid vehicles to ensure that all vehicles pay a share of transportation system costs. Additionally, states continue to explore road usage charges, or mileage-based user fees, with a growing number conducting pilot programs. Thirty-two states also have constitutional restrictions that dedicate transportation funds for transportation purposes. The combination of state actions to raise revenue and the very limited changes in federal transportation resources has caused the state share of transportation spending to rise from 67.1 percent in fiscal 2010 to 72.8 percent in fiscal 2020.

State transportation funding has also been impacted by the COVID-19 pandemic. The coronavirus outbreak in mid-March caused a sharp decline in vehicle miles traveled, although the amount of travel has now begun to rebound somewhat. In one form or another, all major revenue sources for transportation funding have been impacted by COVID-19 including the amount of motor fuel taxes, the renewal of licenses and registration fees, the number of vehicle sales, and the use of tolls. States continue to update their revenue forecasts to determine the amount of lost revenue and their ability to maintain transportation systems and current operations.

## **Federal Transportation Funding**

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On December 4, 2015, President Obama signed into law the Fixing America’s Surface Transportation (FAST) Act. The FAST Act marked the first federal transportation reauthorization since 2012. The legislation (P.L. 114-94) reauthorized surface transportation spending for five years (fiscal year 2016 through fiscal year 2020) at a cost of approximately \$305 billion. The bill includes funding for highway and transit programs, including Amtrak, and is funded by the federal gas tax, which remains at 18.4 cents per gallon, and \$70 billion in offsets from other parts of the federal government.

Key provisions in the bill include: establishing a National Surface Transportation and Innovative Finance Bureau to help states with project delivery; streamlining the environmental review and permitting process; increasing dedicated bus fund-

ing by 89 percent over the reauthorization period; establishing a pilot program for communities to expand transit through the use of public-private partnerships; increasing the percentage of the National Priority Safety Program states can spend on traditional safety programs; creating a new formula grant program, the National Highway Freight Program, and a new competitive grant program, the Nationally Significant Freight and Highway Projects Program; converting the Surface Transportation Program to a block grant program; increasing the amount of Surface Transportation Program funding that is distributed to local governments from 50 percent to 55 percent; and requiring certain railroads to provide information on the identity, quantity, and location of crude oil movements to emergency responders.

On October 1, 2020, President Trump signed a continuing resolution to extend funding for the federal government through December 11, 2020. Included in the legislation was a yearlong extension of the FAST Act, which was set to expire on September 30, 2020.

## Fund Shares

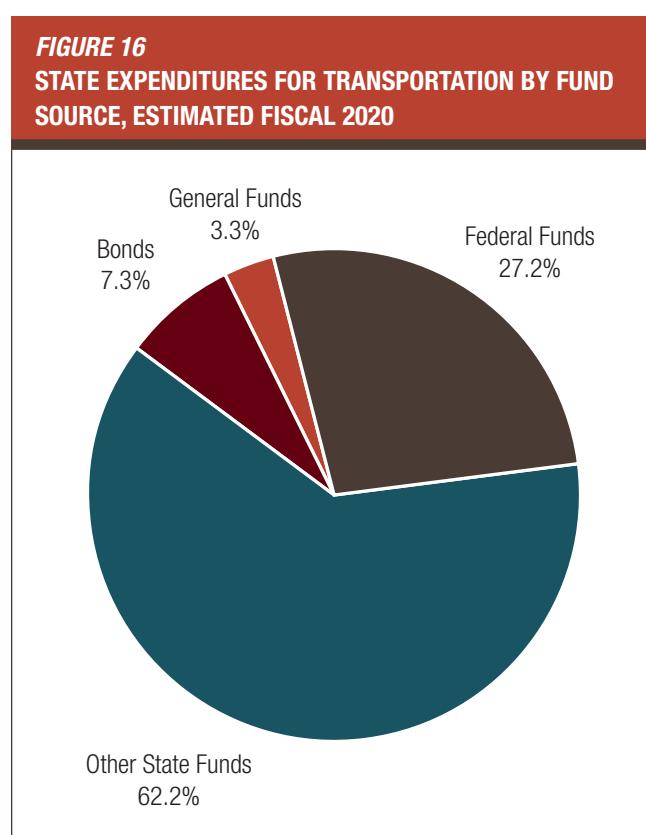
Figure 16 provides fund shares for estimated fiscal 2020.

## Regional Expenditures

Table 37 shows percentage changes in transportation expenditures by region between fiscal 2018 and fiscal 2019 and between fiscal 2019 and estimated fiscal 2020. In fiscal 2019 and estimated fiscal 2020, all regions experienced at least slight growth in total spending on transportation.

## Transportation—Expenditure Exclusions

Forty-two states wholly or partially exclude state police and highway patrols from the transportation expenditures contained within the report. Additionally, 39 states wholly or partially exclude port authority operations, 18 states exclude truck enforcement regulation programs, 23 states omit motor vehicle licensing, and 12 states exclude gasoline tax and fee collections. For details, see Table 41.



**TABLE 37**  
**REGIONAL PERCENTAGE CHANGE IN STATE TRANSPORTATION EXPENDITURES, FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	1.0 %	-2.8 %	4.1 %	4.3 %	13.9 %	2.8 %
Mid-Atlantic	-2.9	6.1	3.6	11.5	3.2	7.2
Great Lakes	2.8	4.0	3.7	12.6	3.1	10.2
Plains	1.4	5.9	3.1	4.6	29.0	10.3
Southeast	2.8	-2.8	0.8	5.2	3.8	4.9
Southwest	6.3	0.0	3.3	18.2	20.6	14.1
Rocky Mountain	29.6	-2.7	11.6	14.3	18.3	25.6
Far West	19.3	-0.4	19.4	13.8	25.5	13.3
<b>ALL STATES</b>	<b>4.9 %</b>	<b>0.5 %</b>	<b>5.6 %</b>	<b>10.4 %</b>	<b>11.9 %</b>	<b>9.4 %</b>

**TABLE 38**  
**TRANSPORTATION EXPENDITURES—CAPITAL INCLUSIVE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$743	\$1,519	\$897	<b>\$3,159</b>	\$0	\$703	\$1,638	\$1,224	<b>\$3,565</b>	\$0	\$800	\$1,702	\$891	<b>\$3,393</b>
Maine	0	233	416	69	<b>718</b>	0	203	374	124	<b>701</b>	8	262	433	104	<b>807</b>
Massachusetts*	167	634	2,188	1,273	<b>4,262</b>	147	639	2,164	1,248	<b>4,198</b>	159	695	2,222	1,346	<b>4,422</b>
New Hampshire	1	248	311	8	<b>568</b>	1	243	277	10	<b>531</b>	1	260	269	15	<b>545</b>
Rhode Island	0	242	212	125	<b>579</b>	0	287	261	183	<b>731</b>	0	338	293	175	<b>806</b>
Vermont	0	311	259	0	<b>570</b>	0	269	264	1	<b>534</b>	0	314	257	1	<b>572</b>
<b>MID-ATLANTIC</b>															
Delaware	5	347	584	3	<b>939</b>	4	292	686	12	<b>994</b>	6	257	754	-1	<b>1,016</b>
Maryland	0	981	3,993	0	<b>4,974</b>	0	943	4,033	0	<b>4,976</b>	0	1,294	4,722	0	<b>6,016</b>
New Jersey	1,567	1,586	1,048	1,756	<b>5,957</b>	1,768	2,046	1,588	2,142	<b>7,544</b>	2,044	1,681	1,362	2,000	<b>7,087</b>
New York	118	1,688	6,899	1,340	<b>10,045</b>	607	1,706	5,136	2,403	<b>9,852</b>	458	1,646	4,851	2,239	<b>9,194</b>
Pennsylvania	2	1,924	9,231	196	<b>11,353</b>	2	1,935	8,946	203	<b>11,086</b>	3	2,266	11,187	175	<b>13,631</b>
<b>GREAT LAKES</b>															
Illinois	4	74	4,538	289	<b>4,905</b>	6	82	4,320	298	<b>4,706</b>	0	131	4,816	533	<b>5,480</b>
Indiana	47	1,009	1,244	0	<b>2,300</b>	48	1,031	1,324	0	<b>2,403</b>	44	1,073	1,758	0	<b>2,875</b>
Michigan	205	1,090	2,676	1	<b>3,972</b>	357	1,262	2,898	3	<b>4,520</b>	12	1,352	3,733	2	<b>5,099</b>
Ohio*	15	1,382	1,408	391	<b>3,196</b>	14	1,456	1,431	513	<b>3,414</b>	49	1,525	1,520	418	<b>3,512</b>
Wisconsin	120	1,139	1,963	0	<b>3,222</b>	126	1,051	2,033	0	<b>3,210</b>	153	952	2,049	0	<b>3,154</b>
<b>PLAINS</b>															
Iowa	0	575	1,554	0	<b>2,129</b>	0	589	1,475	0	<b>2,064</b>	0	564	1,297	0	<b>1,861</b>
Kansas	10	401	269	197	<b>877</b>	0	438	495	209	<b>1,142</b>	0	448	849	207	<b>1,504</b>
Minnesota	158	286	3,322	134	<b>3,900</b>	205	272	3,518	219	<b>4,214</b>	210	660	3,579	323	<b>4,772</b>
Missouri	12	79	1,960	0	<b>2,051</b>	18	78	1,935	0	<b>2,031</b>	69	76	2,007	0	<b>2,152</b>
Nebraska	0	329	661	0	<b>990</b>	0	345	501	0	<b>846</b>	0	467	558	0	<b>1,025</b>
North Dakota	18	255	406	0	<b>679</b>	7	331	328	0	<b>666</b>	13	322	326	0	<b>661</b>
South Dakota	1	280	309	0	<b>590</b>	1	282	322	0	<b>605</b>	5	474	300	0	<b>779</b>
<b>SOUTHEAST</b>															
Alabama	0	948	942	395	<b>2,285</b>	0	1,041	703	281	<b>2,025</b>	0	713	651	139	<b>1,503</b>
Arkansas	1	734	811	0	<b>1,546</b>	1	525	761	0	<b>1,287</b>	1	489	1,078	0	<b>1,568</b>
Florida	0	2,581	6,219	275	<b>9,075</b>	173	2,389	6,447	349	<b>9,358</b>	0	2,464	7,971	343	<b>10,778</b>
Georgia	1,644	1,477	387	110	<b>3,618</b>	1,876	1,330	197	112	<b>3,515</b>	2,009	1,608	98	35	<b>3,750</b>
Kentucky	13	802	1,533	0	<b>2,348</b>	10	898	1,602	0	<b>2,510</b>	7	983	1,590	0	<b>2,580</b>
Louisiana	14	741	603	93	<b>1,451</b>	6	822	611	77	<b>1,516</b>	8	778	590	112	<b>1,488</b>
Mississippi*	0	586	607	91	<b>1,284</b>	0	653	516	130	<b>1,299</b>	0	629	576	129	<b>1,334</b>
North Carolina	0	1,372	2,494	110	<b>3,976</b>	0	1,418	3,010	75	<b>4,503</b>	0	1,629	2,539	364	<b>4,532</b>
South Carolina	60	988	1,138	15	<b>2,201</b>	15	735	1,454	0	<b>2,204</b>	0	839	1,448	0	<b>2,287</b>
Tennessee*	0	913	501	0	<b>1,414</b>	0	889	611	0	<b>1,500</b>	0	1,074	657	0	<b>1,731</b>
Virginia	40	1,096	5,680	68	<b>6,884</b>	41	1,209	5,621	118	<b>6,989</b>	0	1,194	5,713	125	<b>7,032</b>
West Virginia	7	525	1,053	0	<b>1,585</b>	7	500	752	0	<b>1,259</b>	7	486	735	0	<b>1,228</b>
<b>SOUTHWEST</b>															
Arizona	2	693	2,278	290	<b>3,263</b>	14	588	1,848	669	<b>3,119</b>	29	637	2,113	405	<b>3,184</b>
New Mexico	0	788	694	30	<b>1,512</b>	48	783	717	32	<b>1,580</b>	133	794	772	20	<b>1,719</b>
Oklahoma	0	673	737	90	<b>1,500</b>	0	635	692	85	<b>1,412</b>	0	705	768	94	<b>1,567</b>
Texas*	2	3,878	6,329	863	<b>11,072</b>	2	4,026	7,356	419	<b>11,803</b>	3	5,137	8,797	27	<b>13,964</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	0	702	1,026	0	<b>1,728</b>	0	621	1,490	0	<b>2,111</b>	0	629	1,353	0	<b>1,982</b>
Idaho	0	266	429	0	<b>695</b>	0	319	430	0	<b>749</b>	0	565	620	0	<b>1,185</b>
Montana	7	395	284	0	<b>686</b>	39	471	363	0	<b>873</b>	40	520	393	0	<b>953</b>
Utah	1	402	865	332	<b>1,600</b>	4	386	1,067	150	<b>1,607</b>	6	416	1,480	717	<b>2,619</b>
Wyoming	10	109	77	0	<b>196</b>	0	26	106	0	<b>132</b>	0	26	106	0	<b>132</b>
<b>FAR WEST</b>															
Alaska	243	1,079	293	0	<b>1,615</b>	253	910	268	0	<b>1,431</b>	274	963	252	0	<b>1,489</b>
California	215	4,517	9,576	264	<b>14,572</b>	227	4,574	12,765	976	<b>18,542</b>	223	6,490	14,975	378	<b>22,066</b>
Hawaii	0	174	1,209	329	<b>1,712</b>	0	285	1,561	346	<b>2,192</b>	0	208	1,213	421	<b>1,842</b>
Nevada	0	690	638	220	<b>1,548</b>	4	648	733	112	<b>1,497</b>	0	682	870	0	<b>1,552</b>
Oregon	13	39	1,708	13	<b>1,773</b>	11	42	1,769	8	<b>1,830</b>	15	35	2,458	5	<b>2,513</b>
Washington	2	525	1,875	297	<b>2,699</b>	2	536	1,221	1,304	<b>3,063</b>	3	403	1,133	1,344	<b>2,883</b>
<b>TOTAL</b>	<b>\$4,724</b>	<b>\$43,529</b>	<b>\$96,956</b>	<b>\$10,564</b>	<b>\$155,773</b>	<b>\$6,044</b>	<b>\$43,742</b>	<b>\$100,618</b>	<b>\$14,035</b>	<b>\$164,439</b>	<b>\$5,992</b>	<b>\$48,953</b>	<b>\$111,793</b>	<b>\$13,086</b>	<b>\$179,824</b>
District of Columbia	369	245	236	316	1,166	229	220	445	287	1,181					

\*See Transportation Notes for explanation.

**TABLE 39**  
**TRANSPORTATION EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	9.5 %	10.4 %	10.0 %
Maine	8.5	8.0	7.7
Massachusetts	7.5	7.0	7.0
New Hampshire	9.3	8.5	7.7
Rhode Island	6.3	7.5	6.7
Vermont	10.0	9.2	9.3
<b>MID-ATLANTIC</b>			
Delaware	8.7	8.8	8.5
Maryland	11.4	11.0	12.5
New Jersey	9.8	11.8	10.5
New York	6.1	5.8	5.3
Pennsylvania	13.4	12.5	14.7
<b>GREAT LAKES</b>			
Illinois	6.7	6.6	7.1
Indiana	6.8	7.0	7.4
Michigan	7.0	7.6	8.5
Ohio	4.6	4.8	4.7
Wisconsin	6.7	6.4	6.1
<b>PLAINS</b>			
Iowa	9.1	8.8	7.7
Kansas	5.5	6.7	8.1
Minnesota	9.8	10.3	10.6
Missouri	7.9	7.7	7.9
Nebraska	8.2	7.0	7.9
North Dakota	11.5	10.4	9.5
South Dakota	13.2	13.5	16.0
<b>SOUTHEAST</b>			
Alabama	8.3	7.0	5.3
Arkansas	6.1	5.0	5.6
Florida	11.6	11.3	11.8
Georgia	7.0	6.5	6.9
Kentucky	6.9	7.2	6.5
Louisiana	4.6	4.7	4.0
Mississippi	6.7	6.8	6.1
North Carolina	8.3	9.2	7.5
South Carolina	8.7	8.5	8.5
Tennessee	4.2	4.4	4.6
Virginia	13.2	12.6	10.9
West Virginia	9.4	7.0	6.9
<b>SOUTHWEST</b>			
Arizona	9.3	8.1	7.8
New Mexico	7.4	8.0	8.0
Oklahoma	6.6	5.9	6.3
Texas	9.7	9.8	10.8
<b>ROCKY MOUNTAIN</b>			
Colorado	4.3	4.9	4.8
Idaho	8.7	8.9	12.0
Montana	9.9	12.2	11.5
Utah	10.8	9.7	13.2
Wyoming	4.4	2.8	2.8
<b>FAR WEST</b>			
Alaska	15.7	12.8	11.8
California	5.4	6.2	6.5
Hawaii	11.3	14.0	10.2
Nevada	10.4	9.3	9.7
Oregon	4.4	4.3	5.1
Washington	5.9	6.1	5.4
<b>ALL STATES</b>	<b>7.8 %</b>	<b>7.8 %</b>	<b>7.9 %</b>

**TABLE 40**  
**ANNUAL PERCENTAGE CHANGE IN TRANSPORTATION EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	7.8 %	-5.4 %	12.9 %	3.9 %	13.8 %	-4.8 %
Maine	-10.1	-12.9	-2.4	17.9	29.1	15.1
Massachusetts	-1.9	0.8	-1.5	3.0	8.8	5.3
New Hampshire	-10.9	-2.0	-6.5	-2.9	7.0	2.6
Rhode Island	23.1	18.6	26.3	12.3	17.8	10.3
Vermont	1.9	-13.5	-6.3	-2.7	16.7	7.1
<b>MID-ATLANTIC</b>						
Delaware	17.1	-15.9	5.9	10.1	-12.0	2.2
Maryland	1.0	-3.9	0.0	17.1	37.2	20.9
New Jersey	28.3	29.0	26.6	1.5	-17.8	-6.1
New York	-18.2	1.1	-1.9	-7.6	-3.5	-6.7
Pennsylvania	-3.1	0.6	-2.4	25.1	17.1	23.0
<b>GREAT LAKES</b>						
Illinois	-4.8	10.8	-4.1	11.3	59.8	16.4
Indiana	6.3	2.2	4.5	31.3	4.1	19.6
Michigan	13.0	15.8	13.8	15.1	7.1	12.8
Ohio	1.5	5.4	6.8	8.6	4.7	2.9
Wisconsin	3.6	-7.7	-0.4	2.0	-9.4	-1.7
<b>PLAINS</b>						
Iowa	-5.1	2.4	-3.1	-12.1	-4.2	-9.8
Kansas	77.4	9.2	30.2	71.5	2.3	31.7
Minnesota	7.0	-4.9	8.1	1.8	142.6	13.2
Missouri	-1.0	-1.3	-1.0	6.3	-2.6	6.0
Nebraska	-24.2	4.9	-14.5	11.4	35.4	21.2
North Dakota	-21.0	29.8	-1.9	1.2	-2.7	-0.8
South Dakota	4.2	0.7	2.5	-5.6	68.1	28.8
<b>SOUTHEAST</b>						
Alabama	-25.4	9.8	-11.4	-7.4	-31.5	-25.8
Arkansas	-6.2	-28.5	-16.8	41.6	-6.9	21.8
Florida	6.4	-7.4	3.1	20.4	3.1	15.2
Georgia*	2.1	-10.0	-2.8	1.6	20.9	6.7
Kentucky	4.3	12.0	6.9	-0.9	9.5	2.8
Louisiana	0.0	10.9	4.5	-3.1	-5.4	-1.8
Mississippi	-15.0	11.4	1.2	11.6	-3.7	2.7
North Carolina	20.7	3.4	13.3	-15.6	14.9	0.6
South Carolina	22.6	-25.6	0.1	-1.4	14.1	3.8
Tennessee	22.0	-2.6	6.1	7.5	20.8	15.4
Virginia	-1.0	10.3	1.5	0.9	-1.2	0.6
West Virginia	-28.4	-4.8	-20.6	-2.2	-2.8	-2.5
<b>SOUTHWEST</b>						
Arizona	-18.3	-15.2	-4.4	15.0	8.3	2.1
New Mexico	10.2	-0.6	4.5	18.3	1.4	8.8
Oklahoma	-6.1	-5.6	-5.9	11.0	11.0	11.0
Texas	16.2	3.8	6.6	19.6	27.6	18.3
<b>ROCKY MOUNTAIN</b>						
Colorado	45.2	-11.5	22.2	-9.2	1.3	-6.1
Idaho	0.2	19.9	7.8	44.2	77.1	58.2
Montana	38.1	19.2	27.3	7.7	10.4	9.2
Utah	23.7	-4.0	0.4	38.7	7.8	63.0
Wyoming	21.8	-76.1	-32.7	0.0	0.0	0.0
<b>FAR WEST</b>						
Alaska	-2.8	-15.7	-11.4	1.0	5.8	4.1
California	32.7	1.3	27.2	17.0	41.9	19.0
Hawaii	29.1	63.8	28.0	-22.3	-27.0	-16.0
Nevada	15.5	-6.1	-3.3	18.0	5.2	3.7
Oregon	3.4	7.7	3.2	38.9	-16.7	37.3
Washington	-34.8	2.1	13.5	-7.1	-24.8	-5.9
<b>ALL STATES</b>	<b>4.9 %</b>	<b>0.5 %</b>	<b>5.6 %</b>	<b>10.4 %</b>	<b>11.9 %</b>	<b>9.4 %</b>
<b>MEDIAN</b>	<b>2.7</b>	<b>0.8</b>	<b>1.3</b>	<b>6.9</b>	<b>6.4</b>	<b>5.6</b>

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE 41**  
**ITEMS EXCLUDED FROM TRANSPORTATION EXPENDITURES**

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Port Authority Operations	Gasoline Tax & Fee Collections	Truck Enforcement Reg. Programs	Train/Railroad Subsidy Programs	Road Assist. Subsidy Prog. for Local Govts.	Motor Vehicle Licensing	State Police/ Highway Patrol
<b>NEW ENGLAND</b>									
Connecticut			X	X	X			X	X
Maine*					N/A			X	X
Massachusetts*	P	P	X	X					
New Hampshire								X	X
Rhode Island			X				X		X
Vermont			N/A						X
<b>MID-ATLANTIC</b>									
Delaware				X					
Maryland									X
New Jersey				X					X
New York	P	P	N/A	X					X
Pennsylvania			N/A	N/A					X
<b>GREAT LAKES</b>									
Illinois		P	X					X	P
Indiana			X		X			X	X
Michigan			N/A					X	X
Ohio*			X		X		P	X	X
Wisconsin			N/A						
<b>PLAINS</b>									
Iowa			X						X
Kansas			X		X			X	X
Minnesota			X						
Missouri				X			X	X	X
Nebraska			N/A	P		N/A	N/A		
North Dakota			X		X				X
South Dakota			X		X			X	X
<b>SOUTHEAST</b>									
Alabama			X		P	N/A		X	X
Arkansas			X			X		X	X
Florida			X	X	X			X	X
Georgia			X		X			X	X
Kentucky			X						X
Louisiana			X		P	X		X	X
Mississippi			X	X				X	X
North Carolina									
South Carolina			X			X			X
Tennessee					X			X	X
Virginia									
West Virginia			P	X	X	N/A	N/A		X
<b>SOUTHWEST</b>									
Arizona									X
New Mexico			X		X	X	X	X	X
Oklahoma	X		X	P	X			X	X
Texas*	X	X	X		P	P	P	P	X
<b>ROCKY MOUNTAIN</b>									
Colorado*			X	X	X	X	X	X	X
Idaho						N/A	X		X
Montana			X						X
Utah						N/A	P	P	X
Wyoming									
<b>FAR WEST</b>									
Alaska			X	X		X	P		X
California			X						X
Hawaii			N/A			N/A	N/A	N/A	N/A
Nevada			N/A		N/A	N/A	N/A		N/A
Oregon			X						X
Washington			N/A						X
<b>ALL STATES</b>	<b>4</b>	<b>4</b>	<b>39</b>	<b>12</b>	<b>18</b>	<b>14</b>	<b>13</b>	<b>23</b>	<b>42</b>
District of Columbia			N/A					X	X

Excluded=X Partially Excluded=P Not Applicable=N/A  
\*See Transportation Notes for explanation.

## **Transportation Notes**

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Colorado:** Port authority operations, gasoline tax and fee collections, and motor vehicle licensing are at Dept. of Revenue. State police/highway patrol is funded at the Dept. of Public Safety. SB18-001 transferred \$2.5 million to the SW Chief/ Front Range Passenger Rail Fund to fund planning efforts for a Front Range Passenger Rail line in FY 2018–19.

**Massachusetts:** Does not include certain transportation spending, such as non-state bond cap investments at the Massachusetts Bay Transportation Authority (MBTA).

**Ohio:** While employer contributions to current employees' pensions and employer contributions to employee health benefits are included in the expenditure totals, agencies do not receive specific appropriations for these purposes. The Ohio Department of Public Safety and the Ohio Public Utilities Commission are responsible for truck enforcement/regulatory programs. A portion of spending by the Ohio Public Works Commission to retire debt for local road and bridge projects is not included in road assistance subsidy programs for local government.

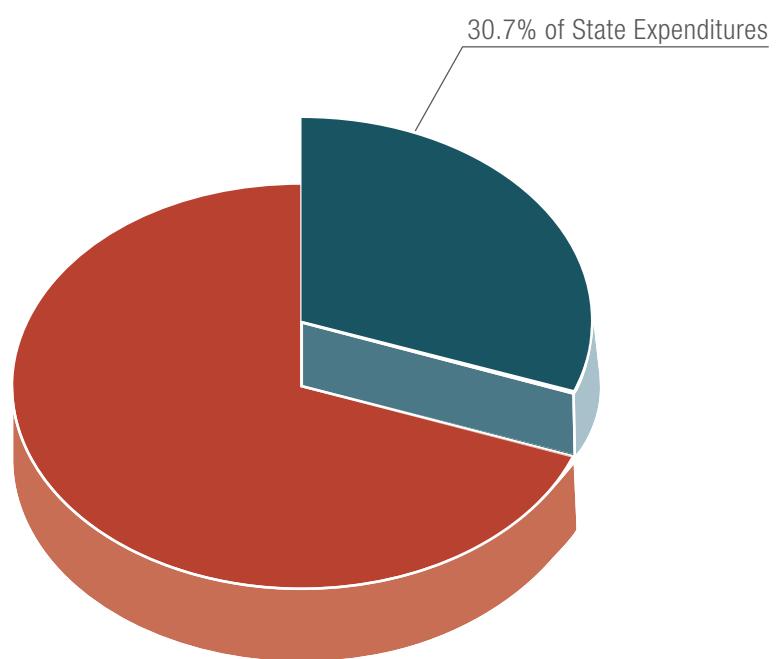
**Tennessee:** Bond estimates represent bond authorizations, while actual bonds represent bond proceeds utilized.

**Texas:** Port authority operations are outside of TXDOT.

# CHAPTER



## ALL OTHER EXPENDITURES



## All Other Expenditures

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The “all other” category reflects a substantial amount of state spending not included in the categories described in previous chapters. It includes the bulk of state government agencies. “All other” spending in states includes the Children’s Health Insurance Program (CHIP), care for the mentally ill and developmentally disabled, public health programs, child welfare and family services, constitutional officers, the legislative and judicial branches, some employer contributions to pensions and health benefits, economic development, state police, environmental protection, parks and recreation, other natural resources programs, unemployment insurance, housing, general aid to local governments, and debt service (a list of the items *excluded* from the “All Other” category is displayed in Table 46).

Total spending in the “all other” category increased 12.5 percent in fiscal 2020, with state funds growing 6.4 percent and federal funds rising 35.8 percent. In fiscal 2020, total state spending for the “all other” category had the highest growth rate among all spending categories. The sizeable increase in “all other” spending in fiscal 2020 is largely due to additional federal aid states received in response to the COVID-19 pandemic. In Spring 2020, the United States Congress passed a series of bills responding to the coronavirus outbreak with the largest bill being the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The CARES Act provided significant funding to states which they began to spend in fiscal 2020. Many of the top expenditure categories for CARES Act funds fall under the “all other” category in this report including unemployment insurance, public health programs, housing assistance, emergency management, economic relief, aid to local governments, and broadband and other technology upgrades. The “all other” category of expenditures totaled \$695.6 billion for estimated fiscal 2020, or 30.7 percent of total state spending, compared to \$618.3 billion and 29.4 percent of total state spending in fiscal 2019. Federal funds in the “all other” category rose from \$133.0 billion in fiscal 2019, to \$180.6 billion in fiscal 2020, a \$47.6 billion increase.

In fiscal 2019, total state spending for “all other” increased 8.5 percent, with state funds growing 9.3 percent and federal funds rising 4.2 percent. The increase in state funds for “all other” spending in fiscal 2019 is partly due to most states ending fiscal 2018 with budget surpluses and strong general fund

ending balances, which along with continued revenue growth in fiscal 2019 helped states bolster their spending levels and make extra deposits into reserves. As NASBO’s Fall 2018 *Fiscal Survey of States* noted, increases for the “all other” category in fiscal 2019 included spending increases for pension fund contributions, employee compensation, deposits to reserve funds, debt service, disaster recovery, and homelessness programs.

The median growth rates for the “all other” category in fiscal 2019 were all funds (5.9 percent), state funds (7.4 percent), and federal funds (3.1 percent), while in estimated fiscal 2020 the median growth rates are estimated at all funds (11.5 percent), state funds (6.7 percent), and federal funds (15.5 percent).

## Children’s Health Insurance Program

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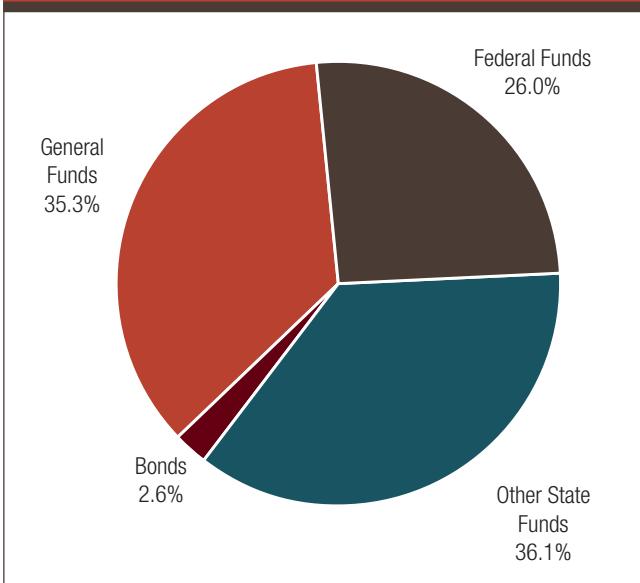
Enacted as part of the *Balanced Budget Act of 1997*, the State Children’s Health Insurance Program (SCHIP) expanded health care coverage for previously uninsured children. The program was targeted toward children from families with incomes too high to qualify for Medicaid but too low to afford private insurance. The current Children’s Health Insurance Program (CHIP) provides health coverage to eligible children through both Medicaid and separate CHIP programs. The program is funded jointly by states and the federal government. According to the Centers for Medicare and Medicaid Services (CMS), approximately 9.6 million children were enrolled under CHIP in 2018. As shown in Appendix Table A-2, total spending for CHIP was \$15.7 billion in fiscal 2018, \$16.4 billion in fiscal 2019, and is estimated at \$18.1 billion in fiscal 2020.

## Debt Service

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As in years past, states included debt service in the “all other” category of the *State Expenditure Report*. States also separately detailed their debt service spending. As shown in Appendix Table A-4, states’ spending on debt service totaled \$50.1 billion in fiscal 2018, \$52.6 billion in fiscal 2019, and \$49.5 billion in estimated fiscal 2020. In estimated fiscal 2020, general funds represented 56.6 percent of total state spending on debt service, while other state funds comprised the remaining 43.4 percent. In fiscal year 2020, debt service represented 3.3 percent of spending from state funds (general funds and other state funds combined, excluding bonds), and 3.1 per-

**FIGURE 17**  
**STATE EXPENDITURES FOR ALL OTHER PROGRAMS BY FUND SOURCE, ESTIMATED FISCAL 2020**



cent of spending from the general fund only. Some states reflect no general fund spending for debt service because they earmark certain tax revenue streams to support bond repayments and direct those resources to state funds other than the general fund. Additionally, some states included notes further explaining their debt service practices.

## Fund Shares

Figure 17 illustrates fund shares for estimated fiscal 2020. Other state funds compromised the largest percentage of the “all other” category at 36.1 percent, with general funds representing 35.3 percent, federal funds 26.0 percent, and bonds 2.6 percent.

## Regional Expenditures

Table 42 shows percentage changes for “all other” expenditures for fiscal 2018–2019 and 2019–2020 by region. In fiscal 2020, all regions saw an increase in “all other” spending except for the Southwest region, which had a slight decline.

**TABLE 42**  
**REGIONAL PERCENTAGE CHANGE IN STATE ALL OTHER EXPENDITURES,  
FISCAL 2019 AND 2020**

Region	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	8.2 %	0.8 %	6.5 %	5.5 %	51.9 %	10.1 %
Mid-Atlantic	6.3	-0.1	4.9	3.7	-3.0	1.9
Great Lakes	5.1	4.3	5.0	-0.5	23.5	3.6
Plains	3.5	-1.8	2.2	11.0	22.2	13.8
Southeast	7.0	1.1	5.4	14.3	52.6	23.5
Southwest	12.1	22.4	15.8	2.2	-14.2	-3.3
Rocky Mountain	16.9	3.0	13.8	3.2	24.9	7.5
Far West	17.3	7.2	16.5	8.2	82.5	23.7
<b>ALL STATES</b>	<b>9.3 %</b>	<b>4.2 %</b>	<b>8.5 %</b>	<b>6.4 %</b>	<b>35.8 %</b>	<b>12.5 %</b>

**TABLE 43**  
**ALL OTHER EXPENDITURES—CAPITAL INCLUSIVE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$9,379	\$1,060	\$1,598	\$1,435	<b>\$13,472</b>	\$9,976	\$1,102	\$1,814	\$1,286	<b>\$14,178</b>	\$9,748	\$1,102	\$1,814	\$418	<b>\$13,082</b>
Maine	901	435	1,333	31	<b>2,700</b>	1,000	453	1,399	21	<b>2,873</b>	1,023	1,523	1,508	22	<b>4,076</b>
Massachusetts	10,601	4,372	8,095	1,183	<b>24,251</b>	11,233	4,394	9,223	1,251	<b>26,101</b>	11,534	5,065	10,405	987	<b>27,991</b>
New Hampshire	457	557	735	31	<b>1,780</b>	439	583	783	65	<b>1,870</b>	633	1,282	682	38	<b>2,635</b>
Rhode Island	1,036	899	1,038	42	<b>3,015</b>	1,102	887	1,065	84	<b>3,138</b>	1,195	2,345	1,627	70	<b>5,237</b>
Vermont	559	507	165	57	<b>1,288</b>	658	470	157	80	<b>1,365</b>	632	664	168	63	<b>1,527</b>
<b>MID-ATLANTIC</b>															
Delaware	1,350	434	2,439	103	<b>4,326</b>	1,544	434	2,570	72	<b>4,620</b>	1,591	567	2,639	62	<b>4,859</b>
Maryland*	4,099	1,159	3,922	692	<b>9,872</b>	4,545	1,233	4,135	548	<b>10,461</b>	5,734	1,335	3,889	422	<b>11,380</b>
New Jersey	12,399	3,713	2,596	384	<b>19,092</b>	12,611	3,274	2,573	76	<b>18,534</b>	13,917	3,393	3,173	290	<b>20,773</b>
New York*	25,144	12,403	7,179	2,266	<b>46,992</b>	24,837	12,099	9,719	3,106	<b>49,761</b>	26,475	12,229	6,795	2,760	<b>48,259</b>
Pennsylvania	6,282	6,082	9,795	213	<b>22,372</b>	7,107	6,718	10,304	198	<b>24,327</b>	7,756	5,512	10,944	295	<b>24,507</b>
<b>GREAT LAKES</b>															
Illinois	18,130	1,415	10,795	163	<b>30,503</b>	20,324	2,087	11,281	205	<b>33,897</b>	21,429	2,195	10,446	693	<b>34,763</b>
Indiana	2,767	2,950	1,747	0	<b>7,464</b>	2,501	2,759	1,482	0	<b>6,742</b>	3,025	3,166	2,651	0	<b>8,842</b>
Michigan	3,472	5,619	7,170	60	<b>16,321</b>	3,811	5,603	7,818	96	<b>17,328</b>	3,391	8,046	4,093	-94	<b>15,436</b>
Ohio*	4,183	2,545	13,920	1,677	<b>22,325</b>	4,282	2,745	14,084	1,745	<b>22,856</b>	4,489	2,991	15,291	1,836	<b>24,607</b>
Wisconsin	3,580	2,614	12,902	0	<b>19,096</b>	3,725	2,600	13,369	0	<b>19,694</b>	3,821	3,111	13,587	0	<b>20,519</b>
<b>PLAINS</b>															
Iowa	1,456	1,588	2,315	8	<b>5,367</b>	1,574	1,504	1,795	7	<b>4,880</b>	1,619	1,844	2,166	0	<b>5,629</b>
Kansas	908	692	1,789	116	<b>3,505</b>	1,141	782	1,744	125	<b>3,792</b>	1,422	747	1,868	130	<b>4,167</b>
Minnesota	5,584	2,874	1,805	195	<b>10,458</b>	5,913	2,883	1,815	241	<b>10,852</b>	6,480	3,821	2,258	330	<b>12,889</b>
Missouri*	2,202	1,957	1,842	102	<b>6,103</b>	2,394	1,960	1,865	79	<b>6,298</b>	2,363	2,622	1,796	35	<b>6,816</b>
Nebraska	1,116	698	2,231	0	<b>4,045</b>	997	365	2,653	0	<b>4,015</b>	1,140	357	2,961	0	<b>4,458</b>
North Dakota	415	200	923	0	<b>1,538</b>	375	354	1,074	0	<b>1,803</b>	513	123	1,396	0	<b>2,032</b>
South Dakota	315	353	503	6	<b>1,177</b>	355	363	528	28	<b>1,274</b>	408	518	507	16	<b>1,449</b>
<b>SOUTHEAST</b>															
Alabama*	1,054	2,220	3,066	167	<b>6,507</b>	1,444	2,384	3,292	41	<b>7,161</b>	1,299	2,068	2,856	36	<b>6,259</b>
Arkansas	621	856	6,787	44	<b>8,308</b>	565	826	7,063	54	<b>8,508</b>	563	2,289	7,332	56	<b>10,240</b>
Florida	6,693	8,113	2,399	1,183	<b>18,388</b>	7,310	9,084	3,110	1,205	<b>20,709</b>	6,991	10,514	6,170	1,193	<b>24,868</b>
Georgia	5,028	2,810	4,265	305	<b>12,408</b>	5,224	3,050	4,614	317	<b>13,205</b>	5,488	2,998	4,795	365	<b>13,646</b>
Kentucky	2,547	1,879	2,061	0	<b>6,487</b>	2,786	2,018	2,219	0	<b>7,023</b>	2,844	5,321	2,150	0	<b>10,315</b>
Louisiana	2,301	1,966	5,192	149	<b>9,608</b>	2,370	2,033	5,493	51	<b>9,947</b>	2,381	4,028	6,580	55	<b>13,044</b>
Mississippi	1,527	1,724	714	486	<b>4,451</b>	1,524	1,710	545	703	<b>4,482</b>	1,620	2,503	1,336	397	<b>5,856</b>
North Carolina	4,552	2,931	2,921	36	<b>10,440</b>	4,591	1,741	3,621	110	<b>10,063</b>	4,562	7,702	5,803	70	<b>18,137</b>
South Carolina	2,505	1,794	1,502	27	<b>5,828</b>	2,568	1,809	1,510	17	<b>5,904</b>	2,586	1,881	1,587	30	<b>6,084</b>
Tennessee	3,000	3,460	1,996	0	<b>8,456</b>	2,909	3,296	2,220	31	<b>8,456</b>	3,775	4,035	2,226	0	<b>10,036</b>
Virginia*	6,552	2,197	9,346	336	<b>18,431</b>	6,755	2,276	9,812	367	<b>19,210</b>	6,974	3,062	14,442	526	<b>25,004</b>
West Virginia	552	301	5,301	0	<b>6,154</b>	527	342	6,195	0	<b>7,064</b>	551	233	6,018	0	<b>6,802</b>
<b>SOUTHWEST</b>															
Arizona	1,713	1,742	2,768	0	<b>6,223</b>	2,181	4,416	2,810	0	<b>9,407</b>	1,849	4,342	2,621	0	<b>8,812</b>
New Mexico	1,431	2,126	2,737	146	<b>6,440</b>	1,446	1,644	2,270	135	<b>5,495</b>	1,630	1,402	2,286	196	<b>5,514</b>
Oklahoma	2,015	2,177	1,405	277	<b>5,874</b>	1,814	2,436	1,921	201	<b>6,372</b>	2,059	2,792	2,048	254	<b>7,153</b>
Texas	10,128	5,093	2,395	173	<b>17,789</b>	10,454	5,138	4,679	532	<b>20,803</b>	10,496	3,160	5,204	353	<b>19,213</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	2,711	1,545	6,716	0	<b>10,972</b>	3,927	1,517	6,746	0	<b>12,190</b>	4,303	1,425	6,739	0	<b>12,467</b>
Idaho*	524	783	660	0	<b>1,967</b>	533	834	705	0	<b>2,072</b>	547	950	882	0	<b>2,379</b>
Montana	706	793	985	0	<b>2,484</b>	712	883	929	0	<b>2,524</b>	713	1,073	1,596	0	<b>3,382</b>
Utah	1,369	1,122	1,402	0	<b>3,893</b>	1,540	1,165	2,426	0	<b>5,131</b>	1,436	2,165	1,919	0	<b>5,520</b>
Wyoming	567	497	1,067	0	<b>2,131</b>	775	484	1,233	0	<b>2,492</b>	775	484	1,233	0	<b>2,492</b>
<b>FAR WEST</b>															
Alaska	1,478	748	1,491	0	<b>3,717</b>	2,776	857	878	0	<b>4,511</b>	2,937	1,668	1,058	0	<b>5,663</b>
California*	23,023	17,717	25,832	1,701	<b>68,273</b>	32,627	19,557	28,775	3,678	<b>84,637</b>	35,298	39,635	29,917	4,576	<b>109,426</b>
Hawaii*	4,609	758	1,573	639	<b>7,579</b>	4,510	450	1,864	551	<b>7,375</b>	4,670	922	4,140	669	<b>10,401</b>
Nevada	950	1,048	3,965	26	<b>5,989</b>	1,344	1,164	4,394	37	<b>6,939</b>	1,098	1,117	4,260	51	<b>6,526</b>
Oregon	2,501	3,150	16,438	70	<b>22,159</b>	2,491	3,073	17,711	97	<b>23,372</b>	3,846	5,107	18,540	159	<b>27,652</b>
Washington	3,656	2,956	5,021	351	<b>11,984</b>	3,929	3,163	4,887	599	<b>12,578</b>	4,171	3,124	4,942	586	<b>12,823</b>
<b>TOTAL</b>	<b>\$210,648</b>	<b>\$127,632</b>	<b>\$216,842</b>	<b>\$14,880</b>	<b>\$570,002</b>	<b>\$232,076</b>	<b>\$133,002</b>	<b>\$235,172</b>	<b>\$18,039</b>	<b>\$618,289</b>	<b>\$245,800</b>	<b>\$180,558</b>	<b>\$251,344</b>	<b>\$17,945</b>	<b>\$695,647</b>
District of Columbia	4,149	569	726	384	5,828	4,268	632	802	314	6,016					

\*See All Other Expenditures Notes for explanation.

**TABLE 44**  
**ALL OTHER EXPENDITURES AS A PERCENT OF  
 TOTAL EXPENDITURES**

Region/State	Fiscal 2018	Fiscal 2019	Fiscal 2020
<b>NEW ENGLAND</b>			
Connecticut	40.6 %	41.2 %	38.6 %
Maine	32.1	32.6	38.7
Massachusetts	42.5	43.6	44.4
New Hampshire	29.0	30.0	37.2
Rhode Island	32.6	32.2	43.3
Vermont	22.7	23.4	24.7
<b>MID-ATLANTIC</b>			
Delaware	39.9	40.8	40.9
Maryland	22.5	23.2	23.6
New Jersey	31.4	28.9	30.6
New York	28.7	29.1	27.9
Pennsylvania	26.3	27.4	26.4
<b>GREAT LAKES</b>			
Illinois	41.9	47.2	44.8
Indiana	22.2	19.8	22.9
Michigan	28.8	29.1	25.6
Ohio	32.0	32.2	33.0
Wisconsin	39.6	39.2	39.6
<b>PLAINS</b>			
Iowa	23.0	20.8	23.3
Kansas	22.0	22.4	22.3
Minnesota	26.3	26.6	28.6
Missouri	23.4	23.9	25.0
Nebraska	33.3	33.2	34.6
North Dakota	26.1	28.2	29.3
South Dakota	26.4	28.4	29.9
<b>SOUTHEAST</b>			
Alabama	23.7	24.8	21.9
Arkansas	32.6	33.2	36.8
Florida	23.4	25.1	27.3
Georgia	24.1	24.5	25.1
Kentucky	19.0	20.2	25.9
Louisiana	30.7	30.8	35.1
Mississippi	23.3	23.4	27.0
North Carolina	21.8	20.5	30.1
South Carolina	23.1	22.6	22.6
Tennessee	25.2	25.0	26.8
Virginia	35.4	34.8	38.9
West Virginia	36.5	39.4	38.4
<b>SOUTHWEST</b>			
Arizona	17.7	24.3	21.6
New Mexico	31.6	28.0	25.8
Oklahoma	25.9	26.7	28.8
Texas	15.5	17.2	14.8
<b>ROCKY MOUNTAIN</b>			
Colorado	27.6	28.5	30.5
Idaho	24.7	24.6	24.1
Montana	35.7	35.2	40.7
Utah	26.3	30.9	27.7
Wyoming	48.2	52.9	52.9
<b>FAR WEST</b>			
Alaska	36.1	40.5	44.9
California	25.3	28.2	32.4
Hawaii	49.9	47.2	57.3
Nevada	40.3	43.2	40.9
Oregon	54.6	54.8	56.2
Washington	26.0	24.9	24.0
<b>ALL STATES</b>	<b>28.5</b>	<b>29.4</b>	<b>30.7 %</b>

**TABLE 45**  
**ANNUAL PERCENTAGE CHANGE IN ALL OTHER EXPENDITURES**

Region/State	Fiscal 2018 to 2019			Fiscal 2019 to 2020		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	7.4 %	4.0 %	5.2 %	-1.9 %	0.0 %	-7.7 %
Maine	7.4	4.1	6.4	5.5	236.2	41.9
Massachusetts	9.4	0.5	7.6	7.2	15.3	7.2
New Hampshire	2.5	4.7	5.1	7.6	119.9	40.9
Rhode Island	4.5	-1.3	4.1	30.2	164.4	66.9
Vermont	12.6	-7.3	6.0	-1.8	41.3	11.9
<b>MID-ATLANTIC</b>						
Delaware	8.6	0.0	6.8	2.8	30.6	5.2
Maryland	8.2	6.4	6.0	10.9	8.3	8.8
New Jersey	1.3	-11.8	-2.9	12.6	3.6	12.1
New York	6.9	-2.5	5.9	-3.7	1.1	-3.0
Pennsylvania	8.3	10.5	8.7	7.4	-18.0	0.7
<b>GREAT LAKES</b>						
Illinois	9.3	47.5	11.1	0.9	5.2	2.6
Indiana	-11.8	-6.5	-9.7	42.5	14.8	31.1
Michigan	9.3	-0.3	6.2	-35.6	43.6	-10.9
Ohio	1.5	7.9	2.4	7.7	9.0	7.7
Wisconsin	3.7	-0.5	3.1	1.8	19.7	4.2
<b>PLAINS</b>						
Iowa	-10.7	-5.3	-9.1	12.3	22.6	15.3
Kansas	7.0	13.0	8.2	14.0	-4.5	9.9
Minnesota	4.6	0.3	3.8	13.1	32.5	18.8
Missouri	5.3	0.2	3.2	-2.3	33.8	8.2
Nebraska	9.1	-47.7	-0.7	12.4	-2.2	11.0
North Dakota	8.3	77.0	17.2	31.7	-65.3	12.7
South Dakota	7.9	2.8	8.2	3.6	42.7	13.7
<b>SOUTHEAST</b>						
Alabama	15.0	7.4	10.1	-12.3	-13.3	-12.6
Arkansas	3.0	-3.5	2.4	3.5	177.1	20.4
Florida	14.6	12.0	12.6	26.3	15.7	20.1
Georgia	5.9	8.5	6.4	4.5	-1.7	3.3
Kentucky	8.6	7.4	8.3	-0.2	163.7	46.9
Louisiana	4.9	3.4	3.5	14.0	98.1	31.1
Mississippi	-7.7	-0.8	0.7	42.9	46.4	30.7
North Carolina	9.9	-40.6	-3.6	26.2	342.4	80.2
South Carolina	1.8	0.8	1.3	2.3	4.0	3.0
Tennessee	2.7	-4.7	0.0	17.0	22.4	18.7
Virginia	4.2	3.6	4.2	29.3	34.5	30.2
West Virginia	14.8	13.6	14.8	-2.3	-31.9	-3.7
<b>SOUTHWEST</b>						
Arizona	11.4	153.5	51.2	-10.4	-1.7	-6.3
New Mexico	-10.8	-22.7	-14.7	5.4	-14.7	0.3
Oklahoma	9.2	11.9	8.5	10.0	14.6	12.3
Texas	20.8	0.9	16.9	3.7	-38.5	-7.6
<b>ROCKY MOUNTAIN</b>						
Colorado	13.2	-1.8	11.1	3.5	-6.1	2.3
Idaho	4.6	6.5	5.3	15.4	13.9	14.8
Montana	-3.0	11.3	1.6	40.7	21.5	34.0
Utah	43.1	3.8	31.8	-15.4	85.8	7.6
Wyoming	22.9	-2.6	16.9	0.0	0.0	0.0
<b>FAR WEST</b>						
Alaska	23.1	14.6	21.4	9.3	94.6	25.5
California	25.7	10.4	24.0	6.2	102.7	29.3
Hawaii	3.1	-40.6	-2.7	38.2	104.9	41.0
Nevada	16.7	11.1	15.9	-6.6	-4.0	-6.0
Oregon	6.7	-2.4	5.5	10.8	66.2	18.3
Washington	1.6	7.0	5.0	3.4	-1.2	1.9
<b>ALL STATES</b>	<b>9.3 %</b>	<b>4.2</b>	<b>8.5</b>	<b>6.4</b>	<b>35.8</b>	<b>12.5 %</b>
<b>MEDIAN</b>	<b>7.4</b>	<b>3.1</b>	<b>5.9</b>	<b>6.7</b>	<b>15.5</b>	<b>11.5</b>

Notes: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE 46**  
**ITEMS EXCLUDED FROM ALL OTHER EXPENDITURES**

Region/State	Employers Contribution to Pensions	Employer Contributions to Health Benefits	Child Health Insurance Program	Public Health	Community and Institutional for Mental Health	Community and Institutional for Dev. Disabled	Environmental Programs	Parks and Recreation	Housing	General Aid to Local Government
<b>NEW ENGLAND</b>										
Connecticut					P	P				
Maine										
Massachusetts										
New Hampshire										
Rhode Island								P		
Vermont				P	P	P				
<b>MID-ATLANTIC</b>										
Delaware										
Maryland										
New Jersey										
New York*	P	P								
Pennsylvania										
<b>GREAT LAKES</b>										
Illinois									P	
Indiana										
Michigan					N/A					
Ohio*		X				P			P	
Wisconsin										
<b>PLAINS</b>										
Iowa								P		
Kansas								N/A		
Minnesota										
Missouri*				P	P				X	
Nebraska									P	
North Dakota										
South Dakota										X
<b>SOUTHEAST</b>										
Alabama								N/A		X
Arkansas										
Florida										
Georgia										
Kentucky										
Louisiana								X		
Mississippi								X		
North Carolina										
South Carolina										
Tennessee										X
Virginia										
West Virginia										
<b>SOUTHWEST</b>										
Arizona								P		
New Mexico										
Oklahoma									P	
Texas			X							
<b>ROCKY MOUNTAIN</b>										
Colorado*		X								
Idaho		X							N/A	
Montana										
Utah										
Wyoming										
<b>FAR WEST</b>										
Alaska										
California										
Hawaii	P	P			N/A					
Nevada										
Oregon										
Washington										X
<b>ALL STATES</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>11</b>	<b>7</b>
District of Columbia										N/A

Excluded=X Partially Excluded=P Not Applicable=N/A  
\*See All Other Expenditures Notes for explanation.

## All Other Expenditures Notes

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Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.

**Alabama:** Capital expenditures from Federal and Other State Funds are not reported separately; combined amounts are included in the Other State Funds.

**California:** The Fiscal 2020 increase for Federal Funds is primarily due to an increase of \$17.5B for Pandemic Unemployment Benefits in the Employment Development Department. Department of Public Health Medicaid expenditures are included in the “All Other” category and not included in the total state Medicaid expenditures.

**Colorado:** CHIP expenditures are excluded from the Medicaid category and added to the All Other category to adhere more closely to the survey directions. In previous surveys, CHIP expenditures were included in Medicaid.

**Hawaii:** The increase in FY 2020 for All Other state expenditures is due to an increase in unemployment insurance benefit expenditures.

**Maryland:** FY 2018 CHIP federal fund expenditures updated to correct typo.

**Missouri:** Some community mental health and developmentally disabled programs are included in Medicaid.

**New York:** State employee pensions and benefits are not included in the General Fund reporting of each expenditure category, but rather are included in “All Other”.

**Ohio:** While employer contributions to current employees’ pensions and employer contributions to employee health benefits are included in the expenditure totals, agencies do not receive specific appropriations for these purposes. Some expenditures in community and institutional care for the developmentally disabled are included in the Medicaid totals. Most of the expenditures of the Ohio Housing Finance Agency occur outside of the state financial system and are excluded from the housing totals.

**Virginia:** Most of the increase in the Other State Funds category for estimated fiscal 2020 is from the Virginia Employment Commission for unemployment claims from COVID-19.

# CHAPTER

# 8



## CAPITAL EXPENDITURES

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## **Capital Expenditures**

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Capital expenditures are made for new construction, infrastructure, major repairs and improvements, land purchases and the acquisition of major equipment and existing structures. Minor repairs and routine maintenance are reported as operating expenses. The nature of capital spending often includes multi-year construction timetables and unforeseen or delayed project costs, which explains why state specific spending on capital projects can fluctuate from year-to-year. For greater detail on states' capital spending practices, see NASBO's report *Capital Budgeting in the States*, available at [www.nasbo.org](http://www.nasbo.org). The report contains information on defining capital and maintenance expenditures, the organization of the capital budget, capital budget development and execution, capital financing and debt management, and capital asset management.

The following chapter details capital expenditures for elementary and secondary education, higher education, corrections, transportation, environmental projects, housing, and "all other". Tables 47–55 display capital expenditure data.

## **Total Capital Expenditures**

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States' capital spending increased by an estimated 10.3 percent in fiscal 2020, 6.2 percent in fiscal 2019, and 1.0 percent in fiscal 2018. The fiscal 2020 growth rate of 10.3 percent is the highest annual figure over the last 20 years. While capital spending can fluctuate from year-to-year, the historical average level of growth since 1991 is 4.5 percent. Overall, state capital spending totaled \$108.2 billion in fiscal 2018, \$114.8 billion in fiscal 2019, and is estimated to total \$126.6 billion in fiscal 2020.

## **Capital Fund Sources**

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Approximately 74 percent of state spending on capital projects is on a pay-go, or cash basis. The other 26 percent is from debt financing. States primarily use dedicated sources like the transportation fund, higher education tuition and fees, set-aside funding for capital projects, federal funds, and fund surpluses to finance capital spending. State cash sources represent 48.2 percent of capital spending in fiscal 2020, federal funds are 25.8 percent, and bonds are 26.0 percent. The vast majority of federal funds spent for capital purposes is for transportation (94.6 percent in fiscal 2020). The share of capital spending from debt financing, or bonds, in fiscal 2020 at 26.0 percent is

the lowest reported amount since fiscal 2001 and has been trending downward since fiscal 2011. Additionally, in some states the reporting of bond fund capital spending is included in the other state funds category due to the difficulty of separating the fund sources in multiple fund source capital projects.

## **Capital Funds by Use**

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Comprising 67.4 percent (\$85.3 billion) of all capital expenditures in fiscal 2020, **transportation** is the largest category of state capital expenditures, rising from 54.1 percent in fiscal 2009. Capital spending for transportation increased by 13.1 percent in fiscal 2020. Since 2010, transportation capital spending has increased by an annual average of 5.9 percent, reflecting states' efforts at addressing both the maintenance and expansion of its transportation systems with tax and revenue actions to raise funds. The amount of reported capital spending would be even larger because a dozen states treat capital spending on the construction and maintenance of roads, bridges and mass transit differently than other capital spending; those amounts are included in the total transportation spending in Table 38.

States vary greatly in the extent that they provide capital funds for **elementary and secondary education**, with 23 states either fully or partially excluding capital expenditures from K-12 spending. In many states, funding provided for schools includes amounts eligible for local capital spending or debt service participation subsidies for local school bonds. In fiscal 2020, elementary and secondary education capital spending is estimated to represent 2.5 percent of overall capital spending and increased 15.9 percent from fiscal 2019.

**Higher education** capital expenditures are estimated to increase 7.3 percent in fiscal 2020, totaling \$12.9 billion, and account for 10.2 percent of total state capital outlays. Higher education is the second largest category of state capital expenditures. The share of higher education capital spending has been trending downward from a peak of 15.2 percent in fiscal 2009.

**Corrections** capital spending increased 12.5 percent in fiscal 2020, totaling \$1.5 billion. Corrections accounted for only 1.2 percent of total state capital expenditures. Capital spending for corrections reflects the year-to-year fluctuations as the largest changes in spending from a prior year are normally due to major institutional construction and renovation projects. From an historical trend view, capital spending for corrections

peaked twenty years ago reflecting a surge of institutional expansions at that time.

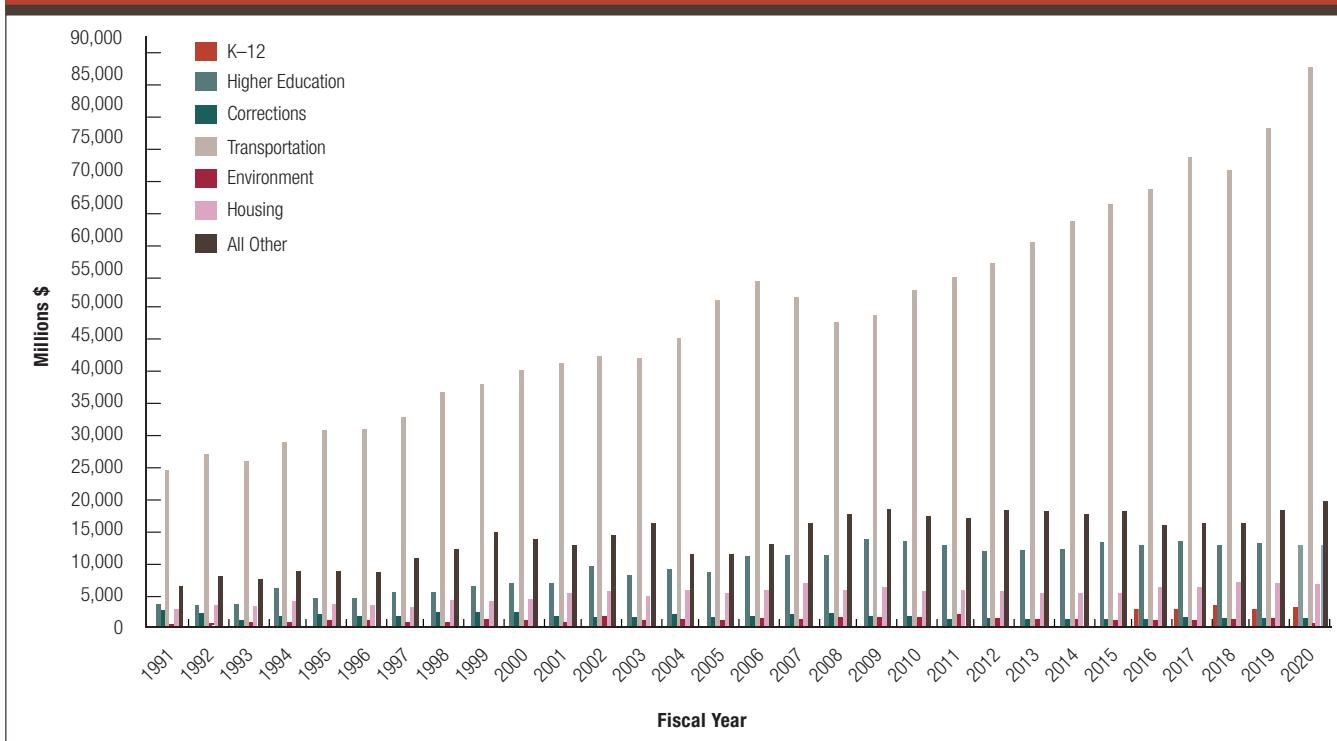
**Housing** capital expenditures account for just 1.1 percent of total fiscal 2020 capital spending, at \$1.3 billion. Housing capital spending decreased by 10.1 percent in fiscal 2020. About 25 percent of states report capital spending for housing and more than 70 percent of the funding is from debt financing.

State capital spending for **environmental** purposes in fiscal 2020 totaled \$6.5 billion, 5.2 percent of total capital spending, reflecting a decline of 3.1 percent from fiscal 2019. Environmental capital spending may include, but is not limited to, projects for environmental cleanup, drinking water, clean water, air quality, hazardous waste management, and river revitalization.

State spending for “**all other**” purposes totaled an estimated \$15.9 billion in fiscal 2020, or 12.6 percent of total capital spending. In fiscal 2020, “all other” capital spending is estimated to grow 5.3 percent.

This includes capital expenditures not classified into one of the other categories. Examples of expenditures in the “all other” category may include items such as behavioral health and hospital facilities, parks and tourism, large information technology systems, other state facilities, community and economic development projects, and other criminal justice facilities. This broad category of capital spending is most reliant on funding from bonds, representing 57.1 percent in fiscal 2020.

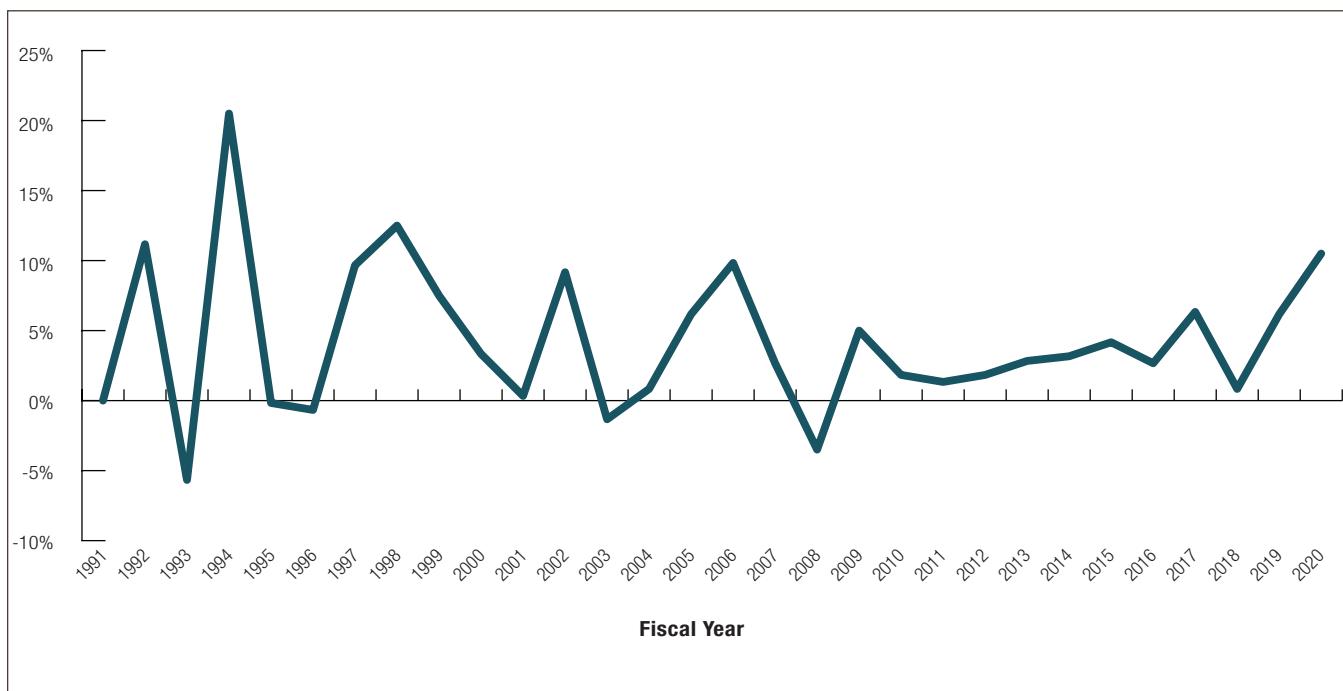
**FIGURE 18:**  
**CAPITAL EXPENDITURES BY TYPE, FISCAL 1991 TO 2020**



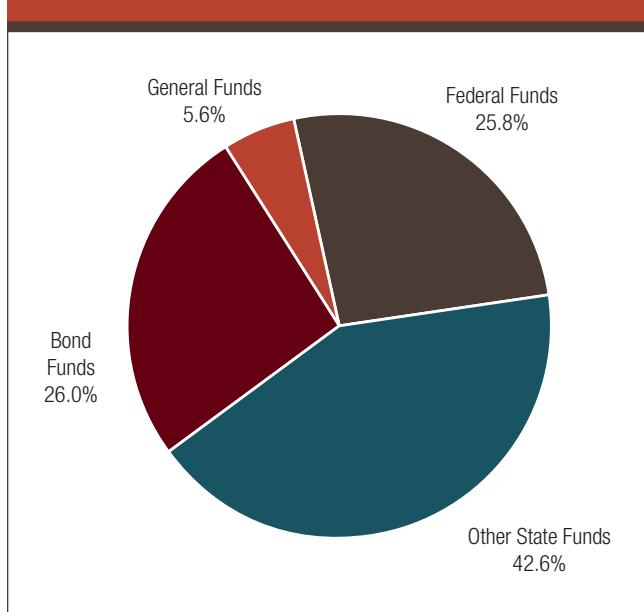
**TABLE 47**  
**CAPITAL EXPENDITURES BY PROGRAM AREA (\$ IN MILLIONS)**

Year	K-12	Higher Education	Corrections	Transportation	Housing	Environment	All Other	Total
1991		\$ 3,222	\$ 2,321	\$ 22,845	\$ 411	\$ 2,358	\$ 5,898	\$ 37,055
1992		3,075	1,882	25,245	515	3,027	7,476	41,221
1993		3,274	940	24,234	599	2,881	6,948	38,876
1994		5,681	1,564	27,041	761	3,594	8,232	46,872
1995		4,183	1,725	28,765	816	3,186	8,131	46,805
1996		4,133	1,618	28,869	802	3,065	8,003	46,491
1997		5021	1,592	30,727	713	2,791	10,114	50,957
1998		5,028	2,117	34,239	711	3,816	11,446	57,488
1999		5,875	2,092	35,399	959	3,530	13,775	61,630
2000		6,325	2,084	37,596	837	3,968	12,865	63,675
2001		6,369	1,575	38,555	630	4,736	12,027	63,892
2002		8,733	1,434	39,542	1,469	5,115	13,466	69,759
2003		7,594	1,384	39,184	923	4,434	15,293	68,812
2004		8,439	1,726	42,115	963	5,404	10,739	69,386
2005		7,946	1,357	47,790	912	4,883	10,832	73,720
2006		10,241	1,466	50,629	1,192	5,338	12,162	81,028
2007		10,570	1,743	48,184	1,090	6,406	15,235	83,228
2008		10,556	1,880	44,542	1,362	5,401	16,615	80,356
2009		12,803	1,558	45,644	1,406	5,700	17,277	84,388
2010		12,514	1,554	49,184	1,289	5,076	16,287	85,904
2011		11,954	1,019	51,113	1,661	5,332	15,971	87,050
2012		10,979	1,158	53,140	1,226	5,090	17,079	88,672
2013		11,224	978	56,269	1,110	4,761	16,899	91,241
2014		11,356	1,072	59,355	946	4,883	16,574	94,186
2015		12,441	1,010	61,894	900	4,885	17,024	98,153
2016	2,614	11,923	956	64,092	899	5,629	14,953	100,708
2017	2,580	12,647	1,301	68,785	930	5,720	15,184	107,141
2018	3,163	11,953	1,139	69,998	1,105	6,488	14,349	108,197
2019	2,702	11,987	1,349	75,407	1,491	6,745	15,136	114,810
2020	3,131	12,865	1,518	85,262	1,341	6,539	15,942	126,594

**FIGURE 19:**  
ANNUAL PERCENTAGE CHANGE IN TOTAL CAPITAL EXPENDITURES



**FIGURE 20**  
TOTAL CAPITAL EXPENDITURES BY FUNDING SOURCE,  
FISCAL 2020



**TABLE 48**  
**TOTAL CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$478	\$12	\$2,913	<b>\$3,403</b>	\$0	\$482	\$17	\$2,827	<b>\$3,326</b>	\$0	\$562	\$19	\$1,891	<b>\$2,472</b>
Maine	5	154	107	69	<b>335</b>	10	134	84	109	<b>337</b>	16	179	135	98	<b>428</b>
Massachusetts*	0	616	0	2,631	<b>3,247</b>	0	622	0	2,601	<b>3,223</b>	0	685	0	2,502	<b>3,187</b>
New Hampshire	0	12	311	73	<b>396</b>	0	10	277	98	<b>385</b>	0	21	269	80	<b>370</b>
Rhode Island	6	179	183	230	<b>598</b>	5	245	156	358	<b>764</b>	6	191	251	288	<b>736</b>
Vermont	0	221	54	64	<b>339</b>	0	188	56	87	<b>331</b>	0	237	78	65	<b>380</b>
<b>MID-ATLANTIC</b>															
Delaware	0	347	234	255	<b>836</b>	0	292	312	297	<b>901</b>	0	300	375	266	<b>941</b>
Maryland	1	920	1,975	1,455	<b>4,351</b>	51	958	2,134	1,330	<b>4,473</b>	52	1,303	2,625	1,126	<b>5,106</b>
New Jersey	1,648	1,860	469	2,140	<b>6,117</b>	1,731	2,347	1,037	2,218	<b>7,333</b>	2,017	1,687	746	2,290	<b>6,740</b>
New York	0	1,855	4,075	4,710	<b>10,640</b>	0	1,944	3,784	6,538	<b>12,266</b>	0	1,865	3,964	6,170	<b>11,999</b>
Pennsylvania	0	0	2,967	627	<b>3,594</b>	0	0	2,303	596	<b>2,899</b>	0	0	4,756	700	<b>5,456</b>
<b>GREAT LAKES</b>															
Illinois	0	84	2,899	458	<b>3,441</b>	0	90	2,603	531	<b>3,224</b>	0	141	3,336	950	<b>4,427</b>
Indiana	393	0	64	0	<b>457</b>	239	0	45	0	<b>284</b>	351	0	98	0	<b>449</b>
Michigan*	255	1,054	521	146	<b>1,976</b>	266	1,228	693	289	<b>2,476</b>	362	1,262	1,237	403	<b>3,263</b>
Ohio	0	1,183	802	1,628	<b>3,613</b>	0	1,221	780	1,466	<b>3,467</b>	0	1,294	874	1,587	<b>3,755</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	474	919	6	<b>1,399</b>	0	470	798	7	<b>1,275</b>	0	446	561	0	<b>1,007</b>
Kansas	41	208	223	158	<b>629</b>	74	489	208	168	<b>938</b>	83	451	582	167	<b>1,284</b>
Minnesota	0	0	0	408	<b>408</b>	0	0	0	610	<b>610</b>	0	0	0	856	<b>856</b>
Missouri	32	14	33	190	<b>269</b>	95	18	36	89	<b>238</b>	55	27	46	38	<b>166</b>
Nebraska	24	343	674	0	<b>1,041</b>	24	359	628	0	<b>1,012</b>	28	452	714	0	<b>1,194</b>
North Dakota	29	206	274	25	<b>534</b>	31	278	305	22	<b>636</b>	44	293	226	122	<b>685</b>
South Dakota	8	19	36	20	<b>83</b>	4	9	34	32	<b>79</b>	3	8	29	40	<b>80</b>
<b>SOUTHEAST</b>															
Alabama*	3	234	318	589	<b>1,144</b>	4	281	322	354	<b>961</b>	7	302	378	216	<b>903</b>
Arkansas*	0	498	751	5	<b>1,255</b>	0	338	724	5	<b>1,067</b>	0	282	385	5	<b>672</b>
Florida*	536	2,851	6,722	1,562	<b>11,671</b>	765	2,725	7,226	1,650	<b>12,366</b>	598	2,799	8,320	1,565	<b>13,282</b>
Georgia	796	1,189	315	1,167	<b>3,467</b>	1,018	1,106	269	1,234	<b>3,628</b>	1,104	1,279	55	1,143	<b>3,582</b>
Kentucky	0	0	938	0	<b>938</b>	0	0	681	0	<b>681</b>	0	0	611	0	<b>611</b>
Louisiana	19	600	275	292	<b>1,186</b>	22	672	264	184	<b>1,142</b>	32	618	259	223	<b>1,132</b>
Mississippi	15	361	490	667	<b>1,532</b>	16	425	294	911	<b>1,646</b>	14	447	358	653	<b>1,473</b>
North Carolina	154	1,430	2,494	248	<b>4,326</b>	10	1,418	3,010	393	<b>4,831</b>	9	1,629	2,539	836	<b>5,013</b>
South Carolina	251	17	191	175	<b>634</b>	70	14	107	147	<b>338</b>	96	45	181	124	<b>446</b>
Tennessee*	574	920	666	0	<b>2,160</b>	190	893	726	31	<b>1,840</b>	326	1,087	758	0	<b>2,171</b>
Virginia	-33	37	193	652	<b>849</b>	2	20	188	999	<b>1,209</b>	2	25	177	1,142	<b>1,346</b>
West Virginia	15	517	1,117	0	<b>1,649</b>	13	497	734	2	<b>1,246</b>	10	484	645	2	<b>1,141</b>
<b>SOUTHWEST</b>															
Arizona	343	541	658	42	<b>1,584</b>	326	429	589	312	<b>1,656</b>	490	450	835	49	<b>1,824</b>
New Mexico	27	479	328	507	<b>1,341</b>	64	458	366	359	<b>1,247</b>	78	445	356	345	<b>1,224</b>
Oklahoma	2	495	1,058	221	<b>1,776</b>	3	433	1,070	297	<b>1,803</b>	8	522	1,185	219	<b>1,934</b>
Texas*	175	3,931	6,557	948	<b>11,611</b>	257	4,071	7,845	784	<b>12,957</b>	288	5,207	9,641	261	<b>15,397</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	152	0	128	0	<b>280</b>	168	0	142	0	<b>310</b>	53	0	110	0	<b>163</b>
Idaho	29	259	388	0	<b>676</b>	26	372	440	0	<b>838</b>	20	523	686	0	<b>1,229</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	269	387	1,074	332	<b>2,062</b>	384	351	881	150	<b>1,766</b>	158	375	1,453	941	<b>2,927</b>
Wyoming	13	3	6	0	<b>22</b>	171	68	178	0	<b>417</b>	171	68	277	0	<b>516</b>
<b>FAR WEST</b>															
Alaska	155	1,189	142	0	<b>1,486</b>	154	1,133	239	0	<b>1,525</b>	177	1,099	147	0	<b>1,423</b>
California	96	1,858	748	613	<b>3,316</b>	880	2,153	1,221	463	<b>4,718</b>	445	2,934	2,459	1,260	<b>7,098</b>
Hawaii	73	199	226	1,131	<b>1,629</b>	13	303	189	1,021	<b>1,526</b>	3	194	150	1,228	<b>1,575</b>
Nevada	15	316	249	282	<b>862</b>	33	294	314	177	<b>818</b>	7	322	344	113	<b>786</b>
Oregon	0	21	0	162	<b>183</b>	0	5	0	324	<b>329</b>	0	17	0	365	<b>382</b>
Washington	0	566	1,313	974	<b>2,853</b>	0	46	908	2,515	<b>3,469</b>	0	54	670	2,640	<b>3,364</b>
<b>TOTAL*</b>	<b>\$6,121</b>	<b>\$29,125</b>	<b>\$44,177</b>	<b>\$28,774</b>	<b>\$108,197</b>	<b>\$7,119</b>	<b>\$29,889</b>	<b>\$45,217</b>	<b>\$32,586</b>	<b>\$114,810</b>	<b>\$7,114</b>	<b>\$32,610</b>	<b>\$53,899</b>	<b>\$32,971</b>	<b>\$126,594</b>
District of Columbia	0	256	281	1,083	1,620	0	260	314	1,011	1,585					

\*See Capital Expenditures Notes for explanation.

**TABLE 49**  
**ELEMENTARY & SECONDARY EDUCATION CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$518	<b>\$518</b>	\$0	\$0	\$0	\$228	<b>\$228</b>	\$0	\$0	\$0	\$301	<b>\$301</b>
Maine	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Massachusetts	0	0	0	33	<b>33</b>	0	0	0	32	<b>32</b>	0	0	0	34	<b>34</b>
New Hampshire	0	0	0	12	<b>12</b>	0	0	0	15	<b>15</b>	0	0	0	13	<b>13</b>
Rhode Island	0	0	3	0	<b>3</b>	0	0	3	9	<b>12</b>	0	0	1	25	<b>26</b>
Vermont	0	0	0	0	<b>0</b>	0	0	0	2	<b>2</b>	0	0	0	0	<b>0</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	129	<b>129</b>	0	0	0	199	<b>199</b>	0	0	0	188	<b>188</b>
Maryland	0	0	0	362	<b>362</b>	10	0	0	421	<b>431</b>	36	0	0	330	<b>366</b>
New Jersey	0	0	1	0	<b>1</b>	0	5	3	0	<b>8</b>	0	0	1	0	<b>1</b>
New York	0	0	7	111	<b>118</b>	0	0	17	133	<b>150</b>	0	0	21	160	<b>181</b>
Pennsylvania	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>GREAT LAKES</b>															
Illinois	0	0	13	2	<b>15</b>	0	0	9	5	<b>14</b>	0	0	43	16	<b>59</b>
Indiana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Michigan	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Ohio	0	0	40	389	<b>429</b>	0	0	54	147	<b>201</b>	0	0	55	317	<b>372</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Kansas	0	0	2	0	<b>2</b>	0	0	1	0	<b>1</b>	0	0	3	0	<b>3</b>
Minnesota	0	0	0	0	<b>0</b>	0	0	0	2	<b>2</b>	0	0	0	6	<b>6</b>
Missouri	0	0	1	3	<b>4</b>	0	0	0	0	<b>0</b>	1	0	0	0	<b>1</b>
Nebraska	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
North Dakota	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
South Dakota	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHEAST</b>															
Alabama	3	0	181	27	<b>211</b>	3	0	186	24	<b>213</b>	1	0	195	35	<b>231</b>
Arkansas	0	0	62	0	<b>62</b>	0	0	1	0	<b>1</b>	0	0	0	0	<b>0</b>
Florida	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Georgia	0	0	0	252	<b>252</b>	0	0	0	305	<b>305</b>	0	0	0	308	<b>308</b>
Kentucky	0	0	7	0	<b>7</b>	0	0	30	0	<b>30</b>	0	0	35	0	<b>35</b>
Louisiana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Mississippi	1	0	0	5	<b>6</b>	1	0	0	0	<b>1</b>	0	1	0	0	<b>1</b>
North Carolina	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
South Carolina	4	2	0	0	<b>6</b>	3	0	0	0	<b>3</b>	3	1	1	0	<b>5</b>
Tennessee	28	0	3	0	<b>31</b>	0	0	2	0	<b>2</b>	0	0	2	0	<b>2</b>
Virginia	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
West Virginia	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHWEST</b>															
Arizona	302	0	0	0	<b>302</b>	262	0	0	0	<b>262</b>	354	0	0	0	<b>354</b>
New Mexico	0	0	0	239	<b>239</b>	10	0	0	130	<b>140</b>	12	0	0	87	<b>99</b>
Oklahoma	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Texas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>ROCKY MOUNTAIN</b>															
Colorado*	9	0	0	0	<b>9</b>	3	0	0	0	<b>3</b>	1	0	0	0	<b>1</b>
Idaho	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	25	0	19	0	<b>44</b>	15	0	19	0	<b>34</b>	14	0	22	0	<b>36</b>
Wyoming	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>FAR WEST</b>															
Alaska	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	9	0	<b>9</b>
California	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	2	0	0	0	<b>2</b>
Hawaii	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Nevada	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Oregon	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Washington	0	0	147	221	<b>368</b>	0	0	50	363	<b>413</b>	0	0	13	484	<b>497</b>
<b>TOTAL</b>	<b>\$372</b>	<b>\$2</b>	<b>\$486</b>	<b>\$2,303</b>	<b>\$3,163</b>	<b>\$307</b>	<b>\$5</b>	<b>\$375</b>	<b>\$2,015</b>	<b>\$2,702</b>	<b>\$424</b>	<b>\$2</b>	<b>\$401</b>	<b>\$2,304</b>	<b>\$3,131</b>
District of Columbia	0	0	2	368	370	0	0	8	390	398					

\*See Capital Expenditures Notes for explanation.

**TABLE 50**  
**HIGHER EDUCATION CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$56	<b>\$56</b>	\$0	\$0	\$0	\$28	<b>\$28</b>	\$0	\$0	\$0	\$277	<b>\$277</b>
Maine	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Massachusetts	0	0	0	148	<b>148</b>	0	0	0	118	<b>118</b>	0	0	0	150	<b>150</b>
New Hampshire	0	0	0	8	<b>8</b>	0	0	0	6	<b>6</b>	0	0	0	12	<b>12</b>
Rhode Island	2	0	50	63	<b>115</b>	0	0	34	82	<b>116</b>	0	0	47	18	<b>65</b>
Vermont	0	0	0	7	<b>7</b>	0	0	0	4	<b>4</b>	0	0	0	1	<b>1</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	5	<b>5</b>	0	0	0	9	<b>9</b>	0	0	0	15	<b>15</b>
Maryland	0	0	0	392	<b>392</b>	0	0	0	348	<b>348</b>	1	0	0	327	<b>328</b>
New Jersey	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
New York	0	0	336	645	<b>981</b>	0	0	337	645	<b>982</b>	0	0	325	694	<b>1,019</b>
Pennsylvania	0	0	0	189	<b>189</b>	0	0	0	163	<b>163</b>	0	0	0	189	<b>189</b>
<b>GREAT LAKES</b>															
Illinois	0	0	0	58	<b>58</b>	0	0	0	35	<b>35</b>	0	0	0	21	<b>21</b>
Indiana	121	0	0	0	<b>121</b>	8	0	0	0	<b>8</b>	63	0	0	0	<b>63</b>
Michigan	157	0	0	84	<b>241</b>	166	0	0	187	<b>353</b>	170	0	0	238	<b>408</b>
Ohio	0	0	0	296	<b>296</b>	0	0	0	260	<b>260</b>	0	0	0	254	<b>254</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	0	64	0	<b>64</b>	0	0	27	0	<b>27</b>	0	0	23	0	<b>23</b>
Kansas	4	0	93	43	<b>140</b>	5	1	87	45	<b>138</b>	8	2	123	45	<b>178</b>
Minnesota	0	0	0	74	<b>74</b>	0	0	0	131	<b>131</b>	0	0	0	170	<b>170</b>
Missouri	3	0	0	76	<b>79</b>	5	0	0	8	<b>13</b>	9	0	0	3	<b>12</b>
Nebraska	24	0	162	0	<b>186</b>	21	0	121	0	<b>142</b>	22	0	153	0	<b>175</b>
North Dakota	17	0	27	25	<b>69</b>	16	0	131	22	<b>169</b>	19	0	28	122	<b>169</b>
South Dakota	0	0	1	14	<b>15</b>	0	0	0	4	<b>4</b>	0	0	0	24	<b>24</b>
<b>SOUTHEAST</b>															
Alabama*	0	0	0	0	<b>0</b>	0	0	0	8	<b>8</b>	0	0	0	6	<b>6</b>
Arkansas	0	0	14	0	<b>14</b>	0	0	8	0	<b>8</b>	0	0	10	0	<b>10</b>
Florida	138	0	238	104	<b>480</b>	109	0	174	96	<b>379</b>	40	0	146	29	<b>215</b>
Georgia	0	0	0	410	<b>410</b>	0	0	0	490	<b>490</b>	0	0	0	382	<b>382</b>
Kentucky	0	0	665	0	<b>665</b>	0	0	361	0	<b>361</b>	0	0	338	0	<b>338</b>
Louisiana	2	2	84	45	<b>133</b>	4	2	59	53	<b>118</b>	4	0	85	52	<b>141</b>
Mississippi	6	10	89	85	<b>190</b>	6	10	92	77	<b>185</b>	4	6	105	140	<b>255</b>
North Carolina	53	0	0	99	<b>152</b>	0	0	0	205	<b>205</b>	0	0	0	401	<b>401</b>
South Carolina	14	2	146	133	<b>295</b>	43	5	73	130	<b>251</b>	38	6	132	94	<b>270</b>
Tennessee	440	0	113	0	<b>553</b>	170	0	47	0	<b>217</b>	174	0	57	0	<b>231</b>
Virginia	-36	0	66	478	<b>508</b>	1	0	95	746	<b>842</b>	0	0	93	761	<b>854</b>
West Virginia	0	0	308	0	<b>308</b>	0	0	308	2	<b>310</b>	0	0	308	2	<b>310</b>
<b>SOUTHWEST</b>															
Arizona	33	0	433	0	<b>466</b>	47	0	450	0	<b>497</b>	36	0	440	0	<b>476</b>
New Mexico	0	0	60	86	<b>146</b>	25	0	67	59	<b>151</b>	31	0	65	37	<b>133</b>
Oklahoma	0	7	291	11	<b>309</b>	0	7	231	11	<b>249</b>	0	7	206	9	<b>222</b>
Texas	148	90	3,103	0	<b>3,341</b>	232	87	3,172	0	<b>3,491</b>	242	84	3,367	0	<b>3,693</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	52	0	75	0	<b>127</b>	50	0	83	0	<b>133</b>	32	0	43	0	<b>75</b>
Idaho	12	0	18	0	<b>30</b>	8	0	17	0	<b>25</b>	9	0	21	0	<b>30</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	51	0	0	0	<b>51</b>	169	0	0	0	<b>169</b>	0	0	156	0	<b>156</b>
Wyoming	9	0	1	0	<b>10</b>	9	0	1	0	<b>10</b>	9	0	100	0	<b>109</b>
<b>FAR WEST</b>															
Alaska	5	0	0	0	<b>5</b>	4	1	20	0	<b>25</b>	0	0	0	0	<b>0</b>
California	0	0	0	17	<b>17</b>	0	0	0	94	<b>94</b>	0	0	0	308	<b>308</b>
Hawaii	0	0	3	163	<b>166</b>	0	0	0	124	<b>124</b>	0	0	0	138	<b>138</b>
Nevada	2	0	6	15	<b>23</b>	9	0	31	6	<b>46</b>	3	0	34	44	<b>81</b>
Oregon	0	0	0	69	<b>69</b>	0	0	0	197	<b>197</b>	0	0	0	181	<b>181</b>
Washington	0	0	142	99	<b>241</b>	0	0	134	214	<b>348</b>	0	0	83	214	<b>297</b>
<b>TOTAL</b>	<b>\$1,257</b>	<b>\$111</b>	<b>\$6,588</b>	<b>\$3,997</b>	<b>\$11,953</b>	<b>\$1,107</b>	<b>\$113</b>	<b>\$6,160</b>	<b>\$4,607</b>	<b>\$11,987</b>	<b>\$914</b>	<b>\$105</b>	<b>\$6,488</b>	<b>\$5,358</b>	<b>\$12,865</b>
District of Columbia	0	0	0	12	<b>12</b>	0	0	0	15	<b>15</b>					

\*See Capital Expenditures Notes for explanation.

**TABLE 51**  
**CORRECTIONS CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$7	\$7	\$0	\$0	\$0	\$61	\$61	\$0	\$0	\$0	\$4	\$4
Maine	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1
Massachusetts	0	0	0	57	57	0	0	0	48	48	0	0	0	49	49
New Hampshire	0	0	0	14	14	0	0	0	2	2	0	0	0	2	2
Rhode Island	1	0	4	0	5	1	0	10	0	11	0	0	22	0	22
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	6	6	0	0	0	4	4	0	0	0	1	1
Maryland	0	0	0	9	9	0	0	0	13	13	0	0	0	47	47
New Jersey	8	6	1	0	15	12	5	1	0	18	5	0	0	0	5
New York	0	0	8	348	356	0	0	119	251	370	0	0	95	317	412
Pennsylvania	0	0	0	29	29	0	0	0	32	32	0	0	0	41	41
<b>GREAT LAKES</b>															
Illinois	0	0	0	22	22	0	0	0	34	34	0	0	0	70	70
Indiana	48	0	15	0	63	70	0	11	0	81	5	0	8	0	13
Michigan	18	0	0	1	19	17	0	0	2	19	11	0	0	2	13
Ohio	0	0	0	83	83	0	0	0	110	110	0	0	0	82	82
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PLAINS</b>															
Iowa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kansas	1	0	6	4	11	1	0	0	0	1	7	0	0	0	7
Minnesota	0	0	0	4	4	0	0	0	18	18	0	0	0	28	28
Missouri	0	0	0	9	9	0	0	0	2	2	3	0	0	0	3
Nebraska	0	0	12	0	12	0	0	14	0	14	0	0	24	0	24
North Dakota	2	0	0	0	2	2	0	0	0	2	1	0	1	0	2
South Dakota	6	0	0	0	6	1	0	0	0	1	1	0	0	0	1
<b>SOUTHEAST</b>															
Alabama	0	0	7	0	7	0	0	10	0	10	5	0	4	0	9
Arkansas	0	0	7	0	7	0	0	6	0	6	0	0	5	0	5
Florida	45	0	0	0	45	63	0	0	0	63	30	0	0	0	30
Georgia	0	0	0	89	89	0	0	0	10	10	0	0	0	53	53
Kentucky	0	0	3	0	3	0	0	4	0	4	0	0	3	0	3
Louisiana	0	0	1	5	6	0	0	1	3	4	0	0	0	4	4
Mississippi	1	0	0	0	1	1	0	0	0	1	2	0	1	0	3
North Carolina	9	0	0	3	12	10	0	0	3	13	9	0	0	1	10
South Carolina	7	0	3	0	10	12	0	1	0	13	10	1	1	0	12
Tennessee	0	0	37	0	37	0	0	47	0	47	0	0	25	0	25
Virginia	1	0	0	26	27	0	0	0	27	27	0	0	0	20	20
West Virginia	2	0	0	0	2	2	0	0	0	2	2	0	0	0	2
<b>SOUTHWEST</b>															
Arizona	0	0	7	0	7	0	0	5	0	5	0	0	7	0	7
New Mexico	1	0	2	6	9	0	0	2	3	5	0	0	2	5	7
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	23	0	18	0	41	21	0	39	0	60	41	0	60	0	101
<b>ROCKY MOUNTAIN</b>															
Colorado	13	0	0	0	13	9	0	0	0	9	3	0	0	0	3
Idaho	3	0	3	0	6	2	0	2	0	4	2	0	2	0	4
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	0	0	0	0	0	113	0	0	0	113	0	0	0	224	224
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>FAR WEST</b>															
Alaska	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0
California	50	0	0	0	50	31	0	0	0	31	119	0	0	0	119
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	20	20	0	0	0	22	22	0	0	0	18	18
Oregon	0	0	0	11	11	0	0	0	22	22	0	0	0	20	20
Washington	0	0	0	6	6	0	0	0	35	35	0	0	0	12	12
<b>TOTAL</b>	<b>\$240</b>	<b>\$6</b>	<b>\$134</b>	<b>\$759</b>	<b>\$1,139</b>	<b>\$369</b>	<b>\$5</b>	<b>\$273</b>	<b>\$702</b>	<b>\$1,349</b>	<b>\$257</b>	<b>\$1</b>	<b>\$260</b>	<b>\$1,000</b>	<b>\$1,518</b>
District of Columbia	0	0	0	3	3	0	0	0	5	5					

**TABLE 52**  
**TRANSPORTATION CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$478	\$12	\$897	<b>\$1,387</b>	\$0	\$482	\$17	\$1,224	<b>\$1,723</b>	\$0	\$562	\$19	\$891	<b>\$1,472</b>
Maine	0	143	100	67	<b>310</b>	0	124	77	104	<b>305</b>	8	167	127	97	<b>399</b>
Massachusetts	0	616	0	1,273	<b>1,889</b>	0	622	0	1,248	<b>1,870</b>	0	685	0	1,346	<b>2,031</b>
New Hampshire	0	12	311	9	<b>332</b>	0	10	277	10	<b>297</b>	0	21	269	15	<b>305</b>
Rhode Island	0	135	56	125	<b>316</b>	0	214	75	183	<b>472</b>	0	164	85	175	<b>424</b>
Vermont	0	221	54	0	<b>275</b>	0	188	56	1	<b>245</b>	0	237	78	1	<b>316</b>
<b>MID-ATLANTIC</b>															
Delaware	0	347	234	3	<b>584</b>	0	292	312	12	<b>616</b>	0	300	375	-1	<b>674</b>
Maryland	0	814	1,597	0	<b>2,411</b>	0	852	1,658	0	<b>2,510</b>	0	1,186	2,197	0	<b>3,383</b>
New Jersey	1,275	1,582	424	1,756	<b>5,037</b>	1,307	2,037	1,011	2,142	<b>6,497</b>	1,474	1,671	745	2,000	<b>5,890</b>
New York	0	1,601	1,911	1,340	<b>4,852</b>	0	1,622	1,415	2,403	<b>5,440</b>	0	1,559	1,390	2,239	<b>5,188</b>
Pennsylvania	0	0	2,918	196	<b>3,114</b>	0	0	2,259	203	<b>2,462</b>	0	0	4,727	175	<b>4,902</b>
<b>GREAT LAKES</b>															
Illinois	0	74	2,166	289	<b>2,529</b>	0	81	1,911	298	<b>2,290</b>	0	130	2,357	533	<b>3,020</b>
Indiana	0	0	18	0	<b>18</b>	0	0	15	0	<b>15</b>	0	0	19	0	<b>19</b>
Michigan	0	1,038	426	0	<b>1,464</b>	0	1,210	505	0	<b>1,715</b>	0	1,225	619	2	<b>1,846</b>
Ohio	0	1,180	711	391	<b>2,282</b>	0	1,212	664	513	<b>2,389</b>	0	1,283	751	418	<b>2,452</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	451	821	0	<b>1,272</b>	0	470	723	0	<b>1,193</b>	0	438	468	0	<b>906</b>
Kansas	10	192	83	108	<b>393</b>	0	438	76	117	<b>631</b>	0	439	384	116	<b>939</b>
Minnesota	0	0	0	134	<b>134</b>	0	0	0	219	<b>219</b>	0	0	0	323	<b>323</b>
Missouri	0	0	0	0	<b>0</b>	5	0	0	0	<b>5</b>	3	0	0	0	<b>3</b>
Nebraska	0	313	444	0	<b>757</b>	0	345	441	0	<b>786</b>	0	442	490	0	<b>932</b>
North Dakota	0	203	218	0	<b>421</b>	0	263	151	0	<b>414</b>	10	267	162	0	<b>439</b>
South Dakota	0	0	20	0	<b>20</b>	0	0	22	0	<b>22</b>	0	0	11	0	<b>11</b>
<b>SOUTHEAST</b>															
Alabama	0	234	98	395	<b>727</b>	0	281	104	281	<b>666</b>	0	302	144	139	<b>585</b>
Arkansas	0	498	622	0	<b>1,120</b>	0	338	657	0	<b>995</b>	0	280	325	0	<b>605</b>
Florida	0	2,581	5,496	275	<b>8,352</b>	0	2,389	5,878	349	<b>8,616</b>	0	2,464	7,173	343	<b>9,980</b>
Georgia	796	1,189	315	110	<b>2,410</b>	1,018	1,106	269	112	<b>2,505</b>	1,104	1,279	55	35	<b>2,473</b>
Kentucky	0	0	17	0	<b>17</b>	0	0	13	0	<b>13</b>	0	0	22	0	<b>22</b>
Louisiana	14	588	181	93	<b>876</b>	6	670	184	77	<b>937</b>	8	617	160	112	<b>897</b>
Mississippi	0	323	224	91	<b>638</b>	0	405	138	130	<b>673</b>	0	405	93	129	<b>627</b>
North Carolina	0	1,372	2,494	110	<b>3,976</b>	0	1,418	3,010	75	<b>4,503</b>	0	1,629	2,539	364	<b>4,532</b>
South Carolina	8	0	5	15	<b>28</b>	1	0	0	0	<b>1</b>	0	0	0	0	<b>0</b>
Tennessee	0	913	501	0	<b>1,414</b>	0	889	611	0	<b>1,500</b>	0	1,074	657	0	<b>1,731</b>
Virginia	0	0	98	68	<b>166</b>	0	0	82	118	<b>200</b>	0	2	72	125	<b>199</b>
West Virginia	2	505	719	0	<b>1,226</b>	3	483	331	0	<b>817</b>	3	476	327	0	<b>806</b>
<b>SOUTHWEST</b>															
Arizona	2	540	208	42	<b>792</b>	12	429	93	312	<b>846</b>	1	450	388	49	<b>888</b>
New Mexico	0	387	225	30	<b>642</b>	3	377	260	32	<b>672</b>	5	375	250	20	<b>650</b>
Oklahoma	0	441	643	90	<b>1,174</b>	0	399	573	85	<b>1,057</b>	0	457	649	96	<b>1,202</b>
Texas	0	3,820	3,425	863	<b>8,108</b>	0	3,967	4,612	419	<b>8,998</b>	0	5,101	6,198	27	<b>11,326</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Idaho	0	226	196	0	<b>422</b>	0	281	212	0	<b>493</b>	0	507	402	0	<b>909</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	0	369	577	332	<b>1,278</b>	0	349	749	150	<b>1,248</b>	0	369	1,115	717	<b>2,201</b>
Wyoming	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>FAR WEST</b>															
Alaska	73	1,078	73	0	<b>1,224</b>	36	909	86	0	<b>1,031</b>	95	945	61	0	<b>1,101</b>
California	0	1,819	502	207	<b>2,528</b>	0	2,102	1,888	247	<b>4,237</b>	0	2,879	2,453	225	<b>5,557</b>
Hawaii	0	163	197	329	<b>689</b>	0	264	177	346	<b>787</b>	0	178	145	421	<b>744</b>
Nevada	0	309	243	220	<b>772</b>	0	287	281	112	<b>680</b>	0	298	306	0	<b>604</b>
Oregon	0	4	0	13	<b>17</b>	0	2	0	8	<b>10</b>	0	0	0	5	<b>5</b>
Washington	0	513	795	297	<b>1,605</b>	0	0	502	1,304	<b>1,806</b>	0	0	400	1,344	<b>1,744</b>
<b>TOTAL</b>	<b>\$2,180</b>	<b>\$27,272</b>	<b>\$30,378</b>	<b>\$10,168</b>	<b>\$69,998</b>	<b>\$2,391</b>	<b>\$27,807</b>	<b>\$32,375</b>	<b>\$12,834</b>	<b>\$75,407</b>	<b>\$2,711</b>	<b>\$30,863</b>	<b>\$39,207</b>	<b>\$12,481</b>	<b>\$85,262</b>
District of Columbia	0	240	86	316	642	0	216	134	287	637					

**TABLE 53**  
**HOUSING CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$167	<b>\$167</b>	\$0	\$0	\$0	\$217	<b>\$217</b>	\$0	\$0	\$0	\$110	<b>\$110</b>
Maine	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Massachusetts	0	0	0	242	<b>242</b>	0	0	0	253	<b>253</b>	0	0	0	197	<b>197</b>
New Hampshire	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Rhode Island	0	0	0	3	<b>3</b>	0	0	0	7	<b>7</b>	0	0	0	13	<b>13</b>
Vermont	0	0	0	2	<b>2</b>	0	0	0	2	<b>2</b>	0	0	0	1	<b>1</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	10	<b>10</b>	0	0	0	10	<b>10</b>	0	0	0	17	<b>17</b>
Maryland	0	16	35	84	<b>135</b>	9	16	33	95	<b>153</b>	15	16	56	62	<b>149</b>
New Jersey	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
New York	0	0	175	104	<b>279</b>	0	0	83	189	<b>272</b>	0	0	166	185	<b>351</b>
Pennsylvania	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>GREAT LAKES</b>															
Illinois	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Indiana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Michigan	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Ohio	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Kansas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Minnesota	0	0	0	3	<b>3</b>	0	0	0	1	<b>1</b>	0	0	0	7	<b>7</b>
Missouri	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Nebraska	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
North Dakota	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
South Dakota	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHEAST</b>															
Alabama	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Arkansas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Florida*	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Georgia	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Kentucky	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Louisiana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Mississippi	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
North Carolina	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
South Carolina	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Tennessee	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Virginia	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
West Virginia	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHWEST</b>															
Arizona	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
New Mexico	0	42	0	15	<b>57</b>	0	48	0	8	<b>56</b>	1	46	0	3	<b>50</b>
Oklahoma	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Texas*	0	21	2	85	<b>108</b>	0	17	3	365	<b>385</b>	0	22	2	234	<b>258</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Idaho	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Wyoming	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>FAR WEST</b>															
Alaska	19	22	3	0	<b>44</b>	26	19	2	0	<b>47</b>	17	51	2	0	<b>70</b>
California	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Hawaii	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Nevada	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Oregon	0	0	0	11	<b>11</b>	0	0	0	23	<b>23</b>	0	0	0	56	<b>56</b>
Washington	0	0	2	42	<b>44</b>	0	0	6	59	<b>65</b>	0	0	2	60	<b>62</b>
<b>TOTAL</b>	<b>\$19</b>	<b>\$101</b>	<b>\$217</b>	<b>\$768</b>	<b>\$1,105</b>	<b>\$35</b>	<b>\$100</b>	<b>\$127</b>	<b>\$1,229</b>	<b>\$1,491</b>	<b>\$33</b>	<b>\$135</b>	<b>\$228</b>	<b>\$945</b>	<b>\$1,341</b>
District of Columbia	0	0	154	0	154	0	0	151	0	151					

\*See Capital Expenditures Notes for explanation.

TABLE 54

## ENVIRONMENTAL PROJECTS CAPITAL EXPENDITURES (\$ IN MILLIONS)

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$338	<b>\$338</b>	\$0	\$0	\$0	\$453	<b>\$453</b>	\$0	\$0	\$0	\$76	<b>\$76</b>
Maine	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Massachusetts	0	0	0	217	<b>217</b>	0	0	0	210	<b>210</b>	0	0	0	222	<b>222</b>
New Hampshire	0	0	0	9	<b>9</b>	0	0	0	5	<b>5</b>	0	0	0	8	<b>8</b>
Rhode Island	0	4	6	16	<b>26</b>	0	3	2	19	<b>24</b>	0	7	13	13	<b>33</b>
Vermont	0	0	0	20	<b>20</b>	0	0	0	20	<b>20</b>	0	0	0	24	<b>24</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	14	<b>14</b>	0	0	0	14	<b>14</b>	0	0	0	8	<b>8</b>
Maryland	1	46	342	410	<b>799</b>	1	49	442	208	<b>700</b>	0	60	372	60	<b>492</b>
New Jersey	111	243	17	248	<b>619</b>	155	266	5	30	<b>456</b>	67	0	0	0	<b>67</b>
New York	0	163	332	342	<b>837</b>	0	237	396	427	<b>1,060</b>	0	223	452	430	<b>1,105</b>
Pennsylvania	0	0	0	10	<b>10</b>	0	0	0	17	<b>17</b>	0	0	0	25	<b>25</b>
<b>GREAT LAKES</b>															
Illinois	0	10	720	14	<b>744</b>	0	9	683	47	<b>739</b>	0	11	921	34	<b>966</b>
Indiana	45	0	3	0	<b>48</b>	8	0	3	0	<b>11</b>	42	0	16	0	<b>58</b>
Michigan*	16	11	76	29	<b>132</b>	10	12	124	49	<b>195</b>	94	22	404	115	<b>635</b>
Ohio	0	0	0	125	<b>125</b>	0	0	0	124	<b>124</b>	0	0	0	100	<b>100</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	0	15	0	<b>15</b>	0	0	13	0	<b>13</b>	0	0	3	0	<b>3</b>
Kansas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Minnesota	0	0	0	49	<b>49</b>	0	0	0	72	<b>72</b>	0	0	0	96	<b>96</b>
Missouri	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Nebraska	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
North Dakota	2	1	24	0	<b>27</b>	2	10	20	0	<b>32</b>	1	12	13	0	<b>26</b>
South Dakota	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHEAST</b>															
Alabama*	0	0	30	0	<b>30</b>	0	0	12	0	<b>12</b>	0	0	26	0	<b>26</b>
Arkansas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Florida	229	270	687	172	<b>1,358</b>	157	336	825	166	<b>1,484</b>	335	335	751	168	<b>1,589</b>
Georgia	0	0	0	8	<b>8</b>	0	0	0	8	<b>8</b>	0	0	0	10	<b>10</b>
Kentucky	0	0	3	0	<b>3</b>	0	0	8	0	<b>8</b>	0	0	8	0	<b>8</b>
Louisiana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Mississippi	0	23	2	3	<b>28</b>	0	4	0	5	<b>9</b>	0	8	12	3	<b>23</b>
North Carolina	14	58	0	0	<b>72</b>	0	0	0	0	<b>0</b>	0	0	0	19	<b>19</b>
South Carolina	0	2	1	0	<b>3</b>	2	2	3	0	<b>7</b>	1	5	3	0	<b>9</b>
Tennessee	57	0	1	0	<b>58</b>	0	1	8	0	<b>9</b>	22	0	6	0	<b>28</b>
Virginia	2	13	2	12	<b>29</b>	0	6	7	10	<b>23</b>	0	3	9	11	<b>23</b>
West Virginia	0	1	0	0	<b>1</b>	0	1	0	0	<b>1</b>	0	0	0	0	<b>0</b>
<b>SOUTHWEST</b>															
Arizona	0	1	0	0	<b>1</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
New Mexico	6	33	21	46	<b>106</b>	3	20	20	39	<b>82</b>	4	15	20	21	<b>60</b>
Oklahoma	0	17	53	1	<b>71</b>	0	17	238	0	<b>255</b>	0	17	170	0	<b>187</b>
Texas	4	0	9	0	<b>13</b>	4	0	19	0	<b>23</b>	5	0	14	0	<b>19</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	0	0	24	0	<b>24</b>	0	0	19	0	<b>19</b>	0	0	26	0	<b>26</b>
Idaho	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Wyoming	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>FAR WEST</b>															
Alaska	12	61	6	0	<b>79</b>	28	86	30	0	<b>144</b>	12	59	6	0	<b>77</b>
California	0	0	154	0	<b>154</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Hawaii	0	0	0	17	<b>17</b>	0	0	0	16	<b>16</b>	0	0	0	11	<b>11</b>
Nevada	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Oregon	0	0	0	27	<b>27</b>	0	0	0	28	<b>28</b>	0	0	0	37	<b>37</b>
Washington	0	45	173	159	<b>377</b>	0	34	143	295	<b>472</b>	0	38	120	285	<b>443</b>
<b>TOTAL</b>	<b>\$499</b>	<b>\$1,002</b>	<b>\$2,701</b>	<b>\$2,286</b>	<b>\$6,488</b>	<b>\$370</b>	<b>\$1,093</b>	<b>\$3,020</b>	<b>\$2,262</b>	<b>\$6,745</b>	<b>\$583</b>	<b>\$815</b>	<b>\$3,365</b>	<b>\$1,776</b>	<b>\$6,539</b>
District of Columbia	0	7	2	8	17	0	4	2	9	15					

\*See Capital Expenditures Notes for explanation.

**TABLE 55**  
**ALL OTHER CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018					Actual Fiscal 2019					Estimated Fiscal 2020				
	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total	General Fund	Federal Funds	Other State Funds	Bonds	Total
<b>NEW ENGLAND</b>															
Connecticut	\$0	\$0	\$0	\$930	<b>\$930</b>	\$0	\$0	\$0	\$616	<b>\$616</b>	\$0	\$0	\$0	\$232	<b>\$232</b>
Maine	5	11	7	2	<b>25</b>	9	10	7	5	<b>31</b>	7	12	8	1	<b>28</b>
Massachusetts	0	0	0	661	<b>661</b>	0	0	0	694	<b>694</b>	0	0	0	504	<b>504</b>
New Hampshire	0	0	0	21	<b>21</b>	0	0	0	60	<b>60</b>	0	0	0	30	<b>30</b>
Rhode Island	3	40	64	23	<b>130</b>	4	28	32	58	<b>122</b>	6	20	83	44	<b>153</b>
Vermont	0	0	0	35	<b>35</b>	0	0	0	58	<b>58</b>	0	0	0	38	<b>38</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	88	<b>88</b>	0	0	0	49	<b>49</b>	0	0	0	38	<b>38</b>
Maryland	0	44	1	198	<b>243</b>	31	41	1	245	<b>318</b>	0	41	0	300	<b>341</b>
New Jersey	254	29	26	136	<b>445</b>	257	39	17	46	<b>359</b>	471	16	0	290	<b>777</b>
New York	0	91	1,306	1,820	<b>3,217</b>	0	85	1,417	2,490	<b>3,992</b>	0	83	1,515	2,145	<b>3,743</b>
Pennsylvania	0	0	49	203	<b>252</b>	0	0	44	181	<b>225</b>	0	0	29	270	<b>299</b>
<b>GREAT LAKES</b>															
Illinois	0	0	0	73	<b>73</b>	0	0	0	112	<b>112</b>	0	0	15	276	<b>291</b>
Indiana	179	0	28	0	<b>207</b>	153	0	16	0	<b>169</b>	241	0	55	0	<b>296</b>
Michigan	64	5	19	32	<b>120</b>	73	7	64	51	<b>195</b>	87	15	214	46	<b>362</b>
Ohio	0	3	51	344	<b>398</b>	0	9	62	312	<b>383</b>	0	11	68	416	<b>495</b>
Wisconsin	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>PLAINS</b>															
Iowa	0	23	19	6	<b>48</b>	0	0	35	7	<b>42</b>	0	8	67	0	<b>75</b>
Kansas	26	16	39	3	<b>84</b>	68	50	43	6	<b>167</b>	69	11	72	6	<b>158</b>
Minnesota	0	0	0	143	<b>143</b>	0	0	0	169	<b>169</b>	0	0	0	226	<b>226</b>
Missouri	29	14	32	102	<b>177</b>	85	18	36	79	<b>218</b>	39	27	46	35	<b>147</b>
Nebraska	0	30	56	0	<b>86</b>	4	14	53	0	<b>71</b>	6	10	47	0	<b>63</b>
North Dakota	8	2	5	0	<b>15</b>	11	5	3	0	<b>19</b>	13	14	22	0	<b>49</b>
South Dakota	2	19	15	6	<b>42</b>	3	9	12	28	<b>52</b>	2	8	18	16	<b>44</b>
<b>SOUTHEAST</b>															
Alabama*	0	0	2	167	<b>169</b>	1	0	10	41	<b>52</b>	1	0	9	36	<b>46</b>
Arkansas	0	0	46	5	<b>51</b>	0	0	51	5	<b>56</b>	0	2	45	5	<b>52</b>
Florida	124	0	301	1,011	<b>1,436</b>	436	0	349	1,039	<b>1,824</b>	193	0	250	1,025	<b>1,468</b>
Georgia	0	0	0	297	<b>297</b>	0	0	0	309	<b>309</b>	0	0	0	356	<b>356</b>
Kentucky	0	0	243	0	<b>243</b>	0	0	265	0	<b>265</b>	0	0	205	0	<b>205</b>
Louisiana	3	10	10	149	<b>172</b>	12	0	20	51	<b>83</b>	20	1	14	55	<b>90</b>
Mississippi	7	4	174	482	<b>667</b>	7	7	64	698	<b>776</b>	8	28	147	382	<b>565</b>
North Carolina	78	0	0	36	<b>114</b>	0	0	0	110	<b>110</b>	0	0	0	51	<b>51</b>
South Carolina	218	11	36	27	<b>292</b>	9	6	30	17	<b>62</b>	44	32	44	30	<b>150</b>
Tennessee	49	7	11	0	<b>67</b>	20	3	11	31	<b>65</b>	130	13	11	0	<b>154</b>
Virginia	0	24	27	68	<b>119</b>	1	14	4	98	<b>117</b>	2	20	3	225	<b>250</b>
West Virginia	11	11	90	0	<b>112</b>	8	13	95	0	<b>116</b>	5	8	10	0	<b>23</b>
<b>SOUTHWEST</b>															
Arizona	6	0	10	0	<b>16</b>	5	0	41	0	<b>46</b>	99	0	0	0	<b>99</b>
New Mexico	20	17	20	85	<b>142</b>	23	13	17	88	<b>141</b>	25	9	19	172	<b>225</b>
Oklahoma	2	30	71	119	<b>222</b>	3	10	28	201	<b>242</b>	8	41	160	114	<b>323</b>
Texas	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	78	0	29	0	<b>107</b>	106	0	40	0	<b>146</b>	17	0	41	0	<b>58</b>
Idaho	14	33	171	0	<b>218</b>	16	91	209	0	<b>316</b>	9	16	261	0	<b>286</b>
Montana	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Utah	193	18	478	0	<b>689</b>	87	2	113	0	<b>202</b>	144	6	160	0	<b>310</b>
Wyoming	4	3	5	0	<b>12</b>	162	68	177	0	<b>407</b>	162	68	177	0	<b>407</b>
<b>FAR WEST</b>															
Alaska	46	28	60	0	<b>134</b>	60	117	100	0	<b>277</b>	53	44	69	0	<b>166</b>
California	46	39	92	389	<b>566</b>	849	51	-666	122	<b>356</b>	324	55	6	727	<b>1,112</b>
Hawaii	73	36	26	622	<b>757</b>	13	39	12	535	<b>599</b>	3	16	5	658	<b>682</b>
Nevada	13	7	0	26	<b>46</b>	24	7	2	37	<b>70</b>	4	24	4	51	<b>83</b>
Oregon	0	17	0	32	<b>49</b>	0	3	0	45	<b>48</b>	0	16	0	67	<b>83</b>
Washington	0	8	54	150	<b>212</b>	0	12	73	245	<b>330</b>	0	16	52	241	<b>309</b>
<b>TOTAL*</b>	<b>\$1,555</b>	<b>\$630</b>	<b>\$3,673</b>	<b>\$8,491</b>	<b>\$14,349</b>	<b>\$2,540</b>	<b>\$771</b>	<b>\$2,887</b>	<b>\$8,938</b>	<b>\$15,136</b>	<b>\$2,192</b>	<b>\$691</b>	<b>\$3,951</b>	<b>\$9,108</b>	<b>\$15,942</b>
District of Columbia	0	9	37	376	422	0	40	19	305	364					

\*See Capital Expenditures Notes for explanation.

## Capital Spending Notes

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**Alabama:** Higher education capital expenditures are not captured/available at state budget level. Reported Bond Funds for Higher Ed represent bond proceeds paid directly to vendors by the State's Debt Management division. Environmental and All Other capital expenditures from Federal and Other State Funds are not reported separately; combined amounts are included in the Other State Funds.

**Arkansas:** Fiscal 2019 amounts were modified to reflect actual final funding and were previously based on estimates.

**Colorado:** Regarding K-12 capital expenditures, some funding for school facilities certificates of participation are included.

**Florida:** Regarding Housing, Florida also provided housing grants of \$37 million from other state funds in 2018, \$79 million from other state funds in 2019, and \$31 million from other state funds in 2020.

**Massachusetts:** Includes all spending funded by capital appropriations, including General Obligation, Special Obligation, project financed, and federal reimbursement spending. Functional categories are based in the Massachusetts Management Accounting and Reporting System so may not align with investment categories in the Commonwealth's capital investment plan.

**Michigan:** FY20 environmental projected spending reflects a large increase due to carryover of restricted funding.

**Tennessee:** Bond estimates represent bond authorizations, while actual bonds represent bond proceeds utilized.

**Texas:** The Texas Department of Housing and Community Affairs notes that the housing capital numbers listed do include the 5 percent reductions to the 20–21 biennium budget.

# CHAPTER

# 9



## REVENUE SOURCES IN THE GENERAL FUND

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## Revenue Sources in the General Fund

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General fund revenue, the largest source of state expenditures and the most discretionary, totaled an estimated \$882.5 billion in fiscal 2020, a 0.8 percent decline over fiscal 2019. In fiscal 2019, general fund revenues grew 5.0 percent. The three main sources of general fund revenue – personal income taxes, sales and use taxes, and corporate income taxes – accounted for 81.2 percent of state general fund collections in estimated fiscal 2020. Specifically, personal income taxes accounted for 44.6 percent, sales and use taxes for 30.2 percent, and corporate income taxes for 6.4 percent of total general fund revenues in fiscal 2020. “All other” general fund revenue represented 17.9 percent of revenues, while gaming and lottery revenue were just 0.9 percent. The major sources of general fund revenues are displayed by state in Table 56, year-over-year revenue percentage changes can be found in Table 57.

Depending on the state, “all other” general fund revenue may include cigarette and tobacco taxes, alcoholic beverage taxes, insurance premium taxes, severance taxes, franchise taxes, gaming taxes, interest income, licenses and fees for permits, inheritances taxes, and charges for state-provided services.

States use a variety of taxes and fees to finance programs, not all of which are reflected in the general fund. These include some gaming taxes, lottery proceeds, and motor vehicle fees, which often are earmarked for special purposes or specific funds, such as education or roads. In addition to collecting information on state general fund revenues, this report contains detailed information on transportation fund revenues, which can be found in Table A-5 in the Appendix.

Table 58 illustrates the major items that are excluded from general fund revenue sources. For example, property taxes are a mainstay of local government finance and the majority of states do not impose a state property tax. However, many states help reduce the amount of property taxes local governments collect through their elementary and secondary education funding formulas, as well as other aid and subsidies to local governments.

## State Tax Collection Trends

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For the first time since fiscal 2010, state general fund revenue collections are estimated to decline in fiscal 2020, decreasing 0.8 percent compared to fiscal 2019. General fund revenues were expected to grow 3.0 percent in fiscal 2020 based on states’ latest pre-COVID revenue estimates reported in NASBO’s *Spring 2020 Fiscal Survey of States*. States saw an overall

decline in general fund tax collections in fiscal 2020 even though for three quarters of the fiscal year most states were seeing strong revenue growth and tax collections coming in above projections. Most states had sharp revenue declines in the fourth quarter of fiscal 2020 (April-June) resulting from the impact of the COVID-19 pandemic. In fiscal 2020, personal income tax collections experienced a 0.7 percent decline, despite the fact that withholding collections were buoyed by temporary stimulus measures provided by the federal government, including the enhanced unemployment insurance benefits. Additionally, the Paycheck Protection Program loans helped keep many individuals employed and paying income taxes. In fiscal 2020, sales tax collections are estimated to only grow 0.6 percent despite the strong start to the fiscal year and the impact of temporary federal stimulus measures on spending levels. Corporate income taxes are estimated to decline 5.7 percent even as stimulus measures such as the Paycheck Protection Program sought to keep companies operating. Gaming and lottery revenues experienced a 12.9 percent decline partly due to the closure of casinos and other gambling establishments during the pandemic. Finally, the “all other” category of general fund revenue declined 1.2 percent, with oil producing states seeing sharp drops in severance taxes. For most revenue sources, the median growth rate was lower than the year-over-year percentage change in estimated fiscal 2020. The median growth rate was lower for total general fund revenue collections (-2.4 percent), personal income taxes (-3.6 percent), corporate income taxes (-14.1 percent), gaming and lottery revenue (-16.7 percent), and “all other” general fund revenue (-2.0 percent), with only sales taxes showing stronger growth (1.6 percent). One reason for the difference is that states with differing fiscal years felt more or less of an impact from COVID-19 in fiscal 2020. Fiscal 2020 general fund revenue collections were also impacted by varying degrees from the shifting of the federal tax deadline from April 15 to July 15, 2020.

Revenue data for fiscal 2020 in this report are considered estimated since many states reported figures in the summer before final tax collections were available. NASBO’s *Fall Fiscal Survey of States*, to be released in December, will provide preliminary actual data on general fund revenues for fiscal 2020. The revenue data also only focuses on general fund tax collections and does not include non-general fund revenue sources such as gas taxes and program fees that have also been significantly impacted by the COVID-19 pandemic. Looking forward, state revenues are expected to see more severe declines in fiscal 2021 than they experienced in fiscal 2020 for several reasons including: for the vast majority of states, only the last quarter of fiscal 2020 revenue collections were impacted by COVID-19,

while the crisis will impact the entirety of fiscal 2021; federal stimulus measures that have helped to prop up the economy have now largely expired; state tax returns for fiscal 2020 reflected the strong economic activity of 2019 while returns in 2021 will reflect the weaker 2020 economy; and declines in state tax collections typically lag the start of national economic downturns.

While state general fund revenue collections in fiscal 2020 saw an overall decline, collections in fiscal 2019 grew by 5.0 percent, or a median rate of 6.1 percent. All major sources of general fund revenue grew in fiscal 2019 including personal income taxes (3.8 percent), sales taxes (3.7 percent), corporate income taxes (21.9 percent), gaming and lottery

revenue (5.1 percent), and “all other” general fund revenue (4.9 percent). The gains in personal income taxes were largely driven by higher collections from non-wage income (capital gains, dividends, and bonuses), while the payroll withholding component also saw growth. The growth in sales tax collections has been led by gains in consumption with some states also attributing part of the fiscal 2019 growth to expanded online sales tax collections. Increases in corporate income taxes, typically a volatile revenue source for states, may in part derive from the federal Tax Cut and Jobs Act (TCJA). Fiscal 2019 marked the second consecutive year of strong revenue growth, with tax collections in fiscal 2018 increasing by 7.5 percent.

**FIGURE 21**  
**REVENUE SOURCES IN THE GENERAL FUND,**  
**ESTIMATED FISCAL 2020**

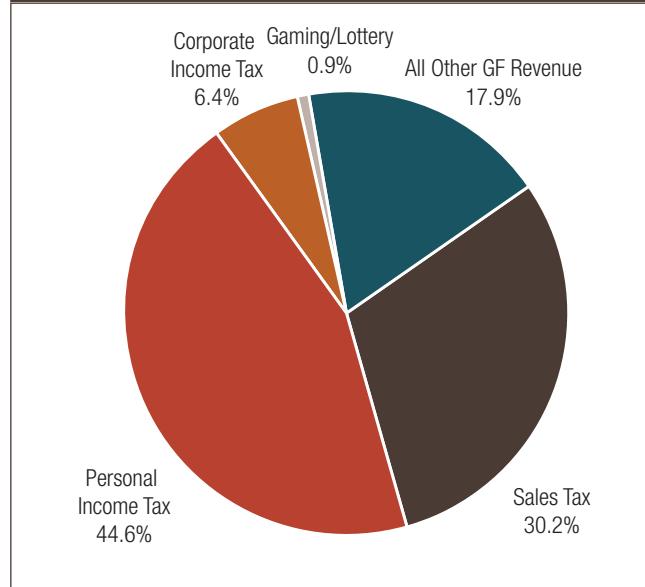


TABLE 56

## REVENUE SOURCES IN THE GENERAL FUND (\$ IN MILLIONS)

Region/state	Actual Fiscal 2018						Actual Fiscal 2019						Estimated Fiscal 2020					
	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Revenue	All Other GF Revenue	Total	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Revenue	All Other GF Revenue	Total	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Revenue	All Other GF Revenue	Total
<b>NEW ENGLAND</b>																		
Connecticut*	\$4,202	\$10,770	\$921	\$612	\$1,693	<b>\$18,199</b>	\$4,338	\$9,640	\$1,172	\$619	\$3,880	<b>\$19,650</b>	\$4,187	\$9,183	\$974	\$504	\$4,157	<b>\$19,005</b>
Maine	1,483	1,595	186	62	262	<b>3,588</b>	1,563	1,701	253	63	269	<b>3,849</b>	1,675	1,813	217	57	235	<b>3,997</b>
Massachusetts	4,598	16,240	2,392	1,155	8,058	<b>32,442</b>	4,852	17,109	2,927	1,335	8,388	<b>34,611</b>	4,816	17,348	2,523	1,226	8,167	<b>34,080</b>
New Hampshire	0	0	481	0	1,115	<b>1,596</b>	0	0	484	0	1,137	<b>1,621</b>	0	0	410	0	1,115	<b>1,525</b>
Rhode Island	1,057	1,345	128	366	1,012	<b>3,908</b>	1,126	1,397	155	397	950	<b>4,025</b>	1,129	1,359	133	269	1,032	<b>3,922</b>
Vermont*	259	832	96	0	372	<b>1,559</b>	0	875	134	0	602	<b>1,611</b>	0	764	129	0	566	<b>1,459</b>
<b>MID-ATLANTIC</b>																		
Delaware	0	1,428	90	177	2,698	<b>4,393</b>	0	1,527	148	215	2,702	<b>4,592</b>	0	1,472	116	212	2,726	<b>4,526</b>
Maryland*	4,646	9,508	820	550	1,848	<b>17,372</b>	4,812	10,272	1,033	552	1,530	<b>18,199</b>	4,952	10,587	1,011	531	1,640	<b>18,721</b>
New Jersey	10,459	15,038	2,484	0	7,870	<b>35,851</b>	10,847	15,903	4,344	0	7,255	<b>38,349</b>	10,470	15,891	3,714	0	7,098	<b>37,173</b>
New York*	12,637	46,946	4,916	15	6,906	<b>71,420</b>	12,856	42,967	5,501	15	9,205	<b>70,544</b>	13,626	50,508	6,370	14	8,689	<b>79,207</b>
Pennsylvania	10,381	13,399	2,879	123	7,785	<b>34,567</b>	11,100	14,096	3,398	132	6,132	<b>34,858</b>	11,595	14,742	3,401	180	5,779	<b>35,697</b>
<b>GREAT LAKES</b>																		
Illinois	7,810	17,725	2,017	991	8,400	<b>36,943</b>	8,409	19,236	2,389	1,000	8,161	<b>39,195</b>	8,255	18,471	2,081	826	10,488	<b>40,121</b>
Indiana	7,663	5,816	660	442	990	<b>15,571</b>	7,915	6,057	948	443	1,043	<b>16,406</b>	8,042	5,272	691	291	1,079	<b>15,375</b>
Michigan	1,597	7,130	372	0	1,698	<b>10,797</b>	1,560	7,119	514	0	1,924	<b>11,116</b>	1,511	6,836	404	0	1,546	<b>10,297</b>
Ohio*	10,148	8,411	1,525	0	12,387	<b>32,471</b>	10,573	8,910	1,632	0	12,652	<b>33,768</b>	10,686	7,881	1,672	0	13,267	<b>33,506</b>
Wisconsin	5,448	8,479	894	0	1,323	<b>16,144</b>	5,696	8,994	1,338	0	1,313	<b>17,341</b>	5,836	8,742	1,608	0	1,346	<b>17,532</b>
<b>PLAINS</b>																		
Iowa	2,386	3,886	443	87	582	<b>7,384</b>	2,484	4,086	535	92	662	<b>7,859</b>	2,557	4,004	627	79	675	<b>7,942</b>
Kansas	2,748	3,374	392	0	784	<b>7,298</b>	2,767	3,756	437	0	408	<b>7,368</b>	2,832	3,338	384	0	346	<b>6,900</b>
Minnesota	5,453	11,784	1,315	141	3,369	<b>22,062</b>	5,762	12,405	1,660	159	3,492	<b>23,478</b>	5,675	12,277	1,555	141	3,299	<b>22,947</b>
Missouri	2,174	6,600	300	0	395	<b>9,469</b>	2,198	6,664	348	0	357	<b>9,567</b>	2,248	5,984	323	0	378	<b>8,933</b>
Nebraska	1,603	2,360	313	1	290	<b>4,567</b>	1,658	2,546	424	1	267	<b>4,896</b>	1,848	2,446	391	1	254	<b>4,940</b>
North Dakota	944	364	92	10	940	<b>2,350</b>	1,082	414	148	14	906	<b>2,564</b>	1,084	352	94	14	1,033	<b>2,577</b>
South Dakota	989	0	0	118	509	<b>1,616</b>	1,025	0	0	126	523	<b>1,674</b>	1,073	0	0	125	543	<b>1,741</b>
<b>SOUTHEAST</b>																		
Alabama	2,471	3,822	386	1	2,070	<b>8,750</b>	2,647	4,093	455	1	2,171	<b>9,367</b>	2,829	3,942	339	1	2,663	<b>9,774</b>
Arkansas	2,418	3,360	407	67	476	<b>6,727</b>	2,465	3,520	570	72	517	<b>7,144</b>	2,544	3,419	482	34	489	<b>6,968</b>
Florida	24,139	0	2,413	357	4,310	<b>31,219</b>	25,385	0	3,140	270	4,619	<b>33,414</b>	24,591	0	2,474	20	4,282	<b>31,366</b>
Georgia	5,946	11,644	1,004	0	5,726	<b>24,320</b>	6,250	12,177	1,271	0	5,872	<b>25,571</b>	6,450	12,299	1,408	0	5,581	<b>25,739</b>
Kentucky	3,606	4,604	749	261	1,619	<b>10,838</b>	3,938	4,545	763	279	1,869	<b>11,393</b>	4,071	4,765	639	287	1,804	<b>11,567</b>
Louisiana	4,317	3,269	478	414	1,410	<b>9,886</b>	3,836	3,719	631	411	1,444	<b>10,041</b>	3,682	3,730	468	278	1,435	<b>9,593</b>
Mississippi	2,340	1,827	572	136	816	<b>5,692</b>	2,464	1,898	644	143	818	<b>5,968</b>	2,481	1,900	555	142	781	<b>5,858</b>
North Carolina	7,337	12,518	739	0	2,971	<b>23,565</b>	7,751	13,166	830	0	3,079	<b>24,827</b>	7,821	12,415	658	0	3,046	<b>23,939</b>
South Carolina	3,034	4,398	375	0	899	<b>8,706</b>	3,186	4,714	494	0	1,009	<b>9,403</b>	3,287	5,019	423	0	1,064	<b>9,793</b>
Tennessee*	8,294	165	1,407	0	4,428	<b>14,294</b>	8,758	131	1,496	0	4,452	<b>14,837</b>	9,096	86	1,679	0	4,576	<b>15,437</b>
Virginia	3,458	13,492	874	0	1,504	<b>19,328</b>	3,591	14,422	1,012	0	1,504	<b>20,529</b>	3,845	15,419	1,032	0	1,676	<b>21,972</b>
West Virginia	1,247	1,920	110	0	968	<b>4,245</b>	1,370	2,097	198	0	1,091	<b>4,756</b>	1,387	1,948	152	0	1,008	<b>4,495</b>
<b>SOUTHWEST</b>																		
Arizona	4,788	4,544	373	68	334	<b>10,107</b>	5,097	5,009	514	83	528	<b>11,232</b>	5,392	4,530	512	104	436	<b>10,973</b>
New Mexico	2,437	1,519	106	64	2,756	<b>6,882</b>	2,738	1,672	173	65	3,362	<b>8,010</b>	2,763	1,514	119	47	2,895	<b>7,338</b>
Oklahoma	2,369	2,232	193	17	1,043	<b>5,854</b>	2,443	2,426	242	18	1,731	<b>6,860</b>	2,349	2,511	238	15	1,160	<b>6,273</b>
Texas	30,889	0	0	1,385	24,880	<b>57,154</b>	29,838	0	0	1,523	26,505	<b>57,866</b>	30,428	0	0	1,606	23,812	<b>55,846</b>
<b>ROCKY MOUNTAIN</b>																		
Colorado	3,404	7,577	782	0	578	<b>12,341</b>	3,592	8,247	920	0	395	<b>13,154</b>	3,648	7,945	607	0	379	<b>12,579</b>
Idaho	1,490	1,828	239	0	175	<b>3,732</b>	1,598	1,661	283	0	193	<b>3,735</b>	1,689	1,905	243	0	195	<b>4,032</b>
Montana	60	1,298	167	71	810	<b>2,405</b>	65	1,429	187	75	818	<b>2,574</b>	58	1,435	187	66	787	<b>2,533</b>
Utah	2,019	3,999	448	0	573	<b>7,039</b>	2,116	4,320	521	0	586	<b>7,543</b>	2,237	3,918	361	0	615	<b>7,131</b>
Wyoming	480	0	0	0	914	<b>1,394</b>	519	0	0	0	875	<b>1,394</b>	418	0	0	0	599	<b>1,017</b>
<b>FAR WEST</b>																		
Alaska	0	0	120	11	2,283	<b>2,414</b>	0	0	115	13	2,499	<b>2,627</b>	0	0	100	9	1,480	<b>1,589</b>
California*	24,974	93,776	12,313	32	4,399	<b>135,494</b>	26,150	99,189	14,075	5	5,066	<b>144,485</b>	24,941	95,566	13,870	3	5,222	<b>139,602</b>
Hawaii*	3,396	2,430	131	0	1,704	<b>7,661</b>	3,541	2,568	164	0	1,644	<b>7,917</b>	3,430	2,359	8	0	1,840	<b>7,637</b>
Nevada	1,189	0	0	711	2,118	<b>4,018</b>	1,285	0	0	758	2,244	<b>4,287</b>	1,233	0	0	649	2,107	<b>3,989</b>
Oregon	0	8,873	739	0	633	<b>10,244</b>	0	9,909	927	0	706	<b>11,542</b>	0	8,069	767	0	786	<b>9,622</b>
Washington	10,925	0	0	0	10,787	<b>21,712&lt;/</b>												

TABLE 57

## REVENUE SOURCES IN THE GENERAL FUND (YEAR-OVER-YEAR PERCENTAGE CHANGE)

Region/state	Actual Fiscal 2019						Estimated Fiscal 2020					
	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Revenue	All Other GF Revenue	Total	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Revenue	All Other GF Revenue	Total
<b>NEW ENGLAND</b>												
Connecticut	3.2%	-10.5	\$ 27.3%	1.1%	129.2%	8.0	-3.5%	-4.7%	-16.9%	-18.6%	7.1%	-3.3%
Maine	5.4	6.6	36.0	1.6	2.7	7.3	7.2	6.6	-14.2	-12.6	3.8	
Massachusetts	5.5	5.4	22.4	15.6	4.1	6.7	-0.7	1.4	-13.8	-8.2	-2.6	-1.5
New Hampshire				0.6		2.0				-15.3	-1.9	-5.9
Rhode Island	6.5	3.9	21.1	8.5	-6.1	3.0	0.3	-2.7	-14.2	-32.2	8.6	-2.6
Vermont	-100.0	5.2	39.6		61.8	3.3		-12.7	-3.7		-6.0	-9.4
<b>MID-ATLANTIC</b>												
Delaware		6.9	64.4	21.5	0.1	4.5		-3.6	-21.6		0.9	-1.4
Maryland	3.6	8.0	26.0	0.4	-17.2	4.8	2.9	3.1	-2.1		7.2	2.9
New Jersey	3.7	5.8	74.9		-7.8	7.0	-3.5	-0.1	-14.5		-2.2	-3.1
New York	1.7	-8.5	11.9	0.0	33.3	-1.2	6.0	17.6	15.8	-6.7	-5.6	12.3
Pennsylvania	6.9	5.2	18.0	7.3	-21.2	0.8	4.5	4.6	0.1	36.4	-5.8	2.4
<b>GREAT LAKES</b>												
Illinois	7.7	8.5	18.4	0.9	-2.8	6.1	-1.8	-4.0	-12.9	-17.4	28.5	2.4
Indiana	3.3	4.1	43.6	0.2	5.4	5.4	1.6	-13.0	-27.1	-34.3	3.5	-6.3
Michigan	-2.3	-0.2	38.1		13.3	3.0	-3.1	-4.0	-21.3		-19.7	-7.4
Ohio	4.2	5.9	7.0		2.1	4.0	1.1	-11.5	2.5		4.9	-0.8
Wisconsin	4.6	6.1	49.7		-0.8	7.4	2.5	-2.8	20.2		2.5	1.1
<b>PLAINS</b>												
Iowa	4.1	5.1	20.8	5.7	13.7	6.4	2.9	-2.0	17.2		2.0	1.1
Kansas	0.7	11.3	11.6		-48.0	1.0	2.3	-11.1	-12.1		-15.1	-6.4
Minnesota	5.7	5.3	26.3	12.6	3.6	6.4	-1.5	-1.0	-6.3	-11.1	-5.5	-2.3
Missouri	1.1	1.0	16.0		-9.6	1.0	2.3	-10.2	-7.2		5.9	-6.6
Nebraska	3.4	7.9	35.5	0.0	-7.9	7.2	11.5	-3.9	-7.8		-4.9	0.9
North Dakota	14.6	13.7	60.9	40.0	-3.6	9.1	0.2	-15.0	-36.5	0.0	14.0	0.5
South Dakota	3.6			6.8	2.8	3.6	4.7		-0.8	3.8		4.0
<b>SOUTHEAST</b>												
Alabama	7.1	7.1	17.9	0.0	4.9	7.1	6.9	-3.7	-25.5	0.0	22.7	4.3
Arkansas	2.0	4.8	40.2	7.5	8.5	6.2	3.2	-2.9	-15.5	-52.4	-5.3	-2.5
Florida	5.2		30.1	-24.4	7.2	7.0	-3.1		-21.2	-92.7	-7.3	-6.1
Georgia	4.0	6.1	3.3		2.2	4.5	4.4	5.7	7.4		0.1	4.1
Kentucky	9.2	-1.3	1.8	6.8	15.5	5.1	3.4	4.9	-16.2		-3.5	1.5
Louisiana	-11.1	13.8	32.0	-0.7	2.4	1.6	-4.0	0.3	-25.8	-32.3	-0.6	-4.5
Mississippi	5.3	3.9	12.5	5.1	0.3	4.8	0.7	0.1	-13.7	-1.0	-4.6	-1.8
North Carolina	5.6	5.2	12.4		3.6	5.4	0.9	-5.7	-20.8		-1.1	-3.6
South Carolina	5.0	7.2	31.7		12.2	8.0	3.2	6.5	-14.4		5.5	4.1
Tennessee	5.6	-20.6	6.3		0.5	3.8	3.9	-34.4	12.2		2.8	4.0
Virginia	3.8	6.9	15.8		0.0	6.2	7.1	6.9	2.0		11.5	7.0
West Virginia	9.9	9.2	80.0		12.7	12.0	1.2	-7.1	-23.2		-7.6	-5.5
<b>SOUTHWEST</b>												
Arizona	6.5	10.2	37.8	21.2	58.2	11.1	5.8	-9.6	-0.5		-17.5	-2.3
New Mexico	12.4	10.1	63.2	1.6	22.0	16.4	0.9	-9.4	-31.2	-27.7	-13.9	-8.4
Oklahoma	3.1	8.7	25.4	5.9	66.0	17.2	-3.8	3.5	-1.7	-16.7	-33.0	-8.6
Texas	-3.4			10.0	6.5	1.2	2.0			-10.2		-3.5
<b>ROCKY MOUNTAIN</b>												
Colorado	5.5	8.8	17.6		-31.7	6.6	1.6	-3.7	-34.0		-3.9	-4.4
Idaho	7.2	-9.1	18.4		10.3	0.1	5.7	14.7	-14.1		1.0	8.0
Montana	8.6	10.1	11.6	6.2	1.0	7.0	-10.6	0.4	0.5	-13.1	-3.8	-1.6
Utah	4.8	8.0	16.3		2.3	7.2	5.7	-9.3	-30.7		5.0	-5.5
Wyoming	8.1			-4.3	0.0	-19.5			-31.5		-27.0	
<b>FAR WEST</b>												
Alaska		-4.3	15.5	9.5	8.8			-12.9	-28.3	-40.8		-39.5
California	4.7	5.8	14.3	-84.4	15.2	6.6	-4.6	-3.7	-1.5	-40.0	3.1	-3.4
Hawaii	4.3	5.7	25.2		-3.5	3.3	-3.1	-8.1	-94.9		11.9	-3.5
Nevada*	8.1			6.6	5.9	6.7	-4.0		-14.4	-6.1		-7.0
Oregon		11.7	25.4		11.6	12.7		-18.6	-17.2		11.2	-16.6
Washington	8.6			-2.0	3.3	0.5				11.4		5.7
<b>ALL STATES</b>	<b>3.7%</b>	<b>3.8%</b>	<b>21.9%</b>	<b>5.1%</b>	<b>4.9%</b>	<b>5.0%</b>	<b>0.6%</b>	<b>-0.7%</b>	<b>-5.7%</b>	<b>-12.9%</b>	<b>-1.2%</b>	<b>-0.8%</b>
<b>MEDIAN</b>	<b>5.1%</b>	<b>5.9%</b>	<b>25.2%</b>	<b>5.9%</b>	<b>2.7%</b>	<b>6.1%</b>	<b>1.6%</b>	<b>-3.6%</b>	<b>-14.1%</b>	<b>-16.7%</b>	<b>-2.0%</b>	<b>-2.4%</b>

\*See Revenue Sources in the General Fund Notes for explanation.

**TABLE 58**  
**ITEMS EXCLUDED FROM REVENUE SOURCES**

Region/State	Sales and Use Taxes	Personal Income Taxes	Corporate Income Taxes	Gaming Taxes	Lottery Funds	Cigarette and Tobacco Taxes	Motor Fuel Taxes	Alcoholic Beverage Taxes	Insurance Premium Taxes	Property Taxes	Utility Taxes	Severance Taxes	Federal Funds	Licenses and Fees	Other
<b>NEW ENGLAND</b>															
Connecticut*	P						X			X		N/A	P		
Maine							X			N/A		N/A	N/A		
Massachusetts	P			P		P				N/A		N/A	P		
New Hampshire	N/A	N/A		X	X		X			X		N/A	X		
Rhode Island							X			N/A		N/A	X		
Vermont*	X			X	X	X	X			P	P	X	X		
<b>MID-ATLANTIC</b>															
Delaware	N/A			N/A			X			X		N/A	N/A		
Maryland					X		P			X		X	X		
New Jersey				P	X	P		P	P	N/A		N/A	X	P	
New York	P		P		X	P	X	P	N/A	P		N/A	X		
Pennsylvania	P			P	X	P	X	P	P	P		X	X	P	P
<b>GREAT LAKES</b>															
Illinois					P	P	X			X		X		P	
Indiana					X	P	X	P		X	N/A	N/A	X	P	
Michigan	P	P		X	X	P	X	P		X			P	P	P
Ohio*	P	P	P	X	X		X		P		P	P	P	P	P
Wisconsin				X	X		X			X		X	X	N/A	
<b>PLAINS</b>															
Iowa				P		X	X			X			X	P	P
Kansas				P	P		X			X	X		X	P	N/A
Minnesota										P	X	P	P		
Missouri	P			X	X	X	X	P	P	X	X	X	P	P	P
Nebraska				N/A	P	P	X	P	X	X	X	N/A	X	X	
North Dakota							X			X	X		X		
South Dakota	N/A	N/A					X			X	X		X		
<b>SOUTHEAST</b>															
Alabama					N/A	P	X	P	P	P			X	P	P
Arkansas	P				X		P			X	X	P	X	P	
Florida		X			X	P	X			X	X		X	P	P
Georgia				N/A	X						N/A	N/A	X	P	
Kentucky							X				N/A		X		
Louisiana				P	X		X		P	N/A	N/A		N/A	P	N/A
Mississippi					N/A		X			N/A			N/A		
North Carolina				X	X		X			N/A			X		
South Carolina				X	X		X			X		X			
Tennessee*				N/A	P						N/A				
Virginia				X	X	P				X	X	X		P	
West Virginia				N	P		X			X			X		
<b>SOUTHWEST</b>															
Arizona					X	P	P	X	P	N/A	P	N	P	P	P
New Mexico						X		X		X			X		
Oklahoma	P	P	P	P	X	P	P	P	P	N/A	N/A	P	X	P	P
Texas		N/A	N/A	N/A						N/A		X	X		
<b>ROCKY MOUNTAIN</b>															
Colorado					X	X	P	X		X	X	X	X	P	
Idaho	P				N/A	X	P	X	P	N/A		X	X	P	
Montana								X					X		
Utah					N/A	N/A		X			X			X	P
Wyoming		X	X												
<b>FAR WEST</b>															
Alaska	X	X				X					X	X	X		
California	P	P			P	X	P	X		X	X	N/A	X	P	P
Hawaii	P				N/A	N/A	P	X		P	N/A	P	N/A	P	P
Nevada		N/A	N/A			N/A		N/A		N/A	N/A	N/A	N/A	N/A	
Oregon	N/A				X	X	P	X	P	X	X		X		
Washington		N/A	N/A	N/A	X	P	X			P		N/A	X	P	
<b>ALL STATES</b>	<b>17</b>	<b>12</b>	<b>8</b>	<b>30</b>	<b>36</b>	<b>22</b>	<b>41</b>	<b>9</b>	<b>11</b>	<b>43</b>	<b>25</b>	<b>31</b>	<b>46</b>	<b>25</b>	<b>14</b>
District of Columbia	P				X			X		P	P		N/A	X	

Excluded=X Partially Excluded=P Not Applicable=N/A

\*See Revenue Sources in the General Fund Notes for explanation.

## **Revenue Sources in the General Fund Notes**

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**California:** Revenue estimates as of April 2020. Fiscal 2018 excludes \$4.4B in revenue transfers and loans from the General Fund. Fiscal 2019 excludes \$4.4B in revenue transfers and loans from the General Funds. Fiscal 2020 excludes \$4B in revenue transfers and loans from the General Fund as well as \$2B in estimated cost recoveries for COVID-19 and wildfires.

**Connecticut:** Beginning in FY 2016, a portion of the sales and use tax is diverted to the Special Transportation Fund and the Municipal Revenue Sharing Fund.

**Hawaii:** Revised FY 2018 Actual Individual Income Tax and Corporate Income Tax.

**Maryland:** FY 2019 All Other General Fund Revenue includes a \$200 million transfer to the State's Excellence in Education Fund to save for expected Education increases related to the Commission on Innovation and Excellence in Education Fund.

**New York:** The amounts reported reflect total General Fund receipts as reported in the 2018, 2019 and 2020 Enacted Financial Plans including transfers from other funds which were used to support General Fund activities which totaled (in millions): \$921, \$3,001 and \$2,915 for 2018; 2019 and 2020 respectively.

**Ohio:** Federal reimbursements for expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Also, Ohio does not have a corporate income tax but instead has a commercial activities tax which is a business privilege tax generally calculated on gross receipts.

**Tennessee:** Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues.

**Vermont:** Starting in FY19 Sales & Use Taxes were deposited in the Education Fund, not the General Fund. Starting in FY19 various healthcare taxes were deposited in the General Fund, not a Special Revenue Fund.



# APPENDIX

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**TABLE A-1**  
**TOTAL STATE EXPENDITURES BY FUND SOURCE (EXCLUDES BONDS) (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018			Actual Fiscal 2019			Estimated Fiscal 2020		
	State Funds	Federal Funds	State & Federal Funds	State Funds	Federal Funds	State & Federal Funds	State Funds	Federal Funds	State & Federal Funds
<b>NEW ENGLAND</b>									
Connecticut	\$24,095	\$6,141	<b>\$30,236</b>	\$25,136	\$6,458	<b>\$31,594</b>	\$25,244	\$6,766	<b>\$32,010</b>
Maine	5,608	2,698	<b>8,306</b>	5,869	2,797	<b>8,666</b>	6,226	4,182	<b>10,408</b>
Massachusetts	39,998	14,432	<b>54,430</b>	42,275	14,848	<b>57,123</b>	44,514	15,965	<b>60,479</b>
New Hampshire	3,761	2,297	<b>6,058</b>	3,813	2,313	<b>6,126</b>	3,995	2,999	<b>6,994</b>
Rhode Island	6,036	2,996	<b>9,032</b>	6,259	3,119	<b>9,378</b>	6,954	4,840	<b>11,794</b>
Vermont	3,685	1,926	<b>5,611</b>	3,862	1,887	<b>5,749</b>	3,886	2,224	<b>6,110</b>
<b>MID-ATLANTIC</b>									
Delaware	8,108	2,492	<b>10,600</b>	8,625	2,403	<b>11,028</b>	8,916	2,710	<b>11,626</b>
Maryland	30,194	12,147	<b>42,341</b>	31,393	12,398	<b>43,791</b>	33,751	13,385	<b>47,136</b>
New Jersey	43,007	15,628	<b>58,635</b>	45,838	16,110	<b>61,948</b>	48,502	16,986	<b>65,488</b>
New York	102,226	56,808	<b>159,034</b>	103,921	60,416	<b>164,337</b>	106,123	60,688	<b>166,811</b>
Pennsylvania	55,136	29,145	<b>84,281</b>	57,846	30,489	<b>88,335</b>	61,205	30,768	<b>91,973</b>
<b>GREAT LAKES</b>									
Illinois	55,309	16,940	<b>72,249</b>	55,281	15,983	<b>71,264</b>	59,947	16,230	<b>76,177</b>
Indiana	20,043	13,578	<b>33,621</b>	20,502	13,585	<b>34,087</b>	22,919	15,752	<b>38,671</b>
Michigan	35,734	20,733	<b>56,467</b>	37,549	21,786	<b>59,335</b>	33,770	26,314	<b>60,084</b>
Ohio	51,701	15,113	<b>66,814</b>	52,784	15,417	<b>68,201</b>	54,774	16,850	<b>71,624</b>
Wisconsin	36,624	11,575	<b>48,199</b>	38,456	11,787	<b>50,243</b>	38,881	12,953	<b>51,834</b>
<b>PLAINS</b>									
Iowa	17,114	6,260	<b>23,374</b>	16,908	6,526	<b>23,434</b>	17,082	7,117	<b>24,199</b>
Kansas	11,737	3,775	<b>15,512</b>	12,422	4,089	<b>16,511</b>	13,793	4,462	<b>18,255</b>
Minnesota	28,058	11,353	<b>39,411</b>	29,038	11,196	<b>40,234</b>	30,897	13,235	<b>44,132</b>
Missouri	17,488	8,360	<b>25,848</b>	17,824	8,490	<b>26,314</b>	17,661	9,611	<b>27,272</b>
Nebraska	9,040	3,101	<b>12,141</b>	9,318	2,791	<b>12,109</b>	9,872	3,029	<b>12,901</b>
North Dakota	4,392	1,472	<b>5,864</b>	4,674	1,697	<b>6,371</b>	5,191	1,634	<b>6,825</b>
South Dakota	3,030	1,407	<b>4,437</b>	3,005	1,451	<b>4,456</b>	2,981	1,833	<b>4,814</b>
<b>SOUTHEAST</b>									
Alabama	16,918	9,968	<b>26,886</b>	17,844	10,636	<b>28,480</b>	17,694	10,681	<b>28,375</b>
Arkansas	17,539	7,923	<b>25,462</b>	17,743	7,841	<b>25,584</b>	17,885	9,894	<b>27,779</b>
Florida	49,560	27,401	<b>76,961</b>	52,327	28,598	<b>80,925</b>	57,815	31,609	<b>89,424</b>
Georgia	35,941	14,447	<b>50,388</b>	37,577	15,109	<b>52,686</b>	38,895	14,427	<b>53,322</b>
Kentucky	21,611	12,442	<b>34,053</b>	22,170	12,667	<b>34,837</b>	22,438	17,410	<b>39,848</b>
Louisiana	18,876	12,085	<b>30,961</b>	19,416	12,658	<b>32,074</b>	21,161	15,781	<b>36,942</b>
Mississippi	10,664	7,787	<b>18,451</b>	10,409	7,841	<b>18,250</b>	11,601	9,461	<b>21,062</b>
North Carolina	32,373	15,174	<b>47,547</b>	34,419	14,350	<b>48,769</b>	37,109	22,239	<b>59,348</b>
South Carolina	16,489	8,593	<b>25,082</b>	17,486	8,441	<b>25,927</b>	17,832	8,993	<b>26,825</b>
Tennessee	20,944	12,618	<b>33,562</b>	21,316	12,479	<b>33,795</b>	23,160	14,250	<b>37,410</b>
Virginia	40,956	10,164	<b>51,120</b>	42,508	11,447	<b>53,955</b>	47,850	14,912	<b>62,762</b>
West Virginia	12,353	4,481	<b>16,834</b>	13,229	4,692	<b>17,921</b>	12,963	4,746	<b>17,709</b>
<b>SOUTHWEST</b>									
Arizona	21,797	12,977	<b>34,774</b>	22,212	15,727	<b>37,939</b>	23,401	16,895	<b>40,296</b>
New Mexico	11,399	8,496	<b>19,895</b>	11,264	8,019	<b>19,283</b>	12,250	8,792	<b>21,042</b>
Oklahoma	14,769	7,522	<b>22,291</b>	15,383	8,153	<b>23,536</b>	15,678	8,762	<b>24,440</b>
Texas	74,180	39,376	<b>113,556</b>	77,515	42,570	<b>120,085</b>	85,284	43,860	<b>129,144</b>
<b>ROCKY MOUNTAIN</b>									
Colorado	29,886	9,928	<b>39,814</b>	32,533	10,260	<b>42,793</b>	30,639	10,266	<b>40,905</b>
Idaho	5,279	2,684	<b>7,963</b>	5,485	2,937	<b>8,422</b>	6,290	3,582	<b>9,872</b>
Montana	4,089	2,863	<b>6,952</b>	4,190	2,983	<b>7,173</b>	4,955	3,347	<b>8,302</b>
Utah	10,533	3,924	<b>14,457</b>	12,538	3,913	<b>16,451</b>	12,916	6,044	<b>18,960</b>
Wyoming	3,499	926	<b>4,425</b>	3,864	844	<b>4,708</b>	3,864	844	<b>4,708</b>
<b>FAR WEST</b>									
Alaska	6,676	3,615	<b>10,291</b>	7,395	3,753	<b>11,148</b>	7,724	4,891	<b>12,615</b>
California	174,411	92,352	<b>266,763</b>	197,539	97,202	<b>294,741</b>	204,807	125,714	<b>330,521</b>
Hawaii	11,440	2,628	<b>14,068</b>	12,070	2,528	<b>14,598</b>	14,082	2,835	<b>16,917</b>
Nevada	9,621	4,940	<b>14,561</b>	10,681	5,215	<b>15,896</b>	10,647	5,200	<b>15,847</b>
Oregon	29,981	10,476	<b>40,457</b>	31,482	10,835	<b>42,317</b>	35,307	13,490	<b>48,797</b>
Washington	32,754	12,293	<b>45,047</b>	35,140	12,857	<b>47,997</b>	37,794	13,077	<b>50,871</b>
<b>TOTAL</b>	<b>\$1,346,662</b>	<b>\$618,460</b>	<b>\$1,965,122</b>	<b>\$1,418,333</b>	<b>\$642,591</b>	<b>\$2,060,924</b>	<b>\$1,489,125</b>	<b>\$732,535</b>	<b>\$2,221,660</b>

Note: State funds are defined as general funds and other state funds (bonds are excluded).

**TABLE A-2**  
**CHILDREN'S HEALTH INSURANCE BLOCK GRANTS (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018				Actual Fiscal 2019				Estimated Fiscal 2020			
	General Fund	Other State Funds	Federal Funds	Total	General Fund	Other State Funds	Federal Funds	Total	General Fund	Other State Funds	Federal Funds	Total
<b>NEW ENGLAND</b>												
Connecticut	\$5	\$0	\$37	<b>\$42</b>	\$5	\$0	\$37	<b>\$442</b>	\$8	\$0	\$34	<b>\$42</b>
Maine	0	0	15	<b>15</b>	0	0	18	<b>18</b>	2	0	17	<b>19</b>
Massachusetts	89	0	653	<b>742</b>	93	0	682	<b>775</b>	103	0	591	<b>694</b>
New Hampshire	4	0	32	<b>36</b>	4	0	31	<b>35</b>	5	0	37	<b>42</b>
Rhode Island	10	0	67	<b>77</b>	14	0	81	<b>95</b>	18	0	75	<b>93</b>
Vermont	1	0	27	<b>28</b>	1	0	26	<b>27</b>	2	0	27	<b>29</b>
<b>MID-ATLANTIC</b>												
Delaware	0	3	37	<b>40</b>	0	3	38	<b>41</b>	3	5	30	<b>38</b>
Maryland*	41	0	288	<b>329</b>	33	2	244	<b>279</b>	52	2	212	<b>266</b>
New Jersey	11	12	540	<b>563</b>	12	26	533	<b>570</b>	13	73	562	<b>648</b>
New York	0	295	1,676	<b>1,971</b>	0	408	1,529	<b>1,937</b>	0	747	1,427	<b>2,174</b>
Pennsylvania	11	36	392	<b>439</b>	13	33	396	<b>442</b>	32	44	406	<b>482</b>
<b>GREAT LAKES</b>												
Illinois	40	4	333	<b>376</b>	44	5	372	<b>421</b>	83	9	359	<b>451</b>
Indiana	0	2	230	<b>232</b>	0	2	191	<b>193</b>	0	24	251	<b>275</b>
Michigan*	3	2	260	<b>265</b>	3	2	298	<b>303</b>	19	14	289	<b>322</b>
Ohio	18	0	489	<b>507</b>	16	0	498	<b>514</b>	49	0	463	<b>512</b>
Wisconsin	11	4	238	<b>253</b>	11	3	239	<b>253</b>	20	8	235	<b>263</b>
<b>PLAINS</b>												
Iowa	8	0	120	<b>128</b>	7	0	127	<b>134</b>	19	0	150	<b>169</b>
Kansas	0	7	76	<b>84</b>	0	8	97	<b>105</b>	22	15	112	<b>150</b>
Minnesota	2	0	15	<b>17</b>	2	0	12	<b>13</b>	3	0	13	<b>16</b>
Missouri	20	8	87	<b>115</b>	23	8	96	<b>127</b>	29	8	117	<b>153</b>
Nebraska	3	7	79	<b>89</b>	2	7	84	<b>93</b>	9	7	78	<b>94</b>
North Dakota	1	0	7	<b>8</b>	1	0	7	<b>8</b>	1	0	3	<b>4</b>
South Dakota	3	0	30	<b>33</b>	2	0	30	<b>32</b>	4	0	26	<b>30</b>
<b>SOUTHEAST</b>												
Alabama	0	0	242	<b>242</b>	0	0	249	<b>249</b>	35	1	269	<b>305</b>
Arkansas*	0	0	171	<b>171</b>	0	0	158	<b>158</b>	8	0	133	<b>141</b>
Florida	17	17	418	<b>452</b>	23	19	511	<b>553</b>	73	28	497	<b>598</b>
Georgia	0	0	251	<b>251</b>	0	0	304	<b>304</b>	0	0	459	<b>459</b>
Kentucky	0	0	203	<b>203</b>	0	0	219	<b>219</b>	0	0	231	<b>231</b>
Louisiana	9	1	311	<b>321</b>	6	1	406	<b>413</b>	27	1	365	<b>393</b>
Mississippi	0	0	134	<b>134</b>	0	0	157	<b>157</b>	2	3	199	<b>204</b>
North Carolina	0	1	198	<b>199</b>	0	0	516	<b>516</b>	37	0	526	<b>563</b>
South Carolina	0	0	164	<b>164</b>	0	0	188	<b>188</b>	8	2	187	<b>197</b>
Tennessee	2	6	215	<b>223</b>	2	6	186	<b>194</b>	24	2	260	<b>286</b>
Virginia	30	14	337	<b>381</b>	35	14	375	<b>424</b>	66	14	371	<b>451</b>
West Virginia	0	1	49	<b>50</b>	0	2	51	<b>53</b>	0	2	53	<b>55</b>
<b>SOUTHWEST</b>												
Arizona	0	0	112	<b>112</b>	0	0	82	<b>82</b>	8	0	99	<b>107</b>
New Mexico	0	0	102	<b>102</b>	0	0	96	<b>96</b>	0	0	112	<b>112</b>
Oklahoma	12	2	223	<b>236</b>	14	2	225	<b>241</b>	18	3	250	<b>271</b>
Texas	111	0	1,412	<b>1,523</b>	94	0	1,397	<b>1,491</b>	208	0	1,317	<b>1,525</b>
<b>ROCKY MOUNTAIN</b>												
Colorado*	18	23	301	<b>342</b>	16	23	285	<b>324</b>	25	35	266	<b>326</b>
Idaho	0	0	75	<b>75</b>	0	0	83	<b>83</b>	4	0	84	<b>88</b>
Montana	0	1	96	<b>97</b>	0	1	105	<b>106</b>	0	7	80	<b>87</b>
Utah	0	7	131	<b>138</b>	1	7	127	<b>135</b>	1	14	122	<b>137</b>
Wyoming	1	0	10	<b>11</b>	1	0	10	<b>11</b>	1	0	11	<b>12</b>
<b>FAR WEST</b>												
Alaska	4	0	30	<b>34</b>	4	0	30	<b>34</b>	7	0	30	<b>36</b>
California	318	0	3,042	<b>3,360</b>	268	0	3,058	<b>3,326</b>	398	0	3,499	<b>3,897</b>
Hawaii	6	0	57	<b>63</b>	6	0	56	<b>62</b>	10	0	51	<b>61</b>
Nevada	1	0	52	<b>53</b>	1	0	55	<b>56</b>	4	0	47	<b>51</b>
Oregon	5	0	231	<b>236</b>	10	0	304	<b>314</b>	35	0	299	<b>334</b>
Washington	14	1	105	<b>120</b>	17	1	128	<b>146</b>	27	1	128	<b>156</b>
<b>TOTAL</b>	<b>\$828</b>	<b>\$454</b>	<b>\$14,400</b>	<b>\$15,683</b>	<b>\$784</b>	<b>\$582</b>	<b>\$15,026</b>	<b>\$16,392</b>	<b>\$1,523</b>	<b>\$1,070</b>	<b>\$15,457</b>	<b>\$18,050</b>
District of Columbia	0	0	45	45	0	0	57	57				

\*See Children's Health Insurance Block Grant Notes for explanation.

## **Children's Health Insurance Block Grants Notes**

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**Arkansas:** Amounts include amounts reported on the CMS-21 Report and do not represent any CHIP dollars used for individuals identified as Medicaid-CHIP.

**Colorado:** CHIP expenditures are excluded from the Medicaid category and added to the All Other category to adhere more closely to the survey directions. In previous surveys, CHIP expenditures were included in Medicaid.

**Maryland:** FY 2018 CHIP federal fund expenditures updated to correct typo.

**Michigan:** FY19 federal funds total includes \$197 million in unspent CHIP funds from FY18. Similarly, FY20 spending will include a significant amount of unspent FY19 funds.

**TABLE A-3**  
**MEDICARE PART D CLAWBACK PAYMENTS (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018			Actual Fiscal 2019			Estimated Fiscal 2020		
	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total
<b>NEW ENGLAND</b>									
Connecticut	\$167	\$0	\$167	\$168	\$0	\$168	\$170	\$0	\$170
Maine	63	0	63	54	0	54	63	0	63
Massachusetts	392	0	392	444	0	444	543	0	543
New Hampshire	44	0	44	44	0	44	45	0	45
Rhode Island	64	0	64	72	0	72	66	0	66
Vermont	34	0	34	34	0	34	36	0	36
<b>MID-ATLANTIC</b>									
Delaware	22	0	22	22	0	22	24	0	24
Maryland	167	0	167	169	0	169	225	0	225
New Jersey	462	0	462	475	0	475	462	0	462
New York	1,159	0	1,159	1,319	0	1,319	1,510	0	1,510
Pennsylvania	658	0	658	755	0	755	755	0	755
<b>GREAT LAKES</b>									
Illinois	600	0	600	626	0	626	636	0	636
Indiana	136	0	136	213	0	213	201	0	201
Michigan	264	0	264	291	0	291	255	0	255
Ohio	462	0	462	457	0	457	477	0	477
Wisconsin	236	0	236	239	0	239	240	0	240
<b>PLAINS</b>									
Iowa	111	0	111	109	0	109	102	0	102
Kansas	71	0	71	70	0	70	69	0	69
Minnesota	235	0	235	245	0	245	249	0	249
Missouri	212	0	212	252	0	252	231	0	231
Nebraska	66	0	66	67	0	67	68	0	68
North Dakota	18	1	19	16	1	17	19	1	20
South Dakota	22	0	22	22	0	22	22	0	22
<b>SOUTHEAST</b>									
Alabama	67	6	73	73	0	73	73	0	73
Arkansas	40	3	43	65	6	71	50	6	56
Florida	606	0	606	611	0	611	633	0	633
Georgia	158	0	158	165	0	165	174	0	174
Kentucky*	0	102	102	0	101	101	0	103	103
Louisiana	148	0	148	157	0	157	168	0	168
Mississippi	33	23	56	28	27	55	4	50	55
North Carolina	324	0	324	333	0	333	339	0	339
South Carolina	100	3	103	104	3	107	114	0	114
Tennessee	226	0	226	217	0	217	218	0	218
Virginia	254	0	254	260	0	260	271	0	271
West Virginia	43	0	43	41	0	41	39	0	39
<b>SOUTHWEST</b>									
Arizona*	90	21	111	94	22	116	93	20	113
New Mexico	49	0	49	49	0	49	43	0	43
Oklahoma	112	0	112	125	0	125	102	0	102
Texas	490	0	490	482	0	482	482	0	482
<b>ROCKY MOUNTAIN</b>									
Colorado	144	0	144	149	0	149	160	0	160
Idaho	33	0	33	34	0	34	39	0	39
Montana	22	0	22	23	0	23	22	0	22
Utah	42	0	42	43	0	43	45	0	45
Wyoming	16	0	16	18	0	18	18	0	18
<b>FAR WEST</b>									
Alaska	35	0	35	41	0	41	38	0	38
California	2,095	0	2,095	2,138	0	2,138	2,214	0	2,214
Hawaii	36	0	36	37	0	37	37	0	37
Nevada	34	0	34	33	3	36	38	1	39
Oregon	92	0	92	137	0	137	106	0	106
Washington*	247	0	247	253	0	253	265	0	265
<b>TOTAL</b>	<b>\$11,201</b>	<b>\$159</b>	<b>\$11,360</b>	<b>\$11,873</b>	<b>\$163</b>	<b>\$12,036</b>	<b>\$12,253</b>	<b>\$181</b>	<b>\$12,435</b>
District of Columbia	20	0	20	20	0	20			

## **Medicare Part D Clawback Notes**

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**Arizona:** Fiscal 2020 includes 4 months at a lower PMPM due to temporary COVID FMAP increase.

**Washington:** The value for fiscal 2018 has been corrected and restated from the prior response.

**TABLE A-4**  
**DEBT SERVICE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2018			Actual Fiscal 2019			Estimated Fiscal 2020		
	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total
<b>NEW ENGLAND</b>									
Connecticut*	\$2,302	\$575	<b>\$2,877</b>	\$2,579	\$651	<b>\$3,230</b>	\$2,254	\$652	<b>\$2,906</b>
Maine	115	0	<b>115</b>	130	0	<b>130</b>	145	0	<b>145</b>
Massachusetts	2,369	60	<b>2,429</b>	2,411	59	<b>2,470</b>	2,442	57	<b>2,499</b>
New Hampshire	106	34	<b>140</b>	113	33	<b>146</b>	107	33	<b>140</b>
Rhode Island	169	65	<b>234</b>	162	67	<b>229</b>	191	65	<b>256</b>
Vermont	68	5	<b>73</b>	73	5	<b>78</b>	76	4	<b>80</b>
<b>MID-ATLANTIC</b>									
Delaware	187	237	<b>424</b>	184	244	<b>428</b>	184	252	<b>436</b>
Maryland	260	964	<b>1,224</b>	286	1,001	<b>1,287</b>	287	1,034	<b>1,321</b>
New Jersey	3,786	0	<b>3,786</b>	3,955		<b>3,955</b>	4,145		<b>4,145</b>
New York*	0	5,873	<b>5,873</b>	0	6,699	<b>6,699</b>	0	4916	<b>4,916</b>
Pennsylvania	1,072	150	<b>1,222</b>	1,118	184	<b>1,302</b>	1,144	182	<b>1,326</b>
<b>GREAT LAKES</b>									
Illinois	0	3,981	<b>3,981</b>	0	4,642	<b>4,642</b>	0	3,657	<b>3,657</b>
Indiana	188	119	<b>307</b>	230	109	<b>339</b>	207	117	<b>324</b>
Michigan	108	0	<b>108</b>	104	0	<b>104</b>	104	0	<b>104</b>
Ohio	1,344	138	<b>1,482</b>	1,431	125	<b>1,556</b>	1,450	156	<b>1,606</b>
Wisconsin	543	360	<b>903</b>	601	419	<b>1,020</b>	490	373	<b>863</b>
<b>PLAINS</b>									
Iowa	0	71	<b>71</b>	0	75	<b>75</b>	0	74	<b>74</b>
Kansas	134	403	<b>537</b>	128	418	<b>546</b>	134	416	<b>550</b>
Minnesota	563	0	<b>563</b>	550	0	<b>550</b>	540	0	<b>540</b>
Missouri	107	381	<b>488</b>	111	367	<b>478</b>	92	296	<b>388</b>
Nebraska	9	33	<b>42</b>	9	41	<b>50</b>	9	33	<b>42</b>
North Dakota	6	1	<b>7</b>	5	1	<b>6</b>	5	1	<b>6</b>
South Dakota	12	29	<b>41</b>	10	29	<b>39</b>	10	31	<b>41</b>
<b>SOUTHEAST</b>									
Alabama*	68	15	<b>83</b>	67	19	<b>86</b>	73	24	<b>97</b>
Arkansas	5	186	<b>191</b>	5	212	<b>217</b>	5	244	<b>249</b>
Florida	55	1,635	<b>1,690</b>	43	1,864	<b>1,907</b>	41	1,666	<b>1,707</b>
Georgia	1,248	0	<b>1,248</b>	1,215	0	<b>1,215</b>	1,010	0	<b>1,010</b>
Kentucky	701	351	<b>1,052</b>	711	339	<b>1,050</b>	696	320	<b>1,016</b>
Louisiana	536	65	<b>601</b>	539	53	<b>592</b>	587	101	<b>689</b>
Mississippi	385	18	<b>403</b>	385	66	<b>451</b>	385	19	<b>404</b>
North Carolina	718	56	<b>774</b>	704	68	<b>772</b>	706	101	<b>807</b>
South Carolina	180	0	<b>180</b>	62	0	<b>62</b>	54	0	<b>54</b>
Tennessee	244	0	<b>244</b>	242	0	<b>242</b>	252	0	<b>252</b>
Virginia	733	62	<b>795</b>	729	47	<b>776</b>	764	45	<b>809</b>
West Virginia	41	241	<b>282</b>	39	294	<b>333</b>	16	305	<b>321</b>
<b>SOUTHWEST</b>									
Arizona	351	694	<b>1,045</b>	324	589	<b>913</b>	300	511	<b>811</b>
New Mexico	0	412	<b>412</b>	0	248	<b>248</b>	0	259	<b>259</b>
Oklahoma	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
Texas*	1,234	864	<b>2,098</b>	1,218	999	<b>2,217</b>	1,200	1,102	<b>2,302</b>
<b>ROCKY MOUNTAIN</b>									
Colorado*	72	245	<b>317</b>	83	290	<b>373</b>	70	310	<b>380</b>
Idaho	4	7	<b>11</b>	4	7	<b>11</b>	4	16	<b>20</b>
Montana	13	4	<b>17</b>	9	4	<b>13</b>	8	7	<b>15</b>
Utah	72	439	<b>511</b>	36	357	<b>393</b>	38	441	<b>479</b>
Wyoming	0	0	<b>0</b>	0	0	<b>0</b>	0	0	<b>0</b>
<b>FAR WEST</b>									
Alaska	227	69	<b>296</b>	207	66	<b>273</b>	166	69	<b>235</b>
California*	5,311	1,817	<b>7,128</b>	5,418	1,860	<b>7,278</b>	5,166	1,998	<b>7,164</b>
Hawaii	712	515	<b>1,227</b>	781	357	<b>1,138</b>	837	338	<b>1,175</b>
Nevada	1	279	<b>281</b>	1	276	<b>277</b>	0	281	<b>281</b>
Oregon	264	127	<b>391</b>	281	124	<b>405</b>	337	133	<b>470</b>
Washington	1,125	798	<b>1,923</b>	1,153	818	<b>1,971</b>	1,286	807	<b>2,093</b>
<b>TOTAL</b>	<b>\$27,747</b>	<b>\$22,378</b>	<b>\$50,126</b>	<b>\$28,445</b>	<b>\$24,126</b>	<b>\$52,571</b>	<b>\$28,017</b>	<b>\$21,447</b>	<b>\$49,464</b>
District of Columbia	702	13	715	717	13	730			

\*See Debt Service Notes for explanation.

## **Debt Service Notes**

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**Alabama:** Total does not include debt service payments made on revenue obligation bonds (\$496M in FY18, \$502M in FY19, \$413M Estimated in FY20). Only general obligation debt service is appropriated and calculated in the state's total expenditure reports. Revenue obligation debt service is not reported as has been the case in previous surveys.

**California:** Total Debt Service does not include University of California or California State University GO Bond Debt because it is paid directly from their respective state appropriations.

**Colorado:** Debt Service for Other State Funds includes “enterprise” programs, such as higher education institutions and the unemployment insurance system. These are state entities that receive less than 10% of their funds from the state. Much of this enterprise debt service is from higher education institutions.

**Connecticut:** Other State Funds include the transportation fund only.

**New York:** All debt service is paid from Other State Funds (Debt Service Funds). Certain Debt Service Funds are supported by transfers from the General Fund. General Fund transfers supporting Debt Service Funds totaled (in thousands): \$1,047, \$786 and \$736 for 2018; 2019; and 2020, respectively. Debt service spending declined in FY 2020 due to the impact of prepayments affecting both FY 2020 and FY 2019.

**Texas:** Estimated debt service scheduled to be paid during fiscal year — not actual debt service paid.

**TABLE A-5**  
**TRANSPORTATION FUND REVENUE SOURCES (\$ IN MILLIONS)**

Region/state	Actual Fiscal 2018						Actual Fiscal 2019						Estimated Fiscal 2020					
	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total
<b>NEW ENGLAND</b>																		
Connecticut	\$500	\$253	\$327	\$0	\$550	<b>\$1,630</b>	\$510	\$250	\$371	\$0	\$558	<b>\$1,688</b>	\$473	\$242	\$387	\$0	\$418	<b>\$1,519</b>
Maine	226	97	0	0	11	<b>334</b>	232	100	0	0	15	<b>347</b>	219	93	0	0	15	<b>327</b>
Massachusetts	768	684	564	0	66	<b>2,082</b>	774	657	583	0	161	<b>2,175</b>	707	598	542	0	281	<b>2,128</b>
New Hampshire	126	98	0	0	0	<b>224</b>	128	98	0	0	0	<b>226</b>	118	103	0	0	0	<b>221</b>
Rhode Island	149	77	0	0	8	<b>234</b>	162	101	0	0	9	<b>272</b>	142	95	0	0	15	<b>252</b>
Vermont*	78	95	73	0	51	<b>297</b>	78	94	75	0	54	<b>301</b>	71	92	70	0	49	<b>282</b>
<b>MID-ATLANTIC</b>																		
Delaware	133	211	0	197	20	<b>561</b>	145	219	0	207	18	<b>588</b>	136	204	0	197	17	<b>554</b>
Maryland	1,084	390	869	0	2,368	<b>4,711</b>	1,140	404	917	0	1,467	<b>3,928</b>	1,177	402	935	0	1,741	<b>4,255</b>
New Jersey	513	0	200	12	1,374	<b>2,099</b>	500	0	200	12	1,466	<b>2,178</b>	485	0	200	12	1,460	<b>2,157</b>
New York*	512	1,169	942	0	3,960	<b>6,583</b>	528	1,128	963	0	2,737	<b>5,356</b>	512	950	1,049	0	2,875	<b>5,386</b>
Pennsylvania	3,860	1,058	0	0	58	<b>4,976</b>	3,824	1,004	0	0	21	<b>4,849</b>	3,817	1,021	0	0	20	<b>4,858</b>
<b>GREAT LAKES</b>																		
Illinois	1,292	108	0	0	2,472	<b>3,873</b>	1,276	110	0	0	2,756	<b>4,142</b>	1,227	362	0	0	2,927	<b>4,516</b>
Indiana	750	138	0	0	37	<b>925</b>	928	190	0	0	45	<b>1,163</b>	947	176	0	0	43	<b>1,166</b>
Michigan	1,451	1,333	90	21	173	<b>3,068</b>	1,461	1,358	97	23	378	<b>3,317</b>	1,278	1,330	79	17	661	<b>3,365</b>
Ohio	692	48	0	0	1,645	<b>2,385</b>	719	44	0	0	1,737	<b>2,500</b>	1,058	47	0	0	1,808	<b>2,913</b>
Wisconsin*	1,064	533	0	0	187	<b>1,784</b>	1,064	534	0	0	190	<b>1,788</b>	1,019	662	0	0	220	<b>1,901</b>
<b>PLAINS</b>																		
Iowa	669	687	365	0	10	<b>1,731</b>	661	715	373	0	14	<b>1,763</b>	635	733	375	0	14	<b>1,757</b>
Kansas	458	208	530	0	186	<b>1,382</b>	461	211	534	0	252	<b>1,458</b>	464	212	547	0	121	<b>1,344</b>
Minnesota	463	1	85	0	1,711	<b>2,260</b>	486	1	90	0	1,746	<b>2,323</b>	442	1	205	0	1,665	<b>2,313</b>
Missouri*	518	297	367	0	0	<b>1,182</b>	517	305	358	0	0	<b>1,180</b>	507	296	362	0	0	<b>1,165</b>
Nebraska	259	45	121	0	86	<b>511</b>	259	43	124	0	89	<b>515</b>	259	42	127	0	94	<b>522</b>
North Dakota	192	101	0	0	26	<b>319</b>	194	111	0	0	33	<b>338</b>	175	93	0	0	17	<b>285</b>
South Dakota	174	0	115	0	26	<b>315</b>	178	0	118	0	29	<b>325</b>	177	0	121	0	41	<b>339</b>
<b>SOUTHEAST</b>																		
Alabama*	407	105	0	0	1,421	<b>1,933</b>	386	106	0	0	1,380	<b>1,872</b>	337	98	0	0	1,068	<b>1,503</b>
Arkansas*	293	90	N/A	0	211	<b>594</b>	295	92	N/A	0	218	<b>605</b>	291	91	N/A	0	212	<b>594</b>
Florida*	2,336	1,190	0	1,000	3,837	<b>8,363</b>	2,454	1,212	0	1,079	4,002	<b>8,747</b>	2,401	1,295	0	1,005	4,087	<b>8,788</b>
Georgia	1,840	0	0	0	186	<b>2,025</b>	1,902	0	0	0	191	<b>2,093</b>	1,912	0	0	0	195	<b>2,107</b>
Kentucky	765	130	493	0	123	<b>1,511</b>	773	137	515	0	141	<b>1,566</b>	742	122	499	0	129	<b>1,492</b>
Louisiana	602	52	0	0	32	<b>686</b>	636	54	0	0	46	<b>736</b>	581	51	0	0	37	<b>669</b>
Mississippi						<b>0</b>						<b>0</b>						<b>0</b>
North Carolina	1,979	707	797	44	232	<b>3,759</b>	2,107	721	839	58	217	<b>3,942</b>	1,958	696	837	67	203	<b>3,761</b>
South Carolina	568	46	17	9	1,462	<b>2,102</b>	658	68	266	9	995	<b>1,996</b>	681	87	267	6	1,080	<b>2,121</b>
Tennessee	602	275	27	0	6	<b>910</b>	654	285	28	0	7	<b>974</b>	704	287	23	0	7	<b>1,021</b>
Virginia	844	328	955	0	1,330	<b>3,457</b>	845	339	988	0	1,383	<b>3,555</b>	843	343	976	0	1,444	<b>3,606</b>
West Virginia	435	124	232	0	27	<b>818</b>	444	124	232	0	29	<b>829</b>	440	124	232	0	28	<b>824</b>
<b>SOUTHWEST</b>																		
Arizona	337	108	188	0	478	<b>1,111</b>	366	123	159	0	524	<b>1,172</b>	370	130	187	0	480	<b>1,167</b>
New Mexico	224	84	0	0	110	<b>419</b>	231	87	7	0	122	<b>447</b>	221	83	6	0	115	<b>425</b>
Oklahoma	220	1	1	0	0	<b>222</b>	224	1	1	0	0	<b>226</b>	211	1	1	0	0	<b>213</b>
Texas*	2,694	1,518	939	28	1,446	<b>6,625</b>	2,735	1,552	4,061	46	2,142	<b>10,536</b>	2,601	1,448	2,500	37	2,475	<b>9,061</b>
<b>ROCKY MOUNTAIN</b>																		
Colorado*	647	263	0	0	325	<b>1,235</b>	655	266	0	0	315	<b>1,236</b>	622	262	0	0	296	<b>1,180</b>
Idaho	198	92	0	0	51	<b>341</b>	205	97	0	0	43	<b>345</b>	206	99	0	0	53	<b>358</b>
Montana	251	0	0	0	84	<b>335</b>	253	0	0	0	91	<b>344</b>	251	0	0	0	97	<b>348</b>
Utah*	489	96	0	2	570	<b>1,156</b>	514	106	0	2	622	<b>1,244</b>	504	107	0	2	635	<b>1,248</b>
Wyoming					<b>0</b>						<b>0</b>						<b>0</b>	
<b>FAR WEST</b>																		
Alaska					<b>0</b>						<b>0</b>						<b>0</b>	
California*	7,065	5,268			1,148	<b>13,481</b>	8,484	6,431			1,185	<b>16,099</b>	8,744	6,313			1,165	<b>16,223</b>
Hawaii*	86	46	145	0	1,359	<b>1,636</b>	86	47	156	0	1,798	<b>2,087</b>	80	43	213	0	1,258	<b>1,594</b>
Nevada*	311	248	0	0	225	<b>784</b>	321	260	0	0	92	<b>673</b>	303	229	0	0	69	<b>601</b>
Oregon*	630	439	3	0	535	<b>1,607</b>	626	443	9	0	515	<b>1,593</b>	553	347	6	0	501	<b>1,407</b>
Washington	1,418	1,235	85	194	579	<b>3,511</b>	1,368	923	88	204	572	<b>3,155</b>	1,146	765	52	168	769	<b>2,900</b>
<b>TOTAL</b>	<b>\$41,172</b>	<b>\$20,076</b>	<b>\$8,531</b>	<b>\$1,507</b>	<b>\$30,800</b>	<b>\$102,086</b>	<b>\$43,445</b>	<b>\$21,152</b>	<b>\$12,152</b>	<b>\$1,640</b>	<b>\$30,404</b>	<b>\$108,792</b>	<b>\$42,745</b>	<b>\$20,774</b>	<b>\$10,798</b>	<b>\$1,511</b>	<b>\$30,905</b>	<b>\$106,734</b>
District of Columbia*	26	0	0	0	153	179		28	0	0	0	116	144					

\*See Transportation Fund Revenue Sources Notes for explanation.

## **Transportation Fund Revenue Sources Notes**

**Alabama:** “Other” includes Petroleum Commodities Inspection fees, interest income on investments, insurance recoveries, all federal grants and reimbursements, and other miscellaneous revenue.

**Arkansas:** Vehicle Sales and Use Tax are not designated for use in the Transportation Fund. ‘Other’ includes Severance Tax for Natural Gas and the ½ cent Sales Tax to fund the State’s Four-Lane Highway Construction and Improvement Project.

**California:** Vehicle sales and uses taxes are included in overall sales tax figures.

**Colorado:** Other revenue includes FASTER, Colorado Bridge Enterprise, etc.

**District of Columbia:** At the ‘State’ level, the District of Columbia FHWA match (from Motor Fuel Tax) is called the “Highway Trust Fund.” In addition, the District of Columbia also has a Local Transportation Fund, which supports all local transportation needs.

**Florida:** The State Transportation Trust Fund is the state’s primary trust fund. The Turnpike General Reserve Trust Fund is the state’s primary trust fund used to manage Turnpike Revenue.

**Hawaii:** Transportation fund revenues are revenues from Airports, Harbors, Highways, and Administration.

**Missouri:** Missouri has the State Highways and Transportation Department Fund made up of revenues from motor vehicle registrations, driver’s license and other fees, and motor fuel taxes. Missouri also has a State Road Fund that incorporates State Highways and Transportation Department Funds and revenues from motor vehicle sales taxes and state road bond funds.

**Nevada:** Other Revenue includes: Proceeds from sale of bonds, Agreement income Interest, Sale of surplus property, Transfer from Petroleum Clean Up Fund, Passenger Carrier Tax, AB595 property tax, AB595 bond revenue, and Other Sales & Reimbursements.

**New York:** New York State maintains a number of Transportation Funds including: Metropolitan Transportation Authority Financial Assistance Fund; Mass Transportation Operating Assistance Fund; Dedicated Mass Transportation Trust Fund.

Dedicated Highway and Bridge Trust Fund; and Highway Use Tax Administration Fund. Other Transportation Fund Revenue includes: Auto Rental Taxes; Petroleum Business Taxes; Highway Use Tax; Transit Dedicated Business Taxes; MTA Payroll Mobility Tax; and Taxicab Surcharge. Beginning in FY 2020, various supplemental fees and taxes levied on driver licenses, motor vehicle registration, taxis, and passenger car rentals, are remitted directly to the MTA without legislative appropriation. This eliminates the pass through of these fees and taxes, ensuring more timely receipt by the MTA, and is consistent with treatment of mobility tax collections (described below). The Financial Plan no longer includes these supplemental fees and taxes or associated local assistance payments. The Metropolitan Commuter Transportation Mobility Tax is imposed on certain employers and self-employed individuals engaging in business within the Metropolitan Commuter Transportation District (MCTD). Through FY 2018, the State collected these taxes and fees on behalf of, and disbursed the entire amount to the MTA. Beginning in FY 2019 Mobility Tax collections are remitted directly to the MTA. This eliminated the pass through of this tax and ensures more timely receipt by the MTA. The State Financial Plan no longer includes new tax receipts or their associated local assistance.

**Oregon:** Other revenues includes Weight Mile Taxes and MCTD Fees.

**Texas:** Other revenues include Proposition 1 (Oil & Gas Severance Taxes) Transfers, Proposition 7 (Sales/Use Taxes) Transfers, Lubricant Sales Tax, Special Vehicle Permit Fees, Motor Vehicle Certificates, Land Sales, Judgments & Settlements, Drivers License Fees, Drivers Record Information Fees, Vehicle Inspection Fees, and Other Misc. Government Revenues. Increased transfers from Proposition 1 are the primary factors for the increased ‘Other’ revenues in 2019 and 2020.

**Utah:** Vehicle sales and use tax isn’t exclusively dedicated to transportation, but a portion would be included in the sales tax earmark. Tolls are deposited into a separate restricted transportation account. The “other” category consists of sales tax earmarks that are deposited into the Transportation Investment Fund.

**Vermont:** Other revenues include other taxes; fees; rents and leases; fines, forfeitures, and penalties; and other revenues.

## **Transportation Fund Names**

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**Alabama:** Public Road and Bridge Fund

**Arizona:** Arizona Highway User Fund

**Colorado:** Highway Users Trust Fund

**Connecticut:** The Special Transportation Fund

**Delaware:** Delaware Transportation Authority Transportation Trust Fund; Transportation Trust Fund

**District of Columbia:** Highway Trust Fund, Local Transportation Fund

**Florida:** State Transportation Trust Fund, Turnpike General Reserve Trust Fund

**Idaho:** State Highway Account

**Illinois:** Road Fund and Motor Fuel Tax Fund

**Indiana:** State Highway Fund

**Iowa:** Road Use Tax Fund

**Kansas:** State Highway Fund

**Kentucky:** Road Fund

**Louisiana:** Transportation Trust Fund

**Maine:** Highway Fund

**Maryland:** Transportation Trust Fund

**Massachusetts:** Commonwealth Transportation Fund

**Michigan:** Michigan Transportation Fund, State Trunkline Fund, State Aeronautics Fund, Comprehensive Transportation Fund, Blue Water Bridge Fund

**Minnesota:** Highway Users Tax Distribution Fund

**Missouri:** State Highways and Transportation Department Fund

**Montana:** Highway State Special Revenue

**Nebraska:** Highway Trust Fund, State Highway Capital Improvement Fund

**Nevada:** State Highway Fund

**New Hampshire:** Highway Fund

**New Jersey:** Transportation Trust Fund

**New Mexico:** State Road Fund

**New York:** Metropolitan Transportation Authority Financial Assistance Fund, Mass Transportation Operating Assistance Fund, Dedicated Mass Transportation Trust Fund, Dedicated Highway and Bridge Trust Fund, Highway Use Tax Administration Fund

**North Carolina:** Highway Fund, Highway Trust Fund

**North Dakota:** Highway Fund

**Ohio:** Highway Operating Fund

**Oregon:** Highway Fund

**Pennsylvania:** Motor License Fund

**Rhode Island:** Intermodal Surface Transportation Fund

**South Dakota:** Highway Fund

**Tennessee:** Highway Fund

**Texas:** State Highway Fund, Texas Mobility Fund

**Utah:** Transportation Fund, Transportation Investment Fund

**Vermont:** Transportation Fund

**Washington:** Washington State has 45 transportation accounts. The three largest transportation accounts are: 108 Motor Vehicle Account; 218 Multimodal Account and 20H Connecting Washington Account

**Wisconsin:** Transportation Fund

## **Methodology**

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The 2020 State Expenditure Report reflects three years of data: actual fiscal year 2018, actual fiscal year 2019, and estimated fiscal year 2020. The text of this report focuses on actual fiscal year 2019 and estimated fiscal 2020 data. Expenditure data are detailed by program area and funding source so that trends in state spending can be evaluated. Readers are cautioned that a more complete understanding of service levels within a given state would require comparisons of spending by both state and local governments, which is not the purpose of this report. In addition, the data are self-reported by the states.

This report documents state expenditures in six functional categories: elementary and secondary education, higher education, public assistance including Temporary Assistance for Needy Families and other cash assistance, Medicaid, corrections, and transportation. All other expenditures make up a seventh category. The report includes expenditures from four fund sources, including general funds, federal funds, other state funds, and bonds. Data for each category typically include employer contributions to current employees' pensions and to employee health benefits for employees. In addition, the report contains a chapter detailing revenue sources in the general fund.

Elementary and secondary education spending, detailed in chapter one, includes state and federal fund expenditures only, and excludes local funds raised for education purposes. States also were asked to include, where applicable, state expenditures that support the state's Department of Education, early education/pre-K, capital construction, transportation of school children, adult literacy programs, handicapped education programs, programs for other special populations (i.e., gifted and talented programs), anti-drug programs, and vocational education. States were asked to exclude spending for day care programs in the school system, spending for school health and immunization programs, and local funds raised and expended for education purposes.

For higher education, states were requested to include expenditures made for capital construction, community colleges, vocational education, law, medical, veterinary, nursing and technical schools, and assistance to private colleges and universities, as well as tuition, fees and student loan programs. Higher education expenditures exclude federal research grants and endowments to universities. Higher education data can be found in chapter two.

Spending for public assistance, which is examined in chapter three, includes expenditures for the Temporary Assistance for Needy Families (TANF) program and other cash assistance (i.e., state supplements to the Supplemental Security Income program, general or emergency assistance). States were asked to exclude administrative costs from reported expenditures.

Medicaid spending amounts, highlighted in chapter four, exclude administrative costs, but include spending from state funds, federal matching funds and other funds and revenue sources used as a Medicaid match such as provider taxes, fees, assessments, donations, and local funds. Medicare Part D clawback payments are included in a state's overall Medicaid expenditures, and are also listed separately in the Appendix.

For corrections, states were asked to include, where applicable, expenditures for capital construction, aid to local governments for jails, parole programs, prison industries, community corrections, drug abuse rehabilitation programs, as well as expenditures made for juvenile correction programs. Corrections data can be found in chapter five.

Transportation figures, detailed in chapter six, include capital and operating expenditures for highways, mass transit, and airports. States were also asked to include expenditures for road assistance to local governments, the administration of the Department of Transportation, truck and train/railroad programs, motor vehicle licensing, and gas tax and fee collection. The data exclude spending for port authorities, state police and highway patrol. States were also asked to separately detail transportation fund revenue sources.

The "all other" expenditure category includes all remaining programs not captured in the functional categories previously described, including the Children's Health Insurance Program and any debt service for other state programs (i.e., environmental projects, housing). States with lotteries were asked to exclude prizes paid to lottery winners. States were also asked to exclude expenditures for state-owned utilities and liquor stores. "All other" expenditure data can be found in chapter seven. States were also asked to separately detail debt service spending.

Capital spending is included with operating expenditures within each functional category, unless otherwise noted. Capital expenditures have also been collected separately in the following categories: elementary and secondary education, higher education, transportation, corrections, housing,

environmental, and “all other.” Capital expenditure data can be found in Chapter Eight.

Chapter Nine illustrates the major sources of state revenue including sales and use taxes, personal income taxes, corporate income taxes, gaming and lottery revenue, and “all other” general fund revenue. This chapter only contains information on general fund revenue.

Tables included in four of the functional categories reflect expenditures that states have excluded from their reported data. Each table underscores the observation that state-to-state expenditure comparisons in any functional category can be misleading. For example, one state may have included its juvenile institutions in its corrections budget,

while another state may have included them in its human resources budget. Comparisons for one state over time, however, should prove accurate.

All years reported are state fiscal years unless otherwise indicated. In 46 states the fiscal year begins on July 1 and ends on June 30. The exceptions are as follows: in New York, the fiscal year begins on April 1; in Texas, the fiscal year begins on September 1; and in Alabama and Michigan the fiscal year begins on October 1. Additionally, the length of budget cycles vary among states, with more than half of the states budgeting annually and the remainder enacting biennial budgets.

## **Definitions**

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**General Fund:** predominant fund for financing a state's operations. Revenues are received from broad-based state taxes. There are differences in how specific functions are financed from state to state, however.

**Federal Funds:** funds received directly from the federal government.

**Other State Funds:** expenditures from revenue sources, which are restricted by law for particular governmental func-

tions or activities. For example, a gasoline tax dedicated to a highway trust fund would appear in the "Other State Funds" column (Note: For Medicaid, other state funds include provider taxes, fees, donations, assessments and local funds).

**Bonds:** expenditures from the sale of bonds, generally for capital projects.

**State Funds:** general fund plus other state fund spending, excluding state spending from bonds.



