

# STATE EXPENDITURE REPORT

2023 STATE EXPENDITURE REPORT

Fiscal 2021 to 2022		Fiscal 2022 to 2023	
State Funds	Federal Funds	State Funds	Federal Funds
-5.0 %	1.7 %	5.3 %	3.2 %
3.1	3.3	7.1	-4.5
3.3	1.2	5.1	1.2



## 2023 STATE EXPENDITURE REPORT • FISCAL YEARS 2021-2023

9.8	-1.9	6.5	2.1	3.0
2.6	1.3	2.4	1.6	0.0
3.7	-0.6	3.1	3.1	10.1
1.8	-6.2	2.0	2.0	2.1
0.7	-0.7	0.6	5.4	1.2
0.9	3.0	1.2	1.2	5.7
8.4	-0.8	7.4	2.4	5.9
3.7	-0.4	3.4	4.0	7.8
1.4	-2.3	0.8	2.7	-2.1
-1.1	17.3	2.6	-0.3	-8.2
-1.0	-4.1	-1.3	0.3	-2.2
6.8	-0.6	5.0	-0.4	2.4
				34.5
				-0.6
				2.1

Fiscal Years 2021-2023

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# The National Association of State Budget Officers

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# 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 2021, actual fiscal 2022, and estimated fiscal 2023. Expenditures reflected in this report represent more than 99 percent of total state spending. This edition of the State Expenditure Report also includes data from multiple territories and the District of Columbia.

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

The *State Expenditure Report* was written, compiled, and produced by Brian Sigriz with assistance from NASBO staff. In addition, the report represents substantial work by budget office staff throughout the United States. NASBO thanks the following individuals for their assistance in providing data for this report:

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# Executive Summary

## Overview

This edition of the *State Expenditure Report* includes data from estimated fiscal 2023, actual fiscal 2022, and actual fiscal 2021. The report includes 50-state data broken down by fund source and program area, as well as data from three U.S. territories (Guam, Puerto Rico, and the U.S. Virgin Islands) and the District of Columbia. All data are reported in nominal terms (not adjusted for inflation).

Over the past three years, total state spending has been heavily impacted by a combination of federal COVID-19 aid in response to the pandemic and rising state tax collections. After the pandemic began, the United States Congress passed a series of bills responding to the coronavirus outbreak with the largest two being the *Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020* and the *American Rescue Plan Act of 2021 (ARPA)*. Also, 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. In addition, due to stronger-than-projected economic growth, states experienced two consecutive years of double-digit revenue growth in fiscal 2021 and fiscal 2022, as well as more modest revenue surpluses in fiscal 2023. This combination of a substantial increase in federal funds to states and record gains in state tax collections has led to fluctuations in both the composition of state spending and spending growth since 2020.

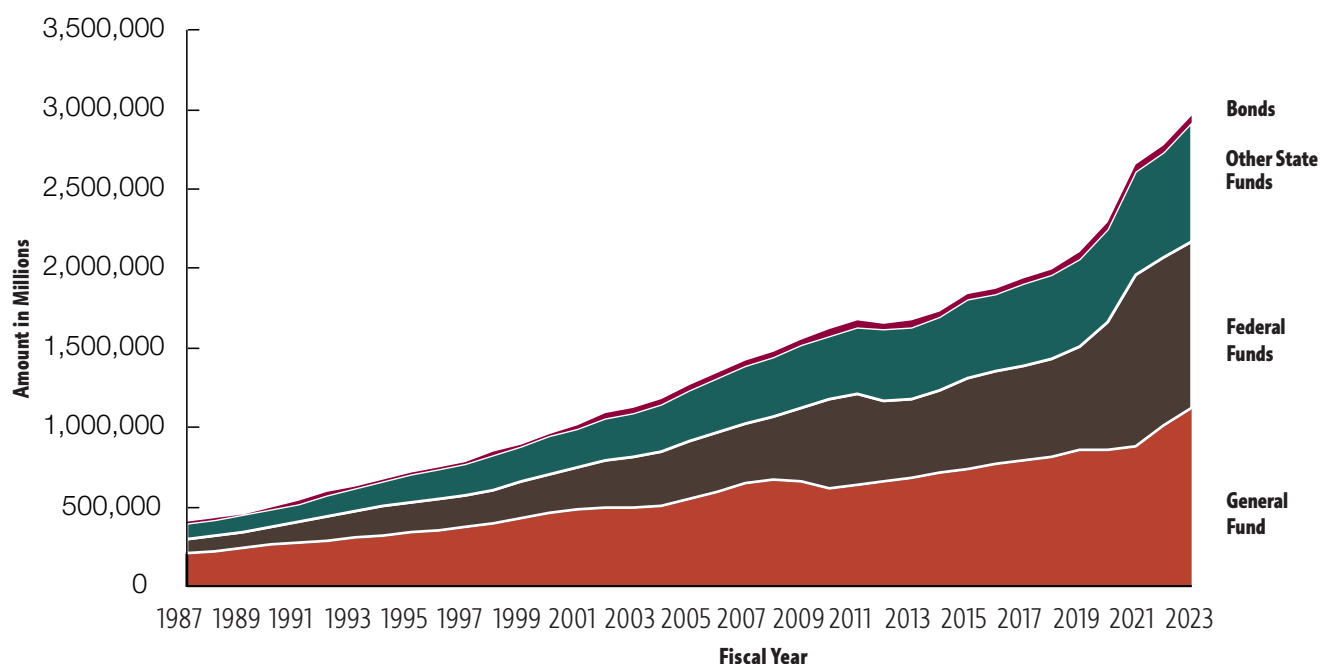
In estimated fiscal 2023, total state spending reached \$2.96 trillion, increasing from \$2.78 trillion in fiscal 2022. This represents total state spending growth of 6.5 percent with a median growth rate of 7.5 percent in fiscal 2023. Spending from states' own funds (general funds and other state funds combined, excluding bonds) rose 12.3 percent in fiscal 2023, or 10.7 percent on a median basis. The growth in state funds in fiscal 2023 largely derives from states spending surplus funds, including for one-time purposes, following two consecutive years of double-digit revenue growth. States directed these funds to one-time uses such as deposits to rainy day funds and other state funds, supplemental pension payments, paying off debt, capital investments, COVID-19 related initiatives, and other purposes as well as additional investments in areas such as education, Medicaid, corrections, and transportation. Federal funds declined 1.8 per-

cent in fiscal 2023 while the median growth rate was 0.2 percent. Modest declines in federal funding in fiscal 2023 are likely due to states having expended CARES Act funding in the preceding years and having spent much of the ARPA funding in fiscal 2022. While federal funds declined in fiscal 2023, they remained elevated compared to pre-pandemic levels.

In fiscal 2022, total state spending grew 4.6 percent, while the median growth rate was 8.0 percent. Spending from states' own funds (general funds and other state funds combined, excluding bonds) rose 8.8 percent, or 6.9 percent on a median basis. When looking at general fund spending only, the fiscal 2022 growth rate was 14.3 percent, the highest rate in the 37-year history of the *State Expenditure Report*. On a median basis general fund spending increased 8.0 percent. Similar to fiscal 2023, states directed much of the additional state funds to one-time purposes to help promote economic growth and respond to the pandemic. Federal funds declined 1.7 percent in fiscal 2022 while the median growth rate was 6.5 percent. The decline in federal funds is due to several factors including the high baseline established in fiscal 2021, less federal fund spending from several heavily populated states, and reduced unemployment insurance benefit payments, which most states include in their totals. In addition, federal funds grew in fiscal 2022 if the "all other" category (in which unemployment insurance benefits is included) is removed from the totals.

While states experienced moderate growth in total state spending in both fiscal 2023 and fiscal 2022, in fiscal 2021 total state spending rose 15.8 percent, the highest growth rate in the history of the *State Expenditure Report*. The large increase in total state spending, led by strong gains from federal funds to states, was directly related to COVID-19 pandemic response and recovery efforts. Although total state spending growth has slowed over the past two years, spending levels remain elevated compared to pre-pandemic levels. In fiscal 2023, total state spending was 40.7 percent higher than fiscal 2019's pre-pandemic level, demonstrating the continued impact of federal COVID-19 aid and the subsequent growth in state tax collections. Looking forward, states are anticipating the continued wind-down of federal funds along with slower growth in state tax collections. However, states remain well positioned due to previous steps such as using one-time funds for one-time purposes, paying down debt, making supplemental pension payments, and increasing the size of rainy day funds to record levels.

**FIGURE 1**  
**TOTAL STATE SPENDING BY FUND SOURCE, FISCAL 1987 TO 2023**



## State Spending Trends

Total state spending has grown on a nominal basis each year since fiscal 2012, when total spending declined for the first time in the history of the *State Expenditure Report*, due to a wind-down in federal stimulus spending at that time. 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, 9.0 percent in fiscal 2020, and 15.8 percent in fiscal 2021. The 15.8 percent growth rate in total state spending in fiscal 2021 is the highest in the history of the *State Expenditure Report* and was largely due to a sharp increase in federal funds to states resulting from the COVID-19 pandemic. In fiscal 2022, total state expenditure growth slowed to 4.6 percent while in fiscal 2023 total state spending growth is estimated at 6.5 percent. The 37-year average growth rate is 5.7 percent.

In fiscal 2022, all program areas except for the “all other” category saw at least a moderate increase in total state spending. The decline in “all other” spending in fiscal 2022 is likely due to both a high baseline established in fiscal 2021 and less federal

fund spending on unemployment insurance benefits. In estimated fiscal 2023, all program areas experienced an increase. Transportation had the highest growth due to sharp increases in both state and federal funds, while elementary and secondary education had the slowest growth due to a decline in federal funds resulting from less federal COVID-19 aid.

All geographic regions except for the Far West experienced increased spending from total funds in fiscal 2022, with the decline in the Far West due to less federal funds. In estimated fiscal 2023, all geographic regions experienced an increase in spending.

## General Fund Spending Trends

General fund spending grew 14.3 percent in fiscal 2022, the highest growth rate in the 37-year history of the *State Expenditure Report*. In fiscal 2023, it is estimated that general fund spending growth slowed slightly to 11.3 percent, which still represents the second highest growth rate in the history of the *State Expenditure Report*. On a median basis, general fund spending grew 8.0 percent in fiscal 2022 and 9.0 percent in fiscal 2023. The strong general fund spending growth in fiscal 2022 and fiscal 2023 derives from two consecutive years of double-digit revenue growth in fiscal 2021 and fiscal 2022, as

well as more modest revenue surpluses in fiscal 2023. States largely directed these surplus dollars to one-time uses such as deposits to rainy day funds and other state funds, supplemental pension payments, paying off debt, capital investments, COVID-19 related initiatives, and other purposes.

In fiscal 2023, all program areas saw an increase in general fund spending with transportation having the highest percentage growth at 96.0 percent (general funds make up a very small percentage of overall transportation spending), and elementary and secondary education the lowest rate at 4.7 percent. In fiscal 2022, all program areas except for public assistance experienced an increase in general fund spending.

### Federal Funds Spending Trends

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Total state spending growth has been heavily impacted by changes in the level of federal funds to states over the past fourteen years including the passage and subsequent winding down of the *American Recovery and Reinvestment Act (ARRA)*, the enactment of the *Affordable Care Act (ACA)*, and most recently significant federal COVID-19 aid provided in multiple legislative packages. 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 and continued to spend in fiscal 2021 and part of fiscal 2022. Additionally, in March 2021, the *American Rescue Plan Act of 2021 (ARPA)* was signed into law, allocating \$195.3 billion for states and the District of Columbia, and \$4.5 billion for territories, through the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), in addition to multiple other funding allocations. Also, 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. In fiscal 2021, federal funds to states increased 36.3 percent, the highest rate in the history of the *State Expenditure Report*. The sizeable increase in federal funds spending in fiscal 2021 is largely due to the additional federal aid states received in response to the COVID-19 pandemic.

In fiscal 2022, federal funds are estimated to have declined 1.7 percent. The decline is due to several factors including the high baseline established in fiscal 2021, less federal fund spending from several heavily populated states, and reduced unemployment insurance benefit payments, which most states include in

their totals. In addition, federal funds grew in fiscal 2022 if the “all other” category (in which unemployment insurance benefits is included) is removed from the totals. In estimated fiscal 2023, federal funds to states declined 1.8 percent. Declines in federal funding in fiscal 2023 are likely due to states having expended CARES Act funding in the preceding years and having spent much of the ARPA funding in fiscal 2022. On a median basis, federal funds to states grew in both fiscal 2022 and fiscal 2023 at 6.5 percent and 0.2 percent, respectively. Although overall federal funds to states have declined in recent years, fiscal 2023 federal funds total is 58.9 percent higher than the pre-pandemic level of fiscal 2019, demonstrating the continued impact of federal COVID-19 relief aid.

### States’ Own Funds Spending Trends

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Spending from state funds (including general funds and other state funds, but not federal funds or bonds) increased an estimated 12.3 percent in fiscal 2023, 8.8 percent in fiscal 2022, and 4.9 percent in fiscal 2021. In fiscal 2023, all program areas experienced growth in state funds with the largest increases in transportation (18.6 percent) and public assistance (18.6 percent). In fiscal 2022, only the public assistance category experienced a decline in state funds (-4.9 percent), while the largest increases were seen in the “all other” category (11.5 percent) and transportation (9.1 percent). In fiscal 2023, it is estimated that general funds comprised 38.0 percent of all state spending, other state funds 25.1 percent, and bonds 1.5 percent, while federal funds comprised 35.3 percent.

### Additional Report Highlights

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

- **Medicaid** continued to rise as a percentage of total state spending, reaching an all-time high of 29.6 percent in estimated fiscal 2023. After the start of the pandemic, Medicaid fell as a share of total state spending as its growth rate was outpaced by the “all other” category, which had seen large increases in spending partly related to the COVID-19 pandemic. However, Medicaid’s share has now grown for two consecutive years as “all other” spending growth has slowed. **Elementary and secondary education** remained the second largest area of total state spending in fiscal 2023 at 18.6 percent.



- When looking only at general fund spending, **elementary and secondary education** remains the largest category in fiscal 2023, representing 33.8 percent of general fund expenditures, with Medicaid second at 18.0 percent. Those two categories, combined with **higher education** at 9.2 percent, account for over 60 percent of general fund spending.
- **Elementary and secondary education** total expenditures increased 1.9 percent in estimated fiscal 2023 and 6.9 percent in fiscal 2022. State funds for K–12 increased 6.0 percent in fiscal 2023 and 8.2 percent in fiscal 2022, while federal funds declined 11.5 percent in fiscal 2023 and grew 2.3 percent in fiscal 2022. State expenditures on K–12 education have been considerably impacted by the changing needs brought on by the pandemic as well as the influx of additional federal aid in response to COVID-19. Enrollment fluctuations and rising inflation have also contributed to K–12 expenditure adjustments in state funds.
- Total expenditures for **higher education** increased 7.0 percent in estimated fiscal 2023 and 7.9 percent in fiscal 2022. State funds for higher education are estimated to have increased 9.1 percent in fiscal 2023 and 7.6 percent in fiscal 2022, while federal funds decreased 4.9 percent in fiscal 2023 after increasing 12.7 percent in fiscal 2022. Regarding state funds, robust revenue growth and widespread budget surpluses contributed to states making substantial investments in higher education, including for one-time purposes, in fiscal 2022 and fiscal 2023. Fiscal 2022 also marked the second consecutive year of a large annual increase in state higher education expenditures from federal funds, driven by temporary COVID-19 relief funding. In fiscal 2023, states recorded a net decline in federal fund expenditures as spending from some of those temporary sources began to wind down.
- **Public assistance** spending from all funds increased 12.4 percent in fiscal 2023, with spending from state funds increasing 18.6 percent and spending from federal funds increasing 8.4 percent. On a median basis, total public assistance spending increased 4.1 percent with state funds increasing 2.3 percent and federal funds growing 1.9 percent in fiscal 2023. Spending on public assistance from all funds increased 1.7 percent in fiscal 2022, with state funds decreasing 4.9 percent and federal funds increasing 6.4 percent. The timing of public assistance expenditures may vary from year-to-year and may not reflect underlying program activity in any 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 1.1 percent of total state expenditures in fiscal 2023. Public assistance data in this report is narrowly defined as spending on the Temporary Assistance for Needy Families (TANF) program (although it does not reflect the totality of TANF spending) 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 increased 9.1 percent in fiscal 2023, with state funds increasing 16.6 percent and federal funds increasing 5.8 percent. In fiscal 2022, total Medicaid spending increased 11.5 percent with state funds increasing 5.4 percent and federal funds increasing 14.4 percent. Medicaid spending in fiscal 2021 through fiscal 2023 reflects the impact of the COVID-19 pandemic and federal aid on 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. The increase was conditioned on states meeting certain maintenance-of-effort requirements including continuous coverage for current enrollees, which inflates Medicaid enrollment by providing coverage for those who otherwise may have transitioned off the program. The *Consolidated Appropriations Act*, enacted in December 2022, ended the continuous eligibility requirements as of March 31, 2023, and phases down the FMAP during calendar year 2023.
- Total **corrections** expenditures increased 10.2 percent in estimated fiscal 2023 and 3.3 percent in fiscal 2022. State funds for corrections are estimated to have increased 16.8 percent in fiscal 2023 and 7.6 percent in fiscal 2022, while federal funds declined 62.7 percent in fiscal 2023 and 29.6 percent in fiscal 2022. Part of the fiscal 2023 corrections spending increase is likely attributable to one-time projects, such as construction of correctional facilities, along with increased employee compensation. State general funds comprised 86.4 percent of corrections spending in fiscal 2023, a number more in line with pre-COVID trends as the general fund share decreased in fiscal 2021 due to the increase in federal



funds derived from the COVID-19 pandemic and associated federal relief. The large percentage decreases in federal funds are likely due to states spending down federal relief funds derived from multiple COVID-19 relief bills. In estimated fiscal 2023, corrections represented 2.5 percent of total state spending and 5.7 percent of general fund spending.

- Total **transportation** spending, representing 7.2 percent of total state expenditures, increased 12.9 percent in estimated fiscal 2023 and 9.6 percent in fiscal 2022. In fiscal 2023, it is estimated that state funds spending rose 18.6 percent and federal funds 15.9 percent, while spending from bonds decreased 28.3 percent. In estimated fiscal 2023, transportation saw the largest percentage increase among all program areas for all funds, state funds, and federal funds. Other state funds, which are typically earmarked revenue sources such as fuel taxes, comprised 59.5 percent of total transportation spending in estimated fiscal 2023, with federal funds at 26.6 percent, general funds at 7.1 percent, and bonds at 6.8 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, new vehicle fuel economy continues to increase, and the sale of electric and hybrid vehicles grows. Recent actions by states include the institution of registration fees on electric and hybrid vehicles, the increased use of tolls and express lanes, and the exploration of road usage charges (or mileage-based user fees).
- 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 (37.6 percent), followed by license and registration fees (19.7 percent), vehicle sales and use taxes (11.2 percent), tolls (1.4 percent), and all other (30.1 percent). Since 2016, motor fuel taxes have declined as a percentage of transportation fund revenue going from 41.1 percent in fiscal 2016 to 37.6 percent in fiscal 2023.
- The **“all other”** category of state spending increased 5.0 percent in estimated fiscal 2023, with state funds (excluding bonds) rising 14.1 percent and federal funds declining 14.8 percent. In fiscal 2022, total spending in the “all other” category declined 3.4 percent, with state funds increasing 11.5 percent and federal funds declining 25.3 percent. Over the past few years, “all other” spending has

greatly fluctuated due to the passage of federal COVID-19 relief bills and the recent growth in state tax collections. The decline in federal funds in fiscal 2022 is likely due in large part to fewer unemployment benefit payments. Most states include unemployment insurance benefits in the “all other” category, with 23 states either excluding or partially excluding the benefits from their totals. Declines in “all other” federal funding in fiscal 2023 are likely due to states having expended CARES Act funding in the preceding years and having spent much of the ARPA funding in fiscal 2022. Much of the increase in “all other” state fund spending in recent years is due to one-time investments related to increased state tax collections and states’ responses to the pandemic. Spending increases from state funds have included one-time stimulus payments, housing programs, other health programs besides Medicaid, children and family services, deposits to reserve funds, pension fund contributions, employee compensation, environment and conservation projects, disaster recovery, economic development, local government assistance, and debt service. In estimated fiscal 2023, the “all other” category represented 32.2 percent of total state spending and 31.1 percent of general fund spending.

- States were also asked to separately detail their **debt service** spending. In estimated fiscal 2023, general funds represented 55.6 percent of total state spending on debt service and other state funds comprised the remaining 44.4 percent. In fiscal year 2023, debt service represented 3.0 percent of spending from state funds (general funds and other state funds combined, excluding bonds), and 2.7 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 by an estimated 10.9 percent in fiscal 2023 and 14.7 percent in fiscal 2022. The fiscal 2022 growth rate of 14.7 percent is the highest annual figure since 1994. Capital spending will likely maintain high expenditure rates for the next several years as states continue to allocate funding from the *American Rescue Plan Act* (ARPA) of 2021 and the *Infrastructure Investment and Jobs Act* (IIJA) of 2021. Under ARPA, states and localities are permitted to use federal

funding for investments in infrastructure, including water, sewer, and broadband services. Meanwhile, IIJA includes approximately \$550 billion in new spending for roads, bridges, rail, transit, the electric grid, water systems, and broadband. In addition to increased federal funds through ARPA and IIJA, states' own spending on capital has sharply increased the past two years partly due to one-time spending on infrastructure projects resulting from revenue surpluses in fiscal 2021, fiscal 2022, and fiscal 2023. State spending on capital (including general funds, other state funds, and bonds) increased 18.1 percent in fiscal 2022 and 8.4 percent in estimated fiscal 2023, with federal funds growing 4.7 percent in fiscal 2022 and 18.8 percent in fiscal 2023. 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 50.7 percent of capital spending in fiscal 2023, federal funds are 25.0 percent, and bonds are 24.3 percent. The vast majority of federal funds spent for capital purposes is for transportation (89.5 percent in fiscal 2023).

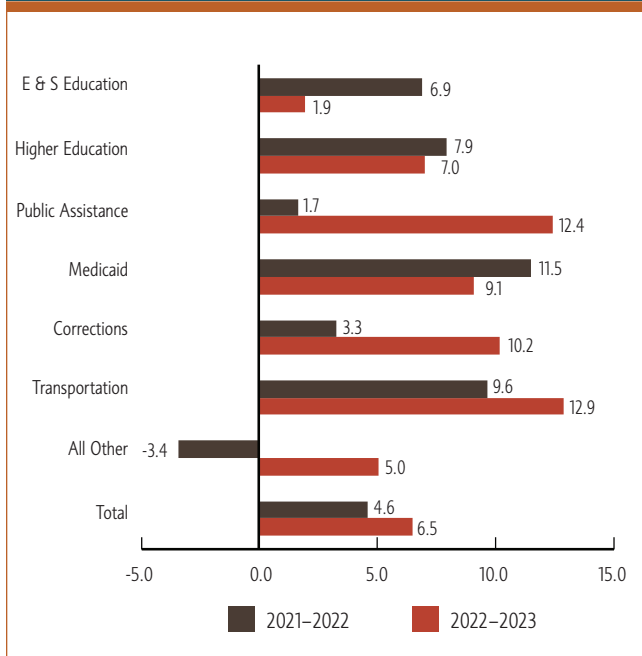
## Explanation of Report Data: Components of State Expenditures

This report includes three years of state expenditure data: actual fiscal 2021, actual fiscal 2022, and estimated fiscal 2023. 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 primarily 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

**FIGURE 2**  
**ALL FUNDS PERCENT CHANGES FROM PREVIOUS FISCAL YEAR**  
**FOR MAJOR SPENDING CATEGORIES, FISCAL 2022 AND 2023**



pass, a balanced budget. States are required to make spending choices based on available resources and must take steps such as reducing spending, raising taxes, or using 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.

In contrast to past years, this *State Expenditure Report* no longer details revenue sources in the general fund. However, general fund revenue data can still be examined in NASBO's *Fiscal Survey of States*.

### Explanation of Report Data: Expenditure Data from U.S. Territories Now Included

This year's *State Expenditure Report* includes expenditure data from multiple U.S. territories (Guam, Puerto Rico, and the U.S. Virgin Islands), as well as once again includes data from the District of Columbia. Aggregate figures cited in the text and tables of this report include data from the 50 states only to allow for comparisons to historical survey data.

### 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.

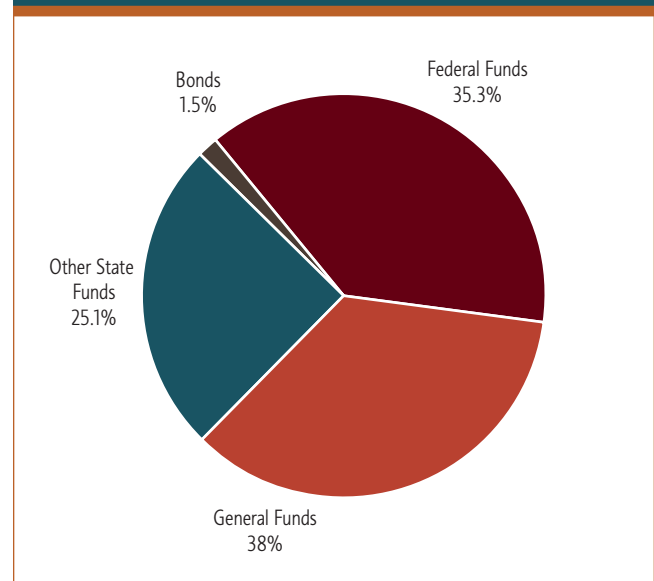
**Other State Funds:** Expenditures from revenue sources that are restricted by law for governmental functions or activities. For example, a gasoline tax dedicated to a transportation fund would appear in the "Other State Funds" column. For higher education, other state funds can include tuition and 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 estimated fiscal 2023, general funds represented 38.0 percent of total state spending, with federal funds at 35.3 percent, other state funds at 25.1 percent, and bonds at 1.5 percent. This marked the first time since fiscal 2020 that general fund spending represented the largest share of total state spending. In both fiscal 2021 and fiscal 2022, federal funds represented the greatest share of total state spending due largely to the impact of federal COVID-19 relief funds. Fiscal 2021 and fiscal 2022 marked the only times in the history of the *State Expenditure Report* in which federal funds represented a greater share than general funds.

**FIGURE 3**  
**TOTAL STATE EXPENDITURES BY FUNDING SOURCE, FISCAL 2023**



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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$19,436	\$9,179	\$6,767	\$2,217	<b>\$37,599</b>	\$20,652	\$9,767	\$7,339	\$3,782	<b>\$41,540</b>	\$22,330	\$12,164	\$8,474	\$3,066	<b>\$46,034</b>
Maine	3,755	5,619	2,570	159	<b>12,103</b>	3,976	5,083	3,405	53	<b>12,517</b>	4,304	4,898	3,729	79	<b>13,010</b>
Massachusetts	30,631	19,482	13,935	3,173	<b>67,221</b>	32,673	22,767	15,358	3,240	<b>74,038</b>	36,740	23,160	16,694	3,291	<b>79,885</b>
New Hampshire	1,606	3,582	2,314	33	<b>7,535</b>	1,607	3,634	2,525	56	<b>7,822</b>	2,045	3,744	2,402	69	<b>8,260</b>
Rhode Island	4,079	6,565	2,343	365	<b>13,352</b>	5,236	5,327	2,374	266	<b>13,203</b>	5,174	5,826	2,855	223	<b>14,078</b>
Vermont	1,623	3,262	2,351	54	<b>7,290</b>	1,997	3,276	2,289	59	<b>7,621</b>	2,055	3,234	2,534	70	<b>7,893</b>
<b>MID-ATLANTIC</b>															
Delaware	4,492	3,956	4,523	287	<b>13,258</b>	5,058	3,962	4,976	381	<b>14,377</b>	5,861	4,017	5,261	328	<b>15,467</b>
Maryland	18,796	21,745	13,302	1,215	<b>55,058</b>	21,034	26,525	13,329	1,945	<b>62,833</b>	28,196	22,296	15,212	1,988	<b>67,692</b>
New Jersey	42,934	24,406	9,260	2,056	<b>78,656</b>	50,001	26,000	9,691	1,307	<b>86,999</b>	53,425	30,298	11,589	1,434	<b>96,746</b>
New York	66,117	71,685	41,667	7,119	<b>186,588</b>	79,105	79,483	41,622	9,129	<b>209,339</b>	84,474	84,908	43,638	7,442	<b>220,462</b>
Pennsylvania	34,014	43,003	22,655	926	<b>100,598</b>	39,350	57,784	23,464	679	<b>121,277</b>	41,111	46,856	25,670	1,039	<b>114,676</b>
<b>GREAT LAKES</b>															
Illinois	41,436	25,514	45,474	1,946	<b>114,370</b>	41,481	32,920	46,934	1,289	<b>122,624</b>	45,026	27,936	53,515	1,925	<b>128,402</b>
Indiana	18,020	20,319	6,343	0	<b>44,682</b>	19,599	22,290	6,299	0	<b>48,188</b>	26,081	22,437	6,194	0	<b>54,712</b>
Michigan	10,155	30,095	27,566	536	<b>68,352</b>	10,331	35,194	29,217	891	<b>75,633</b>	17,879	37,311	29,655	1,331	<b>86,176</b>
Ohio	22,892	34,353	22,963	1,009	<b>81,217</b>	23,869	39,359	25,782	1,040	<b>90,050</b>	25,044	39,560	27,987	1,048	<b>93,639</b>
Wisconsin	18,276	17,574	23,506	0	<b>59,356</b>	18,357	20,607	23,937	0	<b>62,901</b>	18,864	19,715	26,086	0	<b>64,665</b>
<b>PLAINS</b>															
Iowa	7,832	10,420	10,270	0	<b>28,522</b>	8,125	10,961	9,422	0	<b>28,508</b>	8,216	10,643	10,884	0	<b>29,743</b>
Kansas	7,268	6,925	7,217	398	<b>21,808</b>	8,781	7,586	5,749	402	<b>22,518</b>	9,240	7,240	7,727	461	<b>24,668</b>
Minnesota	23,647	18,007	6,061	713	<b>48,428</b>	24,686	19,557	8,125	1,444	<b>53,812</b>	27,535	22,825	6,929	758	<b>58,047</b>
Missouri	9,759	11,473	8,538	8	<b>29,778</b>	10,466	12,859	8,805	13	<b>32,143</b>	12,526	16,233	9,406	6	<b>38,171</b>
Nebraska	4,526	5,081	5,460	0	<b>15,067</b>	4,672	4,968	5,751	0	<b>15,391</b>	5,154	5,444	6,625	0	<b>17,223</b>
North Dakota	2,329	3,000	3,210	51	<b>8,590</b>	2,382	3,091	2,603	12	<b>8,088</b>	2,249	2,588	2,513	50	<b>7,400</b>
South Dakota	1,888	3,547	1,335	8	<b>6,778</b>	2,048	3,541	1,516	22	<b>7,127</b>	2,202	2,192	1,617	12	<b>6,023</b>
<b>SOUTHEAST</b>															
Alabama	10,023	12,617	8,945	329	<b>31,914</b>	11,300	16,453	9,727	425	<b>37,905</b>	12,874	15,242	8,819	413	<b>37,348</b>
Arkansas	5,456	12,323	13,218	51	<b>31,048</b>	5,795	12,264	13,852	136	<b>32,047</b>	5,848	12,191	16,409	71	<b>34,519</b>
Florida	35,861	35,606	20,549	1,701	<b>93,717</b>	37,334	42,295	21,578	2,022	<b>103,229</b>	42,779	43,567	23,095	1,536	<b>110,977</b>
Georgia	24,154	24,706	14,296	1,130	<b>64,286</b>	27,657	26,184	12,703	983	<b>67,527</b>	30,996	18,664	11,865	928	<b>62,453</b>
Kentucky	11,382	21,478	9,517	0	<b>42,377</b>	13,027	21,061	11,311	0	<b>45,399</b>	14,350	21,022	14,633	0	<b>50,005</b>
Louisiana	9,869	16,594	7,969	372	<b>34,804</b>	10,343	19,752	9,216	341	<b>39,652</b>	12,415	24,245	11,305	259	<b>48,224</b>
Mississippi	5,559	10,283	5,336	1,053	<b>22,231</b>	5,767	10,376	5,649	1,298	<b>23,090</b>	6,296	13,154	8,691	259	<b>28,400</b>
North Carolina	19,573	20,446	11,223	1,242	<b>52,484</b>	21,395	25,184	11,871	525	<b>58,975</b>	22,565	23,792	11,954	863	<b>59,174</b>
South Carolina	8,574	12,048	9,336	0	<b>29,958</b>	9,774	12,640	9,849	0	<b>32,263</b>	12,089	15,263	11,400	0	<b>38,752</b>
Tennessee	14,690	18,424	6,887	55	<b>40,056</b>	16,586	19,428	7,349	0	<b>43,363</b>	23,528	22,021	7,962	500	<b>54,011</b>
Virginia	22,553	27,479	23,211	1,415	<b>74,658</b>	24,628	24,880	24,286	1,128	<b>74,922</b>	27,810	24,762	26,210	1,168	<b>79,950</b>
West Virginia	3,665	5,473	7,914	386	<b>17,438</b>	3,617	6,731	8,161	321	<b>18,830</b>	3,608	6,035	9,353	179	<b>19,175</b>
<b>SOUTHWEST</b>															
Arizona	11,722	16,271	38,183	651	<b>66,827</b>	12,704	20,479	46,644	681	<b>80,508</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	7,332	10,039	4,704	348	<b>22,423</b>	7,460	9,981	4,861	243	<b>22,545</b>	8,535	11,177	6,085	391	<b>26,188</b>
Oklahoma	6,965	10,224	6,244	394	<b>23,827</b>	7,492	12,809	6,307	539	<b>27,147</b>	7,859	14,528	6,786	370	<b>29,543</b>
Texas	42,463	71,656	25,233	509	<b>139,861</b>	46,797	62,644	28,519	599	<b>138,559</b>	51,839	58,405	31,474	756	<b>142,474</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	11,255	10,525	9,624	190	<b>31,594</b>	12,469	11,816	10,658	244	<b>35,187</b>	13,538	12,668	11,651	244	<b>38,101</b>
Idaho	3,750	4,702	1,754	0	<b>10,206</b>	4,292	4,969	1,816	0	<b>11,077</b>	4,648	6,284	4,789	0	<b>15,721</b>
Montana	2,390	5,946	2,797	0	<b>11,133</b>	2,460	4,099	2,169	0	<b>8,728</b>	2,617	5,118	2,738	0	<b>10,473</b>
Utah	8,501	6,316	4,960	0	<b>19,777</b>	10,080	6,959	3,854	0	<b>20,893</b>	11,376	8,873	8,134	0	<b>28,383</b>
Wyoming	1,191	966	3,463	0	<b>5,620</b>	1,193	974	3,469	0	<b>5,636</b>	1,470	840	2,388	0	<b>4,698</b>
<b>FAR WEST</b>															
Alaska	5,170	4,883	1,647	0	<b>11,700</b>	5,332	6,652	2,462	0	<b>14,446</b>	8,505	6,005	2,869	0	<b>17,379</b>
California	162,129	272,294	58,170	6,291	<b>498,884</b>	216,785	171,542	45,257	8,653	<b>442,237</b>	234,592	153,230	73,700	6,035	<b>467,557</b>
Hawaii	8,756	5,251	9,183	1,211	<b>24,401</b>	8,843	5,176	3,800	1,000	<b>18,819</b>	10,757	4,329	3,244	901	<b>19,231</b>
Nevada	4,570	5,422	8,634	83	<b>18,709</b>	4,537	7,082	8,418	64	<b>20,101</b>	4,765	5,773	9,781	3	<b>20,322</b>
Oregon	16,415	22,188	27,903	258	<b>66,764</b>	19,014	22,851	25,621	284	<b>67,770</b>	19,916	19,693	27,876	384	<b>67,869</b>
Washington	24,583	18,614	14,615	3,037	<b>60,849</b>	27,969	21,561	13,879	3,084	<b>66,493</b>	30,744	21,626	16,343	3,166	<b>71,879</b>
<b>TOTAL*</b>	<b>\$884,062</b>	<b>\$1,081,566</b>	<b>\$645,145</b>	<b>\$42,979</b>	<b>\$2,653,752</b>	<b>\$1,010,136</b>	<b>\$1,063,383</b>	<b>\$653,798</b>	<b>\$48,580</b>	<b>\$2,775,897</b>	<b>\$1,124,754</b>	<b>\$1,044,511</b>	<b>\$743,394</b>	<b>\$43,727</b>	<b>\$2,956,386</b>
District of Columbia	8,102	5,543	1,400	1,135	<b>16,179</b>	9,405	6,109	1,309	1,054	<b>17,877</b>					<b>0</b>
Guam	342	368	68	0	<b>778</b>	325	468	66	0	<b>860</b>	345	511	65	0	<b>921</b>
Puerto Rico	10,134	12,827	8,293	48	<b>31,302</b>	21,184	13,838	3,174	10,250	<b>48,446</b>	9,998	14,781	4,250	1,157	<b>30,186</b>
Virgin Islands	878	373	0	0	<b>1,251</b>	1,110	353	0	0	<b>1,463</b>	1,019	437	0	0	<b>1,456</b>

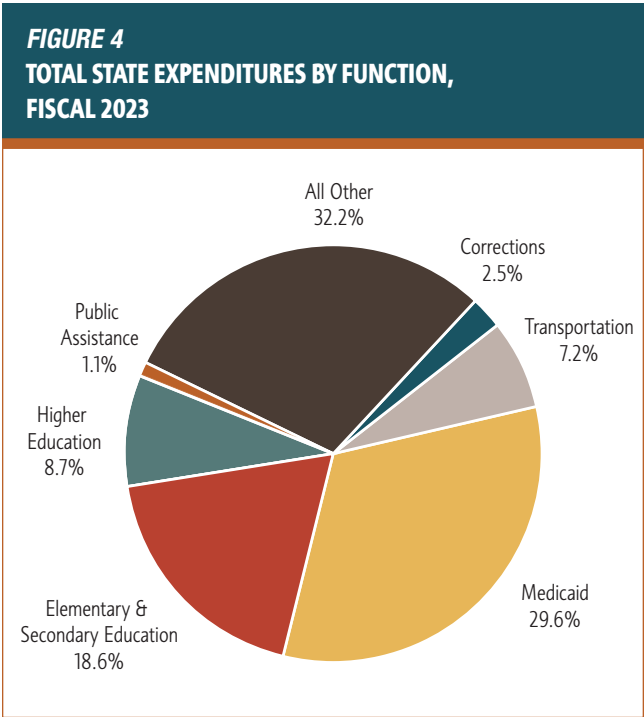
Note: See General Notes at the end of this chapter.  
\*See notes at the end of the chapter.

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

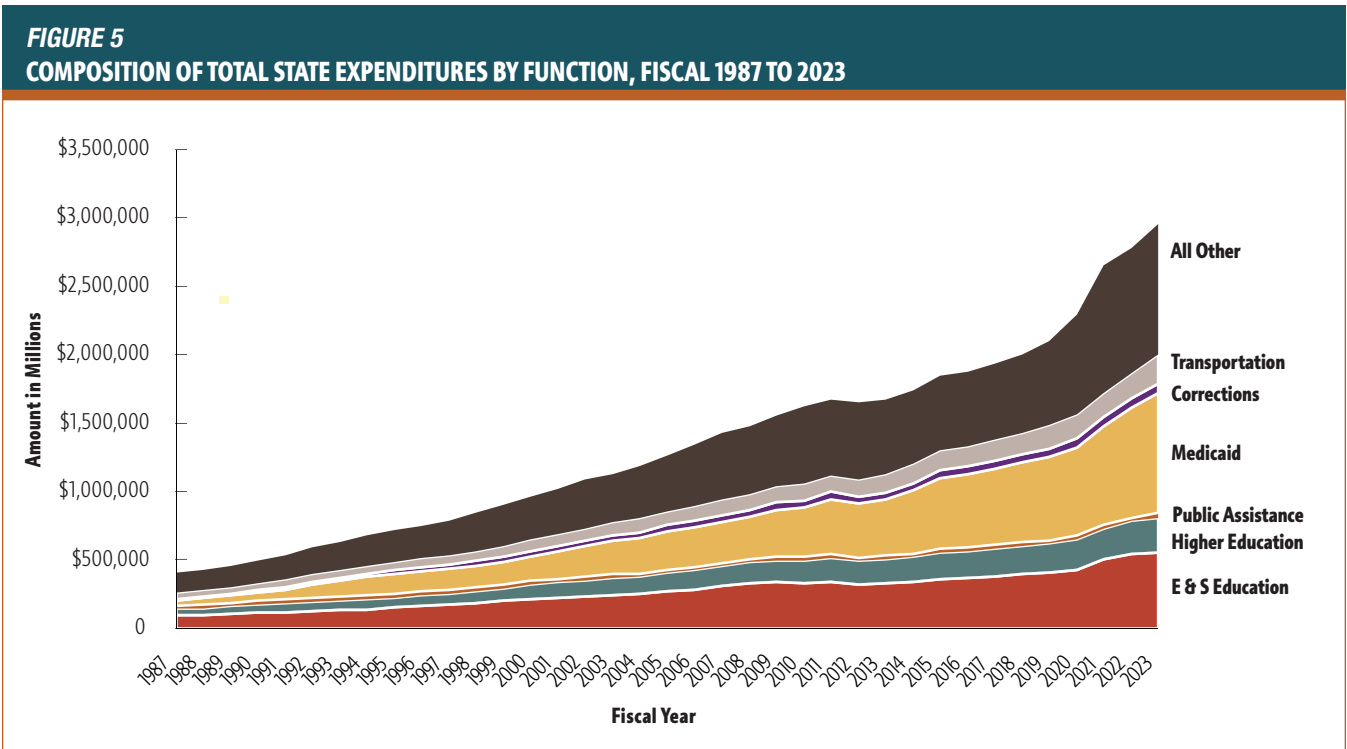
Region/State	Fiscal 2021 to 2022				Fiscal 2022 to 2023			
	General Funds	State Funds	Federal Funds	All Funds	General Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>								
Connecticut	6.3 %	6.8 %	6.4 %	10.5 %	8.1 %	10.0 %	24.5 %	10.8 %
Maine	5.9	16.7	-9.5	3.4	8.2	8.8	-3.6	3.9
Massachusetts	6.7	7.8	16.9	10.1	12.4	11.2	1.7	7.9
New Hampshire	0.1	5.4	1.5	3.8	27.3	7.6	3.0	5.6
Rhode Island	28.4	18.5	-18.9	-1.1	-1.2	5.5	9.4	6.6
Vermont	23.0	7.9	0.4	4.5	2.9	7.1	-1.3	3.6
<b>MID-ATLANTIC</b>								
Delaware	12.6	11.3	0.2	8.4	15.9	10.8	1.4	7.6
Maryland	11.9	7.1	22.0	14.1	34.0	26.3	-15.9	7.7
New Jersey	16.5	14.4	6.5	10.6	6.8	8.9	16.5	11.2
New York	19.6	12.0	10.9	12.2	6.8	6.1	6.8	5.3
Pennsylvania	15.7	10.8	34.4	20.6	4.5	6.3	-18.9	-5.4
<b>GREAT LAKES</b>								
Illinois	0.1	1.7	29.0	7.2	8.5	11.5	-15.1	4.7
Indiana	8.8	6.3	9.7	7.8	33.1	24.6	0.7	13.5
Michigan	1.7	4.8	16.9	10.7	73.1	20.2	6.0	13.9
Ohio	4.3	8.3	14.6	10.9	4.9	6.8	0.5	4.0
Wisconsin	0.4	1.2	17.3	6.0	2.8	6.3	-4.3	2.8
<b>PLAINS</b>								
Iowa	3.7	-3.1	5.2	0.0	1.1	8.9	-2.9	4.3
Kansas	20.8	0.3	9.5	3.3	5.2	16.8	-4.6	9.5
Minnesota	4.4	10.4	8.6	11.1	11.5	5.0	16.7	7.9
Missouri	7.2	5.3	12.1	7.9	19.7	13.8	26.2	18.8
Nebraska	3.2	4.4	-2.2	2.2	10.3	13.0	9.6	11.9
North Dakota	2.3	-10.0	3.0	-5.8	-5.6	-4.5	-16.3	-8.5
South Dakota	8.5	10.6	-0.2	5.1	7.5	7.2	-38.1	-15.5
<b>SOUTHEAST</b>								
Alabama	12.7	10.9	30.4	18.8	13.9	3.2	-7.4	-1.5
Arkansas	6.2	5.2	-0.5	3.2	0.9	13.3	-0.6	7.7
Florida	4.1	4.4	18.8	10.1	14.6	11.8	3.0	7.5
Georgia	14.5	5.0	6.0	5.0	12.1	6.2	-28.7	-7.5
Kentucky	14.5	16.5	-1.9	7.1	10.2	19.1	-0.2	10.1
Louisiana	4.8	9.6	19.0	13.9	20.0	21.3	22.7	21.6
Mississippi	3.7	4.8	0.9	3.9	9.2	31.3	26.8	23.0
North Carolina	9.3	8.0	23.2	12.4	5.5	3.8	-5.5	0.3
South Carolina	14.0	9.6	4.9	7.7	23.7	19.7	20.8	20.1
Tennessee	12.9	10.9	5.4	8.3	41.9	31.6	13.3	24.6
Virginia	9.2	6.9	-9.5	0.4	12.9	10.4	-0.5	6.7
West Virginia	-1.3	1.7	23.0	8.0	-0.2	10.0	-10.3	1.8
<b>SOUTHWEST</b>								
Arizona	8.4	18.9	25.9	20.5	0.0	0.0	0.0	0.0
New Mexico	1.7	2.4	-0.6	0.5	14.4	18.7	12.0	16.2
Oklahoma	7.6	4.5	25.3	13.9	4.9	6.1	13.4	8.8
Texas	10.2	11.3	-12.6	-0.9	10.8	10.6	-6.8	2.8
<b>ROCKY MOUNTAIN</b>								
Colorado	10.8	10.8	12.3	11.4	8.6	8.9	7.2	8.3
Idaho	14.5	11.0	5.7	8.5	8.3	54.5	26.5	41.9
Montana	2.9	-10.8	-31.1	-21.6	6.4	15.7	24.9	20.0
Utah	18.6	3.5	10.2	5.6	12.9	40.0	27.5	35.8
Wyoming	0.2	0.2	0.8	0.3	23.2	-17.2	-13.8	-16.6
<b>FAR WEST</b>								
Alaska	3.1	14.3	36.2	23.5	59.5	45.9	-9.7	20.3
California	33.7	18.9	-37.0	-11.4	8.2	17.6	-10.7	5.7
Hawaii	1.0	-29.5	-1.4	-22.9	21.6	10.7	-16.4	2.2
Nevada	-0.7	-1.9	30.6	7.4	5.0	12.3	-18.5	1.1
Oregon	15.8	0.7	3.0	1.5	4.7	7.1	-13.8	0.1
Washington	13.8	6.8	15.8	9.3	9.9	12.5	0.3	8.1
<b>TOTAL*</b>	<b>14.3 %</b>	<b>8.8 %</b>	<b>-1.7 %</b>	<b>4.6 %</b>	<b>11.3 %</b>	<b>12.3 %</b>	<b>-1.8 %</b>	<b>6.5 %</b>
<b>MEDIAN</b>	<b>8.0</b>	<b>6.9</b>	<b>6.5</b>	<b>8</b>	<b>9</b>	<b>10.7</b>	<b>0.2</b>	<b>7.5</b>

Note: State funds are defined as general funds and other state funds (bonds are excluded). \*See General Notes for explanation.

Figure 4 reflects total state expenditures by functional area. For fiscal 2023, total state spending shares are as follows: 29.6 percent for Medicaid; 18.6 percent for elementary and secondary education; 8.7 percent for higher education; 7.2 percent for transportation; 2.5 percent for corrections; 1.1 percent for public assistance; and 32.2 percent for all other.

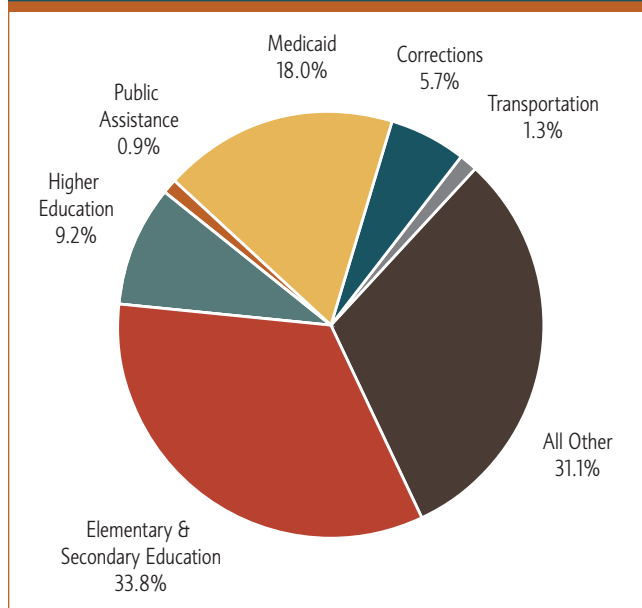


The shares of state spending for the seven functional areas tracked in the *State Expenditure Report* have shifted since 1987, when the report was first published. For example, in total state spending, Medicaid surpassed higher education as the second largest state program in 1990, and in 2003 it became the largest, displacing elementary and secondary education. From 2003 to 2008, Medicaid and elementary and secondary education alternated as the largest state program. Since fiscal 2009, Medicaid has consistently been the largest spending category (not including the “all other” category). In fiscal 2020 and fiscal 2021, the “all other” category climbed as a percentage of total spending largely due to additional spending related to the COVID-19 pandemic, rising from 29.0 percent in fiscal 2019, to 31.9 percent in fiscal 2020, to 35.4 percent in fiscal 2021. The increase in the “all other” category caused most other functional areas to decline as a share of total state spending. In fiscal 2022, “all other” slightly declined as a share of total spending to 32.7 percent and it declined further to 32.2 percent in fiscal 2023. 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 2023. Also, Table 5, at the end of the Executive Summary, highlights the share of each state’s budget represented by various programs in fiscal 2023 and shows the wide variation among states in their spending patterns.



## General Fund Expenditures

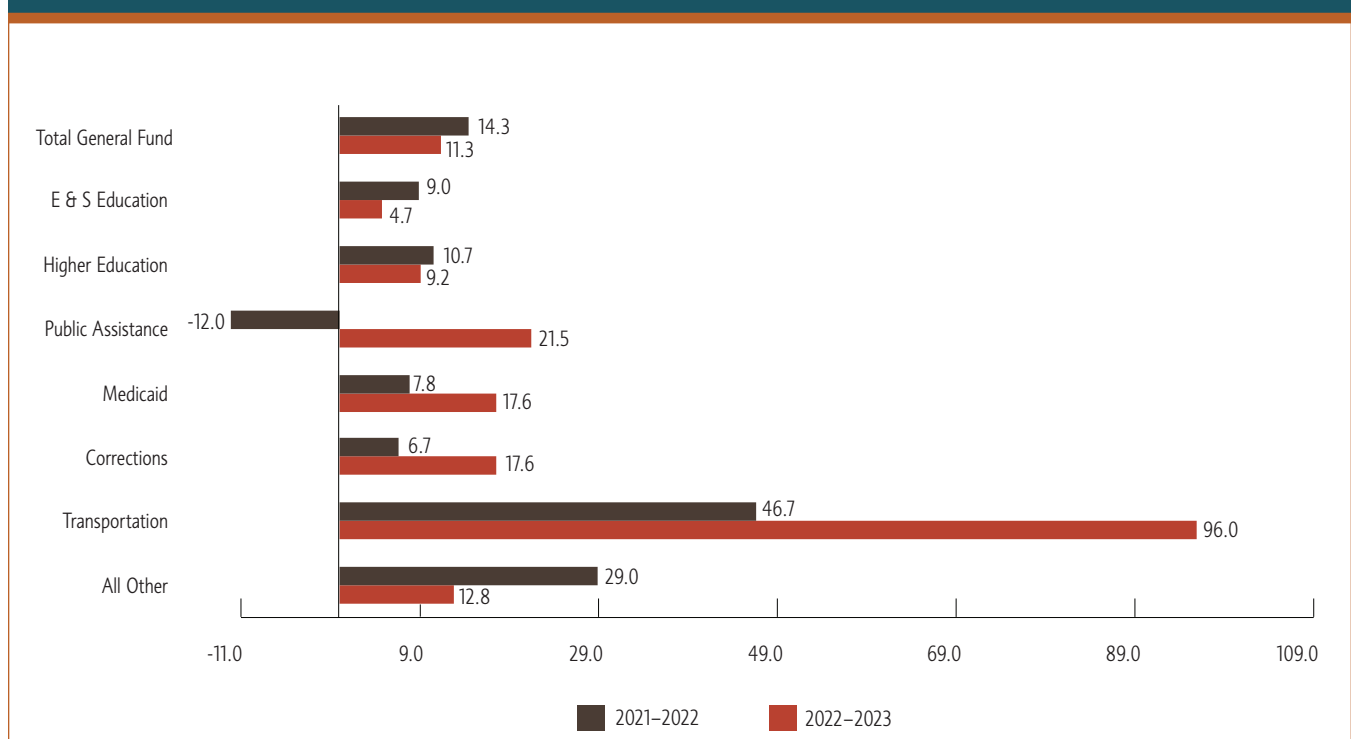
**FIGURE 6**  
**GENERAL FUND EXPENDITURES, FISCAL 2023**



Expenditures for elementary and secondary education continue to constitute the largest share of state general fund spending. As Figure 6 shows, in fiscal 2023, 33.8 percent of general fund spending went to elementary and secondary education. Medicaid accounted for 18.0 percent and higher education accounted for 9.2 percent of general fund spending.

Figure 7 reflects the percentage change for general fund spending in each of the functional categories. In fiscal 2022, public assistance was the only category of general fund spending to experience a decline, while in fiscal 2023, public assistance experienced a sharp increase. Large swings in some states, often due in part to timing and reporting issues, can substantially affect average public assistance spending growth rates. Transportation spending grew at the highest rate in both fiscal 2022 and fiscal 2023. However, general funds for transportation only comprise 7.1 percent of total transportation spending, while other state funds comprise 59.5 percent.

**FIGURE 7**  
**PERCENT CHANGE IN GENERAL FUND, FISCAL 2022 AND 2023**





**TABLE 3**  
**COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2023**

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	29.8	100.0
<b>Total Funds</b>	<b>22.3</b>	<b>11.4</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 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</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>
<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>



**TABLE 3 (CONTINUED)**  
**COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2023**

Fund Type & Year	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
<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	35.6	9.4	0.9	18.9	6.6	1.0	27.6	100.0
Other State Funds	8.3	18.2	0.5	11.5	1.0	18.5	42.0	100.0
Federal Funds	8.5	3.6	2.1	58.3	0.1	6.8	20.6	100.0
Bond Funds	6.8	14.8	0.0	0.0	1.7	34.7	41.9	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 2020:</b>								
General Funds	36.8	9.6	0.9	19.1	6.5	0.4	26.6	100.0
Other State Funds	7.6	17.5	0.4	10.4	1.0	18.1	45.0	100.0
Federal Funds	7.5	3.7	1.9	53.4	0.3	5.8	27.5	100.0
Bond Funds	9.7	15.1	0.0	0.0	2.7	31.1	41.3	100.0
<b>Total Funds</b>	<b>18.6</b>	<b>9.7</b>	<b>1.1</b>	<b>28.4</b>	<b>2.9</b>	<b>7.4</b>	<b>31.9</b>	<b>100.0</b>
<b>FY 2021:</b>								
General Funds	0.0	9.7	1.0	18.1	5.8	0.6	27.2	100.0
Other State Funds	8.1	15.6	0.4	11.2	0.9	16.2	47.6	100.0
Federal Funds	10.7	3.0	1.5	45.0	0.7	4.5	34.6	100.0
Bond Funds	10.1	12.9	0.0	0.0	1.4	33.6	42.0	100.0
<b>Total Funds</b>	<b>19.0</b>	<b>8.4</b>	<b>1.0</b>	<b>27.1</b>	<b>2.5</b>	<b>6.5</b>	<b>35.4</b>	<b>100.0</b>
<b>FY 2022:</b>								
General Funds	35.9	9.4	0.8	17.0	5.4	0.8	30.7	100.0
Other State Funds	8.3	16.1	0.5	11.1	1.0	17.2	45.9	100.0
Federal Funds	11.2	3.4	1.6	52.4	0.5	4.6	26.3	100.0
Bond Funds	10.0	10.4	0.0	0.0	1.5	41.7	36.5	100.0
<b>Total Funds</b>	<b>19.5</b>	<b>8.7</b>	<b>1.0</b>	<b>28.9</b>	<b>2.4</b>	<b>6.8</b>	<b>32.7</b>	<b>100.0</b>
<b>FY 2023:</b>								
General Funds	33.8	9.2	0.9	18.0	5.7	1.3	31.1	100.0
Other State Funds	8.3	15.5	0.5	11.1	1.0	17.1	46.6	100.0
Federal Funds	10.1	3.3	1.8	56.4	0.2	5.5	22.8	100.0
Bond Funds	8.8	12.9	0.0	0.0	1.6	33.2	43.5	100.0
<b>Total Funds</b>	<b>18.6</b>	<b>8.7</b>	<b>1.1</b>	<b>29.6</b>	<b>2.5</b>	<b>7.2</b>	<b>32.2</b>	<b>100.0</b>
<b>FY 1995-23 Combined Total:</b>								
General Funds	35.3	11.1	2.0	17.1	6.8	0.7	27.0	100.0
Other State Funds	8.9	15.7	0.4	8.6	0.9	18.8	46.7	100.0
Federal Funds	10.4	4.0	3.3	47.4	0.3	7.9	26.8	100.0
Bond Funds	12.3	17.4	0.0	0.0	3.3	30.9	36.1	100.0
<b>Total Funds</b>	<b>20.7</b>	<b>10.3</b>	<b>1.9</b>	<b>23.7</b>	<b>3.3</b>	<b>8.0</b>	<b>32.1</b>	<b>100.0</b>

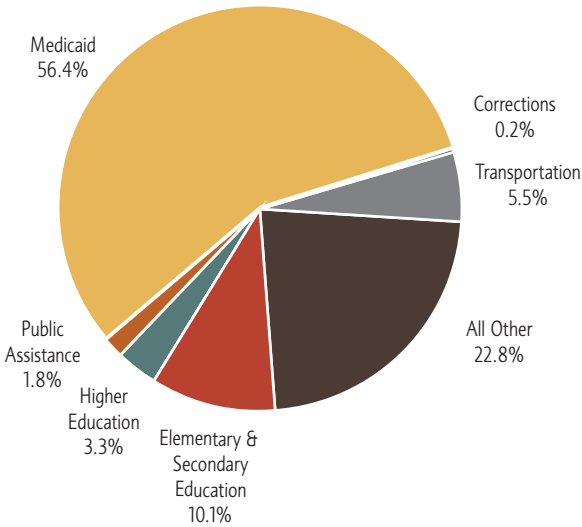
# Other State Funds Expenditures

Trailing only the “all other” category, transportation and higher education account for the next largest portions of other state funds spending for fiscal 2023 at 17.1 percent and 15.5 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).

# Federal Funds Expenditures

As reflected in Figure 8, Medicaid accounts for the largest portion of state spending from federal funds in fiscal 2023 at 56.4 percent. After the pandemic began, Medicaid spending fell as a share of spending from federal funds as the “all other” category spending increased. However, in fiscal 2023, Medicaid spending grew as a share as “all other” spending slowed due to less unemployment benefits and the previous expenditure of federal COVID-19 relief funds.

**FIGURE 8**  
**FEDERAL FUND EXPENDITURES, FISCAL 2023**



# Regional Spending Trends

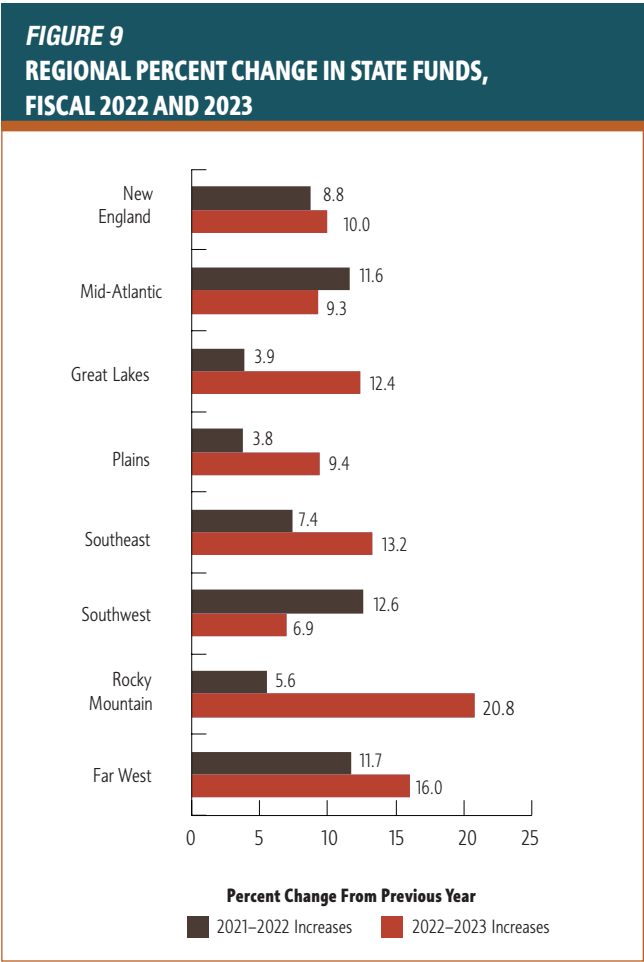
Table 4 shows growth rates for each region of the United States, separated by state funds (general fund plus other state funds, not including bond funds) and federal funds. The growth rate for all states increased 4.6 percent in fiscal 2022, with all regions but the Far West experiencing an increase in spending. The decline in the Far West is largely due to less federal funds from the “all other” category. In fiscal 2023, total estimated state spending increased 6.5 percent, with all regions experiencing an increase. The Southwest region experienced the slowest growth in fiscal 2023, while the Rocky Mountain region saw the strongest growth.

**TABLE 4**  
**REGIONAL PERCENTAGE CHANGE IN TOTAL EXPENDITURES, FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	8.8 %	4.5 %	8.0 %	10.0 %	6.4 %	7.9 %
Mid-Atlantic	11.6	17.6	14.0	9.3	-2.8	4.1
Great Lakes	3.9	17.6	8.5	12.4	-2.3	7.1
Plains	3.8	7.0	5.4	9.4	7.4	8.2
Southeast	7.4	9.1	7.9	13.2	1.1	7.9
Southwest	12.6	-2.1	6.3	6.9	-1.3	3.7
Rocky Mountain	5.6	1.3	4.1	20.8	17.2	19.4
Far West	11.7	-28.5	-7.6	16.0	-10.3	5.5
<b>ALL STATES</b>	<b>8.8 %</b>	<b>-1.7 %</b>	<b>4.6 %</b>	<b>12.3 %</b>	<b>-1.8 %</b>	<b>6.5 %</b>

Figure 9 shows the percentage change in state spending from state funds for fiscal 2022 and estimated fiscal 2023. In fiscal 2022, the Southwest region experienced the strongest growth rate in spending from state funds, while in fiscal 2023 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 2023**

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
<b>NEW ENGLAND</b>								
Connecticut	11.7 %	11.1 %	0.8 %	21.9 %	1.9 %	9.1 %	43.5 %	100.0 %
Maine	16.3	3.4	1.7	32.5	1.6	7.0	37.5	100.0
Massachusetts	14.7	2.2	1.3	29.9	2.0	7.2	42.6	100.0
New Hampshire	18.8	1.9	0.9	31.6	2.2	9.5	35.0	100.0
Rhode Island	15.6	9.5	0.7	22.2	2.1	6.5	43.3	100.0
Vermont	30.9	2.1	2.4	25.5	2.4	9.2	27.4	100.0
<b>MID-ATLANTIC</b>								
Delaware	22.9	3.4	0.1	21.3	2.7	7.3	42.4	100.0
Maryland	16.2	11.8	4.2	20.8	2.7	8.4	36.0	100.0
New Jersey	21.9	7.5	0.2	24.3	1.6	8.1	36.4	100.0
New York	18.9	5.5	1.8	37.6	1.4	5.5	29.3	100.0
Pennsylvania	16.7	2.2	1.0	41.0	2.7	9.3	27.1	100.0
<b>GREAT LAKES</b>								
Illinois	15.0	1.7	0.1	19.7	1.2	5.3	57.1	100.0
Indiana	27.6	5.0	0.3	34.5	3.1	6.2	23.4	100.0
Michigan	23.7	3.6	0.2	27.7	2.8	8.7	33.4	100.0
Ohio	16.4	3.2	0.9	39.0	2.6	3.8	34.0	100.0
Wisconsin	15.3	12.6	0.1	22.2	2.2	6.0	41.7	100.0
<b>PLAINS</b>								
Iowa	17.2	23.9	0.4	25.0	1.7	7.3	24.4	100.0
Kansas	27.3	14.5	0.0	22.7	2.2	11.5	21.9	100.0
Minnesota	21.3	3.4	0.7	32.7	1.2	11.9	28.8	100.0
Missouri	21.7	3.5	0.7	40.9	2.3	7.3	23.6	100.0
Nebraska	11.4	20.4	0.3	23.3	3.1	7.1	34.4	100.0
North Dakota	19.9	22.4	0.0	20.0	1.7	11.6	24.4	100.0
South Dakota	15.0	14.5	0.3	19.9	6.8	15.2	28.4	100.0
<b>SOUTHEAST</b>								
Alabama	28.4	20.6	0.1	24.1	2.6	4.4	19.8	100.0
Arkansas	13.1	13.8	2.3	28.2	1.5	6.5	34.6	100.0
Florida	15.3	8.2	0.2	33.9	3.3	11.4	27.8	100.0
Georgia	23.7	18.5	0.6	23.2	3.1	6.2	24.7	100.0
Kentucky	14.3	22.9	0.4	33.1	1.8	6.3	21.1	100.0
Louisiana	16.6	6.5	0.4	35.0	2.4	4.1	35.2	100.0
Mississippi	17.2	17.0	5.1	21.7	1.4	5.7	31.9	100.0
North Carolina	28.0	18.4	0.2	33.6	3.7	13.0	3.1	100.0
South Carolina	18.5	17.9	0.3	22.2	2.4	7.4	31.4	100.0
Tennessee	15.5	13.6	0.2	26.1	2.5	4.9	37.2	100.0
Virginia	15.0	12.2	0.7	28.1	2.2	11.6	30.2	100.0
West Virginia	14.8	11.5	0.5	29.3	2.4	9.3	32.3	100.0
<b>SOUTHWEST</b>								
Arizona	11.8	10.0	0.0	22.9	1.8	4.0	49.4	100.0
New Mexico	17.1	13.2	0.6	34.1	1.7	6.7	26.6	100.0
Oklahoma	16.8	13.4	0.5	33.5	2.0	4.2	29.5	100.0
Texas	25.4	15.8	0.0	40.8	2.7	11.1	4.1	100.0
<b>ROCKY MOUNTAIN</b>								
Colorado	18.6	13.0	0.7	38.2	2.7	4.7	22.1	100.0
Idaho	21.6	7.2	0.1	27.8	2.7	12.0	28.6	100.0
Montana	13.6	7.1	0.2	22.8	2.3	10.8	43.1	100.0
Utah	20.6	9.6	0.2	20.8	1.9	10.7	36.2	100.0
Wyoming	19.5	8.7	0.0	13.1	2.8	2.8	53.0	100.0
<b>FAR WEST</b>								
Alaska	11.8	5.5	0.7	14.0	2.7	13.7	51.5	100.0
California	18.6	6.1	2.8	29.0	4.1	6.0	33.4	100.0
Hawaii	16.6	3.6	0.3	16.5	1.7	8.7	52.6	100.0
Nevada	31.4	5.1	0.2	28.8	1.9	4.6	28.0	100.0
Oregon	11.5	2.8	0.3	21.0	1.9	3.6	58.9	100.0
Washington	24.4	13.0	0.5	26.1	2.0	4.9	29.2	100.0
<b>ALL STATES</b>	<b>18.6 %</b>	<b>8.7 %</b>	<b>1.1 %</b>	<b>29.6 %</b>	<b>2.5 %</b>	<b>7.2 %</b>	<b>32.2 %</b>	<b>100.0 %</b>

Note: Percentages may not add to 100.

## General Notes

### 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.

**Alabama:** Amounts shown in fiscal years 2021 and 2022 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2023 amounts shown are equal to actual expenditures through 9 months (June 30, 2023) and then annualized for the year.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO’s 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona’s fiscal 2022 amounts.

**California:** The fiscal 2022 increase in General Fund is related to temporary expenditures from the state’s surplus and other spending that occurs with increased revenues. The fiscal 2022 decrease in federal funds is primarily due to temporary COVID-19 pandemic unemployment compensation benefits ending and a return to lower unemployment rates, which results in a decrease of \$106 billion within the Unemployment Insurance Program.

**Idaho:** All 2022 actuals are estimated amounts.

**Maryland:** Federal funds declined statewide from FY 2022 to FY 2023 due to reduced spending from stimulus bills (CARES, CRSSSA, and ARPA).

**Massachusetts:** General Fund totals differ from the *Fiscal Survey of States* due to certain transfers to non-budgeted funds. The Fiscal Survey reflects such transfers as spent from the General Fund, whereas the *State Expenditure Report* captures spending from the non-budgeted funds directly.

**Michigan:** Fiscal 2023 estimated expenditures are equal to FY 2023 appropriations enacted as of July 31, 2023.

**New York:** The State and Local Fiscal Recovery Funds (SLFRF) provided through the American Rescue Plan Act is included in the State budget as a deposit of Federal aid to the General Fund to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist with the Public Health Emergency response and recovery efforts. These funds are expected to be deposited to the General Fund over multiple years to support eligible uses and spending. The State transferred \$4.5 billion in FY 2022 and \$2.35 billion in FY 2023.

General Fund expenditures have been adjusted in all years to exclude operating transfers to other funds which constitute legally authorized transfers from the General Fund, which receives the revenues, to a fund through which disbursements will ultimately be made. These transfers totaled (in millions): \$7,978; \$9,813; and \$8,325 for 2021; 2022; and 2023, respectively.

**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 GRF federal funds have been removed from the GRF number presented in this report to be consistent with budget presentations in other NASBO surveys.

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 \$10,753.8 million in fiscal 2023. Second, “double counting” of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$686.8 million in fiscal 2023. 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.

**Puerto Rico:** All information provided is presented as draft, preliminary, and subject to change. The figures being presented are not Audited Figures.

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



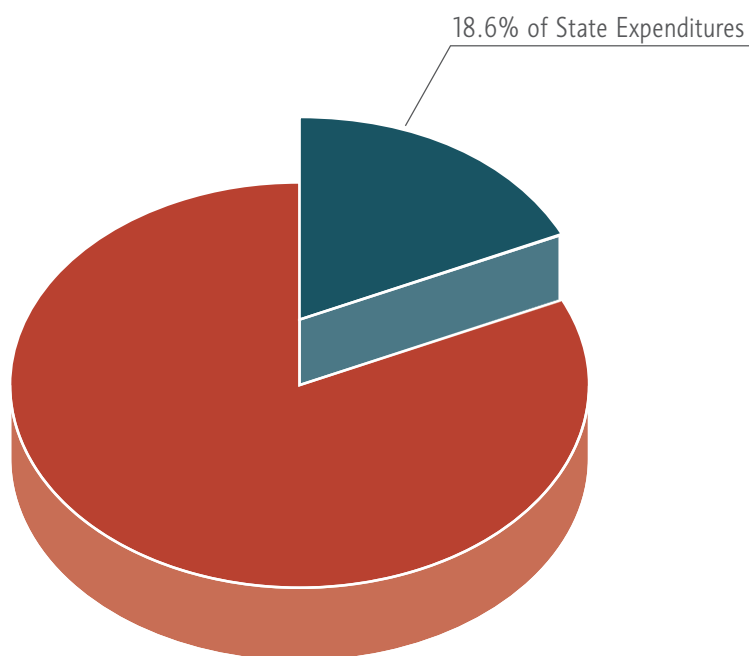
# 1

## CHAPTER



# ELEMENTARY & SECONDARY EDUCATION

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## Elementary and Secondary Education Expenditures

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Overall state spending on elementary and secondary education (K–12 education) totaled an estimated \$550.7 billion in fiscal 2023, marking an increase of 1.9 percent over the prior year. This represents a more modest growth rate following a 6.9 percent increase in fiscal 2022. State spending on K–12 education saw a steep uptick in fiscal 2021, driven by a temporary boost in federal COVID-19 funds beginning that year. From this very high baseline, federal funds spent on K–12 increased 2.3 percent in fiscal 2022 and decreased 11.5 percent in fiscal 2023 but remain elevated as a share of total state K–12 spending in fiscal 2023.

State expenditures on K–12 education have been considerably impacted by the changing needs brought on by the pandemic as well as the influx of additional federal aid in response to COVID-19. Enrollment fluctuations and rising inflation have also contributed to K–12 expenditure adjustments in state funds. With respect to spending from states' own fund sources, most states reported spending increases in fiscal 2022, with state fund expenditures increasing 8.2 percent. In fiscal 2023, state fund expenditure growth slowed somewhat, increasing 6.0 percent.

Federal assistance to cover pandemic-related expenditure needs for K–12 education has heavily contributed to the recent increase in federal funds. This aid has primarily come from the Elementary and Secondary School Emergency Relief (ESSER) Fund programs authorized in the *Coronavirus Aid Relief, and Economic Security (CARES) Act*, the *Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA)*, and the *American Rescue Plan Act (ARPA)*. Altogether, states have received nearly \$190 billion from the three ESSER programs, with most of the funding designated to be sent to school districts. In addition to ESSER funds, states also received smaller pots of money to be used broadly for education purposes, such as the Governor's Emergency Education Relief (GEER) fund. Additionally, some states chose or plan to spend a portion of Coronavirus Relief Funds or ARPA Fiscal Recovery Funds on K–12 eligible uses. The majority of ESSER funds came from ARPA (\$122 billion), authorized in March 2021 with an obligation deadline of September 30, 2024, and a liquidation deadline of January 2025 (or March 2026 for those with approved extensions). According to U.S. Department of Edu-

cation data, as analyzed by FutureEd, states and school districts have spent nearly \$118 billion in ESSER funds through August 31, 2023.<sup>1</sup>

## K–12 Education as a Share of the Overall Budget

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Elementary and secondary education continues to be the largest category of state general fund spending, comprising 33.8 percent of state general fund spending in fiscal 2023, 35.9 percent in fiscal 2022, and 37.6 percent in fiscal 2021. K–12 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 2023, K–12 education comprised 18.6 percent of total state spending.

## Composition of Fund Sources for State K–12 Expenditures

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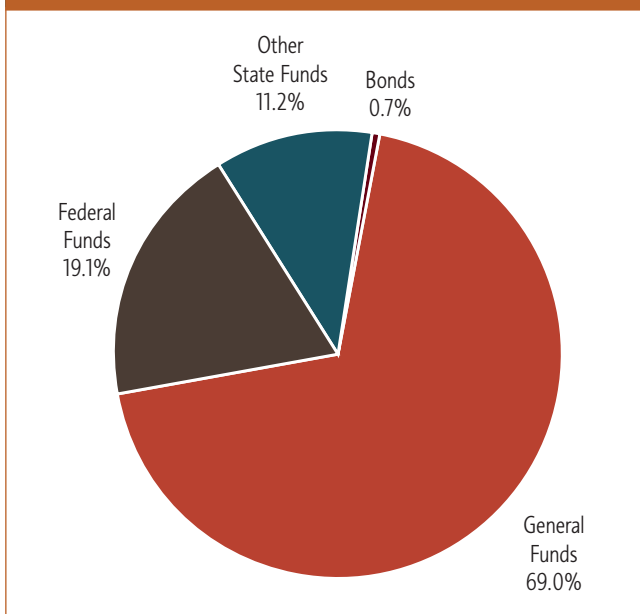
General funds comprised 69.0 percent of total state elementary and secondary education spending, federal funds comprised 19.1 percent, other state funds comprised 11.2 percent, and bonds comprised 0.7 percent in fiscal 2023 (see Figure 10). These figures illustrate how federal funds as a share of total state spending on K–12 education remain elevated compared to pre-pandemic levels; prior to the COVID-19 pandemic, in fiscal 2019, general funds comprised 75.0 percent of total state K–12 spending while federal funds comprised 14.0 percent. That said, after two consecutive years of moderate growth in spending from state funds coupled with declines in federal funds, the share of total state spending on K–12 from federal sources is beginning to recede from the recent peak reached in fiscal 2021.

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 that still fund most of their K–12 education spending from the general fund spend a sizeable amount from other state funds, which are typically dedicated revenues. For

<sup>1</sup> FutureEd, "Explainer: Progress in Spending Federal K–12 Covid Aid: State by State," <https://www.future-ed.org/progress-in-spending-federal-k-12-covid-aid-state-by-state/> (Updated October 10, 2023; accessed November 1, 2023).



**FIGURE 10**  
**STATE EXPENDITURES FOR ELEMENTARY AND**  
**SECONDARY EDUCATION BY FUND SOURCE,**  
**ESTIMATED FISCAL 2023**



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. As of fiscal 2022, Nevada now collects revenue previously collected at the local level; this revenue is dedicated to K–12 education, leading “other state funds” to make up the majority of state funds provided for K–12 education in the state.

### Intergovernmental Sources of Funding

According to the U.S. Census Bureau’s preliminary data on public education finances, state governments contributed the largest share of elementary and secondary education revenue in fiscal 2022, with state funds comprising 45.3 percent of total revenue nationally. Local government revenue, which is not captured in this NASBO report and consists mostly of property taxes, made up a slightly lesser share of total elementary and secondary school revenues at 42.0 percent. The remaining 12.7 percent of K–12 revenue in fiscal 2022 came from the federal government, representing a sizeable uptick in the federal share compared to previous years driven by the significant amount of federal COVID-related aid provided for K–12 education. In fiscal 2020, for example, federal sources made up 7.5 percent of total K–12 revenue.<sup>2</sup>

<sup>2</sup> U.S. Census Bureau, “Preliminary Tables”, *2022 Public Elementary-Secondary Education Finance Data*, <https://www.census.gov/data/tables/2022/econ/school-finances/secondary-education-finance.html> (accessed November 7, 2023). Preliminary data only includes statistics from 41 states and the District of Columbia.

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. 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. State funds are distributed to local school districts both on a per-pupil basis and as categorical grants to support specific programs or needs.

Prior to the COVID-19 pandemic, the federal share served 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. During the pandemic, however, the scale and scope of federal funds for K–12 education increased significantly, albeit temporarily. These additional funds were intended primarily to respond to pandemic-related K–12 expenditure needs, including a wide variety of public health safety measures, technology needs, and efforts to address learning loss and other impacts of school closures. As the deadline to obligate and liquidate the funds gets closer, states and school districts are beginning to discuss and plan for the winddown of these temporary funds.

### Regional Expenditures

Table 6 shows annual percentage changes in expenditures for elementary and secondary education for fiscal 2022 and fiscal 2023 by region. In fiscal 2023, all except the Southwest and Far West regions recorded K–12 spending increases from all funds. The declines in the Southwest and Far West were driven primarily by double-digit percentage declines in federal funds. The Great Lakes region experienced the largest increase in K–12 spending from all funds. This increase was driven by 20.0 percent growth in spending from state funds, with several states in the region recording double-digit increases in fiscal 2023. This growth in part reflects an uptick in one-time expenditures from surplus funds; for example, Indiana noted its K–12 spending figures included a large deposit to teachers’ pensions.

**TABLE 6**  
**REGIONAL PERCENTAGE CHANGE IN STATE ELEMENTARY AND SECONDARY EDUCATION**  
**EXPENDITURES, FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	6.4 %	43.2 %	13.5 %	8.1 %	-0.2 %	5.2 %
Mid-Atlantic	7.6	42.2	14.5	7.9	-23.4	0.6
Great Lakes	5.7	42.1	11.8	20.0	2.6	16.1
Plains	2.6	42.0	9.3	4.8	3.2	4.4
Southeast	5.5	36.4	12.8	6.4	-10.1	1.7
Southwest	9.2	-53.4	-15.6	0.2	-15.3	-3.0
Rocky Mountain	7.7	51.9	13.4	8.3	11.9	8.9
Far West	13.8	-26.6	4.3	-0.6	-21.0	-4.6
<b>ALL STATES</b>	<b>8.2 %</b>	<b>2.3 %</b>	<b>6.9 %</b>	<b>6.0 %</b>	<b>-11.5 %</b>	<b>1.9 %</b>

## Capital Spending

This report also collected information on state capital expenditures for elementary and secondary education, which totaled an estimated \$4.7 billion in fiscal 2023 and \$5.4 billion in fiscal 2022, compared to \$4.6 billion in fiscal 2021, 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

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 (40 states), school health care/immunization (41), Head Start (31), and libraries (31). Fourteen 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 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$3,266	\$948	\$0	\$483	<b>\$4,697</b>	\$3,349	\$1,446	\$0	\$558	<b>\$5,353</b>	\$3,530	\$1,521	\$0	\$343	<b>\$5,394</b>
Maine	1,480	506	17	0	<b>2,003</b>	1,573	464	28	0	<b>2,065</b>	1,645	440	37	0	<b>2,122</b>
Massachusetts	6,560	1,782	1,118	22	<b>9,482</b>	7,076	2,821	1,206	18	<b>11,121</b>	8,105	2,400	1,260	16	<b>11,781</b>
New Hampshire	31	206	1,121	8	<b>1,366</b>	23	344	1,126	1	<b>1,494</b>	28	403	1,125	0	<b>1,556</b>
Rhode Island	1,280	281	37	36	<b>1,634</b>	1,328	351	41	52	<b>1,772</b>	1,441	615	49	88	<b>2,193</b>
Vermont	165	231	1,774	0	<b>2,170</b>	342	235	1,842	0	<b>2,419</b>	206	273	1,963	0	<b>2,442</b>
<b>MID-ATLANTIC</b>															
Delaware	1,620	333	795	181	<b>2,929</b>	1,682	435	912	182	<b>3,211</b>	1,911	442	992	193	<b>3,538</b>
Maryland*	6,762	2,083	704	365	<b>9,914</b>	6,771	4,361	723	1,107	<b>12,962</b>	7,521	1,527	962	939	<b>10,949</b>
New Jersey	15,573	4,166	53	0	<b>19,792</b>	18,122	2,021	11	33	<b>20,187</b>	18,760	2,404	32	31	<b>21,227</b>
New York	24,915	3,211	3,808	106	<b>32,040</b>	26,925	6,694	3,640	197	<b>37,456</b>	27,828	8,836	4,808	238	<b>41,710</b>
Pennsylvania	12,891	5,359	624	259	<b>19,133</b>	13,462	8,030	623	70	<b>22,185</b>	15,056	3,288	780	43	<b>19,167</b>
<b>GREAT LAKES</b>															
Illinois	9,728	3,260	38	0	<b>13,026</b>	10,205	4,609	75	1	<b>14,890</b>	14,426	4,706	103	0	<b>19,235</b>
Indiana*	9,320	1,319	32	0	<b>10,671</b>	9,608	2,108	32	0	<b>11,748</b>	12,709	2,357	32	0	<b>15,098</b>
Michigan	104	2,388	13,513	0	<b>16,005</b>	163	2,570	14,549	0	<b>17,282</b>	187	2,679	17,527	0	<b>20,393</b>
Ohio*	8,195	2,589	1,803	301	<b>12,888</b>	8,664	4,303	1,924	236	<b>15,127</b>	8,869	4,273	2,021	227	<b>15,390</b>
Wisconsin	7,584	1,001	432	0	<b>9,017</b>	7,884	1,410	540	0	<b>9,834</b>	8,050	1,382	457	0	<b>9,889</b>
<b>PLAINS</b>															
Iowa	3,470	855	117	0	<b>4,442</b>	3,502	1,126	125	0	<b>4,753</b>	3,669	1,319	130	0	<b>5,118</b>
Kansas	3,946	662	1,079	0	<b>5,687</b>	4,134	1,010	1,108	0	<b>6,252</b>	4,433	1,153	1,146	0	<b>6,732</b>
Minnesota	9,919	1,530	83	16	<b>11,548</b>	9,860	1,973	276	1	<b>12,110</b>	10,223	1,958	183	0	<b>12,364</b>
Missouri	3,451	1,229	1,568	0	<b>6,248</b>	3,537	2,361	1,725	0	<b>7,623</b>	3,958	2,523	1,791	0	<b>8,272</b>
Nebraska	1,307	497	52	0	<b>1,856</b>	1,290	609	46	0	<b>1,945</b>	1,320	581	63	0	<b>1,964</b>
North Dakota	857	292	249	0	<b>1,398</b>	808	365	312	0	<b>1,485</b>	821	355	298	0	<b>1,474</b>
South Dakota	592	485	4	0	<b>1,081</b>	652	437	7	0	<b>1,096</b>	651	246	4	0	<b>901</b>
<b>SOUTHEAST</b>															
Alabama*	5,012	974	222	134	<b>6,342</b>	5,288	3,599	241	284	<b>9,412</b>	6,277	3,895	230	222	<b>10,624</b>
Arkansas	2,318	870	787	0	<b>3,975</b>	2,340	1,297	852	0	<b>4,489</b>	2,396	1,286	845	0	<b>4,527</b>
Florida	12,553	3,355	1,198	0	<b>17,106</b>	12,253	4,875	1,460	0	<b>18,588</b>	12,871	2,432	1,717	0	<b>17,020</b>
Georgia	10,296	7,235	427	374	<b>18,332</b>	11,274	3,911	414	148	<b>15,747</b>	11,464	2,575	440	297	<b>14,776</b>
Kentucky	4,781	1,276	33	0	<b>6,090</b>	5,521	2,065	32	0	<b>7,618</b>	5,208	1,910	36	0	<b>7,154</b>
Louisiana	3,758	1,591	313	0	<b>5,662</b>	3,608	2,807	467	0	<b>6,882</b>	3,944	3,626	417	0	<b>7,987</b>
Mississippi	2,231	955	333	1	<b>3,520</b>	2,295	1,290	332	3	<b>3,920</b>	2,565	1,855	463	0	<b>4,883</b>
North Carolina	9,978	2,489	1,020	0	<b>13,487</b>	10,719	4,873	1,319	0	<b>16,911</b>	11,039	4,236	1,317	0	<b>16,592</b>
South Carolina	3,383	1,371	1,007	0	<b>5,761</b>	3,664	2,037	1,067	0	<b>6,768</b>	3,951	2,116	1,097	0	<b>7,164</b>
Tennessee	5,305	1,618	169	0	<b>7,092</b>	5,499	2,356	335	0	<b>8,190</b>	6,271	1,825	263	0	<b>8,359</b>
Virginia	6,915	1,537	909	0	<b>9,361</b>	7,243	2,622	929	0	<b>10,794</b>	8,562	2,661	797	0	<b>12,020</b>
West Virginia	1,988	487	143	0	<b>2,618</b>	1,897	676	150	0	<b>2,723</b>	1,939	718	176	0	<b>2,833</b>
<b>SOUTHWEST</b>															
Arizona*	5,436	1,466	350	0	<b>7,252</b>	6,322	2,840	359	0	<b>9,521</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	3,253	614	12	105	<b>3,984</b>	3,468	486	56	0	<b>4,010</b>	3,852	486	12	139	<b>4,489</b>
Oklahoma	3,008	1,450	574	0	<b>5,032</b>	3,164	1,502	405	0	<b>5,071</b>	3,208	1,284	483	0	<b>4,975</b>
Texas	21,525	23,029	6,602	0	<b>51,156</b>	23,663	7,555	7,080	0	<b>38,298</b>	23,930	5,884	6,422	0	<b>36,236</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	4,010	778	1,082	0	<b>5,870</b>	4,298	621	1,470	0	<b>6,389</b>	4,500	1,048	1,522	0	<b>7,070</b>
Idaho	1,915	391	111	0	<b>2,417</b>	2,139	1,052	107	0	<b>3,298</b>	2,355	904	139	0	<b>3,398</b>
Montana	868	197	55	0	<b>1,120</b>	893	382	59	0	<b>1,334</b>	926	429	68	0	<b>1,423</b>
Utah	4,037	589	163	0	<b>4,789</b>	4,161	914	126	0	<b>5,201</b>	4,732	942	180	0	<b>5,854</b>
Wyoming	0	0	913	0	<b>913</b>	0	0	913	0	<b>913</b>	0	0	916	0	<b>916</b>
<b>FAR WEST</b>															
Alaska	1,262	21	30	0	<b>1,313</b>	1,284	21	87	0	<b>1,392</b>	1,423	561	70	0	<b>2,054</b>
California	65,710	25,874	9	1,450	<b>93,043</b>	79,412	15,035	-362	1,383	<b>95,468</b>	74,682	11,262	250	818	<b>87,012</b>
Hawaii	1,831	439	72	0	<b>2,342</b>	1,827	471	26	0	<b>2,324</b>	2,727	425	44	0	<b>3,196</b>
Nevada*	1,585	364	3,403	0	<b>5,352</b>	1,713	1,099	3,177	0	<b>5,989</b>	1,672	743	3,966	0	<b>6,381</b>
Oregon	3,971	807	1,870	2	<b>6,650</b>	4,504	1,428	1,414	0	<b>7,346</b>	4,336	1,268	2,177	0	<b>7,781</b>
Washington	12,663	1,203	1,554	486	<b>15,906</b>	13,192	3,017	607	568	<b>17,384</b>	13,297	2,380	1,574	253	<b>17,504</b>
<b>TOTAL</b>	<b>\$332,608</b>	<b>\$116,193</b>	<b>\$52,382</b>	<b>\$4,329</b>	<b>\$505,512</b>	<b>\$362,601</b>	<b>\$118,914</b>	<b>\$53,993</b>	<b>\$4,842</b>	<b>\$540,350</b>	<b>\$379,796</b>	<b>\$105,272</b>	<b>\$61,743</b>	<b>\$3,847</b>	<b>\$550,658</b>
District of Columbia	2,360	316	25	361	<b>3,062</b>	2,466	633	31	250	<b>3,380</b>					<b>0</b>
Guam	228	117	0	0	<b>345</b>	222	160	0	0	<b>382</b>	213	218	0	0	<b>431</b>
Puerto Rico	1,254	828	36	0	<b>2,118</b>	1,071	1,499	14	0	<b>2,584</b>	1,152	2,288	34	0	<b>3,474</b>
Virgin Islands	158	56	0	0	<b>213</b>	163	103	0	0	<b>266</b>	160	149	0	0	<b>310</b>

\*See notes at the end of the chapter.

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	12.5 %	12.9 %	11.7 %
Maine	16.5	16.5	16.3
Massachusetts	14.1	15.0	14.7
New Hampshire	18.1	19.1	18.8
Rhode Island	12.2	13.4	15.6
Vermont	29.8	31.7	30.9
<b>MID-ATLANTIC</b>			
Delaware	22.1	22.3	22.9
Maryland	18.0	20.6	16.2
New Jersey	25.2	23.2	21.9
New York	17.2	17.9	18.9
Pennsylvania	19.0	18.3	16.7
<b>GREAT LAKES</b>			
Illinois	11.4	12.1	15.0
Indiana	23.9	24.4	27.6
Michigan	23.4	22.8	23.7
Ohio	15.9	16.8	16.4
Wisconsin	15.2	15.6	15.3
<b>PLAINS</b>			
Iowa	15.6	16.7	17.2
Kansas	26.1	27.8	27.3
Minnesota	23.8	22.5	21.3
Missouri	21.0	23.7	21.7
Nebraska	12.3	12.6	11.4
North Dakota	16.3	18.4	19.9
South Dakota	15.9	15.4	15.0
<b>SOUTHEAST</b>			
Alabama	19.9	24.8	28.4
Arkansas	12.8	14.0	13.1
Florida	18.3	18.0	15.3
Georgia	28.5	23.3	23.7
Kentucky	14.4	16.8	14.3
Louisiana	16.3	17.4	16.6
Mississippi	15.8	17.0	17.2
North Carolina	25.7	28.7	28.0
South Carolina	19.2	21.0	18.5
Tennessee	17.7	18.9	15.5
Virginia	12.5	14.4	15.0
West Virginia	15.0	14.5	14.8
<b>SOUTHWEST</b>			
Arizona	10.9	11.8	11.8
New Mexico	17.8	17.8	17.1
Oklahoma	21.1	18.7	16.8
Texas	36.6	27.6	25.4
<b>ROCKY MOUNTAIN</b>			
Colorado	18.6	18.2	18.6
Idaho	23.7	29.8	21.6
Montana	10.1	15.3	13.6
Utah	24.2	24.9	20.6
Wyoming	16.2	16.2	19.5
<b>FAR WEST</b>			
Alaska	11.2	9.6	11.8
California	18.7	21.6	18.6
Hawaii	9.6	12.3	16.6
Nevada	28.6	29.8	31.4
Oregon	10.0	10.8	11.5
Washington	26.1	26.1	24.4
<b>ALL STATES</b>	<b>19.0 %</b>	<b>19.5 %</b>	<b>18.6 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	2.5 %	52.5 %	14.0 %	5.4 %	5.2 %	0.8 %
Maine	6.9	-8.3	3.1	5.1	-5.2	2.8
Massachusetts	7.9	58.3	17.3	13.1	-14.9	5.9
New Hampshire	-0.3	67.0	9.4	0.3	17.2	4.1
Rhode Island	3.9	24.9	8.4	8.8	75.2	23.8
Vermont	12.6	1.7	11.5	-0.7	16.2	1.0
<b>MID-ATLANTIC</b>						
Delaware	7.4	30.6	9.6	11.9	1.6	10.2
Maryland	0.4	109.4	30.7	13.2	-65.0	-15.5
New Jersey	16.0	-51.5	2.0	3.6	19.0	5.2
New York	6.4	108.5	16.9	6.8	32.0	11.4
Pennsylvania	4.2	49.8	16.0	12.4	-59.1	-13.6
<b>GREAT LAKES</b>						
Illinois	5.3	41.4	14.3	41.3	2.1	29.2
Indiana	3.1	59.8	10.1	32.2	11.8	28.5
Michigan	8.0	7.6	8.0	20.4	4.2	18.0
Ohio	5.9	66.2	17.4	2.9	-0.7	1.7
Wisconsin	5.1	40.9	9.1	1.0	-2.0	0.6
<b>PLAINS</b>						
Iowa	1.1	31.7	7.0	4.7	17.1	7.7
Kansas	4.3	52.6	9.9	6.4	14.2	7.7
Minnesota	1.3	29.0	4.9	2.7	-0.8	2.1
Missouri	4.8	92.1	22.0	9.3	6.9	8.5
Nebraska	-1.7	22.5	4.8	3.5	-4.6	1.0
North Dakota	1.3	25.0	6.2	-0.1	-2.7	-0.7
South Dakota	10.6	-9.9	1.4	-0.6	-43.7	-17.8
<b>SOUTHEAST</b>						
Alabama	5.6	269.5	48.4	17.7	8.2	12.9
Arkansas	2.8	49.1	12.9	1.5	-0.8	0.8
Florida	-0.3	45.3	8.7	6.4	-50.1	-8.4
Georgia	9.0	-45.9	-14.1	1.8	-34.2	-6.2
Kentucky	15.4	61.8	25.1	-5.6	-7.5	-6.1
Louisiana	0.1	76.4	21.5	7.0	29.2	16.1
Mississippi	2.5	35.1	11.4	15.3	43.8	24.6
North Carolina	9.5	95.8	25.4	2.6	-13.1	-1.9
South Carolina	7.8	48.6	17.5	6.7	3.9	5.9
Tennessee	6.6	45.6	15.5	12.0	-22.5	2.1
Virginia	4.4	70.6	15.3	14.5	1.5	11.4
West Virginia	-3.9	38.8	4.0	3.3	6.2	4.0
<b>SOUTHWEST</b>						
Arizona	15.5	93.7	31.3	0.0	0.0	0.0
New Mexico	7.9	-20.8	0.7	9.6	0.0	11.9
Oklahoma	-0.4	3.6	0.8	3.4	-14.5	-1.9
Texas	9.3	-67.2	-25.1	-1.3	-22.1	-5.4
<b>ROCKY MOUNTAIN</b>						
Colorado	13.3	-20.2	8.8	4.4	68.8	10.7
Idaho	10.9	169.1	36.5	11.0	-14.1	3.0
Montana	3.1	93.9	19.1	4.4	12.3	6.7
Utah	2.1	55.2	8.6	14.6	3.1	12.6
Wyoming	0.0	—	0.0	0.3	—	0.3
<b>FAR WEST</b>						
Alaska	6.1	0.0	6.0	8.9	2,571.4	47.6
California	20.3	-41.9	2.6	-5.2	-25.1	-8.9
Hawaii	-2.6	7.3	-0.8	49.5	-9.8	37.5
Nevada	-2.0	201.9	11.9	15.3	-32.4	6.5
Oregon	1.3	77.0	10.5	10.1	-11.2	5.9
Washington	-2.9	150.8	9.3	7.8	-21.1	0.7
<b>ALL STATES</b>	<b>8.2 %</b>	<b>2.3 %</b>	<b>6.9 %</b>	<b>6.0 %</b>	<b>-11.5 %</b>	<b>1.9 %</b>
MEDIAN	4.6	45.6	9.8	6.4	0.0	4.1

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		X		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	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	X
South Dakota					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	X			
Louisiana			N/A	X		N/A		N/A
Mississippi					N/A			
North Carolina				N/A		N/A		P
South Carolina			P	P	X	X		
Tennessee					P	P	P	P
Virginia					X			N/A
West Virginia			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	X		P	X	X	X	
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>31</b>	<b>40</b>	<b>41</b>	<b>14</b>	<b>23</b>
District of Columbia				X	P	P		
Guam			X	X	X	X	X	
Puerto Rico			N/A		N/A	N/A		
Virgin Islands								

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

## 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's *2022 State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**Indiana:** For fiscal 2021, substantial growth in education spending is due primarily to a large \$600M one-time appropriation for Teachers' Retirement Fund pensions. For fiscal 2022, the total includes an additional \$545.4M transfer to teachers' pensions per statutory excess reserves calculation. For estimated fiscal 2023, the total includes an additional \$3,200M transfer to teachers' pensions per statutory excess reserves calculation and a supplementary appropriation during the 2023 legislative session.

**Maryland:** Other State funds rose in FY 2023 due to the implementation of the Blueprint for Maryland's Future, an education reform bill that enhances spending on PreK–12 education. The legislation introduces the use of a new special fund with dedicated revenue sources. Other State funds also rose in FY 2023 due to the allocation of funds from the State's Dedicated Purpose Account for multiple one-time initiatives.

**Nevada:** Regarding the increase in the Other State Funds category, with the passage of Senate Bill (SB) 543 during the 2019 Legislative session, the legislation authorized the Nevada Department of Education, in partnership with the Commission on School Funding to replace the 50-year-old Nevada Plan funding formula for K-12 education in the state, with a new funding formula designated as the Pupil-Centered Funding Plan (PCFP) beginning in the 2021-2023 biennium. SB543 also authorized the creation of the Education Stabilization Account.

**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.





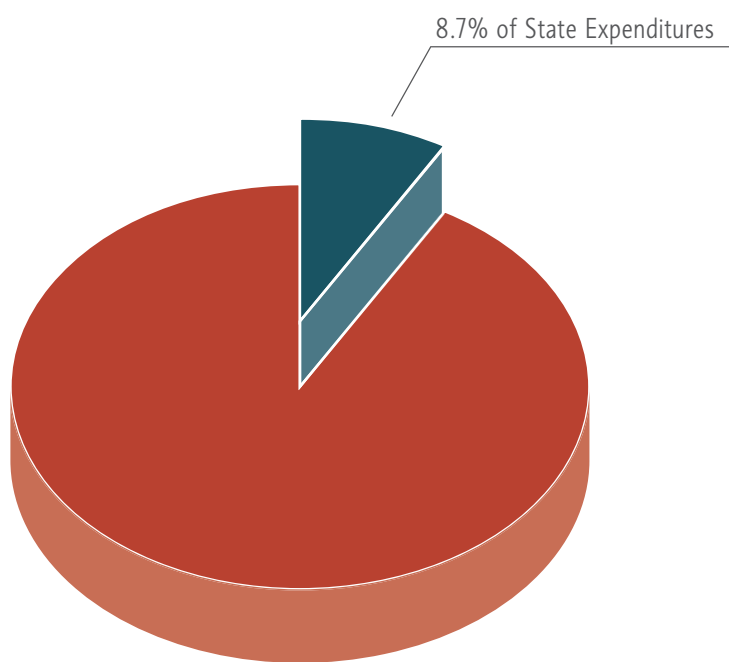
# 2

## 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 2023, states spent an estimated \$258.7 billion on higher education, an increase of 7.0 percent over fiscal 2022. Spending from state funds (excluding bonds) grew 9.1 percent (including 9.2 percent growth in general fund spending and 8.9 percent in other state fund spending), while spending from federal funds declined 4.9 percent. In fiscal 2022, states spent \$241.7 billion on higher education, an increase of 7.9 percent over fiscal 2021. Spending from state funds in fiscal 2022 increased 7.6 percent (including a 10.7 percent increase in general fund spending and a 4.9 percent increase in other state funds), while state higher education spending from federal funds grew 12.7 percent.

Regarding state funds, robust revenue growth and widespread budget surpluses contributed to states making substantial investments in higher education, including for one-time purposes, in fiscal 2022 and fiscal 2023. Fiscal 2022 also marked the second consecutive year of a large annual increase in state higher education expenditures from federal funds, driven by temporary COVID-19 relief funding. Some of this aid may reflect funds from the Higher Education Emergency Relief Fund (HEERF) programs authorized by the CARES Act (HEERF I), CRRSAA (HEERF II), and ARPA (HEERF III). Since funding for these programs was sent directly to higher education institutions, it may not always show up in state expenditure data. Other sources of federal COVID-19 aid for higher education expenditures may include the Governor's Emergency Education Relief (GEER) fund, Coronavirus Relief Fund (CRF) and the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF). In fiscal 2023, states recorded a net decline in federal fund expenditures, as spending from some of those temporary sources began to wind down.

## Higher Education as a Share of the Overall Budget

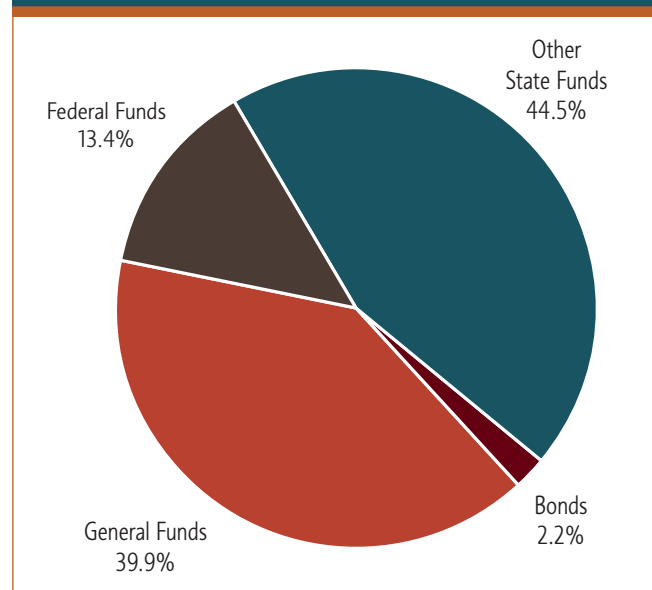
Higher education is the third largest spending category of state budgets, representing 8.7 percent of total state spending in fiscal 2023. This marks a reduction from its share pre-pandemic in fiscal 2019, which was 10.2 percent. This reduction is driven more by rapidly rising expenditures in other areas of the budget (namely the "All Other" category which includes human services and most pandemic-related expenditures) than by spending changes for higher education. As noted, overall state spending for higher education still increased year-

over-year in fiscal 2021 and fiscal 2022 despite the pandemic and its impacts on colleges and universities. As a share of overall general fund spending, state higher education expenditures have remained fairly consistent and were at 9.2 percent in fiscal 2023.

## Composition of Fund Sources for State Higher Education Expenditures

General funds accounted for 39.9 percent of total state spending on higher education, other state funds (which include tuition and fees for most states) 44.5 percent, federal funds 13.4 percent, and bonds 2.2 percent in fiscal 2023 (see Figure 11 and Table 12). By comparison, prior to the pandemic, in fiscal 2019, general funds comprised 38.4 percent, other state funds 47.4 percent, federal funds 11.3 percent, and bonds 2.8 percent. This data illustrates how states' relative reliance on other state funds (which includes tuition and fee revenue for most states) to support spending has declined while federal funds have increased relative to pre-COVID-19 trends. That said, relative to fiscal 2022, the share of higher education spending from general funds and other state funds has increased while that from federal funds has decreased, reflecting states' decreasing reliance on federal funds as COVID-19 aid winds down.

**FIGURE 11**  
**STATE EXPENDITURES FOR HIGHER EDUCATION BY FUND SOURCE, ESTIMATED FISCAL 2023**



## Regional Expenditures

Table 11 shows regional percentage changes in higher education expenditures for fiscal 2022 and fiscal 2023. In fiscal 2022, all regions saw net increases in spending from all funds for higher education. State funds increased in all regions except for the Mid-Atlantic, while federal funds increased in a majority of regions (except for the Great Lakes, Rocky Mountain, and Far West).

For fiscal 2023, all regions once again recorded net increases in spending from all funds on higher education, driven by across-the-board increases in spending from state funds in all eight regions. Once again, trends in spending from federal funds were more volatile, ranging from a 17.2 percent decline in the Southeast region to a 79.7 percent increase in the Rocky Mountain region. These fluctuations can be explained by the one-time nature of COVID-19 federal aid for higher education and differences in when expenditures occurred.

**TABLE 11**  
**REGIONAL PERCENTAGE CHANGE IN STATE HIGHER EDUCATION EXPENDITURES,**  
**FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	9.1 %	18.9 %	8.7 %	8.5 %	69.5 %	8.9 %
Mid-Atlantic	-0.4	14.2	1.0	8.9	-4.1	8.6
Great Lakes	8.5	-8.6	5.7	8.7	-0.5	7.2
Plains	6.1	9.2	6.6	5.8	-9.5	3.7
Southeast	7.8	38.6	10.9	12.4	-17.2	7.9
Southwest	8.3	5.9	7.6	5.6	2.1	4.6
Rocky Mountain	16.4	-69.4	14.7	9.1	79.7	9.3
Far West	10.9	-1.0	7.3	6.8	3.6	6.8
<b>ALL STATES</b>	<b>7.6 %</b>	<b>12.7 %</b>	<b>7.9 %</b>	<b>9.1 %</b>	<b>-4.9 %</b>	<b>7.0 %</b>

## Financing Issues

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Higher education represents the third largest component of total state spending and is also the third largest component of general fund spending. As a share of general fund spending, higher education expenditures have been shrinking in recent decades, as spending in other program areas, particularly Medicaid, has been on the rise. For example, in fiscal 1995, higher education comprised 12.9 percent of general fund expenditures compared to 9.2 percent in fiscal 2023. Over that same period, Medicaid went from representing 14.4 percent of general fund spending to 18.0 percent. This trend contributed to other state funds (which includes tuition and fees for the majority of states) surpassing general funds as the single largest source of higher education spending. However, increases in state investments and attention to improving college affordability in recent years — coupled with the toll the pandemic took on institutions' tuition and fee revenues and temporary federal aid stepping in — reversed this trend somewhat.

According to the College Board's *Trends in College Pricing and Student Aid 2023* report, state and local funding per student increased for the tenth consecutive year in 2021-2022 (in inflation-adjusted dollars). After adjusting for inflation, state and local funding per student in 2021-2022 reached its highest level since 1999-2000. Meanwhile, 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 in fiscal 2022 by 4.9 percent above inflation, bringing this inflation-adjusted measure to exceed 2008 pre-recession funding levels for the first time. SHEEO noted this increase was driven by increasing state funds for higher education, a sharp decline in student enrollment, and federal stimulus funds. Meanwhile, SHEEO reported net tuition revenue per FTE declined 1.0 percent in fiscal 2022, while state financial aid per FTE increased 2.0 percent to reach an all-time high of \$990 per FTE.

The COVID-19 recession had unique financial impacts on the public higher education sector that diverge from the experiences of past recessions. During prior economic downturns, postsecondary enrollment and tuition revenue have tended to increase while state funding has been cut. In contrast, state appropriations per FTE increased while higher education institutions generally experienced declining enrollment — and corresponding decreases in tuition and fee revenue — during the pandemic.

## Capital Spending

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State expenditures for higher education-related construction, renovation and other capital projects totaled an estimated \$17.2 billion in fiscal 2023, compared to \$13.2 billion in fiscal 2022 and \$11.8 billion in fiscal 2021 (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. The elevated spending level in fiscal 2023 can likely be attributable to states' spending some of their one-time surplus funds on one-time capital investments for higher education, as evidenced by the sizeable portion of capital spending coming from state general funds that year.

## Higher Education – Expenditure Exclusions

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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 (30 states); vocational education (20); assistance to private colleges or universities (24); 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 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$748	\$114	\$3,014	\$324	<b>\$4,200</b>	\$871	\$162	\$3,272	\$293	<b>\$4,598</b>	\$920	\$330	\$3,632	\$222	<b>\$5,104</b>
Maine	325	9	6	14	<b>354</b>	336	9	19	19	<b>383</b>	384	10	29	16	<b>439</b>
Massachusetts	1,336	7	7	162	<b>1,512</b>	1,466	7	17	176	<b>1,666</b>	1,562	7	16	182	<b>1,767</b>
New Hampshire	147	0	0	2	<b>149</b>	148	0	0	16	<b>164</b>	149	0	0	9	<b>158</b>
Rhode Island	238	13	917	14	<b>1,182</b>	267	10	977	12	<b>1,266</b>	265	11	1,034	21	<b>1,331</b>
Vermont	122	47	3	3	<b>175</b>	113	38	3	3	<b>157</b>	135	25	0	7	<b>167</b>
<b>MID-ATLANTIC</b>															
Delaware	261	75	124	23	<b>483</b>	271	76	109	41	<b>497</b>	303	79	122	17	<b>521</b>
Maryland	2,126	1,338	3,319	401	<b>7,184</b>	2,465	1,421	3,456	174	<b>7,516</b>	2,743	1,271	3,724	225	<b>7,963</b>
New Jersey	2,641	229	3,794	0	<b>6,664</b>	2,792	34	3,294	0	<b>6,120</b>	3,026	313	3,904	0	<b>7,243</b>
New York	3,317	476	7,037	544	<b>11,374</b>	2,729	821	7,385	833	<b>11,768</b>	2,882	469	7,813	1,021	<b>12,185</b>
Pennsylvania	1,800	4	21	199	<b>2,024</b>	1,804	72	34	206	<b>2,116</b>	1,942	193	43	332	<b>2,510</b>
<b>GREAT LAKES</b>															
Illinois	1,886	138	135	0	<b>2,159</b>	2,000	130	144	0	<b>2,274</b>	1,888	123	143	2	<b>2,156</b>
Indiana	2,006	13	11	0	<b>2,030</b>	2,085	21	10	0	<b>2,116</b>	2,733	4	11	0	<b>2,748</b>
Michigan	1,420	119	811	167	<b>2,517</b>	1,500	122	1,109	131	<b>2,862</b>	1,761	234	1,001	106	<b>3,102</b>
Ohio*	2,684	326	23	197	<b>3,230</b>	2,742	32	25	208	<b>3,007</b>	2,746	42	25	204	<b>3,017</b>
Wisconsin	1,839	1,839	3,282	0	<b>6,960</b>	1,899	1,921	3,780	0	<b>7,600</b>	1,977	1,811	4,339	0	<b>8,127</b>
<b>PLAINS</b>															
Iowa	858	610	5,111	0	<b>6,579</b>	879	719	5,372	0	<b>6,970</b>	896	603	5,620	0	<b>7,119</b>
Kansas	825	551	1,636	77	<b>3,089</b>	894	520	1,830	81	<b>3,325</b>	1,057	452	1,991	78	<b>3,578</b>
Minnesota	1,714	9	85	81	<b>1,889</b>	1,750	8	70	95	<b>1,923</b>	1,786	7	129	48	<b>1,970</b>
Missouri	820	146	159	1	<b>1,126</b>	951	110	186	0	<b>1,247</b>	1,044	148	162	0	<b>1,354</b>
Nebraska	803	588	1,696	0	<b>3,087</b>	822	686	1,795	0	<b>3,303</b>	846	599	2,063	0	<b>3,508</b>
North Dakota	463	140	849	10	<b>1,462</b>	473	155	871	12	<b>1,511</b>	421	227	956	50	<b>1,654</b>
South Dakota	380	109	416	8	<b>913</b>	299	152	584	22	<b>1,057</b>	311	90	459	12	<b>872</b>
<b>SOUTHEAST</b>															
Alabama*	1,824	1,267	3,189	27	<b>6,307</b>	2,032	1,587	3,196	72	<b>6,887</b>	3,003	1,341	3,206	144	<b>7,694</b>
Arkansas	760	7	3,024	0	<b>3,791</b>	815	266	3,534	0	<b>4,615</b>	829	89	3,859	0	<b>4,777</b>
Florida	4,636	100	3,530	5	<b>8,271</b>	4,775	279	3,544	4	<b>8,602</b>	5,089	123	3,861	1	<b>9,074</b>
Georgia	2,827	569	7,023	320	<b>10,739</b>	3,250	2,640	5,607	377	<b>11,874</b>	3,759	1,915	5,676	233	<b>11,583</b>
Kentucky	1,127	1,115	5,377	0	<b>7,619</b>	1,233	1,015	6,908	0	<b>9,156</b>	1,418	1,356	8,701	0	<b>11,475</b>
Louisiana	990	44	1,712	145	<b>2,891</b>	1,211	36	1,765	97	<b>3,109</b>	1,256	80	1,724	59	<b>3,119</b>
Mississippi	799	310	2,846	68	<b>4,023</b>	826	383	2,991	54	<b>4,254</b>	899	353	3,521	58	<b>4,831</b>
North Carolina	4,337	3,716	2,239	386	<b>10,678</b>	4,800	4,123	2,222	184	<b>11,329</b>	5,145	3,076	2,256	395	<b>10,872</b>
South Carolina	792	183	4,378	0	<b>5,353</b>	1,026	239	5,020	0	<b>6,285</b>	1,197	209	5,512	0	<b>6,918</b>
Tennessee	2,087	119	2,731	55	<b>4,992</b>	2,702	93	2,965	0	<b>5,760</b>	4,230	81	3,038	0	<b>7,349</b>
Virginia	2,258	1,396	4,011	733	<b>8,398</b>	2,374	1,539	4,644	654	<b>9,211</b>	2,873	1,433	4,754	675	<b>9,735</b>
West Virginia	377	70	1,393	0	<b>1,840</b>	374	126	1,456	0	<b>1,956</b>	378	145	1,675	0	<b>2,198</b>
<b>SOUTHWEST</b>															
Arizona*	785	1,117	5,213	301	<b>7,416</b>	957	1,086	5,669	338	<b>8,050</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	805	557	1,453	60	<b>2,875</b>	905	617	1,593	55	<b>3,170</b>	949	730	1,709	65	<b>3,453</b>
Oklahoma	716	579	2,079	34	<b>3,408</b>	817	661	2,373	39	<b>3,890</b>	831	673	2,415	40	<b>3,959</b>
Texas	6,988	7,287	5,755	0	<b>20,030</b>	7,209	7,737	6,247	0	<b>21,193</b>	7,978	7,820	6,698	0	<b>22,496</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	645	26	2,740	164	<b>3,575</b>	1,377	25	3,004	219	<b>4,625</b>	1,367	26	3,350	219	<b>4,962</b>
Idaho	469	143	276	0	<b>888</b>	514	13	294	0	<b>821</b>	581	36	514	0	<b>1,131</b>
Montana	245	11	430	0	<b>686</b>	246	14	436	0	<b>696</b>	263	13	464	0	<b>740</b>
Utah	1,464	11	967	0	<b>2,442</b>	1,612	5	1,000	0	<b>2,617</b>	1,637	30	1,064	0	<b>2,731</b>
Wyoming	318	2	48	0	<b>368</b>	318	2	48	0	<b>368</b>	320	1	90	0	<b>411</b>
<b>FAR WEST</b>															
Alaska	277	166	136	0	<b>579</b>	321	137	93	0	<b>551</b>	330	222	406	0	<b>958</b>
California	17,311	6,502	84	406	<b>24,303</b>	20,970	6,585	151	76	<b>27,782</b>	21,716	6,711	126	74	<b>28,627</b>
Hawaii	520	9	661	122	<b>1,312</b>	503	5	261	108	<b>877</b>	581	0	0	115	<b>696</b>
Nevada	557	3	379	0	<b>939</b>	641	3	354	0	<b>998</b>	642	3	388	0	<b>1,033</b>
Oregon	989	44	1,124	147	<b>2,304</b>	1,327	50	292	111	<b>1,780</b>	1,298	46	383	142	<b>1,869</b>
Washington	1,802	137	5,365	348	<b>7,652</b>	1,896	15	5,575	333	<b>7,819</b>	2,011	56	6,719	539	<b>9,325</b>
<b>TOTAL</b>	<b>\$85,464</b>	<b>\$32,390</b>	<b>\$100,619</b>	<b>\$5,548</b>	<b>\$224,021</b>	<b>\$94,587</b>	<b>\$36,507</b>	<b>\$105,584</b>	<b>\$5,043</b>	<b>\$241,721</b>	<b>\$103,314</b>	<b>\$34,702</b>	<b>\$114,994</b>	<b>\$5,649</b>	<b>\$258,659</b>
District of Columbia	91	250	177	16	<b>534</b>	94	0	0	18	<b>112</b>					<b>0</b>
Guam	75	59	12	0	<b>146</b>	57	78	11	0	<b>146</b>	71	84	10	0	<b>165</b>
Puerto Rico	556	213	361	48	<b>1,178</b>	540	332	421	48	<b>1,341</b>	480	136	443	48	<b>1,107</b>
Virgin Islands	35	0	0	0	<b>35</b>	41	0	0	0	<b>41</b>	35	0	0	0	<b>35</b>

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	11.2 %	11.1 %	11.1 %
Maine	2.9	3.1	3.4
Massachusetts	2.2	2.3	2.2
New Hampshire	2.0	2.1	1.9
Rhode Island	8.9	9.6	9.5
Vermont	2.4	2.1	2.1
<b>MID-ATLANTIC</b>			
Delaware	3.6	3.5	3.4
Maryland	13.0	12.0	11.8
New Jersey	8.5	7.0	7.5
New York	6.1	5.6	5.5
Pennsylvania	2.0	1.7	2.2
<b>GREAT LAKES</b>			
Illinois	1.9	1.9	1.7
Indiana	4.5	4.4	5.0
Michigan	3.7	3.8	3.6
Ohio	4.0	3.3	3.2
Wisconsin	11.7	12.1	12.6
<b>PLAINS</b>			
Iowa	23.1	24.4	23.9
Kansas	14.2	14.8	14.5
Minnesota	3.9	3.6	3.4
Missouri	3.8	3.9	3.5
Nebraska	20.5	21.5	20.4
North Dakota	17.0	18.7	22.4
South Dakota	13.5	14.8	14.5
<b>SOUTHEAST</b>			
Alabama	19.8	18.2	20.6
Arkansas	12.2	14.4	13.8
Florida	8.8	8.3	8.2
Georgia	16.7	17.6	18.5
Kentucky	18.0	20.2	22.9
Louisiana	8.3	7.8	6.5
Mississippi	18.1	18.4	17.0
North Carolina	20.3	19.2	18.4
South Carolina	17.9	19.5	17.9
Tennessee	12.5	13.3	13.6
Virginia	11.2	12.3	12.2
West Virginia	10.6	10.4	11.5
<b>SOUTHWEST</b>			
Arizona	11.1	10.0	10.0
New Mexico	12.8	14.1	13.2
Oklahoma	14.3	14.3	13.4
Texas	14.3	15.3	15.8
<b>ROCKY MOUNTAIN</b>			
Colorado	11.3	13.1	13.0
Idaho	8.7	7.4	7.2
Montana	6.2	8.0	7.1
Utah	12.3	12.5	9.6
Wyoming	6.5	6.5	8.7
<b>FAR WEST</b>			
Alaska	4.9	3.8	5.5
California	4.9	6.3	6.1
Hawaii	5.4	4.7	3.6
Nevada	5.0	5.0	5.1
Oregon	3.5	2.6	2.8
Washington	12.6	11.8	13.0
<b>ALL STATES</b>	<b>8.4 %</b>	<b>8.7 %</b>	<b>8.7 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	10.1 %	42.1 %	9.5 %	9.9 %	103.7 %	11.0 %
Maine	7.3	0.0	8.2	16.3	11.1	14.6
Massachusetts	10.4	0.0	10.2	6.4	0.0	6.1
New Hampshire	0.7	—	10.1	0.7	—	-3.7
Rhode Island	7.7	-23.1	7.1	4.4	10.0	5.1
Vermont	-7.2	-19.1	-10.3	16.4	-34.2	6.4
<b>MID-ATLANTIC</b>						
Delaware	-1.3	1.3	2.9	11.8	3.9	4.8
Maryland	8.7	6.2	4.6	9.2	-10.6	5.9
New Jersey	-5.4	-85.2	-8.2	13.9	820.6	18.3
New York	-2.3	72.5	3.5	5.7	-42.9	3.5
Pennsylvania	0.9	1,700.0	4.5	8.0	168.1	18.6
<b>GREAT LAKES</b>						
Illinois	6.1	-5.8	5.3	-5.3	-5.4	-5.2
Indiana	3.9	61.5	4.2	31.0	-81.0	29.9
Michigan	16.9	2.5	13.7	5.9	91.8	8.4
Ohio	2.2	-90.2	-6.9	0.1	31.3	0.3
Wisconsin	10.9	4.5	9.2	11.2	-5.7	6.9
<b>PLAINS</b>						
Iowa	4.7	17.9	5.9	4.2	-16.1	2.1
Kansas	10.7	-5.6	7.6	11.9	-13.1	7.6
Minnesota	1.2	-11.1	1.8	5.2	-12.5	2.4
Missouri	16.1	-24.7	10.7	6.1	34.5	8.6
Nebraska	4.7	16.7	7.0	11.2	-12.7	6.2
North Dakota	2.4	10.7	3.4	2.5	46.5	9.5
South Dakota	10.9	39.4	15.8	-12.8	-40.8	-17.5
<b>SOUTHEAST</b>						
Alabama	4.3	25.3	9.2	18.8	-15.5	11.7
Arkansas	14.9	3,700.0	21.7	7.8	-66.5	3.5
Florida	1.9	179.0	4.0	7.6	-55.9	5.5
Georgia	-10.1	364.0	10.6	6.5	-27.5	-2.5
Kentucky	25.2	-9.0	20.2	24.3	33.6	25.3
Louisiana	10.1	-18.2	7.5	0.1	122.2	0.3
Mississippi	4.7	23.5	5.7	15.8	-7.8	13.6
North Carolina	6.8	11.0	6.1	5.4	-25.4	-4.0
South Carolina	16.9	30.6	17.4	11.0	-12.6	10.1
Tennessee	17.6	-21.8	15.4	28.3	-12.9	27.6
Virginia	11.9	10.2	9.7	8.7	-6.9	5.7
West Virginia	3.4	80.0	6.3	12.2	15.1	12.4
<b>SOUTHWEST</b>						
Arizona	10.5	-2.8	8.5	0.0	0.0	0.0
New Mexico	10.6	10.8	10.3	6.4	18.3	8.9
Oklahoma	14.1	14.2	14.1	1.8	1.8	1.8
Texas	5.6	6.2	5.8	9.1	1.1	6.1
<b>ROCKY MOUNTAIN</b>						
Colorado	29.4	-3.8	29.4	7.7	4.0	7.3
Idaho	8.5	-90.9	-7.5	35.5	176.9	37.8
Montana	1.0	27.3	1.5	6.6	-7.1	6.3
Utah	7.4	-54.5	7.2	3.4	500.0	4.4
Wyoming	0.0	0.0	0.0	12.0	-50.0	11.7
<b>FAR WEST</b>						
Alaska	0.2	-17.5	-4.8	77.8	62.0	73.9
California	21.4	1.3	14.3	3.4	1.9	3.0
Hawaii	-35.3	-44.4	-33.2	-24.0	-100.0	-20.6
Nevada	6.3	0.0	6.3	3.5	0.0	3.5
Oregon	-23.4	13.6	-22.7	3.8	-8.0	5.0
Washington	4.2	-89.1	2.2	16.9	273.3	19.3
<b>ALL STATES</b>	<b>7.6 %</b>	<b>12.7 %</b>	<b>7.9 %</b>	<b>9.1 %</b>	<b>-4.9 %</b>	<b>7.0 %</b>
<b>MEDIAN</b>	6.2	2.5	6.7	7.6	0.0	6.2

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	P	P		X			
Maine	P	P	P				N/A
Massachusetts	P	P	P	P		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	P
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			N/A		X		
Georgia				X	P		
Kentucky						P	
Louisiana					P		
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	X	X					P
Idaho				X	X	X	N/A
Montana				X	X		
Utah					N/A		N/A
Wyoming							X
<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>30</b>	<b>20</b>	<b>24</b>
District of Columbia							
Guam			X	X	X	X	X
Puerto Rico							N/A
Virgin Islands							

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

## 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**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.



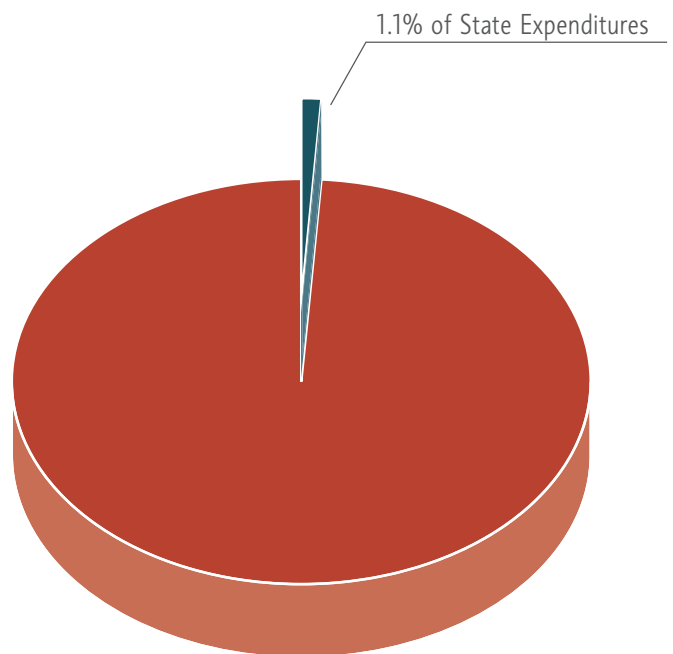
# 3

## 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 \$31.3 billion in fiscal 2023 and represented 1.1 percent of total state expenditures. Public assistance spending from all funds increased 12.4 percent in fiscal 2023, with spending from state funds increasing 18.6 percent and spending from federal funds increasing 8.4 percent. On a median basis, total public assistance spending increased 4.1 percent with state funds increasing 2.3 percent and federal funds growing 1.9 percent in fiscal 2023. The primary sources of public assistance funding for fiscal 2023 are federal funds, providing 58.5 percent, followed by general funds at 30.8 percent and other states funds at 10.7 percent (see Figure 12).

Spending on public assistance from all funds increased 1.7 percent in fiscal 2022, totaling \$27.8 billion. State funds decreased 4.9 percent and federal funds increased 6.4 percent. Looking at the figures on a median basis, total spending in fiscal 2022 increased 3.3 percent with state funds decreasing 1.7 percent and federal funds increasing 6.1 percent. The timing of expenditures may vary from year-to-year and may not reflect underlying program activity in any 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. The TANF block grant has been funded at a fixed amount of \$16.5 billion annually since its inception.

States have broad flexibility in how they spend their TANF and maintenance-of-effort (MOE) funds and report their expenditures quarterly to the federal Administration for Children and Families (ACF). States are also required to contribute 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. Nationwide, in fiscal 2022 the overall work participation rate was 35.6 percent, while the two-parent rate was 44 percent.

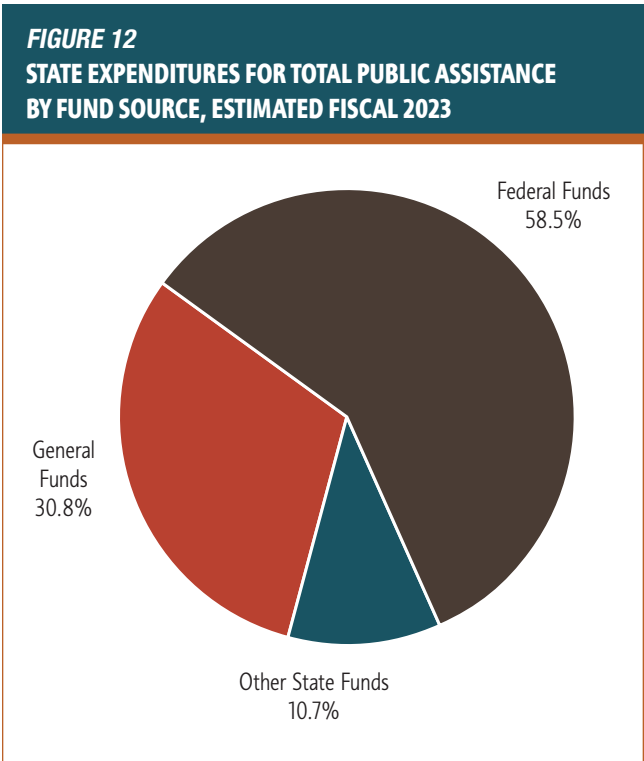
This report has information on the cash assistance benefit levels and also includes some other TANF services, although in most cases it does not reflect the totality of TANF spending. Based on the most recent data from the federal Administration for Children and Families, in federal fiscal year 2021, states spent a total of \$30.3 billion in TANF and maintenance-of-effort (MOE) funds and transfers. Cash assistance payments under TANF comprise approximately 22.6 percent of total TANF spending, with 7.6 percent used for work, education and training activities, 12.4 percent used for childcare, 9.7 percent used for pre-K and Head Start, and 6.3 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 2023.

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

# Fund Shares

Figure 12 below provides fund shares for fiscal 2023.



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

State and federal funds for TANF expenditures totaled \$18.3 billion in fiscal 2023, an increase of 19.6 percent from 2022 to 2023 (see Table 23). For fiscal 2022, total spending for TANF expenditures increased 1.6 percent to \$15.3 billion, with state funds increasing 2.0 percent and federal spending increasing 1.4 percent. The timing of expenditures may vary from year-to-year and may not reflect underlying program activity in any 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 can be found on Tables 21–23.

# Regional Expenditures

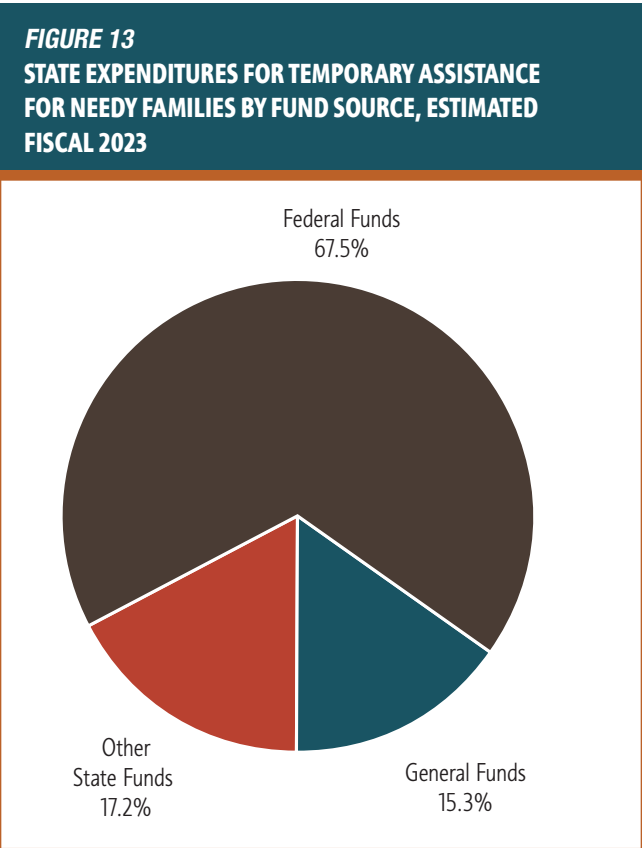
Table 16 shows regional percentage changes in expenditures for total public assistance for fiscal 2021–2022 and 2022–2023 by region. In estimated fiscal 2023, all regions but the New England, Southeast and the Great Lakes had an increase in total public assistance, while in fiscal 2022, the Rocky Mountain, Far West and the Plains regions experienced declines.

**TABLE 16**  
**REGIONAL PERCENTAGE CHANGE IN STATE TOTAL CASH ASSISTANCE EXPENDITURES,**  
**FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	5.4 %	79.6 %	26.4 %	7.0 %	-26.4 %	-6.4 %
Mid-Atlantic	-9.3	6.1	2.3	8.5	5.4	6.0
Great Lakes	-2.9	21.0	11.8	0.2	-3.7	-2.4
Plains	-0.6	-3.9	-2.5	8.7	21.9	16.1
Southeast	13.8	20.2	19.1	1.5	-2.9	-2.2
Southwest	-10.3	12.9	7.0	5.7	15.8	13.6
Rocky Mountain	-5.4	-6.4	-6.0	6.5	18.9	13.7
Far West	-7.6	-9.6	-8.4	27.9	28.2	28.0
<b>ALL STATES</b>	<b>-4.9 %</b>	<b>6.4 %</b>	<b>1.7 %</b>	<b>18.6 %</b>	<b>8.4 %</b>	<b>12.4 %</b>

# Fund Shares

Figure 13 provides fund shares for fiscal 2023.



# Regional Expenditures

Table 17 shows percentage changes in expenditures for TANF for fiscal 2021–2022 and 2022–2023 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 0.4 percent of total state spending in fiscal 2023. States spent \$13.0 billion for other cash assistance, with 54.1 percent of that amount funded from state funds in fiscal 2023.

Expenditure data for other cash assistance can be found on Tables 24–26.

**TABLE 17**  
**REGIONAL PERCENTAGE CHANGE IN STATE TANF EXPENDITURES, FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	6.4 %	7.4 %	6.6 %	11.0 %	52.2 %	18.3 %
Mid-Atlantic	-24.6	7.2	4.7	19.7	13.8	14.1
Great Lakes	-3.7	21.3	13.4	1.2	-5.3	-3.5
Plains	3.2	-4.8	-2.7	9.4	21.0	17.7
Southeast	26.2	6.7	8.9	1.3	10.5	9.3
Southwest	-9.2	-4.2	-5.6	4.3	27.3	21.0
Rocky Mountain	3.9	-6.4	-4.3	-1.9	18.9	14.4
Far West	1.4	-9.7	-4.7	34.1	31.5	32.7
<b>ALL STATES</b>	<b>2.0 %</b>	<b>1.4 %</b>	<b>1.6 %</b>	<b>23.5 %</b>	<b>17.9 %</b>	<b>19.6 %</b>

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

Region/State	Actual Fiscal 2021				Actual Fiscal 2022				Estimated Fiscal 2023			
	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	\$371	\$0	\$0	\$371	\$369	\$0	\$0	\$369	\$376	\$0	\$0	\$376
Maine*	46	73	99	218	50	69	91	210	49	89	88	226
Massachusetts	557	222	0	779	642	588	0	1,230	756	321	0	1,077
New Hampshire	55	28	0	83	48	28	0	76	46	32	0	78
Rhode Island	27	69	0	96	26	62	0	88	27	78	0	105
Vermont	29	99	62	190	32	135	55	222	53	129	10	192
<b>MID-ATLANTIC</b>												
Delaware	15	2	2	19	14	1	1	16	15	3	1	19
Maryland*	117	2,504	13	2,634	66	2,964	12	3,042	92	2,671	49	2,812
New Jersey	152	59	0	211	161	50	0	211	196	37	0	233
New York	1,268	2,240	0	3,508	1,149	2,448	0	3,597	1,176	2,718	0	3,894
Pennsylvania	234	856	2	1,092	230	541	2	773	243	897	2	1,142
<b>GREAT LAKES</b>												
Illinois	134	0	0	134	134	0	0	134	134	0	0	134
Indiana*	20	115	0	135	18	97	0	115	18	131	0	149
Michigan	94	67	11	172	98	68	9	175	101	81	10	192
Ohio	144	595	0	739	145	775	0	920	152	693	0	845
Wisconsin	78	1	9	88	63	1	9	73	53	1	9	63
<b>PLAINS</b>												
Iowa	47	39	6	92	48	50	6	104	48	49	20	117
Kansas	0	11	0	11	0	15	0	15	0	10	0	10
Minnesota	191	154	0	345	193	120	0	313	203	205	0	408
Missouri	31	198	35	264	31	190	33	254	32	204	32	268
Nebraska	11	28	0	39	11	34	0	45	18	35	0	53
North Dakota	1	0	3	4	0	2	2	4	0	2	0	2
South Dakota	9	8	0	17	8	10	0	18	8	8	0	16
<b>SOUTHEAST</b>												
Alabama	0	27	0	27	0	30	0	30	0	28	0	28
Arkansas	143	609	46	798	150	945	38	1,133	149	593	49	791
Florida	101	10	0	111	101	38	0	139	104	63	0	167
Georgia	0	285	0	285	0	278	0	278	0	349	0	349
Kentucky	50	162	0	212	58	164	0	222	60	162	0	222
Louisiana	0	140	0	140	0	153	0	153	0	179	0	179
Mississippi	23	1,131	1	1,155	87	1,342	2	1,431	87	1,367	3	1,457
North Carolina	58	36	58	152	58	27	58	143	58	27	58	143
South Carolina	30	57	4	91	34	73	5	112	24	73	2	99
Tennessee	1	46	0	47	0	69	0	69	6	100	0	106
Virginia	81	427	0	508	92	388	0	480	92	489	0	581
West Virginia	28	69	0	97	27	98	0	125	29	70	0	99
<b>SOUTHWEST</b>												
Arizona*	0	20	0	20	0	34	0	34	N/A	N/A	N/A	N/A
New Mexico	2	164	0	166	0	173	0	173	4	150	0	154
Oklahoma	38	39	0	77	49	41	0	90	49	107	0	156
Texas	38	1	0	39	21	5	0	26	21	2	0	23
<b>ROCKY MOUNTAIN</b>												
Colorado	77	158	27	262	68	140	26	234	76	174	28	278
Idaho	16	0	0	16	16	0	0	16	16	0	0	16
Montana	11	12	0	23	13	15	0	28	11	11	0	22
Utah	16	33	0	49	13	35	3	51	14	41	3	58
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
<b>FAR WEST</b>												
Alaska	64	64	0	128	61	63	0	124	80	21	24	125
California	4,405	4,737	2,126	11,268	3,348	4,220	2,673	10,241	4,675	5,530	2,967	13,172
Hawaii	52	22	0	74	46	20	0	66	47	3	0	50
Nevada	22	12	0	34	27	10	0	37	27	14	0	41
Oregon	54	69	0	123	47	77	0	124	46	132	0	178
Washington	58	164	0	222	65	193	0	258	150	177	0	327
<b>TOTAL</b>	<b>\$8,999</b>	<b>\$15,862</b>	<b>\$2,504</b>	<b>\$27,365</b>	<b>\$7,917</b>	<b>\$16,879</b>	<b>\$3,025</b>	<b>\$27,821</b>	<b>\$9,621</b>	<b>\$18,290</b>	<b>\$3,355</b>	<b>\$31,266</b>
District of Columbia	77	27	1	106	98	71	0	170				0
Guam	0	1	0	1	0	2	0	2	0	1	0	1
Puerto Rico	96	4,086	13	4,195	100	4,118	16	4,234	98	3,028	18	3,144
Virgin Islands	0	1	0	1	0	2	0	2	0	2	0	2

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



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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	1.0 %	0.9 %	0.8 %
Maine	1.8	1.7	1.7
Massachusetts	1.2	1.7	1.3
New Hampshire	1.1	1.0	0.9
Rhode Island	0.7	0.7	0.7
Vermont	2.6	2.9	2.4
<b>MID-ATLANTIC</b>			
Delaware	0.1	0.1	0.1
Maryland	4.8	4.8	4.2
New Jersey	0.3	0.2	0.2
New York	1.9	1.7	1.8
Pennsylvania	1.1	0.6	1.0
<b>GREAT LAKES</b>			
Illinois	0.1	0.1	0.1
Indiana	0.3	0.2	0.3
Michigan	0.3	0.2	0.2
Ohio	0.9	1.0	0.9
Wisconsin	0.1	0.1	0.1
<b>PLAINS</b>			
Iowa	0.3	0.4	0.4
Kansas	0.1	0.1	0.0
Minnesota	0.7	0.6	0.7
Missouri	0.9	0.8	0.7
Nebraska	0.3	0.3	0.3
North Dakota	0.0	0.0	0.0
South Dakota	0.3	0.3	0.3
<b>SOUTHEAST</b>			
Alabama	0.1	0.1	0.1
Arkansas	2.6	3.5	2.3
Florida	0.1	0.1	0.2
Georgia	0.4	0.4	0.6
Kentucky	0.5	0.5	0.4
Louisiana	0.4	0.4	0.4
Mississippi	5.2	6.2	5.1
North Carolina	0.3	0.2	0.2
South Carolina	0.3	0.3	0.3
Tennessee	0.1	0.2	0.2
Virginia	0.7	0.6	0.7
West Virginia	0.6	0.7	0.5
<b>SOUTHWEST</b>			
Arizona	0.0	0.0	0.0
New Mexico	0.7	0.8	0.6
Oklahoma	0.3	0.3	0.5
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	0.8	0.7	0.7
Idaho	0.2	0.1	0.1
Montana	0.2	0.3	0.2
Utah	0.2	0.2	0.2
Wyoming	0.0	0.0	0.0
<b>FAR WEST</b>			
Alaska	1.1	0.9	0.7
California	2.3	2.3	2.8
Hawaii	0.3	0.4	0.3
Nevada	0.2	0.2	0.2
Oregon	0.2	0.2	0.3
Washington	0.4	0.4	0.5
<b>ALL STATES</b>	<b>1.0 %</b>	<b>1.0 %</b>	<b>1.1 %</b>

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

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	-0.5 %	— %	-0.5 %	1.9 %	— %	1.9 %
Maine	-2.8	-5.5	-3.7	-2.8	29.0	7.6
Massachusetts	15.3	164.9	57.9	17.8	-45.4	-12.4
New Hampshire	-12.7	0.0	-8.4	-4.2	14.3	2.6
Rhode Island	-3.7	-10.1	-8.3	3.8	25.8	19.3
Vermont	-4.4	36.4	16.8	-27.6	-4.4	-13.5
<b>MID-ATLANTIC</b>						
Delaware	-11.8	-50.0	-15.8	6.7	200.0	18.8
Maryland	-40.0	18.4	15.5	80.8	-9.9	-7.6
New Jersey	5.9	-15.3	0.0	21.7	-26.0	10.4
New York	-9.4	9.3	2.5	2.3	11.0	8.3
Pennsylvania	-1.7	-36.8	-29.2	5.6	65.8	47.7
<b>GREAT LAKES</b>						
Illinois	0.0	—	0.0	0.0	—	0.0
Indiana	-10.0	-15.7	-14.8	0.0	35.1	29.6
Michigan	1.9	1.5	1.7	3.7	19.1	9.7
Ohio	0.7	30.3	24.5	4.8	-10.6	-8.2
Wisconsin	-17.2	0.0	-17.0	-13.9	0.0	-13.7
<b>PLAINS</b>						
Iowa	1.9	28.2	13.0	25.9	-2.0	12.5
Kansas	—	36.4	36.4	—	-33.3	-33.3
Minnesota	1.0	-22.1	-9.3	5.2	70.8	30.4
Missouri	-3.0	-4.0	-3.8	0.0	7.4	5.5
Nebraska	0.0	21.4	15.4	63.6	2.9	17.8
North Dakota	-50.0	—	0.0	-100.0	0.0	-50.0
South Dakota	-11.1	25.0	5.9	0.0	-20.0	-11.1
<b>SOUTHEAST</b>						
Alabama	—	11.1	11.1	—	-6.7	-6.7
Arkansas	-0.5	55.2	42.0	5.3	-37.2	-30.2
Florida	0.0	280.0	25.2	3.0	65.8	20.1
Georgia	—	-2.5	-2.5	—	25.5	25.5
Kentucky	16.0	1.2	4.7	3.4	-1.2	0.0
Louisiana	—	9.3	9.3	—	17.0	17.0
Mississippi	270.8	18.7	23.9	1.1	1.9	1.8
North Carolina	0.0	-25.0	-5.9	0.0	0.0	0.0
South Carolina	14.7	28.1	23.1	-33.3	0.0	-11.6
Tennessee	-100.0	50.0	46.8	—	44.9	53.6
Virginia	13.6	-9.1	-5.5	0.0	26.0	21.0
West Virginia	-3.6	42.0	28.9	7.4	-28.6	-20.8
<b>SOUTHWEST</b>						
Arizona	—	70.0	70.0	—	0.0	0.0
New Mexico	-100.0	5.5	4.2	—	-13.3	-11.0
Oklahoma	28.9	5.1	16.9	0.0	161.0	73.3
Texas	-44.7	400.0	-33.3	0.0	-60.0	-11.5
<b>ROCKY MOUNTAIN</b>						
Colorado	-9.6	-11.4	-10.7	10.6	24.3	18.8
Idaho	0.0	—	0.0	0.0	—	0.0
Montana	18.2	25.0	21.7	-15.4	-26.7	-21.4
Utah	0.0	6.1	4.1	6.3	17.1	13.7
Wyoming	—	—	—	—	—	—
<b>FAR WEST</b>						
Alaska	-4.7	-1.6	-3.1	70.5	-66.7	0.8
California	-7.8	-10.9	-9.1	26.9	31.0	28.6
Hawaii	-11.5	-9.1	-10.8	2.2	-85.0	-24.2
Nevada	22.7	-16.7	8.8	0.0	40.0	10.8
Oregon	-13.0	11.6	0.8	-2.1	71.4	43.5
Washington	12.1	17.7	16.2	130.8	—	26.7
<b>ALL STATES</b>	<b>-4.9 %</b>	<b>6.4 %</b>	<b>1.7 %</b>	<b>18.6 %</b>	<b>8.4 %</b>	<b>12.4 %</b>
<b>MEDIAN</b>	<b>-1.7</b>	<b>6.1</b>	<b>3.3</b>	<b>2.3</b>	<b>1.9</b>	<b>4.1</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 2021				Actual Fiscal 2022				Estimated Fiscal 2023			
	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	\$266	\$266	\$0	\$0	\$266	\$266	\$0	\$0	\$266
Maine*	21	55	99	175	22	61	91	174	22	71	88	181
Massachusetts	253	0	0	253	307	0	0	307	394	0	0	394
New Hampshire	41	28	0	69	35	28	0	63	32	32	0	64
Rhode Island	0	44	0	44	0	36	0	36	0	52	0	52
Vermont	17	21	3	41	22	34	2	58	23	87	2	112
<b>MID-ATLANTIC</b>												
Delaware	10	0	1	11	11	0	0	11	12	0	0	12
Maryland*	86	113	4	203	24	125	5	154	32	100	31	163
New Jersey	14	41	0	55	16	31	0	47	16	18	0	34
New York	0	2,240	0	2,240	0	2,448	0	2,448	0	2,718	0	2,718
Pennsylvania	119	343	2	464	120	331	2	453	120	504	2	626
<b>GREAT LAKES</b>												
Illinois	134	0	0	134	134	0	0	134	134	0	0	134
Indiana*	20	115	0	135	18	97	0	115	18	131	0	149
Michigan	1	46	10	57	3	45	8	56	2	50	9	61
Ohio	144	589	0	733	145	768	0	913	152	681	0	833
Wisconsin	40	0	0	40	28	0	0	28	25	0	0	25
<b>PLAINS</b>												
Iowa	40	39	6	85	41	50	6	97	41	49	17	107
Kansas	0	11	0	11	0	15	0	15	0	10	0	10
Minnesota	87	154	0	241	94	120	0	214	98	205	0	303
Missouri	7	198	0	205	7	190	0	197	8	204	0	212
Nebraska	2	26	0	28	2	28	0	30	3	24	0	27
North Dakota	1	0	3	4	0	2	2	4	0	2	0	2
South Dakota	9	8	0	17	8	10	0	18	8	8	0	16
<b>SOUTHEAST</b>												
Alabama	0	27	0	27	0	30	0	30	0	28	0	28
Arkansas	19	82	1	102	18	76	0	94	19	82	1	102
Florida	92	7	0	99	92	0	0	92	93	23	0	116
Georgia	0	285	0	285	0	278	0	278	0	349	0	349
Kentucky	50	162	0	212	58	164	0	222	60	162	0	222
Louisiana	0	140	0	140	0	153	0	153	0	179	0	179
Mississippi	23	1,131	1	1,155	87	1,342	2	1,431	87	1,367	3	1,457
North Carolina	0	36	0	36	0	27	0	27	0	27	0	27
South Carolina	7	16	1	24	6	16	1	23	-2	23	1	22
Tennessee	1	46	0	47	0	69	0	69	6	100	0	106
Virginia	81	347	0	428	92	252	0	344	92	357	0	449
West Virginia	26	69	0	95	25	98	0	123	26	70	0	96
<b>SOUTHWEST</b>												
Arizona*	0	20	0	20	0	20	0	20	N/A	N/A	N/A	N/A
New Mexico	0	135	0	135	0	121	0	121	2	110	0	112
Oklahoma	38	35	0	73	48	37	0	85	49	101	0	150
Texas	38	1	0	39	21	5	0	26	21	2	0	23
<b>ROCKY MOUNTAIN</b>												
Colorado	0	158	22	180	0	140	22	162	0	174	22	196
Idaho	6	0	0	6	6	0	0	6	6	0	0	6
Montana	11	12	0	23	13	15	0	28	11	11	0	22
Utah	12	33	0	45	12	35	0	47	13	41	0	54
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
<b>FAR WEST</b>												
Alaska	1	62	0	63	1	60	0	61	1	19	2	22
California	609	3,180	2,126	5,915	97	2,804	2,673	5,574	768	3,813	2,967	7,548
Hawaii	23	22	0	45	23	20	0	43	23	3	0	26
Nevada	22	12	0	34	27	10	0	37	27	14	0	41
Oregon	54	56	0	110	47	71	0	118	46	126	0	172
Washington	9	164	0	173	17	193	0	210	36	177	0	213
<b>TOTAL</b>	<b>\$2,434</b>	<b>\$10,309</b>	<b>\$2,279</b>	<b>\$15,022</b>	<b>\$1,993</b>	<b>\$10,455</b>	<b>\$2,814</b>	<b>\$15,262</b>	<b>\$2,790</b>	<b>\$12,324</b>	<b>\$3,145</b>	<b>\$18,259</b>
District of Columbia	74	27	1	102	96	71	0	167				0
Guam	0	1	0	1	0	2	0	2	0	1	0	1
Puerto Rico	11	3,672	0	3,683	13	3,581	0	3,595	12	2,551	0	2,563
Virgin Islands	0	1	0	1	0	2	0	2	0	2	0	2

\*See notes at the end of the chapter.

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	0.7 %	0.6 %	0.6 %
Maine	1.4	1.4	1.4
Massachusetts	0.4	0.4	0.5
New Hampshire	0.9	0.8	0.8
Rhode Island	0.3	0.3	0.4
Vermont	0.6	0.8	1.4
<b>MID-ATLANTIC</b>			
Delaware	0.1	0.1	0.1
Maryland	0.4	0.2	0.2
New Jersey	0.1	0.1	0.0
New York	1.2	1.2	1.2
Pennsylvania	0.5	0.4	0.5
<b>GREAT LAKES</b>			
Illinois	0.1	0.1	0.1
Indiana	0.3	0.2	0.3
Michigan	0.1	0.1	0.1
Ohio	0.9	1.0	0.9
Wisconsin	0.1	0.0	0.0
<b>PLAINS</b>			
Iowa	0.3	0.3	0.4
Kansas	0.1	0.1	0.0
Minnesota	0.5	0.4	0.5
Missouri	0.7	0.6	0.6
Nebraska	0.2	0.2	0.2
North Dakota	0.0	0.0	0.0
South Dakota	0.3	0.3	0.3
<b>SOUTHEAST</b>			
Alabama	0.1	0.1	0.1
Arkansas	0.3	0.3	0.3
Florida	0.1	0.1	0.1
Georgia	0.4	0.4	0.6
Kentucky	0.5	0.5	0.4
Louisiana	0.4	0.4	0.4
Mississippi	5.2	6.2	5.1
North Carolina	0.1	0.0	0.0
South Carolina	0.1	0.1	0.1
Tennessee	0.1	0.2	0.2
Virginia	0.6	0.5	0.6
West Virginia	0.5	0.7	0.5
<b>SOUTHWEST</b>			
Arizona	0.0	0.0	0.0
New Mexico	0.6	0.5	0.4
Oklahoma	0.3	0.3	0.5
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	0.6	0.5	0.5
Idaho	0.1	0.1	0.0
Montana	0.2	0.3	0.2
Utah	0.2	0.2	0.2
Wyoming	0.0	0.0	0.0
<b>FAR WEST</b>			
Alaska	0.5	0.4	0.1
California	1.2	1.3	1.6
Hawaii	0.2	0.2	0.1
Nevada	0.2	0.2	0.2
Oregon	0.2	0.2	0.3
Washington	0.3	0.3	0.3
<b>ALL STATES</b>	<b>0.6 %</b>	<b>0.5 %</b>	<b>0.6 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	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	-5.8	10.9	-0.6	-2.7	16.4	4.0
Massachusetts	21.3	—	21.3	28.3	—	28.3
New Hampshire	-14.6	0.0	-8.7	-8.6	14.3	1.6
Rhode Island	—	-18.2	-18.2	—	44.4	44.4
Vermont	20.0	61.9	41.5	4.2	155.9	93.1
<b>MID-ATLANTIC</b>						
Delaware	0.0	—	0.0	9.1	—	9.1
Maryland	-67.8	10.6	-24.1	117.2	-20.0	5.8
New Jersey	14.3	-24.4	-14.5	0.0	-41.9	-27.7
New York	—	9.3	9.3	—	11.0	11.0
Pennsylvania	0.8	-3.5	-2.4	0.0	52.3	38.2
<b>GREAT LAKES</b>						
Illinois	0.0	—	0.0	0.0	—	0.0
Indiana	-10.0	-15.7	-14.8	0.0	35.1	29.6
Michigan	0.0	-2.2	-1.8	0.0	11.1	8.9
Ohio	0.7	30.4	24.6	4.8	-11.3	-8.8
Wisconsin	-30.0	—	-30.0	-10.7	—	-10.7
<b>PLAINS</b>						
Iowa	2.2	28.2	14.1	23.4	-2.0	10.3
Kansas	—	36.4	36.4	—	-33.3	-33.3
Minnesota	8.0	-22.1	-11.2	4.3	70.8	41.6
Missouri	0.0	-4.0	-3.9	14.3	7.4	7.6
Nebraska	0.0	7.7	7.1	50.0	-14.3	-10.0
North Dakota	-50.0	—	0.0	-100.0	0.0	-50.0
South Dakota	-11.1	25.0	5.9	0.0	-20.0	-11.1
<b>SOUTHEAST</b>						
Alabama	—	11.1	11.1	—	-6.7	-6.7
Arkansas	-10.0	-7.3	-7.8	11.1	7.9	8.5
Florida	0.0	-100.0	-7.1	1.1	—	26.1
Georgia	—	-2.5	-2.5	—	25.5	25.5
Kentucky	16.0	1.2	4.7	3.4	-1.2	0.0
Louisiana	—	9.3	9.3	—	17.0	17.0
Mississippi	270.8	18.7	23.9	1.1	1.9	1.8
North Carolina	—	-25.0	-25.0	—	0.0	0.0
South Carolina	-12.5	0.0	-4.2	-114.3	43.8	-4.3
Tennessee	-100.0	50.0	46.8	—	44.9	53.6
Virginia	13.6	-27.4	-19.6	0.0	41.7	30.5
West Virginia	-3.8	42.0	29.5	4.0	-28.6	-22.0
<b>SOUTHWEST</b>						
Arizona	—	0.0	0.0	—	0.0	0.0
New Mexico	—	-10.4	-10.4	—	-9.1	-7.4
Oklahoma	26.3	5.7	16.4	2.1	173.0	76.5
Texas	-44.7	400.0	-33.3	0.0	-60.0	-11.5
<b>ROCKY MOUNTAIN</b>						
Colorado	0.0	-11.4	-10.0	0.0	24.3	21.0
Idaho	0.0	—	0.0	0.0	—	0.0
Montana	18.2	25.0	21.7	-15.4	-26.7	-21.4
Utah	0.0	6.1	4.4	8.3	17.1	14.9
Wyoming	—	—	—	—	—	—
<b>FAR WEST</b>						
Alaska	0.0	-3.2	-3.2	200.0	-68.3	-63.9
California	1.3	-11.8	-5.8	34.8	36.0	35.4
Hawaii	0.0	-9.1	-4.4	0.0	-85.0	-39.5
Nevada	22.7	-16.7	8.8	0.0	40.0	10.8
Oregon	-13.0	26.8	7.3	-2.1	77.5	45.8
Washington	88.9	17.7	21.4	111.8	-8.3	1.4
<b>ALL STATES</b>	<b>2.0 %</b>	<b>1.4 %</b>	<b>1.6 %</b>	<b>23.5 %</b>	<b>17.9 %</b>	<b>19.6 %</b>

Note: 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 2021				Actual Fiscal 2022				Estimated Fiscal 2023			
	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	\$105	\$0	\$0	<b>\$105</b>	\$103	\$0	\$0	<b>\$103</b>	\$110	\$0	\$0	<b>\$110</b>
Maine*	25	18	0	<b>43</b>	28	8	0	<b>36</b>	27	18	0	<b>45</b>
Massachusetts	304	222	0	<b>526</b>	335	588	0	<b>923</b>	362	321	0	<b>683</b>
New Hampshire	14	0	0	<b>14</b>	13	0	0	<b>13</b>	14	0	0	<b>14</b>
Rhode Island	27	25	0	<b>52</b>	26	26	0	<b>52</b>	27	26	0	<b>53</b>
Vermont	12	78	59	<b>149</b>	10	101	53	<b>164</b>	30	42	8	<b>80</b>
<b>MID-ATLANTIC</b>												
Delaware	5	2	1	<b>8</b>	3	1	1	<b>5</b>	3	3	1	<b>7</b>
Maryland	31	2,391	9	<b>2,431</b>	42	2,839	7	<b>2,888</b>	60	2,571	18	<b>2,649</b>
New Jersey	138	18	0	<b>156</b>	145	19	0	<b>164</b>	180	19	0	<b>199</b>
New York	1,268	0	0	<b>1,268</b>	1,149	0	0	<b>1,149</b>	1,176	0	0	<b>1,176</b>
Pennsylvania	115	513	0	<b>628</b>	110	210	0	<b>320</b>	123	393	0	<b>516</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	93	21	1	<b>115</b>	95	23	1	<b>119</b>	99	31	1	<b>131</b>
Ohio	0	6	0	<b>6</b>	0	6	0	<b>6</b>	0	12	0	<b>12</b>
Wisconsin	38	1	9	<b>48</b>	35	1	9	<b>45</b>	28	1	9	<b>38</b>
<b>PLAINS</b>												
Iowa	7	0	0	<b>7</b>	7	0	0	<b>7</b>	7	0	3	<b>10</b>
Kansas	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Minnesota	104	0	0	<b>104</b>	100	0	0	<b>100</b>	105	0	0	<b>105</b>
Missouri	24	0	35	<b>59</b>	24	0	33	<b>57</b>	24	0	32	<b>56</b>
Nebraska	9	2	0	<b>11</b>	9	6	0	<b>15</b>	15	11	0	<b>26</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	124	527	45	<b>696</b>	132	869	38	<b>1,039</b>	130	511	48	<b>689</b>
Florida	9	3	0	<b>12</b>	9	38	0	<b>47</b>	11	40	0	<b>51</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	0	58	<b>116</b>	58	0	58	<b>116</b>	58	0	58	<b>116</b>
South Carolina	23	41	3	<b>67</b>	28	57	4	<b>89</b>	26	50	1	<b>77</b>
Tennessee	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Virginia	0	80	0	<b>80</b>	0	136	0	<b>136</b>	0	132	0	<b>132</b>
West Virginia	2	0	0	<b>2</b>	2	0	0	<b>2</b>	3	0	0	<b>3</b>
<b>SOUTHWEST</b>												
Arizona*	0	0	0	<b>0</b>	0	14	0	<b>14</b>	N/A	N/A	N/A	<b>N/A</b>
New Mexico	2	29	0	<b>31</b>	0	52	0	<b>52</b>	2	40	0	<b>42</b>
Oklahoma	0	4	0	<b>4</b>	1	4	0	<b>5</b>	0	6	0	<b>6</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	77	0	5	<b>82</b>	68	0	4	<b>72</b>	76	0	6	<b>82</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	4	0	0	<b>4</b>	1	0	3	<b>4</b>	1	0	3	<b>4</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	63	2	0	<b>65</b>	60	3	0	<b>63</b>	79	2	22	<b>103</b>
California	3,796	1,557	0	<b>5,353</b>	3,251	1,416	0	<b>4,667</b>	3,907	1,717	0	<b>5,624</b>
Hawaii	29	0	0	<b>29</b>	23	0	0	<b>23</b>	24	0	0	<b>24</b>
Nevada	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Oregon	0	13	0	<b>13</b>	0	6	0	<b>6</b>	0	6	0	<b>6</b>
Washington	49	0	0	<b>49</b>	48	0	0	<b>48</b>	114	0	0	<b>114</b>
<b>TOTAL</b>	<b>\$6,565</b>	<b>\$5,553</b>	<b>\$225</b>	<b>\$12,343</b>	<b>\$5,925</b>	<b>\$6,423</b>	<b>\$211</b>	<b>\$12,559</b>	<b>\$6,831</b>	<b>\$5,966</b>	<b>\$210</b>	<b>\$13,007</b>
District of Columbia	3	0	1	<b>4</b>	2	0	1	<b>3</b>				<b>0</b>
Guam	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>
Puerto Rico	85	414	13	<b>512</b>	87	537	16	<b>640</b>	86	477	18	<b>581</b>
Virgin Islands	0	0	0	<b>0</b>	0	0	0	<b>0</b>	0	0	0	<b>0</b>

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	0.3 %	0.2 %	0.2 %
Maine	0.4	0.3	0.3
Massachusetts	0.8	1.2	0.9
New Hampshire	0.2	0.2	0.2
Rhode Island	0.4	0.4	0.4
Vermont	2.0	2.2	1.0
<b>MID-ATLANTIC</b>			
Delaware	0.1	0.0	0.0
Maryland	4.4	4.6	3.9
New Jersey	0.2	0.2	0.2
New York	0.7	0.5	0.5
Pennsylvania	0.6	0.3	0.4
<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	0.1
Nebraska	0.1	0.1	0.2
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	2.2	3.2	2.0
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	0.3	0.2
Tennessee	0.0	0.0	0.0
Virginia	0.1	0.2	0.2
West Virginia	0.0	0.0	0.0
<b>SOUTHWEST</b>			
Arizona	0.0	0.0	0.0
New Mexico	0.1	0.2	0.2
Oklahoma	0.0	0.0	0.0
Texas	0.0	0.0	0.0
<b>ROCKY MOUNTAIN</b>			
Colorado	0.3	0.2	0.2
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	0.6	0.4	0.6
California	1.1	1.1	1.2
Hawaii	0.1	0.1	0.1
Nevada	0.0	0.0	0.0
Oregon	0.0	0.0	0.0
Washington	0.1	0.1	0.2
<b>ALL STATES</b>	<b>0.5 %</b>	<b>0.5 %</b>	<b>0.4 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	-1.9 %	— %	-1.9 %	6.8 %	— %	6.8 %
Maine	12.0	-55.6	-16.3	-3.6	125.0	25.0
Massachusetts	10.2	164.9	75.5	8.1	-45.4	-26.0
New Hampshire	-7.1	—	-7.1	7.7	—	7.7
Rhode Island	-3.7	4.0	0.0	3.8	0.0	1.9
Vermont	-11.3	29.5	10.1	-39.7	-58.4	-51.2
<b>MID-ATLANTIC</b>						
Delaware	-33.3	-50.0	-37.5	0.0	200.0	40.0
Maryland	22.5	18.7	18.8	59.2	-9.4	-8.3
New Jersey	5.1	5.6	5.1	24.1	0.0	21.3
New York	-9.4	—	-9.4	2.3	—	2.3
Pennsylvania	-4.3	-59.1	-49.0	11.8	87.1	61.3
<b>GREAT LAKES</b>						
Illinois	—	—	—	—	—	—
Indiana	—	—	—	—	—	—
Michigan	2.1	9.5	3.5	4.2	34.8	10.1
Ohio	—	0.0	0.0	—	100.0	100.0
Wisconsin	-6.4	0.0	-6.3	-15.9	0.0	-15.6
<b>PLAINS</b>						
Iowa	0.0	—	0.0	42.9	—	42.9
Kansas	—	—	—	—	—	—
Minnesota	-3.8	—	-3.8	5.0	—	5.0
Missouri	-3.4	—	-3.4	-1.8	—	-1.8
Nebraska	0.0	200.0	36.4	66.7	83.3	73.3
North Dakota	—	—	—	—	—	—
South Dakota	—	—	—	—	—	—
<b>SOUTHEAST</b>						
Alabama	—	—	—	—	—	—
Arkansas	0.6	64.9	49.3	4.7	-41.2	-33.7
Florida	0.0	1,166.7	291.7	22.2	5.3	8.5
Georgia	—	—	—	—	—	—
Kentucky	—	—	—	—	—	—
Louisiana	—	—	—	—	—	—
Mississippi	—	—	—	—	—	—
North Carolina	0.0	—	0.0	0.0	—	0.0
South Carolina	23.1	39.0	32.8	-15.6	-12.3	-13.5
Tennessee	—	—	—	—	—	—
Virginia	—	70.0	70.0	—	-2.9	-2.9
West Virginia	0.0	—	0.0	50.0	—	50.0
<b>SOUTHWEST</b>						
Arizona	—	—	—	—	0.0	0.0
New Mexico	-100.0	79.3	67.7	—	-23.1	-19.2
Oklahoma	—	0.0	25.0	-100.0	50.0	20.0
Texas	—	—	—	—	—	—
<b>ROCKY MOUNTAIN</b>						
Colorado	-12.2	—	-12.2	13.9	—	13.9
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	-4.8	50.0	-3.1	68.3	-33.3	63.5
California	-14.4	-9.1	-12.8	20.2	21.3	20.5
Hawaii	-20.7	—	-20.7	4.3	—	4.3
Nevada	—	—	—	—	—	—
Oregon	—	-53.8	-53.8	—	0.0	0.0
Washington	-2.0	—	-2.0	137.5	—	137.5
<b>ALL STATES</b>	<b>-9.6 %</b>	<b>15.7 %</b>	<b>1.7 %</b>	<b>14.7 %</b>	<b>-7.1 %</b>	<b>3.6 %</b>

Note: 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**Indiana:** Expenditure amounts for TANF now exclude the approximately \$61M transfer to Child Care Development Fund (CCDF) program. CCDF federal expenditures are included in "All Other" category.

**Maine:** In last year's *State Expenditure Report*, personnel service costs were included. Since the instructions indicate that administrative costs should not be included under "Public Assistance", these amounts have been removed from this year's report. This has resulted in a slight variance in the Federal Funds and Other State Funds categories.

**Maryland:** FY 2023 TANF includes increased state fund support via Dedicated Purpose Account, which shows in agency budget as Other State Funds (Special Funds).

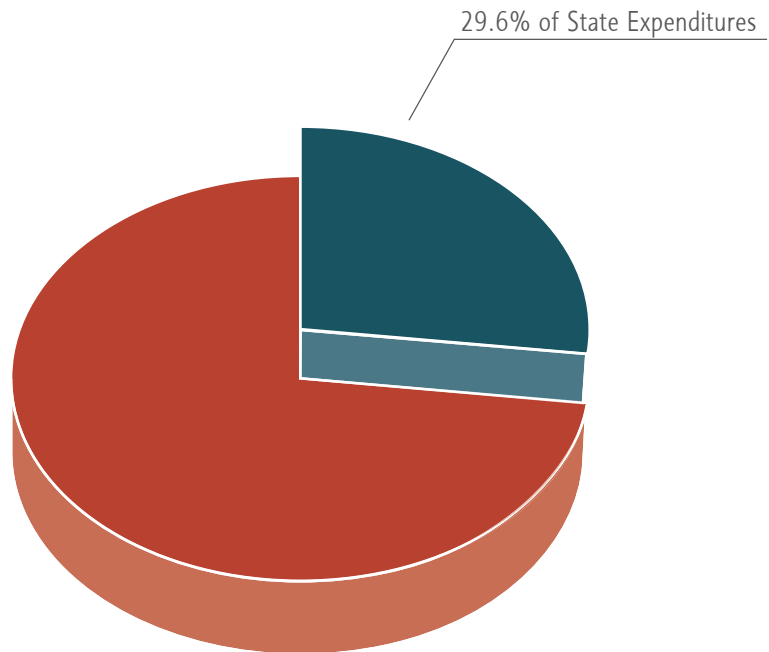
# 4

## CHAPTER



# 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 85 million low-income individuals. Total Medicaid benefits spending for fiscal 2023, which excludes administrative costs, was \$874.1 billion, with general fund spending of \$202.3 billion, other state fund spending of \$82.6 billion, and federal fund spending of \$589.1 billion.

Total Medicaid spending increased 9.1 percent in fiscal 2023, with state funds increasing 16.6 percent, and federal funds increasing 5.8 percent. On a median basis, total Medicaid spending increased 9.2 percent, with state funds increasing 15.2 percent and federal funds increasing 5.8 percent.

Medicaid spending in fiscal 2021 through fiscal 2023 reflects the impact of the COVID-19 pandemic and federal aid on 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. The increase was conditioned on states meeting certain maintenance-of-effort requirements including continuous coverage for current enrollees, which inflates Medicaid enrollment by providing coverage for those who otherwise may have transitioned off the program.

The *Consolidated Appropriations Act*, enacted in December 2022, ended the continuous eligibility requirements as of March 31, 2023, and phases down the FMAP during calendar year 2023. The FMAP increase in calendar year 2023 is 6.2 percent through March 2023, 5.0 percent through June 2023, 2.5 percent through September 2023, and 1.5 percent through December 2023. States received approximately \$117 billion from the continuous eligibility requirements from the increased FMAP from January 1, 2020, through March 31, 2023, the end of the continuous eligibility requirement, according to KFF estimates.

Medicaid spending of \$801.3 billion for fiscal 2022 reflects an increase of 11.5 percent over fiscal 2021, with state fund spending increasing 5.4 percent and federal fund spending growing 14.4 percent. On a median basis, total spending in fiscal 2022 increased 10.6 percent with state funds increasing 5.9 percent, and federal funds increasing 14.8 percent.

The timing of Medicaid expenditures may vary from year-to-year and may not reflect underlying program activity in any 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 29.6 percent of total state spending in fiscal 2023, the single largest component of *total* state expenditures, and 18.0 percent of general fund expenditures, the second largest category of general fund expenditures behind K–12 education. Federal funds comprised 67.4 percent of total Medicaid spending, general funds 23.1 percent, and other state funds 9.5 percent.

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 a few states, other state funds make up a larger portion than the general fund.

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.

### **Medicaid Expansion Under the Affordable Care Act.**

Beginning January 1, 2017, states that expanded Medicaid under the *Affordable Care Act* (ACA) began paying 5 percent of the costs for the newly eligible individuals, with that amount increasing to 6 percent in January 1, 2018, 7 percent in January 1, 2019, and 10 percent in January 1, 2020 and thereafter. As of September 2023, 40 states and the District of Columbia have adopted Medicaid expansion. Missouri and Oklahoma voters approved expansion in 2020 ballot initiatives with expansions beginning July 1, 2021. Voters in South Dakota approved a ballot measure on November 8, 2022, which added Medicaid expansion to the state constitution and began July 1, 2023. North Carolina’s enacted fiscal 2024 budget includes Medicaid expansion that will be implemented on December 1, 2023.

**Medicaid Enrollment.** The Centers for Medicare & Medicaid Services (CMS) released a report showing enrollment trends from February 2020 to July 2023 for Medicaid and the Children’s Health Insurance Program (CHIP). In June, 91.5 million individuals were enrolled in Medicaid and CHIP with enrollment in Medicaid and CHIP decreasing by 2.4 million since March 2023, the final month of the Medicaid continuous enrollment condition under the *Families First Coronavirus Response Act* and amended by the *Consolidated Appropriations Act*. Between February 2020 and March 2023, enrollment in Medicaid and CHIP increased by 23.0 million individuals, or 32.5 percent, to 93.9 million. Medicaid enrollment increased by 22.7 million individuals, or 35.4 percent, reaching 84.5 million and CHIP enrollment increased by 333,318 individuals, or 4.9 percent, reaching 7 million.

**Medicaid Budget Pressures.** The redeterminations of Medicaid eligibility associated with the unwinding of the continuous coverage requirements during the public health emergency create an array of budget challenges and a great deal of uncertainty for states. Other Medicaid budget pressures include pharmacy costs, particularly for specialty drugs and utilization trends for long-term care. Other issues include increased utilization for behavioral health; the underlying baseline for health care costs; workforce concerns; upward pressure on provider rates, especially due to workforce shortages; and costs of new federal requirements.

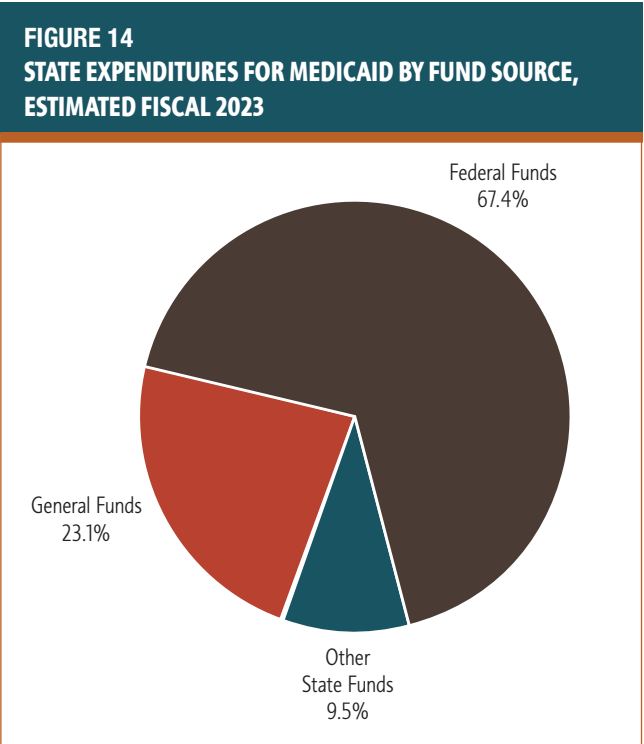
Fund Shares

Figure 14 provides fund shares for fiscal 2023.

Regional Expenditures

Table 27 shows percentage changes in expenditures for Medicaid for fiscal 2022 and 2023 by region. All regions had increases in fiscal 2022 with the largest increases in the Southwest and the Rocky Mountain and the smallest growth rates in the Great Lakes and Far West. For fiscal 2023, all regions had spending growth with the largest increases in the Plains and the Rocky Mountain region and the smallest growth rates in the Southwest and the Mid-Atlantic.

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



**TABLE 27**  
**REGIONAL PERCENTAGE CHANGE IN STATE MEDICAID EXPENDITURES, FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	8.7 %	10.5 %	9.7 %	12.5 %	5.0 %	8.4 %
Mid-Atlantic	21.4	16.5	18.1	6.3	7.0	6.7
Great Lakes	-11.4	9.5	3.2	18.2	3.4	7.3
Plains	2.0	19.7	12.5	17.5	14.2	15.4
Southeast	7.5	11.3	10.3	20.1	4.0	8.4
Southwest	16.8	22.4	20.8	18.0	1.3	5.8
Rocky Mountain	12.3	29.1	23.3	21.8	10.0	13.7
Far West	-6.3	12.8	6.6	24.8	8.2	12.9
<b>ALL STATES</b>	<b>5.4 %</b>	<b>14.4 %</b>	<b>11.5 %</b>	<b>16.6 %</b>	<b>5.8 %</b>	<b>9.1 %</b>

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

Region/State	Actual Fiscal 2021				Actual Fiscal 2022				Estimated Fiscal 2023			
	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*	\$4,555	\$4,270	\$0	<b>\$8,825</b>	\$4,655	\$4,674	\$0	<b>\$9,329</b>	\$5,020	\$5,050	\$0	<b>\$10,070</b>
Maine	720	2,459	321	<b>3,500</b>	771	2,833	336	<b>3,940</b>	886	2,990	346	<b>4,222</b>
Massachusetts	8,210	9,910	1,213	<b>19,333</b>	9,177	10,670	1,525	<b>21,372</b>	10,175	11,474	2,256	<b>23,905</b>
New Hampshire	673	1,517	229	<b>2,419</b>	744	1,682	211	<b>2,637</b>	737	1,610	264	<b>2,611</b>
Rhode Island	1,003	1,920	10	<b>2,933</b>	1,064	2,233	9	<b>3,306</b>	1,033	2,087	9	<b>3,129</b>
Vermont*	506	1,055	84	<b>1,645</b>	474	1,263	84	<b>1,821</b>	608	1,315	92	<b>2,015</b>
<b>MID-ATLANTIC</b>												
Delaware	710	1,826	46	<b>2,582</b>	824	1,982	41	<b>2,847</b>	933	2,320	38	<b>3,291</b>
Maryland	2,880	7,875	1,102	<b>11,857</b>	3,670	8,878	784	<b>13,332</b>	4,068	9,147	854	<b>14,069</b>
New Jersey	4,275	12,383	1,349	<b>18,007</b>	5,289	14,715	1,547	<b>21,551</b>	5,155	16,461	1,864	<b>23,480</b>
New York*	15,991	44,245	5,475	<b>65,711</b>	21,011	47,345	5,819	<b>74,175</b>	24,351	52,484	6,087	<b>82,922</b>
Pennsylvania	9,877	22,978	4,419	<b>37,274</b>	12,464	31,080	4,523	<b>48,067</b>	11,544	30,835	4,589	<b>46,968</b>
<b>GREAT LAKES</b>												
Illinois	3,842	16,806	5,349	<b>25,997</b>	4,700	19,622	623	<b>24,945</b>	7,301	17,484	508	<b>25,293</b>
Indiana*	2,189	11,786	1,597	<b>15,572</b>	2,203	12,347	1,582	<b>16,132</b>	2,363	14,561	1,947	<b>18,871</b>
Michigan	2,861	15,720	2,706	<b>21,287</b>	2,430	16,149	2,769	<b>21,348</b>	3,268	17,726	2,885	<b>23,879</b>
Ohio*	5,356	23,442	3,159	<b>31,957</b>	5,188	25,836	4,119	<b>35,143</b>	5,746	26,657	4,138	<b>36,541</b>
Wisconsin	3,409	7,226	2,001	<b>12,636</b>	3,088	8,125	2,064	<b>13,277</b>	3,229	8,471	2,628	<b>14,328</b>
<b>PLAINS</b>												
Iowa	1,460	4,295	863	<b>6,618</b>	1,522	4,813	843	<b>7,178</b>	1,527	4,846	1,063	<b>7,436</b>
Kansas	1,085	2,904	353	<b>4,342</b>	1,135	3,323	310	<b>4,768</b>	1,556	3,477	558	<b>5,591</b>
Minnesota	4,734	8,461	1,388	<b>14,583</b>	5,046	10,350	1,475	<b>16,871</b>	6,061	11,000	1,912	<b>18,973</b>
Missouri	2,453	5,837	2,872	<b>11,162</b>	2,522	7,027	2,666	<b>12,215</b>	2,933	10,013	2,667	<b>15,613</b>
Nebraska	1,021	1,832	26	<b>2,879</b>	1,027	2,245	28	<b>3,300</b>	1,196	2,770	46	<b>4,012</b>
North Dakota	357	862	85	<b>1,304</b>	399	1,038	8	<b>1,445</b>	428	1,005	47	<b>1,480</b>
South Dakota	319	607	3	<b>929</b>	383	890	3	<b>1,276</b>	401	792	4	<b>1,197</b>
<b>SOUTHEAST</b>												
Alabama*	654	5,936	1,070	<b>7,660</b>	687	6,446	1,174	<b>8,307</b>	794	6,580	1,616	<b>8,990</b>
Arkansas	1,180	6,544	389	<b>8,113</b>	1,310	7,438	97	<b>8,845</b>	1,319	7,765	667	<b>9,751</b>
Florida	5,896	18,772	4,692	<b>29,360</b>	6,559	21,753	5,685	<b>33,997</b>	10,017	21,519	6,108	<b>37,644</b>
Georgia	2,622	9,911	968	<b>13,501</b>	2,946	11,120	918	<b>14,984</b>	3,806	10,036	622	<b>14,464</b>
Kentucky	1,980	11,451	663	<b>14,094</b>	1,934	12,358	600	<b>14,892</b>	1,963	13,571	1,042	<b>16,576</b>
Louisiana	1,769	12,285	1,360	<b>15,414</b>	1,363	11,713	1,799	<b>14,875</b>	1,886	13,397	1,605	<b>16,888</b>
Mississippi	606	4,380	430	<b>5,416</b>	713	4,405	144	<b>5,262</b>	629	4,996	546	<b>6,171</b>
North Carolina	3,691	11,699	1,803	<b>17,193</b>	3,647	13,892	2,665	<b>20,204</b>	3,947	13,942	2,006	<b>19,895</b>
South Carolina	1,171	5,486	626	<b>7,283</b>	1,177	5,988	682	<b>7,847</b>	1,632	6,448	509	<b>8,589</b>
Tennessee	3,392	8,628	898	<b>12,918</b>	3,509	9,473	1,037	<b>14,019</b>	4,508	8,832	749	<b>14,089</b>
Virginia	4,885	10,387	793	<b>16,065</b>	5,006	12,681	999	<b>18,686</b>	6,262	14,809	1,360	<b>22,431</b>
West Virginia	383	3,751	400	<b>4,534</b>	496	4,356	328	<b>5,180</b>	261	4,619	740	<b>5,620</b>
<b>SOUTHWEST</b>												
Arizona*	1,658	12,938	1,415	<b>16,011</b>	1,764	15,037	1,647	<b>18,448</b>	N/A	N/A	N/A	<b>N/A</b>
New Mexico	904	5,915	343	<b>7,162</b>	1,004	6,874	345	<b>8,223</b>	1,209	7,365	345	<b>8,919</b>
Oklahoma	901	3,890	947	<b>5,738</b>	1,030	6,111	916	<b>8,057</b>	1,089	7,465	1,356	<b>9,910</b>
Texas	10,833	30,801	4,043	<b>45,677</b>	12,003	37,497	5,877	<b>55,377</b>	15,074	36,486	6,519	<b>58,079</b>
<b>ROCKY MOUNTAIN</b>												
Colorado	2,815	6,356	1,401	<b>10,572</b>	3,068	8,638	1,682	<b>13,388</b>	3,652	9,055	1,857	<b>14,564</b>
Idaho	494	1,713	251	<b>2,458</b>	573	2,486	422	<b>3,481</b>	707	3,112	549	<b>4,368</b>
Montana	305	1,821	156	<b>2,282</b>	311	1,979	178	<b>2,468</b>	290	1,920	183	<b>2,393</b>
Utah	486	2,774	657	<b>3,917</b>	530	3,280	674	<b>4,484</b>	567	4,068	1,273	<b>5,908</b>
Wyoming	252	340	35	<b>627</b>	207	411	48	<b>666</b>	257	323	37	<b>617</b>
<b>FAR WEST</b>												
Alaska	531	1,553	1	<b>2,085</b>	610	1,871	1	<b>2,482</b>	650	1,769	21	<b>2,440</b>
California*	26,948	75,003	11,163	<b>113,114</b>	24,465	84,350	10,157	<b>118,972</b>	30,896	91,198	13,264	<b>135,358</b>
Hawaii	785	1,865	67	<b>2,717</b>	808	2,000	65	<b>2,873</b>	800	2,326	54	<b>3,180</b>
Nevada	837	3,560	380	<b>4,777</b>	872	3,931	453	<b>5,256</b>	1,049	4,300	506	<b>5,855</b>
Oregon	626	8,539	2,012	<b>11,177</b>	1,312	9,998	1,602	<b>12,912</b>	1,405	10,924	1,944	<b>14,273</b>
Washington	4,501	10,445	654	<b>15,600</b>	4,354	11,723	739	<b>16,816</b>	5,397	12,662	716	<b>18,775</b>
<b>ALL STATES</b>	<b>\$159,591</b>	<b>\$486,959</b>	<b>\$72,267</b>	<b>\$718,817</b>	<b>\$172,044</b>	<b>\$556,929</b>	<b>\$72,303</b>	<b>\$801,276</b>	<b>\$202,349</b>	<b>\$589,099</b>	<b>\$82,643</b>	<b>\$874,091</b>
District of Columbia	677	2,778	85	<b>3,540</b>	727	3,027	86	<b>3,840</b>				<b>0</b>
Guam	7	110	7	<b>125</b>	15	150	4	<b>169</b>	23	183	0	<b>206</b>
Puerto Rico	359	5907	309	<b>6574</b>	534	6,249	309	<b>7,092</b>	816	5,675	333	<b>6,825</b>
Virgin Islands	11	113	0	<b>125</b>	16	127	0	<b>142</b>	28	141	0	<b>169</b>

\*See notes at the end of the chapter.

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	23.5 %	22.5 %	21.9 %
Maine	28.9	31.5	32.5
Massachusetts	28.8	28.9	29.9
New Hampshire	32.1	33.7	31.6
Rhode Island	22.0	25.0	22.2
Vermont	22.6	23.9	25.5
<b>MID-ATLANTIC</b>			
Delaware	19.5	19.8	21.3
Maryland	21.5	21.2	20.8
New Jersey	22.9	24.8	24.3
New York	35.2	35.4	37.6
Pennsylvania	37.1	39.6	41.0
<b>GREAT LAKES</b>			
Illinois	22.7	20.3	19.7
Indiana	34.9	33.5	34.5
Michigan	31.1	28.2	27.7
Ohio	39.3	39.0	39.0
Wisconsin	21.3	21.1	22.2
<b>PLAINS</b>			
Iowa	23.2	25.2	25.0
Kansas	19.9	21.2	22.7
Minnesota	30.1	31.4	32.7
Missouri	37.5	38.0	40.9
Nebraska	19.1	21.4	23.3
North Dakota	15.2	17.9	20.0
South Dakota	13.7	17.9	19.9
<b>SOUTHEAST</b>			
Alabama	24.0	21.9	24.1
Arkansas	26.1	27.6	28.2
Florida	31.3	32.9	33.9
Georgia	21.0	22.2	23.2
Kentucky	33.3	32.8	33.1
Louisiana	44.3	37.5	35.0
Mississippi	24.4	22.8	21.7
North Carolina	32.8	34.3	33.6
South Carolina	24.3	24.3	22.2
Tennessee	32.2	32.3	26.1
Virginia	21.5	24.9	28.1
West Virginia	26.0	27.5	29.3
<b>SOUTHWEST</b>			
Arizona	24.0	22.9	22.9
New Mexico	31.9	36.5	34.1
Oklahoma	24.1	29.7	33.5
Texas	32.7	40.0	40.8
<b>ROCKY MOUNTAIN</b>			
Colorado	33.5	38.0	38.2
Idaho	24.1	31.4	27.8
Montana	20.5	28.3	22.8
Utah	19.8	21.5	20.8
Wyoming	11.2	11.8	13.1
<b>FAR WEST</b>			
Alaska	17.8	17.2	14.0
California	22.7	26.9	29.0
Hawaii	11.1	15.3	16.5
Nevada	25.5	26.1	28.8
Oregon	16.7	19.1	21.0
Washington	25.6	25.3	26.1
<b>ALL STATES</b>	<b>27.1 %</b>	<b>28.9 %</b>	<b>29.6 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	2.2 %	9.5 %	5.7 %	7.8 %	8.0 %	7.9 %
Maine	6.3	15.2	12.6	11.3	5.5	7.2
Massachusetts	13.6	7.7	10.5	16.2	7.5	11.9
New Hampshire	5.9	10.9	9.0	4.8	-4.3	-1.0
Rhode Island	5.9	16.3	12.7	-2.9	-6.5	-5.4
Vermont	-5.4	19.7	10.7	25.4	4.1	10.7
<b>MID-ATLANTIC</b>						
Delaware	14.4	8.5	10.3	12.3	17.1	15.6
Maryland	11.9	12.7	12.4	10.5	3.0	5.5
New Jersey	21.6	18.8	19.7	2.7	11.9	9.0
New York	25.0	7.0	12.9	13.4	10.9	11.8
Pennsylvania	18.8	35.3	29.0	-5.0	-0.8	-2.3
<b>GREAT LAKES</b>						
Illinois	-42.1	16.8	-4.0	46.7	-10.9	1.4
Indiana	0.0	4.8	3.6	13.9	17.9	17.0
Michigan	-6.6	2.7	0.3	18.3	9.8	11.9
Ohio	9.3	10.2	10.0	6.2	3.2	4.0
Wisconsin	-4.8	12.4	5.1	13.7	4.3	7.9
<b>PLAINS</b>						
Iowa	1.8	12.1	8.5	9.5	0.7	3.6
Kansas	0.5	14.4	9.8	46.3	4.6	17.3
Minnesota	6.5	22.3	15.7	22.3	6.3	12.5
Missouri	-2.6	20.4	9.4	7.9	42.5	27.8
Nebraska	0.8	22.5	14.6	17.7	23.4	21.6
North Dakota	-7.9	20.4	10.8	16.7	-3.2	2.4
South Dakota	19.9	46.6	37.4	4.9	-11.0	-6.2
<b>SOUTHEAST</b>						
Alabama	7.9	8.6	8.4	29.5	2.1	8.2
Arkansas	-10.3	13.7	9.0	41.2	4.4	10.2
Florida	15.6	15.9	15.8	31.7	-1.1	10.7
Georgia	7.6	12.2	11.0	14.6	-9.7	-3.5
Kentucky	-4.1	7.9	5.7	18.6	9.8	11.3
Louisiana	1.1	-4.7	-3.5	10.4	14.4	13.5
Mississippi	-17.3	0.6	-2.8	37.1	13.4	17.3
North Carolina	14.9	18.7	17.5	-5.7	0.4	-1.5
South Carolina	3.5	9.2	7.7	15.2	7.7	9.5
Tennessee	6.0	9.8	8.5	15.6	-6.8	0.5
Virginia	5.8	22.1	16.3	26.9	16.8	20.0
West Virginia	5.2	16.1	14.2	21.5	6.0	8.5
<b>SOUTHWEST</b>						
Arizona	11.0	16.2	15.2	0.0	0.0	0.0
New Mexico	8.2	16.2	14.8	15.2	7.1	8.5
Oklahoma	5.3	57.1	40.4	25.6	22.2	23.0
Texas	20.2	21.7	21.2	20.8	-2.7	4.9
<b>ROCKY MOUNTAIN</b>						
Colorado	12.7	35.9	26.6	16.0	4.8	8.8
Idaho	33.6	45.1	41.6	26.2	25.2	25.5
Montana	6.1	8.7	8.2	-3.3	-3.0	-3.0
Utah	5.3	18.2	14.5	52.8	24.0	31.8
Wyoming	-11.1	20.9	6.2	15.3	-21.4	-7.4
<b>FAR WEST</b>						
Alaska	14.8	20.5	19.0	9.8	-5.5	-1.7
California	-9.2	12.5	5.2	27.5	8.1	13.8
Hawaii	2.5	7.2	5.7	-2.2	16.3	10.7
Nevada	8.9	10.4	10.0	17.4	9.4	11.4
Oregon	10.5	17.1	15.5	14.9	9.3	10.5
Washington	-1.2	12.2	7.8	20.0	8.0	11.6
<b>ALL STATES</b>	<b>5.4 %</b>	<b>14.4 %</b>	<b>11.5 %</b>	<b>16.6 %</b>	<b>5.8 %</b>	<b>9.1 %</b>
MEDIAN	5.9	14.8	10.6	15.2	5.8	9.2

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



## Medicaid Notes

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: \$433M for FY21; \$371M for FY22; and \$439M for Estimated FY23.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**California:** For Fiscal 2021, Medicaid General Fund and Other State Fund expenditures include the Departments of Health Care Services, Social Services, Developmental Services, and Aging. For Fiscal 2022 and Fiscal 2023, Medicaid General Fund and Other State Fund expenditures only include the Department of Health Care Services. The "All Other" category for those fiscal years includes Medicaid expenditures for other departments, such as Social Services, Developmental Services, and Aging. Federal Funds include State Fiscal Recovery Fund, Demonstration Disproportionate Share Hospital Fund, and Health Care Support Fund.

**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 (and the recent public health emergency), CT's FMAP is 50 percent. 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.

**Indiana:** Actuals and estimates for Medicaid are based on official Medicaid forecast presentation figures presented by independent actuary.

**New York:** In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the public health emergency, as such, Medicaid spending shifted from the General Fund to Federal Funds. Additionally, General Fund Medicaid expenditures were adjusted in all years to provide a more inclusive view of Medicaid spending from multiple sources.

**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 GRF federal funds have been removed from the GRF number presented in this report to be consistent with budget presentations in other NASBO surveys.

**Vermont:** The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2021 (in millions): local match provided by schools \$20; tobacco litigation settlement funds \$21; other \$43. The breakdown is as follows for fiscal 2022: local match provided by schools \$21; tobacco litigation settlement funds \$21; other \$42. The breakdown is as follows for estimated fiscal 2023: local match provided by schools \$20; tobacco litigation settlement funds \$21; other \$51.

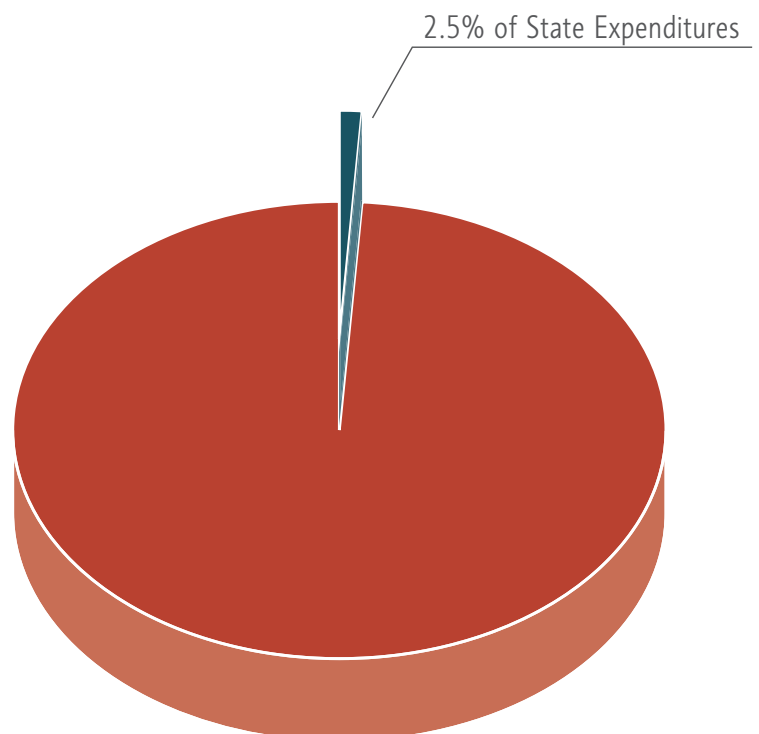
# 5

## CHAPTER



# CORRECTIONS EXPENDITURES

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## 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 2023 increased 10.2 percent over fiscal 2022 to \$74.8 billion, with a median growth rate of 9.3 percent. Part of the fiscal 2023 corrections spending increase is likely attributable to one-time projects, such as construction of correctional facilities, along with increased employee compensation. State general funds comprised 86.4 percent of corrections spending in fiscal 2023, a number more in line with pre-COVID trends as the general fund share decreased in fiscal 2021 and 2022 due to the increase in federal funds derived from the COVID-19 pandemic and associated federal relief. General fund spending for corrections increased 17.6 percent in estimated fiscal 2023 as federal funds decreased 62.7 percent. In fiscal 2022, total state spending for corrections totaled \$67.9 billion, a 3.3 percent increase over fiscal 2021, with a median growth rate of 2.5 percent. General fund spending increased 6.7 percent in fiscal 2022 as federal funds decreased 29.6 percent. The large percentage decreases in federal funds are likely due to states spending down federal relief funds derived from multiple COVID-19 relief bills.

Federal funds spending has been impacted by two COVID-19 relief bills that included direct allocations to state, local, territorial, and tribal governments to respond to the public health emergency and address challenges posed by the pandemic. The first, the *Coronavirus Aid, Relief, and Economic Security Act (CARES Act)*, enacted in March 2020, established the Coronavirus Relief Fund (CRF) and appropriated \$150 billion to states, territories, and the District of Columbia. The U.S. Department of the Treasury provided in its implementation guidance an administrative accommodation that presumed work performed by public health and public safety employees during the period of March 1, 2020, through December 31, 2021, was an eligible use of CRF funds. Included in the definition of public safety workers is correctional and detention officers, meaning states could use CRF to cover a portion of correctional officer payroll costs. States may have also utilized CRF funds to purchase equipment or mitigate effects of the pandemic in correctional settings. Further, the *American Rescue Plan Act (ARPA)*, enacted in March 2021, authorized the \$350 billion Coronavirus State and Local Fiscal Recovery Fund, which allocated \$195.3 billion to states and the District of Columbia and \$4.5 billion to the territories. An eligible use of these funds includes responding to the public health emer-

gency, which could include response, mitigation and prevention activities and support for congregate care facilities.

States reported spending \$7.8 billion in federal funds for corrections in fiscal 2021, \$5.5 billion in fiscal 2022 and an estimated \$2.1 billion in fiscal 2023. These decreases in federal funding from fiscal 2021 to 2023 also decreased the percentage of corrections expenditures comprised of federal funds. In fiscal 2021, federal funds comprised 11.9 percent, with the number decreasing to 8.1 percent in fiscal 2022 and 2.8 percent in fiscal 2023. State funds (general funds and other state funds combined but excluding bonds) accounted for 96.3 percent of total state corrections spending in fiscal 2023 and bonds accounted for 0.9 percent.

Corrections is a labor-intensive function of state government and spending can be affected by workforce changes. In fiscal 2023 enacted budgets, many states included salary increases and one-time bonuses to improve the recruitment and retention of state employees. In addition to across-the-board increases, several states also targeted compensation increases to certain public safety positions, including correctional officers. Other public safety priorities included in fiscal 2023 budgets were hiring new personnel, new correctional facilities, and initiatives aimed at reducing crime.

State spending for corrections can also be affected by changes in correctional populations. 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. States held 24,488 fewer prisoners at year-end 2021 than in 2020, a decline of 2.3 percent (Bureau of Justice Statistics). This is a slower decrease than the 14.8 percent drop experienced at the end of 2020 compared to year-end 2019. While population decreases may have occurred in response to the COVID-19 pandemic, states may have also increased spending on items like personal protective equipment, testing, masks, and other mitigation responses to slow transmission among confined populations.

In fiscal 2023, corrections spending represented 2.5 percent of total state spending and 5.7 percent of general fund spending. Over the last three years, corrections spending as a percent of total general fund expenditures saw little change, dropping from 5.8 percent in fiscal 2021 to 5.4 percent in 2022, and then increasing to 5.7 percent in 2023.

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 2021 and fiscal 2022 and between fiscal 2022 and estimated fiscal 2023. In fiscal 2022, the New England, Mid-Atlantic and Rocky Mountain regions saw decreases in

total corrections spending while the remaining regions had increases; in fiscal 2023 all regions but the Mid-Atlantic saw increases. Looking at only state funds, two regions in fiscal 2022 experienced declines, and none experienced a decline in fiscal 2023, as federal funds decreased in all regions but the Great Lakes and Far West in fiscal 2022. In fiscal 2023, all regions except Rocky Mountain saw federal fund decreases.

### Corrections—Expenditures Exclusions

Some states exclude certain items when reporting corrections expenditures. Twenty-one states wholly or partially exclude juvenile delinquency counseling from their corrections figures and 16 states wholly or partially exclude spending on juvenile institutions. Some states wholly or partially excluded spending, or do not provide state spending, on drug abuse rehabilitation centers (15), institutions for the criminally insane (34), and aid to local governments for jails (15). For details, see Table 36.

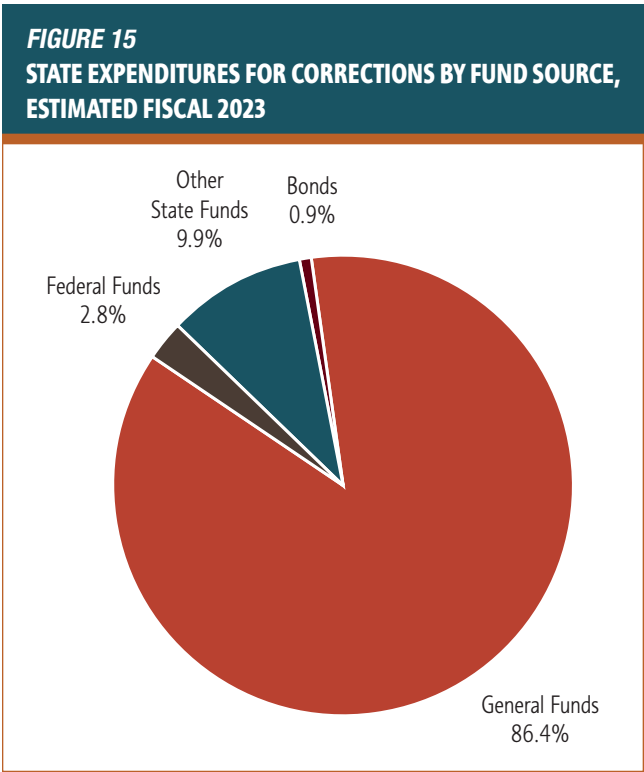


TABLE 31 REGIONAL PERCENTAGE CHANGE IN STATE CORRECTIONS EXPENDITURES, FISCAL 2022 AND 2023						
Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	0.4 %	-63.1 %	-8.9 %	13.2 %	-36.8 %	12.4 %
Mid-Atlantic	29.4	-50.2	-0.6	19.4	-88.0	-1.4
Great Lakes	-0.7	222.2	9.2	19.4	-60.2	9.2
Plains	8.9	-36.5	6.0	22.3	-34.1	19.7
Southeast	8.4	-70.2	1.7	18.5	-19.8	16.8
Southwest	6.3	-7.2	2.8	17.5	-51.0	1.4
Rocky Mountain	-11.5	-88.1	-13.6	11.2	175.0	11.9
Far West	7.1	74.4	7.9	13.9	-60.1	12.4
ALL STATES	7.6 %	-29.6 %	3.3 %	16.8 %	-62.7 %	10.2 %

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$666	\$215	\$21	\$8	<b>\$910</b>	\$564	\$116	\$26	\$12	<b>\$718</b>	\$723	\$62	\$26	\$84	<b>\$895</b>
Maine	126	74	2	0	<b>202</b>	197	7	2	0	<b>206</b>	208	2	2	0	<b>212</b>
Massachusetts	1,557	16	1	43	<b>1,617</b>	1,435	18	4	34	<b>1,491</b>	1,530	22	1	32	<b>1,585</b>
New Hampshire	129	0	9	1	<b>139</b>	129	10	6	2	<b>147</b>	162	10	7	2	<b>181</b>
Rhode Island	109	132	6	0	<b>247</b>	242	7	6	0	<b>255</b>	285	3	12	0	<b>300</b>
Vermont	124	35	4	1	<b>164</b>	150	16	5	0	<b>171</b>	169	11	6	1	<b>187</b>
<b>MID-ATLANTIC</b>															
Delaware	368	2	5	6	<b>381</b>	370	25	6	5	<b>406</b>	404	1	5	4	<b>414</b>
Maryland*	1,461	79	65	53	<b>1,658</b>	1,198	419	71	34	<b>1,722</b>	1,704	39	94	4	<b>1,841</b>
New Jersey	1,088	164	35	0	<b>1,287</b>	1,204	133	34	0	<b>1,371</b>	1,326	138	36	0	<b>1,500</b>
New York*	1,277	2,046	96	214	<b>3,633</b>	1,930	1,223	89	270	<b>3,512</b>	2,685	5	81	280	<b>3,051</b>
Pennsylvania	1,498	1,428	129	40	<b>3,095</b>	2,782	52	107	46	<b>2,987</b>	2,845	39	121	50	<b>3,055</b>
<b>GREAT LAKES</b>															
Illinois	1,348	0	83	0	<b>1,431</b>	1,359	70	114	0	<b>1,543</b>	1,505	25	23	0	<b>1,553</b>
Indiana*	769	14	66	0	<b>849</b>	1,230	15	57	0	<b>1,302</b>	1,628	14	58	0	<b>1,700</b>
Michigan*	1,863	207	63	19	<b>2,152</b>	1,146	967	62	37	<b>2,212</b>	1,948	378	55	22	<b>2,403</b>
Ohio*	2,017	117	54	66	<b>2,254</b>	2,164	36	49	90	<b>2,339</b>	2,306	14	55	102	<b>2,477</b>
Wisconsin	1,247	0	95	0	<b>1,342</b>	1,274	1	95	0	<b>1,370</b>	1,298	2	136	0	<b>1,436</b>
<b>PLAINS</b>															
Iowa	387	1	79	0	<b>467</b>	408	0	77	0	<b>485</b>	416	0	98	0	<b>514</b>
Kansas	385	36	21	0	<b>442</b>	412	23	53	0	<b>488</b>	492	10	37	0	<b>539</b>
Minnesota	643	14	17	9	<b>683</b>	621	12	14	18	<b>665</b>	660	9	24	17	<b>710</b>
Missouri	580	2	55	0	<b>637</b>	653	3	55	0	<b>711</b>	762	54	57	0	<b>873</b>
Nebraska	318	39	98	0	<b>455</b>	347	22	94	0	<b>463</b>	451	3	83	0	<b>537</b>
North Dakota	54	62	3	0	<b>119</b>	90	38	2	0	<b>130</b>	113	8	2	0	<b>123</b>
South Dakota	59	54	4	0	<b>117</b>	108	34	10	0	<b>152</b>	315	3	91	0	<b>409</b>
<b>SOUTHEAST</b>															
Alabama	663	64	87	0	<b>814</b>	688	25	80	0	<b>793</b>	806	19	146	0	<b>971</b>
Arkansas	466	0	51	0	<b>517</b>	467	0	0	0	<b>467</b>	443	2	69	0	<b>514</b>
Florida	2,925	64	91	0	<b>3,080</b>	2,986	58	77	0	<b>3,121</b>	3,400	76	146	0	<b>3,622</b>
Georgia	1,620	38	75	48	<b>1,781</b>	1,720	21	91	78	<b>1,910</b>	1,901	8	15	22	<b>1,946</b>
Kentucky	598	78	20	0	<b>696</b>	705	46	31	0	<b>782</b>	764	62	74	0	<b>900</b>
Louisiana	529	2	34	5	<b>570</b>	529	1	43	3	<b>576</b>	1,034	3	99	2	<b>1,138</b>
Mississippi	311	20	41	0	<b>372</b>	324	0	24	0	<b>348</b>	363	0	29	0	<b>392</b>
North Carolina	1,271	638	143	10	<b>2,062</b>	1,828	71	117	12	<b>2,028</b>	2,002	8	150	0	<b>2,160</b>
South Carolina	602	8	82	0	<b>692</b>	647	13	96	0	<b>756</b>	825	14	105	0	<b>944</b>
Tennessee	754	202	74	0	<b>1,030</b>	996	1	58	0	<b>1,055</b>	1,295	14	67	0	<b>1,376</b>
Virginia	1,419	86	57	17	<b>1,579</b>	1,474	122	66	21	<b>1,683</b>	1,616	81	78	13	<b>1,788</b>
West Virginia	306	0	138	0	<b>444</b>	209	0	139	0	<b>348</b>	313	0	139	0	<b>452</b>
<b>SOUTHWEST</b>															
Arizona*	1,206	28	121	0	<b>1,355</b>	642	678	156	0	<b>1,476</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	396	1	31	5	<b>433</b>	397	1	41	5	<b>444</b>	393	4	39	10	<b>446</b>
Oklahoma	527	2	39	0	<b>568</b>	493	1	38	0	<b>532</b>	528	1	50	0	<b>579</b>
Texas	2,075	1,566	137	0	<b>3,778</b>	2,942	802	109	0	<b>3,853</b>	3,758	43	93	0	<b>3,894</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	846	10	48	0	<b>904</b>	891	3	44	0	<b>938</b>	924	3	89	0	<b>1,016</b>
Idaho	303	14	28	0	<b>345</b>	317	3	29	0	<b>349</b>	371	16	40	0	<b>427</b>
Montana	197	41	6	0	<b>244</b>	206	1	17	0	<b>224</b>	227	1	17	0	<b>245</b>
Utah	811	2	0	0	<b>813</b>	450	1	12	0	<b>463</b>	506	2	29	0	<b>537</b>
Wyoming	66	0	68	0	<b>134</b>	66	0	68	0	<b>134</b>	123	0	10	0	<b>133</b>
<b>FAR WEST</b>															
Alaska	328	10	31	0	<b>369</b>	373	18	15	0	<b>406</b>	431	18	25	0	<b>474</b>
California	12,303	82	3,149	0	<b>15,534</b>	13,369	91	3,669	0	<b>17,129</b>	15,312	116	3,968	0	<b>19,396</b>
Hawaii	263	3	25	0	<b>291</b>	269	8	17	0	<b>294</b>	291	14	16	0	<b>321</b>
Nevada	311	95	39	0	<b>445</b>	278	7	33	0	<b>318</b>	342	8	35	0	<b>385</b>
Oregon	1,128	15	58	19	<b>1,220</b>	664	15	568	23	<b>1,270</b>	670	13	608	26	<b>1,317</b>
Washington	1,272	41	56	34	<b>1,403</b>	1,056	290	7	15	<b>1,368</b>	1,440	2	1	19	<b>1,462</b>
<b>TOTAL</b>	<b>\$51,569</b>	<b>\$7,847</b>	<b>\$5,740</b>	<b>\$598</b>	<b>\$65,754</b>	<b>\$54,999</b>	<b>\$5,524</b>	<b>\$6,683</b>	<b>\$705</b>	<b>\$67,911</b>	<b>\$64,655</b>	<b>\$2,058</b>	<b>\$7,403</b>	<b>\$690</b>	<b>\$74,806</b>
District of Columbia	230	2	29	12	<b>272</b>	242	1	22	10	<b>275</b>					<b>0</b>
Guam	32	0	1	0	<b>33</b>	29	4	2	0	<b>35</b>	36	4	3	0	<b>43</b>
Puerto Rico	352	5	14	0	<b>371</b>	325	2	7	0	<b>334</b>	354	4	8	0	<b>366</b>
Virgin Islands	28	0	0	0	<b>28</b>	35	0	0	0	<b>36</b>	50	0	0	0	<b>50</b>

\*See notes at the end of the chapter.

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	2.4 %	1.7 %	1.9 %
Maine	1.7	1.6	1.6
Massachusetts	2.4	2.0	2.0
New Hampshire	1.8	1.9	2.2
Rhode Island	1.8	1.9	2.1
Vermont	2.2	2.2	2.4
<b>MID-ATLANTIC</b>			
Delaware	2.9	2.8	2.7
Maryland	3.0	2.7	2.7
New Jersey	1.6	1.6	1.6
New York	1.9	1.7	1.4
Pennsylvania	3.1	2.5	2.7
<b>GREAT LAKES</b>			
Illinois	1.3	1.3	1.2
Indiana	1.9	2.7	3.1
Michigan	3.1	2.9	2.8
Ohio	2.8	2.6	2.6
Wisconsin	2.3	2.2	2.2
<b>PLAINS</b>			
Iowa	1.6	1.7	1.7
Kansas	2.0	2.2	2.2
Minnesota	1.4	1.2	1.2
Missouri	2.1	2.2	2.3
Nebraska	3.0	3.0	3.1
North Dakota	1.4	1.6	1.7
South Dakota	1.7	2.1	6.8
<b>SOUTHEAST</b>			
Alabama	2.6	2.1	2.6
Arkansas	1.7	1.5	1.5
Florida	3.3	3.0	3.3
Georgia	2.8	2.8	3.1
Kentucky	1.6	1.7	1.8
Louisiana	1.6	1.5	2.4
Mississippi	1.7	1.5	1.4
North Carolina	3.9	3.4	3.7
South Carolina	2.3	2.3	2.4
Tennessee	2.6	2.4	2.5
Virginia	2.1	2.2	2.2
West Virginia	2.5	1.8	2.4
<b>SOUTHWEST</b>			
Arizona	2.0	1.8	1.8
New Mexico	1.9	2.0	1.7
Oklahoma	2.4	2.0	2.0
Texas	2.7	2.8	2.7
<b>ROCKY MOUNTAIN</b>			
Colorado	2.9	2.7	2.7
Idaho	3.4	3.2	2.7
Montana	2.2	2.6	2.3
Utah	4.1	2.2	1.9
Wyoming	2.4	2.4	2.8
<b>FAR WEST</b>			
Alaska	3.2	2.8	2.7
California	3.1	3.9	4.1
Hawaii	1.2	1.6	1.7
Nevada	2.4	1.6	1.9
Oregon	1.8	1.9	1.9
Washington	2.3	2.1	2.0
<b>ALL STATES</b>	<b>2.5 %</b>	<b>2.4 %</b>	<b>2.5 %</b>

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	3.4 %	2.7 %	3.2 %
Maine	3.4	5.0	4.8
Massachusetts	5.1	4.4	4.2
New Hampshire	8.0	8.0	7.9
Rhode Island	2.7	4.6	5.5
Vermont	7.6	7.5	8.2
<b>MID-ATLANTIC</b>			
Delaware	8.2	7.3	6.9
Maryland	7.8	5.7	6.0
New Jersey	2.5	2.4	2.5
New York	1.9	2.4	3.2
Pennsylvania	4.4	7.1	6.9
<b>GREAT LAKES</b>			
Illinois	3.3	3.3	3.3
Indiana	4.3	6.3	6.2
Michigan	18.3	11.1	10.9
Ohio	8.8	9.1	9.2
Wisconsin	6.8	6.9	6.9
<b>PLAINS</b>			
Iowa	4.9	5.0	5.1
Kansas	5.3	4.7	5.3
Minnesota	2.7	2.5	2.4
Missouri	5.9	6.2	6.1
Nebraska	7.0	7.4	8.8
North Dakota	2.3	3.8	5.0
South Dakota	3.1	5.3	14.3
<b>SOUTHEAST</b>			
Alabama	6.6	6.1	6.3
Arkansas	8.5	8.1	7.6
Florida	8.2	8.0	7.9
Georgia	6.7	6.2	6.1
Kentucky	5.3	5.4	5.3
Louisiana	5.4	5.1	8.3
Mississippi	5.6	5.6	5.8
North Carolina	6.5	8.5	8.9
South Carolina	7.0	6.6	6.8
Tennessee	5.1	6.0	5.5
Virginia	6.3	6.0	5.8
West Virginia	8.3	5.8	8.7
<b>SOUTHWEST</b>			
Arizona	10.3	5.1	5.1
New Mexico	5.4	5.3	4.6
Oklahoma	7.6	6.6	6.7
Texas	4.9	6.3	7.2
<b>ROCKY MOUNTAIN</b>			
Colorado	7.5	7.1	6.8
Idaho	8.1	7.4	8.0
Montana	8.2	8.4	8.7
Utah	9.5	4.5	4.4
Wyoming	5.5	5.5	8.4
<b>FAR WEST</b>			
Alaska	6.3	7.0	5.1
California	7.6	6.2	6.5
Hawaii	3.0	3.0	2.7
Nevada	6.8	6.1	7.2
Oregon	6.9	3.5	3.4
Washington	5.2	3.8	4.7
<b>ALL STATES</b>	<b>5.8 %</b>	<b>5.4 %</b>	<b>5.7 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	-14.1 %	-46.0 %	-21.1 %	26.9 %	-46.6 %	24.7 %
Maine	55.5	-90.5	2.0	5.5	-71.4	2.9
Massachusetts	-7.6	12.5	-7.8	6.4	22.2	6.3
New Hampshire	-2.2	—	5.8	25.2	0.0	23.1
Rhode Island	115.7	-94.7	3.2	19.8	-57.1	17.6
Vermont	21.1	-54.3	4.3	12.9	-31.3	9.4
<b>MID-ATLANTIC</b>						
Delaware	0.8	1,150.0	6.6	8.8	-96.0	2.0
Maryland	-16.8	430.4	3.9	41.7	-90.7	6.9
New Jersey	10.2	-18.9	6.5	10.0	3.8	9.4
New York	47.1	-40.2	-3.3	37.0	-99.6	-13.1
Pennsylvania	77.6	-96.4	-3.5	2.7	-25.0	2.3
<b>GREAT LAKES</b>						
Illinois	2.9	—	7.8	3.7	-64.3	0.6
Indiana	54.1	7.1	53.4	31.0	-6.7	30.6
Michigan	-37.3	367.1	2.8	65.8	-60.9	8.6
Ohio	6.9	-69.2	3.8	6.7	-61.1	5.9
Wisconsin	2.0	—	2.1	4.7	100.0	4.8
<b>PLAINS</b>						
Iowa	4.1	-100.0	3.9	6.0	—	6.0
Kansas	14.5	-36.1	10.4	13.8	-56.5	10.5
Minnesota	-3.8	-14.3	-2.6	7.7	-25.0	6.8
Missouri	11.5	50.0	11.6	15.7	1,700.0	22.8
Nebraska	6.0	-43.6	1.8	21.1	-86.4	16.0
North Dakota	61.4	-38.7	9.2	25.0	-78.9	-5.4
South Dakota	87.3	-37.0	29.9	244.1	-91.2	169.1
<b>SOUTHEAST</b>						
Alabama	2.4	-60.9	-2.6	24.0	-24.0	22.4
Arkansas	-9.7	—	-9.7	9.6	—	10.1
Florida	1.6	-9.4	1.3	15.8	31.0	16.1
Georgia	6.8	-44.7	7.2	5.8	-61.9	1.9
Kentucky	19.1	-41.0	12.4	13.9	34.8	15.1
Louisiana	1.6	-50.0	1.1	98.1	200.0	97.6
Mississippi	-1.1	-100.0	-6.5	12.6	—	12.6
North Carolina	37.6	-88.9	-1.6	10.6	-88.7	6.5
South Carolina	8.6	62.5	9.2	25.2	7.7	24.9
Tennessee	27.3	-99.5	2.4	29.2	1,300.0	30.4
Virginia	4.3	41.9	6.6	10.0	-33.6	6.2
West Virginia	-21.6	—	-21.6	29.9	—	29.9
<b>SOUTHWEST</b>						
Arizona*	-39.9	2,321.4	8.9	0.0	0.0	0.0
New Mexico	2.6	0.0	2.5	-1.4	300.0	0.5
Oklahoma	-6.2	-50.0	-6.3	8.9	0.0	8.8
Texas	37.9	-48.8	2.0	26.2	-94.6	1.1
<b>ROCKY MOUNTAIN</b>						
Colorado	4.6	-70.0	3.8	8.3	0.0	8.3
Idaho	4.5	-78.6	1.2	18.8	433.3	22.3
Montana	9.9	-97.6	-8.2	9.4	0.0	9.4
Utah	-43.0	-50.0	-43.1	15.8	100.0	16.0
Wyoming	0.0	—	0.0	-0.7	—	-0.7
<b>FAR WEST</b>						
Alaska	8.1	80.0	10.0	17.5	0.0	16.7
California	10.3	11.0	10.3	13.2	27.5	13.2
Hawaii	-0.7	166.7	1.0	7.3	75.0	9.2
Nevada	-11.1	-92.6	-28.5	21.2	14.3	21.1
Oregon	3.9	0.0	4.1	3.7	-13.3	3.7
Washington	-20.0	607.3	-2.5	35.6	-99.3	6.9
<b>ALL STATES</b>	<b>7.6 %</b>	<b>-29.6 %</b>	<b>3.3 %</b>	<b>16.8 %</b>	<b>-62.7 %</b>	<b>10.2 %</b>
<b>MEDIAN</b>	<b>4.2</b>	<b>-40.6</b>	<b>2.5</b>	<b>13.5</b>	<b>-13.3</b>	<b>9.3</b>

Note: 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	X	P	X
Maine							X
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					X
Pennsylvania							
<b>GREAT LAKES</b>							
Illinois	P	P					X
Indiana						P	X
Michigan			P				X
Ohio*						P	X
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							
South Dakota					X		X
<b>SOUTHEAST</b>							
Alabama			X	X	X		X
Arkansas			X	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							N/A
<b>SOUTHWEST</b>							
Arizona			P				
New Mexico			X	X	X		
Oklahoma			X	X		X	X
Texas	P	P					X
<b>ROCKY MOUNTAIN</b>							
Colorado			X	X			X
Idaho						P	X
Montana						P	X
Utah			X			P	N/A
Wyoming							
<b>FAR WEST</b>							
Alaska			X			X	X
California				N/A			X
Hawaii	P	P	X	X	N/A		X
Nevada			X	X			
Oregon	P	P	P	P	P	P	P
Washington					N/A		
<b>ALL STATES</b>	<b>8</b>	<b>8</b>	<b>21</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>34</b>
District of Columbia					N/A	P	N/A
Guam						X	X
Puerto Rico					N/A		
Virgin Islands							

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

## 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**Indiana:** For fiscal 2022, \$400M of the large General Fund expenditure increase is due to an appropriation for the construction of a new correctional facility. For estimated fiscal 2023, \$800M of the large General Fund expenditure increase is due to an additional appropriation for the construction of a new correctional facility.

**Maryland:** In FY 2022 there was a \$100 million general fund/federal fund swap where the Department of Public Safety and Correctional Services' general funds were reduced by \$100 million and replaced with \$100 million of Coronavirus Relief Fund monies. This explains both the decrease in general funds and the large jump in federal funds in FY 2022. Additionally in FY 2022, the Department received \$290 million in American Rescue Plan Act funding.

**Michigan:** FY 2022 reflects a fund shift of \$883 million between general fund and federal State fiscal relief funds. FY 2023 reflects a fund shift of \$347.8 million between general fund and federal State fiscal relief funds.

**New York:** Pursuant to guidelines established by the U.S. Department of Treasury, the State charged eligible costs to the Federal Coronavirus Relief Fund in FYs 2021 and 2022 which reduced General Fund spending and increased Federal Funds spending. This included payroll costs and fringe benefits for correctional officers.

**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.



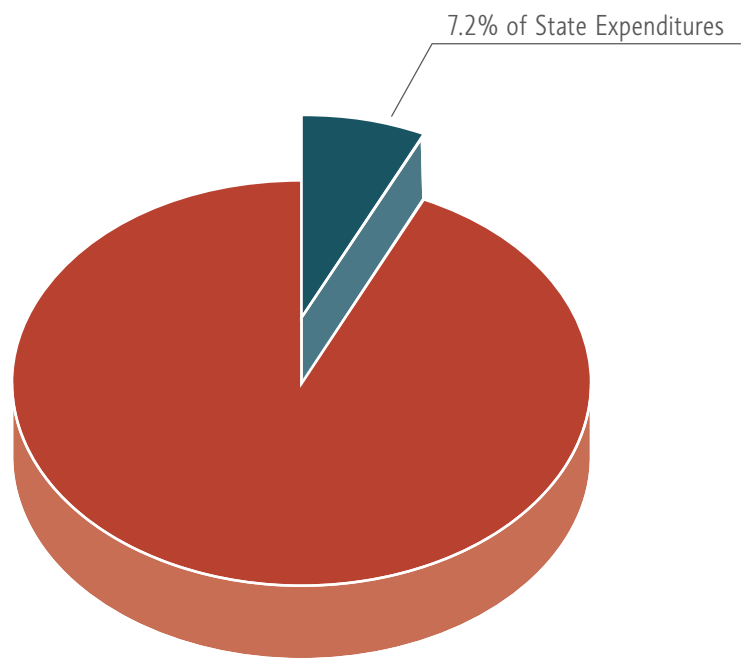
# 6

## CHAPTER



# TRANSPORTATION EXPENDITURES

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## Transportation Expenditures

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Transportation expenditures totaled \$213.8 billion in estimated fiscal 2023, 7.2 percent of total state spending and an increase of 12.9 percent over the previous year. State funds (general funds and other state funds combined, excluding bonds) for transportation increased 18.6 percent in fiscal 2023 while federal funds rose 15.9 percent. In estimated fiscal 2023, transportation saw the largest percentage increase among all program areas for all funds, state funds, and federal funds. Median growth rates for fiscal 2023 were lower with all funds at 11.4 percent, state funds at 13.3 percent, and federal funds at 10.6 percent. In fiscal 2022, total state expenditures for transportation grew 9.6 percent. State funds increased 9.1 percent, while federal funds rose 1.7 percent. The median growth rates in fiscal 2022 were 3.5 percent for all funds, 5.5 percent for state funds, and 3.6 percent for federal funds. Transportation spending from bonds sharply increased in fiscal 2022 by 40.3 percent and declined in fiscal 2023 by 28.3 percent, mostly due to spending fluctuations in one state.

State governments contributed 73.4 percent of transportation expenditures in fiscal 2023, while federal dollars accounted for 26.6 percent. In fiscal 2023, 59.5 percent of transportation expenditures were 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 general funds (accounting for 7.1 percent of total transportation expenditures) and bonds (6.8 percent).

## Transportation Funds

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States were also asked to detail transportation fund revenue sources if the state has a transportation fund. Forty-seven states reported having a separate transportation fund. All 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. In estimated fiscal 2023, motor fuel taxes represented the largest revenue source for transportation funds (37.6 percent), followed by license and registration fees (19.7 percent), vehicle sales and use taxes (11.2 percent), tolls (1.4 percent), and all other (30.1 percent). Since 2016, motor fuel taxes have declined as a percentage of transportation fund revenue going from 41.1 percent in fiscal 2016 to 37.6 percent in fiscal 2023. Table A-3 in the Appendix shows transportation fund revenue sources totaling \$114.7 billion in fiscal 2021, \$124.0 billion in fiscal 2022, and \$126.3 billion in estimated fiscal 2023.

## 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 (23 states have indexed or variable-rate gasoline taxes), new vehicle fuel economy continues to increase, and the sale of electric and hybrid vehicles grows. Since 2013, thirty-three 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 help 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. Other alternative revenue sources have included increased use of tolls and express lanes, as well as fees at charging stations.

## Federal Transportation Funding

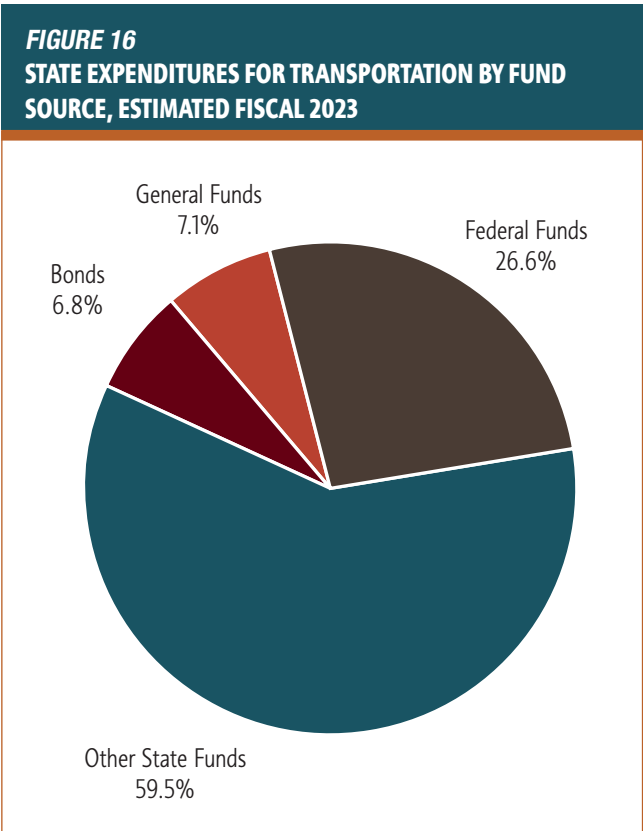
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The amount and structure of federal transportation funding to states have seen several recent changes brought on both by the pandemic and the passage of a bipartisan infrastructure bill. Since the pandemic began, states have received limited federal COVID-19 aid that has been eligible to use for transportation purposes, including \$10 billion in emergency funding for state transportation departments from a December 2020 relief measure. In addition, the *American Rescue Plan Act (ARPA)* permitted states to use federal funding for specified infrastructure projects.

Additionally, on November 15, 2021, President Biden signed the *Infrastructure Investment and Jobs Act (IIJA)*, a federal transportation reauthorization replacing 2015’s *Fixing America’s Surface Transportation (FAST) Act*. IIJA includes \$550 billion in new spending over five years (fiscal year 2022 through fiscal year 2026) for roads/bridges/major projects, passenger and freight rail, public transit, broadband, airports, ports, water infrastructure, and resiliency. The bill provides a significant increase in highway funding to states compared to the FAST Act. Specific funding in the five-year legislation includes: \$351 billion for highways from the Highway Trust Fund and the General Fund; \$91 billion for transit; \$12 billion for highway safety; \$66 billion for passenger rail; a new \$27.5 billion formula-based bridge program; and a new \$5 billion electric vehicle charging infrastructure formula program.

# Fund Shares

Figure 16 below provides fund shares for estimated fiscal 2023.



# Regional Expenditures

Table 37 shows percentage changes in transportation expenditures by region between fiscal 2021 and fiscal 2022 and between fiscal 2022 and estimated fiscal 2023. In fiscal 2022, all regions experienced growth in total transportation spending except for a small decline in the Southwest region, while in estimated fiscal 2023 all regions experienced growth.

# Transportation—Expenditure Exclusions

Forty-two states wholly or partially exclude state police and highway patrols from the transportation expenditures contained within the report. Additionally, 40 states wholly or partially exclude port authority operations, 25 states omit motor vehicle licensing, 19 states exclude truck enforcement regulation programs, and 13 states exclude gasoline tax and fee collections. For details, see Table 41.

**TABLE 37**  
**REGIONAL PERCENTAGE CHANGE IN STATE TRANSPORTATION EXPENDITURES, FISCAL 2022 AND 2023**

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	11.9 %	-2.2 %	12.1 %	16.9 %	12.9 %	6.2 %
Mid-Atlantic	5.0	15.3	9.6	9.5	14.0	6.5
Great Lakes	8.8	-3.7	5.2	2.1	17.8	8.5
Plains	6.0	-11.0	1.7	22.5	54.2	29.3
Southeast	18.9	-2.4	10.0	15.3	20.2	14.9
Southwest	5.4	-9.6	-0.8	19.3	-11.1	7.9
Rocky Mountain	4.0	-6.7	0.6	27.6	37.0	30.4
Far West	4.1	25.7	25.7	43.3	17.0	15.6
<b>ALL STATES</b>	<b>9.1 %</b>	<b>1.7 %</b>	<b>9.6 %</b>	<b>18.6 %</b>	<b>15.9 %</b>	<b>12.9 %</b>

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$990	\$1,754	\$715	<b>\$3,459</b>	\$0	\$906	\$1,755	\$1,713	<b>\$4,374</b>	\$0	\$1,090	\$1,956	\$1,129	<b>\$4,175</b>
Maine	2	284	366	131	<b>783</b>	0	310	499	14	<b>823</b>	0	343	520	52	<b>915</b>
Massachusetts	127	795	2,425	1,683	<b>5,030</b>	327	717	2,611	1,625	<b>5,280</b>	487	695	2,931	1,616	<b>5,729</b>
New Hampshire	3	254	260	9	<b>526</b>	10	250	354	8	<b>622</b>	83	269	426	7	<b>785</b>
Rhode Island	0	327	262	176	<b>765</b>	0	406	251	120	<b>777</b>	0	468	406	48	<b>922</b>
Vermont	0	315	247	2	<b>564</b>	0	312	287	1	<b>600</b>	0	409	317	1	<b>727</b>
<b>MID-ATLANTIC</b>															
Delaware	5	355	724	21	<b>1,105</b>	5	319	670	92	<b>1,086</b>	9	341	712	69	<b>1,131</b>
Maryland*	0	1,398	3,664	0	<b>5,062</b>	30	1,758	3,831	0	<b>5,619</b>	0	1,796	3,907	0	<b>5,703</b>
New Jersey	1,833	1,761	1,166	1,940	<b>6,700</b>	1,829	1,825	1,651	1,163	<b>6,468</b>	1,956	2,789	1,854	1,244	<b>7,843</b>
New York	429	1,633	5,180	3,047	<b>10,289</b>	435	2,026	5,161	4,766	<b>12,388</b>	511	1,851	5,928	3,742	<b>12,032</b>
Pennsylvania	3	2,182	6,525	204	<b>8,914</b>	3	2,523	6,895	159	<b>9,580</b>	3	2,861	7,585	266	<b>10,715</b>
<b>GREAT LAKES</b>															
Illinois	0	566	5,329	1,026	<b>6,921</b>	0	147	5,434	710	<b>6,291</b>	0	129	5,817	816	<b>6,762</b>
Indiana	40	1,162	1,787	0	<b>2,989</b>	45	1,279	1,705	0	<b>3,029</b>	45	1,427	1,895	0	<b>3,367</b>
Michigan	0	1,497	3,809	297	<b>5,603</b>	69	1,659	4,531	654	<b>6,913</b>	421	2,152	3,688	1,200	<b>7,461</b>
Ohio*	36	1,474	1,697	0	<b>3,207</b>	51	1,189	1,866	0	<b>3,106</b>	47	1,493	2,032	0	<b>3,572</b>
Wisconsin	141	1,003	2,054	0	<b>3,198</b>	100	1,218	2,405	0	<b>3,723</b>	89	1,268	2,510	0	<b>3,867</b>
<b>PLAINS</b>															
Iowa	0	633	1,660	0	<b>2,293</b>	0	697	1,486	0	<b>2,183</b>	0	656	1,528	0	<b>2,184</b>
Kansas	0	448	1,142	208	<b>1,798</b>	0	531	1,306	207	<b>2,044</b>	0	491	2,030	304	<b>2,825</b>
Minnesota	171	1,047	3,049	321	<b>4,588</b>	236	457	3,575	375	<b>4,643</b>	246	1,895	4,385	358	<b>6,884</b>
Missouri	57	83	2,028	0	<b>2,168</b>	62	89	2,122	0	<b>2,273</b>	74	192	2,530	0	<b>2,796</b>
Nebraska	0	484	527	0	<b>1,011</b>	0	521	524	0	<b>1,045</b>	0	542	680	0	<b>1,222</b>
North Dakota	3	352	379	0	<b>734</b>	0	332	298	0	<b>630</b>	0	508	350	0	<b>858</b>
South Dakota	30	455	367	0	<b>852</b>	26	490	340	0	<b>856</b>	7	522	386	0	<b>915</b>
<b>SOUTHEAST</b>															
Alabama	0	1,036	641	96	<b>1,773</b>	0	1,012	786	16	<b>1,814</b>	0	886	753	11	<b>1,650</b>
Arkansas	0	781	1,201	0	<b>1,982</b>	0	590	1,408	0	<b>1,998</b>	0	1,003	1,229	0	<b>2,232</b>
Florida	0	2,374	4,910	540	<b>7,824</b>	0	1,869	7,086	853	<b>9,808</b>	349	3,035	8,816	445	<b>12,645</b>
Georgia	1,740	1,669	807	152	<b>4,368</b>	1,849	1,400	782	113	<b>4,144</b>	2,269	1,521	98	0	<b>3,888</b>
Kentucky	6	998	1,471	0	<b>2,475</b>	7	1,020	1,782	0	<b>2,809</b>	18	1,030	2,097	0	<b>3,145</b>
Louisiana	51	806	643	135	<b>1,635</b>	60	878	721	120	<b>1,779</b>	79	931	834	117	<b>1,961</b>
Mississippi	0	698	543	148	<b>1,389</b>	0	640	612	67	<b>1,319</b>	0	779	810	30	<b>1,619</b>
North Carolina	0	1,162	3,716	846	<b>5,724</b>	0	1,289	5,071	329	<b>6,689</b>	0	1,563	5,654	468	<b>7,685</b>
South Carolina	0	732	1,260	0	<b>1,992</b>	52	848	1,323	0	<b>2,223</b>	375	838	1,662	0	<b>2,875</b>
Tennessee*	0	1,041	642	0	<b>1,683</b>	0	1,160	534	0	<b>1,694</b>	0	1,338	1,311	0	<b>2,649</b>
Virginia	0	1,062	7,006	67	<b>8,135</b>	343	1,361	7,060	13	<b>8,777</b>	72	1,582	7,510	84	<b>9,248</b>
West Virginia	3	24	1,265	386	<b>1,678</b>	5	21	1,323	321	<b>1,670</b>	5	18	1,585	179	<b>1,787</b>
<b>SOUTHWEST</b>															
Arizona*	2	702	1,927	350	<b>2,981</b>	58	804	1,992	343	<b>3,197</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	229	1,325	487	6	<b>2,047</b>	195	1,421	727	7	<b>2,350</b>	260	500	977	15	<b>1,752</b>
Oklahoma	0	734	1,016	6	<b>1,756</b>	1	727	789	7	<b>1,524</b>	2	631	607	7	<b>1,247</b>
Texas	4	5,499	8,294	0	<b>13,797</b>	3	4,512	8,836	0	<b>13,351</b>	14	4,704	11,119	0	<b>15,837</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	2	630	1,347	0	<b>1,979</b>	1	643	1,415	0	<b>2,059</b>	1	829	955	0	<b>1,785</b>
Idaho	0	318	373	0	<b>691</b>	0	284	370	0	<b>654</b>	0	420	1,464	0	<b>1,884</b>
Montana	42	547	436	0	<b>1,025</b>	39	482	418	0	<b>939</b>	51	593	490	0	<b>1,134</b>
Utah	15	419	1,300	0	<b>1,734</b>	1,146	377	291	0	<b>1,814</b>	1,011	579	1,434	0	<b>3,024</b>
Wyoming	0	0	638	0	<b>638</b>	0	0	638	0	<b>638</b>	0	26	104	0	<b>130</b>
<b>FAR WEST</b>															
Alaska	216	938	401	0	<b>1,555</b>	199	1,745	367	0	<b>2,311</b>	294	1,493	588	0	<b>2,375</b>
California	23	4,161	12,681	110	<b>16,975</b>	478	4,833	13,604	4,707	<b>23,622</b>	6,244	6,220	15,397	158	<b>28,019</b>
Hawaii	0	369	1,146	285	<b>1,800</b>	0	354	1,025	267	<b>1,646</b>	0	335	1,120	221	<b>1,676</b>
Nevada	3	287	386	83	<b>759</b>	0	330	393	64	<b>787</b>	2	428	499	3	<b>932</b>
Oregon	34	62	2,689	24	<b>2,809</b>	41	55	2,403	12	<b>2,511</b>	27	49	2,382	17	<b>2,475</b>
Washington	3	392	1,103	1,437	<b>2,935</b>	3	489	938	1,434	<b>2,864</b>	2	611	1,323	1,582	<b>3,518</b>
<b>TOTAL</b>	<b>\$5,253</b>	<b>\$48,264</b>	<b>\$104,730</b>	<b>\$14,451</b>	<b>\$172,698</b>	<b>\$7,708</b>	<b>\$49,105</b>	<b>\$112,251</b>	<b>\$20,280</b>	<b>\$189,344</b>	<b>\$15,111</b>	<b>\$56,933</b>	<b>\$127,183</b>	<b>\$14,532</b>	<b>\$213,759</b>
District of Columbia	509	246	379	363	<b>1,497</b>	479	230	429	348	<b>1,487</b>					<b>0</b>
Guam	0	81	48	0	<b>128</b>	2	75	49	0	<b>126</b>	2	20	53	0	<b>75</b>
Puerto Rico	421	536	77	0	<b>1034</b>	281	560	99	0	<b>941</b>	307	738	133	0	<b>1,179</b>
Virgin Islands	19	14	0	0	<b>33</b>	20	17	0	0	<b>37</b>	23	16	0	0	<b>39</b>

\*See notes at the end of the chapter.

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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	9.2 %	10.5 %	9.1 %
Maine	6.5	6.6	7.0
Massachusetts	7.5	7.1	7.2
New Hampshire	7.0	8.0	9.5
Rhode Island	5.7	5.9	6.5
Vermont	7.7	7.9	9.2
<b>MID-ATLANTIC</b>			
Delaware	8.3	7.6	7.3
Maryland	9.2	8.9	8.4
New Jersey	8.5	7.4	8.1
New York	5.5	5.9	5.5
Pennsylvania	8.9	7.9	9.3
<b>GREAT LAKES</b>			
Illinois	6.1	5.1	5.3
Indiana	6.7	6.3	6.2
Michigan	8.2	9.1	8.7
Ohio	3.9	3.4	3.8
Wisconsin	5.4	5.9	6.0
<b>PLAINS</b>			
Iowa	8.0	7.7	7.3
Kansas	8.2	9.1	11.5
Minnesota	9.5	8.6	11.9
Missouri	7.3	7.1	7.3
Nebraska	6.7	6.8	7.1
North Dakota	8.5	7.8	11.6
South Dakota	12.6	12.0	15.2
<b>SOUTHEAST</b>			
Alabama	5.6	4.8	4.4
Arkansas	6.4	6.2	6.5
Florida	8.3	9.5	11.4
Georgia	6.8	6.1	6.2
Kentucky	5.8	6.2	6.3
Louisiana	4.7	4.5	4.1
Mississippi	6.2	5.7	5.7
North Carolina	10.9	11.3	13.0
South Carolina	6.6	6.9	7.4
Tennessee	4.2	3.9	4.9
Virginia	10.9	11.7	11.6
West Virginia	9.6	8.9	9.3
<b>SOUTHWEST</b>			
Arizona	4.5	4.0	4.0
New Mexico	9.1	10.4	6.7
Oklahoma	7.4	5.6	4.2
Texas	9.9	9.6	11.1
<b>ROCKY MOUNTAIN</b>			
Colorado	6.3	5.9	4.7
Idaho	6.8	5.9	12.0
Montana	9.2	10.8	10.8
Utah	8.8	8.7	10.7
Wyoming	11.4	11.3	2.8
<b>FAR WEST</b>			
Alaska	13.3	16.0	13.7
California	3.4	5.3	6.0
Hawaii	7.4	8.7	8.7
Nevada	4.1	3.9	4.6
Oregon	4.2	3.7	3.6
Washington	4.8	4.3	4.9
<b>ALL STATES</b>	<b>6.5 %</b>	<b>6.8 %</b>	<b>7.2 %</b>



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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	0.1 %	-8.5 %	26.5 %	11.5 %	20.3 %	-4.5 %
Maine	35.6	9.2	5.1	4.2	10.6	11.2
Massachusetts	15.1	-9.8	5.0	16.3	-3.1	8.5
New Hampshire	38.4	-1.6	18.3	39.8	7.6	26.2
Rhode Island	-4.2	24.2	1.6	61.8	15.3	18.7
Vermont	16.2	-1.0	6.4	10.5	31.1	21.2
<b>MID-ATLANTIC</b>						
Delaware	-7.4	-10.1	-1.7	6.8	6.9	4.1
Maryland	5.4	25.8	11.0	1.2	2.2	1.5
New Jersey	16.0	3.6	-3.5	9.5	52.8	21.3
New York	-0.2	24.1	20.4	15.1	-8.6	-2.9
Pennsylvania	5.7	15.6	7.5	10.0	13.4	11.8
<b>GREAT LAKES</b>						
Illinois	2.0	-74.0	-9.1	7.0	-12.2	7.5
Indiana	-4.2	10.1	1.3	10.9	11.6	11.2
Michigan	20.8	10.8	23.4	-10.7	29.7	7.9
Ohio	10.6	-19.3	-3.1	8.5	25.6	15.0
Wisconsin	14.1	21.4	16.4	3.8	4.1	3.9
<b>PLAINS</b>						
Iowa	-10.5	10.1	-4.8	2.8	-5.9	0.0
Kansas	14.4	18.5	13.7	55.4	-7.5	38.2
Minnesota	18.4	-56.4	1.2	21.5	314.7	48.3
Missouri	4.7	7.2	4.8	19.2	115.7	23.0
Nebraska	-0.6	7.6	3.4	29.8	4.0	16.9
North Dakota	-22.0	-5.7	-14.2	17.4	53.0	36.2
South Dakota	-7.8	7.7	0.5	7.4	6.5	6.9
<b>SOUTHEAST</b>						
Alabama	22.6	-2.3	2.3	-4.2	-12.5	-9.0
Arkansas	17.2	-24.5	0.8	-12.7	70.0	11.7
Florida	44.3	-21.3	25.4	29.3	62.4	28.9
Georgia*	3.3	-16.1	-5.1	-10.0	8.6	-6.2
Kentucky	21.1	2.2	13.5	18.2	1.0	12.0
Louisiana	12.5	8.9	8.8	16.9	6.0	10.2
Mississippi	12.7	-8.3	-5.0	32.4	21.7	22.7
North Carolina	36.5	10.9	16.9	11.5	21.3	14.9
South Carolina	9.1	15.8	11.6	48.1	-1.2	29.3
Tennessee	-16.8	11.4	0.7	145.5	15.3	56.4
Virginia	5.7	28.2	7.9	2.4	16.2	5.4
West Virginia	4.7	-12.5	-0.5	19.7	-14.3	7.0
<b>SOUTHWEST</b>						
Arizona	6.3	14.5	7.2	0.0	0.0	0.0
New Mexico	28.8	7.2	14.8	34.2	-64.8	-25.4
Oklahoma	-22.2	-1.0	-13.2	-22.9	-13.2	-18.2
Texas	6.5	-17.9	-3.2	26.0	4.3	18.6
<b>ROCKY MOUNTAIN</b>						
Colorado	5.0	2.1	4.0	-32.5	28.9	-13.3
Idaho	-0.8	-10.7	-5.4	295.7	47.9	188.1
Montana	-4.4	-11.9	-8.4	18.4	23.0	20.8
Utah	9.3	-10.0	4.6	70.1	53.6	66.7
Wyoming	0.0	—	0.0	-83.7	—	-79.6
<b>FAR WEST</b>						
Alaska	-8.3	86.0	48.6	55.8	-14.4	2.8
California	10.8	16.1	39.2	53.7	28.7	18.6
Hawaii	-10.6	-4.1	-8.6	9.3	-5.4	1.8
Nevada	1.0	15.0	3.7	27.5	29.7	18.4
Oregon	-10.2	-11.3	-10.6	-1.4	-10.9	-1.4
Washington	-14.9	24.7	-2.4	40.8	24.9	22.8
<b>ALL STATES</b>	<b>9.1 %</b>	<b>1.7 %</b>	<b>9.6 %</b>	<b>18.6 %</b>	<b>15.9 %</b>	<b>12.9 %</b>
<b>MEDIAN</b>	<b>5.5</b>	<b>3.6</b>	<b>3.5</b>	<b>13.3</b>	<b>10.6</b>	<b>11.4</b>

Note: State funds are defined as general funds and other state funds (bonds are excluded).  
\*See notes at the end of the chapter.

**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					X			X	X
Massachusetts	P	P	X	X					
New Hampshire			X	X	X			X	X
Rhode Island			X				X	P	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			N/A		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
Louisiana			X	X	P	X		X	X
Mississippi			X	X				X	X
North Carolina			P						
South Carolina			X		X	X		X	X
Tennessee					X			X	X
Virginia									
West Virginia							N/A		N/A
<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
Idaho*						N/A	X		X
Montana			X						X
Utah						N/A	P	P	X
Wyoming			X						
<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		X
Oregon			X						X
Washington			N/A						X
<b>ALL STATES</b>	<b>4</b>	<b>4</b>	<b>40</b>	<b>13</b>	<b>19</b>	<b>13</b>	<b>12</b>	<b>25</b>	<b>42</b>
District of Columbia			N/A					X	X
Guam			X	X	X	X	X	X	X
Puerto Rico			X	N/A	X				N/A
Virgin Islands									

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

\*See notes at the end of the chapter.

## 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**Idaho:** Transportation Revenue transferred to local entities is not reported in expenditure.

**Maryland:** FY 2021 amounts have changed due to revised understanding in how the Maryland Department of Transportation (MDOT) classifies "capital" programs.

**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.

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## All Other Expenditures

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).

Over the past few years, “all other” spending has greatly fluctuated due to the passage of federal COVID-19 relief bills and the recent growth in state tax collections. Total spending in the “all other” category was \$953.1 billion in estimated fiscal 2023, a 5.0 percent increase compared to fiscal 2022. State funds grew 14.1 percent while federal funds declined 14.8 percent. The median growth rates in fiscal 2023 were 5.5 percent for all funds, 11.0 percent for state funds, and a decline of 12.3 percent for federal funds. In fiscal 2022, total state spending in the “all other” category was \$907.5 billion, a 3.4 percent decline from fiscal 2021. State funds grew 11.5 percent in fiscal 2022, while federal funds declined 25.3 percent. The median growth rates in fiscal 2022 were 3.3 percent for all funds, 7.7 percent for state funds, and a decrease of 6.8 percent for federal funds. The slower growth and declines in “all other” total spending and federal funds over the past two years followed rapid growth in fiscal 2021, when all funds increased 28.5 percent, state funds grew 10.3 percent, and federal funds rose 71.6 percent.

The recent shifts in “all other” spending has also brought upon changes in the composition of state spending. Before the pandemic began, the “all other” category represented 29.0 percent of total state spending in fiscal 2019. “All other” grew to 31.9 percent in fiscal 2020 and 35.4 percent in fiscal 2021 before slightly falling to 32.7 percent in fiscal 2022 and 32.2 percent in fiscal 2023. The general fund category has also experienced shifts with the “all other” category going from representing 27.6 percent of general fund spending in fiscal 2019 to 26.6 percent in fiscal 2020, 27.2 percent in fiscal 2021, 30.7 percent in fiscal 2022, and an estimated 31.1 percent in fiscal 2023.

## All Other Federal Funds

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 and continued to spend in fiscal 2021 and part of fiscal 2022. 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.

Additionally, in March 2021, the *American Rescue Plan Act of 2021 (ARPA)* was signed into law, allocating \$195.3 billion for states and the District of Columbia, and \$4.5 billion for territories, through the Coronavirus State and Local Fiscal Recovery Fund (CSLFRF), in addition to multiple other funding allocations. States’ uses of Fiscal Recovery Funds under ARPA have included many areas that fall under the “all other” category such as: COVID-19 vaccination, testing, and other response costs; COVID-19 prevention in congregate settings; mental health services; other public health services; household assistance; unemployment benefits; contributions to unemployment insurance trust funds; job training assistance; small business economic assistance; aid to tourism, travel or hospitality; aid to other impacted industries; and broadband.

Since the pandemic began, “all other” federal funds increased 60.6 percent in fiscal 2020, rose 71.6 percent in fiscal 2021, decreased 25.3 percent in fiscal 2022, and declined an estimated 14.8 percent in fiscal 2023. The decline in federal funds in fiscal 2022 is likely due in large part to fewer unemployment benefit payments. As detailed in table 46, most states include unemployment insurance benefits in the “all other” category, with 23 states either excluding or partially excluding the benefits from their totals. Unemployment insurance benefits declined in fiscal 2022 both due to the expiration of enhanced unemployment benefit programs established by the CARES Act as well as declining unemployment levels. An example of the decline in federal “all other” spending can be seen in California, which reported \$155.9 billion in “all other” federal funds spending in fiscal 2021 and \$56.4 billion in fiscal 2022; California noted the fiscal 2022 decrease in federal funds is primarily due to temporary COVID-19 pandemic unemployment compensation benefits ending and a return to lower unemployment rates. Declines in “all other” fed-

eral funding in fiscal 2023 are likely due to states having expended CARES Act funding in the preceding years and having spent much of the ARPA funding in fiscal 2022. Although “all other” federal funds to states have declined in recent years, the fiscal 2023 “all other” federal funds total is 75.5 percent higher than the pre-pandemic level, demonstrating the continued impact of federal COVID-19 relief aid.

### All Other State Funds

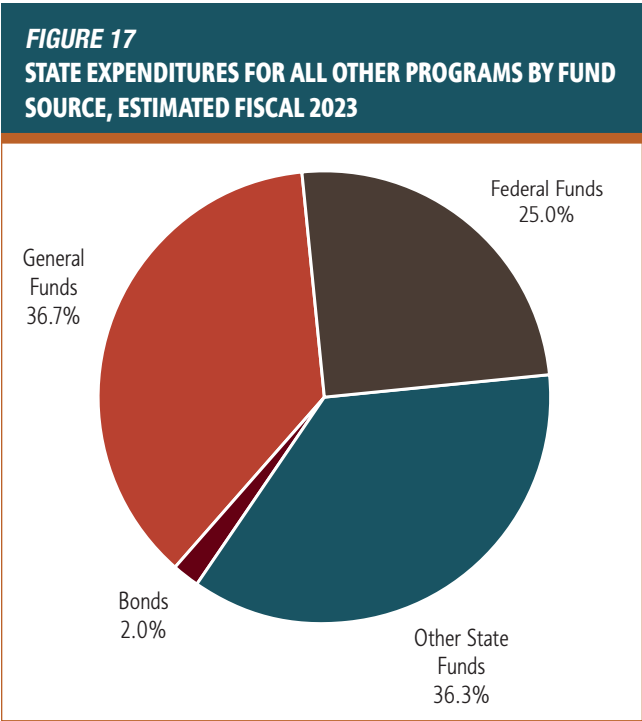
Whereas “all other” spending from federal funds declined in both fiscal 2022 and fiscal 2023, “all other” spending from state funds rapidly grew in both years. Since the pandemic began, “all other” state funds have increased each year rising 6.5 percent in fiscal 2020, 10.3 percent in fiscal 2021, 11.5 percent in fiscal 2022, and an estimated 14.1 percent in fiscal 2023. Much of the increase in “all other” state fund spending in recent years is due to one-time investments related to increased state tax collections and states’ responses to the pandemic. Spending increases from state funds have included one-time stimulus payments, housing programs, other health programs besides Medicaid, children and family services, deposits to reserve funds, pension fund contributions, employee compensation, environment and conservation projects, disaster recovery, economic development, local government assistance, and debt service.

### Debt Service

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-2, states’ spending on debt service totaled \$58.0 billion in fiscal 2021, \$56.6 billion in fiscal 2022, and \$55.2 billion in estimated fiscal 2023. In estimated fiscal 2023, general funds represented 55.6 percent of total state spending on debt service while other state funds comprised the remaining 44.4 percent. In fiscal year 2023, debt service represented 3.0 percent of spending from state funds (general funds and other state funds combined, excluding bonds), and 2.7 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. Additionally, some states included notes further explaining their debt service practices.

### Fund Shares

Figure 17 illustrates fund shares for estimated fiscal 2023. General funds comprised the largest percentage of the “all other” category at 36.7 percent, with other state funds at 36.3 percent, federal funds at 25.0 percent, and bonds at 2.0 percent. While general funds have historically represented the largest share of “all other” spending, in fiscal 2021 federal funds comprised the largest share at 39.8 percent due to increased federal COVID-19 aid.



### Regional Expenditures

Table 42 shows percentage changes for “all other” expenditures for fiscal 2021–2022 and 2022–2023 by region. In fiscal 2023, the Rocky Mountain region saw the largest increase in total “all other” spending while the Plains region experienced a modest decline. In fiscal 2022, five regions experienced an increase in total “all other” spending while three regions saw a decline.

TABLE 42

## REGIONAL PERCENTAGE CHANGE IN STATE ALL OTHER EXPENDITURES, FISCAL 2022 AND 2023

Region	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
New England	10.0 %	-9.9 %	4.6 %	8.8 %	10.7 %	9.1 %
Mid-Atlantic	13.5	19.2	14.9	11.2	-14.9	2.4
Great Lakes	6.5	31.7	11.8	9.2	-15.9	3.0
Plains	3.6	-13.0	-2.4	5.2	-7.3	-1.2
Southeast	5.3	-7.1	0.6	15.0	1.7	9.5
Southwest	19.0	2.9	16.4	4.0	12.2	5.1
Rocky Mountain	-1.4	-36.9	-16.3	38.1	30.9	35.8
Far West	20.3	-55.5	-24.6	23.4	-39.5	2.6
<b>ALL STATES</b>	<b>11.5 %</b>	<b>-25.3 %</b>	<b>-3.4 %</b>	<b>14.1 %</b>	<b>-14.8 %</b>	<b>5.0 %</b>

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$9,830	\$2,643	\$1,978	\$686	<b>\$15,137</b>	\$10,843	\$2,463	\$2,286	\$1,207	<b>\$16,799</b>	\$11,762	\$4,111	\$2,860	\$1,288	<b>\$20,021</b>
Maine	1,056	2,214	1,759	14	<b>5,043</b>	1,049	1,391	2,430	20	<b>4,890</b>	1,132	1,024	2,707	11	<b>4,874</b>
Massachusetts	12,284	6,750	9,171	1,263	<b>29,468</b>	12,550	7,946	9,995	1,387	<b>31,878</b>	14,125	8,241	10,230	1,445	<b>34,041</b>
New Hampshire	568	1,577	695	13	<b>2,853</b>	505	1,320	828	29	<b>2,682</b>	840	1,420	580	51	<b>2,891</b>
Rhode Island	1,422	3,823	1,112	139	<b>6,496</b>	2,309	2,258	1,088	82	<b>5,737</b>	2,122	2,563	1,344	66	<b>6,095</b>
Vermont	677	1,480	177	48	<b>2,382</b>	886	1,277	13	55	<b>2,231</b>	884	1,072	146	61	<b>2,163</b>
<b>MID-ATLANTIC</b>															
Delaware	1,513	1,363	2,827	56	<b>5,759</b>	1,892	1,124	3,237	61	<b>6,314</b>	2,286	831	3,391	45	<b>6,553</b>
Maryland	5,450	6,468	4,435	396	<b>16,749</b>	6,834	6,724	4,452	630	<b>18,640</b>	12,068	5,845	5,622	820	<b>24,355</b>
New Jersey	17,372	5,644	2,863	116	<b>25,995</b>	20,604	7,222	3,154	111	<b>31,091</b>	23,006	8,157	3,899	159	<b>35,221</b>
New York*	18,920	17,834	20,071	3,208	<b>60,033</b>	24,926	18,926	19,528	3,063	<b>66,443</b>	25,041	18,545	18,921	2,161	<b>64,668</b>
Pennsylvania	7,711	10,196	10,935	224	<b>29,066</b>	8,605	15,486	11,280	198	<b>35,569</b>	9,478	8,743	12,550	348	<b>31,119</b>
<b>GREAT LAKES</b>															
Illinois	24,498	4,743	34,540	920	<b>64,701</b>	23,084	8,343	40,543	578	<b>72,548</b>	19,772	5,469	46,920	1,107	<b>73,268</b>
Indiana*	3,676	5,910	2,850	0	<b>12,436</b>	4,410	6,424	2,913	0	<b>13,747</b>	6,586	3,942	2,252	0	<b>12,780</b>
Michigan	3,814	10,097	6,653	54	<b>20,618</b>	4,925	13,659	6,188	69	<b>24,841</b>	10,193	14,061	4,489	3	<b>28,746</b>
Ohio*	4,460	5,809	16,227	446	<b>26,942</b>	4,916	7,188	17,799	506	<b>30,409</b>	5,178	6,388	19,717	515	<b>31,798</b>
Wisconsin	3,979	6,503	15,632	0	<b>26,114</b>	4,049	7,932	15,044	0	<b>27,025</b>	4,169	6,780	16,007	0	<b>26,956</b>
<b>PLAINS</b>															
Iowa	1,610	3,987	2,434	0	<b>8,031</b>	1,766	3,556	1,513	0	<b>6,835</b>	1,660	3,170	2,425	0	<b>7,255</b>
Kansas	1,027	2,313	2,986	113	<b>6,439</b>	2,205	2,164	1,142	114	<b>5,625</b>	1,702	1,647	1,965	79	<b>5,393</b>
Minnesota	6,274	6,794	1,437	287	<b>14,792</b>	6,979	6,638	2,714	956	<b>17,287</b>	8,357	7,751	295	335	<b>16,738</b>
Missouri	2,367	3,978	1,821	7	<b>8,173</b>	2,710	3,079	2,018	13	<b>7,820</b>	3,723	3,099	2,167	6	<b>8,995</b>
Nebraska	1,066	1,613	3,061	0	<b>5,740</b>	1,175	851	3,264	0	<b>5,290</b>	1,323	914	3,690	0	<b>5,927</b>
North Dakota	594	1,292	1,642	41	<b>3,569</b>	612	1,161	1,110	0	<b>2,883</b>	466	483	860	0	<b>1,809</b>
South Dakota	499	1,829	541	0	<b>2,869</b>	572	1,528	572	0	<b>2,672</b>	509	531	673	0	<b>1,713</b>
<b>SOUTHEAST</b>															
Alabama*	1,870	3,313	3,736	72	<b>8,991</b>	2,605	3,754	4,250	53	<b>10,662</b>	1,994	2,493	2,868	36	<b>7,391</b>
Arkansas	589	3,512	7,720	51	<b>11,872</b>	713	1,728	7,923	136	<b>10,500</b>	712	1,453	9,691	71	<b>11,927</b>
Florida	9,750	10,931	6,128	1,156	<b>27,965</b>	10,660	13,423	3,726	1,165	<b>28,974</b>	10,949	16,319	2,447	1,090	<b>30,805</b>
Georgia*	5,049	4,999	4,996	236	<b>15,280</b>	6,618	6,814	4,891	267	<b>18,590</b>	7,797	2,260	5,014	376	<b>15,447</b>
Kentucky	2,839	6,396	1,954	0	<b>11,189</b>	3,568	4,393	1,957	0	<b>9,918</b>	4,918	2,930	2,683	0	<b>10,531</b>
Louisiana	2,772	1,727	3,907	87	<b>8,493</b>	3,572	4,164	4,422	121	<b>12,279</b>	4,216	6,029	6,625	81	<b>16,951</b>
Mississippi	1,589	2,789	1,142	836	<b>6,356</b>	1,522	2,316	1,544	1,174	<b>6,556</b>	1,753	3,804	3,319	171	<b>9,047</b>
North Carolina	238	706	2,244	0	<b>3,188</b>	343	909	419	0	<b>1,671</b>	374	940	513	0	<b>1,827</b>
South Carolina	2,596	4,211	1,979	0	<b>8,786</b>	3,174	3,442	1,656	0	<b>8,272</b>	4,085	5,565	2,513	0	<b>12,163</b>
Tennessee	3,151	6,770	2,373	0	<b>12,294</b>	3,880	6,276	2,420	0	<b>12,576</b>	7,218	9,831	2,534	500	<b>20,083</b>
Virginia	6,995	12,584	10,435	598	<b>30,612</b>	8,096	6,167	10,588	440	<b>25,291</b>	8,333	3,707	11,711	396	<b>24,147</b>
West Virginia	580	1,072	4,575	0	<b>6,227</b>	609	1,454	4,765	0	<b>6,828</b>	683	465	5,038	0	<b>6,186</b>
<b>SOUTHWEST</b>															
Arizona*	2,635	0	29,157	0	<b>31,792</b>	2,961	0	36,821	0	<b>39,782</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	1,743	1,463	2,378	172	<b>5,756</b>	1,491	409	2,099	176	<b>4,175</b>	1,868	1,942	3,003	162	<b>6,975</b>
Oklahoma	1,775	3,530	1,589	354	<b>7,248</b>	1,938	3,766	1,786	493	<b>7,983</b>	2,152	4,367	1,875	323	<b>8,717</b>
Texas	1,000	3,473	402	509	<b>5,384</b>	956	4,536	370	599	<b>6,461</b>	1,064	3,466	623	756	<b>5,909</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	2,861	2,569	2,980	25	<b>8,435</b>	2,767	1,747	3,018	25	<b>7,557</b>	3,017	1,532	3,850	25	<b>8,424</b>
Idaho	553	2,123	715	0	<b>3,391</b>	733	1,131	594	0	<b>2,458</b>	618	1,796	2,083	0	<b>4,497</b>
Montana	722	3,317	1,714	0	<b>5,753</b>	752	1,226	1,061	0	<b>3,039</b>	849	2,151	1,516	0	<b>4,516</b>
Utah	1,672	2,488	1,873	0	<b>6,033</b>	2,168	2,347	1,748	0	<b>6,263</b>	2,909	3,211	4,151	0	<b>10,271</b>
Wyoming	555	624	1,761	0	<b>2,940</b>	602	561	1,754	0	<b>2,917</b>	770	490	1,231	0	<b>2,491</b>
<b>FAR WEST</b>															
Alaska	2,492	2,131	1,048	0	<b>5,671</b>	2,484	2,798	1,899	0	<b>7,181</b>	5,297	1,921	1,735	0	<b>8,953</b>
California*	35,429	155,935	28,958	4,325	<b>224,647</b>	74,743	56,428	15,365	2,487	<b>149,023</b>	81,067	32,193	37,728	4,985	<b>155,973</b>
Hawaii	5,305	2,544	7,212	804	<b>15,865</b>	5,390	2,318	2,406	625	<b>10,739</b>	6,311	1,226	2,010	565	<b>10,112</b>
Nevada	1,255	1,101	4,047	0	<b>6,403</b>	1,006	1,702	4,008	0	<b>6,716</b>	1,031	277	4,387	0	<b>5,695</b>
Oregon	9,614	12,652	20,150	67	<b>42,483</b>	11,120	11,228	19,342	138	<b>41,828</b>	12,135	7,260	20,383	199	<b>39,977</b>
Washington	4,284	6,232	5,883	732	<b>17,131</b>	7,403	5,834	6,013	734	<b>19,984</b>	8,447	5,738	6,010	773	<b>20,968</b>
<b>TOTAL</b>	<b>\$240,580</b>	<b>\$374,052</b>	<b>\$306,903</b>	<b>\$18,055</b>	<b>\$939,590</b>	<b>\$310,280</b>	<b>\$279,531</b>	<b>\$299,956</b>	<b>\$17,712</b>	<b>\$907,479</b>	<b>\$349,910</b>	<b>\$238,153</b>	<b>\$346,072</b>	<b>\$19,009</b>	<b>\$953,144</b>
District of Columbia	4,158	1,924	704	383	<b>7,169</b>	5,298	2,147	740	428	<b>8,613</b>					<b>0</b>
Guam	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Puerto Rico	7,095	1,252	7484	0	<b>15,831</b>	18,332	1,273	2,286	10202	<b>32,093</b>	6,790	2,912	3,282	1109	<b>14,093</b>
Virgin Islands	627.8	188.7	0	0	<b>817</b>	834	105	0	0	<b>940</b>	722	129	0	0	<b>851</b>

\*See notes at the end of the chapter.



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

Region/State	Fiscal 2021	Fiscal 2022	Fiscal 2023
<b>NEW ENGLAND</b>			
Connecticut	40.3 %	40.4 %	43.5 %
Maine	41.7	39.1	37.5
Massachusetts	43.8	43.1	42.6
New Hampshire	37.9	34.3	35.0
Rhode Island	48.7	43.5	43.3
Vermont	32.7	29.3	27.4
<b>MID-ATLANTIC</b>			
Delaware	43.4	43.9	42.4
Maryland	30.4	29.7	36.0
New Jersey	33.0	35.7	36.4
New York	32.2	31.7	29.3
Pennsylvania	28.9	29.3	27.1
<b>GREAT LAKES</b>			
Illinois	56.6	59.2	57.1
Indiana	27.8	28.5	23.4
Michigan	30.2	32.8	33.4
Ohio	33.2	33.8	34.0
Wisconsin	44.0	43.0	41.7
<b>PLAINS</b>			
Iowa	28.2	24.0	24.4
Kansas	29.5	25.0	21.9
Minnesota	30.5	32.1	28.8
Missouri	27.4	24.3	23.6
Nebraska	38.1	34.4	34.4
North Dakota	41.5	35.6	24.4
South Dakota	42.3	37.5	28.4
<b>SOUTHEAST</b>			
Alabama	28.2	28.1	19.8
Arkansas	38.2	32.8	34.6
Florida	29.8	28.1	27.8
Georgia	23.8	27.5	24.7
Kentucky	26.4	21.8	21.1
Louisiana	24.4	31.0	35.2
Mississippi	28.6	28.4	31.9
North Carolina	6.1	2.8	3.1
South Carolina	29.3	25.6	31.4
Tennessee	30.7	29.0	37.2
Virginia	41.0	33.8	30.2
West Virginia	35.7	36.3	32.3
<b>SOUTHWEST</b>			
Arizona	47.6	49.4	49.4
New Mexico	25.7	18.5	26.6
Oklahoma	30.4	29.4	29.5
Texas	3.8	4.7	4.1
<b>ROCKY MOUNTAIN</b>			
Colorado	26.7	21.5	22.1
Idaho	33.2	22.2	28.6
Montana	51.7	34.8	43.1
Utah	30.5	30.0	36.2
Wyoming	52.3	51.8	53.0
<b>FAR WEST</b>			
Alaska	48.5	49.7	51.5
California	45.0	33.7	33.4
Hawaii	65.0	57.1	52.6
Nevada	34.2	33.4	28.0
Oregon	63.6	61.7	58.9
Washington	28.2	30.1	29.2
<b>ALL STATES</b>	<b>35.4 %</b>	<b>32.7 %</b>	<b>32.2 %</b>

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

Region/State	Fiscal 2021 to 2022			Fiscal 2022 to 2023		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
<b>NEW ENGLAND</b>						
Connecticut	11.2 %	-6.8 %	11.0 %	11.4 %	66.9 %	19.2 %
Maine	23.6	-37.2	-3.0	10.3	-26.4	-0.3
Massachusetts	5.1	17.7	8.2	8.0	3.7	6.8
New Hampshire	5.5	-16.3	-6.0	6.5	7.6	7.8
Rhode Island	34.1	-40.9	-11.7	2.0	13.5	6.2
Vermont	5.3	-13.7	-6.3	14.6	-16.1	-3.0
<b>MID-ATLANTIC</b>						
Delaware	18.2	-17.5	9.6	10.7	-26.1	3.8
Maryland	14.2	4.0	11.3	56.7	-13.1	30.7
New Jersey	17.4	28.0	19.6	13.2	12.9	13.3
New York	14.0	6.1	10.7	-1.1	-2.0	-2.7
Pennsylvania	6.6	51.9	22.4	10.8	-43.5	-12.5
<b>GREAT LAKES</b>						
Illinois	7.8	75.9	12.1	4.8	-34.4	1.0
Indiana	12.2	8.7	10.5	20.7	-38.6	-7.0
Michigan	6.2	35.3	20.5	32.1	2.9	15.7
Ohio	9.8	23.7	12.9	9.6	-11.1	4.6
Wisconsin	-2.6	22.0	3.5	5.7	-14.5	-0.3
<b>PLAINS</b>						
Iowa	-18.9	-10.8	-14.9	24.6	-10.9	6.1
Kansas	-16.6	-6.4	-12.6	9.6	-23.9	-4.1
Minnesota	25.7	-2.3	16.9	-10.7	16.8	-3.2
Missouri	12.9	-22.6	-4.3	24.6	0.6	15.0
Nebraska	7.6	-47.2	-7.8	12.9	7.4	12.0
North Dakota	-23.0	-10.1	-19.2	-23.0	-58.4	-37.3
South Dakota	10.0	-16.5	-6.9	3.3	-65.2	-35.9
<b>SOUTHEAST</b>						
Alabama	22.3	13.3	18.6	-29.1	-33.6	-30.7
Arkansas	3.9	-50.8	-11.6	20.5	-15.9	13.6
Florida	-9.4	22.8	3.6	-6.9	21.6	6.3
Georgia	14.6	36.3	21.7	11.3	-66.8	-16.9
Kentucky	15.3	-31.3	-11.4	37.6	-33.3	6.2
Louisiana	19.7	141.1	44.6	35.6	44.8	38.0
Mississippi	12.3	-17.0	3.1	65.4	64.2	38.0
North Carolina	-69.3	28.8	-47.6	16.4	3.4	9.3
South Carolina	5.6	-18.3	-5.9	36.6	61.7	47.0
Tennessee	14.0	-7.3	2.3	54.8	56.6	59.7
Virginia	7.2	-51.0	-17.4	7.3	-39.9	-4.5
West Virginia	4.2	35.6	9.7	6.5	-68.0	-9.4
<b>SOUTHWEST</b>						
Arizona	25.1	—	25.1	0.0	—	0.0
New Mexico	-12.9	-72.0	-27.5	35.7	374.8	67.1
Oklahoma	10.7	6.7	10.1	8.1	16.0	9.2
Texas	-5.4	30.6	20.0	27.2	-23.6	-8.5
<b>ROCKY MOUNTAIN</b>						
Colorado	-1.0	-32.0	-10.4	18.7	-12.3	11.5
Idaho	4.7	-46.7	-27.5	103.5	58.8	83.0
Montana	-25.6	-63.0	-47.2	30.4	75.4	48.6
Utah	10.5	-5.7	3.8	80.3	36.8	64.0
Wyoming	1.7	-10.1	-0.8	-15.1	-12.7	-14.6
<b>FAR WEST</b>						
Alaska	23.8	31.3	26.6	60.4	-31.3	24.7
California	39.9	-63.8	-33.7	31.8	-42.9	4.7
Hawaii	-37.7	-8.9	-32.3	6.7	-47.1	-5.8
Nevada	-5.4	54.6	4.9	8.1	-83.7	-15.2
Oregon	2.3	-11.3	-1.5	6.7	-35.3	-4.4
Washington	32.0	-6.4	16.7	7.8	-1.6	4.9
<b>ALL STATES</b>	<b>11.5 %</b>	<b>-25.3 %</b>	<b>-3.4 %</b>	<b>14.1 %</b>	<b>-14.8 %</b>	<b>5.0 %</b>
MEDIAN	7.7	-6.8	3.3	11.0	-12.3	5.5

Note: 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	Unemployment Insurance Benefits
<b>NEW ENGLAND</b>											
Connecticut					P	P					N/A
Maine											
Massachusetts											X
New Hampshire											
Rhode Island									P		P
Vermont				P	P	P					P
<b>MID-ATLANTIC</b>											
Delaware											
Maryland											
New Jersey											X
New York*	P	P									X
Pennsylvania											
<b>GREAT LAKES</b>											
Illinois											P
Indiana											X
Michigan					N/A						
Ohio*			X			P			P		X
Wisconsin											N/A
<b>PLAINS</b>											
Iowa									X		X
Kansas											
Minnesota											X
Missouri									X		
Nebraska											X
North Dakota											
South Dakota										X	X
<b>SOUTHEAST</b>											
Alabama									N/A	X	N/A
Arkansas											
Florida											
Georgia											
Kentucky									N/A		
Louisiana									X		X
Mississippi									X		
North Carolina											
South Carolina									P		X
Tennessee											X
Virginia											
West Virginia							P				
<b>SOUTHWEST</b>											
Arizona											
New Mexico											
Oklahoma									P	P	X
Texas			X	X	X	X				X	X
<b>ROCKY MOUNTAIN</b>											
Colorado			X								N/A
Idaho			X						N/A	X	X
Montana											
Utah											
Wyoming											
<b>FAR WEST</b>											
Alaska											
California											
Hawaii	P	P									
Nevada			N/A								
Oregon											
Washington											X
<b>ALL STATES</b>	<b>2</b>	<b>2</b>	<b>5</b>	<b>2</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>11</b>	<b>5</b>	<b>23</b>
District of Columbia										N/A	
Guam	X	X	X	X	X	X	X	X	X	X	X
Puerto Rico											
Virgin Islands											

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

\*See notes at the end of the chapter.

## All Other Expenditure 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's *2022 State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**California:** The "All Other" category for fiscal 2022 and fiscal 2023 includes Medicaid expenditures for other departments, such as Social Services, Developmental Services, and Aging.

**Georgia:** Other State Funds declined in estimated fiscal 2022 due to data being based on budgeted funds rather than actual expenditures.

**Indiana:** Expenditure amounts for TANF now exclude the approximately \$61M transfer to Child Care Development Fund (CCDF) program. CCDF federal expenditures are included in "All Other" category.

**New York:** All other General Fund State Expenditures increased in FY 2022 primarily due to time limited recovery initiatives and COVID related spending, repayment of the State and Judiciary non-Medicare payroll taxes deferred from April-December 2020 as authorized in the Federal CARES Act, and a \$724 million pre-payment was applied towards the State's health insurance premiums in the later years of the Updated Financial Plan. All Other Federal Funds spending increased in FY 2021 due to the receipt of Federal Funding provided in response to COVID 19 including the Coronavirus Relief Fund and Lost Wages Assistance.

Debt service increased from FY 2020 to FY 2021 due to the repayment of \$4.5 billion of PIT notes, which were issued during FY 2021 to help manage the adverse cash flow impact that resulted from the Federal extension of tax filing deadlines in response to the pandemic.

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.



# 8

## CHAPTER



# 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 10.9 percent in fiscal 2023 and 14.7 percent in fiscal 2022. The fiscal 2022 growth rate of 14.7 percent is the highest annual figure since 1994. Capital spending will likely maintain high expenditure rates for the next several years as states continue to allocate funding from the *American Rescue Plan Act (ARPA)* of 2021 and the *Infrastructure Investment and Jobs Act (IIJA)* of 2021. Under ARPA, states and localities are permitted to use federal funding for investments in infrastructure, including water, sewer, and broadband services. While IIJA includes approximately \$550 billion in new spending for roads, bridges, rail, transit, the electric grid, water systems, and broadband. In addition to increased federal funds through ARPA and IIJA, state's own spending on capital has sharply increased the past two years partly due to one-time spending on infrastructure projects resulting from revenue surpluses in fiscal 2021, fiscal 2022, and fiscal 2023. State spending on capital (including general funds, other state funds, and bonds) increased 18.1 percent in fiscal 2022 and 8.4 percent in estimated fiscal 2023, with federal funds growing 4.7 percent in fiscal 2022 and 18.8 percent in fiscal 2023. While capital spending can fluctuate from year-to-year, the historical average level of growth since 1991 is 4.7 percent. Overall, state capital spending totaled \$121.8 billion in fiscal 2021, \$139.6 billion in fiscal 2022, and is estimated to total \$154.8 billion in fiscal 2023.

## Capital Fund Sources

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Over 70 percent of state spending on capital projects is on a pay-go, or cash basis, while the remainder 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 50.7 percent of capital spending in fiscal 2023, federal funds are 25.0 percent, and bonds are 24.3 percent. The vast majority of federal funds spent for capital purposes are for transportation (89.5 percent in fiscal 2023). The share of capital spending from debt financing, or bonds, declined in estimated fiscal 2023, continuing a downward trend since fiscal 2011. 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 60.2 percent (\$93.2 billion) of all capital expenditures in fiscal 2023, **transportation** is the largest category of state capital expenditures, rising from 54.1 percent in fiscal 2009. Capital spending for transportation increased by 9.5 percent in fiscal 2023. Since 2010, transportation capital spending has increased by an annual average of 5.3 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 larger, but 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 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 2023, elementary and secondary education capital spending totaled \$4.7 billion, a decline of 12.9 percent from fiscal 2022, and is estimated to represent 3.0 percent of overall capital spending.

**Higher education** capital expenditures are estimated to rise 30.9 percent in fiscal 2023, totaling \$17.2 billion, and accounting for 11.1 percent of total state capital outlays. Higher education is the second largest category of state capital expenditures. Although capital spending on higher education spending

saw a sharp increase in fiscal 2023, the share of higher education capital spending had been trending downward from a peak of 15.2 percent in fiscal 2009.

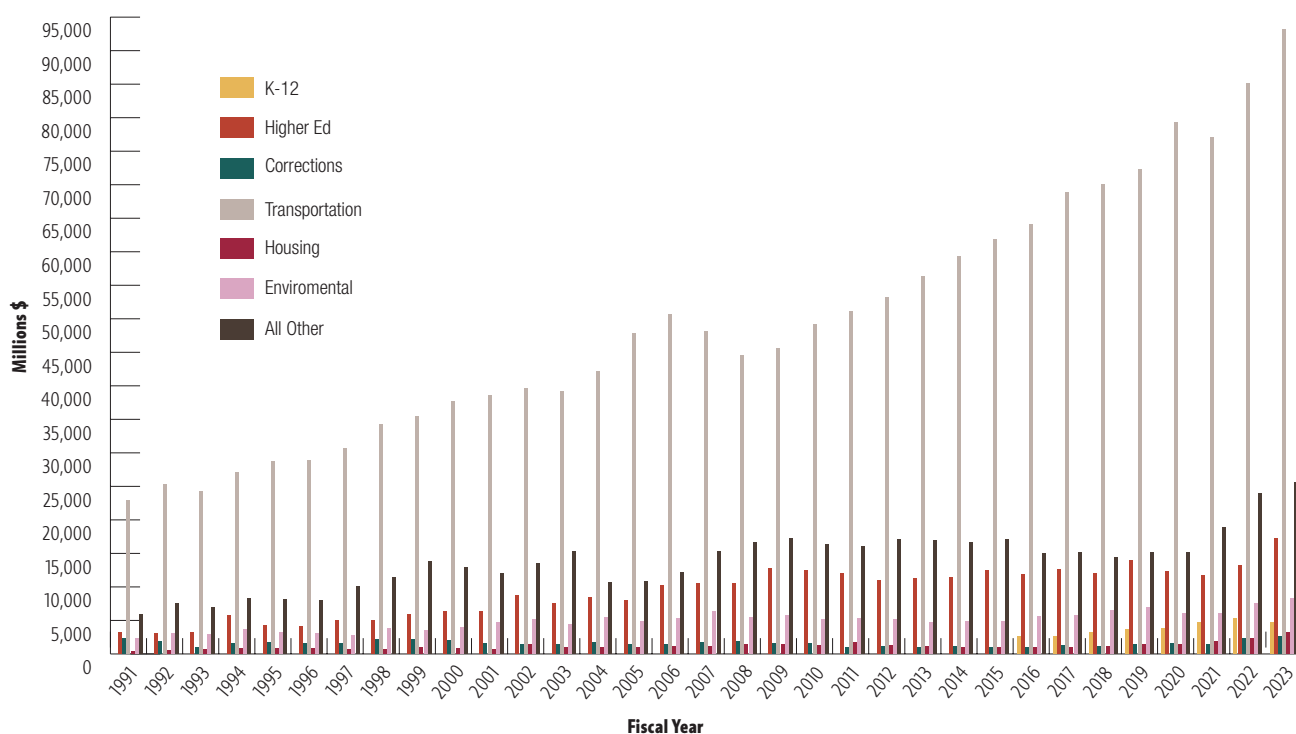
**Corrections** capital spending increased 14.7 percent in fiscal 2023, totaling \$2.7 billion. Corrections accounted for only 1.7 percent of total state capital expenditures. Capital spending for corrections reflects the year-to-year fluctuations as the largest changes in spending from a prior year are normally due to major institutional construction and renovation projects. From a historical trend view, capital spending for corrections as a percentage of overall capital spending peaked around twenty-five years ago reflecting a surge of institutional expansions at that time.

**Housing** capital expenditures account for just 2.1 percent of total fiscal 2023 capital spending at \$3.2 billion. Housing capital spending increased by 43.0 percent in fiscal 2023, largely due to increases in a few states. About 25 percent of states report capital spending for housing.

State capital spending for **environmental** purposes in fiscal 2023 totaled \$8.2 billion, 5.3 percent of total capital spending, reflecting an increase of 8.5 percent from fiscal 2022. 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 \$25.6 billion in fiscal 2023, or 16.6 percent of total capital spending. In fiscal 2023, “all other” capital spending is estimated to grow 7.3 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.

**FIGURE 18**  
**CAPITAL EXPENDITURES BY TYPE, FISCAL 1991 TO 2023**

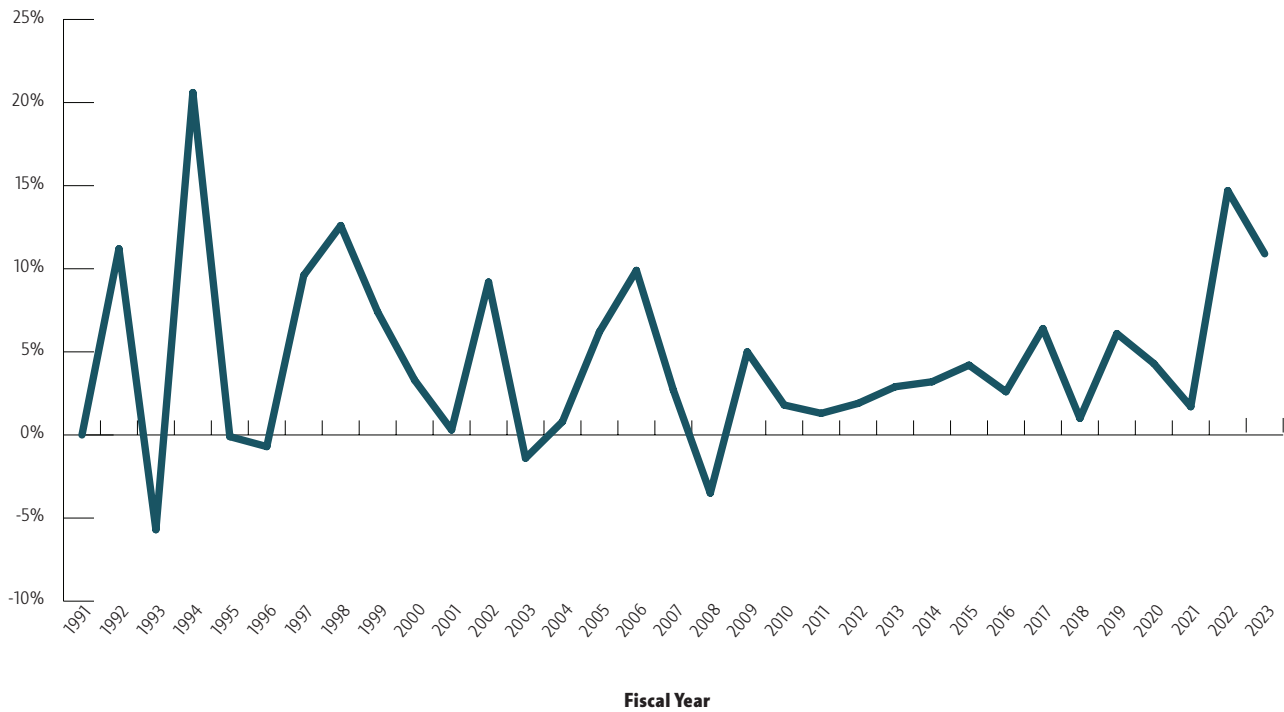




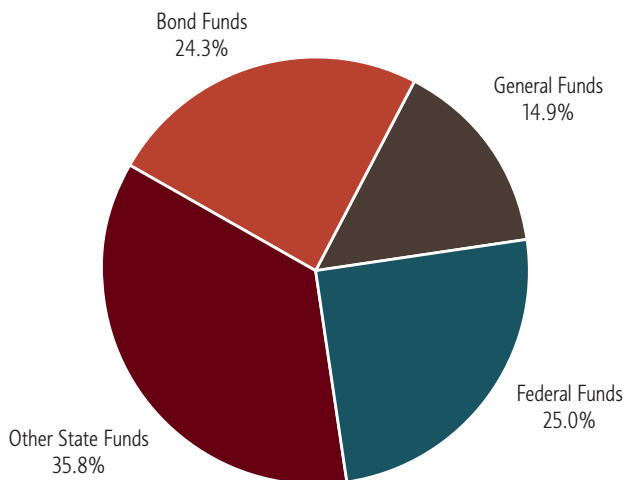
**TABLE 47**  
**CAPITAL EXPENDITURES BY PROGRAM AREA (\$ IN MILLIONS)**

Year	K-12	Higher Education	Corrections	Transportation	Housing	Environmental	All Other	Total
1991		\$3,222	\$2,321	\$22,845	\$411	\$2,358	\$5,898	<b>\$37,055</b>
1992		3,075	1,882	25,245	515	3,027	7,476	<b>41,221</b>
1993		3,274	940	24,234	599	2,881	6,948	<b>38,876</b>
1994		5,681	1,564	27,041	761	3,594	8,232	<b>46,872</b>
1995		4,183	1,725	28,765	816	3,186	8,131	<b>46,805</b>
1996		4,133	1,618	28,869	802	3,065	8,003	<b>46,491</b>
1997		5,021	1,592	30,727	713	2,791	10,114	<b>50,957</b>
1998		5,028	2,117	34,239	711	3,816	11,446	<b>57,488</b>
1999		5,875	2,092	35,399	959	3,530	13,775	<b>61,630</b>
2000		6,325	2,084	37,596	837	3,968	12,865	<b>63,675</b>
2001		6,369	1,575	38,555	630	4,736	12,027	<b>63,892</b>
2002		8,733	1,434	39,542	1,469	5,115	13,466	<b>69,759</b>
2003		7,594	1,384	39,184	923	4,434	15,293	<b>68,812</b>
2004		8,439	1,726	42,115	963	5,404	10,739	<b>69,386</b>
2005		7,946	1,357	47,790	912	4,883	10,832	<b>73,720</b>
2006		10,241	1,466	50,629	1,192	5,338	12,162	<b>81,028</b>
2007		10,570	1,743	48,184	1,090	6,406	15,235	<b>83,228</b>
2008		10,556	1,880	44,542	1,362	5,401	16,615	<b>80,356</b>
2009		12,803	1,558	45,644	1,406	5,700	17,277	<b>84,388</b>
2010		12,514	1,554	49,184	1,289	5,076	16,287	<b>85,904</b>
2011		11,954	1,019	51,113	1,661	5,332	15,971	<b>87,050</b>
2012		10,979	1,158	53,140	1,226	5,090	17,079	<b>88,672</b>
2013		11,224	978	56,269	1,110	4,761	16,899	<b>91,241</b>
2014		11,356	1,072	59,355	946	4,883	16,574	<b>94,186</b>
2015		12,441	1,010	61,894	900	4,885	17,024	<b>98,153</b>
2016	\$2,614	11,923	956	64,092	899	5,629	14,953	<b>100,708</b>
2017	2,580	12,647	1,301	68,785	930	5,720	15,184	<b>107,141</b>
2018	3,163	11,953	1,139	69,998	1,105	6,488	14,349	<b>108,197</b>
2019	3,632	13,971	1,353	72,284	1,491	6,935	15,086	<b>114,748</b>
2020	3,779	12,381	1,623	79,315	1,373	6,026	15,206	<b>119,702</b>
2021	4,632	11,755	1,463	77,119	1,910	6,020	18,884	<b>121,776</b>
2022	5,368	13,179	2,328	85,073	2,241	7,570	23,871	<b>139,631</b>
2023	\$4,676	\$17,246	\$2,671	\$93,154	\$3,205	\$8,211	\$25,619	<b>\$154,784</b>

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



**FIGURE 20**  
TOTAL CAPITAL EXPENDITURES BY FUNDING SOURCE, FISCAL 2023



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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$16	\$2,217	<b>\$2,711</b>	\$0	\$474	\$22	\$3,782	<b>\$4,278</b>	\$0	\$600	\$72	\$3,066	<b>\$3,738</b>
Maine	5	198	63	127	<b>393</b>	5	220	187	17	<b>429</b>	7	266	190	47	<b>510</b>
Massachusetts*	0	775	0	3,120	<b>3,895</b>	0	687	0	3,196	<b>3,883</b>	0	616	0	3,345	<b>3,961</b>
New Hampshire	0	18	161	33	<b>212</b>	0	14	157	56	<b>227</b>	0	23	77	69	<b>169</b>
Rhode Island	8	288	93	365	<b>753</b>	6	326	70	266	<b>668</b>	11	296	390	223	<b>920</b>
Vermont	0	229	51	52	<b>332</b>	0	241	75	59	<b>375</b>	0	313	83	70	<b>466</b>
<b>MID-ATLANTIC</b>															
Delaware	0	355	376	287	<b>1,018</b>	0	319	300	381	<b>1,000</b>	0	341	316	329	<b>986</b>
Maryland	22	984	2,032	1,215	<b>4,253</b>	456	1,306	2,329	1,945	<b>6,036</b>	1,793	1,906	2,082	1,988	<b>7,769</b>
New Jersey*	5,491	2,217	633	2,056	<b>10,397</b>	7,025	2,206	890	1,307	<b>11,428</b>	4,701	2,987	569	1,434	<b>9,691</b>
New York	0	1,636	3,576	7,119	<b>12,331</b>	0	2,252	3,320	9,129	<b>14,701</b>	0	2,221	4,357	7,442	<b>14,020</b>
Pennsylvania	0	0	2,888	947	<b>3,835</b>	0	0	3,049	692	<b>3,741</b>	0	23	3,062	1,062	<b>4,147</b>
<b>GREAT LAKES</b>															
Illinois	0	566	3,022	1,649	<b>5,237</b>	0	147	2,532	1,262	<b>3,941</b>	0	129	2,198	1,897	<b>4,224</b>
Indiana*	378	0	49	0	<b>427</b>	700	0	49	0	<b>750</b>	2,397	0	38	0	<b>2,435</b>
Michigan	253	1,444	643	530	<b>2,870</b>	267	2,054	469	848	<b>3,638</b>	561	2,109	553	1,331	<b>4,554</b>
Ohio	0	1,215	1,056	1,007	<b>3,278</b>	0	1,203	946	1,039	<b>3,187</b>	0	1,503	1,081	1,046	<b>3,631</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	541	943	0	<b>1,484</b>	0	586	777	0	<b>1,363</b>	0	586	777	0	<b>1,363</b>
Kansas	77	981	334	170	<b>1,562</b>	536	1,043	336	149	<b>2,064</b>	302	1,588	426	257	<b>2,573</b>
Minnesota	0	0	0	713	<b>713</b>	0	0	0	1,444	<b>1,444</b>	0	0	0	758	<b>758</b>
Missouri	89	22	33	8	<b>152</b>	101	77	30	13	<b>221</b>	502	149	54	6	<b>711</b>
Nebraska	36	471	786	0	<b>1,293</b>	36	545	755	0	<b>1,336</b>	33	560	991	0	<b>1,584</b>
North Dakota	85	293	337	10	<b>725</b>	82	281	317	12	<b>692</b>	43	445	250	50	<b>788</b>
South Dakota	8	14	32	8	<b>62</b>	14	38	49	22	<b>123</b>	6	9	43	12	<b>70</b>
<b>SOUTHEAST</b>															
Alabama*	14	245	429	329	<b>1,017</b>	146	685	871	425	<b>2,127</b>	0	293	429	413	<b>1,135</b>
Arkansas	0	547	878	5	<b>1,430</b>	4	363	978	95	<b>1,440</b>	4	593	420	30	<b>1,047</b>
Florida	535	2,915	6,051	1,701	<b>11,202</b>	1,695	2,627	9,142	2,022	<b>15,486</b>	1,923	3,717	10,351	1,536	<b>17,527</b>
Georgia	0	0	0	1,130	<b>1,130</b>	0	0	0	983	<b>983</b>	0	0	0	928	<b>928</b>
Kentucky	0	0	520	0	<b>520</b>	0	0	435	0	<b>435</b>	0	0	931	0	<b>931</b>
Louisiana	68	624	318	372	<b>1,382</b>	75	704	376	341	<b>1,496</b>	115	772	446	259	<b>1,592</b>
Mississippi	16	499	310	1,053	<b>1,878</b>	25	457	371	1,298	<b>2,151</b>	28	559	693	259	<b>1,539</b>
North Carolina	182	1,162	2,387	1,367	<b>5,098</b>	259	1,239	2,539	599	<b>4,636</b>	359	1,456	3,456	888	<b>6,158</b>
South Carolina	29	45	1,446	0	<b>1,520</b>	35	32	1,595	0	<b>1,662</b>	103	895	1,153	0	<b>2,151</b>
Tennessee*	5	1,057	751	55	<b>1,868</b>	611	1,165	654	0	<b>2,430</b>	2,156	1,362	1,504	500	<b>5,522</b>
Virginia	1	30	153	1,182	<b>1,366</b>	57	47	153	912	<b>1,169</b>	153	47	298	950	<b>1,448</b>
West Virginia	20	18	991	386	<b>1,415</b>	18	17	982	321	<b>1,338</b>	11	0	1,644	179	<b>1,834</b>
<b>SOUTHWEST</b>															
Arizona*	854	973	383	307	<b>2,517</b>	1,042	1,063	238	339	<b>2,683</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	118	490	348	348	<b>1,304</b>	158	550	243	355	<b>1,306</b>	303	625	331	437	<b>1,696</b>
Oklahoma	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Texas	196	5,513	7,356	353	<b>13,418</b>	170	4,552	8,046	472	<b>13,240</b>	351	4,731	10,496	600	<b>16,178</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	74	32	71	0	<b>176</b>	222	3	80	0	<b>305</b>	14	2	560	5	<b>581</b>
Idaho	15	318	316	0	<b>649</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*	761	377	1,193	0	<b>2,331</b>	1,483	336	417	0	<b>2,236</b>	1,982	597	1,065	0	<b>3,644</b>
Wyoming	1	0	1	0	<b>2</b>	1	0	1	0	<b>2</b>	168	67	170	0	<b>405</b>
<b>FAR WEST</b>															
Alaska	136	1,350	68	0	<b>1,554</b>	495	2,036	213	0	<b>2,744</b>	753	1,746	290	0	<b>2,789</b>
California	85	1,856	3,472	601	<b>6,014</b>	726	2,320	2,936	4,623	<b>10,605</b>	3,260	2,988	1,847	1,342	<b>9,437</b>
Hawaii	1	204	218	1,211	<b>1,634</b>	0	241	109	1,000	<b>1,350</b>	0	285	107	901	<b>1,293</b>
Nevada	3	5	18	122	<b>148</b>	2	9	10	55	<b>77</b>	0	16	34	73	<b>123</b>
Oregon	0	21	0	258	<b>279</b>	4	18	0	284	<b>306</b>	44	29	0	384	<b>458</b>
Washington	0	78	876	3,038	<b>3,992</b>	0	63	752	3,085	<b>3,900</b>	0	156	1,295	3,166	<b>4,617</b>
<b>TOTAL</b>	<b>\$9,565</b>	<b>\$31,083</b>	<b>\$45,677</b>	<b>\$35,451</b>	<b>\$121,776</b>	<b>\$16,456</b>	<b>\$32,546</b>	<b>\$47,801</b>	<b>\$42,828</b>	<b>\$139,631</b>	<b>\$23,125</b>	<b>\$38,669</b>	<b>\$55,367</b>	<b>\$37,622</b>	<b>\$154,784</b>
District of Columbia	0	305	473	1,135	<b>1,913</b>	0	249	506	1,054	<b>1,809</b>					<b>0</b>
Guam	17	51	2	0	<b>70</b>	19	63	1	0	<b>83</b>	0	22	1	0	<b>23</b>
Puerto Rico	353	876	29	0	<b>1,258</b>	278	671	31	0	<b>980</b>	143	859	19	0	<b>1,020</b>
Virgin Islands	4	116	0	0	<b>121</b>	5	135	0	0	<b>141</b>	11	160	0	0	<b>171</b>

\*See notes at the end of the chapter.

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$483	<b>\$483</b>	\$0	\$0	\$0	\$558	<b>\$558</b>	\$0	\$0	\$0	\$343	<b>\$343</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	22	<b>22</b>	0	0	0	18	<b>18</b>	0	0	0	16	<b>16</b>
New Hampshire	0	0	0	8	<b>8</b>	0	0	0	1	<b>1</b>	0	0	0	0	<b>0</b>
Rhode Island	0	0	0	36	<b>36</b>	0	2	0	52	<b>54</b>	0	0	2	88	<b>90</b>
Vermont	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	181	<b>181</b>	0	0	0	182	<b>182</b>	0	0	0	193	<b>193</b>
Maryland	0	0	0	365	<b>365</b>	12	40	0	1,107	<b>1,159</b>	271	40	0	939	<b>1,250</b>
New Jersey	0	0	1	0	<b>1</b>	0	0	1	33	<b>34</b>	0	0	1	31	<b>32</b>
New York	0	0	19	106	<b>125</b>	0	0	14	197	<b>211</b>	0	0	32	238	<b>270</b>
Pennsylvania	0	0	0	259	<b>259</b>	0	0	0	70	<b>70</b>	0	0	0	43	<b>43</b>
<b>GREAT LAKES</b>															
Illinois	0	0	0	0	<b>0</b>	0	0	0	1	<b>1</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	22	301	<b>323</b>	0	0	2	236	<b>238</b>	0	0	1	227	<b>228</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	3	0	<b>3</b>	0	0	1	0	<b>1</b>	0	0	3	0	<b>3</b>
Minnesota	0	0	0	16	<b>16</b>	0	0	0	1	<b>1</b>	0	0	0	0	<b>0</b>
Missouri	0	0	2	0	<b>2</b>	0	0	0	0	<b>0</b>	0	3	1	0	<b>4</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	1	0	0	<b>1</b>	0	0	0	0	<b>0</b>
<b>SOUTHEAST</b>															
Alabama	1	0	195	134	<b>330</b>	0	0	210	284	<b>494</b>	0	0	215	222	<b>437</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	391	0	<b>391</b>	0	172	518	0	<b>690</b>	0	0	352	0	<b>352</b>
Georgia	0	0	0	374	<b>374</b>	0	0	0	148	<b>148</b>	0	0	0	297	<b>297</b>
Kentucky	0	0	24	0	<b>24</b>	0	0	19	0	<b>19</b>	0	0	18	0	<b>18</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	1	<b>1</b>	0	0	0	3	<b>3</b>	0	1	1	0	<b>2</b>
North Carolina	0	0	509	0	<b>509</b>	0	0	233	0	<b>233</b>	0	0	0	0	<b>0</b>
South Carolina	4	2	45	0	<b>51</b>	7	2	28	0	<b>37</b>	21	1	11	0	<b>33</b>
Tennessee	0	0	1	0	<b>1</b>	17	0	0	0	<b>17</b>	15	0	0	0	<b>15</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	1	0	1	0	<b>2</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
<b>SOUTHWEST</b>															
Arizona*	320	0	0	0	<b>320</b>	384	0	0	0	<b>384</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	20	0	0	105	<b>125</b>	15	0	0	102	<b>117</b>	40	0	0	139	<b>179</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	0	0	0	0	<b>0</b>	4	0	0	0	<b>4</b>	0	0	0	5	<b>5</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	33	0	19	0	<b>52</b>	33	0	0	0	<b>33</b>	63	0	0	0	<b>63</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	1	0	0	0	<b>1</b>	13	0	55	0	<b>68</b>	38	0	0	0	<b>38</b>
California	0	0	0	0	<b>0</b>	12	0	0	0	<b>12</b>	3	0	0	0	<b>3</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	2	<b>2</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>
Washington	0	0	139	486	<b>625</b>	0	0	12	568	<b>580</b>	0	0	125	253	<b>378</b>
<b>TOTAL</b>	<b>\$380</b>	<b>\$2</b>	<b>\$1,371</b>	<b>\$2,879</b>	<b>\$4,632</b>	<b>\$497</b>	<b>\$217</b>	<b>\$1,093</b>	<b>\$3,561</b>	<b>\$5,368</b>	<b>\$835</b>	<b>\$45</b>	<b>\$762</b>	<b>\$3,034</b>	<b>\$4,676</b>
District of Columbia	0	0	5	361	<b>366</b>	0	0	0	250	<b>250</b>	0	0	0	0	<b>0</b>
Guam	17	6	0	0	<b>23</b>	19	6	0	0	<b>25</b>	0	0	0	0	<b>0</b>
Puerto Rico	29	39	5	0	<b>72</b>	0	63	0	0	<b>63</b>	1	80	0	0	<b>82</b>
Virgin Islands	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$324	\$324	\$0	\$0	\$0	\$293	\$293	\$0	\$0	\$0	\$222	\$222
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	162	162	0	0	0	176	176	0	0	0	182	182
New Hampshire	0	0	0	2	2	0	0	0	16	16	0	0	0	9	9
Rhode Island	1	0	17	14	32	1	0	30	12	43	0	0	37	21	58
Vermont	0	0	0	3	3	0	0	0	3	3	0	0	0	7	7
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	23	23	0	0	0	41	41	0	0	0	17	17
Maryland	0	0	31	401	432	291	0	0	174	465	522	0	0	225	747
New Jersey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	351	544	895	0	0	341	833	1,174	0	0	330	1,021	1,351
Pennsylvania	0	0	0	199	199	0	0	0	206	206	0	0	0	332	332
<b>GREAT LAKES</b>															
Illinois	0	0	0	0	0	0	0	0	0	0	0	0	0	2	2
Indiana	48	0	0	0	48	39	0	0	0	39	667	0	0	0	667
Michigan	150	0	0	167	317	158	0	0	131	289	162	0	0	106	268
Ohio	0	0	0	197	197	0	0	0	206	206	0	0	0	202	202
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PLAINS</b>															
Iowa	0	0	13	0	13	0	0	40	0	40	0	0	40	0	40
Kansas	1	0	97	49	147	2	2	108	22	134	45	0	141	26	212
Minnesota	0	0	0	81	81	0	0	0	95	95	0	0	0	48	48
Missouri	1	0	0	1	2	1	36	0	0	37	0	53	0	0	53
Nebraska	17	0	207	0	224	22	0	221	0	243	21	1	305	0	327
North Dakota	81	0	125	10	216	76	0	188	12	276	39	0	109	50	198
South Dakota	0	0	0	8	8	0	0	0	22	22	0	0	0	12	12
<b>SOUTHEAST</b>															
Alabama*	0	0	0	27	27	0	0	0	72	72	0	0	0	144	144
Arkansas	0	0	2	0	2	0	0	26	0	26	0	0	12	0	12
Florida	0	0	151	5	156	33	169	81	4	287	0	0	168	1	169
Georgia	0	0	0	320	320	0	0	0	377	377	0	0	0	233	233
Kentucky	0	0	307	0	307	0	0	221	0	221	0	0	297	0	297
Louisiana	9	0	99	145	253	7	0	44	97	148	22	0	38	59	119
Mississippi	7	18	93	68	186	14	27	93	54	188	13	18	221	58	310
North Carolina	0	0	0	386	386	187	0	0	184	371	163	0	0	395	558
South Carolina	0	7	167	0	174	0	1	305	0	306	0	0	418	0	418
Tennessee	0	0	47	55	102	443	0	64	0	507	1,381	0	130	0	1,511
Virginia	0	0	64	698	762	51	0	73	619	743	83	1	103	643	830
West Virginia	0	0	261	0	261	0	0	174	0	174	0	0	274	0	274
<b>SOUTHWEST</b>															
Arizona*	527	458	236	301	1,522	611	454	91	338	1,494	N/A	N/A	N/A	N/A	N/A
New Mexico	50	0	0	60	110	45	0	0	55	100	5	0	0	65	70
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	169	120	2,197	0	2,486	142	110	2,543	0	2,795	312	102	2,960	0	3,374
<b>ROCKY MOUNTAIN</b>															
Colorado	32	0	38	0	70	157	0	48	0	205	5	0	296	0	301
Idaho	6	0	20	0	26	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	159	0	0	0	159	281	0	0	0	281	344	5	0	0	349
Wyoming	1	0	0	0	1	1	0	0	0	1	8	0	0	0	8
<b>FAR WEST</b>															
Alaska	0	0	0	0	0	48	0	18	0	66	0	34	0	0	34
California	0	0	0	267	267	0	0	0	343	343	0	0	0	809	809
Hawaii	0	0	0	122	122	0	0	0	108	108	0	0	0	115	115
Nevada	0	0	17	83	100	1	0	8	14	23	0	0	31	21	52
Oregon	0	0	0	147	147	0	0	0	111	111	0	0	0	142	142
Washington	0	0	136	348	484	0	0	101	333	434	0	1	129	539	669
<b>TOTAL</b>	<b>\$1,259</b>	<b>\$603</b>	<b>\$4,676</b>	<b>\$5,217</b>	<b>\$11,755</b>	<b>\$2,611</b>	<b>\$799</b>	<b>\$4,818</b>	<b>\$4,951</b>	<b>\$13,179</b>	<b>\$4,403</b>	<b>\$669</b>	<b>\$6,130</b>	<b>\$6,044</b>	<b>\$17,246</b>
District of Columbia	0	0	0	16	16	0	0	0	18	18	0	0	0	0	0
Guam	0	2	2	0	4	0	16	1	0	17	0	16	1	0	17
Puerto Rico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virgin Islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

\*See notes at the end of the chapter.

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$8	\$8	\$0	\$0	\$0	\$12	\$12	\$0	\$0	\$0	\$84	\$84
Maine	1	0	0	0	1	1	0	0	0	1	2	0	0	0	2
Massachusetts	0	0	0	43	43	0	0	0	34	34	0	0	0	32	32
New Hampshire	0	0	0	1	1	0	0	0	2	2	0	0	0	2	2
Rhode Island	0	1	5	0	6	0	0	4	0	4	0	0	9	0	9
Vermont	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	6	6	0	0	0	5	5	0	0	0	4	4
Maryland	0	0	0	53	53	0	0	0	34	34	44	0	0	4	48
New Jersey	8	4	0	0	12	10	4	1	0	15	11	0	0	0	11
New York	0	0	95	214	309	0	0	89	270	359	0	0	80	280	360
Pennsylvania	0	0	0	40	40	0	0	0	46	46	0	0	0	50	50
<b>GREAT LAKES</b>															
Illinois	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	5	0	7	0	12	405	0	6	0	411	805	0	5	0	810
Michigan	9	0	0	19	28	4	0	0	36	40	3	0	0	22	25
Ohio	0	0	0	66	66	0	0	0	90	90	0	0	0	102	102
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	7	0	9	0	16	7	0	8	0	15	5	0	6	0	11
Minnesota	0	0	0	9	9	0	0	0	18	18	0	0	0	17	17
Missouri	0	0	0	0	0	0	0	0	0	0	0	2	0	0	2
Nebraska	0	0	47	0	47	0	0	35	0	35	1	0	17	0	18
North Dakota	0	0	0	0	0	2	1	0	0	3	4	0	0	0	4
South Dakota	3	0	0	0	3	12	0	0	0	12	1	0	0	0	1
<b>SOUTHEAST</b>															
Alabama	12	0	6	0	18	137	400	2	0	539	0	0	0	0	0
Arkansas	0	0	4	0	4	4	0	3	0	7	1	0	5	0	6
Florida	13	0	0	0	13	72	0	0	0	72	18	0	0	0	18
Georgia	0	0	0	48	48	0	0	0	78	78	0	0	0	22	22
Kentucky	0	0	5	0	5	0	0	16	0	16	0	0	47	0	47
Louisiana	0	0	1	5	6	0	0	5	3	8	1	0	52	2	55
Mississippi	3	0	0	0	3	1	0	3	0	4	7	0	3	0	10
North Carolina	12	0	0	10	22	9	0	0	12	21	20	0	3	9	32
South Carolina	2	0	16	0	18	4	0	20	0	24	21	4	19	0	44
Tennessee	0	0	33	0	33	3	0	32	0	35	0	0	46	0	46
Virginia	0	0	0	17	17	0	0	0	21	21	12	0	1	13	26
West Virginia	8	0	1	0	9	7	0	2	0	9	10	0	3	0	13
<b>SOUTHWEST</b>															
Arizona*	7	0	17	0	24	32	0	21	0	53	N/A	N/A	N/A	N/A	N/A
New Mexico	0	0	0	5	5	0	0	0	5	5	0	0	0	0	0
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	23	0	66	0	89	25	0	41	0	66	35	0	65	0	100
<b>ROCKY MOUNTAIN</b>															
Colorado	4	0	0	0	4	15	0	0	0	15	0	0	41	0	41
Idaho	2	0	4	0	6	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	388	0	0	0	388	0	0	0	0	0	0	0	0	0	0
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	8	0	0	0	8	10	0	0	0	10
California	16	0	0	0	16	154	0	0	0	154	491	0	0	0	491
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	19	19	0	0	0	19	19	0	0	0	19	19
Oregon	0	0	0	19	19	0	0	0	23	23	0	0	0	26	26
Washington	0	0	2	34	36	0	0	0	15	15	0	0	0	19	19
<b>TOTAL</b>	<b>\$523</b>	<b>\$5</b>	<b>\$318</b>	<b>\$617</b>	<b>\$1,463</b>	<b>\$912</b>	<b>\$405</b>	<b>\$288</b>	<b>\$723</b>	<b>\$2,328</b>	<b>\$1,534</b>	<b>\$6</b>	<b>\$423</b>	<b>\$708</b>	<b>\$2,671</b>
District of Columbia	0	0	0	12	12	0	0	0	10	10					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	12	0	1	0	13	1	1	1	0	2	16	1	1	0	18
Virgin Islands	0	0	0	0	1	1	0	0	0	1	1	0	0	0	1

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$16	\$715	<b>\$1,209</b>	\$0	\$474	\$22	\$1,713	<b>\$2,209</b>	\$0	\$600	\$72	\$1,129	<b>\$1,801</b>
Maine	2	182	55	126	<b>365</b>	0	213	171	14	<b>398</b>	0	232	172	47	<b>451</b>
Massachusetts	0	775	0	1,683	<b>2,458</b>	0	687	0	1,625	<b>2,312</b>	0	616	0	1,616	<b>2,232</b>
New Hampshire	0	18	161	9	<b>188</b>	0	14	157	7	<b>178</b>	0	23	77	7	<b>107</b>
Rhode Island	0	269	50	176	<b>495</b>	0	315	4	120	<b>439</b>	0	238	164	48	<b>450</b>
Vermont	0	229	51	0	<b>280</b>	0	241	75	1	<b>317</b>	0	313	83	1	<b>397</b>
<b>MID-ATLANTIC</b>															
Delaware	0	355	376	21	<b>752</b>	0	319	300	92	<b>711</b>	0	341	316	69	<b>726</b>
Maryland	0	902	1,567	0	<b>2,469</b>	30	1,042	1,800	0	<b>2,872</b>	0	1,336	1,482	0	<b>2,818</b>
New Jersey	1,426	1,725	602	1,940	<b>5,693</b>	1,471	1,816	874	1,163	<b>5,324</b>	1,553	2,594	560	1,244	<b>5,951</b>
New York	0	1,542	1,560	3,047	<b>6,149</b>	0	1,892	1,420	4,766	<b>8,078</b>	0	1,758	1,428	3,742	<b>6,928</b>
Pennsylvania	0	0	2,840	204	<b>3,044</b>	0	0	2,947	159	<b>3,106</b>	0	0	2,787	266	<b>3,053</b>
<b>GREAT LAKES</b>															
Illinois	0	566	2,439	1,026	<b>4,031</b>	0	147	2,392	710	<b>3,249</b>	0	129	2,130	816	<b>3,075</b>
Indiana	0	0	13	0	<b>13</b>	0	0	22	0	<b>22</b>	0	0	12	0	<b>12</b>
Michigan	0	1,410	430	297	<b>2,137</b>	0	1,575	225	653	<b>2,453</b>	396	2,109	553	1,200	<b>4,258</b>
Ohio	0	1,205	1,010	0	<b>2,215</b>	0	1,188	921	0	<b>2,109</b>	0	1,492	1,048	0	<b>2,540</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	541	881	0	<b>1,422</b>	0	586	683	0	<b>1,269</b>	0	586	683	0	<b>1,269</b>
Kansas	0	966	160	121	<b>1,247</b>	0	1,024	169	127	<b>1,320</b>	0	1,547	229	231	<b>2,007</b>
Minnesota	0	0	0	321	<b>321</b>	0	0	0	375	<b>375</b>	0	0	0	358	<b>358</b>
Missouri	0	0	0	0	<b>0</b>	0	0	0	0	<b>0</b>	0	3	0	0	<b>3</b>
Nebraska	0	460	484	0	<b>944</b>	0	521	461	0	<b>982</b>	0	530	619	0	<b>1,149</b>
North Dakota	3	270	196	0	<b>469</b>	0	259	97	0	<b>356</b>	0	416	129	0	<b>545</b>
South Dakota	0	0	17	0	<b>17</b>	0	0	25	0	<b>25</b>	0	0	21	0	<b>21</b>
<b>SOUTHEAST</b>															
Alabama	0	245	101	96	<b>442</b>	0	285	116	16	<b>417</b>	0	293	212	11	<b>516</b>
Arkansas	0	542	850	0	<b>1,392</b>	0	363	922	0	<b>1,285</b>	0	591	322	0	<b>913</b>
Florida	0	2,374	4,197	540	<b>7,111</b>	0	1,869	6,367	853	<b>9,089</b>	0	3,035	8,272	445	<b>11,752</b>
Georgia	0	0	0	152	<b>152</b>	0	0	0	113	<b>113</b>	0	0	0	0	<b>0</b>
Kentucky	0	0	28	0	<b>28</b>	0	0	14	0	<b>14</b>	0	0	17	0	<b>17</b>
Louisiana	40	623	207	135	<b>1,005</b>	48	703	284	120	<b>1,155</b>	65	772	329	117	<b>1,283</b>
Mississippi	0	452	184	148	<b>784</b>	0	412	254	67	<b>733</b>	0	508	370	30	<b>908</b>
North Carolina	0	1,162	1,878	846	<b>3,886</b>	0	1,239	2,200	329	<b>3,768</b>	0	1,456	3,430	468	<b>5,354</b>
South Carolina	0	0	1,097	0	<b>1,097</b>	0	0	1,141	0	<b>1,141</b>	0	828	525	0	<b>1,353</b>
Tennessee	0	1,041	642	0	<b>1,683</b>	0	1,160	534	0	<b>1,694</b>	0	1,338	1,311	0	<b>2,649</b>
Virginia	0	1	80	67	<b>148</b>	0	5	68	13	<b>86</b>	14	20	181	84	<b>299</b>
West Virginia	1	3	679	386	<b>1,069</b>	1	2	756	321	<b>1,080</b>	1	0	1,367	179	<b>1,547</b>
<b>SOUTHWEST</b>															
Arizona*	0	515	130	6	<b>651</b>	15	609	126	1	<b>751</b>	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	15	405	300	6	<b>726</b>	10	450	200	7	<b>667</b>	40	500	280	8	<b>828</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	5,362	5,071	0	<b>10,433</b>	0	4,414	5,449	0	<b>9,863</b>	0	4,607	7,444	0	<b>12,051</b>
<b>ROCKY MOUNTAIN</b>															
Colorado	1	0	0	0	<b>1</b>	1	0	0	0	<b>1</b>	1	0	0	0	<b>1</b>
Idaho	0	281	176	0	<b>457</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	2	374	982	0	<b>1,358</b>	768	329	296	0	<b>1,393</b>	998	559	1,065	0	<b>2,622</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	68	917	58	0	<b>1,043</b>	124	1,650	87	0	<b>1,861</b>	153	1,385	98	0	<b>1,636</b>
California	0	1,818	3,384	19	<b>5,221</b>	23	2,301	3,024	4,203	<b>9,551</b>	93	2,953	2,719	105	<b>5,870</b>
Hawaii	0	190	213	285	<b>688</b>	0	204	108	267	<b>579</b>	0	247	106	221	<b>574</b>
Nevada	0	2	0	8	<b>10</b>	0	1	0	1	<b>2</b>	0	0	0	0	<b>0</b>
Oregon	0	2	0	24	<b>26</b>	0	0	0	12	<b>12</b>	0	0	0	17	<b>17</b>
Washington	0	0	353	1,437	<b>1,790</b>	0	0	280	1,434	<b>1,714</b>	0	50	430	1,582	<b>2,062</b>
<b>TOTAL</b>	<b>\$1,558</b>	<b>\$28,202</b>	<b>\$33,518</b>	<b>\$13,841</b>	<b>\$77,719</b>	<b>\$2,491</b>	<b>\$28,309</b>	<b>\$34,991</b>	<b>\$19,282</b>	<b>\$85,073</b>	<b>\$3,329</b>	<b>\$34,614</b>	<b>\$41,169</b>	<b>\$14,042</b>	<b>\$93,154</b>
District of Columbia	0	241	345	363	<b>949</b>	0	225	361	348	<b>934</b>	0	6	0	0	<b>6</b>
Guam	0	43	0	0	<b>43</b>	0	41	0	0	<b>41</b>	0	6	0	0	<b>6</b>
Puerto Rico	129	782	2	0	<b>912</b>	96	544	6	0	<b>645</b>	125	721	16	0	<b>862</b>
Virgin Islands	1	74	0	0	<b>74</b>	0	85	0	0	<b>85</b>	1	97	0	0	<b>98</b>

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$146	\$146	\$0	\$0	\$0	\$128	\$128	\$0	\$0	\$0	\$250	\$250
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	269	269	0	0	0	278	278	0	0	0	332	332
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	1	1	0	0	0	14	14	0	0	0	13	13
Vermont	0	0	0	2	2	0	0	0	2	2	0	0	0	2	2
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	13	13	0	0	0	15	15	0	0	0	0	0
Maryland	20	23	38	101	182	16	165	35	144	360	230	282	53	3	568
New Jersey	0	0	0	0	0	0	0	0	0	0	0	305	7	0	312
New York	0	0	8	545	553	0	0	25	580	605	0	0	543	111	654
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>GREAT LAKES</b>															
Illinois	0	0	0	70	70	0	0	0	4	4	0	0	0	68	68
Indiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	8	8	0	0	0	4	4	0	0	0	5	5
Missouri	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nebraska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SOUTHEAST</b>															
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SOUTHWEST</b>															
Arizona*	0	0	0	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
New Mexico	3	50	0	7	60	1	61	0	4	66	1	70	0	5	76
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	31	2	353	386	0	28	1	472	501	0	22	2	600	624
<b>ROCKY MOUNTAIN</b>															
Colorado	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>FAR WEST</b>															
Alaska	18	93	2	0	113	19	17	2	0	38	41	40	2	0	83
California	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	0	0	38	38	0	0	0	102	102	0	0	0	118	118
Washington	0	0	2	67	69	0	0	18	106	124	0	0	20	80	100
<b>TOTAL</b>	<b>\$41</b>	<b>\$197</b>	<b>\$52</b>	<b>\$1,620</b>	<b>\$1,910</b>	<b>\$36</b>	<b>\$271</b>	<b>\$81</b>	<b>\$1,853</b>	<b>\$2,241</b>	<b>\$272</b>	<b>\$719</b>	<b>\$627</b>	<b>\$1,587</b>	<b>\$3,205</b>
District of Columbia	0	0	110	0	110	0	0	143	0	143	0	0	0	0	0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	0	24	0	0	24	0	27	0	0	27	0	55	0	0	55
Virgin Islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0



**TABLE 54**  
**ENVIRONMENTAL PROJECTS CAPITAL EXPENDITURES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$19	\$19	\$0	\$0	\$0	\$137	\$137	\$0	\$0	\$0	\$83	\$83
Maine	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
Massachusetts	0	0	0	284	284	0	0	0	328	328	0	0	0	346	346
New Hampshire	0	0	0	9	9	0	0	0	12	12	0	0	0	19	19
Rhode Island	0	4	4	14	22	0	3	11	16	30	0	5	18	11	34
Vermont	0	0	0	24	24	0	0	0	21	21	0	0	0	18	18
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	9	9	0	0	0	15	15	0	0	0	12	12
Maryland	0	59	396	60	515	7	59	494	146	706	50	7	329	114	500
New Jersey	164	21	14	103	302	192	43	2	80	317	431	0	0	120	551
New York	0	48	378	481	907	0	206	441	512	1,159	0	356	413	573	1,342
Pennsylvania	0	0	0	21	21	0	0	0	13	13	0	0	0	23	23
<b>GREAT LAKES</b>															
Illinois	0	0	583	3	586	0	0	140	3	143	0	0	68	14	82
Indiana	28	0	9	0	37	8	0	12	0	20	108	0	12	0	120
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio	0	0	10	154	164	0	0	11	155	166	0	0	11	183	194
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PLAINS</b>															
Iowa	0	0	14	0	14	0	0	12	0	12	0	0	12	0	12
Kansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	69	69	0	0	0	176	176	0	0	0	125	125
Missouri	0	0	0	0	0	0	0	0	0	0	0	5	1	0	6
Nebraska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	1	9	16	0	26	0	21	32	0	53	0	29	12	0	41
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SOUTHEAST</b>															
Alabama*	0	0	45	0	45	0	0	5	0	5	0	0	1	0	1
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	349	541	1,000	163	2,053	724	417	1,939	142	3,222	1,049	682	1,480	131	3,342
Georgia	0	0	0	5	5	0	0	0	12	12	0	0	0	11	11
Kentucky	0	0	11	0	11	0	0	9	0	9	0	0	5	0	5
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	8	2	2	12	0	8	7	3	18	0	9	20	3	32
North Carolina	0	0	0	74	74	8	0	0	61	69	3	0	0	14	17
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	7	0	7	58	0	17	0	75	216	0	12	0	228
Virginia	0	1	2	10	13	2	3	3	13	21	8	11	6	17	42
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SOUTHWEST</b>															
Arizona	0	0	0	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
New Mexico	10	20	25	35	90	9	21	23	61	114	57	32	26	58	173
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	4	0	20	0	24	3	0	12	0	15	4	0	25	0	29
<b>ROCKY MOUNTAIN</b>															
Colorado	0	32	4	0	36	0	0	0	0	0	0	0	0	0	0
Idaho	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>FAR WEST</b>															
Alaska	16	67	1	0	84	20	52	8	0	80	20	104	37	0	161
California	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hawaii	0	0	0	13	13	0	0	0	13	13	0	0	0	16	16
Nevada	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	0	0	28	28	0	0	0	33	33	0	0	0	36	36
Washington	0	54	150	313	517	0	51	242	283	576	0	38	271	300	609
<b>TOTAL</b>	<b>\$572</b>	<b>\$864</b>	<b>\$2,691</b>	<b>\$1,893</b>	<b>\$6,020</b>	<b>\$1,031</b>	<b>\$884</b>	<b>\$3,420</b>	<b>\$2,235</b>	<b>\$7,570</b>	<b>\$1,946</b>	<b>\$1,278</b>	<b>\$2,760</b>	<b>\$2,227</b>	<b>\$8,211</b>
District of Columbia	0	3	2	7	12	0	4	2	6	11	0	0	0	0	0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	2	1	0	0	4	1	1	0	0	3	0	1	2	0	3
Virgin Islands	0	2	0	0	2	0	2	0	0	2	0	3	0	0	3

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

Region/State	Actual Fiscal 2021					Actual Fiscal 2022					Estimated Fiscal 2023				
	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	\$522	\$522	\$0	\$0	\$0	\$942	\$942	\$0	\$0	\$0	\$955	\$955
Maine	2	16	8	1	27	4	7	16	3	30	5	34	17	0	56
Massachusetts	0	0	0	657	657	0	0	0	737	737	0	0	0	821	821
New Hampshire	0	0	0	4	4	0	0	0	18	18	0	0	0	32	32
Rhode Island	6	14	17	124	161	5	7	20	52	84	10	53	159	42	264
Vermont	0	0	0	22	22	0	0	0	32	32	0	0	0	41	41
<b>MID-ATLANTIC</b>															
Delaware	0	0	0	34	34	0	0	0	31	31	0	0	0	34	34
Maryland	2	0	0	235	237	100	0	0	340	440	676	241	218	703	1,838
New Jersey*	3,893	467	16	13	4,389	5,352	343	12	31	5,738	2,706	88	1	39	2,834
New York	0	46	1,165	2,182	3,393	0	154	990	1,971	3,115	0	107	1,531	1,477	3,115
Pennsylvania	0	0	48	224	272	0	0	102	198	300	0	23	275	348	646
<b>GREAT LAKES</b>															
Illinois	0	0	0	550	550	0	0	0	544	544	0	0	0	997	997
Indiana	297	0	20	0	317	248	0	9	0	257	817	0	9	0	826
Michigan	94	34	213	47	388	105	479	244	28	856	0	0	0	3	3
Ohio	0	10	15	290	315	0	14	11	352	377	0	11	21	332	364
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PLAINS</b>															
Iowa	0	0	35	0	35	0	0	42	0	42	0	0	42	0	42
Kansas	69	15	65	0	149	527	17	50	0	594	252	41	47	0	340
Minnesota	0	0	0	210	210	0	0	0	776	776	0	0	0	205	205
Missouri	88	22	31	7	148	100	41	30	13	184	502	83	52	6	643
Nebraska	19	11	48	0	78	14	24	38	0	76	11	29	50	0	90
North Dakota	0	14	0	0	14	4	0	0	0	4	0	0	0	0	0
South Dakota	5	14	15	0	34	2	37	24	0	63	5	9	22	0	36
<b>SOUTHEAST</b>															
Alabama*	1	0	82	72	155	9	0	538	53	600	0	0	1	36	37
Arkansas	0	5	22	5	32	0	0	27	95	122	3	2	81	30	116
Florida	173	0	312	993	1,478	866	0	237	1,023	2,126	856	0	79	959	1,894
Georgia	0	0	0	231	231	0	0	0	255	255	0	0	0	365	365
Kentucky	0	0	145	0	145	0	0	156	0	156	0	0	548	0	548
Louisiana	19	1	11	87	118	20	1	43	121	185	27	0	27	81	135
Mississippi	6	21	31	834	892	10	10	14	1,171	1,205	8	23	78	168	277
North Carolina	170	0	0	51	221	54	0	106	13	173	173	0	23	3	199
South Carolina	23	36	121	0	180	24	29	101	0	154	61	62	180	0	303
Tennessee	5	16	21	0	42	90	5	7	0	102	544	24	5	500	1,073
Virginia	1	28	7	390	426	4	39	9	246	298	36	15	7	193	251
West Virginia	10	15	49	0	74	10	15	50	0	75	0	0	0	0	0
<b>SOUTHWEST</b>															
Arizona	0	0	0	0	0	0	0	0	0	0	N/A	N/A	N/A	N/A	N/A
New Mexico	20	15	23	130	188	78	18	20	121	237	160	23	25	162	370
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>ROCKY MOUNTAIN</b>															
Colorado	37	0	30	0	67	46	3	32	0	81	8	2	224	0	234
Idaho	7	37	116	0	160	0	0	0	0	0	0	0	0	0	0
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	179	3	192	0	374	401	7	121	0	529	577	33	0	0	610
Wyoming	0	0	1	0	1	0	0	1	0	1	160	67	170	0	397
<b>FAR WEST</b>															
Alaska	33	273	7	0	313	263	317	43	0	623	491	183	153	0	827
California	69	38	88	315	510	537	19	-88	77	545	2,673	35	-872	428	2,264
Hawaii	1	14	5	791	811	0	37	1	612	650	0	38	1	549	588
Nevada	3	4	0	13	20	1	8	2	20	31	0	16	2	34	52
Oregon	0	19	0	0	19	4	18	0	4	26	44	29	0	44	117
Washington	0	24	94	353	471	0	12	99	346	457	0	67	320	393	780
<b>TOTAL</b>	<b>\$5,232</b>	<b>\$1,212</b>	<b>\$3,053</b>	<b>\$9,387</b>	<b>\$18,884</b>	<b>\$8,878</b>	<b>\$1,661</b>	<b>\$3,107</b>	<b>\$10,225</b>	<b>\$23,871</b>	<b>\$10,805</b>	<b>\$1,338</b>	<b>\$3,496</b>	<b>\$9,980</b>	<b>\$25,619</b>
District of Columbia	0	61	11	376	448	0	21	0	422	443	0	0	0	0	0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	181	30	22	0	233	181	34	24	0	239	0	0	0	0	0
Virgin Islands	3	41	0	0	44	4	48	0	0	52	9	60	0	0	69

\*See notes at the end of the chapter.

## 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**Indiana:** Debt service appropriations are included in capital.

**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 they may not align with investment categories in the Commonwealth's capital investment plan.

**New Jersey:** Regarding "all other" general fund capital spending, FY2021, FY2022 and FY2023 include \$3.7B, \$5.2B and \$2.4B, respectively, for actual and proposed deposits to the State's Debt Defeasance and Prevention Fund. Such deposits are not expected to continue at this level in the out-years.

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

**Utah:** Funding for housing and water projects is through loans and grants, which Utah does not categorize as Capital Expenditures.

# APPENDIX

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

Region/State	Actual Fiscal 2021			Actual Fiscal 2022			Estimated Fiscal 2023		
	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	\$26,203	\$9,179	<b>\$35,382</b>	\$27,991	\$9,767	<b>\$37,758</b>	\$30,804	\$12,164	<b>\$42,968</b>
Maine	6,325	5,619	<b>11,944</b>	7,381	5,083	<b>12,464</b>	8,033	4,898	<b>12,931</b>
Massachusetts	44,566	19,482	<b>64,048</b>	48,031	22,767	<b>70,798</b>	53,434	23,160	<b>76,594</b>
New Hampshire	3,920	3,582	<b>7,502</b>	4,132	3,634	<b>7,766</b>	4,447	3,744	<b>8,191</b>
Rhode Island	6,422	6,565	<b>12,987</b>	7,610	5,327	<b>12,937</b>	8,029	5,826	<b>13,855</b>
Vermont	3,974	3,262	<b>7,236</b>	4,286	3,276	<b>7,562</b>	4,589	3,234	<b>7,823</b>
<b>MID-ATLANTIC</b>									
Delaware	9,015	3,956	<b>12,971</b>	10,034	3,962	<b>13,996</b>	11,122	4,017	<b>15,139</b>
Maryland	32,098	21,745	<b>53,843</b>	34,363	26,525	<b>60,888</b>	43,408	22,296	<b>65,704</b>
New Jersey	52,194	24,406	<b>76,600</b>	59,692	26,000	<b>85,692</b>	65,014	30,298	<b>95,312</b>
New York	107,784	71,685	<b>179,469</b>	120,727	79,483	<b>200,210</b>	128,112	84,908	<b>213,020</b>
Pennsylvania	56,669	43,003	<b>99,672</b>	62,814	57,784	<b>120,598</b>	66,781	46,856	<b>113,637</b>
<b>GREAT LAKES</b>									
Illinois	86,910	25,514	<b>112,424</b>	88,415	32,920	<b>121,335</b>	98,541	27,936	<b>126,477</b>
Indiana	24,363	20,319	<b>44,682</b>	25,898	22,290	<b>48,188</b>	32,275	22,437	<b>54,712</b>
Michigan	37,721	30,095	<b>67,816</b>	39,548	35,194	<b>74,742</b>	47,534	37,311	<b>84,845</b>
Ohio	45,855	34,353	<b>80,208</b>	49,651	39,359	<b>89,010</b>	53,031	39,560	<b>92,591</b>
Wisconsin	41,782	17,574	<b>59,356</b>	42,294	20,607	<b>62,901</b>	44,950	19,715	<b>64,665</b>
<b>PLAINS</b>									
Iowa	18,102	10,420	<b>28,522</b>	17,547	10,961	<b>28,508</b>	19,100	10,643	<b>29,743</b>
Kansas	14,485	6,925	<b>21,410</b>	14,530	7,586	<b>22,116</b>	16,967	7,240	<b>24,207</b>
Minnesota	29,708	18,007	<b>47,715</b>	32,811	19,557	<b>52,368</b>	34,464	22,825	<b>57,289</b>
Missouri	18,297	11,473	<b>29,770</b>	19,271	12,859	<b>32,130</b>	21,932	16,233	<b>38,165</b>
Nebraska	9,986	5,081	<b>15,067</b>	10,423	4,968	<b>15,391</b>	11,779	5,444	<b>17,223</b>
North Dakota	5,539	3,000	<b>8,539</b>	4,985	3,091	<b>8,076</b>	4,762	2,588	<b>7,350</b>
South Dakota	3,223	3,547	<b>6,770</b>	3,564	3,541	<b>7,105</b>	3,819	2,192	<b>6,011</b>
<b>SOUTHEAST</b>									
Alabama	18,968	12,617	<b>31,585</b>	21,027	16,453	<b>37,480</b>	21,693	15,242	<b>36,935</b>
Arkansas	18,674	12,323	<b>30,997</b>	19,647	12,264	<b>31,911</b>	22,257	12,191	<b>34,448</b>
Florida	56,410	35,606	<b>92,016</b>	58,912	42,295	<b>101,207</b>	65,874	43,567	<b>109,441</b>
Georgia	38,450	24,706	<b>63,156</b>	40,360	26,184	<b>66,544</b>	42,861	18,664	<b>61,525</b>
Kentucky	20,899	21,478	<b>42,377</b>	24,338	21,061	<b>45,399</b>	28,983	21,022	<b>50,005</b>
Louisiana	17,838	16,594	<b>34,432</b>	19,559	19,752	<b>39,311</b>	23,720	24,245	<b>47,965</b>
Mississippi	10,895	10,283	<b>21,178</b>	11,416	10,376	<b>21,792</b>	14,987	13,154	<b>28,141</b>
North Carolina	30,796	20,446	<b>51,242</b>	33,266	25,184	<b>58,450</b>	34,519	23,792	<b>58,311</b>
South Carolina	17,910	12,048	<b>29,958</b>	19,623	12,640	<b>32,263</b>	23,489	15,263	<b>38,752</b>
Tennessee	21,577	18,424	<b>40,001</b>	23,935	19,428	<b>43,363</b>	31,490	22,021	<b>53,511</b>
Virginia	45,764	27,479	<b>73,243</b>	48,914	24,880	<b>73,794</b>	54,020	24,762	<b>78,782</b>
West Virginia	11,579	5,473	<b>17,052</b>	11,778	6,731	<b>18,509</b>	12,961	6,035	<b>18,996</b>
<b>SOUTHWEST</b>									
Arizona*	49,905	16,271	<b>66,176</b>	59,348	20,479	<b>79,827</b>	N/A	N/A	<b>N/A</b>
New Mexico	12,036	10,039	<b>22,075</b>	12,321	9,981	<b>22,302</b>	14,620	11,177	<b>25,797</b>
Oklahoma	13,209	10,224	<b>23,433</b>	13,799	12,809	<b>26,608</b>	14,645	14,528	<b>29,173</b>
Texas	67,696	71,656	<b>139,352</b>	75,316	62,644	<b>137,960</b>	83,313	58,405	<b>141,718</b>
<b>ROCKY MOUNTAIN</b>									
Colorado	20,879	10,525	<b>31,404</b>	23,127	11,816	<b>34,943</b>	25,189	12,668	<b>37,857</b>
Idaho	5,504	4,702	<b>10,206</b>	6,108	4,969	<b>11,077</b>	9,437	6,284	<b>15,721</b>
Montana	5,187	5,946	<b>11,133</b>	4,629	4,099	<b>8,728</b>	5,355	5,118	<b>10,473</b>
Utah	13,461	6,316	<b>19,777</b>	13,934	6,959	<b>20,893</b>	19,510	8,873	<b>28,383</b>
Wyoming	4,654	966	<b>5,620</b>	4,662	974	<b>5,636</b>	3,858	840	<b>4,698</b>
<b>FAR WEST</b>									
Alaska	6,817	4,883	<b>11,700</b>	7,794	6,652	<b>14,446</b>	11,374	6,005	<b>17,379</b>
California	220,299	272,294	<b>492,593</b>	262,042	171,542	<b>433,584</b>	308,292	153,230	<b>461,522</b>
Hawaii	17,939	5,251	<b>23,190</b>	12,643	5,176	<b>17,819</b>	14,001	4,329	<b>18,330</b>
Nevada	13,204	5,422	<b>18,626</b>	12,955	7,082	<b>20,037</b>	14,546	5,773	<b>20,319</b>
Oregon	44,318	22,188	<b>66,506</b>	44,635	22,851	<b>67,486</b>	47,792	19,693	<b>67,485</b>
Washington	39,198	18,614	<b>57,812</b>	41,848	21,561	<b>63,409</b>	47,087	21,626	<b>68,713</b>
<b>TOTAL</b>	<b>\$1,529,207</b>	<b>\$1,081,566</b>	<b>\$2,610,773</b>	<b>\$1,663,934</b>	<b>\$1,063,383</b>	<b>\$2,727,317</b>	<b>\$1,868,148</b>	<b>\$1,044,511</b>	<b>\$2,912,659</b>

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

**TABLE A-2**  
**DEBT SERVICE (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2021			Actual Fiscal 2022			Estimated Fiscal 2023		
	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total
<b>NEW ENGLAND</b>									
Connecticut	2,276	665	2,940	2,384	744	3,127	2,772	811	3,583
Maine	150	0	150	153	0	153	181	0	181
Massachusetts	2,291	128	2,419	2,422	56	2,478	2,411	88	2,499
New Hampshire	96	34	130	84	34	118	85	34	119
Rhode Island	171	72	243	157	71	228	189	75	264
Vermont	75	4	79	73	23	96	73	1	74
<b>MID-ATLANTIC</b>									
Delaware	187	256	443	203	233	436	218	259	477
Maryland	131	1,137	1,268	260	1,111	1,371	649	1,000	1,649
New Jersey	4,354	0	4,354	4,068	0	4,068	4,380	0	4,380
New York*	0	13,298	13,298	0	12,587	12,587	0	10,481	10,481
Pennsylvania	1,126	177	1,303	1,132	179	1,311	1,205	183	1,388
<b>GREAT LAKES</b>									
Illinois	1,529	0	1,529	1,230	0	1,230	1,149	0	1,149
Indiana*	319	116	435	185	269	454	178	114	291
Michigan	121	162	283	141	203	344	107	230	337
Ohio	1,217	342	1,559	1,475	304	1,779	1,547	310	1,857
Wisconsin	510	377	887	499	358	857	476	375	851
<b>PLAINS</b>									
Iowa	0	71	71	0	71	71	0	71	71
Kansas	132	398	530	595	402	997	175	461	636
Minnesota	516	1,565	2,081	592	792	1,384	548	896	1,443
Missouri	68	333	401	88	344	432	82	320	402
Nebraska	0	38	38	0	33	33	0	33	33
North Dakota	8	3	11	6	2	8	6	2	8
South Dakota	34	29	63	8	27	35	8	28	36
<b>SOUTHEAST</b>									
Alabama*	79	20	99	104	12	116	152	9	161
Arkansas	0	351	351	0	411	411	0	363	363
Florida	41	1,547	1,588	50	1,717	1,767	51	1,507	1,558
Georgia	1,151	0	1,151	1,549	0	1,549	1,292	0	1,292
Kentucky	703	327	1,030	693	328	1,021	564	334	898
Louisiana	546	57	603	3	56	59	561	120	680
Mississippi	436	21	457	413	18	431	433	16	449
North Carolina	694	14	708	0	664	664	0	644	644
South Carolina*	62	0	62	62	0	62	92	0	92
Tennessee	229	0	229	209	0	209	223	0	223
Virginia	810	32	842	853	38	891	941	37	979
West Virginia	131	142	273	140	178	318	155	181	336
<b>SOUTHWEST</b>									
Arizona	1,201	280	1,481	190	281	471	N/A	N/A	N/A
New Mexico	0	261	261	0	257	257	0	251	251
Oklahoma			0			0			0
Texas	1,180	1,116	2,296	1,182	1,218	2,400	1,170	1,242	2,412
<b>ROCKY MOUNTAIN</b>									
Colorado			0			0			0
Idaho*	4	15	19	180	15	195	0	14	14
Montana*	11	7	18	14	9	23	119	33	152
Utah	52	398	450	80	376	456	77	387	464
Wyoming			0			0			0
<b>FAR WEST</b>									
Alaska	95	80	175	307	75	382	148	40	188
California*	5,116	2,018	7,134	5,180	1,957	7,137	5,168	1,734	6,902
Hawaii	791	697	1,488	961	349	1,310	1,048	215	1,263
Nevada	3	290	294	3	277	280	0	306	306
Oregon	336	129	464	377	109	486	411	163	574
Washington	1,206	828	2,034	1,265	879	2,144	1,467	888	2,355
<b>TOTAL</b>	<b>\$30,188</b>	<b>\$27,835</b>	<b>\$58,023</b>	<b>\$29,569</b>	<b>\$27,066</b>	<b>\$56,635</b>	<b>\$30,701</b>	<b>\$24,536</b>	<b>\$55,237</b>
District of Columbia	783	12	795	812	12	824			0
Guam	81	11	92	62	6	69	62	9	71
Puerto Rico	48	0	48	10250	0	10250	1157	0	1157
Virgin Islands			0			0			0

\*See notes at the end of the chapter.

## Debt Service Notes

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**Alabama:** Total does not include debt service payments made on revenue obligation bonds (\$442M in FY21, \$509M in FY22, and \$522M Estimated in FY23). 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.

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO's 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona's fiscal 2022 amounts.

**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.

**Idaho:** S1387 in the 2022 legislative session provided an additional \$176 million in FY 2022 to pay off all bonds in the state's bond portfolio, except for the Health and Welfare Blackfoot Services Complex.

**Indiana:** For fiscal 2021 and fiscal 2022, the increase represents an acceleration of bond defeasance.

**Montana:** Montana implemented its Debt Free 23 initiative in fiscal year 2023, paying off its general obligation debt. As a result, FY 23 reflects the entirety of the value debt retired.

**New York:** All debt service is paid outside of the General Fund in Other State Funds (Debt Service Funds). A portion of debt service expenses are supported by transfers from the General Fund to Debt Service Funds. These transfers totaled (in thousands): \$326, \$340 and \$298 for 2021; 2022; and 2023, respectively.

Debt service decreased from FY 2022 to FY 2023 reflecting benefits from the prepayment of debt in FY 2022 of FY 2023 debt service. In addition, debt service spending levels are impacted by prepayments. FYs 2021, 2022, and 2023 included prepayments of debt service due in future years totaling \$3.1 billion, \$7.6 billion, and \$6 billion respectively. The net impact of these transactions and prepayments in prior years increases debt service in FY 2021 through FY 2023 and will decrease debt service costs in FYs 2024 through FY 2028.

**South Carolina:** Includes appropriated General Obligation debt service only.

**TABLE A-3**  
**TRANSPORTATION FUND REVENUE SOURCES (\$ IN MILLIONS)**

Region/State	Actual Fiscal 2021						Actual Fiscal 2022						Estimated Fiscal 2023					
	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	\$475	\$321	\$483	\$0	\$498	<b>\$1,778</b>	\$390	\$282	\$703	\$0	\$626	<b>\$2,001</b>	\$257	\$255	\$833	\$0	\$737	<b>\$2,081</b>
Maine	210	109	0	0	15	<b>334</b>	223	104	0	0	18	<b>345</b>	222	107	0	0	21	<b>350</b>
Massachusetts	662	655	694	0	76	<b>2,087</b>	722	634	735	0	94	<b>2,185</b>	701	643	790	0	89	<b>2,223</b>
New Hampshire	117	105	0	0	0	<b>222</b>	122	110	0	0	0	<b>232</b>	125	102	0	0	0	<b>227</b>
Rhode Island	143	98	0	34	4	<b>278</b>	150	104	0	40	2	<b>295</b>	149	108	0	7	0	<b>264</b>
Vermont*	67	97	89	0	44	<b>297</b>	72	94	91	0	51	<b>308</b>	74	96	95	0	57	<b>322</b>
<b>MID-ATLANTIC</b>																		
Delaware	129	237	0	170	14	<b>549</b>	137	243	0	206	10	<b>596</b>	136	265	0	195	21	<b>617</b>
Maryland	1,026	408	977	0	2,816	<b>5,227</b>	1,113	394	1,021	0	3,245	<b>5,773</b>	1,344	399	1,026	0	2,918	<b>5,687</b>
New Jersey	434	0	200	12	1,624	<b>2,270</b>	462	0	200	12	1,554	<b>2,228</b>	459	0	200	12	1,413	<b>2,084</b>
New York*	425	843	873	0	2,570	<b>4,711</b>	495	883	1,089	0	3,053	<b>5,520</b>	179	836	1,217	0	3,553	<b>5,785</b>
Pennsylvania	3,478	1,163	0	0	18	<b>4,659</b>	3,650	1,141	0	0	10	<b>4,801</b>	3,700	1,126	0	0	44	<b>4,870</b>
<b>GREAT LAKES</b>																		
Illinois*	2,314	1,701	0	0	1,946	<b>5,961</b>	2,455	1,599	0	0	1,979	<b>6,033</b>	2,565	1,540	0	0	2,708	<b>6,813</b>
Indiana	1,008	200	0	0	48	<b>1,256</b>	1,231	197	0	0	55	<b>1,483</b>	1,344	207	0	0	58	<b>1,609</b>
Michigan	1,354	1,400	93	16	732	<b>3,595</b>	1,403	1,434	139	20	1,003	<b>3,999</b>	1,449	1,462	125	20	959	<b>4,015</b>
Ohio	1,089	51	0	0	2,053	<b>3,193</b>	1,165	58	0	0	1,667	<b>2,890</b>	1,139	64	0	0	1,838	<b>3,041</b>
Wisconsin	1,064	757	0	0	145	<b>1,966</b>	1,110	747	0	0	287	<b>2,145</b>	1,104	746	0	0	241	<b>2,091</b>
<b>PLAINS</b>																		
Iowa	635	673	375	0	74	<b>1,757</b>	720	736	447	0	64	<b>1,967</b>	680	750	450	0	70	<b>1,950</b>
Kansas	445	223	602	0	232	<b>1,502</b>	466	227	681	0	390	<b>1,764</b>	471	223	678	0	475	<b>1,847</b>
Minnesota	589	1	181	0	1,702	<b>2,474</b>	592	2	198	0	1,719	<b>2,510</b>	598	2	202	0	1,730	<b>2,532</b>
Missouri*	492	332	450	0	0	<b>1,274</b>	529	314	402	0	0	<b>1,245</b>	689	330	440	0	0	<b>1,459</b>
Nebraska	285	47	158	0	100	<b>590</b>	243	42	159	0	109	<b>553</b>	226	49	171	0	118	<b>564</b>
North Dakota	169	98	0	0	19	<b>286</b>	175	94	0	0	18	<b>287</b>	165	88	0	0	13	<b>266</b>
South Dakota	178	0	148	0	36	<b>362</b>	189	0	158	0	39	<b>386</b>	179	0	169	0	45	<b>393</b>
<b>SOUTHEAST</b>																		
Alabama*	568	112	0	0	1,148	<b>1,828</b>	616	114	0	0	1,149	<b>1,879</b>	461	91	0	0	903	<b>1,455</b>
Arkansas	429	136	0	0	248	<b>813</b>	444	146	0	0	309	<b>899</b>	438	144	0	0	345	<b>927</b>
Florida*	2,334	1,450	0	1,097	3,906	<b>8,787</b>	2,626	1,521	0	1,200	5,408	<b>10,755</b>	2,684	1,561	0	1,241	5,553	<b>11,039</b>
Georgia	1,782	0	0	0	151	<b>1,933</b>	1,602	0	0	0	202	<b>1,804</b>	898	0	0	0	197	<b>1,095</b>
Kentucky	748	148	621	0	125	<b>1,642</b>	775	152	629	0	119	<b>1,675</b>	798	132	660	0	163	<b>1,753</b>
Louisiana	610	59	0	0	30	<b>699</b>	621	56	0	0	30	<b>707</b>	609	52	0	0	31	<b>692</b>
Mississippi						<b>0</b>						<b>0</b>						<b>0</b>
North Carolina*	2,102	1,022	996	59	20	<b>4,200</b>	2,181	1,006	1,028	69	110	<b>4,395</b>	2,301	1,030	1,086	69	374	<b>4,860</b>
South Carolina	835	294	300	8	879	<b>2,316</b>	942	286	284	8	989	<b>2,509</b>	1,014	295	299	0	1,317	<b>2,925</b>
Tennessee	695	298	24	0	8	<b>1,025</b>	727	309	35	0	7	<b>1,078</b>	715	203	29	0	8	<b>955</b>
Virginia	972	363	1,166	0	1,633	<b>4,134</b>	1,215	350	1,271	0	1,758	<b>4,594</b>	1,383	312	1,296	0	1,827	<b>4,818</b>
West Virginia	400	136	301	0	597	<b>1,434</b>	420	136	301	0	490	<b>1,347</b>	432	142	317	0	812	<b>1,703</b>
<b>SOUTHWEST</b>																		
Arizona	370	148	206	0	531	<b>1,255</b>	400	160	241	0	481	<b>1,282</b>	N/A	N/A	N/A	N/A	N/A	<b>N/A</b>
New Mexico	239	89	7	0	124	<b>459</b>	254	89	55	0	133	<b>531</b>	248	91	60	0	134	<b>533</b>
Oklahoma	209	2	188	0	225	<b>624</b>	324	2	235	0	229	<b>790</b>	330	2	228	0	252	<b>812</b>
Texas*	2,584	1,592	2,737	34	1,879	<b>8,825</b>	2,792	1,602	2,989	44	2,284	<b>9,711</b>	2,847	1,656	3,145	47	4,504	<b>12,199</b>
<b>ROCKY MOUNTAIN</b>																		
Colorado	593	234	0	0	216	<b>1,043</b>	634	244	0	0	242	<b>1,120</b>	652	220	0	0	224	<b>1,096</b>
Idaho*	343	191	0	0	25	<b>559</b>	347	185	0	0	81	<b>613</b>	351	186	0	0	99	<b>636</b>
Montana	251	0	0	0	0	<b>251</b>	265	0	0	0	0	<b>265</b>	272	0	0	0	0	<b>272</b>
Utah*	551	207	0	0	733	<b>1,491</b>	573	217	0	0	846	<b>1,636</b>	600	246	0	0	886	<b>1,732</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*	8,574	6,778	0	0	1,265	<b>16,617</b>	9,443	6,832	0	0	1,290	<b>17,565</b>	10,119	7,167	0	0	1,294	<b>18,581</b>
Hawaii	69	50	148	0	1,772	<b>2,039</b>	80	47	227	0	1,492	<b>1,845</b>	80	47	251	0	1,329	<b>1,707</b>
Nevada	306	198	0	0	16	<b>520</b>	311	204	0	0	95	<b>610</b>	330	201	0	0	106	<b>637</b>
Oregon*	644	471	10	0	629	<b>1,754</b>	665	507	9	0	616	<b>1,797</b>	469	433	11	0	406	<b>1,318</b>
Washington	1,194	1,123	106	135	1,245	<b>3,803</b>	1,261	962	104	163	2,523	<b>5,013</b>	1,133	1,110	101	164	-338	<b>2,170</b>
<b>TOTAL</b>	<b>\$44,189</b>	<b>\$24,620</b>	<b>\$12,133</b>	<b>\$1,565</b>	<b>\$32,171</b>	<b>\$114,679</b>	<b>\$47,331</b>	<b>\$24,565</b>	<b>\$13,431</b>	<b>\$1,763</b>	<b>\$36,876</b>	<b>\$123,966</b>	<b>\$47,519</b>	<b>\$24,878</b>	<b>\$14,119</b>	<b>\$1,755</b>	<b>\$38,016</b>	<b>\$126,287</b>
District of Columbia	24	0	0	0	268	<b>292</b>	23	0	0	0	373	<b>396</b>						<b>0</b>
Guam*	8	10	0	0	3	<b>21</b>	7	10	0	0	2	<b>20</b>	0	10	0	0	3	<b>13</b>
Puerto Rico*	615	103		145	33	<b>896</b>	650	75		190	71	<b>986</b>	658	36		211	79	<b>985</b>
Virgin Islands	1	0	0	0	0	<b>1</b>	0	0	0	0	0	<b>1</b>						<b>0</b>

\*See notes at the end of the chapter.



## Transportation Fund Notes

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

**Arizona:** Data shown for fiscal 2021 and fiscal 2022 were reported in NASBO’s 2022 *State Expenditure Report*. Arizona did not report data for fiscal 2023 due to the delay in the state Annual Financial Report. To allow for year-over-year comparisons, national totals for fiscal 2023 were calculated using Arizona’s fiscal 2022 amounts.

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

**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.

**Guam:** Effective June 21, 2022, the levy of excise taxes, automotive surcharges, and mass transit automotive surcharges on liquid fuel has been temporarily waived. “Other” includes aviation fuel tax.

**Idaho:** Revenue includes amounts that are distributed to the local highway districts and to Idaho State Police. Other includes revenue for the Transportation and Congestion Mitigation Fund generate from cigarette tax, sales tax and interest and revenue for the Strategic Initiatives Fund from interest. General fund transfers into these accounts are not reported as revenue here as those amounts are included in the total General Fund revenue.

**Illinois:** The Transportation Renewal Fund receives a portion of the state MFT increase and is used exclusively for transportation purposes. Starting in FY22, Illinois began to divert state sales taxes on motor fuel purchases into the Road Fund. Those amounts are included in the other category since they are not vehicle sales and use taxes.

**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.

**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; and Transit Dedicated Business Taxes.

**North Carolina:** Other revenues include quarterly transfer of revenue from the state’s general fund to transportation that began starting in SFY 2023, short-term vehicle lease sales, aviation fuel taxes, and income earned from investments. Estimated fiscal 2023 figures are based on February 2023 revised revenue estimates.

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

**Puerto Rico:** Puerto Rico does not have a separate Transportation Fund. The revenues included either fall under the General Fund or are treated as Special Revenue Funds.

**Texas:** Other revenues include 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.

**Utah:** There are two main funds: the Transportation Fund and the Transportation Investment Fund. The former is primarily for maintenance and operations while the latter is for new construction. Tolls are deposited into a separate restricted transportation account. Vehicle sales and use tax isn’t exclusively dedicated to transportation, but a portion would be included in the sales tax earmark. The “other” category consists of sales tax earmarks that are deposited into the Transportation Investment Fund. Last year’s submission for fiscal 2021 “Other” did not include registration fees 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; Rebuild Alabama Fund

**Arizona** — Arizona Highway User Fund

**Colorado** — Highway Users Trust Fund

**Connecticut** — 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

**Guam** — Guam Highway Fund

**Idaho** — State Highway Account

**Illinois** — Road Fund; Motor Fuel Tax Fund; and Transportation Renewal 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

**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

**Oklahoma** — State Transportation Fund; Roads Fund

**Oregon** — Highway Fund

**Pennsylvania** — Motor License Fund

**Rhode Island** — Intermodal Surface Transportation Fund

**South Carolina** — State Highway Transportation and Infrastructure Maintenance Funds

**South Dakota** — State Highway Fund

**Tennessee** — Highway Fund

**Texas** — State Highway Fund; Texas Mobility Fund

**Utah** — Transportation Fund; Transportation Investment Fund

**Vermont** — Transportation Fund

**Virginia** — Commonwealth 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

**West Virginia** — State Road Fund

**Wisconsin** — Transportation Fund

## Methodology

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The *2023 State Expenditure Report* reflects three years of data: actual fiscal year 2021, actual fiscal year 2022, and estimated fiscal year 2023. The text of this report focuses on actual fiscal year 2022 and estimated fiscal 2023 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.

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.

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. States were also asked to separately detail debt service spending, found in the appendix of the report. "All other" expenditure data can be found in chapter seven.

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.

Tables included in the elementary and secondary education, higher education, corrections, and transportation 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 functions 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.







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