

STATE EXPENDITURE REPORT

			1.2 8.4	7.6	
		1.8	8.4		
	4.1				
-0.8	A				
A MULTING					
			A March		- 1 0
				- ADC 2016-2	018
	ATE EXPENDIT	TRADT	• FISCAL Y	EARS 2010	
		THRE REPORT	- 110-	34.7	
2010 ST	ATE EXPENDI		73.3		
2010 31	-7.2	-U.D			
13.1	1.7				

The National Association of State Budget Officers

Founded in 1945, NASBO is the instrument through which the states collectively advance state budget practices. The major functions of the organization consist of research, policy development, education, training, and technical assistance. These are achieved primarily through NASBO's publications, membership meetings, and training sessions. Association membership is composed of the heads of state finance departments, the states' chief budget officers, and their deputies. All other state budget office staff are associate members. NASBO is an independent professional and education association.

2017-2018 Executive Committee

Paul Potamianos, Connecticut, President
Michael Cohen, California, President-Elect
Margaret Kelly, Minnesota, Past President
Zac Jackson, Indiana, Member-at-Large
Dan Timberlake, Virginia, Member-at-Large
Sandra Beattie, New York, Eastern Regional Director
Liza Clark, South Dakota, Midwestern Regional Director
Phil Dean, Utah, Western Regional Director
Duncan Baird, Arkansas, Southern Regional Director
Teresa MacCartney, Georgia, Chair, Health and Human
Services Committee
David Thurman, Tennessee, Chair, Fiscal Management and
Reporting Committee

Jill Geiger, Oklahoma, Chair, Education Committee

Marc Nicole, Maryland, Chair, Critical Issue Committee on Pensions

2018-2019 Executive Committee

Zac Jackson, Indiana, President
Marc Nicole, Maryland, President-Elect
Paul Potamianos, Connecticut, Past President
Dan Timberlake, Virginia, Member-at-Large
Heath Fahle, Massachusetts, Eastern Regional Director
Matt Riven, Vermont, Eastern Regional Director
Liza Clark, South Dakota, Midwestern Regional Director
Duncan Baird, Arkansas, Southern Regional Director
Charlie Perusse, North Carolina, Southern Regional Director
Phil Dean, Utah, Western Regional Director
Shelby Kerns, Idaho, Western Regional Director

John Hicks, Executive Director and Secretary/Treasurer

Copyright © 2018 by the National Association of State Budget Officers.

Price: \$40.00

National Association of State Budget Officers 444 North Capitol Street, NW, Suite 642 Washington, DC 20001-1511 Tel: (202) 624-5382 • www.nasbo.org

Table of Contents

Preface	V
Acknowledgments	VI
Executive Summary	1
General Notes	15
Chapter 1: Elementary & Secondary Education	17
Elementary & Secondary Education Notes	25
Chapter 2: Higher Education Expenditures	27
Higher Education Notes	35
Chapter 3: Public Assistance Expenditures	
Public Assistance Notes	50
Chapter 4: Medicaid Expenditures	51
Medicaid Notes	58
Chapter 5: Corrections Expenditures	59
Corrections Notes	67
Chapter 6: Transportation Expenditures	69
Transportation Notes	76
Chapter 7: All Other Expenditures	77
All Other Expenditure Notes	84
Chapter 8: Capital Expenditures	85
Capital Spending Notes	
Chapter 9: Revenue Sources in the General Fund	
Revenue Sources in the General Fund Notes	
Appendix	
Children's Health Insurance Block Grants Notes	
Medicare Part D Clawback Notes	110
Debt Services Notes	112
Transportation Fund Notes	114
Transportation Fund Names	115
Tables	
Table 1: Total State Expenditures-Capital Inclusive	8
Table 2: Annual Percentage Change in Total State Expenditures	9
Table 3: Comparison of Shares of State Spending with Fund Sources, Fiscal 1995 to 2018	10
Table 4: Regional Percentage Change in Total Expenditures, Fiscal 2017 and 2018	12
Table 5: State Spending by Function as a Percent of Total State Expenditures, Fiscal 2018	13
Table 6: Regional Percentage Change in State Elementary and Secondary Education Expenditures, Fiscal 2017 and 2018	19
Table 7: Elementary and Secondary Education Expenditures - Capital Inclusive (\$ in millions)	21

Table of Contents (continued)

Table 8: Elementary and Secondary Education Expenditures as a Percent of Total Expenditures	22
Table 9: Annual Percentage Change in Elementary and Secondary Education Expenditures	23
Table 10: Items Excluded from Elementary and Secondary Education Expenditures	24
Table 11: Regional Percentage Change in State Higher Education Expenditures, Fiscal 2017 and 2018	29
Table 12: Higher Education Expenditures—Capital Inclusive	31
Table 13: Higher Education Expenditures as a Percent of Total Expenditures	32
Table 14: Annual Percentage Change in Higher Education Expenditures	33
Table 15: Items Excluded from Higher Education Expenditures	34
Table 16: Regional Percentage Change in State Total Cash Assistance Expenditures, Fiscal 2017 and 2018	
Table 17: Regional Percentage Change in State TANF Expenditures, Fiscal 2017 and 2018	40
Table 18: Total Public Assistance Expenditures	41
Table 19: Total Public Assistance Expenditures as a Percent of Total Expenditures	42
Table 20: Annual Percentage Change in Total Public Assistance Expenditures	43
Table 21: Temporary Assistance to Needy Families Expenditures (TANF)	44
Table 22: TANF Expenditures as a Percent of Total Expenditures	45
Table 23: Annual Percentage Change in TANF Expenditures	46
Table 24: Other Cash Assistance Expenditures	47
Table 25: Other Cash Assistance Expenditures as a Percent of Total Expenditures	48
Table 26: Annual Percentage Change in Other Cash Assistance Expenditures	49
Table 27: Regional Percentage Change in State Medicaid Expenditures, Fiscal 2017 and 2018	54
Table 28: Medicaid Expenditures	55
Table 29: Medicaid Expenditures as a Percent of Total Expenditures	56
Table 30: Annual Percentage Change in Medicaid Expenditures	57
Table 31: Regional Percentage Change in State Corrections Expenditures, Fiscal 2017 and 2018	61
Table 32: Corrections Expenditures—Capital Inclusive	62
Table 33: Corrections Expenditures as a Percent of Total Expenditures	63
Table 34: Corrections General Fund Expenditures as a Percent of Total General Fund Expenditures	64
Table 35: Annual Percentage Change in Corrections Expenditures	65
Table 36: Items Excluded from Corrections Expenditures	66
Table 37: Regional Percentage Change in State Transportation Expenditures, Fiscal 2017 and 2018	71
Table 38: Transportation Expenditures—Capital Inclusive	72
Table 39: Transportation Expenditures as a Percent of Total Expenditures	73
Table 40: Annual Percentage Change in Transportation Expenditures	74
Table 41: Items Excluded from Transportation Expenditures	75
Table 42: Regional Percentage Change in State All Other Expenditures, Fiscal 2017 and 2018	79
Table 43: All Other Expenditures—Capital Inclusive	80
Table 44: All Other Expenditures as a Percent of Total Expenditures	81
Table 45: Annual Percentage Change in All Other Expenditures	82
Table 46: Items Excluded from All Other Expenditures	83

Table of Contents (continued)

Table 47: Capital Expenditures by Program Area	
Table 48: Total Capital Expenditures	90
Table 49: Elementary and Secondary Education Capital Expenditures	91
Table 50: Higher Education Capital Expenditures	92
Table 51: Corrections Capital Expenditures	93
Table 52: Transportation Capital Expenditures	94
Table 53: Housing Capital Expenditures	95
Table 54: Environmental Projects Capital Expenditures	96
Table 55: All Other Capital Expenditures	97
Table 56: Revenue Sources in the General Fund	101
Table 57: Revenue Sources in the General Fund (Year-Over-Year Percentage Change)	102
Table 58: Items Excluded from Revenue Sources	103
Table A-1: Total State Expenditures by Fund Source (Excludes Bonds)	106
Table A-2: Children's Health Insurance Block Grants	107
Table A-3: Medicare Part D Clawback Payments	109
Table A-4: Debt Service	111
Table A-5: Transportation Fund Revenue Sources	113
Figures	
Figure 1: Total State Spending by Fund Source, Fiscal 1987 to 2018	2
Figure 2: All Funds Percent Changes from Previous Fiscal Year for Major Spending Categories, Fiscal 2017 and 2018	5
Figure 3: Total State Expenditures by Funding Source, Fiscal 2018	5
Figure 4: Total State Expenditures by Function, Fiscal 2018	6
Figure 5: Composition of Total State Expenditures by Function, Fiscal 1987 to 2018	6
Figure 6: General Fund Expenditures, Fiscal 2018	7
Figure 7: Percent Change in General Fund, Fiscal 2017 and 2018	12
Figure 8: Federal Fund Expenditures, Fiscal 2018	14
Figure 9: Regional Percent Change in State Funds, Fiscal 2017 and 2018	14
Figure 10: State Expenditures for Elementary and Secondary Education by Fund Source, Estimated Fiscal 2018	18
Figure 11: State Expenditures for Higher Education by Fund Source, Estimated Fiscal 2018	28
Figure 12: State Expenditures for Total Public Assistance by Fund Source, Estimated Fiscal 2018	
Figure 13: State Expenditures for Temporary Assistance for Needy Families by Fund Source, Estimated Fiscal 2018	40
Figure 14: State Expenditures for Medicaid by Fund Source, Estimated Fiscal 2018	53
Figure 15: State Expenditures for Corrections by Fund Source, Estimated Fiscal 2018	60
Figure 16: State Expenditures for Transportation by Fund Source, Estimated Fiscal 2018	71
Figure 17: State Expenditures for All Other Programs by Fund Source, Estimated Fiscal 2018	78
<i>Figure 18:</i> Capital Expenditures by Type, Fiscal 1991 to 2018	86
Figure 19: Annual Percentage Change in Total Capital Expenditures	87
Figure 20: Total Capital Expenditures by Funding Source, Fiscal 2018	87
Figure 21: Revenue Sources in the General Fund, Estimated Fiscal 2018	100

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 2016, actual fiscal 2017, and estimated fiscal 2018. Expenditures reflected in this report represent more than 99 percent of total state spending.

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

Acknowledgments

The State Expenditure Report was produced by Brian Sigritz with assistance from Lauren Cummings, Brukie Gashaw, Stacey Mazer, Leah Wavrunek, and Kathryn Vesey White. In addition, the report represents substantial work by state budget office staff throughout the United States. NASBO thanks the following individuals for their assistance in providing state data for this report:

Meagan Jones, Alabama Amber LeBlanc, Alaska Christina Tunon, Arizona Eva Young, Arkansas Susan Wekanda, California Jason Schrock, Colorado Matthew Pellowski, Connecticut Cathleen Engelsiepen, Delaware Jim Spaulding, District of Columbia Cornell Thomas, Florida Anna Miller, Georgia Terri Ohta, Hawaii Shelby Kerns, Idaho Ascha Nickell, Illinois Zac Jackson, Indiana Joel Lunde, lowa Julie Thomas, Kansas Janice Tomes, Kentucky Jeremy McDaniel, Louisiana Melissa Winchenbach, Maine Jonathan Martin, Maryland Heath Fahle, Massachusetts Terese Walsh, Michigan James Stelzner, Minnesota Joshua Tillman, Mississippi Marianne Mills, Missouri Ryan Evans, Montana

Joe Wilcox, Nebraska Tiffany Greenameyer, Nevada Joseph Bouchard, New Hampshire Alka Kohli, New Jersey Andrew Miner, New Mexico Patricia Holtzman, New York Thomas Cheek, North Carolina Stephanie Gullickson, North Dakota Ben Boettcher, Ohio Brandy Manek, Oklahoma Dustin Ball, Oregon Mary Kenee, Pennsylvania Kathleen Wallace, Pennsylvania Tom Mullaney, Rhode Island Kimberly Reynolds, Rhode Island Kevin Etheridge, South Carolina David Seigler, South Carolina Derek Johnson, South Dakota Susan Irby, Tennessee Christopher Smith, Texas Ken Matthews, Utah John Becker, Vermont Karen Lux, Virginia Pam Davidson, Washington Jane Shinn, West Virginia Dan Subach, Wisconsin Folbert Ware, Wyoming

Executive Summary

Overview

This edition of the *State Expenditure Report* includes data from estimated fiscal 2018, actual fiscal 2017, and actual fiscal 2016. The report includes 50-state data broken down by fund source and program area, as well as information on state general fund revenue collections.

Total state spending from all fund sources rose in fiscal 2018 to reach over \$2.0 trillion for the first time. In fiscal 2018 it is estimated that total state spending grew 4.6 percent, compared to 3.8 percent in fiscal 2017. However, in both years spending growth was below the 32-year NASBO survey historical average of 5.6 percent (not adjusted for inflation). Total state spending growth rates are lower on a median basis, at 3.2 percent in fiscal 2018 and 3.0 percent in fiscal 2017. All eight geographic regions saw at least a slight rise in total state spending in fiscal 2018, with the strongest growth reported in the Far West and the Southeast. Additionally, all program areas experienced an increase in total state spending, with the largest percentage increase in Medicaid, and the smallest in public assistance. Spending from both states' own funds (general funds and other state funds, excluding bonds) and federal funds rose in fiscal 2018, increasing 4.1 percent and 5.7 percent respectively. Transportation, Medicaid, and elementary and secondary education all experienced strong percentage spending growth from states' own funds in estimated fiscal 2018.

Total state spending grew by 3.8 percent in fiscal 2017. State funds increased by 4.3 percent while federal funds rose 2.9 percent. Although total state spending growth was somewhat slower in fiscal 2017 compared to fiscal 2018, all program areas except for public assistance saw at least a small increase in spending. In addition, all eight geographic regions experienced at least modest growth in total state spending in fiscal 2017, led by the Great Lakes Region. Expenditure growth in the Great Lakes region was impacted by Illinois, as spending in the state returned to more historical levels following enactment of a fullyear budget after not having one in place for fiscal 2016.

General fund revenue, the largest source of state expenditures and the most discretionary, totaled an estimated \$837.7 billion in fiscal 2018, a 6.2 percent increase over fiscal 2017, representing the highest growth rate since fiscal 2011. In comparison, general fund revenues grew 2.5 percent in fiscal 2017. Most states saw stronger revenue growth in fiscal 2018 led by unusually high tax payments from non-withholding income sources along with continued growth in the national economy. Specifically, states saw a significant uptick in their personal income tax collections in the last eight months. States have been analyzing their revenue collections to understand the amounts that may be of a one-time nature, such as higher than normal capital gains and dividend income, or repatriated income in response to the federal tax changes. Fiscal 2017's more modest revenue growth was likely impacted by a number of factors including some taxpayers deferring non-wage income in anticipation of a federal income tax rate cut, low inflation, the decline in prices for many tangible goods, and the impact of low oil and natural gas prices on energy-producing states.

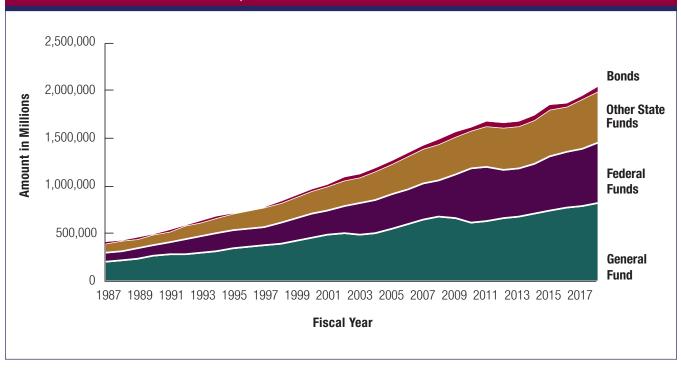
State Spending Trends

Total state spending has grown on a nominal basis each year since fiscal 2012, when total spending declined for the first time in the 32-year history of the State Expenditure Report, due to a wind-down in federal stimulus spending. Over 56 percent of that spending growth over the last six years is attributable to the Medicaid program. Medicaid annual spending growth from all fund sources has averaged 7.6 percent since fiscal 2013, while the rest of total state spending growth has averaged 2.1 percent annually.

While Medicaid has largely driven total state spending growth over the last five years, total state expenditures grew in nearly all program areas in both fiscal 2018 and fiscal 2017. In fiscal 2018, it is estimated that all seven program areas experienced at least moderate growth, ranging from the public assistance category at 0.7 percent to Medicaid at 7.3 percent. In fiscal 2017, elementary and secondary education, higher education, Medicaid, corrections, transportation, and the "all other" category all experienced growth, while public assistance declined.

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, 3.8 percent in fiscal 2017, and are estimated to have grown 4.6 percent in fiscal 2018.

FIGURE 1: TOTAL STATE SPENDING BY FUND SOURCE, FISCAL 1987 TO 2018



Nearly all geographic regions experienced increased spending from state funds, federal funds, and total funds in both fiscal 2018 and fiscal 2017. In estimated fiscal 2018, the Far West and Southeast experienced the highest growth in total spending at 8.1 percent and 5.5 percent respectively. Only the Great Lakes region had a decline in state fund spending in estimated fiscal 2018. In fiscal 2017, the Great Lakes region had the largest increase in total spending primarily due to Illinois as spending in the state returned to more historical levels following enactment of a full-year budget after not having one in fiscal 2016. The Plains region had a slight decline in state fund spending in fiscal 2017, while the Great Lakes and Southwest regions experienced declines in federal funds.

General Fund Spending Trends

General fund spending grew 3.8 percent in fiscal 2018 and 3.1 percent in fiscal 2017, with both years being below the historical average growth rate of 5.4 percent. Similar to total state expenditures, nearly all categories of general fund spending experienced gains in fiscal 2018 and fiscal 2017 with only the public assistance category declining in fiscal 2018 and transportation declining in fiscal 2017 (general funds make up a very small percentage of overall transportation spending). In estimated fiscal 2018, Medicaid experi-

enced the highest percentage growth at 6.6 percent, while in fiscal 2017 higher education had the highest growth level at 3.9 percent.

Federal Funds Spending Trends

Total state spending growth has been heavily impacted by changes in the level of federal funds to states in recent years. Medicaid, an entitlement program, has become an increasingly growing share of federal dollars spent by state governments. In fiscal 2008, Medicaid made up 43 percent of the federal funds received by states, growing to 58 percent in fiscal 2018. Aside from the Medicaid program, education and transportation reflect the next largest areas of federal fund participation in state spending. State spending from federal funds, excluding Medicaid, are estimated to grow by 4.5 percent in fiscal 2018, following a 2.0 percent growth rate in fiscal 2017 and a 0.9 percent decline in fiscal 2016. The fiscal 2018 amount reflects the highest growth rate since fiscal 2005, notwithstanding the prime years of federal stimulus funding during the Great Recession. Total federal fund spending, including Medicaid, is estimated to grow by 5.7 percent in fiscal 2018 (the median growth rate is 3.3 percent), led by Medicaid at 6.6 percent and transportation at 6.3 percent. Total federal spending grew by 2.9 percent in fiscal 2017 and by 2.8 percent in fiscal 2016.

States' Own Funds Spending Trends

While the level of federal funding to states has fluctuated over the past several years, spending growth from states' own funding sources has been more stable as the national economy has gradually improved and states' revenues have slowly rebounded from the national recession. Spending from state funds (including general funds and other state funds, but not federal funds or bonds) increased 4.6 percent in fiscal 2011, 3.8 percent in fiscal 2012, 2.6 percent in fiscal 2013, 4.1 percent in fiscal 2014, 4.9 percent in fiscal 2015, 1.0 percent in fiscal 2016, 4.3 percent in fiscal 2017, and an estimated 4.1 percent in fiscal 2018. Removing Illinois, state funds increased 3.3 percent in fiscal 2017 and an estimated 4.2 percent in fiscal 2018. In fiscal 2018, it is estimated that general funds comprised 40.5 percent of all state spending, with other state funds at 26.5 percent, bonds at 1.8 percent, and federal funds to states consisting of 31.2 percent.

Additional Report Highlights

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

- Since the beginning of the recent economic downturn and continuing through the enactment of the *Affordable Care Act*, **Medicaid** has risen as a percentage of total state spending, growing from 20.5 percent in fiscal 2008 to an estimated 29.7 percent in fiscal 2018. At the same time, **elementary and secondary education** has gone from representing 22.0 percent of total state spending in fiscal 2008 to an estimated 19.6 percent. The reason for elementary and secondary education representing a smaller share of total state spending is not because nominal elementary and secondary spending has declined; instead it is a result of its growth rate being slower than the growth in total Medicaid spending. For example, in fiscal 2018 it is estimated that total elementary and secondary education spending grew 4.6 percent while total Medicaid spending grew 7.3 percent.
- When looking only at general fund spending, elementary and secondary education remains the largest category in fiscal 2018, representing 35.8 percent of general fund expenditures, with Medicaid second at 20.2 percent. Those two categories, combined with higher education at 9.7 percent, account for nearly two-thirds of general fund spending.
- Elementary and secondary education total expenditures increased by 4.6 percent in estimated fiscal 2018 and by 2.8 percent in fiscal 2017. State funds for K-12 increased 3.4

percent in fiscal 2017 and 4.6 percent in fiscal 2018, while federal funds declined 0.1 percent in fiscal 2017 and increased 3.0 percent in fiscal 2018. As the national economy and state revenues grow moderately, elementary and secondary education continues to receive increased funding in state budgets. Some states are also taking targeted steps to increase teacher compensation to improve recruitment and retention, as well as in response to teacher shortages and walkouts. Other states are boosting spending levels and improving funding equity in response to court mandates. Early education is another area where states are investing greater resources.

- Total expenditures for higher education increased by 3.2 percent in estimated fiscal 2018 and by 3.1 percent in fiscal 2017. State funds for higher education increased by 4.1 percent in fiscal 2017 and are estimated to have increased by 3.5 percent in fiscal 2018, while federal funds declined 0.5 percent in fiscal 2017 and increased by an estimated 1.1 percent in fiscal 2018. After a series of significant reductions beginning in fiscal 2009 through 2012, which were somewhat offset by additional federal stimulus funds, the average higher education annual general fund spending growth has been 3.4 percent from fiscal 2013 to fiscal 2018. By comparison, total general fund spending on all program areas has grown by an average annual rate of 3.7 percent over the same period.
- Total public assistance increased by 0.7 percent in estimated fiscal 2018, after declining by 2.1 percent in fiscal 2017. Public assistance represented 1.3 percent of total state expenditures in fiscal 2018, and spending in this area tends to fluctuate with caseload adjustments. Public assistance data in this report is narrowly defined as spending on the Temporary Assistance for Needy Families (TANF) program and other cash assistance programs. Programs in the "other cash assistance" category, which includes optional state programs for Supplemental Security Income (SSI) and General Assistance, are not funded in all states, and when funded, are relatively small programs.
- Total Medicaid spending of \$603.2 billion for fiscal 2018 reflected an increase of \$41.0 billion over the \$562.2 billion spent in fiscal 2017, a 4.4 percent increase on a median basis. Spending from state funds increased by 4.8 percent and federal fund spending grew by 4.9 percent on a median basis. The timing of Medicaid expenditures may vary from year-to-year and may not reflect underlying program activity in a given year. Given large swings in some states due in part to accounting issues that can substantially influence average Medicaid spending growth rates, examining the median percentage change better reflects underlying trends. The

overall spending growth rate for total Medicaid expenditures was 7.3 percent in fiscal 2018 and 4.4 percent in fiscal 2017. Federal funds comprised 61.3 percent of total Medicaid spending, general funds 27.5 percent, and other state funds 11.2 percent, in fiscal 2018.

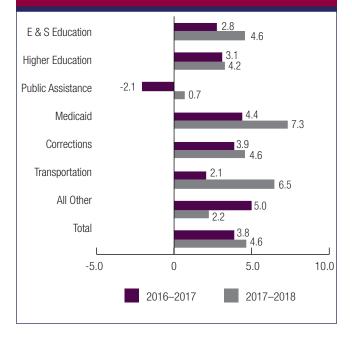
- Total corrections expenditures increased by 4.6 percent in estimated fiscal 2018 and by 3.9 percent in fiscal 2017 (the median growth rate was 1.6 percent in fiscal 2018 and 2.7 percent in fiscal 2017, with the higher average growth rate being largely driven by a few states). Federal funds comprise only about 1 percent of corrections spending in states. Corrections accounted for 3.1 percent of total state expenditures in fiscal 2018 and 6.8 percent of general funds. In recent years, state prisoner populations have slowly declined. Even as the number of prisoners continues a gradual decrease, state spending on corrections has seen annual growth. Higher state spending on corrections can be attributed to several factors including states having to increase salaries to attract applicants and retain employees, states continuing to invest in criminal justice reforms to reduce correctional populations and improve outcomes, and rising health care costs along with the aging of the prison population.
- Total transportation spending, representing 8.0 percent of total state expenditures, increased by 6.5 percent in estimated fiscal 2018 and by 2.1 percent in fiscal 2017. In fiscal 2018, it is estimated that state fund spending rose 8.8 percent and federal funds 6.3 percent. Other state funds, which are typically earmarked revenue sources such as fuel taxes, comprised 61.2 percent of total transportation spending in estimated fiscal 2018, with federal funds at 29.1 percent, bonds at 6.4 percent, and general funds only accounting for 3.3 percent. States are concerned that in the long-term, the current structure of state and federal fuel tax revenue will not be able to meet transportation needs as most gas taxes are set at fixed rates and do not rise with inflation, and the growth in vehicle miles traveled has leveled off. Over the past five years, more than half of the states have taken actions to raise their fuel tax revenues. Many of the actions were the result of multi-year transportation plans and were combined with other revenue-raising actions. One of the more notable recent actions has been the institution of registration fees on electric and hybrid vehicles to ensure that all vehicles pay their fair share of the transportation system. Thirty-two states have constitutional restrictions that dedicate transportation funds for transportation purposes.
- In this year's State Expenditure Report, for the first time states

were asked to detail transportation fund revenue sources, if their state has a **transportation fund**. Forty-six states reported having a separate transportation fund. Motor fuel taxes represented the largest revenue source for transportation funds at 41.1 percent, followed by license and registration fees (19.4 percent), vehicle sales and use taxes (8.8 percent), tolls (1.5 percent), and all other (29.2 percent). Transportation fund revenue sources totaled \$90.8 billion in fiscal 2016, \$96.7 billion in fiscal 2017, and \$103.6 billion in estimated fiscal 2018. Over the last two years, transportation fund revenues have grown at an average annual rate of almost 7 percent, and spending from state funds have grown accordingly.

- The "all other" category of state spending increased 2.2 percent in estimated fiscal 2018, with state funds (excluding bonds) rising 0.8 percent and federal funds increasing 5.4 percent. In fiscal 2017, "all other" spending rose 5.0 percent as state funds increased 4.8 percent and federal funds increased 5.9 percent. "All other" represented 28.3 percent of total state expenditures in estimated fiscal 2018 and 25.8 percent of general fund expenditures; over the last ten years, the "all other" category has declined as a share of both total spending and general fund spending. "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.
- In this year's report, states were asked to separately detail their debt service spending. States' spending on **debt service** totaled \$57.6 billion in fiscal 2016, \$59.7 billion in fiscal 2017, and \$62.8 billion in estimated fiscal 2018. In estimated fiscal 2018, other state funds represented 55.1 percent of total state spending on debt service, while general funds comprised the remaining 44.9 percent. 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. In fiscal years 2016, 2017, and 2018, debt service represented 4.6 percent of spending from state funds (general funds and other state funds combined, excluding bonds).
- Capital expenditures are made for new construction, infrastructure, major repairs and improvements, land purchases, and the

FIGURE 2:

ALL FUNDS PERCENT CHANGES FROM PREVIOUS FISCAL YEAR FOR MAJOR SPENDING CATEGORIES, FISCAL 2017 AND 2018



acquisition of major equipment and existing structures. States increased capital spending by an estimated 3.1 percent in estimated fiscal 2018 and 5.0 percent in fiscal 2017. States primarily use dedicated sources to finance capital spending like the transportation fund, higher education tuition and fees, set-aside funding for capital projects, federal funds, and fund surpluses. State cash sources represent 45.6 percent of capital spending in fiscal 2018, federal funds are 27.9 percent, and bonds are 26.5 percent. Most federal funds spent for capital purposes are for transportation (93.7 percent in fiscal 2018).

• General fund revenue, the largest source of state expenditures and the most discretionary, totaled an estimated \$837.7 billion in fiscal 2018, a 6.2 percent increase over fiscal 2017, and the highest growth rate since fiscal 2011. In comparison, general fund revenues grew 2.5 percent in fiscal 2017. Most states saw stronger revenue growth in fiscal 2018 led by unusually high-income tax payments from non-withholding income sources along with continued growth in the national economy. Specifically, states saw a significant uptick in their personal income tax collections in the last eight months. States have been analyzing their revenue collections to understand the amounts that may be of a one-time nature, such as higher than normal capital gains and dividend income, or repatriated income in response to the federal tax changes. Personal income taxes accounted for 45.6 percent,

sales and use taxes for 30.5 percent, and corporate income taxes for 5.6 percent of total general fund revenues in fiscal 2018. All other general fund revenue represented 17.3 percent of general fund revenues, while gaming and lottery revenue were just 0.9 percent. [Insert Figure 2 Here]

Explanation of Report Data: Components of State Expenditures

This report includes three years of state expenditure data: actual fiscal 2016, actual fiscal 2017, and estimated fiscal 2018. 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

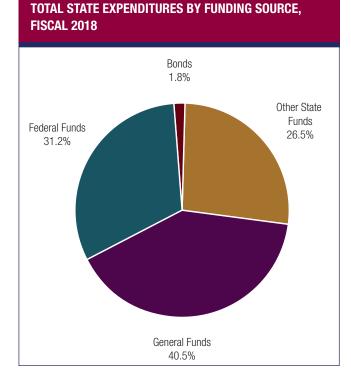


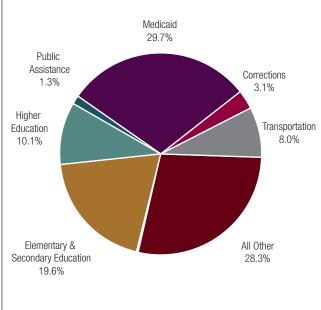
FIGURE 3:

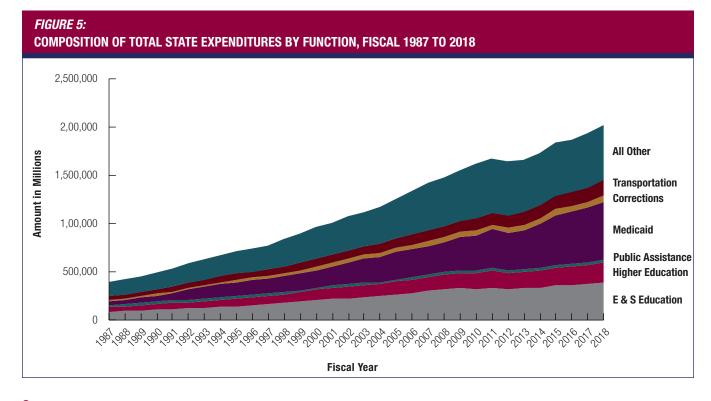
separately in the following categories: elementary and secondary education, higher education, corrections, transportation, environmental, housing, and "all other". It should also be noted that 20 states use a biennial budget cycle, and in many cases funds are not expended evenly in the two-year cycle. This may affect total expenditures in some states from year to year.

In 2017, NASBO created a survey working group comprised of NASBO members to examine both the State Expenditure Report and the Fiscal Survey of States. The group was established to determine where revisions or additional instructions may be needed to ensure the data for these reports are as useful, timely, accurate, and consistent as possible. This edition of the State Expenditure Report is the first to incorporate changes recommended by the survey working group. Changes in this year's survey and report include, but are not limited to: asking states to now include K-12 capital in their elementary and secondary education totals, more clearly defining TANF expenditures, separately listing transportation fund revenues, breaking out debt service expenditures, and clarifying revenue sources in the general fund.

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 many states. Some states are exceptions, such as Hawaii where the state government fully funds elementary and secondary education. A more complete understanding of programs and service levels within a given state would require comparisons of spending by both state and local government, which is not the purpose of this report. In addition, because the data are self-reported by the states, some may be incomplete. These omissions can affect aggregate and regional tables.







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

Explanation of Report Data: Definitions

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

Federal Funds: Funds received directly from the federal government.

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

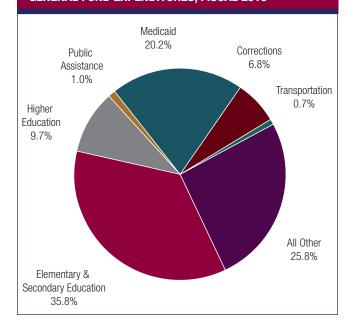
Bonds: Expenditures from the sale of bonds, generally for capital projects.

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

Spending by fund source is detailed in Figure 3. In fiscal 2018, general funds represented 40.5 percent of total state spending, with federal funds at 31.2 percent, other state funds at 26.5 percent, and bonds at 1.8 percent.

Figure 4 reflects total state expenditures by functional area. For fiscal 2018, total state spending shares are as follows: 29.7 percent for Medicaid; 19.6 percent for elementary and secondary education; 10.1 percent for higher education; 8.0 percent for transportation; 3.1 percent for corrections; 1.3 percent for public assistance; and 28.3 percent for all other.

FIGURE 6: GENERAL FUND EXPENDITURES, FISCAL 2018



The shares of state spending for the seven functional areas tracked in the State Expenditure Report have shifted since 1987, when the report was first published. For example, in total state spending, Medicaid surpassed higher education as the second largest state program in 1990, and in 2003 it became the largest, displacing elementary and secondary education. From 2003 to 2008, Medicaid and elementary and secondary education alternated as the largest share of total state spending. Since fiscal 2009, Medicaid has consistently been the largest spending category. In fiscal 2018, Medicaid continued to grow as a percentage of total state expenditures, representing 29.7 percent, while elementary and secondary education's share declined to 19.6 percent. Figure 5 documents the changes in state expenditures by category since 1987. Table 3 reflects shares of state spending in functional areas, by fund source, from 1995 to 2018. Also, Table 5, at the end of the Executive Summary, highlights the share of each state's budget represented by various programs in fiscal 2018 and shows the wide variation among states in their spending patterns.

General Fund Expenditures

Expenditures for elementary and secondary education continue to constitute the largest share of state general fund spending. As Figure 6 shows, in fiscal 2018, 35.8 percent of general fund spending went to elementary and secondary education. Medicaid accounted for 20.2 percent and higher education accounted for 9.7 percent of general fund spending.

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

		Ac	tual Fiscal 20	016			Ac	tual Fiscal 20	017			Esti	mated Fiscal	2018	
Region/State	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
NEW ENGLAND	T unu	T UIU3	Tunus	Donus	Iotai	Tunu	T unus	T UIIU3	Donus	10141	- T unu	T UIIU3	T unuo	Donus	10141
Connecticut	\$17,921	\$6,216	\$4,043	\$3,692	\$31,872	\$17,763	\$6,331	\$4,671	\$2,954	\$31,719	\$18.600	\$6,253	\$4,996	\$2,913	\$32,762
Maine	3,271	2,536	2,131	101	8,039	3,346	2,601	2,187	114	8,248	3,416	2,697	2,191	106	8,410
Massachusetts	27,625	12,462	12,285	2,298	54,670	28,362	12,401	12,522	2,259	55,544	28,896	13,347	13,484	2,268	57,995
New Hampshire	1,385	2,158	2,170	62	5,775	1,512	2,221	2,097	103	5,933	1,526	2,289	2,234	73	6,122
Rhode Island	3,548	2,877	2,080	122	8,627	3,672	2,977	2,109	92	8,850	3,832	3,231	2,398	114	9,575
Vermont	1,457	1,992	2,000	91	5,562	1,498	1,914	2,096	49	5,557	1,587	1,926	2,098	64	5,675
MID-ATLANTIC	1,107	1,002	2,022	01	0,002	1,100	1,014	2,000	10	0,001	1,007	1,020	2,000	01	0,010
Delaware	3,914	2,151	3,694	477	10,236	4,106	2,171	4,000	398	10,675	4,118	2,492	3,990	255	10,855
Maryland	16,239	12,034	11,305	1,201	40,779	17,153	12,971	12,062	1,136	43,322	17,131	13,053	13,530	1,455	45,169
-					40,779 56,540					43,322 59,281					61,396
New Jersey	33,151	14,354	7,425	1,610		33,827	15,172	8,116	2,166		35,324	15,937	8,135	2,000	
New York	68,042	49,476	29,441	3,748	150,707	68,080	52,985	31,519	4,431	157,015	69,724	56,808	32,502	4,710	163,744
Pennsylvania	30,128	27,073	18,636	517	76,354	31,942	29,001	18,868	513	80,324	31,997	29,768	19,804	702	82,271
GREAT LAKES															
Illinois	26,762	15,875	11,506	782	54,925	29,424	14,833	22,387	1,359	68,003	35,065	18,689	16,700	481	70,935
Indiana	15,130	12,289	3,790	0	31,209	15,971	12,421	3,536	0	31,928	15,923	13,578	4,197	0	33,698
Michigan	10,095	20,871	23,030	207	54,203	9,882	20,291	24,137	75	54,385	10,231	22,499	22,666	112	55,508
Ohio	33,591	12,493	18,876	2,490	67,450	34,453	12,596	18,584	2,590	68,223	31,681	15,113	19,975	2,868	69,637
Wisconsin	15,341	10,759	19,630	0	45,730	15,858	10,993	20,141	0	46,992	16,464	11,575	20,160	0	48,199
PLAINS															
Iowa	7,247	6,328	9,506	13	23,094	7,258	6,389	9,034	6	22,687	7,258	6,389	9,034	6	22,687
Kansas	6,115	3,637	4,958	414	15,124	6,277	3,759	5,144	393	15,573	6,692	3,818	5,423	402	16,335
Minnesota	20,152	10,484	6,218	878	37,732	21,103	10,406	5,318	641	37,468	22,695	11,891	6,424	410	41,420
Missouri	9,018	7,677	7,862	71	24,628	9,153	8,186	8,047	164	25,550	9,263	8,360	8,226	189	26,038
Nebraska	4,196	2,989	4,425	0	11,610	4,329	3,030	4,508	0	11,867	4,350	3,101	4,690	0	12,141
North Dakota	3,013	1,607	2,832	7	7,459	2,600	1,616	2,574	2	6,792	2,103	1,472	2,436	25	6,036
South Dakota	1,462	1,371	1,248	91	4,172	1,548	1,420	1,239	20	4,227	1,591	1,406	1,445	20	4,462
SOUTHEAST															
Alabama	7,921	9,738	7,875	332	25,866	8,295	9,885	8,005	460	26,645	8,138	10,159	7,803	536	26,636
Arkansas	5,170	7,416	11,392	58	24,036	5,267	7,875	11,925	69	25,136	5,372	8,168	11,818	33	25,391
Florida	28,813	25,254	16,598	1,654	72,319	30,267	26,320	18,127	1,667	76,381	31,508	28,706	23,145	1,594	84,953
Georgia	21,019	13,896	11,519	1,099	47,533	22,597	14,266	11,836	950	49,649	23,903	13,956	12,271	1,166	51,296
Kentucky	10,230	12,182	9,247	0	31,659	11,075	12,354	9,373	0	32,802	11,237	12,441	10,390	0	34,068
Louisiana	8,697	9,256	9,200	582	27,735	9,118	11,159	7,841	304	28,422	9,635	13,894	8,659	256	32,444
Mississippi	5,672	7,884	5,835	520	19,911	5,645	7,819	5,786	1,124	20,374	5,560	9,184	6,179	647	21,570
North Carolina	21,205	14,487	10,031	218	45,941	22,143	14,778	10,707	538	48,166	22,746	15,296	11,541	248	49,831
South Carolina	7,320		8,014	0	22,948	7,804	8,184	8,565	0		8,040	8,592	8,428	240	25,060
		7,614								24,553					
Tennessee	13,256	12,567	6,080	438	32,341	14,162	12,261	6,417	0	32,840	15,820	13,627	6,732	3	36,182
Virginia	19,672	9,838	18,477	1,102	49,089	20,227	10,308	18,805	962	50,302	20,884	10,163	20,070	959	52,076
West Virginia	4,195	4,506	7,394	77	16,172	4,231	4,314	8,397	77	17,019	3,275	4,557	8,665	77	16,574
SOUTHWEST															
Arizona	9,690	14,927	16,810	739	42,166	9,774	14,765	16,711	776	42,026	9,821	15,615	17,265	642	43,343
New Mexico	6,220	7,730	4,536	474	18,960	6,106	8,105	4,713	662	19,586	6,140	8,083	4,655	501	19,379
Oklahoma	5,205	7,862	9,429	223	22,719	5,044	7,186	10,703	329	23,262	5,854	7,522	8,915	378	22,669
Texas	53,968	36,683	17,976	1,898	110,525	54,070	36,255	18,260	2,505	111,090	56,049	36,714	18,178	1,322	112,263
ROCKY MOUNTAIN															
Colorado	10,426	9,484	16,784	0	36,694	10,497	9,120	16,913	0	36,530	11,293	9,627	16,035	0	36,955
Idaho	3,028	2,670	1,444	0	7,142	3,255	2,681	1,535	0	7,471	3,465	2,683	1,783	0	7,931
Montana	2,237	2,370	1,777	0	6,384	2,333	2,810	1,814	0	6,957	2,242	2,863	1,847	0	6,952
Utah	6,191	3,582	3,870	0	13,643	6,274	3,809	4,140	0	14,223	6,574	4,398	4,550	552	16,074
Wyoming	1,881	784	1,437	0	4,102	1,530	927	1,969	0	4,426	1,530	925	1,969	0	4,424
FAR WEST															
Alaska	5,474	3,276	1,275	7	10,032	4,486	3,763	1,495	0	9,744	4,535	3,985	2,535	0	11,055
California	114,465	90,690	42,100	3,644	250,899	119,291	95,337	44,249	2,340	261,217	127,045	98,107	57,169	6,309	288,630
Hawaii	6,882	2,563	3,430	961	13,836	7,486	2,571	3,927	682	14,666	7,804	2,628	3,636	1,131	15,199
Nevada	3,602	4,158	4,558	108	12,426	3,990	4,393	5,308	223	13,914	4,003	4,448	5,111	392	13,954
Oregon	8,992	10,317	17,815	142	37,266	8,954	10,189	20,759	138	40,040	10,180	10,476	19,791	162	40,609
Washington	18,171	11,807	10,742	1,059	41,779	19,357	12,270	11,741	1,316	44,684	20,535	12,293	11,916	1,037	45,781
	\$768,405	\$583,250	\$484,758	\$34,207	\$1,870,620	\$792,395	\$600,389	\$514,917	\$34,587	\$1,942,288	\$822,655	\$634,802	\$537,794	\$37,118	\$2,032,369
TOTAL*															

Note: See General Notes at the end of this chapter. Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 2 ANNUAL PERCENTAGE CHANGE IN TOTAL STATE EXPENDITURES

		Fiscal 2016	to 2017			Fiscal 2017	to 2018	
Region/State	General Funds	State Funds	Federal Funds	All Funds	General Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND	Funus	Fullus	Funus	Fullus	Fullus	Fullus	Fullus	Fullus
Connecticut	-0.9 %	2.1 %	1.9 %	-0.5 %	4.7 %	5.2 %	-1.2 %	3.3 %
Maine	2.3	2.4	2.6	2.6	2.1	1.3	3.7	2.0
Massachusetts	2.7	2.4	-0.5	1.6	1.9	3.7	7.6	4.4
New Hampshire	9.2	1.5	2.9	2.7	0.9	4.2	3.1	3.2
Rhode Island	3.5	2.7	3.5	2.6	4.4	7.8	8.5	8.2
Vermont	2.8	3.3	-3.9	-0.1	5.9	2.5	0.6	2.1
MID-ATLANTIC								
Delaware	4.9	6.5	0.9	4.3	0.3	0.0	14.8	1.7
Maryland	5.6	6.1	7.8	6.2	-0.1	4.9	0.6	4.3
New Jersey	2.0	3.4	5.7	4.8	4.4	3.6	5.0	3.6
New York	0.1	2.2	7.1	4.2	2.4	2.6	7.2	4.3
Pennsylvania	6.0	4.2	7.1	5.2	0.2	2.0	2.6	2.4
GREAT LAKES								
Illinois	9.9	35.4	-6.6	23.8	19.2	-0.1	26.0	4.3
Indiana	5.6	3.1	1.1	2.3	-0.3	3.1	9.3	5.5
Michigan	-2.1	2.7	-2.8	0.3	3.5	-3.3	10.9	2.1
Ohio	2.6	1.1	0.8	1.1	-8.0	-2.6	20.0	2.1
Wisconsin	3.4	2.9	2.2	2.8	3.8	1.7	5.3	2.6
PLAINS								
lowa	0.2	-2.8	1.0	-1.8	0.0	0.0	0.0	0.0
Kansas	2.6	3.1	3.4	3.0	6.6	6.1	1.6	4.9
Minnesota	4.7	0.2	-0.7	-0.7	7.5	10.2	14.3	4.9
Missouri	1.5	1.9	6.6	3.7	1.2	1.7	2.1	1.9
Nebraska	3.2	2.5	1.4	2.2	0.5	2.3	2.3	2.3
North Dakota	-13.7	-11.5	0.6	-8.9	-19.1	-12.3	-8.9	-11.1
South Dakota	5.9	2.8	3.6	1.3	2.8	8.9	-1.0	5.6
SOUTHEAST								
Alabama	4.7	3.2	1.5	3.0	-1.9	-2.2	2.8	0.0
Arkansas	1.9	3.8	6.2	4.6	2.0	0.0	3.7	1.0
Florida	5.0	6.6	4.2	5.6	4.1	12.9	9.1	11.2
Georgia	7.5	5.8	2.7	4.5	5.8	5.1	-2.2	3.3
Kentucky	8.3	5.0	1.4	3.6	1.5	5.8	0.7	3.9
Louisiana	4.8	-5.2	20.6	2.5	5.7	7.9	24.5	14.2
Mississippi	-0.5	-0.7	-0.8	2.3	-1.5	2.7	17.5	5.9
North Carolina	4.4	5.2	2.0	4.8	2.7	4.4	3.5	3.5
South Carolina	6.6	6.7	7.5	7.0	3.0	0.6	5.0	2.1
Tennessee	6.8	6.4	-2.4	1.5	11.7	9.6	11.1	10.2
Virginia	2.8	2.3	4.8	2.5	3.2	4.9	-1.4	3.5
West Virginia	0.9	9.0	-4.3	5.2	-22.6	-5.4	5.6	-2.6
SOUTHWEST								
Arizona	0.9	-0.1	-1.1	-0.3	0.5	2.3	5.8	3.1
New Mexico	-1.8	0.6	4.9	3.3	0.6	-0.2	-0.3	-1.1
Oklahoma	-3.1	7.6	-8.6	2.4	16.1	-6.2	4.7	-2.5
Texas	0.2	0.5	-1.2	0.5	3.7	2.6	1.3	-2.5
ROCKY MOUNTAIN	0.2	0.0	1.2	0.0	0.1	2.0	1.0	1.1
Colorado	0.7	0.7	-3.8	-0.4	7.6	-0.3	5.6	1.2
Idaho	7.5	7.1	0.4	4.6	6.5	9.6	0.1	6.2
Montana	4.3	3.3	18.6	9.0	-3.9	-1.4	1.9	-0.1
Utah	1.3	3.5	6.3	4.3	4.8	6.8	15.5	13.0
Wyoming	-18.7	5.5	18.2	7.9	0.0	0.0	-0.2	0.0
FAR WEST								
Alaska	-18.0	-11.4	14.9	-2.9	1.1	18.2	5.9	13.5
California	4.2	4.5	5.1	4.1	6.5	12.6	2.9	10.5
Hawaii	8.8	10.7	0.3	6.0	4.2	0.2	2.2	3.6
Nevada	10.8	13.9	5.7	12.0	0.3	-2.0	1.3	0.3
Oregon	-0.4	10.8	-1.2	7.4	13.7	0.9	2.8	1.4
Washington	6.5	7.6	3.9	7.0	6.1	4.4	0.2	2.5
TOTAL*	3.1 %	4.3 %	2.9 %	3.8 %	3.8 %	4.1 %	5.7 %	4.6 %

Note: State funds are defined as general funds and other state funds (bonds are excluded). *See General Notes for explanation. Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 3COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2018

Fund Type & Year FY 1995: General Funds Other State Funds Federal Funds Bond Funds Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds Total Funds	Secondary Education 33.4 9.5 9.8 4.9 21.0	Higher Education 12.9 13.3 2.7	Public Assistance 4.4 0.5	Medicaid 14.4	Corrections 6.7	Transportation 0.7	All Other 27.4	Total
General Funds Other State Funds Federal Funds Bond Funds Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds	9.5 9.8 4.9	13.3			6.7	0.7	27 /	100.0
Other State Funds Federal Funds Bond Funds Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds	9.5 9.8 4.9	13.3			6.7	0.7	27 /	
Federal Funds Bond Funds Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds	9.8 4.9		0.5	0.0	0.0			
Bond Funds Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds	4.9	2.1		6.9	0.8	23.8	45.2	100.0
Total Funds FY 1996: General Funds Other State Funds Federal Funds Bond Funds		20.8	6.5 0.0	42.7 0.0	0.1 10.2	9.8 26.3	28.3 37.7	100.0 100.0
FY 1996: General Funds Other State Funds Federal Funds Bond Funds	21.0	20.8 10.4	4.0	19.8	3.6	20.3 9.1	32.1	100.0 100.0
General Funds Other State Funds Federal Funds Bond Funds		10.4	4.0	15.0	5.0	5.1	52.1	100.0
Other State Funds Federal Funds Bond Funds	34.4	12.9	3.9	14.7	6.9	0.6	25.6	100.0
Federal Funds Bond Funds	9.2	13.7	0.4	6.8	0.8	22.9	46.2	100.0
	9.9	2.9	5.9	43.5	0.2	9.5	28.0	100.0
Total Funds	15.2	21.4	0.0	0.0	6.5	26.1	30.8	100.0
	21.5	10.7	3.5	19.9	3.7	8.0	31.8	100.0
FY 1997:								
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
Total Funds	21.7	10.7	3.1	20.0	3.7	9.0	31.8	100.0
FY 1998:								
General Funds	35.2	13.1	3.0	14.8	6.9	0.7	26.4	100.0
Other State Funds Federal Funds	9.4	11.3	1.0	6.3	0.8	22.2	49.1	100.0
Federal Funds Bond Funds	10.5 12.4	3.4 18.4	5.0 0.0	43.3 0.0	0.4 6.0	8.7 33.4	28.8 29.8	100.0 100.0
Total Funds	12.4 22.0	18.4 10.3	0.0 2.9	19.6	6.0 3.7	33.4 8.8	29.8 32.8	100.0 100.0
FY 1999:	22.0	10.5	2.3	13.0	3.1	0.0	52.0	100.0
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
Total Funds	22.3	10.8	2.6	19.5	3.9	9.1	31.8	100.0
FY 2000:								
General Funds	35.7	12.8	2.7	14.4	7.0	0.9	26.7	100.0
Other State Funds	8.6	14.2	0.8	4.2	0.9	22.9	48.4	100.0
Federal Funds	10.3	5.3	4.2	42.8	0.4	9.3	27.7	100.0
Bond Funds	20.2	18.1	0.0	0.0	5.7	26.2	28.4	100.0
Total Funds	22.3	11.4	2.6	19.5	3.7	9.1	31.8	100.0
FY 2001:								
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
Total Funds FY 2002:	22.2	11.3	2.2	19.7	3.7	8.8	32.1	100.0
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
Total Funds	21.3	10.9	2.3	20.7	3.6	8.3	32.9	100.0
FY 2003:								
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
Total Funds	21.8	11.1	2.2	22	3.5	8.2	31.2	100.0
FY 2004:	05.0		~~~	10.0			05.0	100.5
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 Bond Funds	11.3 20.9	4.7 21.2	3.6 0.0	44.6 0.0	0.7 2.6	8.4 26.8	26.9 28.4	100.0 100.0
Total Funds	20.9 21.4	21.2 10.4	2.2	22.1	2.0 3.5	20.8 8.3	28.4 32.2	100.0 100.0
FY 2005:	21.4	10.4	2.2	22.1	3.0	0.0	32.2	100.0
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	6.5 11.6	4.4	3.2	6.3 44.2	0.7	8.7	48.9 27.4	100.0
Bond Funds	17.0	25.3	0.0	0.0	2.8	25.5	29.4	100.0
Total Funds	21.4	10.4	1.8	22.3	3.3	8.2	32.4	100.0
FY 2006:					0.0	512		
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
Total Funds	21.2	10.5	1.8	21.4	3.3	8.1	33.7	100.0
FY 2007:								
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
	12.4	18.1	0.0	0.0	3.2	32.4	33.8	100.0
Bond Funds Total Funds	21.5	10.2	1.7	20.9	3.4	8.1	34.2	100.0

Table 3 continues on next page.

TABLE 3 (CONTINUED) COMPARISON OF SHARES OF STATE SPENDING WITH FUND SOURCES, FISCAL 1995 TO 2018

	Elementary & Secondary	Higher	Public					
Fund Type & Year	Education	Education	Assistance	Medicaid	Corrections	Transportation	All Other	Total
FY 2008: 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
Total Funds	22.0	10.7	1.7	20.5	3.5	7.8	33.9	100.0
FY 2009:								
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
Total Funds	21.5	10.5	1.7	21.9	3.4	7.5	33.4	100.0
FY 2010:	05.5		1.0			0.7	00.1	100.0
General Funds	35.5	11.5	1.9	14.8	7.4	0.7	28.1	100.0
Other State Funds Federal Funds	9.8 12.2	16.7	0.1 2.7	7.6 42.2	0.7 0.4	16.1 7.1	49.0 31.7	100.0 100.0
Bond Funds	8.3	3.6 20.3	0.0	42.2	3.0	34.6	33.8	100.0
Total Funds	20.4	10.2	1.7	22.2	3.2	7.5	34.7	100.0
FY 2011:	20.4	10.2	1.7	22.2	0.2	1.5	54.7	100.0
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
Total Funds	20.3	10.7	1.6	23.8	3.1	7.4	33.1	100.0
FY 2012:								
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
Total Funds	19.5	10.4	1.5	23.6	3.2	7.7	34.0	100.0
FY 2013: General Funds	34.8	9.6	1.6	19.3	6.9	0.6	27.3	100.0
Other State Funds	34.8 9.0	9.6	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
Total Funds	20.0	10.4	1.5	24.3	3.2	7.8	32.7	100.0
FY 2014:								
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
Total Funds	19.8	10.3	1.5	26.5	3.2	8.0	30.7	100.0
FY 2015:	05.5		1.0	10.5				100.0
General Funds	35.5	9.9	1.2	19.5	6.8	0.8	26.3	100.0
Other State Funds Federal Funds	8.8 9.0	18.5 3.6	0.5 2.7	10.7 55.8	0.9 0.1	17.6 7.4	43.0 21.3	100.0 100.0
Bond Funds	7.1	14.7	0.0	0.0	1.5	34.8	41.9	100.0
Total Funds	19.6	10.4	1.5	27.9	3.1	8.0	29.6	100.0
FY 2016:	1010		110	2110	011	0.0	2010	
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
Total Funds	19.8	10.3	1.4	28.8	3.1	8.0	28.7	100.0
FY 2017:								
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 Total Funds	6.7 19.6	12.5 10.2	0.0 1.3	0.0 28.9	2.1 3.1	34.1 7.8	44.5 29.0	100.0 100.0
FY 2018:	19.0	10.2	1.0	20.9	3.1	1.0	29.0	100.0
General Funds	35.8	9.7	1.0	20.2	6.8	0.7	25.8	100.0
Other State Funds	8.8	18.6	0.4	12.5	1.0	18.5	40.3	100.0
Federal Funds	8.5	3.2	2.3	58.3	0.1	7.4	20.2	100.0
Bond Funds	8.8	12.0	0.0	0.0	2.5	28.0	48.7	100.0
Total Funds	19.6	10.1	1.3	29.7	3.1	8.0	28.3	100.0
FY 1995–18 Combined Total:								
General Funds	35.1	11.4	2.2	16.9	6.9	0.7	26.7	100.0
Other State Funds	9.0	15.5	0.3	8.1	0.8	19.2	47.0	100.0
Federal Funds	10.6	4.1	3.6	46.2	0.3	8.4	26.9	100.0
Bond Funds	13.0	18.2	0.0	0.0	3.6	29.9	35.3	100.0
Total Funds	21.0	10.6	2.1	22.7	3.4	8.2	32.0	100.0

Source: National Association of State Budget Officers, 2018 State Expenditure Report

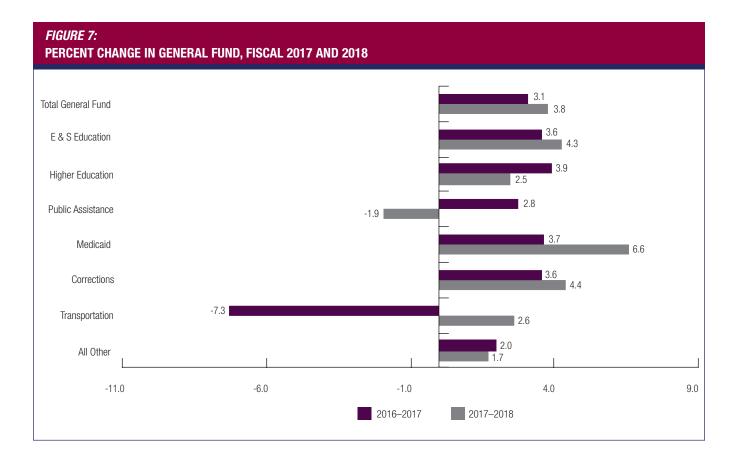


TABLE 4 REGIONAL PERCENTAGE CHANGE IN TOTAL EXPENDITURES, FISCAL 2017 AND 2018

		Fiscal 2016 to	2017				F	iscal 2017 to	2018		
Region	State Funds	Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	2.4	% 0.7	%	1.1	%	4.2	%	4.6	%	4.0	%
Mid-Atlantic	3.5	6.9		4.8		2.9		5.1		3.7	
Great Lakes	9.4	-1.6		6.3		-0.7		14.5		3.1	
Plains	-0.1	2.1		0.3		4.0		4.7		4.0	
Southeast	4.3	3.6		4.0		5.3		6.6		5.5	
Southwest	1.2	-1.3		0.8		1.2		2.4		0.9	
Rocky Mountain	2.4	2.4		2.4		2.0		5.9		3.9	
Far West	5.7	4.7		4.9		9.2		2.7		8.1	
ALL STATES	4.3	% 2.9	%	3.8	%	4.1	%	5.7	%	4.6	%

Figure 7 reflects the percentage change for general fund spending in each of the functional categories. In fiscal 2018, public assistance was the only program area to experience a decline, while in fiscal 2017 transportation had a decline. Overall, general fund spending increased 3.8 percent in estimated fiscal 2018 and 3.1 percent in fiscal 2017.

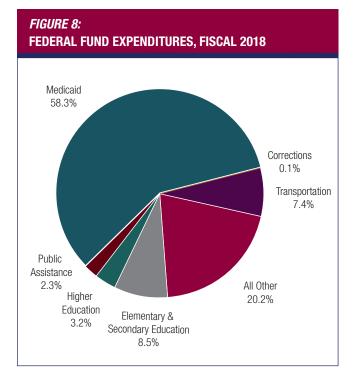
Other State Funds Expenditures

Trailing only the "all other" category, higher education and transportation account for the next largest portions of other state funds spending for fiscal 2018, at 18.6 percent and 18.4 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).

TABLE 5 STATE SPENDING BY FUNCTION AS A PERCENT OF TOTAL STATE EXPENDITURES, FISCAL 2018

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
NEW ENGLAND								
Connecticut	12.7 %	8.9 %	1.2 %	24.7 %	1.9 %	9.6 %	41.0 %	100.0 %
Maine	17.6	3.7	2.3	33.1	2.2	8.5	32.5	100.0
Massachusetts	13.2	2.4	1.3	28.8	2.6	8.0	43.8	100.0
New Hampshire	20.3	2.3	1.5	35.6	2.2	9.1	29.1	100.0
Rhode Island	14.7	13.1	1.5	28.6	2.5	6.2	33.4	100.0
Vermont	32.9	1.8	1.6	28.2	2.7	10.0	22.7	100.0
MID-ATLANTIC								
Delaware	23.4	3.7	0.2	20.9	3.0	8.7	39.9	100.0
Maryland	17.7	13.9	2.8	25.5	3.4	11.3	25.3	100.0
New Jersey	23.2	8.3	0.3	24.7	2.7	11.2	29.6	100.0
New York	19.1	6.6	2.0	34.0	1.8	6.1	30.3	100.0
Pennsylvania	18.4	2.5	1.2	38.8	3.3	10.5	25.4	100.0
GREAT LAKES								
Illinois	14.7	2.9	0.1	33.6	2.9	7.2	38.6	100.0
Indiana	28.1	6.0	0.6	34.5	2.4	6.2	22.2	100.0
Michigan	26.6	4.1	0.4	32.1	4.0	7.4	25.5	100.0
Ohio	17.1	4.2	1.2	38.0	3.0	4.6	32.0	100.0
Wisconsin	16.3	14.3	0.2	20.4	2.5	6.7	39.5	100.0
PLAINS								
lowa	16.9	27.0	0.4	21.9	1.9	7.9	24.0	100.0
Kansas	30.4	17.8	0.1	21.3	2.5	6.4	21.5	100.0
Minnesota	24.6	4.3	1.0	30.6	1.5	8.7	29.4	100.0
Missouri	22.5	4.5	0.5	39.1	2.7	7.9	22.8	100.0
Nebraska	14.1	23.9	0.4	17.9	2.9	7.2	33.7	100.0
North Dakota	19.1	23.5	0.1	20.4	1.8	11.1	24.1	100.0
South Dakota	16.4	21.0	0.4	20.4	2.4	13.2	26.1	100.0
SOUTHEAST								
Alabama	22.8	20.5	0.1	25.4	2.7	6.2	22.4	100.0
Arkansas	14.1	15.1	1.9	28.0	2.0	6.6	32.3	100.0
Florida	17.3	9.4	0.2	32.1	3.5	12.8	24.7	100.0
Georgia	24.5	19.1	0.1	20.1	3.6	7.3	25.3	100.0
Kentucky	17.1	24.0	0.5	30.3	2.0	6.9	19.2	100.0
Louisiana	16.8	8.8	0.4	34.5	2.7	4.4	32.4	100.0
Mississippi	15.9	18.4	4.9	23.6	1.6	6.8	28.9	100.0
North Carolina	22.3	13.2	0.3	28.0	4.5	12.1	19.6	100.0
South Carolina	19.8	19.1	0.3	26.4	2.6	8.7	23.1	100.0
Tennessee	17.4	14.0	0.3	32.2	2.9	5.7	27.4	100.0
Virginia	15.1	14.3	0.3	18.9	2.9	13.2	35.4	100.0
West Virginia	13.9	9.3	0.6	25.0	1.0	8.3	41.8	100.0
SOUTHWEST								
Arizona	17.3	14.5	0.5	29.1	2.8	7.4	28.4	100.0
New Mexico	17.4	15.2	0.7	29.3	1.7	6.9	28.8	100.0
Oklahoma	15.4	24.5	0.6	24.4	2.6	6.6	25.9	100.0
Texas	27.6	16.1	0.0	30.9	3.3	11.2	11.0	100.0
ROCKY MOUNTAIN	£1.0	10.1	0.0	50.3	0.0	11.4	11.0	100.0
Colorado	25.7	15.0	3.9	26.9	2.5	4.7	21.5	100.0
Idaho	26.4	9.3	0.2	20.9	3.9	4.7	24.4	100.0
Montana	14.6	9.6	0.2	26.4	3.9	9.9	35.7	100.0
Utah	25.7	9.6 12.3	0.6	26.4 18.9	3.2 4.0	9.9	35.7 26.2	100.0
Wyoming	20.1	8.0	0.0	14.2	2.9	2.4	20.2 52.4	100.0
FAR WEST	20.1	0.0	0.0	14.2	2.9	۷.4	J2.4	100.0
	15.0	7 5	1.0	21.0	0.0	14.4	27.0	100.0
Alaska	15.3	7.5	1.2	21.0	3.3	14.4	37.2	100.0
California	19.7	6.9	3.7	33.7	5.0	5.8	25.1	100.0
Hawaii	13.8	8.8	0.4	14.1	1.8	11.3	49.9	100.0
Nevada	16.4	6.8	0.3	28.5	2.5	9.1	36.4	100.0
Oregon	13.1	3.5	0.3	22.4	2.7	4.4	53.6	100.0
Washington	25.1	14.2	0.7	27.0	2.5	6.8	23.8	100.0
ALL STATES	19.6 %	10.1 %	1.3 %	29.7 %	3.1 %	8.0 %	28.3 %	100.0 %

Note: Percentages may not add to 100. Source: National Association of State Budget Officers, 2018 State Expenditure Report



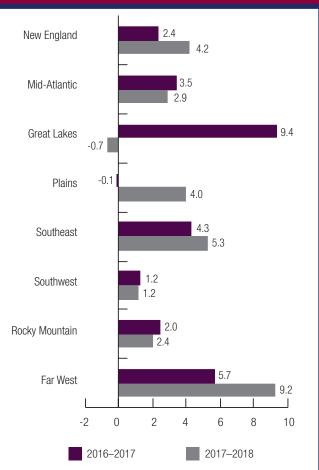
Federal Fund Expenditures

As reflected in Figure 8, Medicaid accounts for the largest portion of state spending from federal funds in fiscal 2018 at 58.3 percent. This continues a trend of Medicaid increasing as a share of federal funds to states; fiscal 2014 was the first year in the history of the *State Expenditure Report* that Medicaid represented over half of all federal funds to states. Elementary and secondary education at 8.5 percent and transportation at 7.4 percent were the next largest categories of federal funds in fiscal 2018.

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 3.8 percent in fiscal 2017, with all regions experiencing an increase in spending. The Great Lakes region had the largest increase in fiscal 2017, largely due to Illinois having a full-year budget after not passing a complete budget in fiscal 2016. In fiscal 2018, total estimated state spending increased 4.6 percent, with all eight regions recording

FIGURE 9: REGIONAL PERCENT CHANGE IN STATE FUNDS, FISCAL 2017 AND 2018



at least moderate growth, and the Far West region experiencing the largest growth.

Figure 9 shows the percentage change in state spending from state funds for fiscal 2017 and estimated fiscal 2018. In fiscal 2017, all regions except for the Plains experienced an increase in state fund spending, while in fiscal 2018, only the Great Lakes region had a slight decrease in state funds as Illinois experienced a decline in spending from Other State Funds.

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

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 rom 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 2016 and 2017 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2018 amounts shown are equal to actual expenditures through 9 months (June 30, 2018) and then annualized for the year. The State of Alabama implemented a new ERP system in FY16. This affected the accuracy of some reports for the 13th Accounting period of FY15. Those issues have been resolved, but there will be some variance for FY16 reported expenditures between last year's survey and this survey. Regarding bond funds, there is a discrepancy between amounts reported in the 2016 survey and this one. When gathering expenditure data from Debt Management, it was discovered the transportation expenditures were counted by both Debt Management and Transportation. In addition, Alabama was able to sort the expenditures by category this year, which significantly decreased the "All Other" category for Bond Funds.

Arizona: Bonds payments information from Approps report Lease-Purchase and Bonding Summary section.

Arkansas: 2016 and 2017 amounts were modified to reflect actual final funding and were previously based on estimates.

Illinois: Illinois ended Fiscal Year 2016 without a fully enacted General Funds budget in place. Certain areas of the budget did not receive funding at the same levels as seen historically, including state employee health insurance, some agency operational costs, certain social service programs, and higher education. **Georgia:** Bond Funds reflect appropriations for the given year. An adjustment was made to FY 2016 Actual General, Federal, and Other State Funds previously reported. Expenditures reflect actual expenditures as reported in the FY 2017 Budgetary Compliance Report.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Ohio: Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$9,479.1 million in fiscal 2018. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice.

Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$7,445.5 million in fiscal 2018. Second, "double counting" of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$755.2 million in fiscal 2018. These accounting practices will tend to make Ohio's "All-Other" expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices.

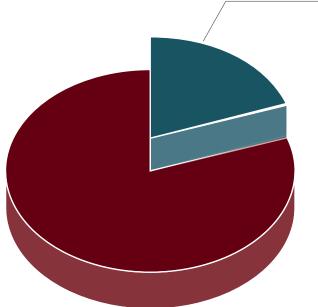
Tennessee: Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources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

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



ELEMENTARY & SECONDARY EDUCATION

19.6% of State Expenditures

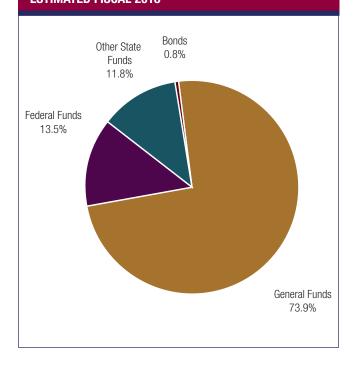


Elementary and Secondary Education Expenditures

Overall state spending on elementary and secondary education totaled \$398.8 billion in fiscal 2018, an increase of 4.6 percent. State funds (general funds and other state funds combined, excluding bonds) increased by 4.6 percent and federal funds grew 3.0 percent. The growth rate in fiscal 2017 for elementary and secondary education was lower, at 2.8 percent; state funding grew by 3.4 percent, and federal funds declined by 0.1 percent.

As the national economy and state revenues grow moderately, elementary and secondary education continues to receive increased funding in state budgets. Some states are also taking targeted steps to increase teacher compensation to improve recruitment and retention, as well as in response to teacher shortages and walkouts. Other states are boosting spending levels and improving funding equity in response to court mandates. Early education is another area where states are investing greater resources. While average growth has been modest in recent years, K-12 spending changes in fiscal 2017 and fiscal 2018 vary by state due to differing economic and fiscal conditions, as well as demographic trends.





Elementary and secondary education continues to be the largest category of state general fund spending, comprising 35.8 percent of state general fund spending in fiscal 2018, 35.7 percent in fiscal 2017, and 35.5 percent in fiscal 2016. In fact, K-12 education as a share of general fund spending has remained markedly consistent over the years, being between 34 and 36 percent every year since fiscal 1996. Elementary and secondary education once represented the largest category of total state spending from all funds, but has consistently been the second largest category since fiscal 2009, when it was surpassed by Medicaid. In fiscal 2018, K-12 comprised 19.6 percent of total state spending, equivalent to its share in fiscal 2017.

The vast majority of states support K-12 education primarily through their general funds, though a few states segregate dedicated revenue sources into a separate education fund; examples include Michigan, New Hampshire and Wyoming. Other states with separate education funds combine their reporting in this survey with their general fund spending (Alabama and Utah). General funds comprised 73.9 percent of total state elementary and secondary education spending, federal funds comprised 13.5 percent, other state funds comprised 11.8 percent, and bonds comprised 0.8 percent (see Figure 10) in fiscal 2018. The general fund share has been gradually rising to levels above those prior to the Great Recession.

Sources of Funding

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

According to the U.S. Census Bureau's latest report on public education finances, state governments contributed the largest share of elementary and secondary education revenue in fiscal 2016, with state funds comprising 47.4 percent of total revenue nationally, up slightly from the 47.1 percent share from state sources reported last year for fiscal 2015. Local government

TABLE 6 REGIONAL PERCENTAGE CHANGE IN STATE ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES, FISCAL 2017 AND 2018

		Fiscal 2016 to	2017					Fiscal 2017 to	2018		
Region	State Funds	Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	1.0	% 1.7	%	-2.3 %	5	1.3	%	2.2	%	2.8	%
Mid-Atlantic	4.4	-0.4		3.9		2.7		-3.0		2.1	
Great Lakes	4.2	1.1		3.8		4.0		-0.8		3.5	
Plains	4.0	2.1		3.7		3.5		4.0		3.6	
Southeast	4.4	1.1		3.8		3.5		3.9		3.5	
Southwest	-0.9	-8.3		-2.1		7.1		11.4		7.7	
Rocky Mountain	5.8	0.0		5.3		5.2		6.5		5.3	
Far West	3.2	3.0		3.2		7.5		3.5		7.6	
ALL STATES	3.4	% -0.1	%	2.8 %	b	4.6	%	3.0	%	4.6	%

revenue (mostly from property taxes) made up roughly 44.5 percent of total elementary-secondary school revenues, and the remaining 8.1 percent came from the federal government. The state-local funding split varies considerably by state, depending on differences in state constitutional requirements, school finance systems, local revenue structures, and other factors.

Regional Expenditures

Table 6 shows percentage changes in expenditures for elementary and secondary education for fiscal 2016-2017 and fiscal 2017-2018 by region. In fiscal 2018, every region recorded increases in spending on K-12 education from state funds and all funds, and all but two regions reported increases in spending from federal funds. The regions reporting the fastest spending growth in fiscal 2018 include the Far West and Rocky Mountain regions, where economic and population growth have generally outpaced the national average, as well as the Southwest region, where several states saw revenues rebound in fiscal 2018 after steep energy price declines in the prior couple of years.

In fiscal 2017, New England and the Southwest regions recorded decreases in spending on K-12 education from all funds. In the case of New England, the decrease is mostly explained by reduced spending from bonds for K-12 education in Connecticut, a state that plays an especially large role in financing K-12 capital expenditures compared to most other states. In the Southwest, three states, each of which were negatively affected by declining energy prices, reported decreases in spending from state funds and all funds and either flat or declining spending from federal funds in fiscal 2017.

Implementation of the Every Student Succeeds Act

The Every Student Succeeds Act (ESSA) was signed into law in December 2015, finally reauthorizing the Elementary and Secondary Education Act, eight years after the expiration of No Child Left Behind. Overall, the new law rolled back the federal role in determining measures of effectiveness and accountability actions, deferring those policy decisions to the states. States submitted their ESSA consolidated state plans to the U.S. Department of Education for review in 2017, and the federal government has now approved all states' plans. These plans primarily describe state approaches to school accountability and long-term goals for student achievement under the new law, which gives states more flexibility to measure school performance, fund programs, and improve low-performing schools. The plans were developed by the state education agency in consultation with the governor, lawmakers, state board of education, local school districts, and other key stakeholders.

Capital Spending

For the first time, this year's *State Expenditure Report* collected information on state capital expenditures for elementary and secondary education, which totaled an estimated \$2.9 billion in fiscal 2018, compared to \$2.3 billion in fiscal 2017, for the 24 states that were able to separately report on this category of capital spending (see Table 49). Previously, states were advised to exclude capital expenditures from their K-12 spending figures. 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 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, 15 states wholly or partially excluded employer contributions to teacher pensions and 17 states wholly or partially excluded contributions to health benefits. Additionally, most states wholly or partially excluded the following items: day care programs (42 states), school health care/immunization (40), Head Start (30), and libraries (30). Nineteen states wholly or partially excluded early education/preschool spending, and 22 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 — CAPITAL INCLUSIVE (\$ IN MILLIONS)

International Sectional		2018	nated Fiscal 2	Estim			17	tual Fiscal 20	Act			16	tual Fiscal 20	Act		
Internation Line Line <thline< th=""> Line Line</thline<>			State					State					State			
Convention 63.130 959 64 950 44.299 83.241 950 84.000 95.10 95.0	ds Tota	Bonds	Funds	Funds	Fund	Total	Bonds	Funds	Funds	Fund	Total	Bonds	Funds	Funds	Fund	
Naise Name Name Name Name Name Name Name Name Name Name Name Name Name Name Name1.132.132.132.131.131.142.231.131.142.121.131.142.121.131.142.121.131.142.121.131.142.121.131.142.121.131.142.121.131.141.13 <td></td> <td></td> <td></td> <td></td> <td><u> </u></td> <td>A4 050</td> <td>*070</td> <td></td> <td></td> <td>*0.040</td> <td>A</td> <td>*000</td> <td>**</td> <td></td> <td><u> </u></td> <td></td>					<u> </u>	A 4 050	* 070			* 0.040	A	* 000	**		<u> </u>	
Name Name Description5.40110030.06147.2067.200 <td></td> <td>\$518</td> <td></td>		\$518														
New length Biole 1801819751.231.731.943.91.943.91.941.943.91.941.941.941.941.941.941.941.941.941.941.941.941.941.941.931.941.941.931.941.941.931.941.941.931.941.941.941.941.931.941.9	0 1,482															
Back land bernet1.461.471.471.471.491.401.421.441.421.421.431.441.431.421.441.431.421.441.431.441.431.441.431.441.441.441.441.441.441.441.441.441.441.441.441.441.451.461.461.45 <t< td=""><td></td><td>29 12</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		29 12														
Wency440440140 <th< td=""><td>0 1,407</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	0 1,40 7															
MD-ALANTC V-442 14.15 195 73 1.20 1.415 195 73 Detensee 1.237 733 73 776 5.088 1.022 496 537 7.08 5.07 1.050 504 1.55 New Mex 2.224 3.06 7.07 7.07 7.07 2.08 3.78 <t< td=""><td>0 1,407</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	0 1,407															
Determine 1.33 2.00 763 102 2.40 1.415 1.45 1.95 1.33 2.38 1.665 7.165 6.067 1.650 7.85 Markand 5.2251 6.37 2.21 0 1.432 2.23 3.348 3.660 30 3.551 2.2361 3.348 3.660 30 3.551 2.2361 3.783 3.660 30 3.551 2.2361 3.783 3.660 30 3.551 2.2361 3.783 3.660 3.551 2.2361 3.783 3.660 3.551 2.2361 3.783 3.660 3.551 2.2361 3.771 2.33 3.661 1.188 2.216 6.160 9.30 6.212 2.166 1.188 Markan 7.881 1.661 1.182 2.231 1.370 1.323 2.201 1.591 1.223 1.252 1.168 1.221 1.553 1.271 1.218 1.218 1.218 1.218 1.218 1.218 1.218 1.	0 1,000	0	1,277	120	401	1,010		1,205	123	417	1,775	0	1,240	125	402	
Implement5.9251.0264.034.913.937.846.0.071.0.05.945.93New huke1.2.2813.033.2.291.72.4.470.201.3.123.033.1.400.034.0.200.034.0.200.03Pensely And1.0.702.4.470.201.4.201.4.200.024.0.300.0244.0.200.034.0.200.034.0.200.034.0.200.034.0.200.0234.0.221.0.009.0.204.0.201.0.011.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.201.0.200.0.204.0.200.0.204.0.221.0.201	29 2,54 5	129	785	196	1 //35	2 538	133	705	105	1 /15	2 /02	102	763	200	1 337	
New lackory12,838.872.10.13,349.0317.9.0314,369.0516.33New lak22,2543.063.26917.23,4693.4603.04003.05411.8812.8811.882.483.4603.05411.8812.8811.882.483.4603.05411.8812.8811.8812.8811.8812.88		362														
new by:22.243.3603.2603.2703.2703.2703.2704.2704.2334.2303.280Penngharia0.7672.32350007.7772.2556109.2838.2221.0661.067Minisa0.7713.233109.07113.081.0201.0791.0801.0711.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0211.0801.0711.0802.0711.0801.0711.0801.0711.0801.0711.0811.0711.0813.071 <td>0 14,268</td> <td></td>	0 14,268															
Peneghania10.7602.4676.261.4.204.621.4.204.621.4.201.6.201.6.201.6.204.6.204.6.204.6.204.6.204.6.204.6.201.6.20 </td <td></td> <td>111</td> <td></td> <td>-</td>		111														-
OBEAT LAKES Intro 6,971 2,273 59 17 9,370 7,477 2,265 61 60 9,863 8,272 2,186 61 Introis 6,971 2,230 169 1,042 157 0 9,238 6,272 2,186 61 Micrigan 98 1,661 11,562 0 1,711 220 1,699 12,003 0 1,440 8,442 1,448 1,442 1,448 1,442 1,448 1,442 1,448 1,442 1,448 1,442 1,448 1,442 1,448 1,443 8,402 1,443 8,402 1,443 8,40 1,443 8,404 1,443 8,401 1,440 4,400 3,333 1,565 1,564 3,514 493 1,665 1,567 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518 1,518	0 15,097															
Hirois 6.6/1 2.323 59 17 9.370 7.477 2.255 61 60 9.833 8.212 2.166 61 Indian 7.840 1.042 14 0 9.071 8.09 1.042 15 0 9.22 1.889 1.273 0 1.871 1.273 1.881 8.02 1.848 8.02 1.848 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.274 0 1.275 0 1.275 0 1.275 0 1.275 0.01 0 0.775 51 2 9.729 0.275 661 55 0 600 567 1.285 1.101 1.055 1 6.400 6.400 6.400 6.400 6.400 6.57 1.677 7 0.03 5.00 1.601 1.627 1.661	0 13,037		020	2,013	11,000	14,550		022	2,402	11,402	10,000	0	022	2,407	10,700	
Indexa 7,80 1,64 1,140 0 9,071 200 1,547 1,00 9,268 1,202 1,561 1,302 200 1,203 <td>14 10,453</td> <td>14</td> <td>61</td> <td>2 166</td> <td>8 212</td> <td>9 853</td> <td>60</td> <td>61</td> <td>2 255</td> <td>7 477</td> <td>9 370</td> <td>17</td> <td>59</td> <td>2 323</td> <td>6 971</td> <td></td>	14 10,45 3	14	61	2 166	8 212	9 853	60	61	2 255	7 477	9 370	17	59	2 323	6 971	
Michigan 98 1,681 11,92 0 3,711 220 1,689 12,033 2,03 14,012 14,28 12,733 12,733 Ohio 7,764 1,000 1,739 2,33 7,724 2,33 6,744 3,03 4,744 8,023 1,713 2,337 1,713 1,733 2,337 1,745 1,733 2,337 1,745 1,733 1,735 1,734 1,734 1,734 1,734 1,745 1,745 1,745 1,745 1,747 1,747 1,747 1,747 1,747 1,747 1,747 1,747 1,747 1,747 1,73 1,737 1,715 1,518 2,275 661 5,55 Minneadu 6,307 744 6,74 0,007 1,737 1,518 2,275 661 5,57 Nethrabid 8,23 1,649 1,268 1,264 1,751 1,538 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547 1,548 1,547	0 9,46 4															
Ohe 7,96 1,189 2,33 11,289 8,253 1,970 1,183 2,77 0 7,780 6,74 80 2,75 0 7,780 6,74 80 2,75 0 7,780 6,74 80 2,75 0 3,727 6,84 803 2,66 803 2,66 803 2,66 803 2,66 803 2,66 803 2,66 803 2,66 803 2,66 803 8,66 803 806 807 78 90 90 1,189 90 5,775 81 2,972 8,61 3,33 603 1,508 Mineska 1,248 340 0 1,468 0 1,478 1,248 330 503 1,508 1,508 1,189 1,248 330 503 1,748 1,249 333 503 1,508 1,508 1,508 1,508 1,508 1,508 1,508 1,508 1,508 1,508 1,508 1,508	0 14,754															
Nikoaran6,1717.632.5307.1936.7.196.6.748.097.6707.2836.6.048.032.26FLMS703.0444.840.703.0474.840.013.7.740.2244.800.01Karas3.0994.7496704.4800.30974.891.01404.7003.3314.9031.028Minesola3.2371.7481.7489.0001.7482.2871.2131.51401.7482.2876.1011.5180.2216.611.7492.2926.615.7636.717.721.721 <t< td=""><td></td><td>420</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		420														
PLANS Norm 3.094 458 72 0 3.624 460 91 0 3.774 3.254 483 96 Kernss 3.009 474 957 0 4.450 3.087 489 1014 0 4.600 3.333 903 1.088 Minesota 8.507 749 50 11 9.317 8.901 775 51 2 9.729 9.275 861 55 Missouri 3.248 54 0 1.686 1.248 3.04 60 1.646 1.249 3.05 90 1.518 Metrib Dakota 823 140 184 0 1.147 888 145 154 0 1.167 7.24 126 3.03 South Dakota 4.257 1.038 1.587 1.039 1.722 1.319 0 3.568 4.417 1.421 196 Arkarsas 2.228 540 760 3.352 2.211	0 7,873															
Ibwa 3,084 458 72 0 3,824 3.223 460 91 0 3,774 3,254 483 96 Kanasa 3,009 474 967 0 4,450 3,097 489 1,014 0 3,600 3,333 503 1,083 Minesota 8,507 7,49 50 1 9,377 5,816 3,351 990 1,518 Netraska 1,248 340 60 0 1,449 340 1,518 1,586 1,586 1,249 380 59 NothDakta 432 144 5 0 601 522 168 6 0 686 557 177 7 SoutHakta 432 144 1,147 888 145 154 0 1,187 1,421 196 Atanaa 2,228 540 700 0 3,329 2,241 549 42 5,636 4,417 1,421					-,	.,				-,	.,				2,	
Karass 3.009 4.74 9.67 0 4.450 3.097 4.89 1.014 0 4.600 3.393 503 1.068 Minesoria 5.226 7.49 1.46 0 1.1 9.911 1.75 51 2 9.725 8.61 55 Netrabaka 1.248 3.40 6.0 1.648 1.248 3.24 54 0 1.646 1.249 3.30 59 North Dakota 4.32 1.40 0 1.147 8.88 1.45 1.54 0 1.169 1.249 3.30 .57 1.77 South Dakota 4.22 1.44 0.0 1.352 1.88 1.45 1.54 0 1.669 5.73 1.77 1.76 1.768 1.77 1.76 1.768 1.77 1.768 1.77 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768 1.768<	0 3,833	0	96	483	3.254	3.774	0	91	460	3.223	3.624	0	72	458	3.094	
Minescala 8,507 749 50 11 9,377 8,901 7.75 51 2 9,729 9,275 861 55 Missauri 3,236 7.73 1,465 0.0 5,679 3,237 1,013 1,505 1 5,161 3,351 990 1,518 Nebraska 1,28 324 164 164 0 1,147 88 124 1,64 1,249 3,305 5,301 1,124 3,30 5,001 1,249 3,30 5,001 1,249 3,00 5,001 1,147 1,88 1,64 1,167 1,041 1,05 1,147 1,01 1,0	0 4,96 4															
Messault 3.238 9.78 1.465 0 5.679 3.297 1.013 1.505 1 5.866 3.351 9.90 1.518 Netralsaka 1.248 340 600 0 1.648 1.268 324 54 0 1.646 1.249 330 530 Sum Diskuta 423 140 144 0 1.147 888 1145 154 0 666 57 167 7 SoutnEskata 4.237 1.008 189 552 1284 4.373 1.010 193 60 5.656 4.417 1.421 196 Arkanasa 2.228 540 700 0 3.552 2.241 548 771 6356 2.375 1.637 9.68 1.568 1.664 1.363 669 1.639 4.575 1.63 4.974 4.979 4.91 0 5.268 4.938 8.54 4.29 1.466 6.64 1.64 6.64 1.64 6.64 1.64 6.64 1.64 6.64 1.64 6.64 1.64 <td>5 10,196</td> <td></td>	5 10,196															
Nebraska 1,248 340 60 0 1,848 1,268 324 54 0 1,849 1,249 380 59 Suulh Dakota 422 140 15 0 601 582 168 16 0 1,867 1,724 1,26 303 South Dakota 422 164 5 0 601 423 1,010 1,868 1,868 1,67 1,68 5,668 4,417 1,421 1,97 Akhansas 2,228 540 1,760 1,354 1,999 1,722 1,319 0 3,566 2,249 5,33 4,974 8,99 4,22 1,349 0,0 5,368 4,645 3,93 0 5,33 4,974 8,79 4,91 0 5,895 4,938 8,54 4,24 1,249 9,33 2,039 1,646 4,664 1,663 1,617 1,764 1,446 6,229 3,686 1,503 1,503 1,505 1,516	3 5,862															
Nrth Dakota 823 140 194 0 1,147 888 145 154 0 167 724 126 303 South Dakota 423 164 5 0 601 652 188 6 167 724 126 303 SOUTHEAST SOUTHAST 1008 189 58 5,412 4,373 1,010 193 60 5,656 4,447 1,421 196 Arkansas 2,228 540 760 0 3,558 10,939 1,722 1,319 00 15,966 4,447 1,421 196 Georgia 8,466 2,317 533 272 1,537 1,013 481 0 5,269 4,338 854 422 Loukiana 3,566 10,58 605 0 3,575 1,163 491 0 5,269 3,628 1,167 7,31 South Carolina 2,468 951 7,39 0 3,268	0 1,688															
South Dakota 4.32 1.64 5 0 601 522 1.68 6 0 609 5.57 1.67 7 SOUTHEAST -<	0 1,153															
SOUTHEAST Alabama* 4,157 1,008 189 58 5,412 4,373 1,010 193 60 5,656 4,417 1,421 196 Arkansas 2,228 540 760 0 3,558 2,241 548 767 0 3,556 2,259 543 771 Ponda 10,639 1,74 1,141 0 13,554 10,939 1,722 1,319 0 13,363 2,72 11,637 9,083 2,319 388 2,52 12,042 9,373 2,399 6,44 2 Louisiana 3,566 1,058 695 0 5,319 3,575 1,163 491 0 5,229 3,629 1,146 664 Missispip 2,236 0 1,0491 8,623 1,507 758 0 10,888 8,893 1,510 731 South Carolina 8,344 1,502 645 0 10,491 8,623 1,507 758 <t< td=""><td>0 731</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	0 731															
Arkansas 2,228 540 760 0 3,528 2,241 548 767 0 3,556 2,259 543 771 Florida 10,639 1,774 1,141 0 13,554 10,939 1,722 1,1319 0 13,860 11,587 1,766 1,363 Georgia 6.465 2,317 583 272 11,637 9,033 2,319 388 252 12,042 9,373 2,309 664 2,319 386 4,938 4,939 0 5,339 3,575 1,63 4,917 0 5,466 1,049 1,977 0 4,664 1,938 1,507 7,56 0 10,888 8,893 1,510 7,31 Sourd Gardina 2,688 961 1,079 0 4,374 2,976 9,077 0 4,661 1,612 <td></td>																
Florida 10,639 1.74 1,141 0 13,554 10,339 1,722 1,319 0 13,800 11,587 1,766 1,363 Georgia 8,465 2,317 583 272 11,637 9,083 2,319 388 252 12,042 9,373 2,309 644 2 Louisana 3,566 1,050 605 0 5,319 2,257 611 327 5 3,250 2,221 855 3,669 1,486 8,893 1,510 7,31 South Carolina 8,344 1,502 645 0 10,491 8,623 1,507 7,58 0 10,888 8,893 1,510 7,31 South Carolina 2,688 9,51 7,39 0 4,378 2,978 9,76 9,07 0 4,661 3,011 9,75 9,36 Tennesse 4,467 1,078 122 0 7,574 1,141 809 0 7,574 1,14 809 7,015 4,562 1,163 4,175 1,261 4,1041 4,337	28 6,062	28	196	1,421	4,417	5,636	60	193	1,010	4,373	5,412	58	189	1,008	4,157	Alabama*
Georgia 8,465 2,317 583 272 11,637 9,083 2,319 388 252 12,042 9,373 2,309 644 1 Kentucky 4,455 839 339 0 5,333 4,974 879 42 0 5,895 4,938 854 42 Louisiana 3,566 1.058 665 0 5,199 3,575 1,163 491 0 5,229 3,269 1,146 664 Mississipi 2,238 724 339 0 3,259 2,277 691 327 55 3,250 2,221 835 1,510 731 South Carolina 2,848 951 1,73 1,24 159 0 5,989 6,01 1,151 731 South Carolina 4,467 1,078 122 0 7,675 1,474 159 0 5,989 5,018 1,151 7,015 Mirpinia 5,53 962 7,02 0 7,257 5,745 1,040 809 1,020 1,031 4,14	0 3,573	0	771	543	2,259	3,556	0	767	548	2,241	3,528	0	760	540	2,228	Arkansas
Kentucky 4,455 8.83 3.93 0 5.333 4,974 8.79 4.2 0 5.895 4.938 8.54 4.2 Louisiana 3,566 1,058 695 0 5.319 3.575 1,163 491 0 5.229 3.629 1,146 664 Mississipi 2,236 724 339 0 3.299 2,227 691 3.27 5.5 3.260 2,221 835 3.66 North coolina 2,688 951 7.39 0 4.378 2,978 907 0 4.661 3.071 957 936 South Carolina 5,693 962 702 0 5.675 1,124 1.199 0 5.998 6.021 1.034 791 West Wrighia 1.84 4.24 121 2.3 2.462 1.04 8.09 1.053 1.043 1.041 1.03 7.945 6.021 1.034 1.041 1.04 1.041 1	0 14,716	0	1,363	1,766	11,587	13,980	0	1,319	1,722	10,939	13,554	0	1,141	1,774	10,639	Florida
Louisiana 3,566 1,053 695 0 5,319 3,575 1,163 491 0 5,229 3,629 1,146 664 Mississippi 2,236 724 339 0 3,299 2,227 691 327 5 3,250 2,221 835 366 North Carolina 8,344 1,502 645 0 10,491 8,623 1,507 758 0 4,681 8,893 1,510 731 South Carolina 2,688 951 739 0 4,378 2,978 976 907 0 4,681 3,071 957 936 Virginia 5,593 962 722 0 5,667 1,475 1,40 809 0 7,95 6,021 1,034 701 1,032 1,03 1,04 1,039 1,04 1,039 1,04 1,032 1,03 1,04 1,034 1,03 1,04 1,032 1,04 1,032 1,04 1,041	52 12,578	252	644	2,309	9,373	12,042	252	388	2,319	9,083	11,637	272	583	2,317	8,465	Georgia
Mississippi2,2367.243.3903.2992.2276.913.2753.2502.2218.353.66North Carolina8,3441,5026.45010,4918.6231,507758010,8888,8931,5107.31South Carolina2,6889517.3904,3782,97897690704,8613,071957936Tennessee4,4671,0781.2205,6674,7151,12415905,9885,0181,125150Virginia5,59396270207,2575,7451,04080907,5946,0211,034791West Viginia1,894424121232,4621,1471,34791232,6844,1411,518SOUTHWEST1,1221726,7471,1441,3691,707,054,5421,1641,618New Mexico2,7234,1462,143,3572,6714,1462,443,3572,6444,14321New Mexico2,7234,1462,443,3572,6714,14462,443,3452,6444,14321New Mexico2,7234,1462,443,31702,8432,1644,143211<0	0 5,834	0	42	854	4,938	5,895	0	42	879	4,974	5,333	0	39	839	4,455	Kentucky
North Carolina 8,344 1,502 645 0 10,491 8,623 1,577 758 0 10,888 8,893 1,510 731 South Carolina 2,688 951 739 0 4,378 2,978 976 907 0 4,861 3,071 957 936 Tennessee 4,467 1,078 122 0 5,667 4,715 1,124 159 0 5,938 5,018 1,125 150 West Wrginia 1,894 424 121 23 2,462 1,907 347 91 23 2,688 1,920 351 88 South Carolina 1,197 1,129 1,202 172 6,700 4,330 1,146 1,369 1,04 6,621 1,034 433 2,664 4,144 32 Oklahoma 1,171 600 1,097 0 3,504 1,725 674 1,041 6 24,315 21,874 51,14 3,999 <	0 5,439	0	664	1,146	3,629	5,229	0	491	1,163	3,575	5,319	0	695	1,058	3,566	Louisiana
South Carolina 2,688 951 739 0 4,378 2,978 976 907 0 4,861 3,071 957 936 Tennessee 4,467 1,078 122 0 5,667 4,715 1,124 159 0 5,938 6,021 1,034 791 West Virginia 1,894 424 121 23 2,462 1,907 347 91 23 2,368 1,920 351 8 SOUTHWEST 1,129 1,202 172 6,700 4,330 1,146 1,369 170 7,015 4,542 1,164 1,618 New Mexico 2,723 414 6 214 3,357 2,671 414 6 244 3,335 2,684 414 3,2 2,684 414 3,2 2,684 4,44 3,2 2,674 4,164 6 24,83 3,317 0 28,315 2,1,874 5,114 3,999 2,687 4,604 3,478 </td <td>5 3,427</td> <td>5</td> <td>366</td> <td>835</td> <td>2,221</td> <td>3,250</td> <td>5</td> <td>327</td> <td>691</td> <td>2,227</td> <td>3,299</td> <td>0</td> <td>339</td> <td>724</td> <td>2,236</td> <td>Mississippi</td>	5 3,427	5	366	835	2,221	3,250	5	327	691	2,227	3,299	0	339	724	2,236	Mississippi
Tennessee 4,467 1,078 122 0 5,667 4,715 1,124 159 0 5,939 5,018 1,125 150 Virginia 5,593 962 702 0 7,257 5,745 1,040 809 0 7,594 6,021 1,034 791 West Virginia 1,894 424 121 23 2,462 1,907 347 91 23 2,368 1,920 351 8 SOUTHWEST 1,129 1,202 172 6,700 4,330 1,146 1,369 170 7,015 4,542 1,164 1,618 1 New Mexico 2,723 414 6 214 3,357 2,671 414 6 244 3,335 2,684 1,141 0 3,464 1,179 661 1,092 Texas 2,0.62 4,967 3,618 0 2,643 4,514 3,999 2,847 2,847 2,847 2,847	0 11,134	0	731	1,510	8,893	10,888	0	758	1,507	8,623	10,491	0	645	1,502	8,344	North Carolina
Virginia 5,593 962 702 0 7,257 5,745 1,040 809 0 7,594 6,021 1,034 791 West Virginia 1,894 424 121 23 2,462 1,907 347 91 23 2,368 1,920 351 8 SOUTHWEST Kitzona 4,197 1,129 1,202 172 6,700 4,330 1,146 1,369 170 7,015 4,542 1,164 1,618 New Mexico 2,723 414 6 214 3,357 2,671 414 6 244 3,335 2,684 414 32 3 1,092 1,092 1,092 1,092 1,092 1,092 1,092 1,092 1,092 1,014 1,092 1,014 3,490 1,034 1,092 1,013 3,999 1,013 3,999 1,013 3,999 1,013 3,999 1,013 3,99 1,014 3,99 1,013 283 96	0 4,96 4	0	936	957	3,071	4,861	0	907	976	2,978	4,378	0	739	951	2,688	South Carolina
West Virginia 1,894 424 121 23 2,462 1,907 347 91 23 2,368 1,920 351 8 SOUTHWEST	3 6,29 6	3	150	1,125	5,018	5,998	0	159	1,124	4,715	5,667	0	122	1,078	4,467	Tennessee
SOUTHWEST Antzona 4,197 1,129 1,202 172 6,700 4,330 1,146 1,369 170 7,015 4,542 1,164 1,618 New Mexico 2,723 414 6 214 3,357 2,671 414 6 244 3,335 2,684 414 32 3 Oklahoma 1,717 690 1,097 0 3,504 1,725 674 1,041 0 3,440 1,739 661 1,092 Texas 20,862 4,967 3,618 0 29,447 20,633 4,365 3,317 0 28,315 21,874 5,114 3,999 ROCKY MOUNTAIN 50 8,704 3,768 602 4,703 0 9,073 4,080 595 4,804 Idaho 1,500 278 78 0 1,856 1,612 282 82 0 1,971 283 96 Montana 788 168	0 7,846	0	791	1,034	6,021	7,594	0	809	1,040	5,745	7,257	0	702	962	5,593	Virginia
Arizona 4,197 1,129 1,202 172 6,700 4,330 1,146 1,369 170 7,015 4,542 1,164 1,618 New Mexico 2,723 414 6 214 3,357 2,671 414 6 244 3,335 2,684 414 32 3 Oklahoma 1,717 690 1,097 0 3,504 1,725 674 1,041 0 3,440 1,739 661 1,092 Texas 20,862 4,967 3,618 0 29,447 20,633 4,365 3,317 0 28,315 21,874 5,114 3,999 ROCKY MOUNTAIN 78 628 4,598 0 8,704 3,768 602 4,703 0 9,073 4,080 595 4,804 Idaho 1,500 278 78 0 1,856 1,612 282 82 0 1,976 1,713 283 96 Montana 788 168 55 0 1,011 819 175 47	23 2,30 2	23	8	351	1,920	2,368	23	91	347	1,907	2,462	23	121	424	1,894	West Virginia
New Mexico $2,723$ 414 6 214 $3,357$ $2,671$ 414 6 244 $3,335$ $2,684$ 414 32 $23,344$ Oklahoma $1,717$ 690 $1,097$ 0 $3,504$ $1,725$ 674 $1,041$ 0 $3,440$ $1,739$ 661 $1,092$ Texas $20,862$ $4,967$ $3,618$ 0 $29,447$ $20,633$ $4,365$ $3,317$ 0 $28,315$ $21,874$ $5,114$ $3,999$ ROCKY MOUNTAIN V Colorado $3,478$ 628 $4,598$ 0 $8,704$ $3,768$ 602 $4,703$ 0 $9,073$ $4,080$ 595 $4,804$ Idaho $1,500$ 278 78 0 $8,704$ $3,768$ 602 $4,703$ 0 $9,073$ $4,080$ 595 $4,804$ Idaho $1,500$ 278 78 0 $8,704$ $3,768$ 602 $4,703$ 0 $9,073$ $4,080$ 595 $4,804$ Idaho $1,500$ 278 78 0 $1,816$ $1,612$ 282 862 $8,704$ $1,713$ 283 966 Montana 788 168 55 0 $8,90$ $1,715$ 47 0 $1,941$ 780 183 49 Utah $2,871$ 413 190 0 $8,670$ $3,993$ 446 185 0 $3,912$ $3,$																SOUTHWEST
Oklahoma 1,717 690 1,097 0 3,504 1,725 674 1,041 0 3,440 1,739 661 1,092 Texas 20,862 4,967 3,618 0 29,447 20,633 4,365 3,317 0 28,315 21,874 5,114 3,999 ROCKY MOUNTAIN 5 0 29,447 3,768 602 4,703 0 9,073 4,080 5,95 4,804 Idaho 3,478 628 4,598 0 8,704 3,768 602 4,703 0 9,073 4,080 595 4,804 Idaho 1,500 27.87 78 0 1,612 282 82 0 1,713 283 96 Montana 788 168 55 0 1,011 819 175 47 0 1,041 780 183 49 Utah 2,871 431 190 0 807 0 <td>70 7,494</td> <td>170</td> <td>1,618</td> <td>1,164</td> <td>4,542</td> <td>7,015</td> <td>170</td> <td>1,369</td> <td>1,146</td> <td>4,330</td> <td>6,700</td> <td>172</td> <td>1,202</td> <td>1,129</td> <td>4,197</td> <td>Arizona</td>	70 7,49 4	170	1,618	1,164	4,542	7,015	170	1,369	1,146	4,330	6,700	172	1,202	1,129	4,197	Arizona
Texas20,8624,9673,618029,44720,6334,3653,317028,31521,8745,1143,999ROCKY MOUNTAINColorado3,4786284,59808,7043,7686024,70309,0734,0805954,804Idaho1,5002787801,8561,6122828201,9761,71328396Montana7881685501,0118191754701,04178018349Utah2,87143119003,4923,09344618503,7243,298542284Wyoning10806080708910891089108910891Alaska1,4292085201,6891,3792266301,6681,38924958Galifornia45,1186,4164426651,84446,2316,6945715053,13249,2096,956108Hawaii1,6802276201,9691,7092665502,0201,77722633	33 3,36 3	233	32	414	2,684	3,335	244	6	414	2,671	3,357	214	6	414	2,723	New Mexico
ROCKY MOUNTAIN Colorado 3,478 628 4,598 0 8,704 3,768 602 4,703 0 9,073 4,080 595 4,804 Idaho 1,500 278 78 0 1,856 1,612 282 82 0 1,976 1,713 283 96 Montana 788 168 55 0 1,011 819 175 47 0 1,041 780 183 49 Utah 2,871 431 190 0 3,492 3,093 446 185 0 3,724 3,298 542 284 Wyoming 1 0 806 0 807 0 891 0 891 0 0 890 0 890 0 890 0 890 0 890 0 890 0 0 890 0 0 890 0 890 0 890 0 890 0	0 3,492	0	1,092	661	1,739	3,440	0	1,041	674	1,725	3,504	0	1,097	690	1,717	Oklahoma
Colorado 3,478 628 4,598 0 8,704 3,768 602 4,703 0 9,073 4,080 595 4,804 Idaho 1,500 278 78 0 1,856 1,612 282 82 0 1,976 1,713 283 96 Montana 788 168 55 0 1,011 819 175 47 0 1,041 780 183 49 Utah 2,871 431 190 0 3,492 3,093 446 185 0 3,724 3,298 542 284 Wyoming 1 0 806 0 807 0 0 891 0 891 0 0 890 0 890 0 890 0 890 0 890 0 890 0 0 890 0 0 890 0 890 0 890 0 890 0 1,	0 30,98 7	0	3,999	5,114	21,874	28,315	0	3,317	4,365	20,633	29,447	0	3,618	4,967	20,862	Texas
Idaho 1,500 278 78 0 1,856 1,612 282 82 0 1,976 1,713 283 96 Montana 788 168 55 0 1,011 819 175 47 0 1,041 780 183 49 Utah 2,871 431 190 0 3,492 3,093 446 185 0 3,724 3,298 542 284 Wyoming 1 0 806 0 807 0 0 891 0 1,893 249 581 5418																ROCKY MOUNTAIN
Montana 788 168 55 0 1,011 819 175 47 0 1,041 780 183 49 Utah 2,871 431 190 0 3,492 3,093 446 185 0 3,724 3,298 542 284 Wyoming 1 0 806 0 807 0 891 1689 249 581 641 841 265 544 4623 6694 557 150	0 9,47 9	0	4,804	595	4,080	9,073	0	4,703	602	3,768	8,704	0	4,598	628	3,478	Colorado
Utah 2,871 431 190 0 3,492 3,093 446 185 0 3,724 3,298 542 284 Wyoning 1 0 806 0 807 0 0 891 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10	0 2,092	0	96	283	1,713	1,976	0	82	282	1,612	1,856	0	78	278	1,500	Idaho
Wyoning 1 0 806 0 807 0 891 0	0 1,012	0	49	183	780	1,041	0	47	175	819	1,011	0	55	168	788	Montana
FAR WEST FAR WEST Image: Constraint of the co	0 4,124	0	284	542	3,298	3,724	0	185	446	3,093	3,492	0	190	431	2,871	Utah
Alaska 1,429 208 52 0 1,689 1,379 226 63 0 1,668 1,389 249 58 California 45,118 6,416 44 266 51,844 46,231 6,694 57 150 53,132 49,209 6,956 108 1 Hawaii 1,680 227 62 0 1,969 1,709 256 55 0 2,020 1,777 226 93	0 890	0	890	0	0	891	0	891	0	0	807	0	806	0	1	Wyoming
California 45,118 6,416 44 266 51,844 46,231 6,694 57 150 53,132 49,209 6,956 108 Hawaii 1,680 227 62 0 1,969 1,709 256 55 0 2,020 1,777 226 93																FAR WEST
Hawaii 1,680 227 62 0 1,969 1,709 256 55 0 2,020 1,777 226 93	0 1,696	0	58	249	1,389	1,668	0	63	226	1,379	1,689	0	52	208	1,429	Alaska
	13 56,986	713	108	6,956	49,209	53,132	150	57	6,694	46,231	51,844	266	44	6,416	45,118	California
Nevada 1 389 267 316 0 1 972 1 471 267 360 0 2 098 1 636 286 368	0 2,096	0	93	226	1,777	2,020	0	55	256	1,709	1,969	0	62	227	1,680	Hawaii
	0 2,290	0	368	286	1,636	2,098	0	360	267	1,471	1,972	0	316	267	1,389	Nevada
Oregon 3,736 636 258 0 4,630 3,737 610 444 0 4,791 4,253 639 426	0 5,318	0	426	639	4,253	4,791	0	444	610	3,737	4,630	0	258	636	3,736	Oregon
Washington 8,679 822 182 171 9,854 9,234 783 228 286 10,531 10,263 788 231 231	22 11,50 4	222	231	788	10,263	10,531	286	228	783	9,234	9,854	171	182	822	8,679	Washington
TOTAL \$272,975 \$52,122 \$43,230 \$2,781 \$371,108 \$282,732 \$52,091 \$44,264 \$2,322 \$381,409 \$294,812 \$53,645 \$47,106 \$3,71	52 \$398,815	\$3,252	\$47,106	\$53,645	\$294,812	\$381,409	\$2,322	\$44,264	\$52,091	\$282,732	\$371,108	\$2,781	\$43,230	\$52,122	\$272,975	TOTAL
District of Columbia 1,795 258 19 318 2,390 1,909 248 19 410 2,586						2,586	410	19	248	1,909	2,390	318	19	258	1,795	District of Columbia

Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 8ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES AS APERCENT OF TOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND			
Connecticut	14.9 %	12.8 %	12.7 %
Maine	17.2	17.4	17.6
Massachusetts	13.3	13.3	13.2
New Hampshire	21.3	21.2	20.3
Rhode Island	15.0	15.2	14.7
Vermont	31.9	32.7	32.9
MID-ATLANTIC			
Delaware	23.5	23.8	23.4
Maryland	18.8	18.2	17.7
New Jersey	24.3	24.0	23.2
New York	19.6	19.4	19.1
Pennsylvania	18.1	18.1	18.4
GREAT LAKES			
Illinois	17.1	14.5	14.7
Indiana	29.1	28.9	28.1
Michigan	25.3	25.8	26.6
Ohio	16.7	17.1	17.1
Wisconsin	15.7	16.7	16.3
PLAINS			
lowa	15.7	16.6	16.9
Kansas	29.4	29.5	30.4
Minnesota	24.7	26.0	24.6
Missouri	23.1	22.8	22.5
Nebraska	14.2	13.9	13.9
North Dakota	15.4	17.5	19.1
South Dakota	14.4	16.5	16.4
SOUTHEAST			-
Alabama	20.9	21.2	22.8
Arkansas	14.7	14.1	14.1
Florida	18.7	18.3	17.3
Georgia	24.5	24.3	24.5
Kentucky	16.8	18.0	17.1
Louisiana	19.2	18.4	16.8
Mississippi	16.6	16.0	15.9
North Carolina	22.8	22.6	22.3
South Carolina	19.1	19.8	19.8
Tennessee	17.5	18.3	17.4
Virginia	14.8	15.1	15.1
West Virginia	15.2	13.9	13.9
SOUTHWEST			
Arizona	15.9	16.7	17.3
New Mexico	17.7	17.0	17.4
Oklahoma	15.4	14.8	15.4
Texas	26.6	25.5	27.6
ROCKY MOUNTAIN			
Colorado	23.7	24.8	25.7
Idaho	26.0	26.4	26.4
Montana	15.8	15.0	14.6
Utah	25.6	26.2	25.7
Wyoming	19.7	20.2	20.1
FAR WEST	13.1	20.1	20.1
	16.9	17.1	15.0
Alaska	16.8		15.3
California	20.7	20.3	19.7
Hawaii	14.2	13.8	13.8
Nevada	15.9	15.1	16.4
Oregon	12.4	12.0	13.1
Washington	23.6	23.6	25.1

Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 9 ANNUAL PERCENTAGE CHANGE IN ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

State Funds -2.5 % 3.1 1.7 0.9	Federal Funds 0.6 % 0.7 % 0.7 % 1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.23 3.7 3.7 6.0 0.0 2.3 3.7 6.0 0.4 3.2	All Funds -14.7 % 3.5 1.7 2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	State Funds -5.0 % 3.3 3.3 3.3 -0.9 4.6 3.1 0.5 1.3 0.3 4.0 3.6	Federal Funds 2.3 % 3.3 2.4 -3.7	All Funds 2.2 % 3.3 3.4 -1.3 4.8 2.8 2.8 0.3 1.4 0.1 2.5 3.9
-2.5 % 3.1 1.7 0.9 4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	0.6 % 6.0 0.7 5.0 1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0	-14.7 % 3.5 1.7 2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	-5.0 % 3.3 3.3 -0.9 4.6 3.1 0.5 1.3 0.3 4.0 3.6 	2.3 % 3.3 2.4 -3.7 7.7 -0.8 0.5 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	2.2 % 3.3 3.4 -1.3 4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
3.1 1.7 0.9 4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	6.0 0.7 5.0 1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0	3.5 1.7 2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	3.3 3.3 -0.9 4.6 3.1 	3.3 2.4 -3.7 7.7 -0.8 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	3.3 3.4 -1.3 4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
3.1 1.7 0.9 4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	6.0 0.7 5.0 1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0	3.5 1.7 2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	3.3 3.3 -0.9 4.6 3.1 	3.3 2.4 -3.7 7.7 -0.8 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	3.3 3.4 -1.3 4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
1.7 0.9 4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	0.7 5.0 1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.3 0.0 2.3 3.7 6.0	1.7 2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	3.3 -0.9 4.6 3.1 	2.4 -3.7 7.7 -0.8 0.5 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	3.4 -1.3 4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
0.9 4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	5.0 1.6 3.2 -2.5 1.5 9.9 -3.7 0.0 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0 -2.5 0.0 2.3 3.7 0.0 0.0 2.3 3.7 0.0 0.0 2.3 3.7 0.0 0.0 2.3 3.7 0.0 0.0 2.3 3.7 0.0 0.0 2.3 3.7 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	2.0 3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	-0.9 4.6 3.1 0.5 1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	-3.7 7.7 -0.8 0.5 -0.2 -1.6 -9.8 5.3 	-1.3 4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
4.3 2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	1.6 3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.3 0.0 2.3 3.7 6.0	3.6 2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	4.6 3.1 0.5 1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	7.7 -0.8 0.5 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	4.8 2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
2.3 5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	3.2 -2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.3 0.0 2.3 3.7 6.0	2.4 5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	3.1 0.5 1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	-0.8 0.5 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	2.8 0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
5.2 2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	-2.5 1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 -2.9 0.0 2.3 3.7 6.0	5.7 2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	0.5 1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	0.5 -0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	0.3 1.4 0.1 2.5 3.9 6.1 2.4 5.3
2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 	2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	-0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	1.4 0.1 2.5 3.9 6.1 2.4 5.3
2.7 3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	1.5 9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 	2.7 3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	1.3 0.3 4.0 3.6 9.8 2.6 4.9 1.8	-0.2 -1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	1.4 0.1 2.5 3.9 6.1 2.4 5.3
3.5 4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	9.9 -3.7 0.6 -2.9 0.0 2.3 3.7 6.0 	3.9 3.6 4.9 5.2 1.8 2.2 3.1 8.8	0.3 4.0 3.6 9.8 2.6 4.9 1.8	-1.6 -9.8 5.3 -3.9 1.3 8.2 -6.2	0.1 2.5 3.9 6.1 2.4 5.3
4.6 5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	-3.7 0.6 -2.9 0.0 2.3 3.7 6.0 	3.6 4.9 5.2 1.8 2.2 3.1 8.8	4.0 3.6 9.8 2.6 4.9 1.8	-9.8 5.3 -3.9 1.3 8.2 -6.2	2.5 3.9 6.1 2.4 5.3
5.8 7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	0.6 -2.9 0.0 2.3 3.7 6.0 	4.9 5.2 1.8 2.2 3.1 8.8	3.6 9.8 2.6 4.9 1.8	5.3 -3.9 1.3 8.2 -6.2	3.9 6.1 2.4 5.3
7.2 2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	-2.9 0.0 2.3 3.7 6.0 0.4 3.2	5.2 1.8 2.2 3.1 8.8	9.8 2.6 4.9 1.8	-3.9 1.3 8.2 -6.2	6.1 2.4 5.3
2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	0.0 2.3 3.7 6.0 0.4 3.2	1.8 2.2 3.1 8.8	2.6 4.9 1.8	1.3 8.2 -6.2	2.4 5.3
2.1 2.2 3.1 9.2 4.7 3.4 4.6 2.1	0.0 2.3 3.7 6.0 0.4 3.2	1.8 2.2 3.1 8.8	2.6 4.9 1.8	1.3 8.2 -6.2	2.4 5.3
2.2 3.1 9.2 4.7 3.4 4.6 2.1	2.3 3.7 6.0 0.4 3.2	2.2 3.1 8.8	4.9 1.8	8.2 -6.2	5.3
3.1 9.2 4.7 3.4 4.6 2.1	3.7 6.0 0.4 3.2	3.1 8.8	1.8	-6.2	
9.2 4.7 3.4 4.6 2.1	6.0 0.4 3.2	8.8			2.0
4.7 3.4 4.6 2.1	0.4 3.2		0.7		
3.4 4.6 2.1	3.2	41		-0.7	0.6
3.4 4.6 2.1	3.2	41			
4.6 2.1		1.1	1.1	5.0	1.6
2.1	0.5	3.4	8.5	2.9	7.9
	3.5	4.4	4.2	11.1	4.8
	3.6	2.4	1.4	-2.3	0.8
1.1	-4.7	-0.1	-1.1	17.3	2.6
3.5	3.6	3.5	-1.4	-13.1	-2.9
20.8	2.4	15.8	6.8	-0.6	5.0
5.1	0.2	4.1	1.0	40.7	7.6
0.7	1.5	0.8	0.7	-0.9	0.5
4.1	-2.9	3.1	5.6	2.6	5.3
4.7	0.1	3.5	5.8	-0.4	4.5
11.6	4.8	10.5	-0.7	-2.8	-1.0
-4.6	9.9	-1.7	5.6	-1.5	4.0
-0.8	-4.6	-1.5	1.3	20.8	5.4
4.4		3.8	2.6	0.2	2.3
13.4		11.0	3.1	-1.9	2.1
					5.0
					3.3
					-2.8
5.6	1.5	4.7	8.1	1.6	6.8
					0.8
					1.5
					9.4
	15.1	0.0	0.0		0.1
4 9	-4 1	4.2	4 9	-12	4.5
					5.9
					-2.8
					-2.8
					-0.1
10.4		10.4	-0.1		-0.1
26	0 7	10	0.2	10.2	1.7
					7.3
					3.8
					9.2
					11.0
					9.2
					4.6 % 3.3
	-4.6 -0.8	-4.6 9.9 -0.8 -4.6 4.4 0.3 13.4 2.6 6.2 4.3 4.1 8.1 -0.8 -18.2 -0.8 -18.2 -0.8 -18.2 -1.7 -2.3 -2.2 -12.1 -1.7 -2.3 -2.2 -12.1 -1.7 -2.3 -2.2 -12.1 -1.7 -2.3 -2.2 -12.1 -2.6 8.7 -2.6 8.7 -2.5 4.3 1.3 12.8 7.4 0.0 4.7 -4.1 6.8 -4.7 -3.4 $%$ -0.1 $%$	-4.6 9.9 -1.7 0.8 -4.6 -1.5 4.4 0.3 3.8 13.4 2.6 11.0 6.2 4.3 5.8 4.1 8.1 4.6 -0.8 -18.2 -3.8 -0.8 -18.2 -3.8 -0.8 -18.2 -1.7 -1.9 0.0 -0.7 -1.7 -2.3 -1.8 -2.2 -12.1 -3.8 -2.2 -12.1 -3.8 -1.7 -2.3 -1.8 -2.2 -4.1 4.2 7.4 1.4 6.5 2.7 4.2 3.0 7.1 3.5 6.6 10.4 $$ 10.4 -2.6 8.7 -1.2 2.5 4.3 2.5 1.3 12.8 2.6 7.4 0.0 6.4 4.7 -4.1 3.5 $6.$	-4.6 9.9 -1.7 5.6 0.8 -4.6 -1.5 1.3 4.4 0.3 3.8 2.6 13.4 2.6 11.0 3.1 6.2 4.3 5.8 6.0 4.1 8.1 4.6 3.9 -0.8 -18.2 -3.8 -3.5 -0.8 -18.2 -3.8 -3.5 -1.9 0.0 -0.7 1.5 -1.7 -2.3 -1.8 2.3 -1.7 -2.3 -1.8 2.3 -1.7 -2.3 -1.8 2.3 -1.7 -2.3 -1.8 2.3 -1.7 -2.3 -1.8 2.3 -1.7 -2.3 -1.8 6.0 4.9 -4.1 4.5 6.8 2.7 4.2 3.0 -4.3 3.10.4 10.4 -0.1 -2.6 8.7 -1.2 0.3 2.5 4.3 2.5 6.5 1.3 12.8 2.6 6.0	-4.6 9.9 -1.7 5.6 -1.5 1.3 20.8 -0.8 -4.6 -1.5 1.3 20.8 4.4 0.3 3.8 2.6 0.2 13.4 2.6 11.0 3.1 -1.9 6.2 4.3 5.8 6.0 0.1 6.2 4.3 5.8 6.0 0.1 4.1 8.1 4.6 3.9 -0.6 4.1 8.1 4.6 3.9 -0.6 4.1 8.1 4.6 3.9 -0.6 5.6 1.5 4.7 8.1 1.6 -1.9 0.0 -0.7 1.5 0.0 -1.7 -2.3 -1.8 2.3 -1.9 2.2 -12.1 -3.8 8.0 17.2 4.9 -4.1 4.2 4.9 -1.2 7.4 1.4 6.5 6.8 3.2 21.5 10.4 -1.2 0.3 10.2 -1.2 2.5 4.3 2.5 6.5 3.9

Note: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

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 Expenditure
NEW ENGLAND								
Connecticut	Х	Х		Х		Р		Х
Maine					N/A			N/A
Massachusetts	х	Х		Х	1071			P
New Hampshire	~	X	х	X	Х		N/A	1
						D	IN/A	
Rhode Island			Х	Х	Х	Р		
Vermont			Х	Х	X	Х		
MID-ATLANTIC								
Delaware					Х	Р		
Maryland				Х		Р		
New Jersey		Р	Х		Х	Р		
New York	Р	Р	Х		Х	Х		
Pennsylvania				х	х	Х		Р
GREAT LAKES								
Illinois	Р	Р	Х	Х	Р	Х		
Indiana	P	P	X	P	P	P	х	N/A
Michigan*	P	P	P	P	P	P	P	N/A
	F	1.	r		P		L,	N/A
Ohio*		N1 (A		Х		X		
Wisconsin	N/A	N/A			Р	N/A		N/A
PLAINS								
lowa*	Х	Х	Х	Р	Х	Р	Р	N/A
Kansas		Х	Х	Х	Х	Х	Р	
Minnesota	Р	Р				Х		Р
Missouri	Х	Х	Х	Х		Х		
Nebraska					N/A		N/A	
North Dakota			Х	х	х	Х	Х	Х
South Dakota					х	Х		
SOUTHEAST								
Alabama					Х	Р		
Arkansas			Р		P	P	Р	
Florida			x	Х	X	X	X	
			~		~	~	~	
Georgia				Х				
Kentucky				Х	Х			
Louisiana			Х	Х	Х	Х		
Mississippi			Р		Х			
North Carolina					Х	Х	Х	N/A
South Carolina			Р	Р	Х	Х		
Tennessee					Р	Р	Р	Р
Virginia					х			N/A
West Virginia			х	х	X	Х	х	X
SOUTHWEST			~	~		~	~	~
Arizona	Р	P	Х		X	Х	Р	
New Mexico	I	1	^		^	^	I	
			V	V	~	V		v
Oklahoma			X	Х	Х	X		Х
Texas*			Х	Х	Х	Х	Х	Х
ROCKY MOUNTAIN								
Colorado*	Р	Р	Х	Р	Х	Р	Р	Р
Idaho			Х	Х	N/A	Х	N/A	N/A
Montana	Р	Р	Х	Р	Х	Х		N/A
Utah			Х		N/A	Х		
Wyoming								
FAR WEST								
Alaska				Х	Х	Х		
California			х		X	x	х	Х
	Р	P				P	~	^
Hawaii	۲	۲	x		Х		X	
Nevada			Х	X	Х	Х	X	Х
Oregon			Х	Р	Х	Х	Х	Х
Washington	Р	Р	Х	N/A	N/A	N/A		
ALL STATES	15	17	30	30	42	40	19	22

Excluded=X Partially Excluded=P Not Applicable=N/A Source: National Association of State Budget Officers, 2018 State Expenditure Report

Elementary and Secondary Education Notes

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: Elementary expenditures included Board of Charter Schools, Schools for the Deaf and Blind, Dept. of Education, and School Facilities Board — all numbers from Appropriation Reports. Regarding early education, Arizona does pre-k programs only for children with blind/deaf disabilities.

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

Georgia: An adjustment was made to "Head start." The Department of Early Care and Learning uses state funds to match federal funds for the Early Head Start grant.

Illinois: The reason for the change in FY16 GF/OSF is the Fund for the Advancement of Education and the Budget Stabilization Fund are now General Funds. For last year's report, the funds were treated as OSF. FY16/FY17 have been restated everywhere in this report with these two funds and the Commitment to Human Services Fund as General Funds. FY16 FF adjusted down \$1M as last year incorrectly counted refunds towards the total expenditures. Payments to the Chicago Teacher's Pension Fund for normal pension cost are included in the FY18 estimate due to the fact it ran out of Illinois State Board of Education's appropriation in FY18. Historically, the appropriation has been part of the Teacher's Retirement System appropriations. Illinois Math and Science Academy is included. Non-appropriated lines are not included. Bond fund expenditures were incorrect in last year's report, these num-

bers now include spending from the School Construction Fund and the School Infrastructure Fund for construction projects as capital funding.

Maryland: The \$97 million increase in Elementary and Secondary Education Other State Funds from FY 2016 to FY 2017 is mostly due to increased Education Trust Fund revenues, generated by casino proceeds.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Michigan: Totals reflect K-12 education, the Michigan Department of Education (MDE), adult education, and preschool. Employer contributions to current employees' pensions and health benefits are reported for MDE and partially included for employees of K-12 schools. State funds partially offset employer-paid retirement obligations for employees of K-12 schools. FY 18 includes a one-time payment of \$200 million from restricted funds to reduce unfunded liabilities. General fund and state school aid fund resources are used interchangeably to support K-12 spending in Michigan.

Mississippi: Elementary and secondary education now included in Capital Expenditures. Amounts not captured in prior years.

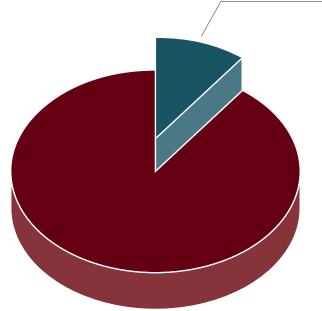
Ohio: Employer contributions to current employees' pensions are not directly appropriated, or fully funded, by the state; however, some of the unrestricted support provided to localities for elementary and secondary education is used to help cover these costs. There are no direct appropriations for employer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

Texas: The figures provided for Elementary and Secondary Education have been adjusted to match the current actuals creating the difference from the previous submissions due to the timing of the report.



HIGHER EDUCATION EXPENDITURES

10.1% of State Expenditures

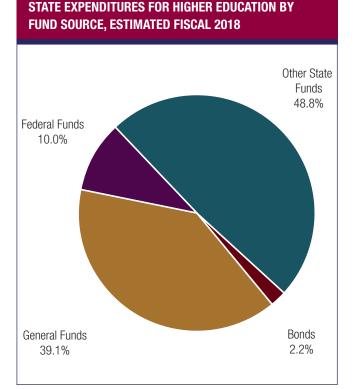


Higher Education Expenditures

State higher education spending reflects financial support of public university systems, community colleges, career and technical education institutions, and student financial aid. In fiscal 2018 states spent an estimated \$204.6 billion on higher education, an increase of 3.2 percent. The general fund portion grew by a modest 2.5 percent in fiscal 2018, and all state funds (general funds plus other state funds, excluding bonds) increased 3.5 percent, while spending from federal funds grew 1.1 percent. In fiscal 2017, states spent \$198.2 billion on higher education, an increase of 3.1 percent over fiscal 2016. General funds increased by 3.9 percent in fiscal 2017 while all state funds increased by 4.1 percent; federal funds, on the other hand, declined 0.5 percent.

After a series of significant reductions beginning in fiscal 2009 through 2012, which were somewhat offset by additional federal stimulus funds, the average annual general fund spending growth has been 3.4 percent from fiscal 2013 to fiscal 2018. By comparison, total general fund spending on all program areas has grown by an average annual rate of 3.7 percent over the same period. In addition, fiscal 2018 general fund spending has now exceeded fiscal 2008 in nominal terms.

FIGURE 11



Estimated higher education spending in fiscal 2018 represented 10.1 percent of total state spending, and 9.7 percent of general fund expenditures. General funds accounted for 39.1 percent of total state spending on higher education, other state funds 48.8 percent, federal funds 10.0 percent, and bonds 2.2 percent in fiscal 2018 (see Figure 11 and Table 12).

Regional Expenditures

Table 11 shows regional percentage changes in expenditures for higher education for fiscal 2017 and fiscal 2018. In both years, nearly all regions saw net increases in spending from state funds and total state spending on higher education. In fiscal 2018, the Great Lakes region recorded slight net reductions in higher education spending from all funds and from state funds. Meanwhile, the Great Lakes reported the largest increase in higher education spending by far in fiscal 2017; this volatility can be explained by extreme spending fluctuations in Illinois as a result of the state's budget impasse in fiscal 2016 that affected the timing of expenditures.

New England saw a substantial decline in higher education spending from all funds in fiscal 2017, due primarily to significantly reduced higher education spending from bonds in Connecticut, as well as modest decreases in spending from all fund sources in Massachusetts. Several regions reported reductions in federal fund spending for higher education in either one or both years.

Financing Issues

Higher education represents the third largest component of total state spending, and is also the third largest component of general fund spending. However, higher education expenditures have been shrinking as a share of general fund spending in recent decades, as spending in other program areas, particularly Medicaid, has been on the rise. For example, in fiscal 1995, higher education comprised 12.9 percent of general fund spending, while in fiscal 2018, higher education spending made up an estimated 9.7 percent of general fund expenditures. Over that same period, Medicaid went from representing 14.4 percent of general fund spending to 20.2 percent. Also over this period, general funds went from making up 58.2 percent of total state spending on higher education in fiscal 1995 to 39.1 percent in fiscal 2018. This has caused the "Other State Funds" source (which includes tuition and fees for the majority of states) to surpass the general fund

TABLE 11REGIONAL PERCENTAGE CHANGE IN STATE HIGHER EDUCATION EXPENDITURES,FISCAL 2017 AND 2018

	Fiscal 2016 to 2017					Fiscal 2017 to 2018					
Region	State Funds	Federal Funds		All Funds		State Funds	Federa Fund		All Funds		
New England	-0.4	% -0.6	%	-4.2	%	7.0	% 0.) %	2.0	%	
Mid-Atlantic	2.8	-1.8		2.0		2.4	6.	3	3.0		
Great Lakes	14.3	-0.1		11.9		-0.6	0.)	-0.2		
Plains	2.0	-4.0		1.1		1.5	23.	7	3.2		
Southeast	5.2	-3.9		3.7		4.3	-7.	2	4.0		
Southwest	1.6	2.1		1.8		2.7	0.	3	2.2		
Rocky Mountain	0.7	-3.8		0.4		4.2	-18.	5	3.2		
Far West	3.4	0.3		3.1		5.9	2.)	5.1		
ALL STATES	4.1	% -0.5	%	3.1	%	3.5	% 1.	%	3.2	%	

as the largest funding source for state spending on higher education, making up 48.8 percent of total state higher education expenditures in fiscal 2018.

These trends reflect how an increasing share of the cost burden of higher education is being placed on students through higher tuition and fees. For decades, the cost of college has been rising at levels above the rate of inflation. According to The College Board, between 2008-09 and 2018-19, published in-state tuition and fees at public four-year institutions increased at an average annual rate of 2.6 percent per year, after adjusting for inflation. Notably, this growth rate is lower than the growth rate observed in the previous decade – 3.2 percent between 1998-99 and 2008-09. Nevertheless, published in-state tuition and fees at four-year institutions increased roughly 35 percent over the last decade beyond inflation, while published charges at public two-year colleges has risen 34 percent over the same period, adjusting for inflation.

Because of the important role played by student financial aid, looking at changes in average net price for in-state students can be a more meaningful measure of college affordability trends. Taking into account grant aid and federal education tax breaks, average net tuition and fees at public four-year institutions have increased 44 percent beyond inflation over the past decade, according to The College Board. Meanwhile, net tuition and fees at public two-year institutions have actually declined over the last decade, with grant aid and tax benefits, on average, now exceeding published tuition and fees for these institutions (excluding room and board charges). This reflects the movement towards greater public investment in financial assistance for community college students. Also of note, the average net price of four-year public institutions (for tuition and fees, excluding room and board) has declined for the past two consecutive years, by 1.0 percent in 2017-18 and by 1.1 percent in 2018-19. Similarly, the average net price of public two-year institutions fell 2.6 percent (excluding room and board) in 2018-19.

These recent trends reflect how states have been working to address issues around college affordability and access, especially as they also try to boost educational attainment and better align postsecondary systems with workforce development goals. A growing number of initiatives led by governors, state legislatures, and public higher education systems are aiming to increase the affordability of public higher education by curbing institution costs, restricting tuition increases, and bolstering student financial aid programs, along with adopting strategies to hold institutions accountable for results such as through outcomes-based funding models. NASBO's resource, A Guidebook on State Budgeting for Higher Education, published in 2015, describes many of these strategies and provides state budget officers and analysts with key resources and tools to help them make informed, strategic decisions about the allocation of state resources for higher education.

Capital Spending

State expenditures for higher education-related construction, renovation and other capital projects totaled an estimated \$11.8 billion in fiscal 2018, compared to \$12.4 billion in fiscal 2017 and \$11.9 billion in fiscal 2016 (see Table 50). State specific spending on capital projects has historically fluctuated from year-to-year due to the multi-year spending timeline of the projects.

Higher Education – Expenditure Exclusions

When comparing resources spent on higher education, it is important to understand the types of programs states exclude from these figures, either because the funding totals for such programs are not included in the data reported for the higher education chapter, or because the state does not provide funding for that service or program. In calculating higher education expenditures for this report, 16 states wholly or partially excluded tuition and fees, and 20 states wholly or partially excluded student loan programs. Additionally, other items that are wholly or partially excluded include: university research grants (34 states); vocational education (21); assistance to private colleges or universities (26); and employer contributions to pensions (14) and health benefits (14). 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)

		Ac	tual Fiscal 20	16			Act	tual Fiscal 20	17			Estin	nated Fiscal 2	018	
Region/State	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
NEW ENGLAND															
Connecticut	\$781	\$292	\$1,560	\$552	\$3,185	\$713	\$294	\$1,618	\$337	\$2,962	\$696	\$296	\$1,872	\$56	\$2,920
Maine	284	0	8	24	316	297	0	8	6	311	301	0	7	6	314
Massachusetts	1,195	12	19	208	1,434	1,167	9	10	175	1,361	1,177	8	15	197	1,397
New Hampshire	124	1	0	11	136	128	1	0	10	139	131	0	0	8	139
Rhode Island	181	15	886	27	1,109	198	14	877	53	1,142	221	14	948	74	1,257
Vermont	83	0	6	4	93	85	0	6	4	95	88	0	6	7	101
MID-ATLANTIC															
Delaware	236	51	118	16	421	241	47	115	16	419	238	51	113	5	407
Maryland	1,871	361	3,266	384	5,882	1,958	369	3,373	395	6,095	1,983	380	3,574	359	6,296
New Jersey	2,451	17	2,112	0	4,580	2,431	15	2,574	0	5,020	2,547	18	2,534	0	5,099
New York	2,991	334	6,672	696	10,693	2,876	318	6,745	632	10,571	2,834	347	6,995	645	10,821
Pennsylvania	1,619	0	158	126	1,903	1,659	0	121	67	1,847	1,675	0	125	255	2,055
GREAT LAKES															
Illinois*	605	194	48	0	847	2,035	224	115	44	2,418	1,707	188	114	58	2,067
Indiana	1,941	1	11	0	1,953	1,936	0	10	0	1,946	1,999	2	14	0	2,015
Michigan*	1,521	108	462	161	2,252	1,534	113	498	40	2,185	1,448	127	637	56	2,268
Ohio*	2,464	22	31	209	2,726	2,540	22	38	280	2,880	2,554	21	26	296	2,897
Wisconsin	1,653	1,689	3,355	0	6,697	1,700	1,652	3,411	0	6,763	1,713	1,672	3,520	0	6,905
PLAINS															
lowa	862	520	4,552	0	5,934	843	472	4,727	0	6,042	817	495	4,808	0	6,120
Kansas	760	318	1,603	69	2,750	759	343	1,628	74	2,804	765	348	1,704	83	2,900
Minnesota	1,529	4	39	143	1,715	1,556	3	49	108	1,716	1,654	4	38	74	1,770
Missouri	910	1	228	32	1,171	901	1	240	83	1,225	853	1	237	76	1,167
Nebraska	745	365	1,661	0	2,771	756	336	1,782	0	2,874	652	544	1,670	0	2,866
North Dakota	523	117	635	7	1,282	443	112	651	2	1,208	418	192	781	25	1,416
South Dakota	256	68	421	90	835	235	70	450	19	774	240	70	614	14	938
SOUTHEAST															
Alabama*	1,493	1,175	2,634	2	5,304	1,566	1,183	2,817	0	5,566	1,597	1,055	2,816	0	5,468
Arkansas	772	9	2,692	0	3,473	772	9	2,891	0	3,672	772	7	3,065	0	3,844
Florida	3,839	90	3,088	12	7,029	4,022	98	3,324	45	7,489	4,558	109	3,197	104	7,968
Georgia	2,442	62	6,025	399	8,928	2,607	59	6,267	340	9,273	2,815	78	6,516	410	9,819
Kentucky	1,207	732	4,751	0	6,690	1,145	732	5,286	0	7,163	1,147	828	6,200	0	8,175
Louisiana	655	67	1,940	155	2,817	912	59	1,566	67	2,604	1,014	81	1,725	40	2,860
Mississippi	892	211	2,693	96	3,892	841	142	2,839	97	3,919	793	164	2,924	82	3,963
North Carolina	3,798	49	2,151	0	5,998	3,957	51	2,293	41	6,342	4,060	51	2,365	99	6,575
South Carolina	646	115	3,765	0	4,526	690	120	4,089	0	4,899	670	126	3,986	0	4,782
Tennessee	1,660	184	2,549	194	4,587	2,014	73	2,570	0	4,657	2,314	65	2,686	0	5,065
Virginia	1,785	1,142	3,796	666	7,389	1,963	1,164	3,838	445	7,410	1,862	859	4,184	528	7,433
West Virginia	397	26	1,495	54	1,972	383	20	1,473	54	1,930	114	20	1,360	54	1,548
SOUTHWEST	000	700	4.000	~~	F 700	000	010	4.040		E 000	705	000	4.070	~~~	0.005
Arizona New Maying	863	760	4,092	83	5,798	698	818	4,240	83	5,839	705	829	4,678	83	6,295
New Mexico	848	660	1,582	73	3,163	828	644	1,602	106	3,180	779	606	1,484	86	2,955
Oklahoma	803	1,024	3,840	23	5,690	653	998	3,997	23	5,671	651	954	3,930	11	5,546
Texas	7,588	3,860	5,477	0	16,925	7,842	3,976	5,640	0	17,458	8,093	4,098	5,856	0	18,047
ROCKY MOUNTAIN	1.010	057	4.000	0	E 444	1.000	0.40	0.000	0	E OIC	000	001	4 000		E
Colorado*	1,016	357	4,038	0	5,411	1,000	346	3,966	0	5,312	980	281	4,293	0	5,554
Idaho	389	6	252	0	647	427	2	289	0	718	445	5	287	0	737
Montana	242	41	399	0	682	233	42	409	0	684 1 025	224	31	414	0	669 1.076
Utah	1,062	11	786	0	1,859	1,110	9	816	0	1,935	1,102	8	866	0	1,976
Wyoming	355	1	7	0	363	327	1	25	0	353	327	1	24	0	352
FAR WEST	260	100	216	0	000	220	100	220	0	700		1.45	961	0	000
Alaska	362	128	316		806	330	126	330		786	327	145 5 124	361	0	833
California	12,948	4,963	23	208	18,142	13,264	5,001	36	228	18,529	14,161	5,134	183	327	19,805
Hawaii	441	28	742	93	1,304	471	12	565	120	1,168	485	11	682	163	1,341
Nevada Orogon*	531	3	315	8	857	554	3	331 572	9	897	605	3	327	15	950
Oregon*	924	42	253	58	1,277	863	41	573	29	1,506	1,022	40	286	69	1,417
Washington	1,507	6	4,317	240	6,070	1,536	5 \$20.140	4,595	302	6,438	1,578	4 \$20.271	4,811	94	6,487
TOTAL	\$75,050	\$20,242	\$91,869	\$5,123	\$192,284	\$77,999	\$20,149	\$95,713	\$4,334	\$198,195	\$79,911	\$20,371	\$99,858	\$4,459	\$204,599
District of Columbia	72	23	55	15	165	78	21	45	10	154					

TABLE 13 HIGHER EDUCATION EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND	2010	2017	2010
Connecticut	10.0 %	9.3 %	8.9 %
Maine	3.9	3.8	3.7
Massachusetts	2.6	2.5	2.4
New Hampshire	2.4	2.3	2.3
Rhode Island	12.9	12.9	13.1
Vermont	1.7	1.7	1.8
MID-ATLANTIC			
Delaware	4.1	3.9	3.7
Maryland	14.4	14.1	13.9
New Jersey	8.1	8.5	8.3
New York	7.1	6.7	6.6
Pennsylvania	2.5	2.3	2.5
GREAT LAKES			
Illinois	1.5	3.6	2.9
Indiana	6.3	6.1	6.0
Michigan	4.2	4.0	4.1
Ohio	4.0	4.2	4.2
Wisconsin	14.6	14.4	14.3
PLAINS			
lowa	25.7	26.6	27.0
Kansas	18.2	18.0	17.8
Minnesota	4.5	4.6	4.3
Missouri	4.8	4.8	4.5
Nebraska	23.9	24.2	23.6
North Dakota	17.2	17.8	23.5
South Dakota	20.0	18.3	21.0
SOUTHEAST			
Alabama	20.5	20.9	20.5
Arkansas	14.4	14.6	15.1
Florida	9.7	9.8	9.4
Georgia	18.8	18.7	19.1
Kentucky	21.1	21.8	24.0
Louisiana	10.2	9.2	8.8
Mississippi	19.5	19.2	18.4
North Carolina	13.1	13.2	13.2
South Carolina	19.7	20.0	19.1
Tennessee	14.2	14.2	14.0
Virginia	15.1	14.7	14.3
West Virginia	12.2	11.3	9.3
SOUTHWEST			
Arizona	13.8	13.9	14.5
New Mexico	16.7	16.2	15.2
Oklahoma	25.0	24.4	24.5
Texas	15.3	15.7	16.1
ROCKY MOUNTAIN			
Colorado	14.7	14.5	15.0
Idaho	9.1	9.6	9.3
Montana	10.7	9.8	9.6
Utah	13.6	13.6	12.3
Wyoming	8.8	8.0	8.0
FAR WEST			
Alaska	8.0	8.1	7.5
California	7.2	7.1	6.9
Hawaii	9.4	8.0	8.8
Nevada	6.9	6.4	6.8
Oregon	3.4	3.8	3.5
Washington	14.5	14.4	14.2
ALL STATES	10.3 %	10.2 %	10.1 %

TABLE 14 ANNUAL PERCENTAGE CHANGE IN HIGHER EDUCATION EXPENDITURES

		Fiscal 2016 to 2017		Fiscal 2017 to 2018				
	State	Federal	All	State	Federal	All		
Region/State	Funds	Funds	Funds	Funds	Funds	Funds		
IEW ENGLAND								
Connecticut	-0.4 %	0.7 %	-7.0 %	10.2 %	0.7 %	-1.4 %		
Maine	4.5		-1.6	1.0		1.0		
Massachusetts	-3.0	-25.0	-5.1	1.3	-11.1	2.6		
New Hampshire	3.2	0.0	2.2	2.3	-100.0	0.0		
Rhode Island	0.7	-6.7	3.0	8.7	0.0	10.1		
Vermont	2.2		2.2	3.3		6.3		
AID-ATLANTIC								
Delaware	0.6	-7.8	-0.5	-1.4	8.5	-2.9		
Maryland	3.8	2.2	3.6	4.2	3.0	3.3		
New Jersey	9.7	-11.8	9.6	1.5	20.0	1.6		
New York	-0.4	-4.8	-1.1	2.2	9.1	2.4		
Pennsylvania	0.2		-2.9	1.1		11.3		
REAT LAKES								
llinois	229.2	15.5	185.5	-15.3	-16.1	-14.5		
ndiana	-0.3	-100.0	-0.4	3.4		3.5		
Michigan	2.5	4.6	-3.0	2.6	12.4	3.8		
Dhio	3.3	0.0	5.6	0.1	-4.5	0.6		
Wisconsin	2.1	-2.2	1.0	2.4	1.2	2.1		
LAINS								
owa	2.9	-9.2	1.8	1.0	4.9	1.3		
Kansas	1.0	7.9	2.0	3.4	1.5	3.4		
Vinnesota	2.4	-25.0	0.1	5.4	33.3	3.1		
Missouri	0.3	0.0	4.6	-4.5	0.0	-4.7		
Vebraska	5.5	-7.9	3.7	-8.5	61.9	-0.3		
North Dakota	-5.5	-4.3	-5.8	9.6	71.4	17.2		
South Dakota	1.2	2.9	-7.3	24.7	0.0	21.2		
OUTHEAST	1.2	2.5	-1.5	24.7	0.0	21.2		
Alabama	6.2	0.7	4.9	0.7	-10.8	-1.8		
Arkansas	5.7	0.0	5.7	4.8	-22.2	4.7		
Florida	6.0	8.9	6.5	5.6	-22.2	6.4		
Georgia	4.8	-4.8	3.9	5.1	32.2	5.9		
Kentucky	7.9	0.0	7.1	14.2	13.1	14.1		
Louisiana	-4.5	-11.9	-7.6	10.5	37.3	9.8		
Mississippi	2.6	-32.7	0.7	1.0	15.5	1.1		
North Carolina	5.1	4.1	5.7	2.8	0.0	3.7		
South Carolina	8.3	4.3	8.2	-2.6	5.0	-2.4		
Tennessee	8.9	-60.3	1.5	9.1	-11.0	8.8		
/irginia	3.9	1.9	0.3	4.2	-26.2	0.3		
West Virginia	-1.9	-23.1	-2.1	-20.6	0.0	-19.8		
OUTHWEST								
Arizona	-0.3	7.6	0.7	9.0	1.3	7.8		
New Mexico	0.0	-2.4	0.5	-6.9	-5.9	-7.1		
Oklahoma	0.2	-2.5	-0.3	-1.5	-4.4	-2.2		
Texas	3.2	3.0	3.1	3.5	3.1	3.4		
OCKY MOUNTAIN								
Colorado	-1.7	-3.1	-1.8	6.2	-18.8	4.6		
daho	11.7	-66.7	11.0	2.2	150.0	2.6		
Montana	0.2	2.4	0.3	-0.6	-26.2	-2.2		
Jtah	4.2	-18.2	4.1	2.2	-11.1	2.1		
Vyoming	-2.8	0.0	-2.8	-0.3	0.0	-0.3		
AR WEST								
Alaska	-2.7	-1.6	-2.5	4.2	15.1	6.0		
California	2.5	0.8	2.1	7.8	2.7	6.9		
Hawaii	-12.4	-57.1	-10.4	12.6	-8.3	14.8		
Vevada	4.6	0.0	4.7	5.3	0.0	5.9		
Dregon	22.0	-2.4	17.9	-8.9	-2.4	-5.9		
Washington	5.3	-16.7	6.1	4.2	-20.0	0.8		
	4.1 %	-10.7	3.1 %	3.5 %	1.1 %	3.2 %		
LE JIAILO	4.1 70	-0.0 %	3.1 70	3.0 70	1.1 70	3.2 %		

Note: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 15 ITEMS EXCLUDED FROM HIGHER EDUCATION EXPENDITURES

Region/State NEW ENGLAND Connecticut Maine Massachusetts* New Hampshire Rhode Island Vermont MID-ATLANTIC Delaware	Pensions P P N/A N/A	P P N/A N/A	P P N/A	Y N/A	Grants	Education X	& Universities
Maine Massachusetts* New Hampshire Rhode Island Vermont MID-ATLANTIC	P N/A	P N/A	P N/A		Х		N/A
Massachusetts* New Hampshire Rhode Island Vermont MID-ATLANTIC	P N/A	P N/A	P N/A				N/A
New Hampshire Rhode Island Vermont MID-ATLANTIC	N/A	N/A	N/A				
Rhode Island Vermont MID-ATLANTIC				N/A		Р	
Rhode Island Vermont MID-ATLANTIC					Р		Х
Vermont MID-ATLANTIC	N/A	N/A		Р		Р	Р
MID-ATLANTIC			N/A		N/A	Х	
			`				
			Х		Х	Х	Х
Maryland							
New Jersey					Х	х	
New York	Р	Р			P	P	Р
Pennsylvania	P	P		Р	x	x	
GREAT LAKES	I	I		I	^	^	
Illinois	Р	P	Х	Р	Р		Х
		P		F		Р	
Indiana Michigan*	P		X	D	X	۲	Х
Michigan*	Р	Р	N/A	P	P	2	
Ohio*			N/A	N/A	N/A	Р	N/A
Wisconsin					N/A		N/A
PLAINS							
lowa							
Kansas							
Minnesota	Р	Р	Х	Х	Х	Х	Х
Missouri	Х	Х	Х		Х	Х	Х
Nebraska			N/A	N/A	N/A		Х
North Dakota						Х	
South Dakota							Х
SOUTHEAST							
Alabama							
Arkansas					Р		
Florida			P		Х		
Georgia				Х	Р		
Kentucky						N/A	
Louisiana					х		
Mississippi					P		N/A
North Carolina					X		
South Carolina					X		
Tennessee				N/A	Х		
Virginia				X	Λ		
					D	D	
West Virginia				X	Р	Р	
SOUTHWEST			0		v		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Arizona			Р		Х		Х
New Mexico				-		-	-
Oklahoma 				Р	Р	Р	Р
Texas							
ROCKY MOUNTAIN							
Colorado*	Р	Р		Х	Х		Х
Idaho				Х	Х	Х	N/A
Montana				Х	Х		
Utah					N/A		N/A
Nyoming							Х
AR WEST							
Alaska							Х
California			Х		Р	Р	Р
Hawaii	Р	Р		х	Х	Х	Х
Nevada	·			·	X	X	X
Dregon	Р	P	Р	Р	P	P	P
Washington	I	1	I	P N/A		I	P N/A
		14	10		X	01	
ALL STATES District of Columbia	14	14	16	20	34	21	26

District of Columbia

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

Higher Education Notes

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: Higher Ed I included Commission for Postsecondary Education, Community Colleges, Board of Regents, ASU, NAU, UA- Main, UA- Health Sciences.

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

Idaho: Expenditures for the University of Idaho, College of Agriculture, Agricultural Research and Extension are now included in Higher Education expenditures.

Illinois: FY16/FY17 restated to include Budget Stabilization Fund/ Fund for the Advancement of Education as GF. Included Illinois Math and Science Academy in K-12 rather than Higher Ed. There were no bonded capital expenditures in FY16, which is inconsistent with the \$2m that was reported in last year's survey. **Massachusetts:** Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Higher education spending supported by non-state sources is not included. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Michigan: Operating expenditures increased in the periods reported. Federal fund support reflects expenditure of TANF revenue for student financial aid. State funds are used to partially offset employer-paid retirement obligations.

Mississippi: A correction was made to Higher Education FY2016 actual for prior year survey: a component in arriving at the total was not included, resulting in an understatement of expenditures for this category.

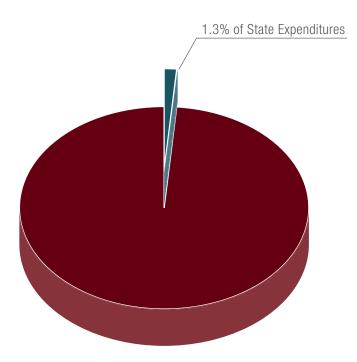
Ohio: Employer contributions to current employees' pensions and employer contributions to employee health benefits are not direct expenditures of the state; however, some of the unrestricted support provided to higher education institutions can be assumed to have been used to help cover these costs. 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.

Oklahoma: Expenditure amounts are reported by the Oklahoma Regents for Higher Education based on budgets and campus master plan submissions. FY2017 & FY2016 have been adjusted to follow the same percentages.

Texas: The figures provided for Higher Education have been adjusted to match the current actuals creating the difference from the previous submissions due to the timing of the report.



PUBLIC ASSISTANCE EXPENDITURES



Public Assistance Expenditures

This chapter contains data primarily on the Temporary Assistance for Needy Families (TANF) program and other cash assistance programs. Spending for these categories totaled \$25.6 billion in fiscal 2018 and represented 1.3 percent of total state expenditures. Public assistance spending from all funds increased by 0.7 percent from fiscal 2017 to fiscal 2018, with spending from state funds decreasing by 1.1 percent and spending from federal funds increasing by 2.1 percent. Spending on public assistance from all funds decreased by 2.1 percent from fiscal 2016 to fiscal 2017 to total \$25.4 billion. State funds increased by 0.7 percent and federal funds declined by 4.1 percent. The primary sources of public assistance funding for fiscal 2018 are federal funds, providing 58.1 percent, followed by general funds at 32.7 percent and other states funds at 9.2 percent (see Figure 12).

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.

TANF

The Temporary Assistance for Needy Families (TANF) Program is a \$16.5 billion block grant to states, territories, and eligible tribes to provide assistance to low-income families and support a range of services to improve employment and other child and family outcomes. States have broad flexibility in how they spend their TANF and maintenance-of-effort (MOE) funds and they report their expenditures quarterly to the federal Administration for Children and Families (ACF).

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. The Consolidated Appropriations Act of 2017 extended funding for TANF through fiscal 2018 and the program is currently operating under a continuing resolution. The program includes specific definitions of work, work verification requirements, and penalties if states do not meet the requirements. Because of these changes, most states must significantly increase work participation rates. The Department of Health and Human Services, in consultation with the Department of Labor, is required to develop a database on proven and promising projects to move TANF recipients into work as part of the Consolidated Appropriations Act of 2017. Nationwide, in fiscal 2017, the overall work participation rate was 53 percent, while the two-parent rate was 69.5 percent.

This report primarily has information on the cash assistance benefit levels within the programs and in most cases does not reflect total TANF spending. Based on the most recent data from the federal Administration for Children and Families, states spent a total of \$31.1 billion in TANF and maintenance-of-effort (MOE) funds and transfers in federal fiscal year 2017. Cash assistance payments under TANF comprise approximately 22.7 percent of total TANF spending, with 10.5 percent used for work, education and training activities, and 16.1 percent used for child care. 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. Since 1996, caseloads have declined significantly. The average monthly number of recipients fell from 12.8 million prior to the enactment of TANF to 2.5 million in 2017, a decrease of over three-quarters.

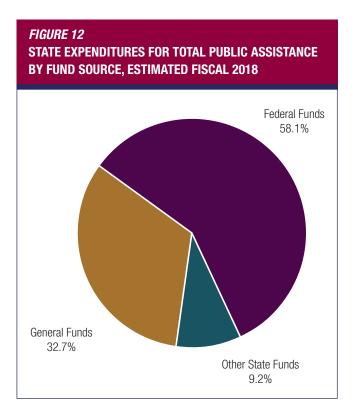
Expenditure data on total cash assistance, TANF cash assistance, and other cash assistance can be found in Tables 16-26, accompanied by explanatory notes.

TABLE 16REGIONAL PERCENTAGE CHANGE IN STATE TOTAL CASH ASSISTANCE EXPENDITURES,FISCAL 2017 AND 2018

		Fiscal 2016 to	2017				Fiscal 201	7 to 2	2018		
Region	State Funds	Federal Funds		All Funds		State Funds	Fede Fun		F	All unds	
New England	-1.8	% 9.0	%	-0.3 %	5	-0.6	% 14	.9	%	1.7	%
Mid-Atlantic	-0.6	-15.8		-11.8		-1.2	-1	.6		-1.5	
Great Lakes	-7.0	8.1		2.3		-4.9	-1	.5		-2.6	
Plains	-8.1	2.2		-2.9		1.2	-1	.1		0.0	
Southeast	-0.8	-7.1		-5.6		-6.6	13	.1		8.0	
Southwest	15.0	1.1		4.0		-6.5	-9	.9		-9.1	
Rocky Mountain	8.9	0.1		0.4		-4.1	-(.7		-0.8	
Far West	2.8	3.6		3.2		-0.3	3	.4		1.4	
ALL STATES	0.7	% -4.1	%	-2.1 %	, D	-1.1	% 2	.1	%	0.7	%

Fund Shares

Figure 12 provides fund shares for fiscal 2018.



Regional Expenditures

Table 16 shows regional percentage changes in expenditures for total cash assistance for fiscal 2016-2017 and 2017-2018 by region.

Expenditures for Temporary Assistance for Needy Families (TANF) Program

State and federal funds for TANF expenditures totaled \$14.8 billion in fiscal 2018, a decrease of 1.2 percent from 2017 to 2018 (see Table 23). State funds decreased by 6.1 percent and federal funds increased by 1.4 percent. For fiscal 2017, total spending for TANF cash assistance expenditures decreased by 2.8 percent to \$14.9 billion, with state funds increasing by 1.0 percent and federal spending decreasing by 4.6 percent. Cash assistance payments under TANF comprise approximately 23 percent of total TANF spending.

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

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

TABLE 17 REGIONAL PERCENTAGE CHANGE IN STATE TANF EXPENDITURES, FISCAL 2017 AND 2018

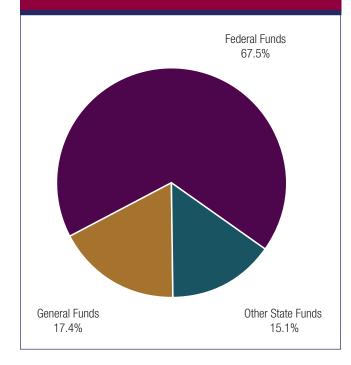
		Fiscal 2016 to	2017				Fiscal 2017 to	2018		
Region	State Funds	Federal Funds		All Funds	State Funds		Federal Funds		All Funds	
New England	-1.8	% 6.5	%	-0.5 %	0.8	%	15.3	%	3.2	%
Mid-Atlantic	8.6	-17.7		-16.0	-16.6		-5.3		-6.3	
Great Lakes	-12.9	9.5		2.4	-5.4		-1.8		-2.8	
Plains	-13.7	1.9		-3.4	0.0		-0.8		-0.6	
Southeast	2.8	-7.9		-6.0	-5.7		17.2		12.9	
Southwest	-1.1	2.3		1.7	0.0		-5.1		-4.1	
Rocky Mountain	9.7	10.4		10.3	-5.9		5.3		3.9	
Far West	3.8	3.4		3.6	-7.7		1.0		-3.0	
ALL STATES	1.0	% -4.6	%	-2.8 %	-6.1	%	1.4	%	-1.2	%

Fund Shares

Figure 13 provides fund shares for fiscal 2018.

FIGURE 13

STATE EXPENDITURES FOR TEMPORARY ASSISTANCE FOR NEEDY FAMILIES BY FUND SOURCE, ESTIMATED FISCAL 2018



Regional Expenditures

Table 17 shows percentage changes in expenditures for TANF cash assistance for fiscal 2016-2017 and 2017-2018 by region.

Expenditures for Other Cash Assistance

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

Other cash assistance programs accounted for 0.5 percent of total state spending in fiscal 2018. States spent \$10.9 billion for other cash assistance, with 54.8 percent of that amount funded from state funds in fiscal 2018. Expenditure data for other cash assistance can be found on Tables 24-26.

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

			Actual Fiscal 2016			Actual Fiscal 2017			Estimated Fiscal 2018			
Region/State	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
NEW ENGLAND	Fullu	Fullus	Fullus	TULdi	Fullu	Fullus	Fullus	IUIdi	Fullu	Fullus	Fullus	IUldi
Connecticut	\$388	\$0	\$0	\$388	\$386	\$0	\$0	\$386	384	0	0	384
Maine	44	ф0 29	90 90	163	43	42	93	\$300 178	41	60	92	193
Massachusetts*	753	29	90	753	731	42	93	733	727	1	92	728
New Hampshire	51	19	0	70	49	22	0	73	50	42	0	92
Rhode Island*	31	109	0	140	49 30	107	0	137	30	110	0	92 141
Vermont	22	65	6	93	26	69	2	97	25	65	2	92
MID-ATLANTIC	22	00	0	33	20	03	2	51	23	05	2	52
Delaware	21	4	1	26	21	3	2	26	20	2	2	24
Maryland	57	1,220	11	1,288	64	1,100	12	1,176	59	1,196	12	1,267
New Jersey	184	139	0	323	159	58	0	217	153	32	0	1,207
New York	1,123		0	3,986	1,130	2,300	0	3,430	1,137	2,161	0	3,298
		2,863										
Pennsylvania	310	656	2	968	309	652	2	963	293	655	2	950
GREAT LAKES	105			105			0		100	0	0	100
Illinois	125	0	0	125	93	0	0	93	100	0	0	100
Indiana	27	169	0	196	27	189	0	216	27	190	0	217
Michigan*	104	66	46	216	126	60	16	202	116	70	15	201
Ohio	162	641	0	803	162	710	0	872	150	685	0	835
Wisconsin	81	12	9	102	82	1	9	92	73	1	9	83
PLAINS											-	
lowa	57	24	11	92	46	30	9	85	53	26	9	88
Kansas	0	17	0	17	0	15	0	15	0	13	0	13
Minnesota	191	192	0	383	175	216	0	391	175	229	0	404
Missouri	38	91	31	160	39	68	32	139	36	60	31	127
Nebraska	19	31	0	50	18	34	0	52	17	33	0	50
North Dakota	0	2	3	5	0	2	2	4	0	0	4	4
South Dakota	9	11	0	20	9	11	0	20	9	11	0	20
SOUTHEAST												
Alabama	0	33	0	33	0	25	0	25	0	25	0	25
Arkansas	159	322	30	511	158	297	30	485	164	296	13	473
Florida	141	66	0	207	137	56	0	193	126	61	0	187
Georgia*	0	37	0	37	0	35	0	35	0	43	0	43
Kentucky	52	113	1	166	64	99	0	163	56	105	0	161
Louisiana	0	140	0	140	0	141	0	141	0	140	0	140
Mississippi	33	909	4	946	27	842	5	874	24	1,023	5	1,052
North Carolina	60	48	61	169	58	44	58	160	58	44	58	160
South Carolina	21	56	1	78	19	62	1	82	15	58	1	74
Tennessee	14	52	0	66	14	43	0	57	14	99	0	113
Virginia	39	96	0	135	40	91	0	131	39	95	0	134
West Virginia	30	88	0	118	30	85	0	115	26	70	0	96
SOUTHWEST												
Arizona*	0	224	0	224	0	222	0	222	0	220	0	220
New Mexico	1	122	0	123	1	128	0	129	1	128	0	129
Oklahoma	68	104	0	172	87	106	0	193	78	64	0	142
Texas	51	9	0	60	50	8	0	58	50	6	0	56
ROCKY MOUNTAIN												
Colorado	0	1,453	0	1,453	0	1,434	0	1,434	0	1,423	0	1,423
Idaho	13	3	0	16	16	1	0	17	16	1	0	17
Montana	10	18	0	28	12	27	0	39	11	31	0	42
Utah	22	68	0	90	21	82	0	103	20	78	0	98
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST												
Alaska	90	11	15	116	83	20	15	118	88	23	18	129
California	3,555	4,593	2,147	10,296	3,826	4,800	2,029	10,655	3,738	4,858	2,088	10,684
Hawaii	48	19	0	67	45	25	0	70	48	10	0	58
Nevada	25	19	0	44	25	17	0	42	25	20	0	45
Oregon	39	93	0	132	57	63	2	122	39	89	0	128
Washington	48	144	0	192	51	132	0	183	71	227	0	298
			\$2,469	\$25,986	\$8,546	\$14,576	\$2,319	\$25,441	\$8,383	\$14,879	\$2,361	\$25,623
TOTAL	\$8,316	\$15,200										

Note: This table reflects TANF and other cash assistance expenditures. Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 19TOTAL PUBLIC ASSISTANCE EXPENDITURES AS A PERCENT OFTOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND			
Connecticut	1.2 %	1.2 %	1.2 %
Maine	2.0	2.2	2.3
Massachusetts	1.4	1.3	1.3
New Hampshire	1.2	1.2	1.5
Rhode Island	1.6	1.5	1.5
Vermont	1.7	1.7	1.6
MID-ATLANTIC			
Delaware	0.3	0.2	0.2
Maryland	3.2	2.7	2.8
New Jersey	0.6	0.4	0.3
New York	2.6	2.2	2.0
Pennsylvania	1.3	1.2	1.2
GREAT LAKES			
Illinois	0.2	0.1	0.1
Indiana	0.6	0.7	0.6
Michigan	0.4	0.4	0.4
Ohio	1.2	1.3	1.2
Wisconsin	0.2	0.2	0.2
PLAINS	012	0.2	0.2
lowa	0.4	0.4	0.4
Kansas	0.4	0.4	0.4
Minnesota	1.0	1.0	1.0
Missouri	0.6	0.5	0.5
Nebraska	0.4	0.4	0.4
North Dakota	0.1	0.1	0.1
South Dakota	0.5	0.5	0.4
SOUTHEAST			
Alabama	0.1	0.1	0.1
Arkansas	2.1	1.9	1.9
Florida	0.3	0.3	0.2
Georgia	0.1	0.1	0.1
Kentucky	0.5	0.5	0.5
Louisiana	0.5	0.5	0.4
Mississippi	4.8	4.3	4.9
North Carolina	0.4	0.3	0.3
South Carolina	0.3	0.3	0.3
Tennessee	0.2	0.2	0.3
Virginia	0.3	0.3	0.3
West Virginia	0.7	0.7	0.6
SOUTHWEST			
Arizona	0.5	0.5	0.5
New Mexico	0.6	0.7	0.7
Oklahoma	0.8	0.8	0.6
Texas	0.1	0.1	0.0
ROCKY MOUNTAIN			
Colorado	4.0	3.9	3.9
Idaho	0.2	0.2	0.2
Montana	0.4	0.6	0.6
Utah	0.7	0.7	0.6
Wyoming	0.0	0.0	0.0
FAR WEST	0.0	0.0	0.0
Alaska	1.2	1.2	1.2
California	4.1	4.1	3.7
Hawaii	0.5	0.5	0.4
Nevada	0.4	0.3	0.3
Oregon	0.4	0.3	0.3
Washington	0.5	0.4	0.7
ALL STATES	1.4 %	1.3 %	1.3 %

MEDIAN

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

TABLE 20 ANNUAL PERCENTAGE CHANGE IN TOTAL PUBLIC ASSISTANCE EXPENDITURES

		Fiscal 2016 to 2017			Fiscal 2017 to 2018	
Degion (State	State	Federal	All	State	Federal	All
Region/State NEW ENGLAND	Funds	Funds	Funds	Funds	Funds	Funds
Connecticut	-0.5 %	%	-0.5 %	-0.5 %	%	-0.5 %
Maine	-0.5 %	%	-0.5 %	-0.5 %	42.9	-0.5 %
Massachusetts	-2.9		-2.7			
				-0.5	-50.0	-0.7
New Hampshire Rhode Island	-3.9 -3.2	15.8 -1.8	1.4 -2.1	2.0	90.9 2.8	29.6 2.9
Vermont	-3.2	-1.8	-2.1	3.3 -3.6	-5.8	-5.2
MID-ATLANTIC	0.0	0.2	4.5	-3.0	-3.0	-5.2
Delaware	4.5	-25.0	0.0	-4.3	-33.3	-7.7
Maryland	4.5	-9.8	-8.7	-4.5	8.7	7.7
New Jersey	-13.6	-58.3	-32.8	-3.8	-44.8	-14.7
New York	0.6	-19.7	-13.9	0.6	-6.0	-3.8
Pennsylvania	-0.3	-0.6	-0.5	-5.1	-0.0	-3.0
GREAT LAKES	-0.0	-0.0	-0.5	-5.1	0.0	-1.5
Illinois	-25.6		-25.6	7.5		7.5
Indiana	-25.0	11.8	-25.0	0.0	0.5	0.5
Michigan	-5.3	-9.1	-6.5	-7.7	0.5 16.7	-0.5
Ohio	-5.3	-9.1	-0.5 8.6	-7.4	-3.5	-0.5
				-7.4	-3.5	
Wisconsin PLAINS	1.1	-91.7	-9.8	-9.9	U.U	-9.8
lowa	-19.1	25.0	-7.6	12.7	-13.3	3.5
Kansas	-19.1	-11.8	-7.6 -11.8	12.7	-13.3	-13.3
Minnesota	 -8.4	-11.8 12.5	-11.8	0.0	-13.3	-13.3
Missouri	2.9	-25.3	-13.1	-5.6	-11.8	-8.6
Nebraska	-5.3	9.7	4.0	-5.6	-2.9	-3.8
North Dakota South Dakota	-33.3 0.0	0.0 0.0	-20.0 0.0	100.0 0.0	-100.0 0.0	0.0 0.0
SOUTHEAST	0.0	0.0	0.0	0.0	0.0	0.0
Alabama		-24.2	-24.2		0.0	0.0
Arkansas	-0.5	-7.8	-5.1	-5.9	-0.3	-2.5
Florida	-2.8	-15.2	-6.8	-8.0	8.9	-3.1
Georgia		-5.4	-5.4		22.9	22.9
Kentucky	20.8	-12.4	-1.8	-12.5	6.1	-1.2
Louisiana		0.7	0.7		-0.7	-0.7
Mississippi	-13.5	-7.4	-7.6	-9.4	21.5	20.4
North Carolina	-4.1	-8.3	-5.3	0.0	0.0	0.0
South Carolina	-9.1	10.7	5.1	-20.0	-6.5	-9.8
Tennessee	0.0	-17.3	-13.6	0.0	130.2	98.2
Virginia	2.6	-5.2	-3.0	-2.5	4.4	2.3
West Virginia	0.0	-3.4	-2.5	-13.3	-17.6	-16.5
SOUTHWEST	0.0	0.1	2.0	10.0	17.0	10.0
Arizona		-0.9	-0.9		-0.9	-0.9
New Mexico	0.0	4.9	4.9	0.0	0.0	0.0
Oklahoma	27.9	1.9	12.2	-10.3	-39.6	-26.4
Texas	-2.0	-11.1	-3.3	0.0	-25.0	-3.4
ROCKY MOUNTAIN	2.0		0.0	0.0	2010	0.1
Colorado		-1.3	-1.3		-0.8	-0.8
Idaho	23.1	-66.7	6.3	0.0	0.0	0.0
Montana	20.0	50.0	39.3	-8.3	14.8	7.7
Utah	-4.5	20.6	14.4	-4.8	-4.9	-4.9
Wyoming						
FAR WEST						
Alaska	-6.7	81.8	1.7	8.2	15.0	9.3
California	2.7	4.5	3.5	-0.5	1.2	0.3
Hawaii	-6.3	31.6	4.5	6.7	-60.0	-17.1
Nevada	0.0	-10.5	-4.5	0.0	17.6	7.1
Oregon	51.3	-32.3	-4.5	-33.9	41.3	4.9
Washington	6.3	-32.3	-4.7	-33.9	41.5	62.8
ALL STATES	0.3	-6.3	-4.7	-1.1 %	2.1 %	0.7 %
ALL OTAILO	0.7 /0	-+.1 /0	-2.1 /0	-1.1 /0	2.1 /0	0.7 70

Notes: State funds are defined as general funds and other state funds (bonds are excluded). This table reflects TANF and other cash assistance expenditures. Source: National Association of State Budget Officers, 2018 State Expenditure Report

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

		Actual Fisca	ll 2016			Actual Fisca	al 2017			Estimated Fis	cal 2018	
Region/State	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total	General Fund	Federal Funds	Other State Funds	Total
NEW ENGLAND												
Connecticut	\$267	\$0	\$0	\$267	\$266	\$0	\$0	\$266	\$266	\$0	\$0	\$266
Maine	22	26	89	137	17	33	92	142	21	38	92	151
Massachusetts*	434	0	0	434	424	0	0	424	427	0	0	427
New Hampshire	35	19	0	54	33	22	0	55	34	42	0	76
Rhode Island*	0	86	0	86	0	85	0	85	0	87	0	87
Vermont	8	22	2	32	8	23	2	33	8	21	1	30
MID-ATLANTIC												
Delaware	15	1	1	17	15	1	1	17	13	1	1	15
Maryland	12	111	5	128	21	92	5	118	16	87	5	108
New Jersey	31	60	0	91	43	12	0	55	19	5	0	24
New York	0	2,863	0	2,863	0	2,300	0	2,300	0	2,161	0	2,161
Pennsylvania	178	338	2	518	178	370	2	550	165	374	2	541
GREAT LAKES												
Illinois	125	0	0	125	93	0	0	93	100	0	0	100
Indiana	27	169	0	196	27	189	0	216	27	190	0	217
Michigan*	7	54	40	101	32	47	11	90	16	54	11	81
Ohio	152	641	0	793	152	710	0	862	148	685	0	833
Wisconsin	51	0	0	51	35	0	0	35	29	0	0	29
PLAINS												
Iowa	45	24	10	79	36	30	9	75	43	26	9	78
Kansas	0	17	0	17	0	15	0	15	0	13	0	13
Minnesota	103	192	0	295	88	216	0	304	85	229	0	314
Missouri	10	91	0	101	10	68	0	78	6	60	0	66
Nebraska	10	28	0	38	10	30	0	40	8	30	0	38
North Dakota	0	2	3	5	0	2	2	4	0	0	4	4
South Dakota	9	11	0	20	9	11	0	20	9	11	0	20
SOUTHEAST												
Alabama	0	33	0	33	0	25	0	25	0	25	0	25
Arkansas	19	63	2	84	24	59	1	84	28	55	3	86
Florida	130	25	0	155	127	20	0	147	116	31	0	147
Georgia*	0	37	0	37	0	35	0	35	0	43	0	43
Kentucky	52	113	1	166	64	99	0	163	56	105	0	161
Louisiana	0	140	0	140	0	141	0	141	0	140	0	140
Mississippi	33	909	4	946	27	842	5	874	24	1,023	5	1,052
North Carolina	0	47	0	47	0	43	0	43	0	43	0	43
South Carolina	3	25	1	29	3	23	1	27	0	24	1	25
Tennessee	14	52	0	66	14	43	0	57	14	99	0	113
Virginia	39	34	0	73	40	28	0	68	39	33	0	72
West Virginia	24	88	0	112	25	85	0	110	26	70	0	96
SOUTHWEST	0	00.1		004		000		000		000	0	000
Arizona*	0	224	0	224	0	222	0	222	0	220	0	220
New Mexico Oklahoma	0 39	122 31	0 0	122	0	128 37	0 0	128	0	128	0 0	128
Texas	39 51	9	0	70 60	39 50	37	0	76 58	39 50	21 6	0	60 EG
		9	0	00	50	0	0	30		0	0	56
ROCKY MOUNTAIN Colorado	0	133	0	133	0	135	0	135	0	148	0	148
Idaho	4	3	0	133	6	135	0	135	6	140	0	140
Montana	4	18	0	28	12	27	0	39	11	31	0	42
Utah	10	68	0	28 85	12	82		39 98	11	78	0	42 93
	0	0	0	85 0	0	82	0 0	98	0	78 0	0	93
Wyoming FAR WEST	U	U	U	U	U	U	U	U	U	U	U	0
Alaska	14	10	0	24	7	20	0	27	11	21	0	32
California	669	3,097	2,147	24 5,913	882	3,240	2,029	6,151	587	3,165	2,088	32 5,840
Hawaii	23	3,097	2,147	5,913	19	3,240	2,029	6,151	21	3,165	2,088	5,640 31
Nevada	25	19	0	42	25	25 17	0	44	21	20	0	45
Oregon	20 39	88	0	127	57	58	2	42	25 39	84	0	123
Washington	5	144	0	127	11	132	0	143	28	227	0	255
TOTAL	\$2,751	\$10,306	\$2,307	\$15,364	\$2,945	\$9,831	\$2,162	\$14,938	\$2,575	\$9,965	\$2,222	\$14,762
	ψ2,731	ψ10,000	φ2,001	ψ10,004	ψ2,343	90,00 I	φ 2 ,102	φ1 4 ,350	ψ2,010	<i>40,000</i>	46,666	φ17,702

TABLE 22 TANF EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

Design/Ctate	Fiscal	Fiscal	Fiscal
Region/State	2016	2017	2018
NEW ENGLAND			
Connecticut	0.8 %	0.8 %	0.8 %
Maine	1.7	1.7	1.8
Massachusetts	0.8	0.8	0.7
New Hampshire	0.9	0.9	1.2
Rhode Island	1.0	1.0	0.9
Vermont	0.6	0.6	0.5
MID-ATLANTIC			0.1
Delaware	0.2	0.2	0.1
Maryland	0.3	0.3	0.2
New Jersey	0.2	0.1	0.0
New York	1.9	1.5	1.3
Pennsylvania	0.7	0.7	0.7
GREAT LAKES			
Illinois	0.2	0.1	0.1
Indiana	0.6	0.7	0.6
Michigan	0.2	0.2	0.1
Ohio	1.2	1.3	1.2
Wisconsin	0.1	0.1	0.1
PLAINS			
lowa	0.3	0.3	0.3
Kansas	0.1	0.1	0.1
Minnesota	0.8	0.8	0.8
Missouri	0.4	0.3	0.3
Nebraska	0.3	0.3	0.3
North Dakota	0.1	0.1	0.1
South Dakota	0.5	0.5	0.4
SOUTHEAST			
Alabama	0.1	0.1	0.1
Arkansas	0.3	0.3	0.3
Florida	0.2	0.2	0.2
Georgia	0.1	0.1	0.1
Kentucky	0.5	0.5	0.5
Louisiana	0.5	0.5	0.4
Mississippi	4.8	4.3	4.9
North Carolina	0.1	0.1	0.1
South Carolina	0.1	0.1	0.1
Tennessee	0.2	0.2	0.3
Virginia	0.1	0.1	0.1
West Virginia	0.7	0.6	0.6
SOUTHWEST	0.7	0.0	0.0
Arizona	0.5	0.5	0.5
New Mexico	0.6	0.5	0.5
Oklahoma			
	0.3	0.3	0.3
Texas	0.1	0.1	0.0
ROCKY MOUNTAIN	0.4	0.4	0.4
Colorado	0.4	0.4	0.4
Idaho	0.1	0.1	0.1
Montana	0.4	0.6	0.6
Utah	0.6	0.7	0.6
Wyoming	0.0	0.0	0.0
FAR WEST			
Alaska	0.2	0.3	0.3
California	2.4	2.4	2.0
Hawaii	0.3	0.3	0.2
Nevada	0.4	0.3	0.3
Oregon	0.3	0.3	0.3
Washington	0.4	0.3	0.6
ALL STATES	0.8 %	0.8 %	0.7 %

TABLE 23 ANNUAL PERCENTAGE CHANGE IN TANF EXPENDITURES

		Fiscal 2016 to 2017			Fiscal 2017 to 2018	
De nien (Otete	State	Federal	All	State	Federal	All
Region/State	Funds	Funds	Funds	Funds	Funds	Funds
NEW ENGLAND Connecticut	-0.4 %	%	-0.4 %	0.0 %	%	0.0 %
Maine	-1.8	26.9	3.6	3.7	15.2	6.3
Massachusetts	-2.3		-2.3	0.7		0.7
New Hampshire	-5.7	15.8	1.9	3.0	90.9	38.2
Rhode Island		-1.2	-1.2		2.4	2.4
Vermont	0.0	4.5	3.1	-10.0	-8.7	-9.1
MID-ATLANTIC				10.5		
Delaware	0.0	0.0	0.0	-12.5	0.0	-11.8
Maryland	52.9	-17.1	-7.8	-19.2	-5.4	-8.5
New Jersey	38.7	-80.0	-39.6	-55.8	-58.3	-56.4
New York		-19.7	-19.7		-6.0	-6.0
Pennsylvania	0.0	9.5	6.2	-7.2	1.1	-1.6
GREAT LAKES	05.0		05.0	7.5		7.5
Illinois	-25.6		-25.6	7.5		7.5
Indiana	0.0	11.8	10.2	0.0	0.5	0.5
Michigan	-8.5	-13.0	-10.9	-37.2	14.9	-10.0
Ohio	0.0	10.8	8.7	-2.6	-3.5	-3.4
Wisconsin	-31.4		-31.4	-17.1		-17.1
PLAINS	10.0	05.0		15.0	10.0	
lowa	-18.2	25.0	-5.1	15.6	-13.3	4.0
Kansas		-11.8	-11.8		-13.3	-13.3
Minnesota	-14.6	12.5	3.1	-3.4	6.0	3.3
Missouri	0.0	-25.3	-22.8	-40.0	-11.8	-15.4
Nebraska	0.0	7.1	5.3	-20.0	0.0	-5.0
North Dakota	-33.3	0.0	-20.0	100.0	-100.0	0.0
South Dakota	0.0	0.0	0.0	0.0	0.0	0.0
SOUTHEAST						
Alabama		-24.2	-24.2		0.0	0.0
Arkansas	19.0	-6.3	0.0	24.0	-6.8	2.4
Florida	-2.3	-20.0	-5.2	-8.7	55.0	0.0
Georgia		-5.4	-5.4		22.9	22.9
Kentucky	20.8	-12.4	-1.8	-12.5	6.1	-1.2
Louisiana		0.7	0.7		-0.7	-0.7
Mississippi	-13.5	-7.4	-7.6	-9.4	21.5	20.4
North Carolina		-8.5	-8.5		0.0	0.0
South Carolina	0.0	-8.0	-6.9	-75.0	4.3	-7.4
Tennessee	0.0	-17.3	-13.6	0.0	130.2	98.2
Virginia	2.6	-17.6	-6.8	-2.5	17.9	5.9
West Virginia	4.2	-3.4	-1.8	4.0	-17.6	-12.7
SOUTHWEST						
Arizona		-0.9	-0.9		-0.9	-0.9
New Mexico		4.9	4.9		0.0	0.0
Oklahoma	0.0	19.4	8.6	0.0	-43.2	-21.1
Texas	-2.0	-11.1	-3.3	0.0	-25.0	-3.4
ROCKY MOUNTAIN						
Colorado		1.5	1.5		9.6	9.6
Idaho	50.0	-66.7	0.0	0.0	0.0	0.0
Montana	20.0	50.0	39.3	-8.3	14.8	7.7
Utah	-5.9	20.6	15.3	-6.3	-4.9	-5.1
Wyoming						
FAR WEST						
Alaska	-50.0	100.0	12.5	57.1	5.0	18.5
California	3.4	4.6	4.0	-8.1	-2.3	-5.1
Hawaii	-17.4	31.6	4.8	10.5	-60.0	-29.5
Nevada	0.0	-10.5	-4.5	0.0	17.6	7.1
Oregon	51.3	-34.1	-7.9	-33.9	44.8	5.1
Washington	120.0	-8.3	-4.0	154.5	72.0	78.3
~						

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 24 OTHER CASH ASSISTANCE EXPENDITURES (\$ IN MILLIONS)

mapping<			Actual Fisca	2016			Actual Fisca	l 2017			Estimated Fis	cal 2018	
Backer backerProof	-	General	Federal	Other State		General	Federal			General	Federal	Other State	
ConcreationFirst </th <th>Region/State</th> <th></th> <th></th> <th></th> <th>Total</th> <th></th> <th></th> <th></th> <th>Total</th> <th></th> <th></th> <th></th> <th>Total</th>	Region/State				Total				Total				Total
New scale2030 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Number Number Number Number Number Number Number 				\$0				\$0					
Number100 </td <td></td>													
mode and solves3043430430430430431													
NameN													
MMAMMO;Unit <t< td=""><td>Rhode Island*</td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Rhode Island*			0									
Debano6309021971119Maylad451.131001.2321.101.101.101.11 <td></td> <td>14</td> <td>43</td> <td>4</td> <td>61</td> <td>18</td> <td>46</td> <td>0</td> <td>64</td> <td>17</td> <td>44</td> <td>1</td> <td>62</td>		14	43	4	61	18	46	0	64	17	44	1	62
Naviary Insigned In													
Inversion17.337.700.07.22317.300.017.330.017.370.017.37Perophanis17.220.310.00.0117.310.017.370.017.370.017.37Perophanis17.220.310.000.010.0 </td <td></td>													
invinvinvinvinvinvinvinvinvinvinvinvinvcentorinvi													
Pernyany138318044913128204431282910490GRET LAKES </td <td>-</td> <td></td>	-												
GRAT LASS U U U U<													
Incat 0 <td></td> <td>132</td> <td>318</td> <td>0</td> <td>450</td> <td>131</td> <td>282</td> <td>0</td> <td>413</td> <td>128</td> <td>281</td> <td>0</td> <td>409</td>		132	318	0	450	131	282	0	413	128	281	0	409
nds math<													
histigari971761161481351181001604120Dinomi30000000101010102002Warain300000111310001000120012002Warain120011131600000000000000000Kenda12000													
0b00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Wixeorial PANS301031111011101010101010Karas Marceal Marceal Manscalt1001010101000000Minescalt Marceal <br< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></br<>													
PAMS V													
Ibra 12 0 1 13 10 0 0 10 0<		30	12	9	51	48	1	9	58	44	1	y	54
Nanaal00000000000Minaaci280334012840336433012Nahaci293300128440123403112Nathal000000010<		10	0		10	10			10	10	0	0	
Minescoir880088008800880090909090Minochar9301288012301230123012Nort Doktar000													
Micraka Natraka (mb Natraka (mb Natraka939912840326330136Natraka Normbody00													
Nethesian Normitorian Omboding999910													
Nach Dakin000000000000South Exact000 <td></td>													
Sexth Date000000000SOUTHEXT770000000000Adabara1402592842713423829401136241100367Adabara1102592842713423829401136241100367Endia11006000<													
SOUTHEAST Image: state of the													
Akkemin 0 0 0 0 0 0 0 0 0 0 0 0 Akamasi 140 259 28 427 134 238 29 401 136 241 10 337 Forda 11 41 0 52 10 36 0 46 10 30 0 <t< td=""><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td></t<>		0	0	0	0	0	0	0	0		0	0	0
Arkanaas1402592844271342382940013624110387Finda114105210360661030040Georgia00 <td></td> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td></td>		0	0	0	0				0		0	0	
Florida114105210360461030040Gaorgia00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Georgia000000000000Kentucky000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Kentcky000000000000Lodisina000 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>													
Loisiana000000000000Misissippi000 <td></td>													
Mississippi00000000000Norti Carolina6016112258158117581158117Souti Carolina183104916300551534049Promesse0630063063063063063West Vigrina60063063063063063SOUTHWESTAtchord00 <td>-</td> <td></td>	-												
Number Basic South Carolina60161122581581175811758117South Carolina183104916390551534049Tennessee000000000000West Wrigina663063065006306300SOUTHWEST000000000000New Mexico100													
South Carolina183104916390551534049Tennessee000000000000Virginia663063063063063063West Virginia60006506300000SOUTHWEST000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>													
Tennessee00000000000West/Uprina60066500500000SOUTIWEST000 <td></td>													
Virginia063063063063063Vest Virginia600650050000SOUTIWEST700000000000Arizona*0000000000000New Keico10011001173943083New Keico100100110000000New Keico100100110000000New Keico1001001100000000New Keico100100000000000Reasing01,32001,32001,32001,27501,27501,27500 <td></td>													
West Wrighta600650050000SOUTHWESTArizona*00000000000000New Mexico100011001100000New Mexico1000110001100000New Mexico1000110001100 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>													
SOUTHWEST Arizona* 0	-												
Arizona* 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0 0 1 1 0<		0	0	0	0				5		0	0	
New Mexico100110011001Oklahoma29730102486901173943082Texas00000000000000ROCKY MOUNTAINColorado01,32001,32001,299001,299001,299001,275001,275Idaho901,3200910000001,275001,275Idaho901,3200910001,299001,299001,299001,299001,275001,275001,275101,275101,275101,275101,275101,275101,27510<		n	n	n	0	0	0	0	0		0	0	0
Oklahoma 29 73 0 102 48 69 0 117 39 43 0 82 Texas 0 1,275 0 1,275 10 1,275 10 10 0 0 0 0 10 0 0 10 0 10 10 0 10													
Texas00000000000ROCKY MOUNTAINColorado01,32001,32001,23901,29901,29901,27501,275Idaho900910091000100100010Montana00000000000100Utah500550055000Utah500550000000Utah5000000000000Keysen00000000000000Alaska761159276115927721897California2,8861,49704,3832,9441,56004,5043,1511,69304,844Hawaii25002526002627002Nevada00000000000000Yeard0505050505 <td></td>													
POCKY MOUNTAIN Colorado 0 1,320 0 1,299 0 1,299 0 1,299 0 1,299 0 1,275 0 1,275 Idaho 9 0 0 9 10 0 0 10 10 0 0 10 Montana 0 <td></td>													
Colorado 0 1,320 0 1,320 0 1,299 0 1,299 0 1,299 0 1,299 0 1,275 0 1,275 Idaho 9 0 0 9 10 0 0 10 0 0 0 10 Montana 0		0	0	0			0		Ū				
Idaho90091000101010010Montana000 <td></td> <td>0</td> <td>1.320</td> <td>0</td> <td>1.320</td> <td>0</td> <td>1.299</td> <td>0</td> <td>1.299</td> <td>0</td> <td>1,275</td> <td>0</td> <td>1.275</td>		0	1.320	0	1.320	0	1.299	0	1.299	0	1,275	0	1.275
Montana00000000000Utah5005500055005Wyoning000000000000000FAR WESTAlaska761159276115927721897California2,8861,49704,3832,9441,56004,5043,1511,69304,844Hawaii250025260026270027Nevada0000000000000Oregon0505050504340040430043TOTAL\$5,565\$4,896\$162\$10,623\$4,746\$157\$10,506\$5,808\$4,915\$10,92\$10,82													
Utah500550055005Wyoning00000000000000FAR WESTAlaska761159276115927721897California2,8861,49704,3832,9441,56004,5043,1511,69304,844Hawaii250025260026270027Nevada0000000000000Oregon050556\$4,896\$162\$1,623\$4,746\$157\$10,506\$5,808\$4,915\$139\$10,823TOTAL\$5,565\$4,896\$162\$10,623\$5,603\$4,746\$157\$10,506\$5,808\$4,915\$139\$10,823													
Wyoning00000000000FAR WESTAlaska761159276115927721897California2,8861,49704,3832,9441,56004,5043,1511,69304,844Hawaii250025260026270027Nevada000000000000Oregon0505050505340004300433TOTAL\$5,565\$4,896\$162\$10,623\$5,603\$4,746\$157\$10,505\$4,915\$139\$10,826													
FAR WEST Alaska 76 1 15 92 76 1 15 92 77 2 18 97 California 2,886 1,497 0 4,383 2,944 1,560 0 4,504 3,151 1,693 0 4,844 Hawaii 25 0 0 25 26 0 0 26 27 0 0 27 Nevada 0 3 3 0 0 3													
Alaska 76 1 15 92 76 1 15 92 77 2 18 97 California 2,886 1,497 0 4,383 2,944 1,560 0 4,504 3,151 1,693 0 4,844 Hawaii 25 0 0 25 26 0 0 26 27 0 0 27 Nevada 0					-		Ŭ	Ū		· · · ·			
California 2,886 1,497 0 4,383 2,944 1,560 0 4,604 3,151 1,693 0 4,844 Hawaii 25 0 0 26 0 0 26 27 0 0 27 Nevada 0		76	1	15	92	76	1	15	92	77	2	18	97
Hawaii 25 0 0 25 26 0 0 26 27 0 0 27 Nevada 0 <													
Nevada 0 <td></td>													
Oregon 0 5 0 5 0 5 0 5 Washington 43 0 0 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10 10													
Washington 43 0 0 43 0 0 43 0 0 43 TOTAL \$5,565 \$4,896 \$162 \$10,623 \$5,603 \$4,746 \$157 \$10,506 \$5,808 \$4,915 \$139 \$10,828													
TOTAL \$5,565 \$4,896 \$162 \$10,623 \$5,603 \$4,746 \$157 \$10,506 \$5,808 \$4,915 \$139 \$10,862													
										,			,

Source: National Association of State Budget Officers, 2018 State Expenditure Report

47

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

	Fiscal	Fiscal	Fiscal
Region/State	2016	2017	2018
NEW ENGLAND			
Connecticut	0.4 %	0.4 %	0.4 %
Maine	0.3	0.4	0.5
Massachusetts	0.6	0.6	0.5
New Hampshire	0.3	0.3	0.3
Rhode Island	0.6	0.6	0.6
Vermont	1.1	1.2	1.1
MID-ATLANTIC			
Delaware	0.1	0.1	0.1
Maryland	2.8	2.4	2.6
New Jersey	0.4	0.3	0.3
New York	0.7	0.7	0.7
Pennsylvania	0.6	0.5	0.5
GREAT LAKES			
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
PLAINS			
lowa	0.1	0.0	0.0
Kansas	0.0	0.0	0.0
Minnesota	0.2	0.2	0.2
Missouri	0.2	0.2	0.2
Nebraska	0.1	0.1	0.1
North Dakota	0.0	0.0	0.0
South Dakota	0.0	0.0	0.0
SOUTHEAST			
Alabama	0.0	0.0	0.0
Arkansas	1.8	1.6	1.5
Florida	0.1	0.1	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	0.3	0.2	0.2
South Carolina	0.2	0.2	0.2
Tennessee	0.0	0.0	0.0
Virginia	0.1	0.1	0.1
West Virginia	0.0	0.0	0.0
SOUTHWEST	0.0	0.0	0.0
Arizona	0.0	0.0	0.0
Arizona New Mexico			
	0.0	0.0	0.0
Oklahoma	0.4	0.5	0.4
	0.0	0.0	0.0
ROCKY MOUNTAIN	0.0	0.0	0.5
Colorado	3.6	3.6	3.5
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
FAR WEST			
Alaska	0.9	0.9	0.9
California	1.7	1.7	1.7
Hawaii	0.2	0.2	0.2
Nevada	0.0	0.0	0.0
Oregon	0.0	0.0	0.0
Washington	0.1	0.1	0.1
ALL STATES	0.6 %	0.5 %	0.5 %

TABLE 26 ANNUAL PERCENTAGE CHANGE IN OTHER CASH ASSISTANCE EXPENDITURES

		Fiscal 2016 to 2017			Fiscal 2017 to 2018	
D : (0) ;	State	Federal	All	State	Federal	All
Region/State	Funds	Funds	Funds	Funds	Funds	Funds
NEW ENGLAND	0.0 %	0/	0.0 %	17.0/	0/	17.0/
Connecticut	-0.8 %	%	-0.8 %	-1.7 %	%	-1.7 %
Maine	17.4	200.0	38.5	-25.9	144.4	16.7
Massachusetts	-3.8		-3.1	-2.3	-50.0	-2.6
New Hampshire	0.0		0.0	0.0		0.0
Rhode Island	-3.2	-4.3	-3.7	3.3	4.5	3.8
Vermont	0.0	7.0	4.9	0.0	-4.3	-3.1
MID-ATLANTIC					50.0	
Delaware	16.7	-33.3	0.0	14.3	-50.0	0.0
Maryland	-2.0	-9.1	-8.8	0.0	10.0	9.5
New Jersey	-24.2	-41.8	-30.2	15.5	-41.3	-0.6
New York	0.6		0.6	0.6		0.6
Pennsylvania	-0.8	-11.3	-8.2	-2.3	-0.4	-1.0
GREAT LAKES						
Illinois						
Indiana						
Michigan	-3.9	8.3	-2.6	5.1	23.1	7.1
Ohio	0.0		0.0	-80.0		-80.0
Wisconsin	46.2	-91.7	13.7	-7.0	0.0	-6.9
PLAINS				~~~		<u> </u>
lowa	-23.1		-23.1	0.0		0.0
Kansas						
Minnesota	0.0		0.0	2.3		2.3
Missouri	3.4		3.4	0.0		0.0
Nebraska	-11.1	33.3	0.0	12.5	-25.0	0.0
North Dakota						
South Dakota						
SOUTHEAST						
Alabama						
Arkansas	-3.0	-8.1	-6.1	-10.4	1.3	-3.5
Florida	-9.1	-12.2	-11.5	0.0	-16.7	-13.0
Georgia						
Kentucky						
Louisiana						
Mississippi						
North Carolina	-4.1	0.0	-4.1	0.0	0.0	0.0
South Carolina	-11.1	25.8	12.2	-6.3	-12.8	-10.9
Tennessee						
Virginia		0.0	0.0		0.0	0.0
West Virginia	-16.7		-16.7	-100.0		-100.0
SOUTHWEST						
Arizona						
New Mexico	0.0		0.0	0.0		0.0
Oklahoma	65.5	-5.5	14.7	-18.8	-37.7	-29.9
Texas						
ROCKY MOUNTAIN						
Colorado		-1.6	-1.6		-1.8	-1.8
Idaho	11.1		11.1	0.0		0.0
Montana						
Utah	0.0		0.0	0.0		0.0
Wyoming						
FAR WEST						
Alaska	0.0	0.0	0.0	4.4	100.0	5.4
California	2.0	4.2	2.8	7.0	8.5	7.5
Hawaii	4.0		4.0	3.8		3.8
Nevada						
Oregon		0.0	0.0		0.0	0.0
Washington	-7.0		-7.0	7.5		7.5
ALL STATES	0.6 %	-3.1 %	-1.1 %	3.2 %	3.6 %	3.4 %

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

Public Assistance Notes

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: "Public Assistance" is defined as Cash Assistance, as per Department of Economic Security.

Georgia: TANF funds reflect only TANF funds used for cash assistance.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

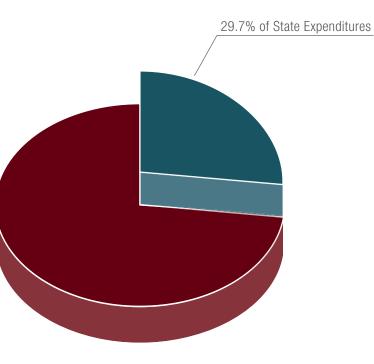
Michigan: Shifts between general fund and federal fund support for TANF public assistance expenditures reflect year-to-year adjustments based on General Fund need in other budget areas. FY 2016 federal spending for Other Cash Assistance was revised to reflect post-book closing adjustments.

Oklahoma: Amounts are reported by Oklahoma Department of Human Services.

Rhode Island: Regarding TANF, in last year's report, total reported TANF expenditures represented only those attributable to direct cash assistance. This year, all years of the survey have been adjusted to reflect the totality of TANF expenditures which, in addition to cash assistance, includes portions of the block grant used towards child care assistance, child welfare programs, and training programs run by the Department of Labor and Training, among others. In prior years, these expenditures would have shown up in either the "Other Cash Assistance" category or the "All Other" category, depending on the nature of the expenditure (ex. that portion of TANF used to child care assistance would have shown up in "Other Cash Assistance" while TANF used towards child welfare services and training programs would have shown up in "All Other"). Regarding Other Cash Assistance, in last year's report, total federal expenditures on Other Cash Assistance included the portion of the TANF block grant that is used toward child care assistance. In this year's report, these expenditures are instead reflected under TANF.



MEDICAID EXPENDITURES



Medicaid Expenditures

Medicaid, a means-tested entitlement program financed by the states and the federal government, provides comprehensive and long-term medical care for more than 75 million low-income individuals. Beginning January 1, 2017, states that expanded Medicaid began paying 5 percent of the costs for newly eligible individuals.

Total Medicaid benefits spending for fiscal 2018, which excludes administrative costs, was \$603.2 billion, with general fund spending of \$166.1 billion, other state fund spending of \$67.2 billion, and federal fund spending of \$369.9 billion. Total Medicaid spending increased by 4.4 percent (median) in fiscal 2018, with state funds increasing by a median of 4.8 percent, and federal funds increasing by a median of 4.9 percent.

Medicaid spending of \$562.2 billion for fiscal 2017 reflected an increase of \$23.8 billion over the \$538.4 billion spent in fiscal 2016, a 3.0 percent increase on a median basis. Spending from state funds increased by 3.7 percent and federal fund spending grew by 3.5 percent on a median basis. According to analysis by the Centers for Medicare & Medicaid Services (CMS) Office of the Actuary, growth decelerated in 2017 due to the slowdown in enrollment of expansion adults and decreases in per enrollee costs for expansion adults.

Medicaid spending accounted for 29.7 percent of total state spending in fiscal 2018, the single largest component of *total* state expenditures, and 20.2 percent of general fund expenditures. Medicaid benefits account for 58.3 percent of federal fund spending by states, compared to 43 percent in fiscal 2008. In fiscal 2017, Medicaid was 28.9 percent of total state spending and 19.7 percent of general fund expenditures. While Medicaid is the largest area of total state spending, elementary and secondary education remains the largest category of state general fund spending.

The timing of Medicaid expenditures may vary from year-toyear and may not reflect underlying program activity in a given year. Large swings in some states — due in part to accounting issues — can substantially influence average Medicaid spending growth rates; examining the median percentage change better reflects underlying trends. Federal funds comprised 61.3 percent of total Medicaid spending, general funds 27.5 percent, and other state funds 11.2 percent, in fiscal 2018.

NASBO's *Spring 2018 Fiscal Survey of States* collected additional detail from states about Medicaid spending trends and issues. In that survey, about one-third of the states reported having Medicaid expenditures from non-federal funding sources that are included in reporting to the Centers for Medicare and Medicaid Services (CMS) but are not included in state budgets, and therefore excluded from the figures in this report. These funds include certified public expenditures and other local funds used for services provided in schools or in county hospitals and are counted in the state share to draw down federal Medicaid funds. For fiscal 2018, the estimated amount of the non-federal share that did not flow through state budgets totaled roughly \$19 billion.

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 now included in Medicare Part D. States finance these benefits by providing a payment to the federal Medicare trust fund—commonly known as "clawback" payments. As shown in Appendix Table A-3, these "clawback" payments totaled \$9.4 billion in fiscal 2016, \$10.9 billion in fiscal 2017, and are estimated at \$11.3 billion for fiscal 2018.

Affordable Care Act. Beginning January 1, 2014, state Medicaid programs had the option to expand eligibility to cover non-pregnant, non-elderly individuals with incomes up to 138 percent of the federal poverty level. The costs for those newly eligible for coverage were fully federally funded in calendar years 2014, 2015, and 2016. Beginning January 1, 2017, states that expanded Medicaid 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 November 2018, 33 states and the District of Columbia have adopted Medicaid expansion; Additionally, voters in Idaho, Nebraska, and Utah approved Medicaid expansion during the recent election. While Maine voters adopted the Medicaid expansion through a ballot initiative in November 2017, the program has not yet been funded.

According to NASBO's *Spring 2018 Fiscal Survey of States*, in fiscal 2017 states reported total spending for Medicaid expansion at \$87.7 billion, including \$6.7 billion in state funds and \$81.1 billion in federal funds. In fiscal 2018, states estimated spending \$91.2 billion in all funds, \$10.3 billion in state funds, and \$80.9 billion in federal funds for Medicaid expansion.

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

Medicaid Enrollment. Average Medicaid enrollment is estimated to have increased 2.1 percent, reaching 73.8 million enrollees in 2017, with the majority of the enrollment growth attributed to adults gaining coverage through the Medicaid expansion under the ACA, according to the CMS Office of the Actuary.

The implementation of the ACA has greatly increased the number of individuals served in the Medicaid program in 2014 and thereafter. Since October 2013, enrollment increased by more than 27.5 percent, compared with the July-September 2013 baseline based on the Centers for Medicare and Medicaid Services (CMS) August 2018 enrollment report. States that expanded Medicaid experienced enrollment gains of more than 35.9 percent, while states that did not expand Medicaid saw increases of 10.1 percent. According to the CMS Office of the Actuary, enrollment is projected to increase at an average annual rate of 1.3 percent with the growth in the number of aged adults expected to increase by 2.9 percent per year over the next 10 years. By 2026, Medicaid enrollment is projected to reach 82.3 million.

Medicaid Program Changes. Beyond enrollment, other cost drivers include rising costs of prescription drugs, especially for specialty drugs, long-term care, and behavioral health, as well as some provider rate increases, according to the Kaiser Family Foundation's annual Medicaid budget survey. States continue to use a variety of methods to expand the number of people served in home and community-based settings and are implementing housing related activities as part of long-term services and supports as well as working to address workforce shortages and turnover. States are also continuing to rely more on managed care. Other state actions include benefit enhancements, most commonly for mental health and substance abuse disorder, pharmacy cost-containment initiatives, and strategies to address the opioid epidemic. **Health Care Spending Forecasts.** Medicaid spending, similar to overall health care spending, has historically increased faster than the economy as a whole. According to the 2017 *Actuarial Report on the Financial Outlook for Medicaid*, the annual average growth rate of Medicaid expenditures from 2016 to 2025 is projected to be 5.7 percent, faster than the projection of average annual gross domestic product (GDP) growth of 4.1 percent during this same time period.

Fund Shares

Figure 14 provides fund shares for fiscal 2018.

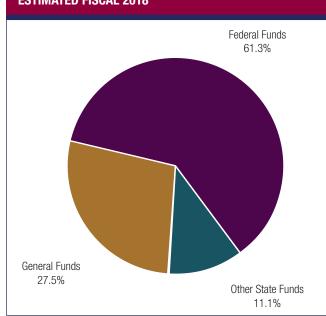


FIGURE 14 STATE EXPENDITURES FOR MEDICAID BY FUND SOURCE, ESTIMATED FISCAL 2018

Regional Expenditures

Table 27 shows percentage changes in expenditures for Medicaid for fiscal 2016-2017 and 2017-2018 by region. The Plains and Southwest regions reported decreases from fiscal 2016 to 2017 with the other regions reporting increases. All regions reported increases for fiscal 2018, with the largest increases in the Great Lakes and Rocky Mountain regions.

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 2017 AND 2018

		Fiscal 2016 to	2017			Fiscal 2017 to 2018					
Region	State Funds	Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	1.4	% 3.1	%	2.3	%	9.7	%	4.2	%	6.7	%
Mid-Atlantic	5.8	6.8		6.4		6.9		7.4		7.2	
Great Lakes	3.8	-1.4		1.0		8.6		15.8		12.4	
Plains	-1.0	-0.1		-0.5		5.4		10.3		8.2	
Southeast	5.5	7.2		6.6		1.4		5.4		4.0	
Southwest	-1.0	-5.5		-4.0		3.4		7.0		5.8	
Rocky Mountain	0.9	2.6		1.9		14.5		11.1		12.4	
Far West	16.2	6.4		9.7		18.3		1.0		7.1	
ALL STATES	5.7	% 3.7	%	4.4	%	8.4	%	6.6	%	7.3	%

TABLE 28 MEDICAID EXPENDITURES (\$ IN MILLIONS)

		Actual Fi	iscal 2016			Actual F	iscal 2017			Estimated F	iscal 2018	
Decien/Ctote	General	Federal	Other State	Tatal	General	Federal	Other State	Tatal	General	Federal	Other State	Total
Region/State	Fund	Funds	Funds	Total	Fund	Funds	Funds	Total	Fund	Funds	Funds	Tota
Connecticut	\$3,612	\$3,604	\$0	\$7,216	\$3,783	\$3,617	\$0	\$7,400	\$4,519	\$3,561	\$0	\$8,080
Maine	φ3,012 777	1,605	پ 0 274	2,656	\$3,783 751	1,638	30 274	2,663	763	1,749	30 274	2,786
Massachusetts*	6,016	7,936	1,225	15,177	6,006	8,263	1,175	15,444	6,082	8,890	1,702	16,674
New Hampshire	567	1,197	238	2,002	628	1,300	242	2,170	667	1,267	244	2,178
Rhode Island*	1,053	1,442	9	2,502	1,095	1,532	11	2,638	1,112	1,617	11	2,740
Vermont*	327	971	341	1,639	318	919	362	1,599	307	914	381	1,602
MID-ATLANTIC	021	011	011	1,000	010	010	002	1,000		011	001	1,002
Delaware	689	1,281	58	2,028	740	1,251	64	2,055	750	1,462	62	2,274
Maryland*	2,823	6,031	1,039	9,893	3,492	6,795	1,015	11,302	3,638	6,888	975	11,501
New Jersey	3,957	9,109	1,092	14,158	4,098	9,257	1,160	14,515	4,280	9,646	1,216	15,142
New York	11,552	31,226	5,317	48,095	11,710	33,672	5,796	51,178	13,111	36,787	5,747	55,645
Pennsylvania	8,421	16,267	3,220	27,908	8,939	17,276	3,360	29,575	9,737	18,496	3,654	31,887
GREAT LAKES	0,121	10,201	0,220	21,000	0,000		0,000	20,010	0,101	10,100	0,001	01,001
Illinois*	2,696	10,706	2,619	16,021	2,282	9,934	3,728	15,944	6,447	13,385	3,967	23,799
Indiana	2,000	8,553	691	11,271	2,097	8,701	762	11,560	2,286	8,460	867	11,613
Michigan*	2,692	12,220	2,016	16,928	2,007	12,126	2,116	16,960	2,824	12,679	2,295	17,798
Ohio*	16,996	6,017	2,428	25,441	17,437	5,940	2,284	25,661	14,483	8,619	3,357	26,459
Wisconsin	2,786	4,957	1,438	9,181	2,773	5,165	1,573	9,511	3,107	5,347	1,402	9,856
PLAINS	2,700	4,007	1,430	5,101	2,110	3,103	1,010	3,311	3,107	3,347	1,402	3,030
lowa	1,405	2,997	860	5,262	1,320	2,641	815	4,776	1,300	2,878	793	4,971
Kansas	1,403	1,815	310	3,202	1,121	1,829	364	3,314	1,175	1,885	421	3,481
Minnesota	4,135	6,525	721	11,381	4,350	6,381	306	11,037	4,974	7,605	77	12,656
Missouri	2,033	4,730	2,390	9,153	2,110	5,177	2,414	9,701	2,179	5,391	2,617	10,187
Nebraska	924	1,027	2,330	1,983	982	1,052	37	2,071	998	1,116	36	2,150
North Dakota	409	730	7	1,505	417	689	6	1,112	461	764	6	1,231
South Dakota	403	485	4	860	363	527	4	894	358	550	4	912
SOUTHEAST	3/1	400	4	000	303	527	4	094	300	000	4	912
Alabama*	722	4,393	1,239	6,354	732	4,534	1,224	6,490	701	4,784	1,269	6,754
	969		478	6,524		4,534 5,509	560	7,126			287	7,105
Arkansas Florida	5,607	5,077		23,273	1,057 6,279		4,257	25,284	1,084 6,429	5,734 16,003	4,845	27,277
	2,549	13,539	4,127	9,919		14,748 6,894	4,257				4,645	
Georgia		6,618	752	9,585	2,481		491	10,142	2,555	6,864	501	10,308 10,329
Kentucky Louisiana	1,547 1,876	7,528	510 792	9,565 7,888	1,708	7,695		9,894	1,881	7,947		
	747	5,220	792 596		1,821 678	7,115	1,211 657	10,147	1,845	8,209	1,151	11,205
Mississippi		3,801		5,144		3,820		5,155	666	3,837	586	5,089
North Carolina	3,493	8,771	1,507	13,771	3,515	9,022	1,634	14,171	3,654	9,265	1,029 785	13,948
South Carolina	1,020	4,396	843	6,259	1,103	4,615	838	6,556	1,155	4,664		6,604
Tennessee*	3,393	6,859	726	10,978	3,533	6,701	840	11,074	3,697	7,218	743	11,658
Virginia	4,550	4,317	3	8,870	4,768	4,610	3	9,381	5,027	4,831	3	9,861
West Virginia	520	2,610	400	3,530	525	3,114	438	4,077	495	3,222	430	4,147
SOUTHWEST	1 000	0.000	1.005	44.044	1.000	0.000	1 100	11.010	1.004	0.500	1 100	10 500
Arizona	1,836	8,690	1,085	11,611	1,686	9,002	1,130	11,818	1,824	9,582	1,190	12,596
New Mexico	926	4,225	261	5,412	910	4,430	268	5,608	908	4,493	280	5,681
Oklahoma	912	2,990	1,437	5,339	664	2,983	1,680	5,327	884	2,992	1,656	5,532
	12,191	22,728	293	35,212	12,111	20,112	307	32,530	12,342	22,035	311	34,688
ROCKY MOUNTAIN	0	E 0.55			0.500	C 02 1		0.000	0.0770		1 0	
Colorado*	2,482	5,382	1,121	8,985	2,533	5,064	1,038	8,635	2,979	5,679	1,270	9,928
Idaho	447	1,203	265	1,915	471	1,245	250	1,966	502	1,343	302	2,147
Montana	279	909	107	1,295	309	1,340	109	1,758	315	1,420	99	1,834
Utah	434	1,655	459	2,548	435	1,735	493	2,663	479	2,007	558	3,044
Wyoming	274	295	27	596	282	303	30	615	276	318	33	627
FAR WEST				,		,				,		
Alaska	634	1,066	2	1,702	633	1,386	4	2,023	661	1,658	7	2,326
California	20,170	53,337	8,233	81,740	21,870	56,309	11,472	89,651	23,475	56,761	17,052	97,288
Hawaii	689	1,497	86	2,272	765	1,422	33	2,220	626	1,448	66	2,140
Nevada	530	2,477	220	3,227	593	2,719	242	3,554	682	3,037	252	3,971
Oregon	805	6,419	1,078	8,302	1,052	7,065	1,121	9,238	1,361	6,759	993	9,113
Washington	3,219	7,296	486	11,001	3,709	7,804	500	12,013	3,992	7,829	523	12,344
ALL STATES	\$150,240	\$334,729	\$53,462	\$538,431	\$155,753	\$346,978	\$59,465	\$562,196	\$166,053	\$369,895	\$67,218	\$603,166

TABLE 29 MEDICAID EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND			
Connecticut	22.6 %	23.3 %	24.7
Maine	33.0	32.3	33.1
Massachusetts	27.8	27.8	28.8
New Hampshire	34.7	36.6	35.6
Rhode Island	29.0	29.8	28.6
Vermont	29.5	28.8	28.2
MID-ATLANTIC	2010	2010	2012
Delaware	19.8	19.3	20.9
Maryland	24.3	26.1	25.5
New Jersey	25.0	24.5	24.7
New York	31.9	32.6	34.0
Pennsylvania	36.6	36.8	38.8
GREAT LAKES			
Illinois	29.2	23.4	33.6
Indiana	36.1	36.2	34.5
Michigan	31.2	31.2	32.1
Ohio	37.7	37.6	38.0
Wisconsin	20.1	20.2	20.4
PLAINS			2011
lowa	22.8	21.1	21.9
Kansas	21.7	21.3	21.3
Minnesota	30.2	29.5	30.6
Missouri	37.2	38.0	39.1
Nebraska	17.1	17.5	17.7
North Dakota	15.4	16.4	20.4
South Dakota	20.6	21.1	20.4
SOUTHEAST	20.0	21.1	20.4
Alabama	24.6	24.4	25.4
Arkansas	24.0	28.3	28.0
Florida	32.2	33.1	32.1
Georgia	20.9	20.4	20.1
Kentucky	30.3	30.2	30.3
Louisiana	28.4	35.7	34.5
Mississippi	25.8	25.3	23.6
North Carolina	30.0	29.4	23.0
South Carolina	27.3	26.7	26.4
Tennessee	33.9	33.7	32.2
Virginia	18.1	18.6	18.9
West Virginia	21.8	24.0	25.0
SOUTHWEST	21.0	24.0	23.0
Arizona	27.5	28.1	29.1
New Mexico	28.5	28.6	29.1
Oklahoma	23.5	22.9	29.3
Texas	31.9	22.9	30.9
ROCKY MOUNTAIN	51.9	29.0	30.9
Colorado	24.5	23.6	26.9
Idaho	26.8	26.3	20.9
Montana Utah	20.3	25.3	26.4
	18.7	18.7	18.9
Wyoming FAD WEST	14.5	13.9	14.2
FAR WEST	17.0	00.0	01.0
Alaska	17.0	20.8	21.0
California	32.6	34.3	33.7
Hawaii	16.4	15.1	14.1
Nevada	26.0	25.5	28.5
Oregon	22.3	23.1	22.4
Washington	26.3	26.9	27.0

TABLE 30 ANNUAL PERCENTAGE CHANGE IN MEDICAID EXPENDITURES

		Fiscal 2016 to 2017		Fiscal 2017 to 2018		
De sieu (Otete	State	Federal	All	State	Federal	All
Region/State NEW ENGLAND	Funds	Funds	Funds	Funds	Funds	Funds
Connecticut	4.7 %	0.4 %	2.5 %	19.5 %	-1.5 %	9.2 %
Maine	-2.5	2.1	0.3	1.2	6.8	4.6
Massachusetts	-0.8	4.1	1.8	8.4	7.6	8.0
New Hampshire	8.1	8.6	8.4	4.7	-2.5	0.4
Rhode Island	4.1	6.2	5.4	1.5	5.5	3.9
Vermont	1.8	-5.4	-2.4	1.2	-0.5	0.2
MID-ATLANTIC					0.0	0.2
Delaware	7.6	-2.3	1.3	1.0	16.9	10.7
Maryland	16.7	12.7	14.2	2.4	1.4	1.8
New Jersey	4.1	1.6	2.5	4.5	4.2	4.3
New York	3.8	7.8	6.4	7.7	9.3	8.7
Pennsylvania	5.7	6.2	6.0	8.9	7.1	7.8
GREAT LAKES						
Illinois	13.1	-7.2	-0.5	73.3	34.7	49.3
Indiana	5.2	1.7	2.6	10.3	-2.8	0.5
Michigan	2.7	-0.8	0.2	5.9	4.6	4.9
Ohio	1.5	-1.3	0.9	-9.5	45.1	3.1
Wisconsin	2.9	4.2	3.6	3.8	3.5	3.6
PLAINS						
lowa	-5.7	-11.9	-9.2	-2.0	9.0	4.1
Kansas	1.6	0.8	1.2	7.5	3.1	5.0
Minnesota	-4.1	-2.2	-3.0	8.5	19.2	14.7
Missouri	2.3	9.5	6.0	6.0	4.1	5.0
Nebraska	6.6	2.4	4.4	1.5	6.1	3.8
North Dakota	1.7	-5.6	-3.0	10.4	10.9	10.7
South Dakota	-2.1	8.7	4.0	-1.4	4.4	2.0
SOUTHEAST						
Alabama	-0.3	3.2	2.1	0.7	5.5	4.1
Arkansas	11.7	8.5	9.2	-15.2	4.1	-0.3
Florida	8.2	8.9	8.6	7.0	8.5	7.9
Georgia	-1.6	4.2	2.2	6.0	-0.4	1.6
Kentucky	6.9	2.2	3.2	8.3	3.3	4.4
Louisiana	13.6	36.3	28.6	-1.2	15.4	10.4
Mississippi	-0.6	0.5	0.2	-6.2	0.4	-1.3
North Carolina	3.0	2.9	2.9	-9.1	2.7	-1.6
South Carolina	4.2	5.0	4.7	-0.1	1.1	0.7
Tennessee	6.2	-2.3	0.9	1.5	7.7	5.3
Virginia	4.8	6.8	5.8	5.4	4.8	5.1
West Virginia	4.7	19.3	15.5	-3.9	3.5	1.7
SOUTHWEST	0.0	2.6	1.0	7.0	C /	6.6
Arizona New Mexico	-3.6 -0.8	3.6 4.9	1.8 3.6	7.0 0.8	6.4 1.4	6.6 1.3
Oklahoma	-0.8 -0.2	-0.2	-0.2	8.4	0.3	3.8
Texas	-0.2 -0.5	-0.2	-0.2 -7.6	1.9	9.6	3.8 6.6
ROCKY MOUNTAIN	-0.5	11.0	-7.0	5.1	5.0	0.0
Colorado	-0.9	-5.9	-3.9	19.0	12.1	15.0
Idaho	1.3	3.5	2.7	11.5	7.9	9.2
Montana	8.3	47.4	35.8	-1.0	6.0	4.3
Utah	3.9	4.8	4.5	11.7	15.7	14.3
Wyoming	3.7	2.7	3.2	-1.0	5.0	2.0
FAR WEST						
Alaska	0.2	30.0	18.9	4.9	19.6	15.0
California	17.4	5.6	9.7	21.5	0.8	8.5
Hawaii	3.0	-5.0	-2.3	-13.3	1.8	-3.6
Nevada	11.3	9.8	10.1	11.9	11.7	11.7
Oregon	15.4	10.1	11.3	8.3	-4.3	-1.4
Washington	13.6	7.0	9.2	7.3	0.3	2.8
ALL STATES	5.7 %	3.7 %	4.4 %	8.4 %	6.6 %	7.3 %
MEDIAN	3.7	3.5	3.0	4.8	4.9	4.4

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

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: \$399M for FY16; \$372M for FY17; and \$381M for Estimated FY18.

Colorado: CHIP is included in "Medicaid" expenditures, all part of the Department of Health Care Policy and Financing.

Illinois: For fiscal 2018, Illinois borrowed approximately \$6 billion to address the backlog of bills; \$2.5 billion of the proceeds were deposited directly into the General Funds. A portion of the bond proceeds were used to pay prior year Medicaid bills, which generated \$1.2 billion in federal match to the General Funds.

Maryland: Medicaid expenditure totals reflect pharmacy rebates.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded. Medicaid figures for FY16-FY18 are re-stated to exclude federal spending for the Community Choices program; this is now categorized as All Other spending. Massachusetts credits federal reimbursements for Medicaid to the General Fund. Per the NASBO guidelines, federal reimbursements are shown as federal funds.

Michigan: Other State Funds used to match federal Medicaid funds include local funds of \$68 million and provider revenues of \$1,140 million for FY 2016, local funds of \$67 million and provider revenues of \$1,136 for FY2017, and estimated local funds of \$66 million and provider revenues of \$1,227 for FY 2018. Public health and community and institutional care for mentally and developmentally disabled persons are partially reported in the Medicaid totals.

Ohio: Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$9,479.1 million in fiscal 2018. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice.

Rhode Island: In last year's report, CHIP was included in total Medicaid expenditures. This year, CHIP has been removed from all years of the survey and is instead reflected in the "All Other" total per the instructions.

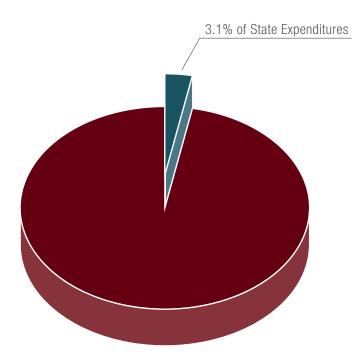
Tennessee: Premium revenue: fiscal 2016 totals \$323 million, fiscal 2017 totals \$323 million, and fiscal 2018 totals \$323 million. Certified Public Expenditures – Local fund from Hospitals: fiscal 2016 totals \$211 million, fiscal 2017 totals \$200 million, and fiscal 2018 totals \$204 million. Nursing Home Tax: fiscal 2016 totals \$107 million, fiscal 2017 totals \$121 million, and fiscal 2018 totals \$121 million. ICF/MR 6 percent Gross Receipts Tax: fiscal 2016 totals \$11 million, fiscal 2017 totals \$11 million, and fiscal 2018 totals \$11 million. Intergovernmental Transfers: fiscal 2016 totals \$100 million, fiscal 2017 totals \$100 million, and fiscal 2018 totals \$100 million.

Texas: Medicaid figures in this survey submission reflect only programs which the non-federal share is state General Revenue. Medicaid supplemental payments (i.e. uncompensated care, delivery system reform incentive program), funded primarily through local intergovernmental transfers, are excluded from this survey.

Vermont: The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2016 (in millions): provider tax \$152; employee assessment \$18; local match provided by schools \$22; tobacco litigation settlement funds \$30; other \$119. The breakdown is as follows for fiscal 2017: provider tax \$159; employee assessment \$19; local match provided by schools \$23; tobacco litigation settlement funds \$30, other \$131. The breakdown is as follows for estimated fiscal 2018: provider tax \$164; employee assessment \$20; local match provided by schools \$27; tobacco litigation settlement funds \$21, other \$149.



CORRECTIONS EXPENDITURES



Corrections Expenditures

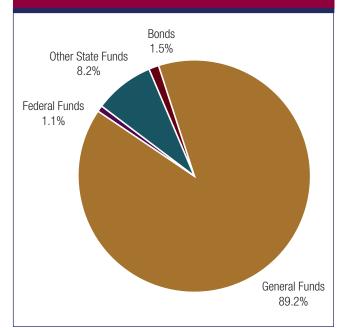
State spending on corrections reflects the costs to build and operate prison systems and may include spending on juvenile justice programs and alternatives to incarceration such as probation and parole. Total state spending on corrections in fiscal 2018 increased 4.6 percent over fiscal 2017, to \$62.5 billion, with a median growth rate of just 1.6 percent. This difference is mostly explained by Illinois and California. Excluding Illinois, where the timing of spending was affected by prior budget completion delays, and California, which had nearly 40 percent of all corrections spending increases, the remaining 48-state average is similar to the 1.6 percent median growth. State general funds comprised more than 89 percent of corrections spending in fiscal 2018. No other major area of state government spending is so heavily reliant upon the state general fund. General fund spending for corrections increased 4.4 percent in estimated 2018. In fiscal 2017, total state spending for corrections totaled \$59.8 billion, compared to \$57.6 billion in fiscal 2016, a 3.9 percent increase in total spending and a 3.6 percent increase for general fund spending.

The trendline for state prisoner populations continues to slowly decline. States held 10,108 fewer prisoners at yearend 2016 than in 2015, a decline of 0.8 percent, and over 77,000 fewer than in 2009 (Bureau of Justice Statistics). Thirty states had a decrease in their prison population in 2016. Even as the number of prisoners continues a gradual decrease, state spending on corrections has seen annual growth.

Higher state spending on corrections can be attributed to several factors. First, several states have included additional funds to raise the compensation for existing and new correctional officers in recent budgets, to improve the recruitment and retention of these vital security positions. As the economy improves and the job market tightens, states are having to increase salaries to attract applicants and retain employees. Second, states continue to invest in criminal justice reforms to reduce correctional populations and improve outcomes; these reforms include alternatives to incarceration, earning sentence credits for good behavior, parole reforms, and increased treatment to address mental health and substance abuse disorders.

While the number of prisoners is declining, states will not capture significant savings until the population is reduced enough to close a prison unit or facility, which decreases the number of

FIGURE 15 STATE EXPENDITURES FOR CORRECTIONS BY FUND SOURCE, ESTIMATED FISCAL 2018



staff needed. The primary cost drivers in corrections are personnel costs, care and support for inmates including health care, contract costs for community-based programs, and maintenance of a large physical plant. Related to these cost drivers, the mix of prisoners is also changing, with an increasing number of inmates aged 55 or older. In 2011, the percentage of sentenced prisoners under the jurisdiction of states and the federal government in this age group was 7.9 percent; by 2016, that number had risen to 11.3 percent. Having a larger percentage of older inmates often translates to increased health care costs as well as necessary facility changes to accommodate an aging population.

In fiscal 2018, corrections spending represented 3.1 percent of total state spending and 6.8 percent of general fund spending. Corrections share of total general fund spending has not changed much over the last 20 years. State funds (general funds and other state funds combined, but excluding bonds) accounted for 97.4 percent of total state corrections spending in fiscal 2018. Federal funds accounted for 1.1 percent and bonds accounted for 1.5 percent.

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

TABLE 31REGIONAL PERCENTAGE CHANGE IN STATE CORRECTIONS EXPENDITURES,FISCAL 2017 AND 2018

		Fiscal 2016 to	2017					Fiscal 2017 to	2018		
Region	State Funds	Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	-0.3	% 0.0	%	1.4 %		3.2	%	-11.1	%	1.7	%
Mid-Atlantic	2.2	1.2		2.4		-1.1		11.9		-0.3	
Great Lakes	6.0	-44.6		5.3		10.6		23.5		10.8	
Plains	1.7	-20.0		1.3		1.6		15.0		1.9	
Southeast	4.3	19.4		4.9		3.5		18.3		4.0	
Southwest	-0.4	-10.0		-0.5		-1.1		11.1		-1.1	
Rocky Mountain	-1.2	16.7		-1.1		4.4		71.4		16.5	
Far West	5.6	14.0		6.3		7.2		5.7		6.5	
ALL STATES	3.5	% 1.8	%	3.9 %	,	4.2	%	15.5	%	4.6	%

Regional Expenditures

Table 31 shows changes in corrections expenditures by region between fiscal 2016 and fiscal 2017 and between fiscal 2017 and estimated fiscal 2018. In fiscal 2017, all regions except for the Southwest and Rocky Mountain experienced an increase in total corrections spending, while in fiscal 2018 it is estimated that the Mid-Atlantic and Southwest regions experienced a decline.

Corrections – Expenditures Exclusions

Some states exclude certain items when reporting corrections expenditures. Twenty-one states wholly or partially excluded juvenile delinquency counseling from their corrections figures and 18 states wholly or partially excluded spending on juvenile institutions. Some states wholly or partially excluded spending, or do not provide state spending, on drug abuse rehabilitation centers (17), institutions for the criminally insane (36), and aid to local governments for jails (20). For details, see Table 36.

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

		Act	ual Fiscal 20	16			Act	ual Fiscal 20	17			Estim	ated Fiscal 2	018	
Region/State	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
NEW ENGLAND															
Connecticut	\$667	\$3	\$25	\$6	\$701	\$608	\$3	\$24	\$21	\$656	\$604	\$3	\$23	\$7	\$637
Maine	177	2	3	0	182	182	2	3	0	187	179	1	2	0	182
Massachusetts*	1,353	2	7	33	1,395	1,387	1	6	43	1,437	1,451	1	5	35	1,492
New Hampshire	107	0	5	5	117	109	0	5	28	142	115	0	5	14	134
Rhode Island	208	1	3	0	212	212	2	4	0	218	231	2	10	0	243
Vermont	142	1	7	0	150	148	1	7	0	156	147	1	8	0	156
MID-ATLANTIC															
Delaware	290	1	5	3	299	305	0	5	4	314	320	0	5	6	331
Maryland*	1,412	33	85	36	1,566	1,443	33	79	26	1,581	1,426	38	84	9	1,557
New Jersey	1,508	7	47	0	1,562	1,535	11	48	0	1,594	1,593	11	42	0	1,646
New York*	2,697	25	24	238	2,984	2,646	23	33	271	2,973	2,635	28	9	348	3,020
Pennsylvania	2,515	17	118	0	2,650	2,677	17	119	0	2,813	2,544	17	131	0	2,692
GREAT LAKES															
Illinois*	1,006	0	70	17	1,093	1,333	0	53	12	1,398	2,000	0	61	23	2,084
Indiana	744	3	49	0	796	744	3	59	0	806	755	3	56	0	814
Michigan*	2,037	77	54	0	2,168	2,114	40	48	0	2,202	2,133	49	56	1	2,239
Ohio*	1,819	10	68	70	1,967	1,880	7	61	77	2,025	1,940	11	60	83	2,094
Wisconsin	1,112	2	107	0	1,221	1,086	1	109	0	1,196	1,122	0	98	0	1,220
PLAINS															
lowa	384	1	63	0	448	379	1	65	0	445	374	2	61	0	437
Kansas	347	8	24	4	383	347	5	20	5	377	370	4	27	5	406
Minnesota	529	3	15	13	560	567	3	12	4	586	585	5	14	4	608
Missouri	645	2	30	0	677	654	2	30	2	688	664	2	28	9	703
Nebraska	312	2	27	0	341	319	1	28	0	348	318	1	33	0	352
North Dakota	100	4	11	0	115	102	4	12	0	118	101	5	1	0	107
South Dakota	93	5	12	0	110	98	4	4	0	106	100	4	3	0	107
SOUTHEAST															
Alabama	478	25	94	0	597	497	26	91	0	614	567	27	120	0	714
Arkansas	443	0	77	0	520	433	0	76	0	509	456	0	57	0	513
Florida	2,553	56	111	0	2,720	2,622	59	115	0	2,796	2,730	90	140	0	2,960
Georgia*	1,558	13	47	44	1,662	1,678	12	86	67	1,843	1,722	8	14	89	1,833
Kentucky	594	13	43	0	650	626	11	45	0	682	640	9	40	0	689
Louisiana*	730	2	75	0	807	738	1	87	1	827	775	1	94	5	875
Mississippi	327	1	32	0	360	315	0	22	0	337	311	0	25	0	336
North Carolina	1,850	81	100	0	2,031	1,965	99	141	4	2,209	2,020	106	123	7	2,256
South Carolina	497	6	88	0	591	544	6	82	0	632	570	6	85	0	661
Tennessee	874	0	38	0	912	904	1	36	0	941	994	0	52	0	1,046
Virginia	1,264	14	71	17	1,366	1,295	37	72	24	1,428	1,345	51	66	26	1,488
West Virginia	195	0	6	0	201	191	0	11	0	202	157	0	9	0	166
SOUTHWEST	1.115	0	00	0	1.014	1.000	0	0.1	0	4 4 9 4	1.000	0	100		1 100
Arizona New Mavias	1,115	6	93	0	1,214	1,029	8	94	0	1,131	1,068	9	122	0	1,199
New Mexico	297	0	30	6	333	294	0	31	9	334	297	0	34	6	337
Oklahoma	376	2	185	0	563	425	1	150	0	576	487	1	95	0	583
Texas	3,620	22	119	5	3,766	3,662	18	127	1	3,808	3,510	20	134	1	3,665
ROCKY MOUNTAIN	700	4	05	0	000	704	6	01	0	001	700	F	115	0	000
Colorado* Idaho	729 241	4	95 36	0	828 280	764 252	3	91 42	0 0	861 297	788 265	5 3	115 40	0	908 308
Montana	199	1	14	0	214	200	1	13	0	214	199	10	16	0	225
Utah	453	4	1	0	458	384	4	8	0	396	394	6	21	220	641
Wyoming	131	0	9	0	140	124	0	7	0	131	123	0	7	0	130
FAR WEST	000	7	20	0	265	202	8	26	0	267	000	9	20	0	200
Alaska California	330	7 80	28	0 0	365	323	8 93	36		367	339		20	0	368
	10,064		2,553	0	12,696	10,772	93	2,635	0	13,500	11,665	100	2,766		14,531
Hawaii Nevada	241 253	1	13 30		255 294	255 266	2	15 36	0 13	271 317	259 290	1	13 44	0 19	273 354
	253 950	15	30 51	10 3		266 956	2 15	36 61	38			15		19	354 1,082
Oregon Washington	950 1,003	3	51	3 23	1,019 1,035	956 1,033	3	6	38 91	1,070	1,024 1,071	3	32 47	14	
TOTAL	\$51,569	ر \$569	\$4,904	\$533	\$57,574	\$53,422	ر \$579	\$5,050	\$741	1,133 \$59,792	\$55,773	د \$669	\$5,153	\$942	1,135 \$62,537
							\$579				auu,//3	\$009	φ3,133	994Z	φ02,33 <i>1</i>
District of Columbia	222	0	18	6	246	225	U	21	2	248					

TABLE 33 CORRECTIONS EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND	2010	2017	2010
Connecticut	2.2 %	2.1 %	1.9 %
Maine	2.3	2.3	2.2
Massachusetts	2.6	2.6	2.6
New Hampshire	2.0	2.4	2.2
Rhode Island	2.5	2.4	2.2
Vermont	2.7	2.3	2.7
MID-ATLANTIC	2.1	2.0	2.1
Delaware	2.9	2.9	3.0
			3.4
Maryland	3.8	3.6 2.7	
New Jersey	2.8		2.7
New York	2.0	1.9	1.8
Pennsylvania	3.5	3.5	3.3
GREAT LAKES	0.0	0.1	
Illinois	2.0	2.1	2.9
Indiana	2.6	2.5	2.4
Michigan	4.0	4.0	4.0
Ohio	2.9	3.0	3.0
Wisconsin	2.7	2.5	2.5
PLAINS			
lowa	1.9	2.0	1.9
Kansas	2.5	2.4	2.5
Minnesota	1.5	1.6	1.5
Missouri	2.7	2.7	2.7
Nebraska	2.9	2.9	2.9
North Dakota	1.5	1.7	1.8
South Dakota	2.6	2.5	2.4
SOUTHEAST			
Alabama	2.3	2.3	2.7
Arkansas	2.2	2.0	2.0
Florida	3.8	3.7	3.5
Georgia	3.5	3.7	3.6
Kentucky	2.1	2.1	2.0
Louisiana	2.9	2.9	2.7
Mississippi	1.8	1.7	1.6
North Carolina	4.4	4.6	4.5
South Carolina	2.6	2.6	2.6
Tennessee	2.8	2.9	2.9
Virginia	2.8	2.8	2.9
West Virginia	1.2	1.2	1.0
SOUTHWEST			
Arizona	2.9	2.7	2.8
New Mexico	1.8	1.7	1.7
Oklahoma	2.5	2.5	2.6
Texas	3.4	3.4	3.3
ROCKY MOUNTAIN		5.1	0.0
Colorado	2.3	2.4	2.5
Idaho	3.9	4.0	3.9
Montana	3.4	3.1	3.2
Utah	3.4	2.8	4.0
Wyoming	3.4	3.0	2.9
FAR WEST	J.4	3.0	2.9
	0.0	0.0	0.0
Alaska	3.6	3.8	3.3
California	5.1	5.2	5.0
Hawaii	1.8	1.8	1.8
Nevada	2.4	2.3	2.5
Oregon	2.7	2.7	2.7
Washington	2.5	2.5	2.5

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

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND	2010	2017	2010
Connecticut	3.7 %	3.4 %	3.2 %
Maine	5.4	5.4	5.2
Massachusetts	4.9	4.9	5.0
New Hampshire	7.7	7.2	7.5
Rhode Island	5.9	5.8	6.0
Vermont	9.7	9.9	9.3
MID-ATLANTIC			
Delaware	7.4	7.4	7.8
Maryland	8.7	8.4	8.3
New Jersey	4.5	4.5	4.5
New York	4.0	3.9	3.8
Pennsylvania	8.3	8.4	8.0
GREAT LAKES			
Illinois	3.8	4.5	5.7
Indiana	4.9	4.7	4.7
Michigan	20.2	21.4	20.8
Ohio	5.4	5.5	6.1
Wisconsin	7.2	6.8	6.8
PLAINS			
lowa	5.3	5.2	5.2
Kansas	5.7	5.5	5.5
Minnesota	2.6	2.7	2.6
Missouri	7.2	7.1	7.2
Nebraska	7.4	7.4	7.3
North Dakota	3.3	3.9	4.8
South Dakota	6.4	6.3	6.3
SOUTHEAST			
Alabama	6.0	6.0	7.0
Arkansas	8.6	8.2	8.5
Florida	8.9	8.7	8.7
Georgia	7.4	7.4	7.2
Kentucky	5.8	5.7	5.7
Louisiana	8.4	8.1	8.0
Mississippi	5.8	5.6	5.6
North Carolina	8.7	8.9	8.9
South Carolina	6.8	7.0	7.1
Tennessee	6.6	6.4	6.3
Virginia	6.4	6.4	6.4
West Virginia	4.6	4.5	4.8
SOUTHWEST			
Arizona	11.5	10.5	10.9
New Mexico	4.8	4.8	4.8
Oklahoma	7.2	8.4	8.3
Texas	6.7	6.8	6.3
ROCKY MOUNTAIN			
Colorado	7.0	7.3	7.0
Idaho	8.0	7.7	7.6
Montana	8.9	8.6	8.9
Utah	7.3	6.1	6.0
Wyoming	7.0	8.1	8.0
FAR WEST			
Alaska	6.0	7.2	7.5
California	8.8	9.0	9.2
Hawaii	3.5	3.4	3.3
Nevada	7.0	6.7	7.2
Oregon	10.6	10.7	10.1
Washington	5.5	5.3	5.2
ALL STATES	6.7 %	6.7 %	6.8 %

TABLE 35 ANNUAL PERCENTAGE CHANGE IN CORRECTIONS EXPENDITURES

Non-Normal Normal Nor			Fiscal 2016 to 2017			Fiscal 2017 to 2018	
New PaylorUnit of a bia bia bia bia bia bia bia bia bia b							All
ConversionA2BB0A4AAAAAAMaria Martin244003845C1Maria Martin182135Maria Martin182118A010Maria Martin40184018A01010Maria Martin40184018A01010Maria Martin4018401840101010Maria Martin51100684810Maria Martin511006043104040Martin15100604310060-Martin3149331060Martin33403443161222-Martin3443151060Martin334034431610Martin344315124240Martin3440241310Martin3443151242Martin354012121210Martin4140441542423Mar		Funds	Funds	Funds	Funds	Funds	Funds
New part of the sector of t							
Mankathan2.43.0003.03.03.000Taxkathan2.43.0002.043.0003.000Werrer4.003.003.003.0003.000Werrer3.0003.003.0003.0003.000Mahan3.113.0003.0003.0003.0003.000Markathan3.113.0003.0003.0003.0003.000Merkathan3.113.0003.0003.0003.0003.000Merkathan3.0003.0003.0003.0003.0003.000Merkathan3.0003.0003.0003.0003.0003.000Merkathan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.0003.0003.0003.0003.000Mahan3.0003.000							-2.9 %
Name and the set of the set							-2.7
Probability2.410002.810.00.00MontanticUUUDamase6.1-1.00.00.000.00Maylat6.1-1.00.00.000.000.00Maylat1.10.000.000.000.000.00Maylat1.130.010.000.000.000.000.00Maylat1.130.010.000.000.000.000.000.000.00Maylat0.130.010.020.00							3.8
wind(a)(a)(a)(a)BMAUMIC							-5.6
MAAMPC DatawaSi							11.5
Detwork 5.1 1000 5.0 4.8 Maryaci 1.7 0.0 1.5 4.00 1.5 4.00 1.6 4.03 0.02 New bark 1.5 4.0 4.4 1.3 0.01 0.01 New bark 1.5 4.0 4.4 1.3 0.01 0.01 New bark 1.5 4.0 4.2 4.3 0.0 0.0 OK 2.8 2.9 4.0 2.0 0.0 0.0 Markan 1.3 0.0 1.3 1.0 0.0 0.0 0.0 Markan 4.5 0.0 4.7 2.0 0.0 0.0 0.0 0.0 Markan 4.0 0.4 1.0 0.0<		4.0	0.0	4.0	0.0	0.0	0.0
skylow170104.04.0150Nordnergy185712.03.30.00.1NertlowParogheria6.20.06.34.3MarkaIlline2.8MarkaMarkaMarkaMarkaMarkaMarkaMarkaNarakMarkaNarakNarakNarakNarakNarakNarak		5.1	100.0	5.0	1.9		5.4
inversion inversion inversion int15400.03.30.0inversion inversion int1.54.00.64.30.00.0inversion inversion int0.20.00.00.00.00.00.0inversion inversion inversion inte i							-1.5
New No.1.158.000.41.32.17New power is2.000.210.000.000.00Birds2.8.80.7.70.4.70.0Marina3.4.40.001.81.0.22.7.50.00.00Cono2.0.90.0.02.0.90.0.00.0.10.0.0PAME0.0.00.0.00.0.10.0.00.0.0Marcina0.0.10.0.00.0.10.0.00.0.00.0.0Namedia0.0.10.0.10.0.00.0.00.0.00.0.0Namedia0.0.10.0.10.0.10.0.00.0.00.0.0Namedia0.0.10.0.10.0.10.0.10.0.00.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Namedia0.0.10.0.10.0.10.0.10.0.10.0.1Na							3.3
Presentation6.20.06.26.4.30.06.4.3CBCL LACES	-						1.6
GREAT MASSImage <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-4.3</td>							-4.3
Incis22827.946.746.746.7indura1.30.01.31.00.00.0Machan1.31.00.02.93.00.7.1Ono2.9-36.02.93.00.7.1Macon2.0-36.02.93.00.7.1Macon0.00.72.010.0Macon0.11.3.751.60.2Macon0.40.04.65.56.67Macon0.40.01.61.20.0Macon2.4-36.02.11.20.0Macon2.4-36.02.11.20.0Macon2.9-20.0-361.00.0SouthSkin2.9-20.0-361.00.0Macon2.9-20.0-361.00.0SouthSkin2.9-20.0-361.0Macon2.9-20.0-26-361.0SouthSkin2.9-2.0-2.0-2.0Macon2.84.02.84.0SouthSkin2.1-2.0-2.11.0Macon5.3-36.02.5-36.01.6<		0.2	0.0	0.2	5	0.0	
Indian1.1.30.01.31.00.0Mategian3.4-4.611.61.22.5.1Macouria-2.00.000.200.100.10Macouria-2.00.000.072.00.00Karata-1.1-3.7.51.68.2-2.00Karata-1.1-3.7.51.68.2-2.00Macouria0.010.11.20.00-2.0Macouria0.130.00.161.20.00Macouria0.20.000.61.20.00Macouria0.20.000.61.00.00Machana0.20.000.61.00.00Machana0.20.000.61.00.00Machana0.20.000.60.000.00Machana0.00.70.00.60.00Machana0.00.70.00.00.0Machana0.00.70.00.00.0Machana0.00.70.00.00.0Machana0.00.70.00.00.0Machana0.00.70.00.00.0Machana0.00.70.00.00.0Machana0.00.00.00.00.0Machana0.00.00.00.00.0Machana0.00.00.00.00.0Machana0.0<		28.8		27.9	48 7		49.1
Medigan1.6.41.6.61.2.22.2.5Dira2.93.0.02.9.33.0.1Weessin2.0.03.0.02.0.13.0.0FAMS							1.0
non2.93.002.93.09.71Waxcadi2.03.002.110.00PANAIson4.770.00.72.00.00Kamal4.713.754.763.003.00Missol3.130.00.63.250.67Missol3.130.01.61.20.0Missol3.70.02.63.600.7Missol3.70.02.63.600.7Subhaka2.70.02.63.603.60Subhaka2.70.02.63.603.60Subhaka2.84.002.84.683.63.60Subhaka2.84.002.84.683.683.603.60Subhaka2.84.002.84.683.683.603.603.60Subhaka2.84.002.84.683.683.603.603.603.60Subhaka2.75.85.85.85.83.60 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1.7</td>							1.7
Weak132211							3.4
PLANS							2.0
bina-0.70.0-0.72.010.0-Karsak-1.1-37.5-1.68.2-200Minasata6.40.04.65.5667Misaka2.4-9002.11.20.0Metraka2.4-9002.6-10.552.0-Sath Dakat2.92.003.61.00.0-Ashara2.92.003.61.63.8Ashara2.92.003.61.63.8Ashara2.94.02.816.83.8Ashara2.12.816.83.8Ashara2.12.816.83.8Foria2.75.44.84.93.3Karakay5.55.002.55.30.0Karakay5.55.002.63.30.0Karakay3.13.24.84.33.1 <td< td=""><td></td><td>2.0</td><td>5010</td><td>2.0</td><td>L</td><td></td><td>2.0</td></td<>		2.0	5010	2.0	L		2.0
Nerses Minesci6.40.04.63.56.670.0Minesci1.30.01.11.00.00.0Netrekic2.4-0.02.61.10.00.0Soff Deten2.920.02.61.00.00.0Soff Deten2.92.002.61.00.00.0Soff Deten2.92.002.61.00.00.0Soff Deten2.92.02.61.00.00.0Soff Deten2.97.71.091.63.30.00.0Soff Deten2.55.30.01.63.00.00.0Soff Deten2.55.30.01.63.00.00.0Soff Deten2.55.002.55.30.0 <td></td> <td>-0.7</td> <td>0.0</td> <td>-0.7</td> <td>-2.0</td> <td>100.0</td> <td>-1.8</td>		-0.7	0.0	-0.7	-2.0	100.0	-1.8
Mmessia6.640.04.643.556.67Messia3.30.01.61.20.0Methaka2.270.02.61.052.503cm Baka2.290.02.61.052.50SOTHEATAlabana2.210.02.61.053.0Correlation2.210.02.61.053.0Arbana2.210.02.61.053.0Correlation2.210.04.43.34.4Arbana2.213.01.163.334.4Arbana2.215.30.0Correlation3.55.002.55.30.0-Messapi3.54.00Messapi3.1Messapi3.1Messapi3.3Messapi3.3Messapi3.3Messapi3.3Messapi3.3MessapiMessapiMessapiMessapi </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>7.7</td>							7.7
Maxouri1.1.30.01.61.20.0Nethrakana2.44.002.61.0.50.0Souther2.92.003.61.00.0Souther0.00.0Souther0.00.0Souther0.00.0Souther0.00.0Souther0.00.0Souther0.00.0Adama0.00.00.0Adama0.00.00.0Geogla0.25.31.0.1-0.0Geogla0.9-7.70.91.63.3-Kendorky5.31.5.44.9.93.3Kendorky5.31.5.44.9.93.3Kendorky6.6.1-1.006.44.0.3Kendorky6.6.11.006.64.0.30.0SouthCavina8.02.28.81.01.0							3.8
Netnaka2.4.5002.11.20.0Nort Dekta2.70.02.6610.52.5.0South Dekta2.92.003.6610.6South Dekta2.84.02.810.8Advancas2.2110.8Advancas2.2110.8Advancas2.21Advancas2.21<							2.2
Nam Datoin2.70.02.6-1.052.502.50-South Data-2.9-2.0-3.6-0.0-0.0-SOUTHEAST <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1.1</td>							1.1
South Dakata-2.9-3.0-3.81.00.0SOUTHERYAbhama-2.8-3.8-3.8-3.8-3.8-3.8Arkansas-2.10.8-2.10.8-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.1-2.10.8-2.10.1-2.10.1-2.10.1-2.10.1-2.10.10.1-2.10.10.1-2.10.10.1-2.10.1 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-9.3</td>							-9.3
Alabama 2.8 4.0 2.8 16.8 3.8 1 Arkansas -2.1 -2.1 0.8 Florda 2.7 5.4 2.8 4.9 52.5 Georgia 9.9 -7.7 10.9 -1.6 -33.3 Kentucky 5.3 -15.4 4.9 1.3 -18.2 Massispipi -6.1 -100.0 -6.4 -0.3 South Carolina 8.0 2.22 8.8 1.8 7.1 South Carolina 7.0 0.0 6.9 4.6 0.0 Med Virginia 0.5 0.5 -17.8 -1 South Carolina 0.5 0.3 1.8 -1 Arizona -7.0 33.3 -6.8 6.0 12.5 -1 Arizona -7.0 33.3 -6.8							0.9
Arlansas	SOUTHEAST						
Finds2.75.42.84.95.2.5Georgie9.9-7.710.9-1.6-3.3.3-7.5Kentuky5.3-15.02.55.5.30.0-16.5Mississipi-6.1-100.0-6.4-0.3Mori Carolina8.02.2.28.88.87.1South Carolina8.02.2.28.88.87.1South Carolina7.00.06.94.60.0Tennesse3.14.7.03.3.34.53.23.7.8South Carolina7.03.3.34.53.23.7.8South South Carolina-7.03.3.3-6.86.01.1South Mexico-7.03.3.3-6.86.01.1South Mexico-7.03.3.3-6.86.01.1 <td< td=""><td>Alabama</td><td>2.8</td><td>4.0</td><td>2.8</td><td>16.8</td><td>3.8</td><td>16.3</td></td<>	Alabama	2.8	4.0	2.8	16.8	3.8	16.3
Georgia9.97.710.91.6.33.3.42Kentucky5.3.15.44.91.3.18.2.4Louisian2.5.5.3.0.0.4.33.4Messisspi.6.1.100.0.6.4.0.3.0.0.4North Carolina.8.0.22.2.8.8.1.8.7.1.4South Carolina.7.0.0.0.6.9.4.6.0.0.4Yengia.7.0.0.0.6.9.4.6.0.0.4Vest Vignia.0.4.4.5.3.2.7.7.4.4Vest Vignia.0.5.7.7.7.0.4.4Aziona.7.0.3.3.6.8.6.0.12.5.4Aziona.7.0.3.3.6.8.6.0.4.4Adora.7.0.3.3.6.8.6.0.4.4Aziona.7.0.3.3.6.8.6.0.4.4Adora.7.0.3.3.6.8.6.0.4.4Aziona.7.0.3.3.6.8.6.0.4.4Aziona.7.0.3.3.6.8.6.0.4.4Aziona.7.1.3.3.6.8.6.0.4.4Aziona.7.2.7.1.3.1.4.4.4.4Aziona.7.2.7.1.7.1.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4 <td>Arkansas</td> <td>-2.1</td> <td></td> <td>-2.1</td> <td>0.8</td> <td></td> <td>0.8</td>	Arkansas	-2.1		-2.1	0.8		0.8
Kenddy5.3-15.44.91.3-16.2Louisina2.55.002.55.30.0Missisipil6.1-100-6.4-0.3Missisipil6.1-100-6.4-0.3South Carolina7.00.06.94.60.0Tennesse3.13.211.3-100.01Vest Vrgina2.4164.34.53.23.7.8Vest Vrgina0.5-17.8Arbona7.033.3-6.86.012.5Arbona0.60.31.18Okahoma2.550.02.31.8Okahoma0.60.31.1Okahoma3.850.04.05.6-16.7Okahoma0.00.00.00.00.0Okahoma0.131.6.2Okahoma0.61.30.0Okahoma0.00.00.00.00.0Okahoma0.00.00.00.00.0Okahoma0.00.00.00.0Okahoma0.00.00.00.0Okahoma	Florida	2.7	5.4	2.8	4.9	52.5	5.9
Louisian2.5-50.02.55.30.0Mississipi-6.1-100.0-6.4-0.3Norti Cardina8.022.28.81.87.1South Carolina7.00.06.91.87.0Tennesse3.13.211.31.00.01.1Virginia2.4164.34.53.23.7.8SOUTHESTArbona-7.03.3.3-6.86.0Okahoma2.5-50.02.31.20.0Okahoma2.5-50.02.31.20.0Okahoma2.5-50.02.31.20.0Okahoma0.00.00.00.9900.0Okahoma0.00.00.00.9900.0Okahoma0.00.00.00.9900.0Okahoma0.00.00.00.9900.0Idah1.3.70.0-13.55.95.00Mortana0.00.00.00.9900.0Mortana0.314.30.50.012.5Alaska0.316.16.37.67.8Alaska0.30.07.80.0Newala6.30.07.8<	Georgia	9.9	-7.7	10.9	-1.6	-33.3	-0.5
MississippiNorth Carolina8.022.28.81.87.1	Kentucky	5.3	-15.4	4.9	1.3	-18.2	1.0
Number South Carolina8.022.28.81.87.1South Carolina7.00.06.94.60.0Temessee3.13.211.3-10.01West Waith Qina2.416.4.34.53.23.7.8West Waith Qina0.5-7.7.8-7.8SOUTHWEST0.5-7.7.8Arizona7.033.36.86.012.5New Mexico-0.60.31.8Oklahoma2.5-5.002.31.20.0Reas1.1-3.81.1-3.8Colorado2.5-5.002.31.20.0Motana0.6Colorado3.850.04.05.6-16.7Motana0.00.00.9900.0Motana0.00.0Aska0.31.6.16.37.67.8	Louisiana	2.5	-50.0	2.5	5.3	0.0	5.8
South Carolina7.00.06.94.60.0Tennessee3.13.211.3-100.01Virginia2.4164.34.53.237.81South Carolina0.50.6-17.8South Carolina0.50.60.6	Mississippi	-6.1	-100.0	-6.4	-0.3		-0.3
Tenessee3.13.211.3.100.01Virginia2.4164.34.53.237.8West Virginia0.50.5SOUTHWESTArizona0.31.6.86.012.5 <td>North Carolina</td> <td>8.0</td> <td>22.2</td> <td>8.8</td> <td>1.8</td> <td>7.1</td> <td>2.1</td>	North Carolina	8.0	22.2	8.8	1.8	7.1	2.1
Vrigina2.4164.34.53.23.7.8West Virgina0.5-17.8SOUTHWESTArbona7.033.36.86.012.5New Mexico0.31.8Oktama2.5-50.02.31.13.81.1Oktama2.5-50.02.31.13.81.1Oktama3.13.83.13.8Oktama0.31.10.31.13.8Oktama0.30.00.31.13.8Oktama0.10.00.13.70.0Both0.10.00.13.70.0Montana0.00.00.00.9900.0Utah1.3.70.00.13.55.95.0Maka0.31.4.30.50.012.5Akaka0.31.6.10.50.012.5Akaka0.31.6.10.50.012.5Makai0.30.00.50.012.5Makai0.30.00.50.30.0Newda0.30.00.50.30.0Makai0.30.00.50.80.0 <td>South Carolina</td> <td>7.0</td> <td>0.0</td> <td>6.9</td> <td>4.6</td> <td>0.0</td> <td>4.6</td>	South Carolina	7.0	0.0	6.9	4.6	0.0	4.6
West Virginia0.5-7.7.81SOUTHWESTArizona7.033.3-6.86.012.5New Mesico-0.60.31.8Oklahoma2.5-50.02.31.20.0Texas1.3-18.21.1-3.81.1-ROCKY MOUNTAINColorado3.850.04.05.6-16.7Idaho6.10.06.13.70.0Montana0.00.00.00.9900.0Utah-13.70.0-13.55.95.0.0Maska0.314.30.50.012.5Akaska0.316.16.37.67.8Newada6.6-0.0Newada6.60.05.03.80.0Newada6.6-0.0Newada6.30.06.3Newada6.40.05.03.80.0Newada6.40.05.03.80.0Newada6.6	Tennessee	3.1		3.2	11.3	-100.0	11.2
SOUTHWEST	Virginia	2.4	164.3	4.5	3.2	37.8	4.2
Arizona -7.0 33.3 -6.8 6.0 12.5 New Mexico -0.6 0.3 1.8 Oklahoma 2.5 -50.0 2.3 1.2 0.0 Texas 1.3 -18.2 1.1 -3.8 11.1 ROCKY MOUNTAIN Colorado 3.8 50.0 4.0 5.6 -16.7 Idaho 6.1 0.0 6.1 3.7 0.0	West Virginia	0.5		0.5	-17.8		-17.8
New Mexico -0.6 0.3 1.8 Oklahoma 2.5 -50.0 2.3 1.2 0.0 Texas 1.3 -18.2 1.1 -3.8 11.1 -6.4 BOCKY MOUNTAN -	SOUTHWEST						
Oklahoma 2.5 -50.0 2.3 1.2 0.0 Texas 1.3 -18.2 1.1 -3.8 11.1 -3.8 ROCKY MOUNTAIN Colorado 3.8 50.0 4.0 5.6 -16.7 Idaho 3.8 50.0 4.0 5.6 -16.7 0.0 Idaho 6.1 0.0 6.1 3.7 0.0 900.0	Arizona	-7.0	33.3	-6.8	6.0	12.5	6.0
Texas1.3-1.821.1-3.81.1.1-4.BOCKY MOUNTAINColorado3.850.04.05.6-1.6.7Idaho3.850.04.05.6-1.6.7-1.6.7Idaho6.10.06.13.70.0-1.6.7Montana0.00.00.00.9900.0-1.6.7Utah-1.3.70.0-1.3.55.950.06Wyning-6.4-6.4-0.8Aaska0.314.30.50.012.5Aaska0.316.16.37.67.8Havaii6.30.06.30.70.0Nevada6.60.05.03.80.0Washington3.00.09.57.60.0	New Mexico	-0.6		0.3	1.8		0.9
ROCKY MOUNTAIN Colorado 3.8 50.0 4.0 5.6 -16.7 Idaho 6.1 0.0 6.1 3.7 0.0 Idaho 16.1 3.7 0.0 Idaho 10.0 0.0 0.9 900.0 Idaho 13.7 0.0 10.0 0.0 0.9 900.0 Idaho 13.7 0.0 13.5 5.9 50.0 0.0 Idaho 10.0 <	Oklahoma	2.5	-50.0	2.3	1.2	0.0	1.2
Colorado 3.8 50.0 4.0 5.6 -16.7 Idaho 6.1 0.0 6.1 3.7 0.0 Montana 0.0 0.0 0.0 0.9 900.0 Utah -13.7 0.0 -13.5 5.9 50.0 6 Wyoming -6.4 -6.4 -0.8 - FAR WEST -	Texas	1.3	-18.2	1.1	-3.8	11.1	-3.8
Idaho 6.1 0.0 6.1 3.7 0.0 Montana 0.0 0.0 0.9 900.0 10 Utah 1.13.7 0.0 1.13.5 5.9 5.0 <	ROCKY MOUNTAIN						
Montana 0.0 0.0 0.9 900.0 Utah -13.7 0.0 -13.5 5.9 50.0 6 Wyoning -6.4 -0.8				4.0			5.5
Utah $1.3.7$ 0.0 $1.3.5$ 5.9 50.0 6.7 Wyoning 6.4 -0.8 $$ -6.4 -0.8 $$ $$ FAR WEST $$	Idaho						3.7
Wyoning -6.4 -0.8 FAR WEST <t< td=""><td>Montana</td><td></td><td></td><td>0.0</td><td></td><td></td><td>5.1</td></t<>	Montana			0.0			5.1
FAR WEST Image: Constraint of the system of th	Utah		0.0			50.0	61.9
Alaska 0.3 14.3 0.5 0.0 12.5 California 6.3 16.1 6.3 7.6 7.8 Hawaii 6.3 0.0 6.3 0.7 0.0 Nevada 6.7 100.0 7.8 10.6 -50.0 1 Oregon 1.6 0.0 5.0 3.8 0.0 1 Washington 3.0 0.0 9.5 7.6 0.0 1		-6.4		-6.4	-0.8		-0.8
California 6.3 16.1 6.3 7.6 7.8 Hawaii 6.3 0.0 6.3 0.7 0.0 Nevada 6.7 100.0 7.8 10.6 -50.0 1 Oregon 1.6 0.0 5.0 3.8 0.0 1 Washington 3.0 0.0 9.5 7.6 0.0 1							
Hawaii 6.3 0.0 6.3 0.7 0.0 Nevada 6.7 100.0 7.8 10.6 -50.0 1 Oregon 1.6 0.0 5.0 3.8 0.0 1 Washington 3.0 0.0 9.5 7.6 0.0 1							0.3
Nevada 6.7 100.0 7.8 10.6 -50.0 1 Oregon 1.6 0.0 5.0 3.8 0.0 1 Washington 3.0 0.0 9.5 7.6 0.0 1							7.6
Oregon 1.6 0.0 5.0 3.8 0.0 Washington 3.0 0.0 9.5 7.6 0.0							0.7
Washington 3.0 0.0 9.5 7.6 0.0							11.7
	Oregon	1.6	0.0	5.0	3.8	0.0	1.1
ALL STATES 3.5 % 1.9 % 2.0 % 4.0 % 1.6 %							0.2
	ALL STATES	3.5 %	1.8 %	3.9 %	4.2 %	15.5 %	4.6 %
MEDIAN 2.4 0.0 2.7 1.8 0.0	MEDIAN	2.4	0.0	2.7	1.8	0.0	1.6

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

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
NEW ENGLAND	1 UNUUUU		oounooning	monutono		Contoro	induito
Connecticut	Х	Х	Р	Р	Х	P	Х
	X	X	P	P	X	P	
Maine							N/A
Massachusetts*	Х	Х				Р	
New Hampshire			Х	Х	Х		
Rhode Island			Х	Х	Х		Х
Vermont			Х	Х	Х		Х
MID-ATLANTIC			~	X	A		~
Delaware					Х		
Maryland						Х	Х
New Jersey							Х
New York*	Р	Р	Р	Х	Х		Х
Pennsylvania							
GREAT LAKES							
Illinois*	Х	Х					Х
Indiana					Р	Р	Х
Michigan*			Р				Х
Ohio*						Р	х
Wisconsin							~
PLAINS							
lowa				Х			
Kansas							
Minnesota			Р		Х	Р	Х
Missouri	Х	Х	Х	Х		Р	х
	A	~	~	A	N/A	I	~
Nebraska					N/A		
North Dakota							Х
South Dakota					Х		Х
SOUTHEAST							
Alabama					Х		Х
Arkansas			Х	Х			Х
			~	A	V	D	
Florida					Х	Р	Х
Georgia*						Р	Х
Kentucky							Х
Louisiana*							
Mississippi			Х	Х			Х
North Carolina							
South Carolina					Х	Х	Х
Tennessee			Х	Х			Р
Virginia							
West Virginia		Х	Х	Х	Х	Х	Х
SOUTHWEST							
			V	V	V		~
Arizona			Х	Х	Х		Х
New Mexico			Х	Х	Х		
Oklahoma			Х	Х		Х	Х
Texas	Р	Р					Х
OCKY MOUNTAIN							
Colorado*			Х	P			Р
			٨	۲			
daho						Р	Х
Montana						Р	Х
Jtah			Х			Х	N/A
Wyoming							
ARWEST							
			~				
Alaska			Р			Х	Х
California							Х
Hawaii	Р	Р	Х	Х	N/A		Х
Nevada			X	X	X		Х
	D	D		P		D	
Oregon	Р	Р	Р	Р	Р	Р	Р
Washington					N/A		
ALL STATES	8	9	21	18	20	17	36
					N/A	Р	

66

Excluded=X Partially Excluded=P Not Applicable=N/A Source: National Association of State Budget Officers, 2018 State Expenditure Report

Corrections Notes

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

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

Georgia: An adjustment was made to "Drug abuse rehabilitation programs." The state funds some services in the Corrections chapter and additional services in other chapters. An adjustment was made to "Institutions for the criminally insane." The Department of Behavioral Health and Developmental Disabilities operates forensic units that house individuals found not guilty by reason of insanity or individuals that are trying to regain competency to stand trial, but Corrections departments do not operate such institutions.

Illinois: FY16/FY17 restated to include Budget Stabilization Fund as GF. Department of Juvenile Justice included in Corrections.

Louisiana: Funding is provided to local governments for housing state offenders in local jails.

Maryland: FY 2016 GFs revised from \$1,411 to \$1,412 and FY 2016 SFs revised from \$90 to \$85. These corrections are due to clerical errors.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

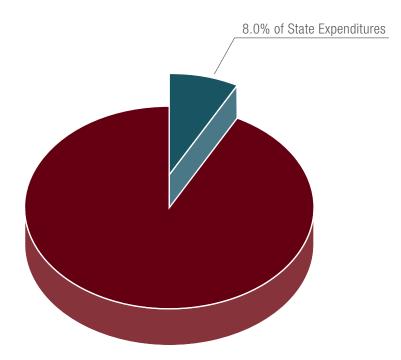
Michigan: Totals include adult inmate and juvenile justice program expenditures.

New York: Prior years surveys included spending from the Division of Criminal Justice Services (DCJS). Based upon the provided definition of Corrections expenditures, we have determined these costs should be excluded, as such, this year's survey no longer includes DCJS spending in the reported 2016, 2017 and 2018 totals for Corrections expenditures.

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.



TRANSPORTATION EXPENDITURES



Transportation Expenditures

Transportation expenditures totaled \$162.1 billion in estimated fiscal 2018, 8.0 percent of total state spending and an increase of 6.5 percent over the previous year. State funds (general funds and other state funds combined, excluding bonds) for transportation increased 8.8 percent in fiscal 2018, while federal funds rose 6.3 percent. Median growth levels for fiscal 2018 were state funds (3.3 percent), federal funds (3.9 percent), and all funds (2.3 percent). In fiscal 2017, total state expenditures for transportation grew 2.1 percent. State funds increased 3.9 percent, while federal funds declined 2.6 percent.

State governments contributed 70.9 percent of transportation expenditures in fiscal 2018, while federal dollars accounted for 29.1 percent. Approximately 61.2 percent of fiscal 2018 transportation expenditures are funded from earmarked revenues placed in special transportation funds, captured in the "Other State Funds" category in this report. The largest earmarked revenue source is states' motor fuel excise taxes. States also contribute to transportation spending through both bonds (accounting for 6.4 percent of total transportation expenditures) and general funds (3.3 percent).

Transportation Fund

In this year's State Expenditure Report, states for the first time were asked to detail transportation fund revenue sources, if their state has a transportation fund. Forty-six states reported having a separate transportation fund. All of the 46 states deposit some or all of motor fuel tax receipts into their transportation fund, 42 include vehicle license and registration fees and 24 include vehicle sales and use taxes. Motor fuel taxes represented the largest revenue source for transportation funds at 41.1 percent, followed by license and registration fees (19.4 percent), vehicle sales and use taxes (8.8 percent), tolls (1.5 percent), and all other (29.2 percent). Table A-5 in the Appendix shows transportation fund revenue sources totaled \$90.8 billion in fiscal 2016, \$96.7 billion in fiscal 2017, and \$103.6 billion in estimated fiscal 2018.

State Transportation Financing Issues

In recent year 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, and the growth in vehicle miles traveled has leveled off. Over the past five years, over half of the states have taken actions to raise their fuel tax revenues. Many of the actions were the result of multi-year transportation plans and were combined with other revenue-raising actions. One of the more notable recent actions has been the institution of registration fees on electric and hybrid vehicles to ensure that all vehicles pay a share of transportation system costs. Thirty-two states have constitutional restrictions that dedicate transportation funds for transportation purposes.

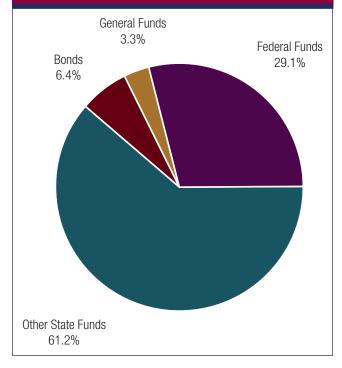
The combination of state actions to raise revenue and the very limited changes in federal transportation resources has caused the state share of transportation spending to rise from 67.1 percent in 2010 to 70.9 percent in 2018.

Federal Transportation Funding

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

Key provisions in the bill include: establishing a National Surface Transportation and Innovative Finance Bureau to help states with project delivery; streamlining the environmental review and permitting process; increasing dedicated bus funding by 89 percent over the reauthorization period; establishing a pilot program for communities to expand transit through the use of public-private partnerships; increasing the percentage of the National Priority Safety Program states can spend on traditional safety programs; creating a new formula grant program, the National Highway Freight Program, and a new competitive grant program, the Nationally Significant Freight and Highway Projects Program; converting the Surface Transportation Program to a block grant program; increasing the amount of Surface Transportation Program funding that is distributed to local governments from 50 percent to 55 percent; and requiring certain railroads to provide information on the identity, quantity, and location of crude oil movements to emergency responders.

FIGURE 16 STATE EXPENDITURES FOR TRANSPORTATION BY FUND SOURCE, ESTIMATED FISCAL 2018



Fund Shares

Figure 16 provides fund shares for estimated fiscal 2018.

Regional Expenditures

Table 37 shows percentage changes in transportation expenditures by region between fiscal 2016 and fiscal 2017 and between fiscal 2017 and estimated fiscal 2018. In both years, most regions experienced growth in total spending on transportation.

Transportation – Expenditure Exclusions

Forty-two states wholly or partially exclude state police and highway patrols from the transportation expenditures contained within the report. Additionally, 40 states wholly or partially exclude port authority operations, 18 states exclude truck enforcement regulation programs, 23 states omit motor vehicle licensing, and 13 states exclude gasoline tax and fee collections. For details, see Table 41.

TABLE 37 REGIONAL PERCENTAGE CHANGE IN STATE TRANSPORTATION EXPENDITURES, FISCAL 2017 AND 2018

			Fiscal 2016 to	2017					Fiscal 2017 to	2018		
	State		Federal		All		State		Federal		All	
Region	Funds		Funds		Funds		Funds		Funds		Funds	
New England	5.0	%	-6.4	%	4.0	%	6.0	%	4.5	%	0.1	%
Mid-Atlantic	3.4		5.3		6.7		6.6		6.0		5.4	
Great Lakes	2.4		0.2		2.0		0.5		10.1		0.5	
Plains	-8.1		12.9		-4.7		3.0		-3.8		0.2	
Southeast	9.1		-6.6		4.4		10.4		7.3		7.6	
Southwest	-6.0		-8.8		-7.0		9.4		11.4		6.3	
Rocky Mountain	5.7		4.5		5.2		5.6		1.7		11.2	
Far West	11.4		-3.0		2.0		20.6		3.2		15.8	
ALL STATES	3.9	%	-2.6	%	2.1	%	8.8	%	6.3	%	6.5	%

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

		Ac	tual Fiscal 20	016			Ac	tual Fiscal 20	017			Estir	nated Fiscal	2018	
Region/State	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
NEW ENGLAND															
Connecticut	\$0	\$774	\$1,422	\$963	\$3,159	\$0	\$779	\$1,447	\$1,273	\$3,499	\$0	\$743	\$1,519	\$897	\$3,159
Maine	0	222	423	60	705	0	224	440	92	756	0	233	415	69	717
Massachusetts*	171	1,000	2,442	872	4,485	140	860	2,543	841	4,384	177	934	2,736	812	4,659
New Hampshire	1	267	196	5	469	1	247	269	14	531	1	236	313	8	558
Rhode Island	0	254	233	5	492	0	240	296	0	536	0	283	305	1	589
Vermont	0	284	256	1	541	0	272	266	0	538	0	311	259	0	570
MID-ATLANTIC Delaware	0	218	585	0	803	5	217	567	129	918	5	347	584	3	939
Maryland*	0	810	3,738	0	603 4,548	5	953	3,619	0	4,572	0	347 1,176	3,945	3 0	939 5,121
New Jersey	1,413	1,459	879	1,174	4,940	1,529	1,571	1,101	1,735	5,936	1,635	1,647	1,572	2,000	6,854
New York	130	1,435	6,295	1,180	9,435	1,323	2,095	6,748	1,559	10,509	118	1,688	6,899	1,340	10,045
Pennsylvania	2	2,278	5,801	350	8,431	2	2,108	5,800	175	8,085	2	2,500	5,999	175	8,676
GREAT LAKES	-	2,210	0,001		0,101		2,100	0,000		0,000		2,000	0,000		0,010
Illinois	0	108	4,732	723	5,563	0	90	4,679	770	5,539	4	75	4,714	290	5,083
Indiana	242	936	714	0	1,892	571	931	776	0	2,278	47	1,010	1,034	0	2,091
Michigan*	400	1,245	1,967	8	3,620	9	1,256	2,414	7	3,686	205	1,340	2,564	4	4,113
Ohio*	11	1,411	1,694	340	3,456	11	1,465	1,534	338	3,348	15	1,382	1,408	391	3,196
Wisconsin	97	784	1,869	0	2,750	107	752	1,909	0	2,768	120	1,139	1,963	0	3,222
PLAINS															
lowa	0	537	1,347	0	1,884	0	676	1,340	0	2,016	0	563	1,231	0	1,794
Kansas	10	277	530	178	995	10	479	413	195	1,097	10	350	481	211	1,052
Minnesota	135	335	2,186	404	3,060	140	265	2,487	263	3,155	162	537	2,790	134	3,623
Missouri	18	91	1,779	0	1,888	20	89	1,916	0	2,025	12	79	1,961	0	2,052
Nebraska	0	367	598	0	965	0	340	552	0	892	0	329	661	0	990
North Dakota	544	246	1,036	0	1,826	46	303	620	0	969	18	251	403	0	672
South Dakota	1	348	315	0	664	1	332	263	0	596	1	280	309	0	590
SOUTHEAST															
Alabama	0	882	638	220	1,740	0	834	605	314	1,753	0	746	560	340	1,646
Arkansas	1	553	878	0	1,432	1	650	1,079	0	1,730	1	734	942	0	1,677
Florida	0	2,536	5,827	379	8,742	3	2,281	6,418	398	9,100	0	2,804	7,775	275	10,854
Georgia*	1,270	1,641	415	186	3,512	1,612	1,438	454	115	3,619	1,927	1,593	90	110	3,720
Kentucky	6	883	1,908	0	2,797	13	900	1,502	0	2,415	13	816	1,509	0	2,338
Louisiana	38	831	577	171	1,617	3	745	621	129	1,498	13	724	585	91	1,413
Mississippi*	0	547	640	91	1,278	0	566	739	122	1,427	0	595	780	91	1,466
North Carolina South Carolina	0 289	1,336 642	3,320	131 0	4,787 2,023	0 120	1,330 855	3,574	431 0	5,335	0 60	1,494 988	4,409	110 0	6,013
Tennessee*	209	859	1,092 795	0	1,654	0	874	1,179 854	0	2,154 1,728	0	900	1,138 1,080	0	2,186 2,076
Virginia	68	1,269	4,944	22	6,303	40	1.252	4,892	123	6,307	40	1,096	5.680	68	6,884
West Virginia	12	1,176	20	0	1,208	12	563	1,083	0	1,658	11	593	775	0	1,379
SOUTHWEST		1,110	20	0	1,200			1,000		1,000					.,010
Arizona	0	817	2,186	373	3,376	0	645	2,207	402	3,254	2	693	2,278	250	3,223
New Mexico	0	689	462	9	1,160	0	748	453	11	1,212	48	776	484	30	1,338
Oklahoma	0	890	677	0	1,567	0	698	740	119	1,557	0	673	737	90	1,500
Texas*	226	4,832	6,236	1,405	12,699	276	4,498	5,519	1,170	11,463	310	5,196	6,198	814	12,518
ROCKY MOUNTAIN															
Colorado*	0	744	1,186	0	1,930	0	731	1,242	0	1,973	0	702	1,026	0	1,728
ldaho*	0	212	302	0	514	0	195	347	0	542	0	266	429	0	695
Montana	10	410	288	0	708	10	382	279	0	671	7	395	284	0	686
Utah	0	306	853	0	1,159	3	406	964	0	1,373	1	382	1,261	332	1,976
Wyoming	30	25	68	0	123	6	59	42	0	107	5	59	41	0	105
FAR WEST															
Alaska	308	1,122	201	7	1,638	275	1,216	262	0	1,753	208	1,081	302	0	1,591
California	262	4,787	7,572	1,355	13,976	203	4,816	7,953	427	13,399	232	5,203	11,002	401	16,838
Hawaii*	0	185	931	157	1,273	0	137	1,152	42	1,331	0	174	1,209	329	1,712
Nevada	0	451	283	65	799	0	369	406	180	955	0	368	567	333	1,268
Oregon	11	47	1,602	29	1,689	11	46	2,123	20	2,200	13	39	1,720	13	1,785
Washington	1	793	1,832	271	2,897	1	577	2,104	398	3,080	2	526	2,222	373	3,123
TOTAL	\$5,707	\$45,546	\$86,770	\$11,134	\$149,157	\$5,288	\$44,355	\$90,792	\$11,792	\$152,227	\$5,425	\$47,145	\$99,148	\$10,385	\$162,103
District of Columbia	330	132	219	204	885	317	210	250	195	972					

TABLE 39 TRANSPORTATION EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

	Fiscal	Fiscal	Fiscal
Region/State	2016	2017	2018
NEW ENGLAND			
Connecticut	9.9 %	11.0 %	9.6 %
Maine	8.8	9.2	8.5
Massachusetts	8.2	7.9	8.0
New Hampshire	8.1	8.9	9.1
Rhode Island	5.7	6.1	6.2
Vermont	9.7	9.7	10.0
MID-ATLANTIC			
Delaware	7.8	8.6	8.7
Maryland	11.2	10.6	11.3
New Jersey	8.7	10.0	11.2
New York	6.3	6.7	6.1
Pennsylvania	11.0	10.1	10.5
GREAT LAKES			
Illinois	10.1	8.1	7.2
Indiana	6.1	7.1	6.2
Michigan	6.7	6.8	7.4
Ohio	5.1	4.9	4.6
Wisconsin	6.0	5.9	6.7
PLAINS			
lowa	8.2	8.9	7.9
Kansas	6.6	7.0	6.4
Minnesota	8.1	8.4	8.7
Missouri	7.7	7.9	7.9
Nebraska	8.3	7.5	8.2
North Dakota	24.5	14.3	11.1
South Dakota	15.9	14.1	13.2
SOUTHEAST			
Alabama	6.7	6.6	6.2
Arkansas	6.0	6.9	6.6
Florida	12.1	11.9	12.8
Georgia	7.4	7.3	7.3
Kentucky	8.8	7.4	6.9
Louisiana	5.8	5.3	4.4
Mississippi	6.4	7.0	6.8
North Carolina	10.4	11.1	12.1
South Carolina	8.8	8.8	8.7
Tennessee	5.1	5.3	5.7
Virginia	12.8	12.5	13.2
West Virginia	7.5	9.7	8.3
SOUTHWEST	·		
Arizona	8.0	7.7	7.4
New Mexico	6.1	6.2	6.9
Oklahoma	6.9	6.7	6.6
Texas	11.5	10.3	11.2
ROCKY MOUNTAIN	11.0	10.0	11.4
Colorado	5.3	5.4	4.7
Idaho	7.2	7.3	8.8
Montana	11.1	9.6	9.9
Utah	8.5	9.7	12.3
		9.7 2.4	2.4
Wyoming FAR WEST	3.0	∠.4	2.4
	10.0	10.0	4.8.4
Alaska	16.3	18.0	14.4
California	5.6	5.1	5.8
Hawaii	9.2	9.1	11.3
Nevada	6.4	6.9	9.1
Oregon	4.5	5.5	4.4
Washington	6.9	6.9	6.8

TABLE 40 ANNUAL PERCENTAGE CHANGE IN TRANSPORTATION EXPENDITURES

		Fiscal 2016 to 2017			Fiscal 2017 to 2018	
	State	Federal	All	State	Federal	All
Region/State	Funds	Funds	Funds	Funds	Funds	Funds
NEW ENGLAND		0.0 %	10.0 %	5.0 0	10 %	07.4
Connecticut	1.8 %	0.6 %	10.8 %	5.0 %	-4.6 %	-9.7 %
Maine	4.0	0.9	7.2	-5.7	4.0	-5.2
Massachusetts	2.7	-14.0	-2.3	8.6	8.6	6.3
New Hampshire	37.1	-7.5	13.2	16.3	-4.5	5.1
Rhode Island	27.0	-5.5	8.9	3.0	17.9	9.9
Vermont	3.9	-4.2	-0.6	-2.6	14.3	5.9
MID-ATLANTIC						
Delaware	-2.2	-0.5	14.3	3.0	59.9	2.3
Maryland	-3.2	17.7	0.5	9.0	23.4	12.0
New Jersey	14.7	7.7	20.5	21.9	4.8	15.5
New York	6.7	14.5	11.4	2.4	-19.4	-4.4
Pennsylvania	0.0	-7.5	-4.1	3.4	18.6	7.3
GREAT LAKES						
Illinois	-1.1	-16.7	-0.4	0.8	-16.7	-8.2
Indiana	40.9	-0.5	20.4	-19.7	8.5	-8.2
Michigan	2.4	0.9	1.8	14.3	6.7	11.6
Ohio	-9.4	3.8	-3.1	-7.9	-5.7	-4.5
Wisconsin	-9.4	-4.1	0.7	3.3	51.5	16.4
PLAINS	2.3	-4.1	0.7	0.0	U1.J	10.4
	-0.5	25.0	7.0	0 1	-16.7	11.0
lowa		25.9		-8.1		-11.0
Kansas	-21.7	72.9	10.3	16.1	-26.9	-4.1
Minnesota	13.2	-20.9	3.1	12.4	102.6	14.8
Missouri	7.7	-2.2	7.3	1.9	-11.2	1.3
Nebraska	-7.7	-7.4	-7.6	19.7	-3.2	11.0
North Dakota	-57.8	23.2	-46.9	-36.8	-17.2	-30.7
South Dakota	-16.5	-4.6	-10.2	17.4	-15.7	-1.0
SOUTHEAST						
Alabama	-5.2	-5.4	0.7	-7.4	-10.6	-6.1
Arkansas	22.9	17.5	20.8	-12.7	12.9	-3.1
Florida	10.2	-10.1	4.1	21.1	22.9	19.3
Georgia*	22.6	-12.4	3.0	-2.4	10.8	2.8
Kentucky	-20.8	1.9	-13.7	0.5	-9.3	-3.2
Louisiana	1.5	-10.3	-7.4	-4.2	-2.8	-5.7
Mississippi	15.5	3.5	11.7	5.5	5.1	2.7
North Carolina	7.7	-0.4	11.4	23.4	12.3	12.7
South Carolina	-5.9	33.2	6.5	-7.8	15.6	1.5
Tennessee	7.4	1.7	4.5	26.5	14.0	20.1
Virginia	-1.6	-1.3	0.1	16.0	-12.5	9.1
West Virginia	3,321.9	-52.1	37.3	-28.2	5.3	-16.8
SOUTHWEST	3,321.3	JZ.1	51.5	20.2	0.0	10.0
Arizona	1.0	-21.1	-3.6	3.3	7.4	-1.0
New Mexico	-1.9	8.6	4.5	17.4	3.7	10.4
Oklahoma	9.3	-21.6	-0.6	-0.4	-3.6	-3.7
Texas	-10.3	-6.9	-9.7	12.3	15.5	9.2
ROCKY MOUNTAIN						
Colorado	4.7	-1.7	2.2	-17.4	-4.0	-12.4
Idaho	14.9	-8.0	5.4	23.6	36.4	28.2
Montana	-3.0	-6.8	-5.2	0.7	3.4	2.2
Utah	13.4	32.7	18.5	30.5	-5.9	43.9
Wyoming	-51.0	136.0	-13.0	-4.2	0.0	-1.9
FAR WEST						
Alaska	5.5	8.4	7.0	-5.0	-11.1	-9.2
California	4.1	0.6	-4.1	37.7	8.0	25.7
Hawaii	23.7	-25.9	4.6	4.9	27.0	28.6
Nevada	43.5	-18.2	19.5	39.7	-0.3	32.8
Oregon	32.3	-2.1	30.3	-18.8	-15.2	-18.9
Washington	14.8	-27.2	6.3	5.7	-8.8	1.4
ALL STATES	3.9 %	-2.6 %	2.1 %	8.8 %	6.3 %	6.5 %
MEDIAN	4.0	-1.9	4.3	3.3	3.9	2.3

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 41 **ITEMS EXCLUDED FROM TRANSPORTATION EXPENDITURES**

egion/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
EW ENGLAND					0 0				
Connecticut			Х	X	Х			Х	Х
laine					N/A			х	Х
lassachusetts*	Р	Р	х	х					
ew Hampshire								х	Х
hode Island			х				х		Х
ermont			N/A				, A		X
D-ATLANTIC			IVA						
elaware			Х						
aryland			~						Х
			х						X
ew Jersey	Р	D		V					
ew York	P	Р	N/A	X					Х
ennsylvania			N/A	N/A					Х
EAT LAKES									
nois		Р	Х					Х	Р
diana			Х		Х			Х	Х
ichigan			N/A						Х
nio*			Х		Х		Р	Х	Х
sconsin			N/A						
AINS									
wa			Х						Х
insas			N/A		Х			Х	Х
innesota			Х						
ssouri				х			Х	Х	х
ebraska			N/A	Р		N/A	N/A		
orth Dakota			х		Х				Х
outh Dakota			х		х			Х	Х
UTHEAST					, A			~	
abama			Х		P	N/A		Х	Х
kansas			X		1	X		X	X
orida			X	Х	Х	~		X	X
			x	~	x			X	
eorgia*					X			X	Х
ntucky			Х		_				Х
uisiana			Х		Р	Х		Х	Х
ississippi*			Х	Х		Х		Х	Х
orth Carolina			Х						Х
outh Carolina			Х			Х			Х
nnessee					Х			Х	Х
rginia									
est Virginia			Р	Х	Х	N/A	N/A		Х
UTHWEST									
izona									Х
ew Mexico			х		х	Х	Х	х	Х
dahoma	х		X	Р	X			X	Х
xas	X	х	X		P	Р	P	P	Х
CKY MOUNTAIN	~	~	~						~
lorado*			Х	Х	Х	Х	Х	Х	Х
aho*			~	~	~	~	X	~	x
ontana			Х				~		x
			~			NI/A	Р	D	
ah						N/A	P	Р	Х
roming		·							
RWEST									
iska			Х	Х		Х	Р		Х
lifornia			Х						Х
waii*			N/A			N/A	N/A	N/A	N/A
vada			N/A	Х	Х	Х		Х	Х
regon			Х						Х
ashington			N/A						
L STATES	4	4	40	13	18	14	12	23	42

Excluded=X Partially Excluded=P Not Applicable=N/A Source: National Association of State Budget Officers, 2018 State Expenditure Report

Transportation Notes

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

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

Georgia: An adjustment was made to "Gasoline tax and fee collections." Gasoline tax and fee collections are "Included" in the Transportation chapter.

Hawaii: Transportation expenditures are expenditures from Airports, Harbors, Highways, and Administration.

Idaho: Transportation revenue provided to local entities is not included in Transportation expenditures. Transportation Capital Expenditures include Capital Construction and Right-of-Way and Capital Facilities.

Maryland: Includes federal funding for transportation and New Starts funding.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Michigan: FY 2017 restricted fund totals reflect partial year of increased fuel and registration revenues from road funding package. FY 2018 estimate reflects full year of increase. FY 2018 general fund estimated expenditures include \$175 million in accelerated funding for roads.

Mississippi: A correction was made to Bond Funds FY2016 actual for prior year survey: Transportation included waterway (port) projects that should have been excluded, resulting in an overstatement of bond expenditures for this category.

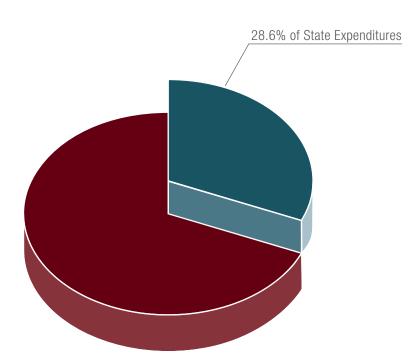
Ohio: While employer contributions to current employees' pensions and employer contributions to employee health benefits are included in the expenditure totals, agencies do not receive specific appropriations for these purposes. The Ohio Department of Public Safety and the Ohio Public Utilities Commission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

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

Texas: The figures provided for Transportation have been adjusted to match the current actuals creating the difference from the previous submissions due to the timing of the report.



ALL OTHER EXPENDITURES



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).

The "All Other" category of expenditures totaled \$575.5 billion for estimated fiscal 2018, or 28.3 percent of total state spending. The "All Other" category has decreased as a share of total state spending in recent years, peaking at 34.7 percent in fiscal 2010. Total spending in the "All Other" category increased by 5.0 percent in fiscal 2017 and by 2.2 percent in estimated fiscal 2018. The median growth rates for both years was more similar, however, with the median growth at 2.7 percent for fiscal 2017 and 2.1 percent for fiscal 2018. In fiscal 2017, state funds for "All Other" increased by 4.8 percent while federal funds increased 5.9 percent, and in estimated fiscal 2018 state funds increased 0.8 percent while federal funds rose 5.4 percent. One reason state funds for the "All Other" category rose more sharply in fiscal 2017 was that spending grew by over \$10 billion in Illinois following passage of a full-year budget for fiscal 2017, after not having a fully enacted budget in fiscal 2016.

Children's Health Insurance Program

Enacted as part of the *Balanced Budget Act of 1997*, the State Children's Health Insurance Program (SCHIP) expanded health care coverage for previously uninsured children. The program was targeted toward children from families with incomes too high to qualify for Medicaid but too low to afford private insurance. The current Children's Health Insurance Program (CHIP) provides health coverage to eligible children through both Medicaid and separate CHIP programs. The program is funded jointly by states and the federal government. According to the Centers for Medicare and Medicaid Services (CMS), approximately 9.4 million children were enrolled under CHIP in 2017. As shown in Appendix Table A-2, total spending for CHIP was \$12.9 billion in fiscal 2016, \$14.4 billion in fiscal 2017, and is estimated at \$16.3 billion in fiscal 2018.

Debt Service

As in years past, states included debt service in the "All Other" category of the State Expenditure Report. However, in this year's report, states also separately detailed their debt service spending. As shown in Appendix Table A-4, states' spending on debt service totaled \$57.6 billion in fiscal 2016, \$59.7 billion in fiscal 2017, and \$62.8 billion in estimated fiscal 2018. In estimated fiscal 2018, other state funds represented 55.1 percent of total state spending on debt service, while general funds comprised the remaining 44.9 percent. In fiscal years 2016, 2017, and 2018, debt service represented 4.6 percent of spending from state funds (general funds and other state funds combined, excluding bonds). 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, a few other states were unable to provide debt service data.

Fund Shares

Figure 17 illustrates fund shares for estimated fiscal 2018. Other state funds compromised the largest percentage of the "All Other" category at 37.7 percent, with general funds representing 36.9 percent, federal funds 22.3 percent, and bonds 3.1 percent.

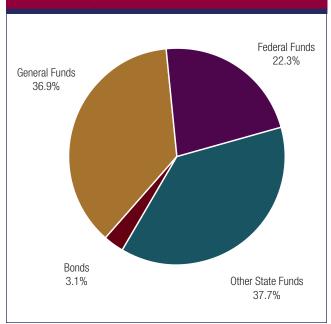


FIGURE 17 STATE EXPENDITURES FOR ALL OTHER PROGRAMS BY FUND SOURCE, ESTIMATED FISCAL 2018

Regional Expenditures

Table 42 shows percentage changes for "All Other" expenditures for fiscal 2016-2017 and 2017-2018 by region. Several regions saw declines in either state or federal funds in fiscal 2017 and estimated fiscal 2018.

TABLE 42

REGIONAL PERCENTAGE CHANGE IN STATE ALL OTHER EXPENDITURES, FISCAL 2017 AND 2018

		F	iscal 2016 to	2017					Fiscal 2017 to	2018		
Region	State Funds		Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	3.7	%	-3.2	%	1.8	%	2.8	%	6.4	%	4.0	%
Mid-Atlantic	2.0		16.4		5.2		0.6		2.4		1.3	
Great Lakes	16.4		-4.7		12.9		-9.1		23.7		-4.4	
Plains	-2.1		5.0		-0.4		5.8		-6.9		2.1	
Southeast	1.6		2.1		1.8		8.3		12.1		8.8	
Southwest	7.9		31.6		15.0		-10.0		-25.5		-15.1	
Rocky Mountain	0.7		3.5		1.3		-7.9		0.3		-6.0	
Far West	2.9		3.5		2.4		6.2		6.9		9.4	
ALL STATES	4.8	%	5.9	%	5.0	%	0.8	%	5.4	%	2.2	%

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

		Act	ual Fiscal 201	16			Ac	tual Fiscal 20	017			Esti	mated Fiscal	2018	
	General	Federal	Other State			General	Federal	Other State			General	Federal	Other State		
Region/State	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total
NEW ENGLAND															
Connecticut	\$9,141	\$1,018	\$1,030	\$1,275	\$12,464	\$9,025	\$1,110	\$1,577	\$1,045	\$12,757	\$9,313	\$1,110	\$1,577	\$1,435	\$13,435
Maine*	836	477	1,301	17	2,631	880	482	1,340	16	2,718	900	434	1,371	31	2,736
Massachusetts	12,686	2,509	7,786	1,181	24,162	13,396	2,256	7,962	1,182	24,796	13,568	2,479	8,166	1,195	25,408
New Hampshire	447	493	774	36	1,750	510	461	614	39	1,624	478	561	711	31	1,781
Rhode Island	1,010	865	916	84	2,875	1,024	888	889	36	2,837	1,076	996	1,087	39	3,198
Vermont	481	546	160	86	1,273	504	524	184	44	1,256	559	507	165	57	1,288
MID-ATLANTIC															
Delaware	1,341	396	2,164	336	4,237	1,379	458	2,452	109	4,398	1,350	434	2,439	103	4,326
Maryland	4,151	2,543	2,765	467	9,926	4,198	2,669	3,466	378	10,711	3,948	2,325	4,436	725	11,434
New Jersey	10,777	2,786	3,274	436	17,273	10,763	3,340	3,216	431	17,750	11,768	3,678	2,756	0	18,202
New York	27,295	9,292	7,834	1,617	46,038	26,350	10,814	8,737	1,919	47,820	25,680	12,403	9,272	2,266	49,621
Pennsylvania	6,495	5,388	8,715	41	20,639	6,924	6,466	8,844	271	22,505	5,888	5,487	9,267	272	20,914
GREAT LAKES															
Illinois	15,358	2,543	3,977	25	21,903	16,204	2,330	13,751	473	32,758	16,595	2,874	7,783	96	27,348
Indiana	2,269	1,585	2,176	0	6,030	2,557	1,555	1,772	0	5,884	2,587	2,857	2,040	0	7,484
Michigan*	3,243	5,494	6,533	38	15,308	3,161	4,997	6,952	28	15,138	3,383	6,395	4,306	51	14,135
Ohio*	4,174	2,491	13,466	1,637	21,768	4,169	2,483	13,484	1,659	21,795	4,137	2,547	13,920	1,678	22,282
Wisconsin	3,435	2,552	12,598	0	18,585	3,365	2,613	12,853	0	18,831	3,526	2,614	12,902	0	19,042
PLAINS															
Iowa	1,445	1,791	2,601	13	5,850	1,447	2,109	1,987	6	5,549	1,460	1,942	2,036	6	5,444
Kansas	838	728	1,524	163	3,253	942	599	1,705	119	3,365	979	715	1,722	103	3,519
Minnesota	5,126	2,676	3,207	307	11,316	5,414	2,762	2,414	264	10,854	5,870	2,650	3,450	191	12,161
Missouri	2,138	1,784	1,939	39	5,900	2,132	1,836	1,910	78	5,956	2,168	1,837	1,834	101	5,940
Nebraska	948	857	2,047	0	3,852	986	943	2,055	0	3,984	1,116	698	2,231	0	4,045
North Dakota	614	368	956	0	1,938	704	361	1,129	0	2,194	381	134	938	0	1,453
South Dakota	300	290	491	1	1,082	320	308	512	1	1,141	326	324	508	6	1,164
SOUTHEAST															
Alabama	1,071	2,222	3,081	52	6,426	1,127	2,273	3,075	86	6,561	856	2,101	2,842	168	5,967
Arkansas	599	915	6,477	58	8,049	605	862	6,522	69	8,058	637	854	6,683	33	8,207
Florida	6,034	7,193	2,304	1,263	16,794	6,265	7,356	2,694	1,224	17,539	6,078	7,873	5,825	1,215	20,991
Georgia*	4,735	3,208	3,697	198	11,838	5,136	3,509	3,874	176	12,695	5,511	3,061	4,118	305	12,995
Kentucky	2,368	2,075	1,995	0	6,438	2,546	2,038	2,008	0	6,592	2,561	1,883	2,099	0	6,543
Louisiana	1,832	1,939	5,121	256	9,148	2,069	1,934	3,864	107	7,974	2,359	3,593	4,440	120	10,512
Mississippi	1,437	1,692	1,531	333	4,993	1,558	1,758	1,197	900	5,413	1,545	2,729	1,493	469	6,236
North Carolina	3,660	2,700	2,248	87	8,695	4,025	2,725	2,249	62	9,061	4,061	2,826	2,826	32	9,745
South Carolina	2,159	1,448	1,486	0	5,093	2,350	1,550	1,469	0	5,369	2,499	1,793	1,497	0	5,789
Tennessee	2,848	3,535	1,850	244	8,477	2,982	3,445	1,958	0	8,385	3,783	4,124	2,021	0	9,928
Virginia	6,373	2,038	8,962	397	17,770	6,376	2,115	9,191	369	18,051	6,552	2,197	9,346	336	18,431
West Virginia	1,147	182	5,352	0	6,681	1,183	185	5,301	0	6,669	552	301	6,083	0	6,936
SOUTHWEST					,										,
Arizona	1,679	3,301	8,152	111	13,243	2,032	2,924	7,671	121	12,748	1,680	3,118	7,379	139	12,316
New Mexico	1,425	1,620	2,195	172	5,412	1,402	1,741	2,353	292	5,788	1,423	1,666	2,341	146	5,576
Oklahoma	1,329	2,162	2,193	200	5,884	1,490	1,726	3,095	187	6,498	2,015	2,177	1,405	277	5,874
Texas	9,430	265	2,233	488	12,416	9,496	3,278	3,350	1,334	17,458	9,870	245	1,680	507	12,302
ROCKY MOUNTAIN															
Colorado*	2,721	916	5,746	0	9,383	2,432	937	5,873	0	9,242	2,466	942	4,527	0	7,935
Idaho	438	965	511	0	1,914	477	953	525	0	1,955	524	782	629	0	1,935
Montana	709	824	913	0	2,446	750	843	957	0	2,550	706	793	985	0	2,484
Utah	1,349	1,107	1,581	0	4,037	1,228	1,127	1,674	0	4,029	1,280	1,375	1,560	0	4,215
Wyoming	1,090	463	520	0	2,073	791	564	974	0	2,329	799	547	974	0	2,320
FAR WEST	.,000		220		_,5.0		001	5	0	_,010					_,020
Alaska	2,321	735	661	0	3,717	1,463	782	786	0	3,031	1,524	821	1,769	0	4,114
California	22,321	16,514	21,528	1,815	62,205	23,125	17,624	20,067	1,535	62,351	24,565	19,095	23,970	4,868	72,498
Hawaii	3,783	606	1,596	711	6,696	4,241	718	2,107	520	7,586	4,609	758	1,573	4,000	72,490
Nevada	3,783	939	3,394	25	6,696 5,232	4,241	1,016	3,933	21	6,051	4,609	733	3,553	25	7,579 5,076
Oregon	2,527	3,065	14,574	52	20,218	2,278	2,349	16,435	51	21,113	2,468	2,894	16,333	70	21,765
Washington	3,714 \$204,548	2,743 \$114,844	3,919 \$202,054	354 \$14,615	10,730 \$536,061	3,793 \$208,655	2,966 \$121,662	4,308	239 \$15,391	11,306	3,558 \$212,302	2,916	4,082 \$216,950	334 \$18,069	10,890
TOTAL			acuz U54	a14.015	au an Uh I	3/10 000	3121.002	\$217,315	313.391	\$563,023	3/1/3/12	\$128,198	az in 950	a 10 Ub9	\$575,519

TABLE 44 ALL OTHER EXPENDITURES AS A PERCENT OF TOTAL EXPENDITURES

Region/State	Fiscal 2016	Fiscal 2017	Fiscal 2018
NEW ENGLAND	2010	2017	2010
Connecticut	39.1 %	40.2 %	41.0 %
Maine	32.7	33.0	32.5
Massachusetts	44.2	44.6	43.8
New Hampshire	30.3	27.4	29.1
Rhode Island	33.3	32.1	33.4
Vermont	22.9	22.6	22.7
MID-ATLANTIC			
Delaware	41.4	41.2	39.9
Maryland	24.3	24.7	25.3
New Jersey	30.6	29.9	29.6
New York	30.5	30.5	30.3
Pennsylvania	27.0	28.0	25.4
GREAT LAKES	21.0	20.0	
Illinois	39.9	48.2	38.6
Indiana	19.3	18.4	22.2
Michigan	28.2	27.8	25.5
Ohio	32.3	31.9	32.0
Wisconsin	32.3	40.1	32.0
	40.0	40.1	39.0
PLAINS	05.0	045	04.0
lowa Kansas	25.3	24.5	24.0 21.5
	21.5	21.6	
Minnesota	30.0	29.0	29.4
Missouri	24.0	23.3	22.8
Nebraska	33.2	33.6	33.3
North Dakota	26.0	32.3	24.1
South Dakota	25.9	27.0	26.1
SOUTHEAST			
Alabama	24.8	24.6	22.4
Arkansas	33.5	32.1	32.3
Florida	23.2	23.0	24.7
Georgia	24.9	25.6	25.3
Kentucky	20.3	20.1	19.2
Louisiana	33.0	28.1	32.4
Mississippi	25.1	26.6	28.9
North Carolina	18.9	18.8	19.6
South Carolina	22.2	21.9	23.1
Tennessee	26.2	25.5	27.4
Virginia	36.2	35.9	35.4
West Virginia	41.3	39.2	41.8
SOUTHWEST			
Arizona	31.4	30.3	28.4
New Mexico	28.5	29.6	28.8
Oklahoma	25.9	27.9	25.9
Texas	11.2	15.7	11.0
ROCKY MOUNTAIN			
Colorado	25.6	25.3	21.5
Idaho	26.8	26.2	24.4
Montana	38.3	36.7	35.7
Utah	29.6	28.3	26.2
Wyoming	50.5	52.6	52.4
FAR WEST			
Alaska	37.1	31.1	37.2
California	24.8	23.9	25.1
Hawaii	48.4	51.7	49.9
Nevada	42.1	43.5	36.4
Oregon	54.3	52.7	53.6
Washington	25.7	25.3	23.8
ALL STATES	28.7 %	29.0 %	23.0
ALL UIAILU	20.1 70	23.0 70	20.3 %

TABLE 45 ANNUAL PERCENTAGE CHANGE IN ALL OTHER EXPENDITURES

		Fiscal 2016 to 2017			Fiscal 2017 to 2018	
	State	Federal	All	State	Federal	All
Region/State	Funds	Funds	Funds	Funds	Funds	Funds
NEW ENGLAND	4.0 %	0.0 %	0.4 %	0.7 %	0.0 %	50 W
Connecticut	4.2 %	9.0 %	2.4 %	2.7 %	0.0 %	5.3 %
Maine	3.9	1.0	3.3	2.3	-10.0	0.7
Massachusetts	4.3	-10.1	2.6	1.8	9.9	2.5
New Hampshire	-7.9	-6.5	-7.2	5.8	21.7	9.7
Rhode Island	-0.7 7.3	2.7	-1.3	13.1 5.2	12.2 -3.2	12.7 2.5
Vermont MID-ATLANTIC	1.3	-4.0	-1.3	5.2	-3.2	2.5
Delaware	9.3	15.7	3.8	-1.1	-5.2	-1.6
Maryland	10.8	5.0	7.9	9.4	-12.9	6.8
New Jersey	-0.5	19.9	2.8	3.9	10.1	2.5
New York	-0.3	16.4	3.9	-0.4	14.7	3.8
Pennsylvania	3.7	20.0	9.0	-3.9	-15.1	-7.1
GREAT LAKES	5.7	20.0	9.0	-3.9	-10.1	-7.1
Illinois	54.9	-8.4	49.6	-18.6	23.3	-16.5
Indiana	-2.6		-2.4	6.9	83.7	27.2
Michigan	-2.6 3.4	-1.9 -9.0	-2.4 -1.1	-24.0	28.0	-6.6
Ohio	0.1	-9.0	-1.1	-24.0	2.6	-0.0
Wisconsin	1.2	-0.3	1.3	2.3	0.0	1.1
PLAINS	1.2	2.4	1.0	1.0	0.0	1.1
lowa	-15.1	17.8	-5.1	1.8	-7.9	-1.9
Kansas	-15.1	-17.7	-5.1 3.4	2.0	-7.9	4.6
Minnesota	-6.1	3.2	-4.1	19.1	-4.1	12.0
Missouri	-0.9	2.9	0.9	-1.0	0.1	-0.3
Nebraska	-0.9	10.0	3.4	10.1	-26.0	1.5
North Dakota	16.8	-1.9	13.2	-28.0	-62.9	-33.8
South Dakota	5.2	6.2	5.5	0.2	5.2	2.0
SOUTHEAST	0.2	0.2	0.0	0.2	5.2	2.0
Alabama	1.2	2.3	2.1	-12.0	-7.6	-9.1
Arkansas	0.7	-5.8	0.1	2.7	-0.9	1.8
Florida	7.4	2.3	4.4	32.9	7.0	19.7
Georgia*	6.9	9.4	7.2	6.9	-12.8	2.4
Kentucky	4.4	-1.8	2.4	2.3	-7.6	-0.7
Louisiana	-14.7	-0.3	-12.8	14.6	85.8	31.8
Mississippi	-7.2	3.9	8.4	10.3	55.2	15.2
North Carolina	6.2	0.9	4.2	9.8	3.7	7.5
South Carolina	4.8	7.0	5.4	4.6	15.7	7.8
Tennessee	5.2	-2.5	-1.1	17.5	19.7	18.4
Virginia	1.5	3.8	1.6	2.1	3.9	2.1
West Virginia	-0.2	1.6	-0.2	2.3	62.7	4.0
SOUTHWEST	012	110	012	LIU	0En	
Arizona	-1.3	-11.4	-3.7	-6.6	6.6	-3.4
New Mexico	3.7	7.5	6.9	0.2	-4.3	-3.7
Oklahoma	30.2	-20.2	10.4	-25.4	26.1	-9.6
Texas	10.1	1,137.0	40.6	-10.1	-92.5	-29.5
ROCKY MOUNTAIN				· · ·	•	
Colorado	-1.9	2.3	-1.5	-15.8	0.5	-14.1
Idaho	5.6	-1.2	2.1	15.1	-17.9	-1.0
Montana	5.2	2.3	4.3	-0.9	-5.9	-2.6
Utah	-1.0	1.8	-0.2	-2.1	22.0	4.6
Wyoming	9.6	21.8	12.3	0.5	-3.0	-0.4
FAR WEST						
Alaska	-24.6	6.4	-18.5	46.4	5.0	35.7
California	-1.6	6.7	0.2	12.4	8.3	16.3
Hawaii	18.0	18.5	13.3	-2.6	5.6	-0.1
Nevada	17.5	8.2	15.7	-13.9	-27.9	-16.1
Oregon	9.4	-23.4	4.4	0.5	23.2	3.1
Washington	6.1	8.1	5.4	-5.7	-1.7	-3.7
ALL STATES	4.8 %	5.9 %	5.0 %	0.8 %	5.4 %	2.2 %
MEDIAN	3.8	2.3	2.7	2.1	3.1	2.1
	0.0	2.0	2.1	L. 1	0.1	E.1

Notes: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

TABLE 46 ITEMS EXCLUDED FROM ALL OTHER EXPENDITURES

	Employers Contribution to	Employer Contributions to	Child Health Insurance	Public	Community and Institutional for	Community and Institutional	Environmental	Parks and		General Aid to Local
egion/State	Pensions	Health Benefits	Program	Health	Mental Health	for Dev. Disabled	Programs	and Recreation	Housing	Governmer
W ENGLAND										
onnecticut					Р	Р				
laine										
lassachusetts*										
lew Hampshire										
hode Island*									Р	
/ermont				Р	Р	Р				
IID-ATLANTIC										
elaware										
laryland										
lew Jersey										
lew York	Р	Р								
Pennsylvania										
REAT LAKES			· · · · · · · · · · · · · · · · · · ·							
linois										Р
ndiana										
/lichigan*				N/A	N/A	N/A				
)hio*			х		*				Р	
Visconsin										
LAINS										
owa									Р	
Kansas									N/A	
/innesota									NVA.	
Aissouri									v	
									Х	
lebraska									Р	
lorth Dakota										
South Dakota										Х
OUTHEAST									A1/A	
Alabama									N/A	Х
Arkansas										
Florida										
Georgia										
Kentucky										
ouisiana									Х	
Aississippi									Х	
lorth Carolina										
South Carolina										
ennessee										Х
/irginia										
Vest Virginia										
OUTHWEST										
Arizona			Х		Х					
lew Mexico										
Oklahoma									Р	Р
exas				Х		Х		N/A	Р	
ocky mountain										
Colorado*										
daho			Х						N/A	Х
Iontana										
Itah										
/yoming										
AR WEST										
laska										
alifornia										
lawaii	Р	Р								
levada	i.	i.	N/A							
			IWA							
)regon Vashington										v
Vashington	-									X
LL STATES	2	2	4	3	4	4	0	1	12	7

Excluded=X Partially Excluded=P Not Applicable=N/A Source: National Association of State Budget Officers, 2018 State Expenditure Report

All Other Expenditures Notes

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

Colorado: CHIP is included in "Medicaid" expenditures, all part of the Department of Health Care Policy and Financing.

Georgia: Capital expenditures for debt service are included under All Other State Expenditures.

Idaho: All Other Capital Expenditures includes all expenditures from the Capital Budget (Permanent Building Fund). Repairs and improvements to existing facilities, as well as the construction of new facilities, are mainly funded here. The expenditures from this budget for higher education, correction, and other facilities cannot be separated.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Michigan: Public health and community and institutional care for mentally and developmentally disabled persons are partially reported in the Medicaid totals.

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.

Rhode Island: In last year's report, CHIP was included in total Medicaid expenditures. This year, CHIP has been removed from all years of the survey and is instead reflected in the "All Other" total per the instructions.



CAPITAL EXPENDITURES

Capital Expenditures

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 multiyear 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. 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

States increased capital spending by an estimated 3.1 percent in estimated fiscal 2018, 5.0 percent in fiscal 2017 and 2.6 percent in fiscal 2016. While capital spending can fluctuate from year-to-year, the historical average level of growth since 1991 is 4.1 percent. Overall, state capital spending totaled \$100.7 billion in fiscal 2016, \$105.7 billion in fiscal 2017, and is estimated to total \$109.0 billion in fiscal 2018.

Capital Fund Sources

Approximately 73 percent of state spending on capital projects is on a pay-go, or cash basis. The other 27 percent is from debt financing. States primarily use dedicated sources like the transportation fund, higher education tuition and fees, set-aside funding for capital projects, federal funds, and fund surpluses to finance capital spending. State cash sources represent 45.6 percent of capital spending in fiscal 2018, federal funds are 27.9 percent, and bonds are 26.5 percent. Most of federal funds spent for capital purposes is for transportation (93.7 percent in fiscal 2018).

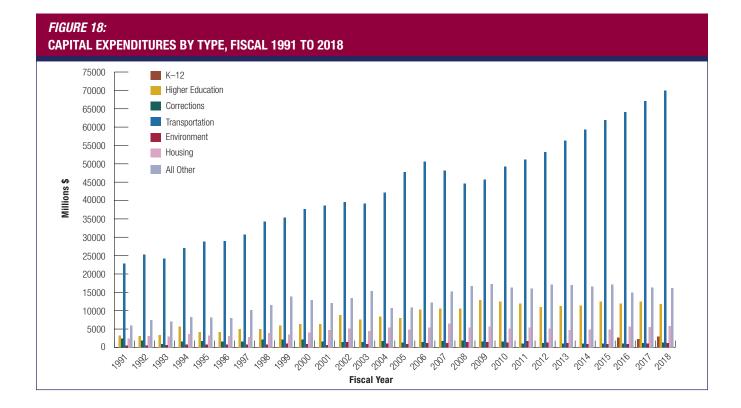


FIGURE 19: ANNUAL PERCENTAGE CHANGE IN TOTAL CAPITAL EXPENDITURES

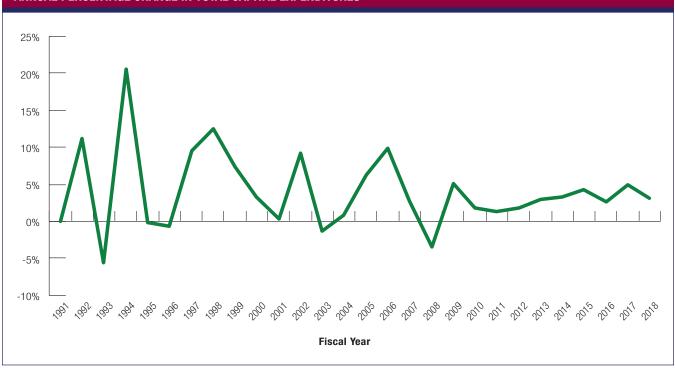


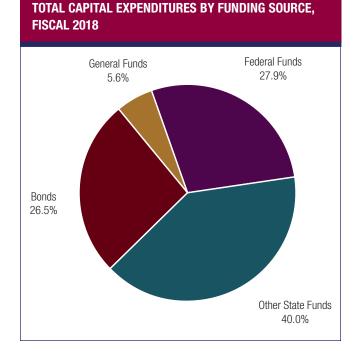
FIGURE 20

Capital Funds by Use

Comprising 64.1 percent (\$69.9 billion) of all capital expenditures in fiscal 2018, **transportation** is the largest category of state capital expenditures, rising from 54.1 percent in fiscal 2009. Capital spending for transportation increased by 4.1 percent in fiscal 2018, and by 4.7 percent in fiscal 2017. Since 2010, transportation capital spending has increased by an annual average of 4.9 percent, reflecting states' efforts at addressing both the maintenance and expansion of its transportation systems.

For the first time in the State Expenditure report, states were asked to isolate capital expenditures for **elementary and sec-ondary education**. States vary greatly in the extent that they provide capital funds for elementary and secondary information, with 22 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 2018, elementary and secondary education capital spending is estimated to represent 2.7 percent of overall capital spending.

Higher education capital expenditures are estimated to decline by 4.8 percent in fiscal 2018, totaling \$11.8 billion, and account for 10.8 percent of total state capital outlays. Higher education is the second largest category of state capital expenditures. In fiscal 2017, higher education capital spending increased by 4.0 percent.



Corrections capital spending increased by 15.6 percent in fiscal 2018 after increasing by 18.4 percent in fiscal 2017. Corrections accounted for only 1.2 percent of total state capital expenditures. Capital spending for corrections reflects the year-to-year fluctuations as the largest changes in spending from a prior year are normally due to major institutional construction and renovation projects. From an historical trend view, capital spending for corrections peaked twenty years ago reflecting a surge of institutional expansions at that time.

Housing capital expenditures account for just 1.0 percent of total fiscal 2018 capital spending, at approximately \$1.1 billion. Housing capital spending increased by 14.5 percent in fiscal 2018, and rose by 9.9 percent in fiscal 2017. About 25 percent of states report capital spending for housing and over 65 percent of the funding is from debt financing.

State capital spending for **environmental** purposes in fiscal 2018 totaled \$5.8 billion, 5.3 percent of total capital spending, reflecting an increase of 3.7 percent from fiscal 2017. Environmental capital expenditures increased by 5.3 percent in fiscal 2017. 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 \$16.2 billion in fiscal 2018, or 14.8 percent of total capital spending. 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. In fiscal 2018, "all other" capital spending is estimated to decline by 0.7 percent.

Year K-12 Beligher Bulkeling Correction Transportation Housing Environment All Other 1991 3.222 2.321 22.845 411 2.368 5.898 1992 3.075 1.882 25.245 515 3.027 7.476 1993 3.074 940 24.243 9.99 2.881 6.948 1994 5.061 1.564 27.041 7.61 3.594 8.232 1995 4.183 1.725 2.8765 8.66 3.168 8.031 1995 4.133 1.618 2.8689 8.02 3.065 8.003 1997 5.021 1.592 30.727 7.13 2.791 10.11 1998 5.025 2.042 3.839 9.69 3.530 13.76 2000 6.235 2.042 3.839 9.69 3.530 12.027 2001 6.363 1.575 3.655 6.30 4.738 12.027 <t< th=""><th></th><th></th><th></th><th></th><th>MILLIONS)</th><th>RAM AREA (\$ IN</th><th>JRES BY PROGF</th><th></th><th><i>TABLE</i> Capit</th></t<>					MILLIONS)	RAM AREA (\$ IN	JRES BY PROGF		<i>TABLE</i> Capit
19920.001.800.2007.47619933.27449024,2346.566.686.94819943.6811.5642.70417.613.5946.94819954.1831.7252.87658.663.1663.16019954.1331.6182.86968.023.0058.00019975.0211.5023.0277.132.7110.11419985.0282.11734.2397.118.663.1661.46819995.6752.0923.5399.693.5331.37520006.252.0443.9,5421.4693.0431.26220116.3691.5753.8556.634.7361.26220228.7331.4343.9,4421.4695.1553.6304.73620347.9441.5413.9,441.2623.3331.26220357.9461.3674.7,7909.124.8330.32120361.02411.4685.06291.1025.3381.26220371.05701.4344.6421.4695.3331.26220361.02411.4685.6441.4695.661.66720371.05701.4354.6441.4695.661.62720361.05611.5584.6441.4695.661.62720371.5591.6484.6421.665.661.62720381.057<	Total	All Other	Environment	Housing	Transportation	Corrections	Higher Education	K–12	Year
19333.2744.02.42345.992.816.9419445.6811.5642.70417.613.5948.2219554.1831.7552.8668.603.6019575.0211.5922.0.07277.132.79110.1419585.0282.11734.2397.118.661.46619595.0282.0123.5399.593.5031.37520006.3252.08437.568.673.68612.62520106.3252.0843.6556.694.76612.62720226.3391.4343.9.5421.4695.15113.4662037.5941.3843.9.844.934.43415.9312046.3491.7264.7.7909.124.8331.61612057.9461.3574.61841.0904.6331.617120610.5011.4345.6441.6925.641.62720710.5051.6834.6441.6925.0661.5232081.0241.5454.6441.6925.0661.5272091.5541.6454.6465.0707.7272011.5441.5494.6451.6625.061.6272011.5441.5495.541.6465.0701.7272011.5441.5495.541.645.061.6272011.5441.5495.541.64	\$ 37,055	5,898	2,358	411	22,845	2,321	3,222		1991
19945.6811.6412.7.017.613.6943.62319954.1831.7252.8.666.023.6656.0219975.0211.9223.0.277.132.79110.11419985.0282.11734.2397.118.1611.4419995.8752.02235.399.5933.50312.85520006.3252.04437.5666.353.50312.85520106.3691.57538.556.304.73612.82520228.7331.43439.3421.4633.54412.9252037.5441.5454.6153.5453.5453.5452045.7641.5454.7451.6454.6451.6152057.9441.4645.0621.1223.5451.21252061.0551.6454.4541.9495.3451.21252071.0571.7434.4141.9495.3451.21252081.9541.4541.9451.9451.61611.5322091.5551.6541.9451.6455.9451.62752011.5441.9491.6465.9451.62751.62752011.5451.6484.9451.2685.9461.62752011.5441.9491.6465.9451.63751.63752031.5441.9491.6465.9451.64752041.5451	41,221	7,476	3,027	515	25,245	1,882	3,075		1992
19954.1831.7252.87658.163.1663.1663.16719964.1331.6182.88698.023.0658.00119975.0211.5923.07277.132.79110.11419985.0282.1173.42397.118.1611.44119995.8752.0023.5399.993.53013.77520006.2522.0443.75963.673.98812.6652016.6391.5753.85656.034.76813.6720228.7331.4343.91849.234.43415.2320347.5941.3843.91849.234.43415.232048.4391.7264.2159.634.43410.932057.9461.3574.77909.124.8310.822061.0241.4665.06.291.1925.3812.1622070.15701.74344.181.9096.40615.232081.0561.8004.4541.9295.0761.5272091.5541.5544.9141.9285.0761.6272011.5441.5495.061.9271.9271.9272011.5441.5495.061.9271.9272021.5941.5494.9141.2685.0901.9272031.5941.5494.9481.9285.0761.9272041.594	38,876	6,948	2,881	599	24,234	940	3,274		1993
19964.1331.61828,8698.023.0058.00119975.0211.59230,7277132.79110,11419985.0282.11734,2397.118.1611,44019995.8752.09235,3999.993.53013,77520006.2522.04437,5968.656.004.76812,62720216.3991.57538,6556.004.76812,62720228.7331.43439,1421.4695.1634.43420337.5941.38439,1849.234.43415,2332048.4391.72644,2159.635.40410,3232057.9461.35747,7909.124.83310,8220610,2411.46650,8291.1925.33812,1622070.10,551.80044,5421.9096.40615,2532081.02,551.55845,6441.4095.00616,2712091.2541.55444,1451.9095.07616,2712011.2541.55444,1451.4095.00616,2712011.2541.55443,1401.2645.00917,2712011.0591.15843,1401.2645.00915,5712011.0591.55545,5491.1104.6165.0291.1102011.1249.785.5291.1104.616 <t< td=""><td>46,872</td><td>8,232</td><td>3,594</td><td>761</td><td>27,041</td><td>1,564</td><td>5,681</td><td></td><td>1994</td></t<>	46,872	8,232	3,594	761	27,041	1,564	5,681		1994
1997 5.021 1.592 30.727 713 2.791 10.114 1998 5.028 2.117 34.239 711 816 11.44 1999 5.875 2.092 35.399 9.99 3.500 13.757 2000 6.325 2.084 37.596 837 3.968 12.657 2001 6.369 1.575 38.555 6.30 4.736 12.027 2002 8.733 1.434 39.542 1.469 5.155 13.468 2003 7.594 1.384 39.184 9.23 4.434 15.283 2004 8.439 1.726 42.115 9.63 5.404 10.793 2005 7.946 1.367 47.790 9.12 4.883 10.823 2006 10.021 1.466 50.629 1.192 5.383 12.625 2007 10.570 1.743 48.184 1.909 6.406 15.291 2014 1.558 <td< td=""><td>46805,</td><td>8,131</td><td>3,186</td><td>816</td><td>28,765</td><td>1,725</td><td>4,183</td><td></td><td>1995</td></td<>	46805,	8,131	3,186	816	28,765	1,725	4,183		1995
1998 5.028 2.117 34.239 711 816 11.446 1999 5.875 2.092 35.399 969 3.530 13.775 2000 6.325 2.044 37.596 83.7 3.968 12.665 2001 6.329 1.575 38.555 630 4.736 12.627 2002 8.733 1.434 39.542 1.469 5.115 13.466 2003 7.594 1.344 39.542 1.469 5.404 15.293 2004 8.439 1.726 42.115 963 5.404 10.739 2005 7.946 1.367 47.790 9.12 4.883 12.62 2006 10.241 1.466 50.629 1.122 5.338 12.615 2007 10.570 1.743 48.184 1.090 6.406 15.232 2008 10.566 1.800 44.542 1.362 5.011 16.615 2010 12.54 <	46,491	8,003	3,065	802	28,869	1,618	4,133		1996
19995.8752.09235.3999.993.53013.77520006.5252.0847.7568.873.96812.6612016.6691.57538.5556.604.73612.02720028.7331.43439.5421.4695.11513.46120037.5941.38439.1449.234.43415.29320048.4391.72642.1159.635.40410.79120057.9461.35747.7909.124.88310.821200610.2411.46650.6291.1925.33812.162200710.5701.73348.1441.0906.40615.253200810.5561.80044.5421.3625.4011.6151200912.8031.55845.6441.4065.70017.277201012.5141.55449.1441.2895.07615.8720111.19541.01951.131.615.32215.97120121.1091.1249.7856.2691.1104.76116.89120131.1241.97856.2691.1104.6831.68920141.1261.07253.553.9464.8381.689	50,957	10,114	2,791	713	30,727	1,592	5,021		1997
20006.3252.08437,5968.3773.96812,86520016.3691.57538,5556.3004.73612,02720028.7331.43439,5421.4695.11513,46620037.5941.38439,18492.334.43415,29320048.4391.72642,11596.335.40410,73920057.9461.35747,7909124.88310,832200610,2411.46650,6291,1925.38812,162200710,5701.74348,1841.0906.40615,238200810,5561.80044,5421,3625.4011.661200912,6141.55845,6441,4065.00617,271201012,5141.58449,1841.2895.07616,287201111,9541.5853,1401.2265.09017,071201210,9791,15853,2691,1104,76116,891201311,22497856,2691,1104,76116,89120141.2863.1401.2953.464,86316,891	57,488	11,446	816	711	34,239	2,117	5,028		1998
20016.3691.57538,5556.004.7361.202720028.7331.43439,5421.4695.11513.46620037.5941.38439,1849.234.43415.29320048.4391.72642,1159635.40410.73920057.9461.36747.7909124.88310.822200610,2411.46650,6291.1925.33812.16220070.05701.74348,1841.0906.40615.235200810,5501.58044,5421.625.00116.615200912,8031.58444,1841.0906.40615.237201012,8141.54444,1841.2895.07616.277201111,9541.01951,1131.6115.33215.971201210,9791.15853,4101.2265.0901.707201311,2244.7856,2891.1104.76116.89320141.12956,2891.1004.76116.89320151.1291.1265.9091.70716.89320141.12956,2891.1104.76116.89320141.12956,2891.1004.86316.89320141.12956,2891.1004.86316.89320141.12956,2891.1004.86316.89320151.1291.2953.9539.95	61,630	13,775	3,530	959	35,399	2,092	5,875		1999
2002 8,733 1,434 39,542 1,469 5,115 13,466 2003 7,594 1,384 39,184 923 4,434 15,293 2004 8,439 1,726 42,115 963 5,404 10,739 2005 7,946 1,357 47,790 912 4,863 10,821 2006 10,241 1,466 50,629 1,192 5,338 12,162 2007 10,570 1,743 48,184 1,090 64,06 15,235 2008 10,556 1,880 44,542 1,362 5,010 16,615 2009 12,803 1,558 45,644 1,406 5,700 17,277 2010 12,514 1,554 49,184 1,289 5,076 16,287 2011 11,954 1,019 51,113 1,661 5,322 15,971 2012 10,979 1,158 53,140 1,263 5,909 1,707 2013 1,224	63,675	12,865	3,968	837	37,596	2,084	6,325		2000
20037,5941,38439,1849234,43415,29320048,4391,72642,1159635,40410,73920057,9461,35747,7909124,88310,832200610,2411,46650,6291,1925,38812,162200710,5701,74348,1841,0906,40615,235200810,5561,88044,5421,3625,40116,615200912,8031,55845,6441,4065,70017,277201012,5141,55449,1841,2895,07616,287201210,9791,15853,1401,2265,09017,079201311,22497856,2691,1104,76116,899201411,35610,0259,3559464,88316,574	63,892	12,027	4,736	630	38,555	1,575	6,369		2001
20048.4391.72642,1159635.40410,73920057.9461.35747,7909124.88310,832200610,2411.46650,6291,1925.33812,162200710,5701.74348,1841,0906.40615,235200810,5561.88044,5421,3625,40116,615200912,8031.55845,6441,4065,70017,277201012,5141.55449,1841,2895,07616,287201210,9791,15853,1401,2665,09017,079201311,22497856,2691,1104,76116,892201413,561,07259,3559464,88316,574	69,759	13,466	5,115	1,469	39,542	1,434	8,733		2002
2005 7,946 1,357 47,790 912 4,883 10,823 2006 10,241 1,460 50,629 1,192 5,338 12,162 2007 10,570 17,43 48,184 1,090 6,406 15,235 2008 10,550 1,830 44,542 1,362 5,040 16,615 2009 12,803 1,558 45,644 1,406 5,700 17,277 2010 12,514 1,554 49,184 1,289 5,076 16,287 2011 11,954 1,019 51,113 1,6161 5,332 15,971 2012 10,979 1,158 53,340 1,226 5,090 17,079 2013 11,224 17,87 56,629 1,110 4,683 16,891 2014 11,356 1,022 5,935 946 4,883 16,574	68,812	15,293	4,434	923	39,184	1,384	7,594		2003
200610,2411,46650,6291,1925,33812,162200710,5701,74348,1841,0906,60615,235200810,5561,88044,5421,3625,40116,615200912,8031,55845,6441,4065,70017,277201012,5141,55449,1841,2895,07616,287201211,9541,01951,1131,6615,33215,971201311,22497856,2691,1014,76116,893201411,3561,07259,3559464,88316,574	69,386	10,739	5,404	963	42,115	1,726	8,439		2004
200710,5701,74348,1841,0906,40615,235200810,5561,88044,5421,3625,40116,615200912,8031,55845,6441,4065,70017,277201012,5141,55449,1841,2895,07616,287201111,9541,01951,1131,6615,33215,971201210,9791,15853,1401,2265,09017,079201311,22497856,2691,1104,76116,893201411,3561,07259,3559464,88316,574	73,720	10,832	4,883	912	47,790	1,357	7,946		2005
2008 10,566 1,860 44,542 1,362 5,401 16,615 2009 12,803 1,558 45,644 1,406 5,700 17,277 2010 12,514 1,558 49,184 1,289 5,076 16,287 2011 11,954 1,019 51,113 1,611 5,332 15,971 2012 10,979 1,158 53,140 1,226 5,990 17,079 2013 11,224 978 56,269 1,101 4,761 16,893 2014 11,356 1,072 59,355 946 4,883 16,574	81,028	12,162	5,338	1,192	50,629	1,466	10,241		2006
200912,8031,55845,6441,4065,70017,277201012,5141,55449,1841,2895,07616,287201111,9541,01951,1131,6615,33215,971201210,9791,15853,4001,2265,09017,079201311,22497856,2691,1104,76116,899201411,3561,07259,3559464,88316,574	83,228	15,235	6,406	1,090	48,184	1,743	10,570		2007
201012,5141,55449,1841,2895,07616,287201111,9541,01951,1131,6615,33215,971201210,9791,15853,1401,2265,09017,079201311,22497856,2691,1104,76116,893201411,3561,07259,3559464,88316,574	80,356	16,615	5,401	1,362	44,542	1,880	10,556		2008
201111,9541,01951,1131,6615,33215,971201210,9791,15853,1401,2265,09017,079201311,22497856,2691,1104,76116,899201411,3561,07259,3559464,88316,574	84,388	17,277	5,700	1,406	45,644	1,558	12,803		2009
201210,9791,15853,1401,2265,09017,079201311,22497856,2691,1104,76116,899201411,3561,07259,3559464,88316,574	85,904	16,287	5,076	1,289	49,184	1,554	12,514		2010
2013 11,224 978 56,269 1,110 4,761 16,899 2014 11,356 1,072 59,355 946 4,883 16,574	87,050	15,971	5,332	1,661	51,113	1,019	11,954		2011
2013 11,224 978 56,269 1,100 4,761 16,899 2014 11,356 1,072 59,355 946 4,883 16,574	88,672		5,090			1,158			2012
2014 11,356 1,072 59,355 946 4,883 16,574	91,241								
	94,186								
2013 12,441 1,010 01,694 900 4,885 17,024									
	98,153								
2016 2,614 11,923 956 64,092 899 5,629 14,953 2017 2,055 12,401 1,122 67,101 000 5,529 14,953	100,708								
2017 2,265 12,401 1,132 67,101 988 5,550 16,287 2018 2,926 11,810 1,309 69,882 1,131 5,757 16,170	105,723 \$ 108,984								

TABLE 48 TOTAL CAPITAL EXPENDITURES (\$ IN MILLIONS)

maym			Ac	tual Fiscal 20)16			Ac	tual Fiscal 2	017			Estir	nated Fiscal	2018	
ParterPart		General	Federal				General	Federal				General	Federal			
Chemener989849849994.009994.009994.0099901099.0090.00 </th <th></th> <th></th> <th></th> <th></th> <th>Bonds</th> <th>Total</th> <th></th> <th></th> <th></th> <th>Bonds</th> <th>Total</th> <th></th> <th></th> <th></th> <th>Bonds</th> <th>Total</th>					Bonds	Total				Bonds	Total				Bonds	Total
Name Name										** ** *			+ 1=0			
Name Name																
Non-therm<																
BachB																
YamodYamYamodYamodYamYamYamYamYamYamYamYamYamYamYamYamYam <thyam< th="">YamYamYam<td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thyam<>																
MAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA																
Detame 0 217 217 239 B42 0 321 731 341 543 436 Mexingri 123 1733 1741 1714		0	212	38	91	341	0	222	96	49	327	0	232	57	64	353
May DeparimentMay <td></td> <td>0</td> <td>010</td> <td>000</td> <td>244</td> <td>605</td> <td>0</td> <td>017</td> <td>017</td> <td>200</td> <td>022</td> <td>0</td> <td>247</td> <td>224</td> <td>255</td> <td>026</td>		0	010	000	244	605	0	017	017	200	022	0	247	224	255	026
Non-law<																
Inversional resumplicational constructional constructional 	-															
Pernyany000005/36036036000 <td>-</td> <td></td>	-															
GRAN LANGS U U U U																
Integr 0 93 3.255 773 4.137 2.80 9.03 3.970 0.0 74 2.80 6.80 3.970 Indiran 2.81 1.16 1.05 2.01 1.161 2.27 1.181 2.27 75 1.338 2.44 1.00 6.0 0		0	0	0	517	517		0	0	515	515	0	0	0	102	102
natas2770.0.0.0.9.0		0	108	3 255	775	4 137	0	89	2 978	903	3 970	0	74	2 900	458	3 432
Mathagent Worker (Moreal)191920719,8420719,4440077919,2819,2819,1819,1919,2819,29Worker Howardi000 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
One 1 1 1 1 2 3 6 9 1 3 3 1 1 3 1 1 3 1 1 3 1 1 3 1 3 3 1 3 3 1 3 3 1 3 3 1 3 3 3 1 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3																
Minocenin00<																
PLANS v <td></td>																
bma 0 380 677 10 1.077 0 560 808 3 1.211 0 461 638 6 1.165 Kanasa 23 245 270 172 700 30 482 151 154 867 22 164 789 Minzacta 0 0 0 7 1.015 27 37 700 0 1.174 24 30 88 0 922 Neth Datota 133 216 669 7 1.015 138 257 463 2 660 37 2.06 2.61 2.5 529 Somh Dwin 47 3 42 91 183 828 77 20 133 8 19 35 2.5 529 Somh Dwin 1.342 363 1.654 1.1229 305 2.608 7.273 1.667 1.133 443 3.074 8.128 1.594 1				0	0			0	0				0		0	
Annaxi20200700700700400700		0	390	677	10	1.077	0	500	808	3	1.311	0	461	638	6	1.105
Mmesoria00 </td <td></td>																
Macada161586711747474757770																
Neth basis North Deck North																
Neth Dakota 133 216 669 7 1.015 1.015 2.03 <th2.03< th=""> 2.03 2.03 <</th2.03<>																
South-Bakon 47 3 42 9 183 8 77 20 133 68 9 50 20 83 SOUTH-SCT																
SOUTHEAST																
Akhama' 7 272 339 332 950 3 228 363 460 1,064 3 344 390 536 1,273 Akamas' 0 364 638 0 1,002 00 471 798 0 1,269 0 498 727 0 1223 Beorgia' 548 1,342 362 1,069 3,351 836 1,144 380 950 3,310 1,045 1,308 57 1,168 3,576 Kattacky 0 0 822 0 822 0 0 773 0 0 938 0 938 Losiana 86 706 504 453 1,839 11 843 3,04 1,417 19 576 592 56 1,169 Massispp' 27 327 541 530 1,41 3,83 133 81 3,84 323 33 33 13			0	-12	01	100					100		10		20	
Arkarsas* 0 364 663 0 1,002 0 471 798 0 1,289 0 498 727 0 1,225 Finita 300 2,286 6,30 16,54 11,20 335 2,598 7,273 1,667 11,393 4443 3,048 1,128 1,594 1,325 Georgia* 548 1,342 1,209 3,351 838 1,14 300 5,317 1,045 1,045 1,045 1,045 1,049 0 938 0.0 938 Laukana 84 0.06 634 1,139 1,115 1,18 327 5,64 1,144 2,032 1,15 3,76 1,109 Massasym* 277 0.74 747 0.8 747 0.0 1,23 2,25 1,130 2,494 2,48 1,109 Massasym* 17 174 1748 174 1748 174 1,130 2,494 2,434 2,335 Suth Caulina 17 174 1748 174 1749 174 174 174 174 174 174 174 174 174 174 174 174 174 174		7	272	339	332	950	3	228	363	460	1.054	3	344	390	536	1.273
Prinda 300 2.886 6.803 1.644 1.220 3.85 2.689 7.273 1.667 11.933 4.43 3.074 8.128 1.594 5.756 Georgia" 6.48 1.342 362 1.09 3.351 6866 1.144 380 600 3.310 1.045 1.308 5.75 1.166 5.756 Kentudy 0 0 0 620 620 1.415 1.83 3.024 6.01 7.73 60 7.74 60 5.76 5.76 5.76 7.73 60 7.73																
Georgia*5481,3423621,0993,3518881,1443809503,3611,0441,0805751,0805751,0603938Laukiana3687073605773607733607733605762592561,110Missispit*273275415201,1451,8391153761,1202,1911,1301,1471,1402,1813,1322,183,1322,181,1241,2031,1513,7161,1302,2914,171North Carolina771,141,7242,183,1322,261,1411,8085471,6261,541,4302,4914,2183,235South Carolina771,141,7242,183,1322,661,1411,8085471,6261,5751,037,4143,235South Carolina1,534,649,794,606,784,406,84,406,107,738,651,743,636,334,401,601,6761,631,6161,515Southward1,53534,748,661,5771,601,571,601,6163,5154,743,611,513Southward1,53534,748,671,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,5371,537 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Kentecky0082208220077310377310377310377310377310377310377310377310377310377310377310377310317417431031043<																
Ladian867065545431.899115963363041.2471.995.762.592.561.110Mississipi273275415201.4151.83275641.1242.0321555745.736471.609Nardi Caulina741.7141.7742203.1322.61.1941.885473.6651.551.1071.9195.756.934.944.35Sund Caulina746.694.734.381.8994.208.874.805.471.9255.756.931.907.765.751.0037.443.235Virgina211.71.297.809.402.881.526.6374.66-3.56-3.389.195.755.754.748.86SOUTHWEST7.755.637.641.601.6751.0171.7135.774.771.135.011.158Okahona*36.661.0751.791.9141.25.561.3052.662.1062.12.657.774.671.135.011.135New Mexico03.551.951.9441.8401.4701.6522.1061.2651.6621.2651.2651.7651.664.0634.0554.0634.054.051.1651.684.051.1651.684.051.1755.661.1651.684.051	-															
Mississiph"273.275.415.201.4151.411.7442.281.4151.4141.2842.0321.153.745.736.741.699North Carolina171.1141.7442.283.1322.61.1441.8885.6173.2861.1541.4302.492.4283.232South Carolina2.46.494.296.491.404.894.696.077.551.037.494.032.325Varginia2.11.771.297.809.402.81.526.638.56-3.338.081.936.653.7353.681.931.68-3.331.681.935.511.731.535.511.731.57 <td>-</td> <td></td>	-															
Number of the contrant of the																
Suth Carolina7464290221649124435456171,3292211,71,911,75634Tenessee*1358694574381,89942088748001,7675751,0037,4432,225Virginia2117129700947400281526378663.33.8193661850SUTHWEXT7551332687595251,3571295039151311,6789445401,0374421,1311,0714401,1315011,131New Mexico03555547488414701626621,0257,774671,135,001,158Oklahoma*36661,0751,0711,914425361,3052662,10924,951,0582,111,158Oklahoma*36661,0751,0141,2142,5586,135,2662,10924,951,0582,041,0591,0164,051,0591,0191,0184,001,0194,051,019 <td></td>																
Tennessee*1358694474381,89942088748001,7875751,00374432,225Virginia21171297809474028152637856-3338193661850Wett Vignia36532886494028553444551,08816612470551,153SOUTHWEST <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
Virginia21171297809474028152637866-3338133651860West Virginia315832685493626563444551,08816612470551,153SOUTHWESTArizona8538759521,3571295039151311,6789445401,037421,713New Mexico035555547488411470162646997711,1816346001,037421,713New Mexico355555474884410470162646997711,1816345001,0582211,713New Mexico3663.0551.0941.0144.033.5156.46997711,181634.0502.0978311.092Recx MOUNTAIN74.035.051.0941.0941.0923.011.0923.011.0923.013.013.013.02																
West Virginia315832685493626563444551,08816612470551,133SOUTHWESTArizona85587595221,3571295039151311,6769445401,037421,713New Moxico035555547488414701626621,2951,789461135011,158Oklahoma'36661,0751701,914225031,356,6691,2951,1181635061,2951,163Deck MOUNTAIN744,3035,2051,91410,7741603,3156,4699,003321521012802211,178Colorado*229052028122301631440332153118138023327810Idah^*018015002803300163144033410128023327810Idah^*01801531,333242331,33240332153118140128023327810Idah^*000000000023312813314013814516814 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																
SOUTHWEST Arizona 8 538 759 52 1,357 129 503 915 131 1,678 94 540 1,037 42 1,713 New Mexico 0 355 55 474 884 1 470 162 662 1,295 77 467 113 501 1,158 Oklahoma* 3 666 1,075 170 1,914 2 536 1,305 266 2,109 2 495 1,058 221 1,776 Texas* 172 4,303 5,205 1,094 10,774 156 3,515 6,469 977 11,118 163 4,050 6,097 783 11.092 Rocky MOUNTAIN 0 52 0 281 223 0 109 0 332 152 0 128 0 551 Idaho* 0 100 0 0 0 0 0 <td< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	-															
Arizona 8 538 759 52 1,357 129 503 915 131 1,678 94 540 1,037 42 1,713 New Mexico 0 355 55 474 884 1 470 162 662 1,295 77 467 113 501 1,158 Oklahoma* 3 666 1,075 170 1,914 2 536 1,305 266 2,109 2 4,95 6,097 783 11,092 RockY MOUNTAIN 72 4,303 5,205 1,094 10,774 156 3,515 6,469 977 11,18 163 4,050 6,097 783 11,092 RockY MOUNTAIN 0 52 0 281 223 0 163 184 0 332 152 0 128 0 280 Idaho* 0 150 0 2 0 163 184 0 173		01		200	01		20				1,000		012			.,
New Mexico03.555.554.748.8414.701.626.6621.2957.774.671.135.011.158Oklahoma*36.661.0751.0701.9144.25.361.3052.6662.1092.04.951.0582.211.776Texas*1724.3035.2051.09410.7741563.5156.4699.7711.181634.0506.0977.8311.092ROCKY MOUNTAINColorado*2290.05.2051.0942.812.230.01.0156.4699.7711.181634.0506.0977.8311.092Colorado*2290.05.2051.0942.812.230.01.0151.180.02.332.061.192Colorado*22901.5002.812.931.631.640.03.331.640.03.332.011.1181.634.052.032.031.1051.1181.120.01.135.011.1181.121.021.1161.12 <td></td> <td>8</td> <td>538</td> <td>759</td> <td>52</td> <td>1.357</td> <td>129</td> <td>503</td> <td>915</td> <td>131</td> <td>1.678</td> <td>94</td> <td>540</td> <td>1.037</td> <td>42</td> <td>1.713</td>		8	538	759	52	1.357	129	503	915	131	1.678	94	540	1.037	42	1.713
Oklahoma*36661,0751701,91425361,0352662,10924,951,0582211,776Texas*1724,3035,2051,09410,7741563,5156,46997711,1181634,0506,09778311,092ROCKY MOUNTAINColorado*2290520281223010903332115201280280Idaho*018815002812230163184034702332780280Idaho*000																
Texas*1724,3035,2051,09410,7741563,5156,46997711,1181634,0056,09778311,092ROCKY MOUNTAIN22905202812230109033215201280280Colorado*22905202812230109033215201280280Idaho*018015002812830163184034702332780511Montana0000000000000000Utah4952821,24702,0243623791,35302,0942,0943,036000Utah4952821,24702,0243623791,35302,0942,0943,03602,224Wayming67333901,0391,2411,3314602,331,33602,224Alaska1841,2756871,5331,1421,3411,451,6521,6181,1811,431,421,247Alaska1841,2756871,3532,1432,1432,1452,1431,2411,2411,2411,2411,24<																
COCKY MOUNTAIN Colorado* 229 0 52 0 281 223 0 109 0 332 152 0 128 0 280 ldaho* 0 180 150 0 330 0 163 184 0 347 0 233 278 0 511 Montana 0 142 136																
Colorado*22905202812230109033215201280280ldaho*018015003300163184034702332780511Montana0001414416011 </td <td></td> <td></td> <td>.,</td> <td>-,</td> <td>.,</td> <td></td> <td></td> <td>-1</td> <td>-,</td> <td></td> <td></td> <td></td> <td>.,</td> <td></td> <td></td> <td></td>			.,	-,	.,			-1	-,				.,			
Idaho*018015003300163184034702332780511Montana000		229	0	52	0	281	223	0	109	0	332	152	0	128	0	280
Montana00 </td <td></td>																
Utah 495 282 $1,247$ 0 $2,024$ 362 379 $1,353$ 0 $2,094$ $2,69$ 304 $1,424$ 552 $2,549$ Wyoming 67 33 39 0 139 13 4 6 0 23 13 3 $1,62$ $2,124$ FAR WESTAlaska 184 $1,275$ 668 7 $1,534$ 124 $1,334$ 145 0 $1,603$ 155 $1,188$ 134 0 $1,477$ California 66 $2,524$ 536 $1,441$ $4,567$ 304 $2,217$ 975 566 $4,062$ 132 $1,990$ $1,297$ $1,089$ $4,567$ Hawait 0 $2,23$ $2,09$ 961 $1,393$ $2,77$ 140 241 662 $1,090$ 73 199 226 $1,113$ $1,629$ Nevada 2 384 132 109 627 66 302 253 223 783 516 309 339 359 392 $1,027$ Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 1137 Nevada 0 71 $1,126$ $1,059$ $2,956$ 0 71 162 138 150 0 21 0 162 1637 Nevada 0 71 $1,126$ $1,059$ $2,956$ 0 71 <td></td>																
Wyoning 67 33 39 0 139 13 4 66 0 23 13 3 6 0 22 FAR WEST 134 $1,275$ 68 7 $1,534$ 124 $1,334$ 145 0 $1,603$ $1,603$ $1,188$ $1,188$ 134 0 $1,477$ Alaska 184 $1,275$ 668 7 $1,534$ 124 $1,334$ 217 975 566 $4,662$ 132 $1,990$ $1,297$ $1,099$ $4,507$ California 6 $2,524$ 536 $1,441$ $4,567$ 304 $2,217$ 975 566 $4,662$ 132 $1,990$ $1,297$ $1,099$ $4,508$ Hawaii 0 $2,23$ 209 961 $1,393$ $2,77$ 140 241 682 $1,090$ 733 199 226 $1,113$ $1,629$ Nevada 2 384 132 109 627 66 302 253 223 783 783 150 039 359 392 3126 $1,071$ Oregon 0 4 0 142 1460 011 100 138 150 0 21 0 162 1637 Mashington 0 711 $1,126$ $1,059$ $2,956$ 0 714 $1,620$ $1,131$ $316,83$ $50,429$ $53,687$ $52,8,99$ $50,784$ $52,8,15$ $51,657$ $56,694$ $53,429$ $54,583$ <	Utah	495		1,247	0		362	379	1,353	0	2,094	269				2,549
FAR WEST																
Alaska 184 1,275 68 7 1,534 124 1,334 145 0 1,603 155 1,188 134 0 1,477 California 66 2,524 536 1,441 4,567 304 2,217 975 566 4,062 132 1,990 1,297 1,089 4,508 Hawaii 0 223 209 961 1,393 27 140 241 682 1,090 73 199 226 1,131 1,629 Nevada 2 384 132 109 627 6 302 253 223 783 155 309 359 392 1,075 Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 183 Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 <t< td=""><td></td><td>-</td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td>-</td><td></td><td></td></t<>		-			-								-	-		
California 66 2,524 536 1,441 4,567 304 2,217 975 566 4,062 132 1,990 1,297 1,089 4,567 Hawaii 0 223 209 961 1,393 27 140 241 668 1,090 73 199 226 1,131 1,629 Nevada 2 384 132 109 627 6 302 253 223 783 15 309 359 392 1,075 Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 183 Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 3,640 0 22 1,131 1,037 2,716 TOTAL* \$4,929 \$30,433 \$36,847 \$28,499 \$10,708 \$57,71 \$29,532 \$41,635 \$105,723 \$6,094 \$3,429 \$43,583 \$28,878 \$108,984		184	1,275	68	7	1,534	124	1,334	145	0	1,603	155	1,188	134	0	1,477
Hawaii 0 223 209 961 1,393 27 140 241 682 1,090 73 199 226 1,131 1,629 Nevada 2 384 132 109 627 66 302 253 223 783 15 309 226 1,131 1,629 Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 183 Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 3,640 0 21 0 1,037 2,716 TOTAL* \$4,929 \$30,433 \$36,847 \$28,999 \$100,708 \$5,741 \$29,532 \$41,635 \$105,723 \$6,094 \$30,429 \$43,583 \$28,878 \$108,984																
Nevada 2 384 132 109 627 6 302 253 223 783 15 309 359 392 1,075 Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 183 Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 3,640 0 22 1,03 1,037 2,716 TOTAL* \$4,929 \$30,433 \$36,847 \$28,939 \$10,708 \$29,532 \$41,635 \$28,815 \$105,723 \$6,094 \$30,429 \$43,583 \$28,878 \$108,984																
Oregon 0 4 0 142 146 0 11 0 138 150 0 21 0 162 183 Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 3,640 0 529 1,150 1,037 2,716 TOTAL* \$4,929 \$30,433 \$36,847 \$28,939 \$100,708 \$41,635 \$28,815 \$105,723 \$6,094 \$30,429 \$43,633 \$28,878 \$108,984																
Washington 0 771 1,126 1,059 2,956 0 704 1,620 1,316 3,640 0 529 1,150 1,037 2,716 TOTAL* \$4,929 \$30,433 \$36,847 \$28,499 \$100,708 \$5,741 \$29,532 \$41,635 \$28,815 \$105,723 \$6,094 \$30,429 \$43,583 \$28,878 \$108,984																
TOTAL* \$4,929 \$30,433 \$36,847 \$28,499 \$100,708 \$5,741 \$29,532 \$41,635 \$28,815 \$105,723 \$6,094 \$30,429 \$43,583 \$28,878 \$108,984	-															
		\$4,929														

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

-		Actu	ual Fiscal 20	16			Act	ual Fiscal 20	17			Estim	ated Fiscal 2	2018	
Region/State	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
NEW ENGLAND															
Connecticut	\$0	\$0	\$0	\$896	\$896	\$0	\$0	\$0	\$278	\$278	\$0	\$0	\$0	\$518	\$518
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	4	4	0	0	0	18	18	0	0	0	29	29
New Hampshire	0	0	0	5	5	0	0	0	12	12	0	0	0	12	12
Rhode Island	0	0	4	6	10	0	0	3	3	6	0	0	4	0	4
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MID-ATLANTIC															
Delaware	0	0	0	0	0	0	0	0	0	0	0	0	0	129	129
Maryland	0	0	0	314	314	0	0	0	337	337	0	0	0	362	362
New Jersey	0	0	0	0	0	1	1	1	0	3	0	0	0	0	0
New York	0	0	4	17	21	0	0	4	50	54	0	0	7	111	118
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES															
Illinois	0	0	13	17	30	0	0	13	60	73	0	0	13	14	27
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	91	233	324	0	0	60	237	297	0	0	40	420	460
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
lowa	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	0	0	0	0	0	2	2	0	0	0	5	5
Missouri	0	0	4	0	4	0	0	1	1	2	0	0	1	3	4
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
SOUTHEAST															
Alabama*	3	0	177	58	238	2	0	178	60	240	3	0	182	28	213
Arkansas	0	0	2	0	2	0	0	0	0	0	0	0	1	0	1
Florida	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	272	272	0	0	0	252	252	0	0	0	252	252
Kentucky	0	0	6	0	6	0	0	4	0	4	0	0	7	0	7
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi*	1	0	0	0	1	0	0	0	5	5	0	1	0	5	6
North Carolina	0	0	0	0	0	0	6	0	0	6	0	0	0	0	0
South Carolina	1	2	1	0	4	15	0	7	0	22	4	2	0	0	6
Tennessee	0	0	0	0	0	0	0	0	0	0	28 0	0	0	3	31
Virginia West Virginia	-	-	0	0	-	0	-	-	-	0	-	-	-	0	0
West Virginia SOUTHWEST	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0
Arizona	2	0	0	0	2	24	0	0	0	24	87	0	0	0	87
Arizona New Mexico	2	0	0	214	214	24 0	0	0	244	24	87 0	0	0	233	233
Oklahoma	0	0	0	0	0	0	0	0	244	244	0	0	0	233	233
Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROCKY MOUNTAIN	0		0	0				0		0	0	0	0		0
Colorado*	1	0	0	0	1	4	0	0	0	4	9	0	0	0	9
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	14	0	19	0	33	14	0	22	0	36	25	0	19	0	44
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST				0		0	0	0	0	5		0	0		0
Alaska	46	0	0	0	46	11	0	7	0	18	0	0	0	0	0
California	40	0	0	0	40	0	0	0	0	0	1	0	0	0	1
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	0	0	0	0	0	0	0	0	0	0	0	0
Washington	0	0	16	171	187	0	0	41	286	327	0	0	146	222	368
TOTAL	\$68	\$2	\$337	\$2,207	\$2,614	\$72	\$7	\$341	\$1,845	\$2,265	\$157	\$3	\$420	\$2,346	\$2,926
	φυυ	ΨĽ	4001	~_,_VI	<i>42,017</i>	ψιL	0	0	407	\$2,203 407	φ107	ψŪ	Q120	<i>ϕ</i> _,040	92,020

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

		Actu	ual Fiscal 20	16			Act	ual Fiscal 20	17			Estim	ated Fiscal 2	2018	
De sieu (Otate	General	Federal	Other State	Davida	Tetel	General	Federal	Other State	Danala	Tatal	General	Federal	Other State	Davida	Tatal
Region/State	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total
NEW ENGLAND Connecticut	\$0	\$0	\$0	\$552	\$552	\$0	\$0	\$0	\$337	\$337	\$0	\$0	\$0	\$56	\$56
Maine	30 0	ф0 0	¢0	\$JJZ 0	\$552 0	ۍ ۵	\$0 0	φ0 0	фээл 0	4557 0	ф0 0	۵ ۵	۵0 ۵	\$50 0	9J0 0
Massachusetts	0	0	0	208	208	0	0	0	175	175	0	0	0	197	197
New Hampshire	0	1	0	10	11	0	0	0	9	9	0	0	0	8	8
Rhode Island	3	0	50	27	80	1	0	40	53	94	5	0	46	74	125
Vermont	0	0	0	4	4	0	0	0	4	4	0	0	0	7	7
MID-ATLANTIC					•							0			
Delaware	0	0	0	16	16	0	0	0	16	16	0	0	0	5	5
Maryland	0	0	0	439	439	0	2	0	420	422	0	0	0	392	392
New Jersey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	283	696	979	0	0	165	632	797	0	0	336	645	981
Pennsylvania	0	0	0	126	126	0	0	0	67	67	0	0	0	255	255
GREAT LAKES															
Illinois	0	0	0	0	0	0	0	0	44	44	0	0	0	58	58
Indiana	46	0	27	0	73	46	0	0	0	46	68	0	0	0	68
Michigan*	160	0	0	161	321	157	0	0	40	197	166	0	0	56	222
Ohio	0	0	0	209	209	0	0	0	280	280	0	0	0	296	296
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	39	0	39	0	0	42	0	42	0	0	76	0	76
Kansas	2	0	131	38	171	0	0	122	40	162	0	0	128	34	162
Minnesota	0	0	0	143	143	0	0	0	108	108	0	0	0	74	74
Missouri	4	0	0	32	36	23	0	0	83	106	3	0	0	76	79
Nebraska	25	0	274	0	299	23	1	275	0	299	24	0	162	0	186
North Dakota	100	0	52	7	159	47	0	42	2	91	25	0	14	25	64
South Dakota	1	0	0	90	91	1	0	34	19	54	0	0	1	14	15
SOUTHEAST															
Alabama*	0	0	0	2	2	0	0	0	0	0	0	0	0	0	0
Arkansas	0	0	18	0	18	0	0	7	0	7	0	0	6	0	6
Florida	0	0	286	12	298	11	0	408	45	464	138	0	211	104	453
Georgia	0	0	0	399	399	0	0	0	340	340	0	0	0	410	410
Kentucky	0	0	558	0	558	0	0	562	0	562	0	0	665	0	665
Louisiana	6	1	78	116	201	5	0	17	67	89	2	1	73	40	116
Mississippi	18	6	101	96	221	7	5	103	97	212	6	7	85	82	180
North Carolina	5	0	0	0	5	10	0	0	41	51	53	0	0	99	152
South Carolina	60	45	224	220	549	69	25	445	595	1,134	14	2	146	133	295
Tennessee	39	0	44	194	277	271	4	36	0	311	440	0	113	0	553
Virginia	20	0	77	614	711	39	0	80	401	520	-36	0	66	478	508
West Virginia	0	3	154	54	211	1	0	149	55	205	0	1	88	55	144
SOUTHWEST															
Arizona	0	0	377	0	377	0	0	475	0	475	0	0	433	0	433
New Mexico	0	0	31	73	104	0	0	88	106	194	0	0	60	86	146
Oklahoma	0	0	333	75	408	0	11	422	23	456	0	7	291	11	309
Texas	144	85	2,529	0	2,758	134	91	2,763	0	2,988	138	100	3,112	0	3,350
ROCKY MOUNTAIN															
Colorado	159	0	14	0	173	130	0	72	0	202	85	0	75	0	160
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	108	0	0	0	108	99	0	0	0	99	51	0	0	0	51
Wyoming	24	0	0	0	24	9	0	1	0	10	9	0	1	0	10
FAR WEST															
Alaska	3	0	0	0	3	0	0	0	0	0	5	0	0	0	5
California	0	0	0	13	13	0	0	0	31	31	0	0	0	56	56
Hawaii	0	0	3	93	96	0	0	0	120	120	0	0	3	163	166
Nevada	0	0	6	8	14	4	0	0	9	13	2	0	0	15	17
Oregon	0	0	0	58	58	0	0	0	29	29	0	0	0	69	69
Washington	0	0	141	240	381	0	0	237	302	539	0	0	136	94	230
TOTAL	\$927	\$141	\$5,830	\$5,025	\$11,923	\$1,087	\$139	\$6,585	\$4,590	\$12,401	\$1,198	\$118	\$6,327	\$4,167	\$11,810

TABLE 51 CORRECTIONS CAPITAL EXPENDITURES (\$ IN MILLIONS)

	Actual Fiscal 2016							ual Fiscal 20	17			Estim	ated Fiscal 2	2018	
	General	Federal	Other State			General	Federal	Other State			General	Federal	Other State		
Region/State	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total
NEW ENGLAND	**		**	**								**	**		
Connecticut	\$0	\$0	\$0	\$6	\$6	\$0	\$0	\$0	\$21	\$21	\$0	\$0	\$0	\$7	\$7
Maine	7	0	0	0	7	8 0	0	0	0	8	1	0	0	0	1
Massachusetts	0	0 0	0 0	33 5	33 5	0	0 0	0	43	43	0	0 0	0	35 14	35 14
New Hampshire Rhode Island	0	0	3	5 0	3	1	0	4	28 0	28 5	0	0	10	0	14
Vermont	0	0	0	0	о 0	0	0	4	0	0	0	0	0	0	0
MID-ATLANTIC	0		0	0	0	0	0	0	0	0		0	0	0	0
Delaware	0	0	0	3	3	0	0	0	4	4	0	0	0	6	6
Maryland	0	0	0	36	36	0	0	0	26	26	0	0	0	9	9
New Jersey	33	2	0	0	35	13	- 1	0	0	14	6	0	0	0	6
New York	0	0	22	238	260	0	0	32	271	303	0	0	8	348	356
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES															
Illinois	0	0	0	17	17	0	0	0	12	12	0	0	0	23	23
Indiana	38	0	11	0	49	37	0	10	0	47	39	0	11	0	50
Michigan	20	0	0	0	20	18	0	0	0	18	19	0	0	1	20
Ohio	0	0	0	70	70	0	0	0	77	77	0	0	0	83	83
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
lowa	0	0	8	0	8	0	0	2	0	2	0	0	0	0	0
Kansas	0	0	8	4	12	0	0	5	5	10	0	0	7	5	12
Minnesota	0	0	0	13	13	0	0	0	4	4	0	0	0	4	4
Missouri	0	0	0	0	0	0	0	0	2	2	0	0	0	9	9
Nebraska	0	0	3	0	3	1	0	5	0	6	0	0	12	0	12
North Dakota	1	0	0	0	1	3	0	0	0	3	2	0	0	0	2
South Dakota	3	0	0	0	3	1	0	0	0	1	6	0	0	0	6
SOUTHEAST															
Alabama	3	0	2	0	5	0	0	2	0	2	0	0	3	0	3
Arkansas	0	0	18	0	18	0	0	10	0	10	0	0	2	0	2
Florida	14	0	0	0	14	22	0	0	0	22	12	0	0	0	12
Georgia	0	0	0	44	44	0	0	0	67	67	0	0	0	89	89
Kentucky	0	0	8	0	8	0	0	4	0	4	0	0	3	0	3
Louisiana	5	0	0	0	5	0	0	0	1	1	0	0	1	5	6
Mississippi	4	0	0	0	4	4	0	0	0	4	2	0	1	0	3
North Carolina	1	0	14	0	15	7	6	0	4	17	31	0	0	7	38
South Carolina	4	0	1	0	5	5	0	1	0	6	7	0	3	0	10
Tennessee	0	0	19	0	19	0	0	14	0	14	0	0	37	0	37
Virginia	0	0	1	17	18	0	0	0	24	24	1	0	0	26	27
West Virginia	3	0	0	0	3	5	0	0	0	5	2	0	0	0	2
SOUTHWEST															
Arizona	0	0	5	0	5	0	0	6	0	6	0	0	7	0	7
New Mexico	0	0	2	6	8	0	0	2	9	11	0	0	2	6	8
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	23	0	25	5	53	18	0	43	1	62	21	1	43	1	66
ROCKY MOUNTAIN															
Colorado	12	0	0	0	12	15	0	0	0	15	13	0	0	0	13
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	80	0	0	0	80	0	0	0	0	0	0	0	0	220	220
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST				-					-			-			
Alaska	1	0	0	0	1	3	0	0	0	3	0	0	0	0	0
California	19	0	0	0	19	83	0	0	0	83	54	0	0	0	54
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	10	10	0	0	0	13	13	0	0	0	19	19
Oregon	0	0	0	3	3	0	0	0	38	38	0	0	0	11	11
Washington	0	0	0	23	23	0	0	0	91	91	0	0	0	14	14
TOTAL	\$271	\$2	\$150	\$533	\$956	\$244	\$7	\$140	\$741	\$1,132	\$216	\$1	\$150	\$942	\$1,309
District of Columbia	0	0	0	4	4	0	0	1	2	3					

Source: National Association of State Budget Officers, 2018 State Expenditure Report

93

TABLE 52 TRANSPORTATION CAPITAL EXPENDITURES (\$ IN MILLIONS)

image by a set of the set			Ac	tual Fiscal 2	016			Ac	tual Fiscal 20)17			Estin	nated Fiscal 2	2018	
Dev BALON Unit	Pagion/State			State	Bonde	Total			State	Ronde	Total			State	Bonde	Total
CheeringSin		Fulla	Fullus	Fullus	Bollus	IOLAI	Fullu	Fullus	Fullus	Bollus	TOTAL	Fulla	Fullus	Funus	Bollus	TOLAI
Name Name		\$0	\$487	\$23	\$963	\$1,473	\$0	\$491	\$14	\$1,273	\$1,778	\$0	\$478	\$12	\$897	\$1,387
Manahash Mark Mark <td></td> <td>310</td>																310
new bar new bar meres00																2,393
Pach and b Pach and b </td <td></td> <td>334</td>																334
MAXMANC U U U U <td></td> <td>0</td> <td></td> <td>19</td> <td>5</td> <td>155</td> <td>0</td> <td>148</td> <td>44</td> <td>0</td> <td></td> <td>0</td> <td>143</td> <td></td> <td>0</td> <td>289</td>		0		19	5	155	0	148	44	0		0	143		0	289
Debase 0 9 10 9 90	Vermont	0	212	38	1	251	0	222	56	0	278	0	232	57	0	289
Nymber 0 0 150 <td>MID-ATLANTIC</td> <td></td>	MID-ATLANTIC															
basebase1,2201,5401,5711,5741,5741,5741,5741,5741,5741,5751,5741,5751,5741,5751	Delaware	0	218	233	0	451	0	217	217	129	563	0	347	234	3	584
New No.01,2111,5271,1304,458001,7391,5304,5491,7301,740 <td>Maryland*</td> <td>0</td> <td>683</td> <td>1,512</td> <td>0</td> <td>2,195</td> <td>0</td> <td>783</td> <td>1,775</td> <td>0</td> <td>2,558</td> <td>0</td> <td>1,006</td> <td>1,598</td> <td>0</td> <td>2,604</td>	Maryland*	0	683	1,512	0	2,195	0	783	1,775	0	2,558	0	1,006	1,598	0	2,604
Paramata GRI LANS00 <th< td=""><td>New Jersey</td><td>1,220</td><td>1,442</td><td>151</td><td>1,174</td><td>3,987</td><td>1,276</td><td>1,542</td><td>388</td><td>1,735</td><td>4,941</td><td>1,312</td><td>1,623</td><td>852</td><td>2,000</td><td>5,787</td></th<>	New Jersey	1,220	1,442	151	1,174	3,987	1,276	1,542	388	1,735	4,941	1,312	1,623	852	2,000	5,787
Deem University University <td>New York</td> <td>0</td> <td>1,781</td> <td>1,557</td> <td>1,180</td> <td>4,518</td> <td>0</td> <td>2,013</td> <td>1,782</td> <td>1,559</td> <td>5,354</td> <td>0</td> <td>1,601</td> <td>1,911</td> <td>1,340</td> <td>4,852</td>	New York	0	1,781	1,557	1,180	4,518	0	2,013	1,782	1,559	5,354	0	1,601	1,911	1,340	4,852
Inco. 0 108 2,14 723 3,445 0 88 2,20 770 3,668 0 7,7 2,168 2,28 2,24 Indragan 0 1,178 00 1,33 00 1,33 00 1,38 00 1,38 0 0 0 0 </td <td>Pennsylvania</td> <td>0</td> <td>0</td> <td>0</td> <td>350</td> <td>350</td> <td>0</td> <td>0</td> <td>0</td> <td>175</td> <td>175</td> <td>0</td> <td>0</td> <td>0</td> <td>175</td> <td>175</td>	Pennsylvania	0	0	0	350	350	0	0	0	175	175	0	0	0	175	175
nethom001.77001.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7801.7800 <td>GREAT LAKES</td> <td></td>	GREAT LAKES															
Mathage01.7770.96.61.2820.01.7872.0611.3850.01.2994.224.11.21Crice000	Illinois	0	108	2,614	723	3,445	0	89	2,210	770	3,069	0	74	2,165	289	2,528
One 1 1 1 1 2 2 2 3 3 2 2 3	Indiana	0	0	13	0	13	0	0	13	0	13	0	0	18	0	18
Micocrain 0 0 0 0 0 0 0 0 0 0 0 0 FLMR - <t< td=""><td>Michigan</td><td>0</td><td>1,177</td><td>69</td><td>6</td><td>1,252</td><td>0</td><td>1,178</td><td>206</td><td>1</td><td>1,385</td><td>0</td><td>1,259</td><td>442</td><td>4</td><td>1,705</td></t<>	Michigan	0	1,177	69	6	1,252	0	1,178	206	1	1,385	0	1,259	442	4	1,705
PANIS view view <t< td=""><td>Ohio</td><td>0</td><td>1,185</td><td>1,002</td><td>340</td><td>2,527</td><td>0</td><td>1,260</td><td>876</td><td>338</td><td>2,474</td><td>0</td><td>1,180</td><td>711</td><td>391</td><td>2,282</td></t<>	Ohio	0	1,185	1,002	340	2,527	0	1,260	876	338	2,474	0	1,180	711	391	2,282
lexa 0 358 585 0 943 0 470 724 0 1,194 0 438 504 0 4 Karaa 9 277 115 103 564 10 477 0 107 594 10 350 59 108 4 Minecita 0 0 0 4404 404 0	Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ransat 9 277 115 103 504 10 477 0 107 504 10 283 28 0 0 0.0	PLAINS															
Minescia 0 SouthAdvice 0<	Iowa			585	0	943										942
Macasari 0 0 0 0 8 0 0 778 0 0 0 60 Matriaka 0 230 550 00 780 0 277 350 00 277 00 00 271 00 271 South Davidan 0 0 250 750 750 00 778 00 778 00 200 200 200 200 South Davidan 0 0 272 131 220 752 10 220 100 230 100 230 100 240 100 440 200 240 <td>Kansas</td> <td>9</td> <td>277</td> <td>115</td> <td>103</td> <td>504</td> <td></td> <td>477</td> <td>0</td> <td>107</td> <td>594</td> <td></td> <td>350</td> <td>59</td> <td>108</td> <td>527</td>	Kansas	9	277	115	103	504		477	0	107	594		350	59	108	527
Neth Backa 0 3.39 5.12 0.0 7.670 0.0 2.92 7.670 0.0 2.92 0.0 0.760 0.0 2.92 0.0 0.00 <th< td=""><td>Minnesota</td><td>0</td><td>0</td><td>0</td><td>404</td><td>404</td><td>0</td><td>0</td><td>0</td><td>263</td><td>263</td><td>0</td><td>0</td><td>0</td><td>134</td><td>134</td></th<>	Minnesota	0	0	0	404	404	0	0	0	263	263	0	0	0	134	134
Namb Dalobal 0 201 595 0 280 0 291 291 201<	Missouri			0							8					0
South Dakota 0 26 0 28 0 23 0 23 0 23 0 20 20 South-KST Adaman 0 22 13 20 623 20 623 314 673 8045 60 448 622 60 1,1 Adamas 0 2,53 5,73 80,55 5,71 308 560 1,155 2,475 1,045 1,045 1,045 2,71 10 428 426 2,75 10,04 Genja 5,73 80,73 80,76 80,8 80,8 11,14 80,10 11,55 2,475 10,45 10,38 57 10 428 Kentsky 0 80 80 80 80 20 <th< td=""><td>Nebraska</td><td>0</td><td>339</td><td>512</td><td>0</td><td>851</td><td>0</td><td>322</td><td>456</td><td>0</td><td>778</td><td>0</td><td>0</td><td>638</td><td>0</td><td>638</td></th<>	Nebraska	0	339	512	0	851	0	322	456	0	778	0	0	638	0	638
SOUTHEAST Adabama 0 272 131 220 623 0 228 314 670 0 344 172 340 64 Adamass 0 324 533 0 897 0 648 722 0 1,190 0 448 6,223 0 1,194 Mahanass 0 2,536 5,140 379 8,065 3 2,281 5,721 398 8,403 0 2,804 6,985 2,75 100 Georgia 548 1,342 362 116 2,90 215 129 940 13 572 164 91 42 Liciatira 3 6,73 132 171 1,099 3 593 215 129 940 13 572 2,444 101 3,433 3,463 0 1,372 2,444 101 3,53 3,44 91 3,572 2,60 0 1,344 150 <td< td=""><td></td><td></td><td>201</td><td></td><td></td><td></td><td></td><td>247</td><td>355</td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>418</td></td<>			201					247	355						0	418
Akabama 0 272 131 220 623 0 228 128 314 670 0 344 172 340 0 Akabama 0 364 533 0 877 0 468 722 0 1,190 0 498 622 0 1,171 Prova 0 2,536 5,140 379 8,065 3 2,281 5,721 398 8,403 0 2,804 6,955 275 10,0 Gengla 548 1,342 312 166 2,438 835 1,144 380 115 2,475 1,045 1,045 1,308 57 110 2,52 Louisiana 38 678 182 171 1,069 3 593 215 129 940 13 572 2,444 110 3,53 South Carolina 0 1,114 1,750 1,31 2,995 0 1,134 1,898 431 3,463 0 1,372 2,444 110 3,53 South		0	0	26	0	26	0	0	23	0	23	0	0	20	0	20
Arkansas 0 364 533 0 897 (0) 468 722 0 1,19 (0) 488 622 0 1,1 Findra 0 2,556 5/10 379 8,055 3 2,281 5,721 3380 8,403 0 6,283 2,757 10,00 2,2475 11,04 1,38 6,985 2,757 10,00 Georgia 548 1,342 320 11 10,069 30 503 2,157 120 940 13 5,727 140 91 2,275 10,01 2,475 Loukishap 0 678 102 1131 17,00 91 6262 0 1,348 431 3,463 3,463 3,463 3,463 3,463 3,463 3,475 16 91																
Florida 0 2.536 5.140 379 8.055 3 2.281 5.721 398 8.403 0 2.604 6.695 2.75 100 Georgia 548 1.342 382 186 2.438 836 1.144 380 115 2.475 1.045 1.308 5.75 10 2.45 Kentacky 0 0 0 8 0.71 1.069 3.693 3.693 3.405 1.0 3.71 1.414 1.0 3.73 1.414 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 2.494 1.0 3.72 3.73 3.73																856
Georgia 548 1,342 362 186 2,438 836 1,144 380 115 2,475 1,045 1,08 57 10 2,475 Louisiana 38 678 112 110 64 10 22 0 240 13 572 164 91 4 Mississipi 0 707 10 13 572 104 91 4 91 352 104 91 4 91 343 343 3463 00 1,314 1,89 4,31 3,463 00 1,327 2,494 100 3,4 South Carolina 0 0 5 0 5 9 0 1,44 90 2,28 10 3,637 10 3,637 10 3,637 Vighia 0 3,657 26 0 607 111 3,643 100 100 11,4 1,44 90 1,14 1,44 90																1,120
Kencky008080002202202201301700Louislana386731121711.069359321512994013572144912Mesissapi030726491626601.341.984.1233.4833.46303.3722.4941105.53South Carolina0050507.7401.2441.993.4633.46309.695.750.01.74Versina00.050507.741.093.4733.4630.09.699.091.4Versinia35720.01.2460.08.741.150.01.231.740.09.699.092.2001.5Versinia35730.06.012.7501.2460.03.071.113.663.7571.03.750.01.1Versinia06.315.780.01.2990.03.087.113.661.2331.001.2331.041.2331.041.2431.041.11.11.011.11.011.011.011.011.011.011.011.011.011.011.011.011.011.011.011.011.011.011.																10,064
Lolisian386781821711,069359321512994013572164914Mississippi03072.24916.6203093.4912278003.313.41913.72North Carolina01.1141.7502.982.9901.1341.7894.1692280555Tennesse08.593.8707.24609.5701.4922809.986.87Suth Carolina004.52.26.7005.1123174009.86.87Suth Carolina004.52.26.7005.1123174009.86.87Suth Carolina004.52.26.7005.11231741009.86.87Suth Carolina05.31.071.317.412.25.69.84.83.75103.94.94.9Suth Carolina06.836.93.081.093.482.248.526.644.83.75104.94.9Northen1.23.491.03.482.328.526.5410.83.991.94.94.94.94.94.9 <t< td=""><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>2,520</td></t<>	-															2,520
Mississippi03072.6491662003.093.491.227.8003.313.41913.21North Carolina01,1141,7501.312,99501,1341,8884.313.463001,3722.4941103.35South Carolina0053.8701.24608.744.1501.28909.965.791.01.4Irenersse08.593.870.01.2460.05.511.231.740.00.986.681.7Irenersse05.531.005.226.006.0125.005.011.231.740.00.989.920.04.83Notring05.531.005.526.900.05.631.071.313.744.459.091.1Notring02.831.005.26.900.03.687.71.113.864.837.51.03.04.40New Mexico02.831.057.490.03.687.71.113.864.837.61.133.849.01.1New Mexico02.831.057.490.03.687.71.133.665.656.501.2330.04.416.439.01.1New Mexico000000000<	-															17
Number Number<																840
South Carolina 0 5 9 0 4 9 22 8 0 5 15 Tennessee 0 859 387 0 1,246 0 877 415 00 1,289 00 996 579 0 1,5 Virginia 3 572 26 0 661 22 50 100 52 676 0 0 513 174 0 0 98 68 17 SOUTWEST 5 100 52 690 0 363 107 131 741 2 540 208 42 72 New Mexico 0 6,31 578 0 1,299 0 348 675 95 1,233 0 441 643 90 1,13 New Mexico 0 4,015 7,491 0 3,408 2,24 852 6,584 0 3,29 1,0 3,13 1,0																763
Tennessee 0 859 387 0 1,246 0 874 415 0 1,289 0 996 579 0 1,4 Virginia 3 572 28 0 601 22 550 210 0 762 3 599 292 0 68 SOUTHVEST 500 103 574 103 552 660 0 503 107 131 741 2 540 208 422 50 Arizona 0 533 60 52 699 0 588 77 11 366 48 375 10 30 44 50 44 50 44 50 44 50 44 50 44 50 44 50 44 50 44 50 44 50 45 50																3,976
Virginia 0 0 45 22 67 0 0 1123 174 0 0 98 68 1 West Virginia 3 572 26 0 601 2 550 210 0 762 3 599 292 0 68 SOUTHWEST Virginia Southwest Virginia Southwest Arizona 0 538 100 52 690 0 3688 77 111 341 741 24 540 288 42 540 Arizona 0 633 677 9 298 661 3.28 123 101 741 24 868 74 30 441 441 441 441 441 443 490 11,11 749 0 3.488 724 852 6554 0 3.929 2.193 661 441 441 441 441 441 441 441 441 441 441 441 441 441 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>28</td></th<>																28
Next Wighling 3 57 26 0 611 2 550 210 0 762 3 599 292 0 8 SOUTHWEST -																1,575 166
SOUTHWEST Arizona 0 538 100 52 690 0 503 107 131 741 2 540 208 42 72 Arizona 0 283 6 9 298 0 368 7 11 386 48 375 10 30 44 Oklahoma 0 631 578 0 1,209 0 483 675 95 1,233 0 4441 643 90 1,1 Texas 0 4,200 2,276 1,015 7,491 0 3,408 2,324 852 6,584 0 3,929 2,193 697 6,6 ROCKY MOUNTAIN Colorado 0	-															
Arizona 0 538 100 52 690 0 503 107 131 741 2 540 208 42 730 New Mexico 0 283 6 9 298 0 368 7 11 386 48 375 10 30 44 Oklahoma 0 631 578 0 1,209 0 463 675 95 1,233 0 441 643 90 1,1 Texas 0 4,200 2,276 1,015 7,491 0 3,408 2,324 852 6,584 0 3,929 2,193 697 6,4 ROCKY MOUNTAIN 0		3	572	20	0	001	2	000	210	0	/02	3	299	292	0	894
New Mexico028369298036871138648375103044Oklahoma063157801,2090463675951,2330441643901,1Texas04,2002,2761,0157,49103,4082,3248526,58403,9292,1936,66,6FOCKY MOUNTAINColorado0400.0		0	529	100	E.0	003	0	502	107	191	741		540	205	ch.	792
Oklahoma 0 631 578 0 1,209 0 463 675 95 1,233 0 441 643 90 1,1 Texas 0 4,200 2,276 1,015 7,491 0 3,408 2,324 852 6,584 0 3,929 2,193 66,7 6,7 ROCKY MOUNTAIN 6,7 Colorado 0																463
Texas04,2002,2761,0157,49103,4082,3248526,58403,9292,1936,976,1ROCKY MOUNTAINColorado00 </td <td></td> <td>1,174</td>																1,174
ROCKY MOUNTAIN Colorado 0																6,819
Colorado 0<			.,200	_,	.,010	.,	5	2,.00	_,0 1	002	0,004		2,020	_1.00		5,010
Idaho*018094027401631280291023319304Montana000 <td></td> <td>0</td>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Montana00 </td <td></td> <td>426</td>																426
Utah02645860850335966501,02702849783321,15Wyoning00000000000000001,15FAR WESTAlaska711,12137771,2365571,21599501,3677331,0787331,0701,17Alaska711,12137771,2365571,215995001,3677331,0787331,0701,125Alaska02,5144521,1334,099002,1991,0332,613,493001,0771,0771,0702,013,71Galfornia02,5144551,1334,099002,1991,0132,613,493001,0771,0771,072,013,71Hawaii01,74851,5741601,211,954423,8601,631,973,293,29Nevada038312,565,573,012,922,9491,893,893,893,833,583,333,583,334,93Nevada064,161,62,711,528060,08,993,881,8976,61,033,483,693,14Norther1,3496,4196,162,711,528 <td></td> <td>0</td>																0
Wyoning00 </td <td></td> <td>1,594</td>																1,594
Alaska 71 1,121 37 7 1,236 57 1,215 95 0 1,367 73 1,078 73 0 1,215 California 0 2,514 452 1,133 4,099 0 2,199 1,033 261 3,493 0 1,907 1,047 201 3,1 Hawaii 0 174 85 157 416 0 121 195 42 358 0 163 197 329 66 Nevada 0 383 125 65 573 0 292 249 180 721 0 303 358 333 95 Oregon 0 2 0 299 311 0 1 0 200 211 0 448 679 373 1,55 Washington 0 6411 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,55 TOTAL \$1,889 \$28,425 \$23,6																0
California 0 2,514 452 1,133 4,099 0 2,199 1,033 261 3,493 0 1,907 1,047 201 3,7 Hawaii 0 174 85 157 416 0 121 195 42 358 0 163 197 329 66 Nevada 0 383 125 65 573 0 292 249 180 721 0 303 303 358 333 65 Oregon 0 2 0 29 31 0 1 0 20 21 0 303 358 333 45 Washington 0 641 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,47 TOTAL \$1,898 \$28,425 \$23,659 \$10,19 \$64,092 \$22,207 \$27,499 \$26,649 \$10,26 \$67,101 \$25,514 \$28,527 \$29,720 \$97,69 \$66,65	FAR WEST															
Hawaii 0 174 85 157 416 0 121 195 42 358 0 163 197 329 66 Nevada 0 383 125 65 573 0 292 249 180 721 0 303 358 333 45 Oregon 0 2 0 29 31 0 1 0 20 21 0 44 0 13 45 Washington 0 641 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,493 TOTAL \$1,889 \$28,425 \$23,659 \$10,119 \$64,092 \$22,207 \$27,499 \$26,649 \$10,926 \$67,101 \$25,514 \$28,527 \$29,072 \$97,69 \$69,69	Alaska	71	1,121	37	7	1,236	57	1,215	95	0	1,367	73	1,078	73	0	1,224
Nevada 0 383 125 65 573 0 292 249 180 721 0 303 358 333 95 Oregon 0 2 0 29 31 0 1 0 20 21 0 303 358 333 95 Washington 0 641 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,533 TOTAL \$1,889 \$28,425 \$23,659 \$10,119 \$64,092 \$22,207 \$27,499 \$26,649 \$10,926 \$67,101 \$25,514 \$28,527 \$29,072 \$9,769 \$69,69	California	0	2,514	452	1,133	4,099	0	2,199	1,033	261	3,493	0	1,907	1,047	201	3,155
Oregon 0 2 0 29 31 0 1 0 20 21 0 4 0 13 Washington 0 641 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,5 TOTAL \$1,889 \$28,425 \$23,659 \$10,119 \$64,092 \$22,207 \$27,499 \$26,649 \$10,926 \$67,101 \$25,514 \$28,527 \$29,072 \$9,769 \$66,92	Hawaii	0	174	85	157	416	0	121	195	42	358	0	163	197	329	689
Washington 0 641 616 271 1,528 0 600 899 398 1,897 0 448 679 373 1,528 TOTAL \$1,889 \$28,425 \$23,659 \$10,119 \$64,092 \$22,207 \$27,499 \$26,669 \$10,926 \$67,101 \$25,514 \$28,527 \$29,072 \$9,769 \$69,62	Nevada	0	383	125	65	573	0	292	249	180	721	0	303	358	333	994
TOTAL \$1,889 \$28,425 \$23,659 \$10,119 \$64,092 \$2,207 \$27,499 \$26,469 \$10,926 \$67,101 \$2,514 \$28,527 \$29,072 \$9,769 \$69,659	Oregon	0	2	0	29	31	0	1	0	20	21	0	4	0	13	17
	Washington	0	641	616	271	1,528	0	600	899	398	1,897	0	448	679	373	1,500
District of Columbia 0 128 92 204 424 0 201 108 195 504	TOTAL	\$1,889	\$28,425	\$23,659	\$10,119	\$64,092	\$2,207	\$27,499	\$26,469	\$10,926	\$67,101	\$2,514	\$28,527	\$29,072	\$9,769	\$69,882
	District of Columbia	0	128	92	204	424	0	201	108	195	504					

TABLE 53 HOUSING CAPITAL EXPENDITURES (\$ IN MILLIONS)

		Actu	ual Fiscal 20	16			Act	ual Fiscal 20	17			Estim	ated Fiscal 2	018	
	General	Federal	Other State			General	Federal	Other State			General	Federal	Other State		
Region/State	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total	Fund	Funds	Funds	Bonds	Total
NEW ENGLAND															
Connecticut	\$0	\$0	\$0	\$146	\$146	\$0	\$0	\$0	\$144	\$144	\$0	\$0	\$0	\$167	\$167
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	3	0	182	185	0	3	0	210	213	0	3	0	211	214
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	9	9	0	0	0	3	3	0	0	0	3	3
Vermont MID-ATLANTIC	0	0	0	1	1	0	0	0	2	2	0	0	0	2	2
Delaware	0	0	0	8	8	0	0	0	16	16	0	0	0	10	10
Maryland	15	35	35	48	133	51	16	44	7	118	0	16	35	84	135
New Jersey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	0	84	84	0	0	35	96	131	0	0	175	104	279
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES				0								0			
Illinois	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	55	7	62	0	0	50	9	59	0	0	46	8	54
Ohio	0	0	0	0	0	0	0	0	0	0	0	0	40 0	0	0
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS									Ū	v					
lowa	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	3	3	0	0	0	10	10	0	0	0	3	3
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
SOUTHEAST															
Alabama	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Arkansas	0	0	6	0	6	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
SOUTHWEST															
Arizona	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Mexico	0	40	0	14	54	0	42	0	14	56	0	45	0	15	60
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas*	0	18	2	74	94	0	16	3	124	143	0	20	2	85	107
ROCKY MOUNTAIN															
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
FAR WEST															
Alaska	19	34	3	0	56	15	17	5	0	37	19	22	3	0	44
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	0	0	0	0	0	0	0	0	0	0	11	11
Washington	0	0	1	57	58	0	0	1	55	56	0	0	2	40	42
TOTAL	\$34	\$130	\$102	\$633	\$899	\$66	\$94	\$138	\$690	\$988	\$19	\$106	\$263	\$743	\$1,131
District of Columbia	0	0	87	1	88	0	0	124	20	144					

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

		Act	ual Fiscal 20	16			Act	ual Fiscal 20)17			Estim	ated Fiscal 2	2018	
Region/State	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
NEW ENGLAND	T UIU	T UNUS	T unus	Donus	Iotai	T unu	T UIU3	T UIU3	Donus	Iotai	i unu	T UIIU3	T unus	Donus	Total
Connecticut	\$0	\$0	\$0	\$318	\$318	\$0	\$0	\$0	\$39	\$39	\$0	\$0	\$0	\$338	\$338
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	55	0	184	239	0	46	0	156	202	0	59	0	198	257
New Hampshire	0	0	0	11	11	0	0	0	6	6	0	0	0	9	9
Rhode Island	0	4	7	21	32	0	3	7	12	22	0	8	11	16	35
Vermont	0	0	0	11	11	0	0	0	11	11	0	0	0	18	18
MID-ATLANTIC															
Delaware	0	0	0	17	17	0	0	0	14	14	0	0	0	14	14
Maryland*	1	51	213	161	426	1	53	309	65	428	1	46	342	410	799
New Jersey	98	155	14	204	471	120	132	9	185	446	58	0	0	0	58
New York	0	166	277	237	680	0	218	328	298	844	0	163	332	342	837
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES															
Illinois	0	0	625	1	626	0	0	744	10	754	0	0	720	12	732
Indiana	33	0	2	0	35	29	0	2	0	31	35	0	3	0	38
Michigan	7	10	50	22	89	5	11	60	23	99	22	17	116	28	183
Ohio Wisconsin	0	0 0	0 0	0	0 0	0	0 0	0 0	0 0	0 0	0	0	0	0	0 0
PLAINS	0	0	0	0	0	0	0	0	0	U	0	0	0	0	0
lowa	0	0	14	0	14	0	0	15	0	15	0	0	28	0	28
Kansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	17	17	0	0	0	4	4	0	0	0	49	49
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	4	3	33	0	40	8	4	28	0	40	2	1	21	0	24
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOUTHEAST															
Alabama*	0	0	21	0	21	0	0	44	0	44	0	0	21	0	21
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	147	350	583	192	1,272	190	317	776	178	1,461	167	270	659	180	1,276
Georgia	0	0	0	10	10	0	0	0	15	15	0	0	0	8	8
Kentucky	0	0	18	0	18	0	0	19	0	19	0	0	3	0	3
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	6	8	3	17	0	8	10	4	22	0	6	8	0	14
North Carolina	5	0	6	0	11	10	54	0	10	74	14	58	0	0	72
South Carolina	0	0	0	0	0	1	3	9	0	13	0	2	1	0	3
Tennessee	16	0	0	9	25	52	0	0	0	52	58	0	1	0	59
Virginia	0	11	4	21	36	1	5	2	13	21	2	13	2	12	29
West Virginia	0	0	1	0	1	0	0	0	0	0	0	1	0	0	1
SOUTHWEST	0	0	0	0		0	0	0	0	0		0	0		0
Arizona New Mexico	0	0 15	0 1	0 24	0	1	0 48	0 31	0 66	0 146	0 6	0 32	0 16	0 46	0 100
New Mexico Oklahoma	2	3	22	24 80	40 107	0	48 25	31 67	00	92	0	32 17	53	46 1	71
Texas	2	3 0	12	0	107	4	25	13	0	92 17	4	0	53 12	0	16
ROCKY MOUNTAIN	J	U	12	U		4	0	15	0	17		U	12	0	10
Colorado	3	0	4	0	7	0	0	3	0	3	0	0	22	0	22
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
FAR WEST															
Alaska	18	75	12	0	105	13	68	7	0	88	12	60	7	0	79
California	0	0	6	0	6	0	0	0	0	0	0	0	154	0	154
Hawaii	0	0	0	17	17	0	0	0	14	14	0	0	0	17	17
Nevada	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
Oregon	0	1	0	34	35	0	0	0	27	27	0	0	0	27	27
Washington	0	95	254	148	497	0	69	259	159	487	0	66	148	152	366
TOTAL	\$339	\$1,000	\$2,187	\$1,743	\$5,269	\$435	\$1,064	\$2,742	\$1,309	\$5,550	\$381	\$819	\$2,680	\$1,877	\$5,757
District of Columbia	0	5	2	7	14	0	3	2	10	15					

Source: National Association of State Budget Officers, 2018 State Expenditure Report

96

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

۱ <u>ــــــــــــــــــــــــــــــــــــ</u>		Act	ual Fiscal 20	16			Act	ual Fiscal 20	17			Estim	ated Fiscal 2	2018	
Region/State	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
NEW ENGLAND															
Connecticut	\$0	\$0	\$0	\$811	\$811	\$0	\$0	\$0	\$862	\$862	\$0	\$0	\$0	\$930	\$930
Maine	4 0	21 124	11	3 815	39 949	4 0	21 120	8 9	4 016	37 945	5 0	11 156	7 12	2 786	25 954
Massachusetts New Hampshire	0	25	10 0	26	949 51	0	5	9	816 34	945 39	0	26	0	21	954 47
Rhode Island*	3	25	28	20 54	90	4	60	20	21	105	5	20 54	80	21	160
Vermont	0	0	0	74	74	0	0	0	32	32	0	0	0	37	37
MID-ATLANTIC	0	0	0	74				0		02		0			
Delaware	0	0	0	200	200	0	0	0	219	219	0	0	0	88	88
Maryland	5	20	1	203	229	11	4	1	281	297	0	44	1	198	243
New Jersey	272	34	21	232	559	241	24	13	246	524	340	15	2	0	357
New York	0	90	1,053	1,296	2,439	0	95	1,054	1,525	2,674	0	91	1,306	1,820	3,217
Pennsylvania	0	0	0	41	41	0	0	0	271	271	0	0	0	272	272
GREAT LAKES															
Illinois	0	0	3	17	20	0	0	11	7	18	0	0	2	62	64
Indiana	170	0	55	0	225	178	0	21	0	199	163	0	33	0	196
Michigan	76	9	21	11	117	57	5	11	2	75	77	14	75	15	181
Ohio	0	4	58	423	485	0	4	55	403	462	0	3	51	439	493
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	32	31	10	73	0	30	25	3	58	0	23	30	6	59
Kansas	12	18	16	27	73	20	15	24	2	61	30	13	28	17	88
Minnesota	0	0	0	299	299	0	0	0	249	249	0	0	0	140	140
Missouri	9	15	81	39	144	3	9	62	78	152	29	14	32	102	177
Nebraska	5	4	38	0	47	3	34	54	0	91	0	30	56	0	86
North Dakota	28	12	15	0	55	80	6	38	0	124	8	4	9	0	21
South Dakota	43	3	16	1	63	6	28	20	1	55	2	19	15	6	42
SOUTHEAST															
Alabama*	1	0	8	52	61	1	0	11	86	98	0	0	12	168	180
Arkansas	0	0	61	0	61	0	3	58	0	61	0	0	96	0	96
Florida	139	0	371	1,071	1,581	169	0	368	1,046	1,583	126	0	273	1,035	1,434
Georgia	0	0	0	188	188	0	0	0	161	161	0	0	0	297	297
Kentucky	0 37	0	224	0 256	224	0 3	0 3	163	0	163 217	0 4	0	243	0	243 148
Louisiana Mississippi	4	27 8	244 166	330	564 508	6	5	104 102	107 896	1,009	4	3 29	21 139	120 469	644
North Carolina	4	0	100	87	107	0	0	0	62	62	56	0	0	32	88
South Carolina	9	17	59	1	86	25	9	79	13	126	218	11	36	27	292
Tennessee	80	10	7	235	332	97	9	15	0	120	49	7	14	0	70
Virginia	1	6	2	106	115	0	23	18	75	116	0	24	27	68	119
West Virginia	25	8	87	0	120	17	13	85	0	115	11	11	90	0	112
SOUTHWEST															
Arizona	6	0	277	0	283	105	0	327	0	432	5	0	389	0	394
New Mexico	0	17	15	134	166	0	12	34	212	258	23	15	25	85	148
Oklahoma	1	32	142	15	190	2	37	141	148	328	2	30	71	119	222
Texas	0	0	361	0	361	0	0	1,323	0	1,323	0	0	735	0	735
ROCKY MOUNTAIN															
Colorado	54	0	34	0	88	74	0	34	0	108	45	0	31	0	76
Idaho*	0	0	56	0	56	0	0	56	0	56	0	0	85	0	85
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	293	18	642	0	953	246	20	666	0	932	193	20	427	0	640
Wyoming	43	33	39	0	115	4	4	5	0	13	4	3	5	0	12
FAR WEST															
Alaska	26	45	16	0	87	25	35	29	0	89	46	28	51	0	125
California	47	10	78	295	430	221	18	-58	274	455	77	83	96	832	1,088
Hawaii	0	49	121	694	864	27	19	46	506	598	73	36	26	622	757
Nevada	2	1	1	25	29	2	10	4	21	37	13	6	1	25	45
Oregon	0	1	0	18	19	0	10	0	24	34	0	17	0	32	49
Washington	0	35	98	149	282	0	35	183	25	243	0	15	39	142	196
TOTAL*	\$1,401	\$733	\$4,581	\$8,238	\$14,953	\$1,631	\$725	\$5,219	\$8,712	\$16,287	\$1,611	\$855	\$4,671	\$9,033	\$16,170
District of Columbia	0	32	20	302	354	0	23	40	221	284					

Capital Spending Notes

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

Arkansas: 2016 and 2017 amounts were modified to reflect actual final funding and were previously based on estimates.

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

Georgia: Capital expenditures for debt service are included under All Other State Expenditures.

Idaho: Transportation Capital Expenditures include Capital Construction and Right-of-Way and Capital Facilities. All Other Capital Expenditures includes all expenditures from the Capital Budget (Permanent Building Fund). Repairs and improvements to existing facilities, as well as the construction of new facilities, are mainly funded here. The expenditures from this budget for higher education, correction, and other facilities cannot be separated.

Maryland: Capital expenditure figures reflect authorizations. meaningful data for expenditures by fiscal year are not available. Total for bonds is not net of de-authorizations. "Bond Funds" include GO and Academic Revenue Bonds and Environmental Revenue Bonds. Bond funds include new projects funded with de-authorizations of prior year appropriations. FY 2016 Transportation Capital Expenditures in last year's report erroneously included \$40 million more in Federal Funds that should be Other State Funds. FY 2018 Environment Bond Funds include \$349 million in revenue bond authorizations that will be issued and expended over several years.

Massachusetts: Figures for FY16-FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.

Michigan: Higher education capital expenditures made from own-source funds (non-state funds) are excluded.

Mississippi: Elementary and secondary education now included in Capital Expenditures. Amounts not captured in prior years.

Oklahoma: Capital spending totals are estimated.

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

Texas: Regarding housing capital expenditures, other state funds capital expenditures include purchases of Mortgage Backed Securities or Loans Issued as reflected in the Audited Financial Statements. Federal capital expenditures include Federal Loans Issued as reflected in the Audited Financial Statements. No bond funds for FY15 due to TMP Program.



REVENUE SOURCES IN THE GENERAL FUND

Revenue Sources in the General Fund

General fund revenue, the largest source of state expenditures and the most discretionary, totaled an estimated \$837.7 billion in fiscal 2018, a 6.2 percent increase over fiscal 2017, representing the highest annual growth rate since fiscal 2011. In comparison, general fund revenues grew 2.5 percent in fiscal 2017. The three main sources of general fund revenue - personal income taxes, sales and use taxes, and corporate income taxes - accounted for 81.7 percent of state general fund collections in estimated fiscal 2018. Specifically, personal income taxes accounted for 45.6 percent, sales and use taxes for 30.5 percent, and corporate income taxes for 5.6 percent of total general fund revenues in fiscal 2018. All other general fund revenue represented 17.3 percent of general fund revenues, while gaming and lottery revenue were just 0.9 percent. The major sources of general fund revenues are displayed by state in Table 56, year-over-year revenue percentage changes can be found in Table 57.

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

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

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

State Tax Collection Trends

Most states saw stronger revenue growth in fiscal 2018 led by unusually high income tax payments from non-withholding income sources along with continued growth in the national economy. Specifically, states saw a significant uptick in their personal income tax collections in the last eight months. Information from NASBO's *Spring 2018 Fiscal Survey of States* shows that 39 states were seeing fiscal 2018 revenues above projections or on target at the time of data collection, with that figure expected to rise when updated data is compiled in NASBO's *Fall 2018 Fiscal* Survey of States. As a result of revenues coming in above forecast, many states ended fiscal 2018 with a budget surplus. States have been analyzing their revenue collections to understand the amounts that may be of a one-time nature, such as higher than normal capital gains and dividend income, or repatriated income in response to the federal tax changes.

Not surprisingly, personal income taxes experienced the strongest gains in fiscal 2018, growing 8.7 percent. Both corporate income taxes and sales taxes also rose in fiscal 2018, increasing 4.4 percent and 3.4 percent respectively. Gaming and lottery revenue, on the other hand, declined 10.6 percent, while all other general fund revenue increased 6.6 percent. On a median basis, personal income tax collections once again experienced the largest gains at 6.4 percent, followed by corporate income taxes (4.6 percent), sales taxes (3.9 percent), all other general fund revenue (2.4 percent), and gaming and lottery revenue (0.4 percent).

According to NASBO's *Fall 2017 Fiscal Survey of States*, 27 states saw revenues come in below original projections in fiscal 2017, while in 5 states revenues were on target, and in 18 states revenues were above projections. Both personal income taxes and sales taxes grew 3.1 percent in fiscal 2017, while corporate income taxes and gaming/lottery revenue both experienced declines at 3.8 percent and 2.1 percent respectively. All other general fund revenue grew 2.6 percent in fiscal 2017. Fiscal 2017's modest revenue growth was likely impacted by a number of factors including some taxpayers deferring non-wage income in anticipation of a federal income tax rate cut, low inflation, the decline in prices for many tangible goods, and the impact of low oil and natural gas prices on energy-producing states.

FIGURE 21 REVENUE SOURCES IN THE GENERAL FUND, ESTIMATED FISCAL 2018

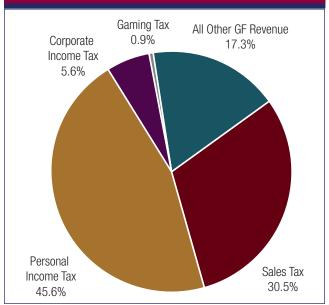


TABLE 56 REVENUE SOURCES IN THE GENERAL FUND (\$ IN MILLIONS)

			Actual Fis	scal 2016					Actual Fis	scal 2017					Estimated	Fiscal 2018	3	
	Sales & Use	Personal Income	Corporate Income	Gaming/ Lottery	All Other GF		Sales & Use	Personal Income	Corporate Income	Gaming/ Lottery	All Other GF		Sales & Use	Personal Income	Corporate Income	Gaming/ Lottery	All Other GF	
Region/state	Tax	Tax	Tax	Tax	Revenue	Total	Tax	Tax	Tax	Tax	Revenue	Total	Tax	Tax	Tax	Tax	Revenue	Total
NEW ENGLAND																		
Connecticut	\$ 4,182	\$ 9,182	\$ 880	\$ 606	\$ 2,931	\$ 17,781	\$ 4,192	\$ 8,989	\$ 1,038	\$ 598	\$ 2,886	\$ 17,703	\$ 4,221	\$ 9,183	\$ 933	\$ 607	\$ 3,813	\$ 18,757
Maine	1,319	1,543	137	57	310	3,366	1,398	1,524	175	58	300	3,455	1,472	1,555	172	59	248	3,506
Massachusetts*	4,270	14,394	2,312	1,148	6,511	28,635	4,402	14,684	2,197	1,190	6,751	29,224	4,598	16,240	2,382	1,132	7,267	31,619
New Hampshire	0	0	444	0	1,085	1,529	0	0	401	0	1,103	1,504	0	0	481	0	1,118	1,599
Rhode Island	972	1,217	135	371	969	3,664	998	1,244	119	364	959	3,684	1,052	1,357	140	366	995	3,910
Vermont	241	747	117	0	307	1,412	245	756	96	0	360	1,457	259	832	96	0	372	1,559
MID-ATLANTIC																		
Delaware	0	1,287	144	0	2,514	3,945	0	1,333	121	0	2,559	4,013	0	1,428	90	0	2,875	4,393
Maryland*	4,444	8,518	874	530	1,832	16,198	4,539	9,019	796	484	1,860	16,699	4,612	9,289	815	536	1,767	17,019
New Jersey*	9,268	13,356	2,299	997	7,036	32,956	9,592	13,958	2,144	1,005	7,504	34,203	10,410	15,153	2,074	0	7,945	35,582
New York	12,485	47,055	5,647	17	3,262	68,466	12,966	47,565	4,761	16	2,838	68,146	13,553	51,501	4,916	15	3,037	73,022
Pennsylvania	9,795	12,506	2,842	100	5,659	30,902	10,004	12,664	2,751	121	6,129	31,669	10,407	13,400	3,010	123	7,812	34,752
GREAT LAKES	0.000	10.000	1.070	05.4	0.404	01.000	0.040	10.001	1.000	000	0.007	00.000	7.010	17 705	0.017	001	0.400	00.040
Illinois*	8,063	13,806	1,973	954	6,494	31,290	8,043	13,661	1,332	990	6,307	30,333	7,810	17,725	2,017	991	8,400	36,943
Indiana Michigon*	7,223	5,218	984	441	954	14,820	7,490	5,435	979	432	939	15,275	7,663	5,816	660	432	1,000	15,571
Michigan*	2,020	6,576 7,700	45	0	1,729 14,495	10,370	1,457	6,594 7,606	420	0	1,703	10,174	1,425	7,300	79 1.525	0	1,185	9,989
Ohio* Wisconsin	10,348 5,066	7,799	1,288 963	0	14,495 1,328	33,930 15,098	10,615 5,224	7,606 8,040	1,301 921	0	14,657 1,333	34,178 15,518	10,148 5,448	8,411 8,479	1,525 894	0	12,387 1,323	32,471
PLAINS	3,000	7,741	900	U	1,320	13,090	3,224	0,040	921	U	1,000	13,318	0,440	0,479	094	U	1,323	16,144
lowa*	2,322	3,536	377	86	601	6,921	2,331	3,641	432	78	758	7,240	2,396	3,806	410	84	575	7,271
Kansas	2,659	2,249	355	00	810	6,073	2,551	2,304	325	0	1,039	6,339	2,390	3,374	392	04	781	7,271
Minnesota	5,233	10,739	1,473	56	3,389	20,890	5,405	2,304	1,205	64	3,446	21,052	5,489	3,374 11,451	1,301	71	3,373	21,686
Missouri	2,062	6,126	281	0	318	8,787	2,111	6,240	276	0	389	9,016	2,174	6,600	300	0	395	9,469
Nebraska	1,528	2,221	308	1	251	4,309	1,548	2,225	264	1	228	4,266	1,603	2,360	313	1	290	4,567
North Dakota	1,031	354	98	13	1,056	2,552	908	313	69	9	1,107	2,406	943	364	92	10	856	2,265
South Dakota	861	0	0	111	525	1,497	951	0	0	113	506	1,570	989	0	0	118	509	1,616
SOUTHEAST						, -						,						,
Alabama*	2,251	3,390	333	1	1,943	7,918	2,328	3,511	382	1	2,025	8,247	2,398	3,749	377	1	1,897	8,422
Arkansas	2,290	3,148	487	58	471	6,454	2,338	3,215	434	63	503	6,552	2,445	3,319	475	63	455	6,757
Florida	21,998	0	2,272	232	3,824	28,326	22,987	0	2,366	139	4,102	29,594	24,137	0	2,320	299	4,257	31,013
Georgia	5,480	10,440	981	0	5,336	22,237	5,716	10,978	972	0	5,602	23,268	5,886	11,494	1,019	0	5,504	23,903
Kentucky	3,463	4,282	730	247	1,618	10,339	3,485	4,394	743	248	1,607	10,478	3,606	4,604	750	261	1,619	10,838
Louisiana	3,280	2,878	249	407	1,083	7,897	4,284	2,960	388	410	1,385	9,427	4,335	3,079	350	402	1,423	9,588
Mississippi	2,300	1,769	596	134	893	5,693	2,289	1,782	564	133	886	5,654	2,340	1,827	572	130	821	5,690
North Carolina	6,559	11,905	1,058	0	2,628	22,151	6,998	11,970	748	0	2,898	22,614	7,337	12,518	739	0	2,971	23,565
South Carolina	2,818	3,833	411	0	777	7,839	2,896	4,108	320	0	835	8,159	3,041	4,295	344	0	854	8,534
Tennessee	7,810	212	1,228	0	4,035	13,285	8,063	165	1,455	0	4,167	13,850	8,185	135	1,345	0	4,060	13,725
Virginia	3,296	12,556	765	n/a	1,424	18,040	3,387	12,914	794	n/a	1,466	18,561	3,458	13,492	874	n/a	1,504	19,328
West Virginia	1,270	1,861	173	0	1,002	4,306	1,285	1,914	137	0	851	4,187	1,259	1,860	109	0	997	4,225
SOUTHWEST																		
Arizona	4,299	3,957	550	65	616	9,486	4,506	4,131	368	79	420	9,503	4,787	4,471	373	68	406	10,106
New Mexico	2,022	1,327	119	63	2,181	5,712	2,062	1,381	70	60	2,313	5,885	2,191	1,381	105	60	2,512	6,249
Oklahoma	2,063	2,049	260	18	815	5,205	2,038	2,017	131	16	842	5,044	2,369	2,232	193	17	1,043	5,854
Texas*	28,137	0	0	1,304	21,342	50,783	28,797	0	0	1,201	22,287	52,285	30,380	0	0	1,225	25,385	56,990
ROCKY MOUNTAIN																		
Colorado	2,894	6,527	652	0	421	10,494	3,085	6,761	509	0	460	10,815	3,404	7,577	782	0	578	12,341
Idaho	1,303	1,513	187	0	181	3,184	1,382	1,651	214	0	201	3,448	1,490	1,828	239	0	175	3,732
Montana	64	1,185	118	73	682	2,121	60	1,168	134	70	710	2,141	60	1,298	167	71	810	2,405
Utah	1,779	3,370	338	0	503	5,990	1,857	3,609	328	0	527	6,321	1,990	3,891	343	0	559	6,783
Wyoming	432	0	0	0	569	1,001	407	0	0	0	766	1,173	442	0	0	0	637	1,079
FAR WEST														-				
Alaska	0	0	31	10	1,491	1,533	0	0	27	11	1,316	1,354	0	0	260	11	2,066	2,337
California	24,871	78,735	10,460	276	1,319	115,661	24,874	83,264	11,020	226	597	119,982	25,384	91,971	11,246	26	1,197	129,825
Hawaii	3,206	2,116	93	0	1,668	7,083	3,239	2,192	77	0	1,844	7,352	3,396	2,492	69	0	1,704	7,661
Nevada	1,077	0	0	709	1,908	3,694	1,134	0	0	718	2,029	3,881	1,200	0	0	775	1,941	3,916
Oregon	0	7,582	603	0	528	8,713	0	8,441	608	0	761	9,810	0	8,764	739	0	603	10,106
Washington*	9,563	0	0	0	9,016	18,579	10,769	0	0	0	8,970	19,739	10,924	0	0	0	10,757	21,681
ALL STATES		\$340,805	\$46,671	SY 084	\$132,637	\$769,114	\$247 356	\$351,251	\$44,912	\$8,897	\$136,031	\$788,447	\$255 86/	\$381,900	\$46,882	\$7.05/	\$145,059	\$837,659

TABLE 57 REVENUE SOURCES IN THE GENERAL FUND (YEAR-OVER-YEAR PERCENTAGE CHANGE)

			Actual Fisca	al 2017		Estimated Fiscal 2018								
Region/state	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Tax	All Other GF Revenue	Total	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery Tax	All Other GF Revenue	Total		
NEW ENGLAND														
Connecticut	0.2%	-2.1%	18.0%	-1.3%	-1.5%	-0.4%	0.7%	2.2%	-10.1%	1.5%	32.1%	6.0%		
Maine	6.0	-1.2	27.7		-3.2	2.6	5.3	2.0	-1.7		-17.3	1.5		
Massachusetts	3.1	2.0	-5.0	3.7	3.7	2.1	4.5	10.6	8.4	-4.9	7.6	8.2		
New Hampshire	0.1	2.0	-9.7	5.7	1.7	-1.6	4.5	10.0	20.0	4.5	1.4	6.3		
Rhode Island	2.7	2.2	-11.9	-1.9	-1.0	0.	5.4	9.1	17.6	0.5	3.8	6.1		
		1.2		-1.9			5.4		0.0	0.5				
Vermont MID-ATLANTIC	1.7	1.2	-17.9		17.3	3.2%	5.7	10.1	0.0		3.3	7.0		
			10.0			4.7					10.0			
Delaware		3.6	-16.0		1.8	1.7	1.0	7.1	-25.6		12.3	9.5		
Maryland	2.1	5.9	-9.0		1.6	3.1	1.6	3.0	2.4	100.0	-5.0	1.9		
New Jersey	3.5	4.5	-6.7	0.8	6.7	3.8	8.5	8.6	-3.3	-100.0	5.9	4.0		
New York	3.9	1.1	-15.7	-5.9	-13.0	-0.5	4.5	8.3	3.3	-6.3	7.0	7.2		
Pennsylvania	2.1	1.3	-3.2	21.0	8.3	2.5	4.0	5.8	9.4	1.7	27.5	9.7		
GREAT LAKES														
Illinois	-0.2	-1.1	-32.5	3.8	-2.9	-3.1	-2.9	29.7	51.4	0.1	33.2	21.8		
Indiana	3.7	4.2	-0.5	-2.0	-1.6	3.1	2.3	7.0	-32.6	0.0	6.5	1.9		
Michigan	-27.9	0.3	833.3		-1.5	-1.9	-2.2	10.7	-81.2		-30.4	-1.8		
Ohio*	2.6	-2.5	0.9		1.1	0.7	-4.4	10.6	17.2		-15.5	-5.0		
Wisconsin	3.1	3.9	-4.4		0.4	2.8	4.3	5.5	-2.9		-0.8	4.0		
PLAINS														
lowa	0.4	3.0	14.6		26.2	4.6	2.8	4.5	-5.1		-24.1	0.4		
Kansas	0.5	2.4	-8.5		28.3	4.4	2.9	46.4	20.6		-24.8	15.1		
Minnesota	3.3	1.8	-18.2	14.1	1.7	0.8	1.5	4.8	7.9	11.4	-2.1	3.0		
Missouri	2.4	1.9	-1.8		22.3	2.6	3.0	5.8	8.7		1.5	5.0		
Nebraska	1.3	0.2	-14.3		-9.2	-1.0	3.6	6.1	18.6		27.2	7.1		
North Dakota	-11.9	-11.6	-29.6	-30.8	4.8	-5.7	3.9	16.3	33.3	11.1	-22.7	-5.9		
South Dakota	10.5	1110	2010	1.8	-3.6	4.9	4.0	10.0	0010	4.4	0.6	2.9		
SOUTHEAST	10.0			1.0	0.0	1.0	1.0			1.1	0.0	2.0		
Alabama	3.4	3.6	14.7	0.0	4.2	4.2	3.0	6.8	-1.3	0.0	-6.3	2.1		
Arkansas	2.1	2.1	-10.9	7.5	6.8	1.5	4.6	3.2	9.5	0.0	-9.4	3.1		
Florida	4.5	2.1		-40.1		4.5	4.0	5.2	-1.9	115.1	3.8	4.8		
		5.0	4.1	-40.1	7.3			4.7		115.1				
Georgia	4.3	5.2	-0.9		5.0	4.6	3.0	4.7	4.8		-1.7	2.7		
Kentucky	0.6	2.6	1.9		-0.6	1.3	3.5	4.8	0.9		0.7	3.4		
Louisiana	30.6	2.8	56.1	0.7	27.9	19.4	1.2	4.0	-9.9	-1.9	2.7	1.7		
Mississippi	-0.5	0.7	-5.4	-0.7	-0.8	-0.7	2.2	2.5	1.5	-2.3	-7.3	0.6		
North Carolina	6.7	0.5	-29.3		10.3	2.1	4.8	4.6	-1.2		2.5	4.2		
South Carolina	2.8	7.2	-22.1		7.5	4.1	5.0	4.6	7.5		2.3	4.6		
Tennessee	3.2	-22.2	18.5		3.3	4.3	1.5	-18.2	-7.6		-2.6	-0.9		
Virginia	2.8	2.9	3.8		3.0	2.9	2.1	4.5	10.0		2.6	4.1		
West Virginia	1.2	2.8	-20.8		-15.1	-2.8	-2.0	-2.8	-20.4		17.2	0.9		
SOUTHWEST														
Arizona	4.8	4.4	-33.0		-31.8	0.2	6.2	8.2	1.3		-3.2	6.3		
New Mexico	2.0	4.0	-41.0	-5.6	6.0	3.0	6.3	0.0	49.6	0.2	8.6	6.2		
Oklahoma	-1.2	-1.6	-49.6	-11.1	3.3	-3.1	16.2	10.7	47.2	3.8	23.9	16.1		
Texas	2.3				4.4	3.0	5.5				13.9	9.0		
ROCKY MOUNTAIN														
Colorado	6.6	3.6	-22.0		9.2	3.1	10.3	12.1	53.6		25.7	14.1		
Idaho	6.1	9.1	14.4		11.0	8.3	7.8	10.7	11.7		-12.9	8.2		
Montana	-6.5	-1.4	13.2	-4.1	4.1	1.0	-0.1	11.1	24.7	2.1	14.1	12.3		
Utah	4.4	7.1	-3.0		4.8	5.5	7.2	7.8	4.6		6.1	7.3		
Wyoming	-5.8		2.0		34.6	17.2	8.6				-16.8	-8.0		
FAR WEST	5.0				0.1.5							5.0		
Alaska			-13.7	3.9	-11.7	-11.7			859.4%	1.9	57.0	72.6		
	0.0	5.0					0.1	10 5						
California	0.0	5.8	5.4	-18.0	-54.7	3.7	2.1	10.5	2.1%	-88.3	100.3	8.2		
Hawaii	1.0	3.6	-17.2	10	10.6	3.8	4.8	13.7	-10.4%	7.0	-7.6	4.2		
Nevada*	5.3		0.0	1.3	6.3	5.1	5.8	0.0	01.001	7.9	-4.3	0.9		
Oregon	10.0	11.3	0.8		44.3	12.6		3.8	21.6%		-20.8	3.0		
Washington	12.6				-0.5	6.2	1.4		-		19.9	9.8		
ALL STATES	3.1%	3.1%	-3.8%	-2.1%	2.6%	2.5%	3.4%	8.7%	4.4%	-10.6%	6.6%	6.2%		
MEDIAN	2.6	2.5	-5.4	-0.3	3.5	2.8	3.9	6.4	4.6	0.4	2.4	4.4		

TABLE 58 ITEMS EXCLUDED FROM REVENUE SOURCES

Region/State	Sales and Use Taxes	Personal Income Taxes	Corporate Income Taxes	Gaming Taxes	Lottery Funds	Cigarette and Tobacco Taxes	Motor Fuel Taxes	Alcoholic Beverage Taxes	Insurance Premium Taxes	Property Taxes	Utility Taxes	Severance Taxes	Federal Funds	Licenses and Fees	Other
EW ENGLAND															
Connecticut	Р						Х			Х		Х	Р		
/laine*							N/A			N/A		N/A	N/A		
lassachusetts*										N/A		N/A	Р		
New Hampshire	N/A	N/A		Х	Х		Х			Х		N/A	Х		
Rhode Island							Х			Х		Х	Х		
/ermont	Р			Х	Х	Х	Х			Р	Р	Х	Х		
1ID-ATLANTIC															
Delaware	N/A			N/A			Х			Х		N/A	N/A		
Maryland*				Х			Р			Х		Х	Х		
New Jersey*	Р		Р	Х	Х	Р		Ρ	Р	Х		Х	Х	Р	
New York	Р		Р		Х	Р	Х		Р	N/A	Р	N/A	Х		
Pennsylvania	Р			Р	Х	Р	Х		Р	Р		Х	Х	Р	Р
REAT LAKES															
linois					Р	Р	Х			Х		Х		Р	
ndiana					Х	Р	Х	Р		Х	N/A	N/A	Х	Р	
vlichigan	Р	Р		х	X	P	X	P		X			P	P	Р
Dhio*	P	P	Р	x	x		x		Р	x	Р	Р	P	P	P
Visconsin	·		'	x	x		x			x		X	x	X	N/A
LAINS				~	~					~		^	~	~	TW P
owa				X		Х	X			X			х	P	P
Swa (ansas				P	Р	^	x			x	Х		X	P	г Р
Vinnesota				ſ	Г		^			P	X	Р	P	1 ⁻	Ľ
	Р			v	v	v	~	Р	Р				P	Р	Р
Aissouri	F			X	Х	Х	X	٢		X	X	X			P
Vebraska				N/A	Р	Р	X		Р	Х	Х	N/A	Х	Х	
North Dakota							Х			Х	Х		Х		
South Dakota		N/A	N/A				Х			Х	Х		Х		
OUTHEAST															
Alabama					N/A	Р	Х	Р		Р			Х	Р	
Arkansas	Р				Х		Р			Х	Х	Р	Х	Р	
lorida		Х			Х	Р	Х			Х	Х		Х	Р	Р
Georgia				N/A	Х						N/A	N/A	Х		
Kentucky							Х						Х		
ouisiana				Р	Х		Х		Р	N/A	N/A		Х	Р	N/A
Vississippi					N/A		Х			N/A			N/A		
North Carolina				Х	Х		Х			Х		Х	Х		
South Carolina				Х	Х		Х			Х		Х	Х		
Fennessee				N/A	Р					N/A					
/irginia				Х	Х	Р				Х	Х	Х	Х	Р	
Vest Virginia				N/A	Р		Х				Х		Х		
OUTHWEST															
Arizona				Р	Р	Р	Х	Р		N/A	N/A		Х	Р	Р
New Mexico					Х		Х			Х			Х		
Oklahoma		Р	Р	Р	Х	Р	Р	Р	Р	N/A	N/A	Р	Х	Р	Р
īexas		N/A	N/A	N/A	Х					N/A			N/A	Р	
OCKY MOUNTAIN															
Colorado				Х	Х	Р	Х			Х	Х	Х	Х	P	
daho	Р			N/A	x	P	x	Р		N/A		x	x	P	
/ontana							x					~	x		
Jtah				N/A	N/A		x			х			x		
Vyoming		х	х	19/71	IW/A		~			~			Λ		
AR WEST		^	^												
	v	Х			v						Х	v	v		
Naska	Х			P	X	D	V			V		X	X	P	-
California	Р	Р		P	X	P	X		P	X	Х	N/A	Х	Р	P
lawaii	Р			N/A	N/A	Р	Х		Р	N/A	Р	N/A	Р	Р	Р
Vevada		N/A	N/A		N/A	_	Х	_		Х	Х	Х	Х		
Dregon	N/A			Х	Х	Р	Х	Р		Х	Х		Х		
Nashington		N/A	N/A	N/A	Х	Р	Х			Р		N/A	Х	Р	
ALL STATES	16	12	9	30	37	21	41	9	9	44	24	31	47	24	13

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

Revenue Sources in the General Fund Notes

Alabama: Regarding other taxes and fees, FY16 includes \$50M in BP Settlement funds, and FY17 includes \$50M in BP Settlement funds.

Arkansas: Revenue sources reflect gross numbers which includes special payments/dedications.

Illinois: 2016 Actual and 2017 Actual: These amounts have been restated to include three additional funds (Fund for the Advancement of Education, Commitment to Human Services Fund, Budget Stabilization Fund), which as of FY 2018 are now part of the general funds definition. 2018 Estimated: The significant increase in revenues is due primarily to three factors: 1) Income tax rates were increased, effective July 1, 2017; Individual from 3.75% to 4.95% and corporate from 5.25% to 7.00%. 2) The State borrowed approximately \$6 billion to address the backlog of bills; \$2.5 billion of the proceeds were deposited directly into the General Funds. 3) A portion of the bond proceeds were used to pay prior year Medicaid bills, which generated \$1.2 billion in federal match to the General Funds.

Iowa: FY2017 Other Revenues include \$131 million transfer from the Cash Reserve fund and \$13 million transfer from the Economic Emergency Fund.

Maryland: Lottery revenues were reported as an "All Other General Fund" revenue source in the prior years reports. The fiscal year 2016 GAAP audit of the Local Income Tax Reserve account found that the account was overfunded by \$47.4 million. This revenue is recognized in "All Other General Fund" revenue in FY 2017. In general, Casino revenues are not directed to the General Fund. However, the Budget Reconciliation and Financing Act of the 2017 Legislative Session directed certain Casino revenues to the General Fund in FY 2018. The State estimates this revenue to

be \$14.8 million in FY 2018 and the revenue is recognized in the "Gaming/Lottery Revenue" category. Per statute, property taxes are not included in general fund revenues. However, Maryland has reverted part of the Transfer Tax to the general fund in recent years as part of the budget balancing plan.

Massachusetts: Totals exclude federal reimbursements and grants credited to the General Fund, other Medicaid-related revenue, and certain interfund transfers.

Michigan: Actual totals for FY 16 and FY 17 reflect general fund general purpose revenue as contained in the State of Michigan Comprehensive Annual Financial Reports. Revenue figures have been adjusted to put them on a basis comparable to the consensus estimates. FY 2018 estimates are from May consensus revenue forecast.

New Jersey: For the fiscal year 2018, lottery revenue became excluded from general fund revenue, and utility tax revenue became fully included in general fund revenue.

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

Texas: The updated certification revenue estimate was referenced for the 2018 general fund estimated expenditure amount using the current year appropriation authority.

Washington: Fiscal 2016 totals are based on the June 2017 revenue forecast, fiscal 2017 on the November 2017 revenue forecast, and estimated fiscal 2018 on the June 2018 revenue forecast.

APPENDIX

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

	Act	tual Fiscal 2016		Act	ual Fiscal 2017		Estir	nated Fiscal 2018	
Region/State	State Funds	Federal Funds	State & Federal Funds	State Funds	Federal Funds	State & Federal Funds	State Funds	Federal Funds	State & Federal Funds
NEW ENGLAND									
Connecticut	\$21,964	\$6,216	\$28,180	\$22,434	\$6,331	\$28,765	\$23,596	\$6,253	\$29,849
Maine	5,402	2,536	7,938	5,533	2,601	8,134	5,607	2,697	8,304
Massachusetts	39,910	12,462	52,372	40,884	12,401	53,285	42,380	13,347	55,727
New Hampshire	3,555	2,158	5,713	3,609	2,221	5,830	3,760	2,289	6,049
Rhode Island	5,628	2,877	8,505	5,781	2,977	8,758	6,230	3,231	9,461
Vermont	3,479	1,992	5,471	3,594	1,914	5,508	3,685	1,926	5,611
MID-ATLANTIC									
Delaware	7,608	2,151	9,759	8,106	2,171	10,277	8,108	2,492	10,600
Maryland	27,544	12,034	39,578	29,215	12,971	42,186	30,661	13,053	43,714
New Jersey	40,576	14,354	54,930	41,943	15,172	57,115	43,459	15,937	59,396
New York	97,483	49,476	146,959	99,599	52,985	152,584	102,226	56,808	159,034
Pennsylvania	48,764	27,073	75,837	50,810	29,001	79,811	51,801	29,768	81,569
GREAT LAKES									
Illinois	38,268	15,875	54,143	51,811	14,833	66,644	51,765	18,689	70,454
Indiana	18,920	12,289	31,209	19,507	12,421	31,928	20,120	13,578	33,698
Michigan	33,125	20,871	53,996	34,019	20,291	54,310	32,897	22,499	55,396
Ohio	52,467	12,493	64,960	53,037	12,596	65,633	51,656	15,113	66,769
Wisconsin	34,971	10,759	45,730	35,999	10,993	46,992	36,624	11,575	48,199
PLAINS									
Iowa	16,753	6,328	23,081	16,292	6,389	22,681	16,292	6,389	22,681
Kansas	11,073	3,637	14,710	11,421	3,759	15,180	12,115	3,818	15,933
Minnesota	26,370	10,484	36,854	26,421	10,406	36,827	29,119	11,891	41,010
Missouri	16,880	7,677	24,557	17,200	8,186	25,386	17,489	8,360	25,849
Nebraska	8,621	2,989	11,610	8,837	3,030	11,867	9,040	3,101	12,141
North Dakota	5,845	1,607	7,452	5,174	1,616	6,790	4,539	1,472	6,011
South Dakota	2,710	1,371	4,081	2,787	1,420	4,207	3,036	1,406	4,442
SOUTHEAST									
Alabama	15,796	9,738	25,534	16,300	9,885	26,185	15,941	10,159	26,100
Arkansas	16,562	7,416	23,978	17,192	7,875	25,067	17,190	8,168	25,358
Florida	45,411	25,254	70,665	48,394	26,320	74,714	54,653	28,706	83,359
Georgia	32,538	13,896	46,434	34,433	14,266	48,699	36,174	13,956	50,130
Kentucky	19,477	12,182	31,659	20,448	12,354	32,802	21,627	12,441	34,068
Louisiana	17,897	9,256	27,153	16,959	11,159	28,118	18,294	13,894	32,188
Mississippi	11,507	7,884	19,391	11,431	7,819	19,250	11,739	9,184	20,923
North Carolina	31,236	14,487	45,723	32,850	14,778	47,628	34,287	15,296	49,583
South Carolina	15,334	7,614	22,948	16,369	8,184	24,553	16,468	8,592	25,060
Tennessee	19,336	12,567	31,903	20,579	12,261	32,840	22,552	13,627	36,179
Virginia	38,149	9,838	47,987	39,032	10,308	49,340	40,954	10,163	51,117
West Virginia	11,589	4,506	16,095	12,628	4,314	16,942	11,940	4,557	16,497
SOUTHWEST									
Arizona	26,500	14,927	41,427	26,485	14,765	41,250	27,086	15,615	42,701
New Mexico	10,756	7,730	18,486	10,819	8,105	18,924	10,795	8,083	18,878
Oklahoma	14,634	7,862	22,496	15,747	7,186	22,933	14,769	7,522	22,291
Texas	71,944	36,683	108,627	72,330	36,255	108,585	74,227	36,714	110,941
ROCKY MOUNTAIN									
Colorado	27,210	9,484	36,694	27,410	9,120	36,530	27,328	9,627	36,955
Idaho	4,472	2,670	7,142	4,790	2,681	7,471	5,248	2,683	7,931
Montana	4,014	2,370	6,384	4,147	2,810	6,957	4,089	2,863	6,952
Utah	10,061	3,582	13,643	10,414	3,809	14,223	11,124	4,398	15,522
Wyoming	3,318	784	4,102	3,499	927	4,426	3,499	925	4,424
FAR WEST									
Alaska	6,749	3,276	10,025	5,981	3,763	9,744	7,070	3,985	11,055
California	156,565	90,690	247,255	163,540	95,337	258,877	184,214	98,107	282,321
Hawaii	10,312	2,563	12,875	11,413	2,571	13,984	11,440	2,628	14,068
Nevada	8,160	4,158	12,318	9,298	4,393	13,691	9,114	4,448	13,562
Oregon	26,807	10,317	37,124	29,713	10,189	39,902	29,971	10,476	40,447
Washington	28,913	11,807	40,720	31,098	12,270	43,368	32,451	12,293	44,744
TOTAL	\$1,253,163	\$583,250	\$1,836,413	\$1,307,312	\$600,389	\$1,907,701	\$1,360,449	\$634,802	\$1,995,251

Note: State funds are defined as general funds and other state funds (bonds are excluded). Source: National Association of State Budget Officers, 2018 State Expenditure Report

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

		Actual Fisca	al 2016			Actual Fisca	al 2017		Estimated Fiscal 2018					
_	General	Other State	Federal		General	Other State	Federal		General	Other State	Federal			
Region/State	Fund	Funds	Funds	Total	Fund	Funds	Funds	Total	Fund	Funds	Funds	Total		
NEW ENGLAND														
Connecticut	\$6	\$ 0	\$ 27	\$ 33	\$ 5	\$ 0	\$ 34	\$ 39	\$ 5	\$ 0	\$ 37	\$ 42		
Maine	1	0	11	12	0	0	13	13	0	0	15	15		
Massachusetts	87	0	609	696	92	0	677	769	93		684	777		
New Hampshire	6	0	24	30	4	0	31	35	4	0	32	36		
Rhode Island	11	0	55	66	8	0	59	67	10	0	78	88		
Vermont	1	0	16	17	1	0	30	31	1	0	27	28		
MID-ATLANTIC														
Delaware	0	4	25	29	0	3	29	32	0	3	37	40		
Maryland*	34	19	238	291	38	1	276	315	40	0	291	331		
New Jersey*	8	72	368	448	13	17	489	519	13	10	540	563		
New York	0	381	855	1236	0	223	1076	1299	0	295	1676	1971		
Pennsylvania	16	37	275	328	11	33	358	402	11	36	411	458		
GREAT LAKES		7	070	444	07		070	010	45	4	000	400		
Illinois	62		372	441	27	4	279	310	45	4	389	438		
Indiana	0	8	162	170	0	1	201	202	0	2	240	242		
Michigan Ohio*	3	0	240	243	4	0 0	252	256	4	0 0	250	254		
	377		0	377	461		0	461	507		0	507		
Wisconsin PLAINS	18	7	184	209	4	10	219	233	11	4	238	253		
lowa	20	0	126	146	10	0	119	129	8	0	123	131		
iowa Kansas	20	15	99	146	0	8	95	129	8	9	99	131		
	6	0	22	28	1	0	95 10	103	2	9	99 17	100		
Minnesota	8	8	56	72	15	8		94	- 14	8	67	89		
Missouri	o 4	0 7		72	2	° 7	71	94 75	3	8 7	79	89		
Nebraska North Dakota	4	0	63 6	74	0	0	66 6	6	3 1	0	79	8		
South Dakota	4	0	23	27	3	0	27	30	3	0	30	33		
SOUTHEAST	4	0	23	21		0	21	50	5	0	50	33		
Alabama	0	0	175	175	0	0	203	203	0	0	240	240		
Arkansas*	8	0	173	181	0	0	144	144	0	0	171	171		
Florida	31	27	341	399	17	15	371	403	17	18	423	458		
Georgia*	11	2	230	243	0	0	276	276	0	0	423	430		
Kentucky	31	0	230	308	0	0	233	233	0	0	203	203		
Louisiana	48	1	277	325	9	1	363	374	10	1	371	382		
Mississippi	8	0	171	179	0	0	157	157	0	0	124	124		
North Carolina	11	1	161	173	1	1	190	192	0	1	124	199		
South Carolina	7	0	128	135	0	0	130	132	0	0	164	164		
Tennessee	60	3	393	456	8	3	233	244	3	5	213	221		
Virginia	31	14	228	273	23	14	281	318	30	14	337	381		
West Virginia	11	0	45	56	0	0	48	48	0	4	46	50		
SOUTHWEST							10	-10	0		10	00		
Arizona	0	0	2	2	0	0	58	58	0	0	185	185		
New Mexico	23	0	86	109	0	0	109	109	0	0	107	107		
Oklahoma	17	3	180	200	10	2	220	231	12	2	223	236		
Texas	107	0	1187	1294	134	0	1624	1758	113	0	1458	1571		
ROCKY MOUNTAIN	101		1101				1021		110	0	1100			
Colorado*	26	26	223	275	19	43	252	313	18	25	298	341		
Idaho	0	0	71	71	0	0	73	73	0	0	75	75		
Montana	0	4	90	94	0	1	98	99	0	1	94	95		
Utah	4	10	114	128	0	7	130	137	0	7	129	136		
Wyoming	2	0	8	10	1	0	9	10	1	0	120	11		
FAR WEST		0				0	0			0	10			
Alaska	5	0	23	28	5	0	33	38	4	0	32	36		
California	468	0	1872	2340	294	0	2741	3035	397	0	3093	3490		
Hawaii	7	0	45	52	7	0	58	65	6	0	58	64		
Nevada	2	2	40	44	1	2	44	47	1	1	47	49		
Oregon	13	0	163	176	4	0	195	199	5	0	231	236		
Washington	10	1	54	65	10	1	79	90	13	1	96	110		
TOTAL	\$1,612	\$660	\$10,613	\$12,884	\$1,243	\$405	\$12,778	\$14,425	\$1,534	\$587	\$14,548	\$16,282		

Children's Health Insurance Block Grants Notes

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

Colorado: CHIP is included in "Medicaid" expenditures, all part of the Department of Health Care Policy and Financing.

Georgia: The Actual FY 2017 and Estimated FY 2018 amounts reflect exclusively federal funds. This is due to the enhanced FMAP of 100 percent that Georgia currently receives from the federal government. Because the federal share is 100 percent, the state share is 0 percent.

Maryland: CHIP expenditure totals include CHIP premiums but do not reflect CHIP pharmacy rebates.

New Jersey: In 2017 and 2018, the Federal Funds amounts reflect an approximate increase of \$33m and \$45m respectively, due to a shift in support from Other State Funds, as a result of enhanced federal matching funds retroactive to prior fiscal years.

Ohio: Federal reimbursements for CHIP expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF.

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

	Actu	al Fiscal 2016		Actu	ual Fiscal 2017		Estima	ated Fiscal 2018	
	General	Other State		General	Other State		General	Other State	
Region/State	Fund	Funds	Total	Fund	Funds	Total	Fund	Funds	Total
NEW ENGLAND									
Connecticut	\$ 146	\$ 0	\$ 146	\$ 161	\$ 0	\$ 161	\$ 167	\$ 0	\$ 167
Maine	50	0	50	54	0	54	63	0	63
Massachusetts*	362	0	362	415	0	415	442	0	442
New Hampshire	35	0	35	38	0	38	40	0	40
Rhode Island	53	0	53	59	0	59	64	0	64
Vermont	29	0	29	32	0	32	34	0	34
MID-ATLANTIC	17	0	17	20	0	20	22	0	
Delaware		0	17 138			159		0	22 167
Maryland	138 376	0	376	159	0	427	167	0	461
New Jersey		0		427	0		461		
New York	972	0	972	1120	0	1120	1159	0	1159
Pennsylvania GREAT LAKES	585	0	585	732	0	732	658	0	658
Illinois	481	0	481	591	0	591	591	0	591
Indiana	144	0	144	152	0	152	136	0	136
Michigan	214	0	214	249	0	249	269	0	269
Ohio	306	0	306	419	0	419	462	0	462
Wisconsin	206	0	306 206	216	0	216	236	0	462 236
PLAINS	200	U	200	210	U	210	230	U	230
lowa	100	0	100	109	0	109	111	0	111
Kansas	0	58	58	0	64	64	0	70	70
Minnesota	207	0	207	218	0	218	234	0	234
Missouri	193	0	193	198	13	210	211	0	211
Nebraska	55	0	55	62	0	62	66	0	66
North Dakota	14	0	14	16	0	16	17	0	17
South Dakota	19	0	19	21	0	21	22	0	22
SOUTHEAST		0	10	2.					
Alabama	55	11	66	54	19	73	62	13	75
Arkansas	41	4	45	46	5	51	40	3	43
Florida	464	0	464	549	0	549	575	0	575
Georgia*	128	0	128	142	0	142	158	0	158
Kentucky	7	82	90	0	96	96	0	102	102
Louisiana	142	0	142	130	0	130	136	0	136
Mississippi	49	0	49	54	0	54	56	0	56
North Carolina	260	0	260	295	0	295	324	0	324
South Carolina	82	2	84	92	3	95	100	3	103
Tennessee	189	0	189	237	0	237	226	0	226
Virginia	218	0	218	233	0	233	254	0	254
West Virginia	35	0	35	42	0	42	43	0	43
SOUTHWEST									
Arizona	70	18	88	82	19	101	86	22	108
New Mexico	37	0	37	44	0	44	49	0	49
Oklahoma	85	0	85	99	0	99	112	0	112
Texas	406	0	406	463	0	463	478	0	478
ROCKY MOUNTAIN									
Colorado	114	0	114	130	0	130	144	0	144
Idaho	26	0	26	27	0	27	33	0	33
Montana	18	0	18	21	0	21	22	0	22
Utah	34	0	34	39	0	39	42	0	42
Wyoming	12	0	12	14	0	14	16	0	16
FAR WEST									
Alaska	18	0	18	34	0	34	35	0	35
California	1671	N/A	1671	1992	N/A	1992	2095	N/A	2095
Hawaii	35	0	35	33	0	33	36	0	36
Nevada	25	1	26	29	2	31	32	2	34
Oregon	74	0	74	102	0	102	111	0	111
Washington	187	0	187	187	0	187	187	0	187
TOTAL	\$9,184	\$176	\$9,361	\$10,638	\$221	\$10,859	\$11,084	\$215	\$11,299
District of Columbia	16	0	16	19	0	19			

Medicare Part D Clawback Notes

Georgia: The \$158 million reflected for the Estimated FY 2018 payment is actual not estimated.

Massachusetts: Totals reflect invoiced amounts, not cash spending.

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

Acti	ual Fiscal 2016		Act	ual Fiscal 2017		Estimated Fiscal 2018				
General	Other State		General	Other State		General	Other State			
Fund	Funds	Iotal	Fund	Funds	Iotal	Fund	Funds	Total		
	.	* 0.100		A 5 40	A 0004	* 0010		Å 0004		
								\$ 2931		
								115		
								2431		
								140		
								237		
67	6	73	71	6	77	68	5	73		
								414		
								1236		
								3786		
0	5598		0	5514	5514	0	5873	5873		
1128	162	1290	1111	160	1271	1120	151	1271		
0	3619	3619	0	3906	3906	0	3986	3986		
0	218	218	0	231	231	0	241	241		
149	0	149	130	0	130	108	0	108		
1356	130	1486	1371	138	1509	1380	125	1505		
507	339	846	566	354	920	543	360	903		
0	71	71	0	71	71	0	71	71		
88	415	503	123	397	520	134	406	540		
732	1242	1974	651	1156	1807	687	1254	1941		
91	380	471	101	509	610	102	373	475		
7	1	8	6	1	7	6	1	7		
12	27	39		29	41		29	41		
49	20	69	62	12	74	64	17	81		
		234			235	5	186	191		
								13239		
								1211		
								1061		
								656		
								403		
								774		
								180		
								245		
								794		
								282		
40	204	244	40	223	203	41	241	202		
200	C01	0.47	240	550	000	054	550	004		
								904		
4	233	237	4	402	406	4	347	351		
	700	1011	1015		1750	1001	201			
944	700	1644	1015	/41	1756	1234	864	2098		
								317		
								11		
								18		
86	380	466	86	376	462	72	336	408		
								316		
5448		6796	5388	1520	6908	5361	1789	7150		
691	459	1150	711	325	1036	712	515	1227		
1	193	194	1	242	243	1	336	337		
201	113	315	219	115	333	264	127	391		
1076	729	1805	1116	781	1897	1125	725	1850		
				\$32,475						
	Fund Fund Fund	General State Fund \$ 1968 \$ 494 104 0 2210 120 117 32 123 75 67 6 169 257 252 857 3648 0 0 5598 1128 162 0 3619 0 218 149 0 1356 130 507 339 0 71 8 415 732 1242 91 380 7 1 12 27 91 380 732 1242 91 380 7 1 12 27 93 64 300 10920 1113 65 637 298 293 64 392 10<	General Fund State Fund Total \$ 1968 \$ 494 \$ 2462 104 0 104 2210 120 2330 117 32 149 123 75 198 67 6 73	General FundsState FundsTotalGeneral Ferral\$1968\$.494\$2.462\$.205810401041032010123022351173.21491081237519813667673179252857110925936480364837240559855980112816212011110361936190036193619003619361900361913014861128130148613715073398465660717108415503123732124219746519138047110177186122739127312423455300109201120395111365117810776372389346672936435723970969778711187018717323002342347423323747534972172076337243327321011015740234234	General GeneralState PandsGeneral PandsState Pands11001041030104010302210120230233567117321491083212375198136766767371672257406374099255711092599203648036483724005598055141001128162911111001129162923113836492182023114901491300135613014661371138507339846563115891300471101509718611521421974661115691300471101509718611227391229718611637421015099304711015099466732323959463572309689747117197186673299846673205899210467320 <td>General Fault State Fault Total State Fault Total \$1998 \$44 \$240 \$200 \$200 \$1998 \$190 \$200 \$200 \$200 \$190 0 104 103 0 103 \$210 120 2230 235 67 2402 \$190 257 198 136 67 242 \$220 67 1109 259 920 1117 \$242 60 598 0 5914 1117 \$250 598 0 5914 5914 1111 \$100 5938 596 0 5914 5914 \$1112 162 1111 160 1719 130 \$250 1119 300 0 130 130 \$1130 5619 0 300 130 130 \$1135 503 133 130 140 101 509</td> <td>General Partial State Fund Total General Fund State Fund Total General Fund 51968 \$ \$440 \$2056 \$543 \$2061 \$2051 104 0 104 103 0 108 115 117 32 149 108 32 140 108 112 75 198 156 73 212 109 6 73 116 73 212 109 252 957 1109 253 900 1179 200 3648 0 3689 90 514 5374 900 1129 120 1111 100 271 1120 0 3819 3619 0 3810 108 1139 146 1371 73 90 130 108 1149 119 159 130 118 1180 1180 1159 3806 1111</td> <td>General endsState randsTableGeneral endsState randsTableGeneral endsFrants51085.414\$2.422\$2.030\$5.943\$2.200\$5.2150\$010140100300.0001150\$0.2150\$0.915102101202120310032021404100320211713.25140910033.25140810033.4411713.25140910032.2514083.4411713.2514092.2030.90111772.0030.063.2522.87710092.2030.90111780.000.063.36803.277403.7443.000.060.063.36805.5140.039803.2610.010.013.36803.28603.39802.2710.010.0111722.28713090.015.3145.5140.00.0210.0111830.013.3980.015.3145.5140.00.2210.010.0111933.280.013.3980.013.3980.010.2210.010.211111401.310.011.3181.3081.4140.011.1130.011115111011191119111911191119111911191.1130.114</td>	General Fault State Fault Total State Fault Total \$1998 \$44 \$240 \$200 \$200 \$1998 \$190 \$200 \$200 \$200 \$190 0 104 103 0 103 \$210 120 2230 235 67 2402 \$190 257 198 136 67 242 \$220 67 1109 259 920 1117 \$242 60 598 0 5914 1117 \$250 598 0 5914 5914 1111 \$100 5938 596 0 5914 5914 \$1112 162 1111 160 1719 130 \$250 1119 300 0 130 130 \$1130 5619 0 300 130 130 \$1135 503 133 130 140 101 509	General Partial State Fund Total General Fund State Fund Total General Fund 51968 \$ \$440 \$2056 \$543 \$2061 \$2051 104 0 104 103 0 108 115 117 32 149 108 32 140 108 112 75 198 156 73 212 109 6 73 116 73 212 109 252 957 1109 253 900 1179 200 3648 0 3689 90 514 5374 900 1129 120 1111 100 271 1120 0 3819 3619 0 3810 108 1139 146 1371 73 90 130 108 1149 119 159 130 118 1180 1180 1159 3806 1111	General endsState randsTableGeneral endsState randsTableGeneral endsFrants51085.414\$2.422\$2.030\$5.943\$2.200\$5.2150\$010140100300.0001150\$0.2150\$0.915102101202120310032021404100320211713.25140910033.25140810033.4411713.25140910032.2514083.4411713.2514092.2030.90111772.0030.063.2522.87710092.2030.90111780.000.063.36803.277403.7443.000.060.063.36805.5140.039803.2610.010.013.36803.28603.39802.2710.010.0111722.28713090.015.3145.5140.00.0210.0111830.013.3980.015.3145.5140.00.2210.010.0111933.280.013.3980.013.3980.010.2210.010.211111401.310.011.3181.3081.4140.011.1130.011115111011191119111911191119111911191.1130.114		

Debt Service Notes

Alabama: Total does not include debt service payments made on revenue obligation bonds (\$407M in FY16, \$435M in FY17, \$496M Estimated in FY18). Only general obligation debt service is appropriated and calculated in the state's total expenditure reports. Revenue obligation debt service has not been reported in previous surveys, so we remained consistent with that.

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

Connecticut: Other State Funds include the transportation fund only.

Illinois: Debt service out of the General Funds is blank, because technically GRF transfers debt service money to GOBRI before the money is actually spent out on debt service. Counting these transfers in the General Funds would essentially double-count the debt service. Total transfers from the General Funds to GOBRI: \$1,979M (FY16), \$2,235M (FY17), and \$2,807M (FY18 est).

Kentucky: Other State Funds for debt service include (in millions): fiscal 2016 — road fund \$158, agency fund \$139; fiscal 2017 — road fund \$169, agency fund \$157; estimated fiscal 2018 — road fund \$170, agency fund \$172.

New York: All debt service is paid from Other State Funds (Debt Service Funds). Certain Debt Service Funds are supported by transfers from the General Fund. General Fund transfers supporting Debt Service Spending totaled (in millions): \$1,196; \$924; \$1,047 for 2016; 2017; and 2018, respectively.

South Carolina: South Carolina only includes general fund related debt service in the annual Appropriations Act.

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

	Actual Fiscal 2016							Estimated Fiscal 2017							Estimated Fiscal 2018					
	Motor	License &	Vehicle Sales &				Motor Fuel	License &	Vehicle Sales &				Motor Fuel	License &	Vehicle Sales &					
Region/state	Fuel Taxes	Registration Fees	Use Taxes	Tolls	Other	Total	Taxes	Registration Fees	Use Taxes	Tolls	Other	Total	Taxes	Registration Fees	Use Taxes	Tolls	Other	Total		
NEW ENGLAND																				
Connecticut	\$ 518	\$ 252	\$ 109	\$0	\$ 474	\$ 1353	\$ 499	\$ 243	\$ 188	\$0	\$ 465	\$ 1395	\$ 501	\$ 253	\$ 328	\$0	\$ 535	\$ 1617		
Maine*	221	90	0	0	16	327	229	91	0	0	15	335	224	88	0	0	16	328		
Massachusetts	766	661	536	0	31	1994	768	667	548	0	62	2045	769	686	563	0	65	2083		
New Hampshire	124	92	0	0	1	217	125	96	0	0	14	235	126	98	0	0	0	224		
Rhode Island*	150	54	0	0	7	211	148	71	0	0	5	224	151	77	0	0	8	236		
Vermont*	78	88	67	0	50	283	78	93	69	0	49	289	78	95	73	0	51	297		
MID-ATLANTIC																				
Delaware	125		0	192	14	531	130	214	0	198	14	555	132	215	0	203	17	567		
Maryland	1018		891	0	2115	4405	1079	389	918	0	2621	5007	1059	388	903	0	2753	5103		
New Jersey*	529	0	461	12	215	1217	533	0	200	12	862	1607	503	0	200	12	1442	2157		
New York*	503	1071	874	0	3901	6349	519	1107	903	0	3927	6456	512	1169	942	0	3960	6583		
Pennsylvania*	3321	975	0	0	37	4333	3515	1013	0	0	26	4554	3862	1050	0	0	48	4960		
GREAT LAKES	1077					4404	1071				0075	1050	1000				0.170	0070		
Illinois	1277	111	0	0	2803	4191	1274	110	0	0	2875	4259	1292	108	0	0	2472	3873		
Indiana	422		39	0	42	637	455	131	3	0	40	629	741	138	0	0	37	916		
Michigan*	1011	1060	84	0	96	2251	1360	1255	88	0	105	2808	1451	1333	90	0	166	3040		
Ohio*	1031	38	0	0	2186	3255	1060	43	0	0	2097	3199	1069	48	0	0	2356	3472		
Wisconsin*	1038	505	0	0	163	1706	1052	505	0	0	169	1726	1064	534	0	0	186	1784		
PLAINS	055	987	0	0	7	1040	000	1010	^	0		1727	007	000	^	0	7	1654		
lowa*	655			0		1649	699	1019	0		9		667	980	0	0				
Kansas*	447	214	518	0	271	1450	455	220	515	0	-2	1188	454	218	525	0	103	1300		
Minnesota	899	6	773	0	1175	2853	911	10	821	0	1399	3140	922	7	858	0	1430	3218		
Missouri*	512		343	0	0	1143	511	286	361	0	125	1158	518	297	367	0	0	1182		
Nebraska*	244	38	114	0	83	479	247	43	117	0	135	542	259	45	121	0	86	511		
North Dakota	192		106	0	24	420	184	96	115	0	22	417	192	101	114	0	26	433		
South Dakota	173	0	109	0	25	307	177	0	109	0	31	317	174	0	115	0	26	315		
SOUTHEAST	000		0	0	1170	1610	070		0	0	1010	1688	000	100		0	1010	1701		
Alabama*	338		0		1173	566	373	99		0	1216	579	386	103	0	0	1212	592		
Arkansas* Florida*	282 2,209	92 1114	N/A N/A	0 957	192 3397	7678	286 2273	86 1163	N/A N/A	0 1016	207 3518	7970	291 2290	89 1182	N/A N/A	0 1022	212 3643	8136		
	2,209		N/A 0	957	160	1815	1741	0	N/A 0	0	183	1924	1799	0	0	0	182	1981		
Georgia Kentucky	750	224	484	0	23	1481	761	224	499	0	23	1524	765	225	493	0	27	1510		
Louisiana	621	51	404	0	38	710	635	53	435	0	33	721	616	53	435	0	35	704		
Mississippi	021	51	0	0	50	/10	000	55	0	0	55	721	010	55	0	0	55	704		
North Carolina*	1923	631	729	34	192	3509	1914	712	784	39	223	3673	1979	707	797	44	232	3759		
South Carolina	1020	001	120	0.	102	0	503	26	152	8	1301	1990	568	46	17	9	1462	2102		
Tennessee	468	226	23	0	6	723	476	230	25	0	7	738	601	261	23	0	7	892		
Virginia	848		930	0	1256	3356	858	326	970	0	1298	3452	844	328	955	0	1330	3457		
West Virginia	396		206	0	27	716	381	104	204	0	26	715	420	149	227	0	52	848		
SOUTHWEST																				
Arizona*	736	399	882	0	1294	3311	777	340	940	0	1148	3205	802	318	990	0	1254	3364		
New Mexico	208		0	0	104	397	213	83	0.0	0	105	401	226	84	0000	0	111	420		
Oklahoma*	215		1	0	0	217	215	1	1	0	0	217	220	1	1	0	0	222		
Texas*	2581	1438	0	6	584	4609	2630	1437	0	12	888	4967	2676	1496	0	14	1195	5381		
ROCKY MOUNTAIN													-							
Colorado	610	243	0	0	332	1185	626	250	0	0	346	1221	645	262	0	0	363	1269		
ldaho*	183		0	0	0	269	191	91	0	0	11	293	198	94	0	0	40	332		
Montana	222		0	0	0	222	227	0	0	0	0	227	255	0	0	0	0	255		
Utah*	421	90	251	1	509	1272	484	90	274	2	523	1373	499	94	290	2	573	1458		
Wyoming																				
FAR WEST																				
Alaska																				
California*	5465	3862	N/A	0	1050	10377	5270	4060	N/A	0	1092	10422	7611	5124	N/A	0	1117	13852		
Hawaii*																				
Nevada*	285	182	0	0	227	694	294	223	0	0	223	740	303	244	0	0	177	724		
Oregon*	543		0	0	423	1327	554	371	0	0	812	1736	602	423	4	0	512	1541		
Washington*	1062		77	174	1202	3175	1317	612	81	192	946	3148	1233	926	86	196	758	3199		
TOTAL	\$37,275	\$17,596	\$8,607	\$1,376	\$25,926	\$90,780	\$39,006	\$18,282	\$8,886	\$1,479	\$29,068	\$96,720	\$42,547	\$20,138	\$9,083	\$1,502	\$30,283	\$103,553		
District of Columbia*	23		0	0	154	177	27	0	0	0	122	149								

Transportation Fund Notes

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

Arizona: The Transportation Fund Revenue Sources excludes bond proceeds. "Other" category includes federal grants and aid, local excise tax revenue dedicated to transportation, and reimbursements from local governments.

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

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

District of Columbia: At the 'State' level, the District of Columbia's FHWA match (in 2016 and 2017, exclusively from Motor Fuel Tax) is called the Highway Trust Fund. In addition, they also have a Local Transportation Fund, which supports all local transportation needs.

Florida: The State Transportation Trust Fund is the state's primary trust fund used to manage non-toll transportation related revenues. Toll related revenues are managed in separately established trust funds for applicable toll facilities. Other revenue sources include federal aid, documentary stamp and rental car surcharge proceeds, and reimbursements from other entities such as expressway authorities.

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

Idaho: Other includes revenue for the Transportation and Congestion Mitigation Fund and the Strategic Initiatives Fund. The Transportation Expansion and Congestion Mitigation Fund is funded with portions of the state tax and cigarette and tobacco taxes. The Strategic Initiatives Program is funded by a General Fund surplus eliminator which sunsets in 2019.

Iowa: Iowa does not collect sales/use tax on vehicle sales, it is called "New Fee for Registration" and shown under Registration Fees.

Kansas: The transportation fund receives a portion of all sales and use taxes. The Other category above includes transfers made from the transportation fund to the general fund. **Maine:** Transportation Fund Other revenue consists of Motor Vehicle Inspection Fees, Other Taxes and Fees, Fines, Forfeits and Penalties, Income from Investments and Other Highway Revenues.

Michigan: In Michigan, a portion of auto-related sales tax goes to public transportation.

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.

Nebraska: FY 2016-18 Other: Includes 1/4 of 1¢ sales tax revenue that is credited to the State Highway Capital Improvement Fund monthly (~63-65mil annually), other items include excess limit permits, highway overload fines, fund transfers in, ect. FY 2017 Other: Also includes a one time \$50 mil transfer from the Cash Reserve Fund to the Transportation Infrastructure Bank to support and expedite transportation infrastructure projects in the State.

Nevada: All revenue belongs to the State Highway Fund, but some of the revenue is expended by the Department of Motor Vehicles and Department of Public Safety.

New Jersey: Regarding vehicle/operator license and registration fees, although these fees exist and are collected by the NJ Motor Vehicle Commission, none are deposited for use into the Transportation Trust Fund. Other includes the Petroleum Products Gross Receipts tax, which was raised during fiscal year 2017 through enacted legislation on 11/1/16.

New York: Other transportation fund revenue includes auto rental taxes, petroleum business taxes, highway use tax, transit dedicated business taxes, MTA payroll tax, and taxicab surcharge.

North Carolina: North Carolina has two Highway Funds — Highway Fund is largely for administration, DMV, and maintenance, and the Highway Trust Fund is new construction projects.

Ohio: Other includes Bond Revenue, Investment income, Federal Revenue, Local Revenue, Revolving Loan Repayments, General Revenue, and Miscellaneous

Oklahoma: Oklahoma has three major funds for transportation funding — Oklahoma State Transportation Fund; ROADS Fund; County Improvement for Roads and Bridges Fund. Revenue sources of the OK State Transportation Fund are detailed in the report. The ROADS Fund receives funding from personal income tax collections diverted from the General Revenue Fund in an amount determined by statute. [FY-16, \$452.3 Mil; FY-17, \$452.3 Mil; FY-18, \$511.9 Mil]. The County Improvement Fund for Roads and Bridges Fund receives funding from Vehicle/operator license & registration fees, capped by statute at \$120 Mil annually. Smaller state funds, such as the State Highway Construction & Maintenance Fund, the Weigh Station Improvement Fund, the Public Transit Fund, the OK Tourism & Passenger Rail Fund, and the Railroad Maintenance Fund, also receive funding annually from some of these sources. Additional funding is provided to counties for local transportation projects from many of the same sources, as well. Tolls collected in Oklahoma are revenues of the Oklahoma Turnpike Authority and are not appropriated or authorized annually by the Legislature.

Oregon: Other includes Weight Mile Taxes and MCTD Fees.

Pennsylvania: Other includes vehicle code fines, interest, sale of unserviceable property, fees for reclaiming abandoned vehicles, highway bridge income, highway encroachment permits, miscellaneous revenue, recovered damages, sale of inspection stickers, sale of maps & plans, and fare evasion.

Rhode Island: Other revenues include Third Party Reimbursements, Land Sale Revenue, and Environmental Protection Fee.

Texas: Other revenues include Lubricant Sales Tax, Special Vehicle Permit Fees, Motor Vehicle Certificates, Land Sales, Judgments & Settlements, and Other Miscellaneous Government Revenues.

Utah: The "other" category consists of sales tax earmarks that are deposited into the Transportation Investment Fund.

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

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

Wisconsin: Other revenue includes an annual transfer from the state's general fund.

Transportation Fund Names

Alabama - Public Road and Bridge Fund

Arizona – Arizona Highway User Revenue Fund

Colorado – Highway Users Trust Fund, State Highway Fund, and many others

Connecticut - The Special Transportation Fund

Delaware – Delaware Transportation Authority Trust Fund

District of Columbia — Highway Trust Fund, Local Transportation Fund

Florida - State Transportation Trust Fund

Idaho – State Highway Fund, Transportation Expansion and Congestion Mitigation, Strategic Initiatives Program

Illinois - Road Fund and Motor Fuel Tax Fund

Indiana - State Highway Fund

Iowa - Road Use Tax Fund

Kansas - State Highway Fund

Louisiana - Transportation Trust Fund

Maine — Highway Fund

Maryland - Transportation Trust Fund

Massachusetts - Commonwealth Transportation Fund

Michigan - Michigan Transportation Fund

Minnesota — Transit Assistance Fund, Municipal State Aid Street Fund, County State Aid Highway Fund, Trunk Highway Fund, Highway Users Tax Distribution Fund, State Airports Fund

Missouri — State Highways and Transportation Department Fund, State Road Fund

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 Tax Distribution Fund

Ohio - Highway Operating Fund

Oklahoma — Oklahoma State Transportation Fund; ROADS Fund; County Improvement for Roads and Bridges Fund

Oregon – Highway Fund

Pennsylvania - Motor License Fund

Rhode Island — Intermodal Surface Transportation Fund

South Dakota — Highway Fund

Tennessee - Highway Fund

Texas — State Highway Fund

Utah - Transportation Fund, Transportation Investment Fund

Vermont - Transportation Fund

Washington — The three largest transportation accounts are: 108 Motor Vehicle Account; 218 Multimodal Account and 20H Connecting Washington Account

Wisconsin - Transportation Fund



444 North Capitol Street, NW Suite 642 Washington, DC 20001-1511 (202) 624-5382 Fax (202) 624-7745 www.nasbo.org