



2024 STATE EXPENDITURE REPORT

FISCAL YEARS 2022–2024

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THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

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PREFACE

Since its inception in 1987, the State Expenditure Report has developed into a definitive baseline for the analysis of state spending. This edition of the report includes data from actual fiscal 2022, actual fiscal 2023, and estimated fiscal 2024. Expenditures reflected in this report represent more than 99 percent of total state spending. This edition of the State Expenditure Report also includes data from multiple territories and the District of Columbia.

Expenditure data are detailed by program area so that trends in state spending can be evaluated. The funding sources for state expenditures also are identified. Readers are cautioned that a more complete understanding of service levels within a given state would require comparisons of spending by both state and local governments, which is not the purpose of this report. Additional information can be found in the Methodology section at the end of the report.

ACKNOWLEDGMENTS

Data for the State Expenditure Report is compiled and analyzed by Brian Sigriz. The report is authored by Brian Sigriz with the following contributions: Kathryn White authored Elementary & Secondary Education and Higher Education, and Leah Wavrunek authored Corrections. Report design and layout by Brukie Gashaw and Ben Carpenter, with table layout by Rings Leighton Creative Services.

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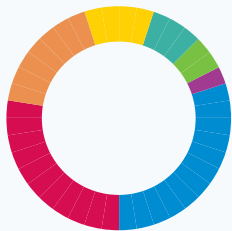
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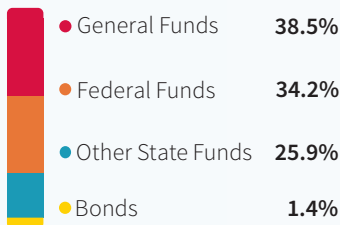
Total State Expenditures by
Function, FY 2024



\$3,064 Billion

Medicaid	29.8%
K-12	18.9%
Higher Education	8.7%
Transportation	8.0%
Corrections	2.7%
Public Assistance	1.0%
All Other	30.8%

Total State Expenditures by
Fund Source, FY 2024



Total State Expenditure
Spending Changes

State Funds

2023	+9.9%	▲
2024	+8.6%	▲

Federal Funds

2023	-4.1%	▼
2024	+2.0%	▲

Total Funds

2023	+4.1%	▲
2024	+6.2%	▲

EXECUTIVE SUMMARY

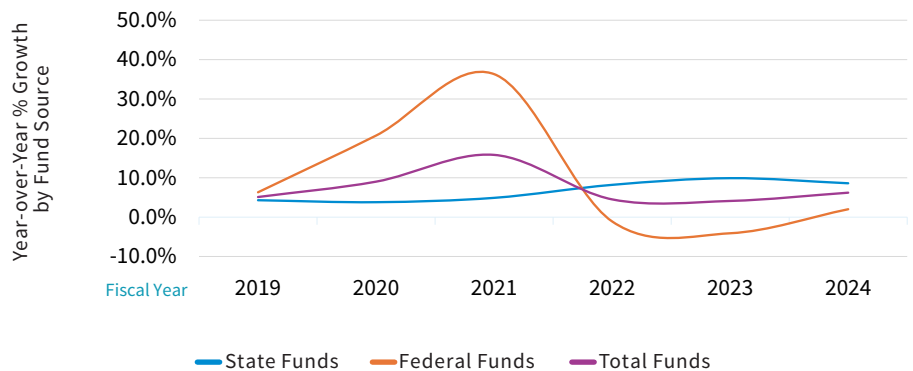
This edition of the State Expenditure Report includes data from estimated fiscal 2024, actual fiscal 2023, and actual fiscal 2022. The report includes 50-state data broken down by fund source and program area, as well as data from three U.S. territories (Guam, Puerto Rico, and the U.S. Virgin Islands) and the District of Columbia. All data are reported in nominal terms (not adjusted for inflation).

Overview: Total State Spending Growth Continues to Stabilize Following Pandemic Increases

Total state spending grew moderately for a third consecutive year in fiscal 2024, following record growth in fiscal 2021. While total state spending (state funds and federal funds combined) increased 15.8 percent in fiscal 2021 alone, from fiscal 2022 through fiscal 2024 total state spending increased by a combined 15.5 percent, or an average annual growth rate of approximately 5 percent. The recent slowdown in total state spending growth is largely the result of states having already expended *Coronavirus Aid, Relief, and Economic Security (CARES) Act* federal funding and much of the federal funding from the *American Rescue Plan Act (ARPA)*. While spending from federal funds has slowed, spending from state funds has continued to grow strongly. Much of the consistent increase in spending from state funds is due to record-high growth in state tax collections in the years immediately following the onset of the COVID-19 pandemic, brought upon by a number of factors including strong consumer spending, the impact of inflation, employment growth, and gains in the stock market.

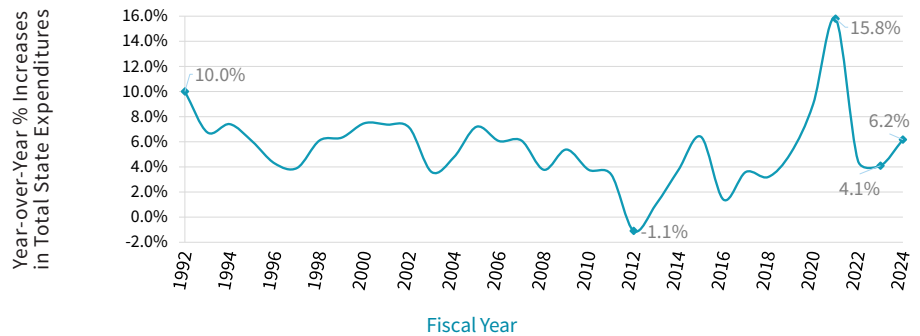
Overall, total state spending increased 6.2 percent in fiscal 2024, totaling over \$3 trillion for the first time in the history of the *State Expenditure Report*. Fiscal 2024's median growth rate was slower at 4.1 percent. In fiscal 2023, total state spending grew 4.1 percent, while the median growth rate was 7.0 percent.

Modest Growth in Total State Spending Continued as Federal Funds Grew Slowly



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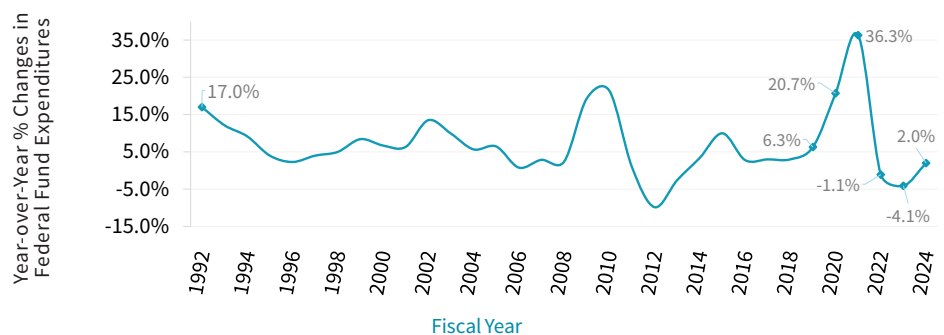
Increases in Total State Spending



Federal Funds to States Level Off Following Rapid Growth

In recent years federal funds to states have been heavily impacted by the passage of several federal COVID-19 relief bills. In Spring 2020, Congress passed a series of bills responding to the coronavirus outbreak with the largest bill being the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The CARES Act provided significant funding to states which they began to spend in fiscal 2020 and continued to spend in fiscal 2021 and part of fiscal 2022. Additionally, in March 2021, the *American Rescue Plan Act of 2021 (ARPA)* was signed into law, allocating \$195.3 billion for states and the District of Columbia, and \$4.5 billion for territories, through the *Coronavirus State and Local Fiscal Recovery Fund (CSLFRF)*, in addition to multiple other funding allocations. States' use of Fiscal Recovery Funds under ARPA began in late fiscal 2021, have continued through fiscal 2024, and can be expended until December 2026. Also, to address the rise in Medicaid spending and provide state fiscal relief, the *Families First Coronavirus Response Act*, enacted in March 2020, provided a 6.2 percentage point increase in the Federal Medical Assistance Percentage (FMAP) during the public health emergency.

Increases in Federal Fund Spending



The passage of the COVID-19 relief bills led to sharp increases in federal funds to states in fiscal 2020 and fiscal 2021, which included a record high growth rate of 36.3 percent in fiscal 2021. However, since fiscal 2021, states have experienced declines or minimal growth in overall federal funding. The recent slowdown in federal funds is due to a number of factors including states having already expended funding from the CARES Act; reduced unemployment insurance benefit payments, which most states include in their federal fund totals; states having already expended most of their Fiscal Recovery Funds under ARPA; and the end of enhanced FMAP funding due to the expiration

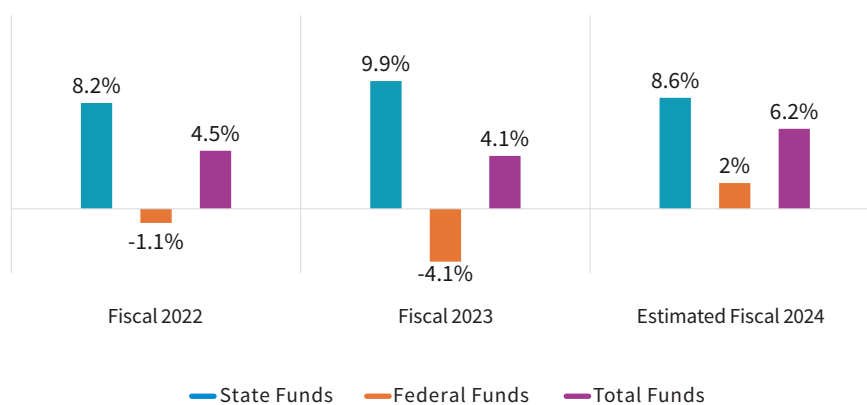
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of the public health emergency. Overall, federal funds to states grew 2.0 percent in fiscal 2024, with the median growth rate at 0.2 percent. In fiscal 2023, federal funds to states declined 4.1 percent, while the median growth rate was 1.5 percent. Although overall federal funds to states have leveled off in recent years, total amount of federal funds spent by states remains elevated, with state expenditures from federal funds in fiscal 2024 federal funds totaling 59.3 percent more than the pre-pandemic level of fiscal 2019. This demonstrates the continued impact of federal COVID-19 relief aid. Additionally, while funding from COVID-19 relief bills has begun to winddown, states are continuing to receive funding from bills such as the *Infrastructure Investment and Jobs Act (IIJA)* and the *Inflation Reduction Act (IRA)*, which may lessen the slowdown in total federal funds.

States' Own Funds Continue to Grow Strongly

While federal funds to states have leveled off, states' own fund sources continue to grow strongly. State funds (general funds and other state funds combined, excluding bonds) grew between 8-10 percent each year from fiscal 2022 to fiscal 2024. The growth in state funds largely derives from two consecutive years of double-digit revenue growth in fiscal 2021 and fiscal 2022. A number of factors contributed to the record growth in state tax collections during this time period including strong consumer spending, the impact of inflation, employment growth, salary increases, and a strong stock market performance. Not only did states experience record-breaking revenue growth during those years, but they also saw revenues far exceed original estimates, which resulted in unanticipated surplus funds. States largely directed these surplus dollars to one-time uses such as deposits to rainy day funds and other state funds, supplemental pension payments, paying off debt, capital investments, COVID-19 related initiatives, and other purposes.

Year-over-Year Percentage Spending Growth
By Fund Source



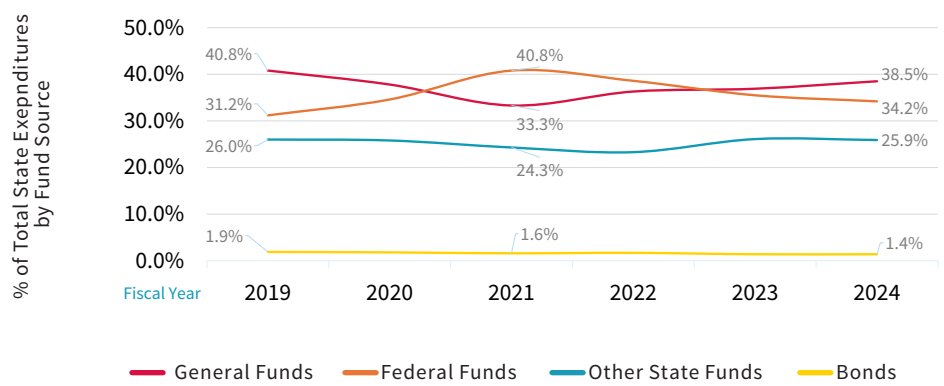
In both fiscal 2024 and fiscal 2023, the overall growth in state funds nearly mirrored the median growth rate, demonstrating the wide-spread nature of spending growth from states' own fund sources. In fiscal 2024 state funds grew 8.6 percent with a median rate of 8.4 percent, while in fiscal 2023 state funds grew 9.9 percent with a median rate of 9.5 percent. When looking at the individual components of state funds, general fund spending increased 10.8 percent in fiscal 2024 and 5.8 percent in fiscal 2023, while other state funds (deriving from revenue restricted for a specific purpose) increased 5.4 percent in fiscal 2024 and 16.4 percent in fiscal 2023.

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General Funds Continue to Grow as a Share of Total State Spending

In fiscal 2024, general fund spending represented 38.5 percent of total state spending, increasing from 36.9 percent in fiscal 2023. Federal funds, on the other hand, declined to 34.2 percent from 35.5 percent in fiscal 2023. In both fiscal 2021 and fiscal 2022, federal funds represented the greatest share of total state spending largely due to the impact of federal COVID-19 relief funds. Fiscal 2021 and fiscal 2022 marked the only years in the history of the *State Expenditure Report* in which federal funds represented a greater share of state expenditures than general funds. While general funds are beginning to once again rise as a share of total state spending, their share has not yet returned to pre-pandemic levels.

General Funds Began to Rise as a Share of Total State Spending



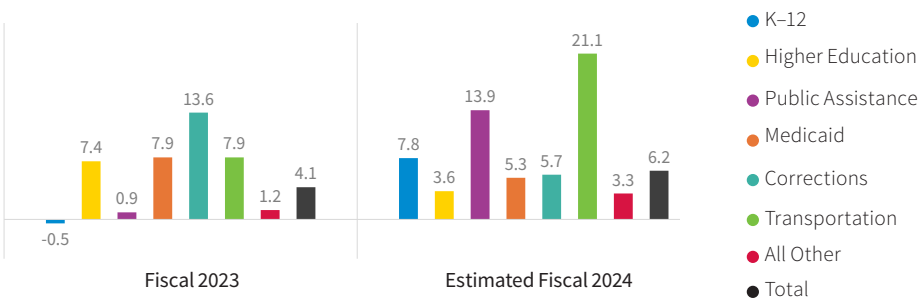
Transportation Saw the Largest Spending Increase in Fiscal 2024, while Corrections had the Highest Growth in Fiscal 2023

In fiscal 2024, all program areas saw at least a moderate increase in total state spending with transportation growing faster than any other program area due to significant increases from both state and federal funds. In recent years states have prioritized transportation spending directing additional state funding to both maintaining roads and other infrastructure, as well as supporting new projects. The growth in federal transportation funds derives from both federal COVID-19 aid and states expending funds from the *Infrastructure Investment and Jobs Act (IIJA)*.

In fiscal 2023, all program areas except for elementary and secondary education experienced growth in total state spending. The overall decline in elementary and secondary education was largely due to spending fluctuations in several large states; on a median basis, elementary and secondary education continued to grow in fiscal 2023. Corrections spending saw the largest growth in total state spending in fiscal 2023. The double-digit increase may be partly attributable to one-time projects funded by large general fund surplus dollars available to states in recent years, such as the construction of correctional facilities, along with increased employee compensation.

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Total State Expenditures Percentage Spending Growth by Program Area

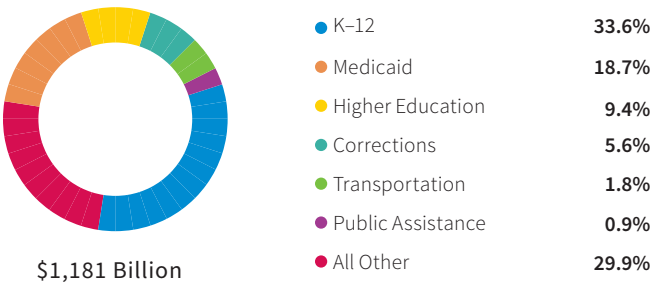


Additional State Expenditure Details and Trends

ELEMENTARY AND SECONDARY EDUCATION

Total expenditures on elementary and secondary education increased 7.8 percent in fiscal 2024, driven by robust growth in spending from state funds. K-12 spending from state funds increased 10.9 percent in fiscal 2024, after growing 2.3 percent in fiscal 2023. Meanwhile, state spending from federal funds on K-12 education decreased for a second consecutive year in fiscal 2024 (declining 3.9 percent in fiscal 2024 and 9.0 percent in fiscal 2023), reflecting a continued slowdown in state expenditures from temporary federal pandemic aid for education. In fiscal 2024, elementary and secondary education continued to represent the largest share of general fund spending, and the second largest of total state spending.

General Funds Expenditures by Function, FY 2024



HIGHER EDUCATION

Total state spending on higher education increased 3.6 percent in fiscal 2024, driven by growth in spending from state funds. Meanwhile, spending from federal funds declined for a second consecutive year as temporary pandemic-related federal aid continues to wind down. In the aggregate, higher education from state funds grew an estimated 5.4 percent in fiscal 2024 and 9.3 percent in fiscal 2023. Federal funds, on the other hand, declined 7.8 percent in fiscal 2024 and 4.3 percent in fiscal 2023.

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PUBLIC ASSISTANCE

Data in the *State Expenditure Report* for public assistance primarily includes 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 (GA), are not funded in all states, and when funded, are relatively small programs. Public assistance is the smallest category of spending in the State Expenditure Report, representing only 1.0 percent of total state expenditures.

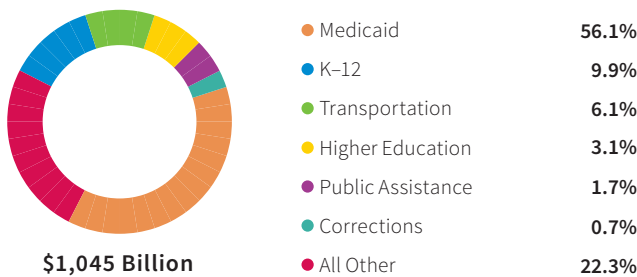
In fiscal 2024, total state spending on public assistance grew 13.9 percent. This follows 0.9 percent growth in fiscal 2023. The timing of public assistance expenditures may vary from year-to-year and may not reflect underlying program activity in a given year. Large swings in some states, often due in part to timing and reporting issues, can substantially affect average spending growth rates.

MEDICAID

Total state spending on Medicaid, representing the largest category of total state expenditures, is estimated to have increased 5.3 percent in fiscal 2024. While federal funds only increased 0.2 percent, state funds increased 16.0 percent. The minimal increase in federal funds is largely attributable to the expiration of enhanced federal funding resulting from the pandemic. During the same time enhanced federal funding was expiring, Medicaid programs faced numerous budget pressures including provider rate increases and higher health care utilization by remaining enrollees. This combination led to a sharp rise in spending from state funds in fiscal 2024.

While federal funds growth slowed in fiscal 2024, Medicaid continues to represent over half of all federal funds to states.

Federal Funds Expenditures by Function, FY 2024



CORRECTIONS

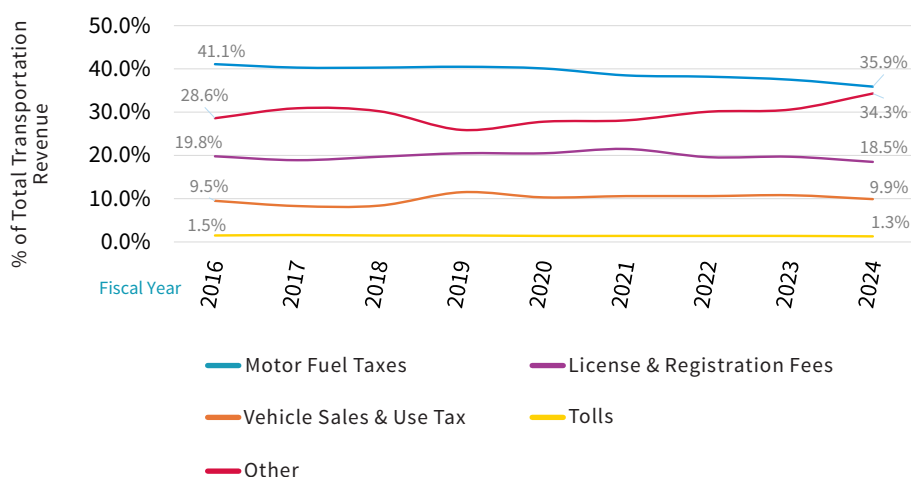
Total corrections expenditures increased by 5.7 percent in fiscal 2024, following a 13.6 percent increase in fiscal 2023. Corrections spending is more heavily reliant on general funds than any other spending category described in the report. For fiscal 2024, general funds comprised 81.2 percent of total spending. State funds (general funds and other state funds combined, excluding bonds) accounted for 90 percent of total state corrections spending in fiscal 2024.

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TRANSPORTATION

Total state spending for transportation grew faster than any other program area in fiscal 2024, increasing 21.1 percent, due to significant increases from both state and federal funds. States have taken a number of revenue raising measures in recent years to meet infrastructure funding needs including raising the state gas tax and imposing increased registration fees on electric and hybrid vehicles, while exploring road usage charges (or mileage-based user fees), the greater use of tolls and express lanes, and fees at charging stations. While many states have raised gas taxes, motor fuel taxes have declined as a share of transportation revenue partly due to increases in vehicle fuel economy and the growth of electric and hybrid vehicles.

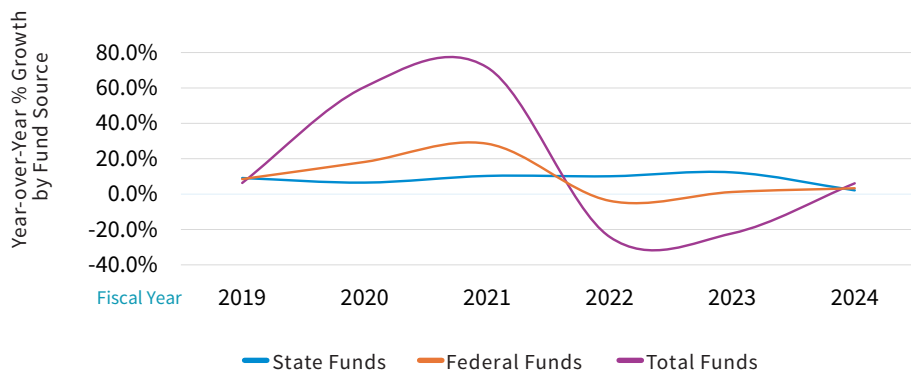
Motor Fuel Taxes Gradually Declined as a Share of Transportation Revenue as Other Sources Grew



“ALL OTHER”

Total state spending growth from the “all other” category continues to moderate following rapid growth immediately after the start of the COVID-19 pandemic. While total state spending from the “all other” category grew 18.2 percent in fiscal 2020 and further increased 28.5 percent in fiscal 2021, in fiscal 2022 it declined 3.8 percent, rose 1.2 percent in fiscal 2023, and increased 3.3 percent in fiscal 2024.

“All Other” Spending Growth Slowed Following Large Spikes in Federal Funds in FY20 and FY21



EXECUTIVE SUMMARY

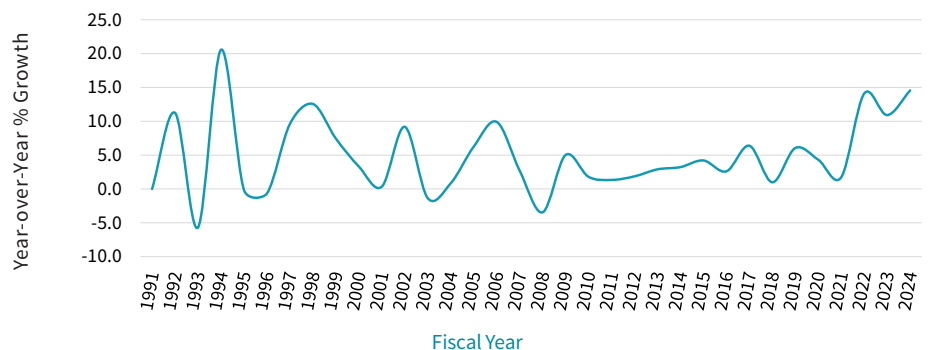
The fluctuation in “all other” spending in recent years is due to the passage of federal COVID-19 relief bills as well as the rapid growth and subsequent slower growth in state tax collections. Many of the top expenditure categories for both the CARES Act and ARPA fall under the “all other” category in this report. Additionally, much of the increase in “all other” state fund spending in recent years was due to one-time expenditures of surplus funds.

States were also asked to separately detail their debt service spending in the “all other” category. In fiscal 2024, debt service represented 2.7 percent of spending from state funds and 2.6 percent of spending from the general fund only.

CAPITAL SPENDING

States’ capital spending increased 14.6 percent in fiscal 2024, following a 10.9 percent increase in fiscal 2023 and 14.1 percent growth in fiscal 2022. The fiscal 2024 growth rate is the highest annual figure since 1994. The strong growth in capital expenditures in recent years has been driven by gains in both state and federal funds. The increase in states’ own spending on capital has resulted from an emphasis on meeting growing infrastructure demands, while at the same time being able to direct one-time spending resulting from recent revenue surpluses towards capital spending. Regarding federal funds, states have been able to allocate funding from both ARPA and IIJA.

Capital Spending Grew at Fastest Rate in 30 Years

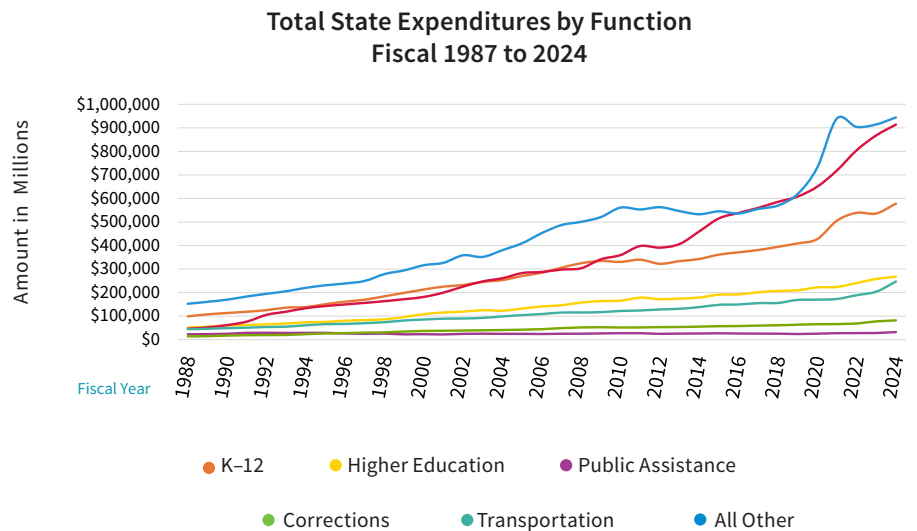
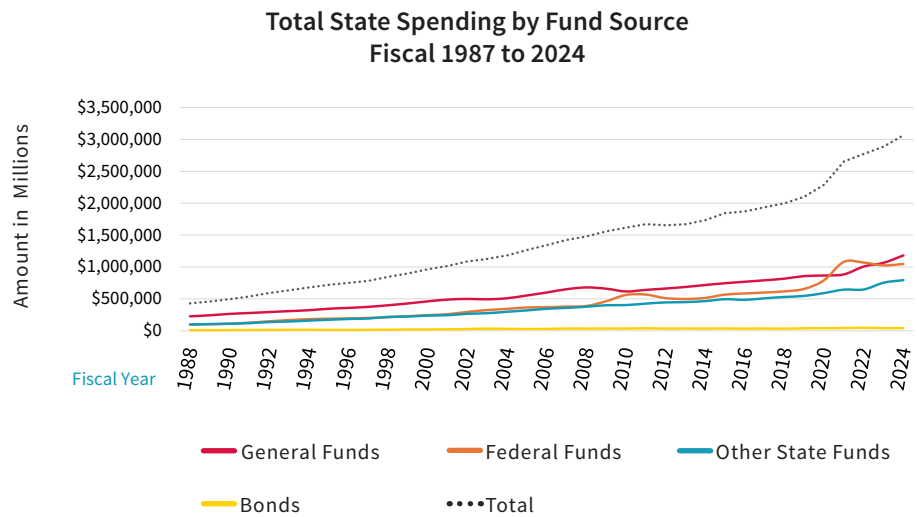


Outlook

Fiscal 2023 and fiscal 2024 have been a period of adjustment for state spending. In both K–12 and higher education, federal funds decreased for two consecutive years as temporary pandemic-related federal aid wound down, while states increased their own support for education. In the area of Medicaid, state funds have rapidly increased as states respond to the expiration of enhanced federal funding related to the pandemic. Similarly, most other areas of state spending have experienced a leveling off of federal funds whereas states’ own funds continue their modest growth. Transportation, on the other hand, has experienced strong growth in both federal and state funds due to the impact of recently passed federal legislation as well as states prioritizing investments in infrastructure, even as motor fuel taxes continue to decline as a percentage of overall transportation revenue. Looking forward, total state spending is likely to grow moderately as states respond to spending demands in areas such as education, childcare, Medicaid, and housing, while at the same time continuing to adjust to the winddown of federal COVID-19 funds.

EXECUTIVE SUMMARY

Historical Expenditure Trends



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 estimated fiscal 2024, actual fiscal 2023, and actual fiscal 2022. The report details by funding source the seven main functional categories of state spending: elementary and secondary education, higher education, public assistance, Medicaid, corrections, transportation, and “all other.” In addition, the report separately breaks out capital spending by program area.

If you would like additional information, please contact Brian Sigriz (bsigriz@nasbo.org or 202-624-8439).

TABLE 1
Total State Expenditures — Capital Inclusive (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$20,652	\$9,767	\$6,509	\$3,770	\$40,698	\$22,199	\$10,885	\$6,420	\$3,067	\$42,571	\$22,277	\$10,510	\$7,955	\$3,834	\$44,576
Maine	3,976	5,083	3,405	53	12,517	4,304	4,898	3,729	79	13,010	4,980	4,832	3,239	59	13,110
Massachusetts	32,366	23,074	15,358	3,240	74,038	34,287	24,989	18,644	3,087	81,007	35,720	25,160	19,531	3,248	83,659
New Hampshire	1,607	3,634	2,525	56	7,822	2,136	3,765	2,341	69	8,311	1,940	3,299	3,179	64	8,482
Rhode Island	5,240	5,318	2,032	266	12,856	5,075	5,252	2,183	266	12,776	5,335	5,608	2,826	266	14,035
Vermont	1,997	3,276	2,289	59	7,621	2,055	3,234	2,534	70	7,893	2,510	3,007	2,780	51	8,348
MID-ATLANTIC															
Delaware	5,058	3,962	4,976	381	14,377	5,861	4,017	5,261	328	15,467	6,232	4,030	5,558	272	16,092
Maryland	21,034	33,716	13,327	1,945	70,022	27,972	23,142	14,620	1,989	67,723	27,539	21,525	16,684	1,768	67,516
New Jersey	50,001	26,000	9,691	1,307	86,999	48,837	26,194	10,766	1,356	87,153	54,363	30,849	11,602	1,582	98,396
New York	79,105	79,483	41,622	9,129	209,339	84,474	84,908	43,638	7,442	220,462	91,070	94,517	43,475	5,805	234,867
Pennsylvania	39,351	57,784	23,362	833	121,330	40,801	46,096	25,641	1,075	113,613	44,610	46,269	27,169	1,382	119,430
GREAT LAKES															
Illinois	41,482	32,921	46,933	1,289	122,625	43,692	24,230	51,329	1,927	121,178	45,198	24,188	54,012	2,431	125,829
Indiana	19,599	22,291	6,299	0	48,189	26,082	21,291	6,195	0	53,568	22,448	22,219	6,054	0	50,721
Michigan	10,331	35,192	29,208	890	75,621	14,861	32,810	32,810	1,057	81,538	15,845	33,960	33,766	366	83,937
Ohio	23,870	39,358	25,782	1,040	90,050	24,784	39,560	27,988	1,048	93,380	28,019	39,138	31,194	1,351	99,702
Wisconsin	18,357	20,607	23,506	0	62,470	18,864	19,715	23,937	0	62,516	22,280	17,549	26,426	0	66,255
PLAINS															
Iowa	8,125	10,961	9,422	0	28,508	8,216	10,691	10,677	0	29,584	8,552	9,533	12,734	0	30,819
Kansas	8,780	7,586	5,749	402	22,517	8,728	7,849	7,232	463	24,272	9,902	7,851	7,204	313	25,270
Minnesota	24,686	19,678	8,425	1,445	54,234	27,243	19,178	6,960	758	54,139	37,981	21,126	5,005	779	64,891
Missouri	10,466	12,859	8,805	13	32,143	12,526	16,233	9,406	6	38,171	14,561	16,838	10,295	15	41,709
Nebraska	4,672	4,968	5,666	0	15,306	5,154	5,444	6,609	0	17,207	5,315	5,531	7,644	0	18,490
North Dakota	2,415	3,134	1,601	12	7,162	2,436	3,146	2,658	0	8,240	2,763	2,625	3,001	0	8,389
South Dakota	2,048	3,541	1,516	22	7,127	2,231	2,208	1,649	12	6,100	2,332	2,916	1,537	1	6,786
SOUTHEAST															
Alabama	11,506	15,568	10,467	425	37,966	13,764	16,921	9,292	575	40,552	13,490	16,315	8,789	607	39,201
Arkansas	5,801	12,247	13,939	46	32,033	5,849	12,192	15,687	45	33,773	5,937	10,823	16,529	46	33,335
Florida	37,334	42,295	21,578	2,022	103,229	44,219	43,838	29,384	1,637	119,078	47,252	44,129	25,562	1,691	118,634
Georgia	27,657	26,184	12,703	983	67,527	29,266	30,913	14,026	939	75,144	36,242	18,462	7,473	703	62,880
Kentucky	13,026	21,061	11,310	0	45,397	14,349	20,657	14,632	0	49,638	14,189	21,845	14,867	0	50,901
Louisiana	10,343	19,752	9,216	341	39,652	11,880	21,149	9,731	259	43,019	12,445	23,983	11,049	395	47,872
Mississippi	5,767	10,376	5,649	1,298	23,090	6,315	10,831	6,277	292	23,715	6,670	14,316	10,014	230	31,230
North Carolina	25,793	25,184	11,871	525	63,373	26,775	23,792	11,954	863	63,384	29,216	26,553	13,366	473	69,608
South Carolina	9,774	12,640	9,849	0	32,263	12,089	15,263	11,400	0	38,752	14,189	13,441	12,609	0	40,239
Tennessee	16,586	19,428	7,571	0	43,585	19,570	20,056	8,132	500	48,258	29,161	23,183	8,334	0	60,678
Virginia	24,628	24,880	24,286	1,128	74,922	27,810	24,762	26,210	1,168	79,950	29,557	23,430	29,680	1,320	83,987
West Virginia	3,617	6,731	8,161	321	18,830	5,048	6,571	11,411	178	23,208	4,210	5,733	10,261	204	20,408
SOUTHWEST															
Arizona	12,435	23,927	50,940	343	87,645	15,017	26,504	69,433	337	111,291	17,258	25,952	52,288	710	96,208
New Mexico	7,438	9,090	4,711	345	21,584	8,682	11,289	6,006	395	26,372	9,418	11,200	5,096	373	26,087
Oklahoma	7,500	12,837	6,013	551	26,901	7,809	14,777	6,472	231	29,289	9,196	10,213	7,522	240	27,171
Texas	44,774	63,016	28,518	599	136,907	47,758	57,828	30,748	774	137,108	61,002	56,093	35,373	1,292	153,760
ROCKY MOUNTAIN															
Colorado	12,526	11,826	10,718	218	35,288	13,622	12,688	11,310	239	37,859	14,262	12,415	12,271	239	39,187
Idaho	4,292	4,969	1,816	0	11,077	4,549	5,484	2,447	0	12,480	5,132	5,878	3,602	0	14,612
Montana	2,460	4,099	2,169	0	8,728	2,617	5,118	2,738	0	10,473	2,685	4,039	3,302	0	10,026
Utah	10,080	6,959	3,854	0	20,893	11,682	7,133	4,640	0	23,455	13,552	8,384	6,486	0	28,422
Wyoming	1,470	840	2,385	0	4,695	1,530	992	2,831	0	5,353	1,530	992	2,831	0	5,353
FAR WEST															
Alaska	6,456	5,693	2,807	0	14,956	7,449	5,800	2,575	0	15,824	6,364	6,227	3,055	0	15,646
California	216,785	171,542	45,257	8,653	442,237	195,190	139,742	74,900	3,951	413,783	223,074	162,163	103,594	5,319	494,150
Hawaii	8,843	5,176	3,800	1,000	18,819	10,757	4,329	3,244	901	19,231	11,222	4,408	3,461	1,066	20,157
Nevada	4,527	6,403	5,447	91	16,468	4,769	7,495	6,024	3	18,291	5,175	7,786	6,574	118	19,653
Oregon	12,479	21,314	20,390	330	54,513	13,586	18,328	21,511	497	53,922	16,101	18,620	22,344	680	57,745
Washington	28,059	21,447	13,830	3,084	66,420	31,013	21,812	16,874	3,397	73,096	30,741	17,167	14,955	3,046	65,909
TOTAL	\$1,007,174	\$1,069,677	\$647,263	\$48,455	\$2,772,569	\$1,065,782	\$1,025,999	\$753,116	\$41,280	\$2,886,177	\$1,181,042	\$1,046,830	\$794,157	\$42,339	\$3,064,368
District of Columbia	9,405	6,109	1,309	1,054	17,877	10,857	5,255	1,356	1,188	18,656					0
Guam	325	468	66	0	860	338	486	55	0	879	375	443	60	0	878
Puerto Rico	21,759	15,051	2,941	10,298	50,049	12,318	15,771	4,794	1,205	34,088	13,093	17,362	5,983	1,216	37,654
Virgin Islands	1,110	353	0	0	1,463	1,019	437	0	0	1,456					0

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

TABLE 2
Annual Percentage Change in Total State Expenditures

Region/State	Fiscal 2022 to 2023				Fiscal 2023 to 2024			
	General Fund	State Funds	Federal Funds	All Funds	General Fund	State Funds	Federal Funds	All Funds
NEW ENGLAND								
Connecticut	7.5 %	5.4 %	11.4 %	4.6 %	0.4 %	5.6 %	-3.4 %	4.7 %
Maine	8.2	8.8	-3.6	3.9	15.7	2.3	-1.3	0.8
Massachusetts	5.9	10.9	8.3	9.4	4.2	4.4	0.7	3.3
New Hampshire	32.9	8.3	3.6	6.3	-9.2	14.3	-12.4	2.1
Rhode Island	-3.1	-0.2	-1.2	-0.6	5.1	12.4	6.8	9.9
Vermont	2.9	7.1	-1.3	3.6	22.1	15.3	-7.0	5.8
MID-ATLANTIC								
Delaware	15.9	10.8	1.4	7.6	6.3	6.0	0.3	4.0
Maryland	33.0	24.0	-31.4	-3.3	-1.5	3.8	-7.0	-0.3
New Jersey	-2.3	-0.1	0.7	0.2	11.3	10.7	17.8	12.9
New York	6.8	6.1	6.8	5.3	7.8	5.0	11.3	6.5
Pennsylvania	3.7	5.9	-20.2	-6.4	9.3	8.0	0.4	5.1
GREAT LAKES								
Illinois	5.3	7.5	-26.4	-1.2	3.4	4.4	-0.2	3.8
Indiana	33.1	24.6	-4.5	11.2	-13.9	-11.7	4.4	-5.3
Michigan	43.8	20.6	-6.8	7.8	6.6	4.1	3.5	2.9
Ohio	3.8	6.3	0.5	3.7	13.1	12.2	-1.1	6.8
Wisconsin	2.8	2.2	-4.3	0.1	18.1	13.8	-11.0	6.0
PLAINS								
Iowa	1.1	7.7	-2.5	3.8	4.1	12.7	-10.8	4.2
Kansas	-0.6	9.8	3.5	7.8	13.5	7.2	0.0	4.1
Minnesota	10.4	3.3	-2.5	-0.2	39.4	25.7	10.2	19.9
Missouri	19.7	13.8	26.2	18.8	16.2	13.3	3.7	9.3
Nebraska	10.3	13.8	9.6	12.4	3.1	10.2	1.6	7.5
North Dakota	0.9	26.8	0.4	15.1	13.4	13.2	-16.6	1.8
South Dakota	8.9	8.9	-37.6	-14.4	4.5	-0.3	32.1	11.2
SOUTHEAST								
Alabama	19.6	4.9	8.7	6.8	-2.0	-3.4	-3.6	-3.3
Arkansas	0.8	9.1	-0.4	5.4	1.5	4.3	-11.2	-1.3
Florida	18.4	24.9	3.6	15.4	6.9	-1.1	0.7	-0.4
Georgia	5.8	7.3	18.1	11.3	23.8	1.0	-40.3	-16.3
Kentucky	10.2	19.1	-1.9	9.3	-1.1	0.3	5.8	2.5
Louisiana	14.9	10.5	7.1	8.5	4.8	8.7	13.4	11.3
Mississippi	9.5	10.3	4.4	2.7	5.6	32.5	32.2	31.7
North Carolina	3.8	2.8	-5.5	0.0	9.1	9.9	11.6	9.8
South Carolina	23.7	19.7	20.8	20.1	17.4	14.1	-11.9	3.8
Tennessee	18.0	14.7	3.2	10.7	49.0	35.4	15.6	25.7
Virginia	12.9	10.4	-0.5	6.7	6.3	9.7	-5.4	5.0
West Virginia	39.6	39.7	-2.4	23.3	-16.6	-12.1	-12.8	-12.1
SOUTHWEST								
Arizona	20.8	33.3	10.8	27.0	14.9	-17.6	-2.1	-13.6
New Mexico	16.7	20.9	24.2	22.2	8.5	-1.2	-0.8	-1.1
Oklahoma	4.1	5.7	15.1	8.9	17.8	17.1	-30.9	-7.2
Texas	6.7	7.1	-8.2	0.1	27.7	22.8	-3.0	12.1
ROCKY MOUNTAIN								
Colorado	8.7	7.3	7.3	7.3	4.7	6.4	-2.2	3.5
Idaho	6.0	14.5	10.4	12.7	12.8	24.8	7.2	17.1
Montana	6.4	15.7	24.9	20.0	2.6	11.8	-21.1	-4.3
Utah	15.9	17.1	2.5	12.3	16.0	22.8	17.5	21.2
Wyoming	4.1	13.1	18.1	14.0	0.0	0.0	0.0	0.0
FAR WEST								
Alaska	15.4	8.2	1.9	5.8	-14.6	-6.0	7.4	-1.1
California	-10.0	3.1	-18.5	-6.4	14.3	20.9	16.0	19.4
Hawaii	21.6	10.7	-16.4	2.2	4.3	4.9	1.8	4.8
Nevada	5.3	8.2	17.1	11.1	8.5	8.9	3.9	7.4
Oregon	8.9	6.8	-14.0	-1.1	18.5	9.5	1.6	7.1
Washington	10.5	14.3	1.7	10.1	-0.9	-4.6	-21.3	-9.8
TOTAL	5.8 %	9.9 %	-4.1 %	4.1 %	10.8 %	8.6 %	2.0 %	6.2 %
MEDIAN	8.8	9.5	1.5	7	7	8.4	0.2	4.1

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

*See General Notes for explanation.

TABLE 3

Comparison of Shares of State Spending With Fund Sources, Fiscal 1995 to 2024

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
FY 1995:								
General Funds	33.4%	12.9%	4.4%	14.4%	6.7%	0.7%	27.4%	100.0%
Other State Funds	9.5	13.3	0.5	6.9	0.8	23.8	45.2	100.0
Federal Funds	9.8	2.7	6.5	42.7	0.1	9.8	28.3	100.0
Bond Funds	4.9	20.8	0.0	0.0	10.2	26.3	37.7	100.0
Total Funds	21.0	10.4	4.0	19.8	3.6	9.1	32.1	100.0
FY 1996:								
General Funds	34.4	12.9	3.9	14.7	6.9	0.6	25.6	100.0
Other State Funds	9.2	13.7	0.4	6.8	0.8	22.9	46.2	100.0
Federal Funds	9.9	2.9	5.9	43.5	0.2	9.5	28.0	100.0
Bond Funds	15.2	21.4	0.0	0.0	6.5	26.1	30.8	100.0
Total Funds	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	9.4	11.3	1.0	6.3	0.8	22.2	49.1	100.0
Federal Funds	10.5	3.4	5.0	43.3	0.4	8.7	28.8	100.0
Bond Funds	12.4	18.4	0.0	0.0	6.0	33.4	29.8	100.0
Total Funds	22.0	10.3	2.9	19.6	3.7	8.8	32.8	100.0
FY 1999:								
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	29.8	100.0
Total Funds	22.3	11.4	2.6	19.5	3.9	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	22.2	11.3	2.2	19.7	3.7	8.8	32.1	100.0
FY 2002:								
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	22.0	3.5	8.2	31.2	100.0
FY 2004:								
General Funds	35.8	11.7	2.3	16.9	7.0	0.5	25.8	100.0
Other State Funds	8.5	13.6	0.2	7.4	0.7	19.9	49.8	100.0
Federal Funds	11.3	4.7	3.6	44.6	0.7	8.4	26.9	100.0
Bond Funds	20.9	21.2	0.0	0.0	2.6	26.8	28.4	100.0
Total Funds	21.4	10.4	2.2	22.1	3.5	8.3	32.2	100.0
FY 2005:								
General Funds	35.4	11.6	2.2	17.1	6.9	0.5	26.2	100.0
Other State Funds	8.5	14.1	0.1	8.3	0.7	19.5	48.9	100.0
Federal Funds	11.6	4.4	3.2	44.2	0.3	8.7	27.4	100.0
Bond Funds	17.0	25.3	0.0	0.0	2.8	25.5	29.4	100.0
Total Funds	21.4	10.4	1.8	22.3	3.3	8.2	32.4	100.0
FY 2006:								
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
Bond Funds	12.4	18.1	0.0	0.0	3.2	32.4	33.8	100.0
Total Funds	21.5	10.2	1.7	20.9	3.4	8.1	34.2	100.0
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:								
General Funds	35.5	11.5	1.9	14.8	7.4	0.7	28.1	100.0
Other State Funds	9.8	16.7	0.1	7.6	0.7	16.1	49.0	100.0
Federal Funds	12.2	3.6	2.7	42.2	0.4	7.1	31.7	100.0
Bond Funds	8.3	20.3	0.0	0.0	3.0	34.6	33.8	100.0
Total Funds	20.4	10.2	1.7	22.2	3.2	7.5	34.7	100.0

TABLE 3 (CONTINUED)
Comparison of Shares of State Spending With Fund Sources, Fiscal 1995 to 2024

Region/State	Elementary & Secondary Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
FY 2011:								
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	9.0	18.1	0.3	10.2	1.0	15.8	45.7	100.0
Federal Funds	10.5	4.4	2.7	45.8	0.1	8.5	28.1	100.0
Bond Funds	6.5	14.8	0.0	0.0	1.6	38.3	38.7	100.0
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:								
General Funds	35.5	9.9	1.2	19.5	6.8	0.8	26.3	100.0
Other State Funds	8.8	18.5	0.5	10.7	0.9	17.6	43.0	100.0
Federal Funds	9.0	3.6	2.7	55.8	0.1	7.4	21.3	100.0
Bond Funds	7.1	14.7	0.0	0.0	1.5	34.8	41.9	100.0
Total Funds	19.6	10.4	1.5	27.9	3.1	8.0	29.6	100.0
FY 2016:								
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	6.7	12.5	0.0	0.0	2.1	34.1	44.5	100.0
Total Funds	19.6	10.2	1.3	28.9	3.1	7.8	29.0	100.0
FY 2018:								
General Funds	35.9	9.7	1.0	20.3	6.7	0.6	25.8	100.0
Other State Funds	8.4	19.1	0.5	11.7	0.9	18.3	40.9	100.0
Federal Funds	8.6	3.5	2.3	57.9	0.1	7.0	20.6	100.0
Bond Funds	8.8	13.4	0.0	0.0	2.3	31.4	44.2	100.0
Total Funds	19.7	10.4	1.3	29.3	3.0	7.8	28.5	100.0
FY 2019:								
General Funds	35.6	9.4	0.9	18.9	6.6	1.0	27.6	100.0
Other State Funds	8.3	18.2	0.5	11.5	1.0	18.5	42.0	100.0
Federal Funds	8.5	3.6	2.1	58.3	0.1	6.8	20.6	100.0
Bond Funds	6.8	14.8	0.0	0.0	1.7	34.7	41.9	100.0
Total Funds	19.6	10.2	1.3	28.9	3.1	7.8	29.0	100.0
FY 2020:								
General Funds	36.8	9.6	0.9	19.1	6.5	0.4	26.6	100.0
Other State Funds	7.6	17.5	0.4	10.4	1.0	18.1	45.0	100.0
Federal Funds	7.5	3.7	1.9	53.4	0.3	5.8	27.5	100.0
Bond Funds	9.7	15.1	0.0	0.0	2.7	31.1	41.3	100.0
Total Funds	18.6	9.7	1.1	28.4	2.9	7.4	31.9	100.0
FY 2021:								
General Funds	0.0	9.7	1.0	18.1	5.8	0.6	27.2	100.0
Other State Funds	8.1	15.6	0.4	11.2	0.9	16.2	47.6	100.0
Federal Funds	10.7	3.0	1.5	45.0	0.7	4.5	34.6	100.0
Bond Funds	10.1	12.9	0.0	0.0	1.4	33.6	42.0	100.0
Total Funds	19.0	8.4	1.0	27.1	2.5	6.5	35.4	100.0
FY 2022:								
General Funds	35.9	9.3	0.8	17.1	5.5	0.8	30.6	100.0
Other State Funds	8.3	16.2	0.5	11.2	1.0	17.3	45.5	100.0
Federal Funds	11.1	3.4	1.6	52.3	0.5	4.5	26.5	100.0
Bond Funds	10.2	9.7	0.0	0.0	1.5	41.9	36.7	100.0
Total Funds	19.4	8.7	1.0	29.0	2.5	6.8	32.6	100.0
FY 2023:								
General Funds	34.0	9.7	0.7	18.5	6.1	0.9	30.0	100.0
Other State Funds	8.2	15.2	0.4	11.1	1.0	16.7	47.4	100.0
Federal Funds	10.6	3.4	1.7	57.2	0.4	5.2	21.5	100.0
Bond Funds	8.6	13.2	0.0	0.0	1.8	33.7	42.6	100.0
Total Funds	18.6	8.9	1.0	30.1	2.7	7.1	31.7	100.0
FY 2024:								
General Funds	33.6	9.4	0.9	18.7	5.6	1.8	29.9	100.0
Other State Funds	9.3	14.9	0.4	13.3	0.9	18.7	42.5	100.0
Federal Funds	9.9	3.1	1.7	56.1	0.7	6.1	22.3	100.0
Bond Funds	7.4	14.0	0.0	0.0	2.1	29.6	46.8	100.0
Total Funds	18.9	8.7	1.0	29.8	2.7	8.0	30.8	100.0
FY 1995–24 Combined Total:								
General Funds	35.2	11.1	1.9	17.2	6.7	0.8	27.1	100.0
Other State Funds	8.9	15.7	0.4	8.7	0.9	18.8	46.6	100.0
Federal Funds	10.4	3.9	3.2	47.7	0.3	7.8	26.6	100.0
Bond Funds	12.2	17.2	0.0	0.0	3.2	30.9	36.4	100.0
Total Funds	20.6%	10.3%	1.9%	23.9%	3.3%	8.0%	32.0%	100.0%

TABLE 4
Regional Percentage Change in Total Expenditures, Fiscal 2023 and 2024

Region	Fiscal 2022 to 2023						Fiscal 2023 to 2024					
	State Funds		Federal Funds		All Funds		State Funds		Federal Funds		All Funds	
New England	8.1	%	5.7	%	6.4	%	6.0	%	-1.1	%	4.0	%
Mid-Atlantic	7.1		-8.3		0.5		6.6		7.0		6.3	
Great Lakes	10.3		-8.5		3.3		5.4		-0.4		3.5	
Plains	9.1		3.2		6.4		15.3		2.6		10.5	
Southeast	13.8		4.5		9.7		6.8		-1.9		3.2	
Southwest	18.2		1.4		11.4		2.7		-6.3		-0.3	
Rocky Mountain	12.0		9.5		11.1		13.3		0.9		8.9	
Far West	5.2		-14.7		-3.1		15.2		9.6		13.3	
ALL STATES	9.9	%	-4.1	%	4.1	%	8.6	%	2.0		6.2	%

TABLE 5
State Spending by Function as a Percent of Total State Expenditures, Fiscal 2024

	Elementary & Secondary Education		Higher Education		Public Assistance		Medicaid		Corrections		Transportation		All Other		Total	
Region/State																
NEW ENGLAND																
Connecticut	14.6	%	8.3	%	0.9	%	23.6	%	1.9	%	11.1	%	39.7	%	100.0	%
Maine	17.1		3.3		1.7		34.7		1.8		7.8		33.5		100.0	
Massachusetts	15.9		2.3		0.8		27.1		2.1		7.1		44.7		100.0	
New Hampshire	19.6		2.3		1.0		29.6		2.2		9.0		36.3		100.0	
Rhode Island	15.2		10.2		0.8		20.6		2.2		7.5		43.5		100.0	
Vermont	31.9		2.0		2.4		25.0		2.5		10.1		26.1		100.0	
MID-ATLANTIC																
Delaware	23.2		3.7		0.2		20.5		2.8		7.3		42.2		100.0	
Maryland	16.7		13.0		3.5		21.2		2.9		9.0		33.7		100.0	
New Jersey	23.1		8.1		0.3		17.7		1.6		7.7		41.5		100.0	
New York	19.2		5.5		1.5		38.5		1.3		5.1		28.9		100.0	
Pennsylvania	17.8		2.1		1.0		39.5		2.8		9.3		27.6		100.0	
GREAT LAKES																
Illinois	11.8		2.4		0.2		16.8		1.4		6.8		60.6		100.0	
Indiana	25.1		5.1		0.3		38.2		1.9		6.7		22.8		100.0	
Michigan	26.0		3.8		0.2		31.1		5.3		7.8		25.6		100.0	
Ohio	16.9		3.2		0.9		39.1		2.6		5.1		32.2		100.0	
Wisconsin	16.9		13.0		0.1		22.5		2.5		5.8		39.2		100.0	
PLAINS																
Iowa	16.0		25.2		0.4		25.5		1.8		7.2		24.0		100.0	
Kansas	26.8		17.0		0.0		22.7		2.2		8.9		22.2		100.0	
Minnesota	22.5		3.5		0.7		30.3		1.3		11.7		30.1		100.0	
Missouri	20.3		3.2		0.7		38.6		2.1		7.8		27.3		100.0	
Nebraska	12.7		20.7		0.3		21.7		3.3		6.9		34.4		100.0	
North Dakota	18.4		23.6		0.0		18.5		1.6		11.7		26.2		100.0	
South Dakota	15.2		12.2		0.3		18.5		5.1		15.3		33.4		100.0	
SOUTHEAST																
Alabama	28.8		19.8		0.1		24.7		2.6		5.3		18.7		100.0	
Arkansas	14.5		14.0		1.9		27.2		1.5		6.5		34.3		100.0	
Florida	16.1		7.6		0.1		29.1		3.4		13.0		30.8		100.0	
Georgia	25.1		18.0		0.6		22.5		4.3		9.0		20.6		100.0	
Kentucky	14.2		23.8		0.6		35.7		2.1		6.2		17.3		100.0	
Louisiana	17.5		7.9		0.4		35.7		2.6		5.1		30.8		100.0	
Mississippi	16.0		16.2		4.1		21.0		1.4		7.3		33.9		100.0	
North Carolina	22.4		15.6		0.6		39.9		3.1		10.5		8.0		100.0	
South Carolina	19.4		19.0		0.3		26.1		2.4		7.6		25.2		100.0	
Tennessee	15.0		11.7		0.2		25.4		2.4		10.1		35.2		100.0	
Virginia	15.3		12.8		0.7		25.7		2.0		11.5		32.0		100.0	
West Virginia	15.6		10.3		0.6		25.9		2.5		10.4		34.8		100.0	
SOUTHWEST																
Arizona	11.6		9.7		0.2		26.7		3.3		5.9		42.7		100.0	
New Mexico	18.7		16.4		0.5		34.4		1.5		6.2		22.3		100.0	
Oklahoma	18.3		14.4		0.9		38.6		2.2		7.8		17.9		100.0	
Texas	31.8		13.6		0.0		34.3		3.1		13.3		3.8		100.0	
ROCKY MOUNTAIN																
Colorado	19.1		13.3		0.7		35.2		2.9		4.6		24.2		100.0	
Idaho	24.1		8.4		0.1		27.9		2.9		11.1		25.6		100.0	
Montana	13.2		7.7		0.3		23.2		2.8		12.0		40.7		100.0	
Utah	21.9		11.3		0.2		21.1		1.7		14.7		29.0		100.0	
Wyoming	17.0		6.4		0.0		14.3		2.5		2.8		56.9		100.0	
FAR WEST																
Alaska	12.5		6.4		0.8		16.0		3.4		16.9		43.9		100.0	
California	16.7		5.9		2.9		31.8		3.9		7.1		31.8		100.0	
Hawaii	15.3		4.0		0.2		15.9		2.0		9.2		53.3		100.0	
Nevada	32.6		5.7		0.2		31.5		1.8		3.9		24.2		100.0	
Oregon	13.6		4.2		0.2		28.2		2.5		4.5		46.8		100.0	
Washington	25.9		13.0		0.5		29.2		2.3		7.5		21.6		100.0	
ALL STATES	18.9	%	8.7	%	1.0	%	29.8	%	2.7	%	8.0	%	30.8	%	100.0	%

Note: Percentages may not add to 100.

General Notes

In reviewing the tables, please note the following:

- “State funds” refers to general funds plus other state fund spending. State spending from bonds is excluded.
- “Total funds” refers to funding from all sources—general fund, federal funds, other state funds, and bonds.
- The report methodology is detailed in the Appendix.

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

Alabama: Amounts shown in fiscal years 2022 and 2023 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2024 amounts shown are equal to actual expenditures through 9 months (June 30, 2024) and then annualized for the year.

Arizona: Beginning in 2022, Arizona began including both appropriated and non-appropriated expenditures in their overall totals. In prior State Expenditure Reports, Arizona only included appropriated expenditures.

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

New York: The State and Local Fiscal Recovery Funds (SLFRF) provided through the American Rescue Plan Act is included in the State budget as a deposit of Federal aid to the General Fund to offset revenue loss, ensure the continuation of essential services and assistance provided by government, and assist with the Public Health Emergency response and recovery efforts. These funds are expected to be deposited to the General Fund over multiple years to support eligible uses and spending. The State transferred \$4.5 billion in FY 2022, \$2.35 billion in FY 2023, and \$2.25 billion in FY2024.

General Fund expenditures have been adjusted in all years to exclude operating transfers to other funds which constitute legally authorized transfers from the General Fund, which receives the revenues, to a fund through which disbursements will ultimately be made. These transfers totaled (in millions): \$9,813; \$8,325; and \$9,047 for 2022, 2023, and 2024, respectively.

Ohio: Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of GRF federal funds have been removed from the GRF number presented in this report to be consistent with budget presentations in other NASBO surveys.

Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$10,753.8 million in fiscal 2023. Second, “double counting” of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$686.8 million in fiscal 2023. These accounting practices will tend to make Ohio's “All-Other” expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices.

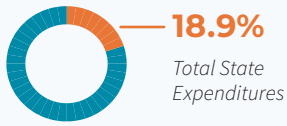
Puerto Rico: The significant increase in the fiscal 2022 General Fund spending is related to a \$10,886,989,453, payment in compliance with the provisions of the Commonwealth of Puerto Rico Plan of Adjustment settled in fiscal 2022.

Tennessee: All Other State Expenditures, Other State Funds were underreported by approximately \$20M on the 2020, 2021, 2022, and 2023 Expenditure Reports due to a double counting error. Therefore, these expenditures should not be compared to other fiscal years.

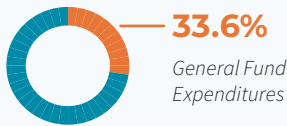
Virgin Islands: The U.S. Virgin Islands was unable to provide updated data for the 2024 *State Expenditure Report*. Published figures in this report for the U.S. Virgin Islands represent data submitted for NASBO's 2023 *State Expenditure Report*.

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

FISCAL YEAR 2024 AT A GLANCE

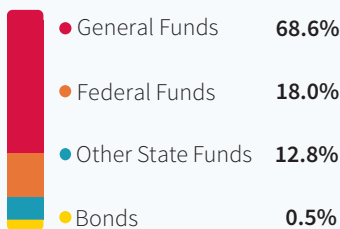


K-12 is the second largest total spending category



K-12 is the largest general fund category

Elementary & Secondary Education by Fund Source, FY 2024



Elementary & Secondary Education Spending Changes

State Funds

2023 +2.3% ▲
2024 +10.9% ▲

Federal Funds

2023 -9.0% ▼
2024 -3.9% ▼

Total Funds

2023 -0.5% ▼
2024 +7.8% ▲

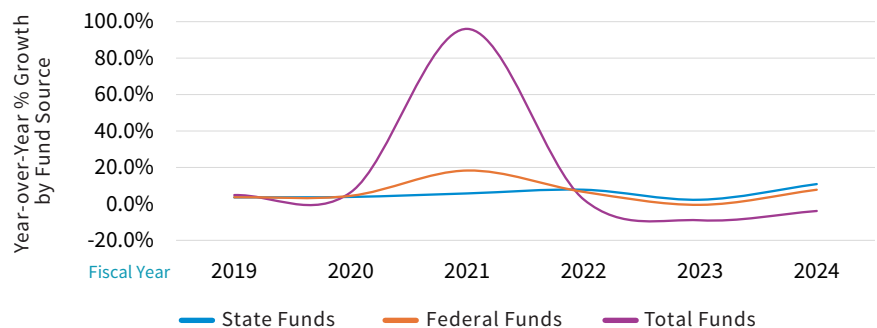
ELEMENTARY & SECONDARY EDUCATION

Trends

Total state spending on elementary and secondary education increased 7.8 percent in fiscal 2024, driven by robust growth in spending from state funds. K-12 spending from state funds increased 10.9 percent in fiscal 2024, after growing 2.3 percent in fiscal 2023. Significant fluctuations in multiple large states due to a variety of reasons had an outsized impact on annual growth rates in both years. Examining spending changes on a median basis can be more reflective of overall state spending trends. Median growth in K-12 education spending from state funds was 7.5 percent in fiscal 2024 and 4.9 percent in fiscal 2023.

Meanwhile, state spending from federal funds on K-12 education decreased for a second consecutive year in fiscal 2024 (declining 3.9 percent in fiscal 2024 and 9 percent in fiscal 2023), reflecting a continued slowdown in state expenditures from temporary federal pandemic aid for education. Despite these recent declines year-over-year, federal funds remain elevated as a share of total state K-12 spending, at 18.0 percent in fiscal 2024, as states continue spending down COVID-related aid. As this temporary aid winds down, state K-12 spending from federal funds is expected to come more in line with pre-pandemic trends. In fiscal 2019, federal funds made up 13.6 percent of total state spending on K-12 education.

K-12 Spending from Federal Funds Continued to Slow After Large Spike in Fiscal 2021



Facts About Spending

- K-12 education is primarily funded by states and local governments. The state-local funding split varies by state, depending on differences in state constitutional requirements, school finance systems, local revenue structures, and other factors. According to the U.S. Census Bureau's preliminary data on public education finances for fiscal 2023, state funds comprised 44.4 percent of K-12 revenue and local funds made up 42.7 percent, with the remaining 12.9 percent made up of federal sources. Local government funds for K-12 education are not included in this report.

ELEMENTARY & SECONDARY EDUCATION

Facts About Spending

- Excluding the recent influx of COVID-19 aid for education, federal funds mainly serve as a supplemental funding source for economically disadvantaged school districts and to help cover the cost of educating children with special needs.
- Altogether, states received nearly \$190 billion from three Elementary and Secondary School Emergency Relief (ESSER) programs, along with other smaller pots of pandemic aid spent on K–12 education. According to U.S. Department of Education data analyzed by FutureEd, states and school districts spent nearly \$170 billion of ESSER funds through August 2024.
- 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. Most state capital spending on K–12 education is supported by bond funds. In fiscal 2024, 28 states reported state spending on K–12 education capital projects.



Did You Know: While most states support K–12 education primarily from their general funds, some states segregate large, dedicated revenue sources into a separate education fund. Some such states report education fund spending under “other state funds”. This explains why a few states report little or no general fund spending on K–12 education.

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

ⁱⁱ FutureEd, “Explainer: Progress in Spending Federal K–12 Covid Aid: State by State,” <https://www.future-ed.org/progress-in-spending-federal-K-12-covid-aid-state-by-state/> (Updated October 17, 2024).

TABLE 7
Elementary and Secondary Education Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$4,572	\$1,168	\$0	\$558	\$6,298	\$4,796	\$1,249	\$0	\$343	\$6,388	\$4,898	\$1,259	\$0	\$343	\$6,500
Maine	1,573	464	28	0	2,065	1,645	440	37	0	2,122	1,744	467	34	0	2,245
Massachusetts	7,076	2,821	1,206	18	11,121	6,576	4,111	1,291	7	11,985	7,522	4,516	1,276	11	13,325
New Hampshire	23	344	1,126	1	1,494	28	403	1,125	0	1,556	32	380	1,254	0	1,666
Rhode Island	1,328	351	41	52	1,772	1,437	455	48	88	2,028	1,497	539	55	37	2,128
Vermont	342	235	1,842	0	2,419	206	273	1,963	0	2,442	208	303	2,151	0	2,662
MID-ATLANTIC															
Delaware	1,682	435	912	182	3,211	1,911	442	992	193	3,538	2,101	418	1,044	177	3,740
Maryland*	6,771	4,361	723	1,107	12,962	7,230	1,730	935	459	10,354	7,570	1,718	1,580	419	11,287
New Jersey	18,122	2,021	11	33	20,187	18,820	1,152	24	31	20,027	19,920	2,766	33	57	22,776
New York*	26,925	6,694	3,640	197	37,456	27,828	8,836	4,808	238	41,710	31,202	8,722	4,778	310	45,012
Pennsylvania	13,462	8,030	623	70	22,185	15,042	3,282	780	0	19,104	15,769	4,619	791	24	21,203
GREAT LAKES															
Illinois	10,205	4,609	75	1	14,890	9,756	4,834	104	5	14,699	10,206	4,573	94	4	14,877
Indiana	9,608	2,108	32	0	11,748	12,709	2,357	32	0	15,098	10,403	2,295	13	0	12,711
Michigan	163	3,944	14,100	0	18,207	185	3,916	16,936	0	21,037	174	2,347	19,341	0	21,862
Ohio*	8,664	4,303	1,924	236	15,127	8,869	4,273	2,021	227	15,390	9,887	4,228	2,399	339	16,853
Wisconsin	7,884	1,410	432	0	9,726	8,050	1,382	540	0	9,972	8,597	2,060	509	0	11,166
PLAINS															
Iowa	3,502	1,126	125	0	4,753	3,669	942	121	0	4,732	3,868	819	244	0	4,931
Kansas*	4,134	1,010	1,108	0	6,252	4,389	1,089	1,143	0	6,621	4,601	1,140	1,039	0	6,780
Minnesota	9,860	1,973	276	1	12,110	10,204	1,662	207	0	12,073	12,149	2,034	436	1	14,620
Missouri	3,537	2,361	1,725	0	7,623	3,964	2,523	1,791	0	8,278	3,916	2,452	2,087	0	8,455
Nebraska	1,290	609	46	0	1,945	1,320	581	63	0	1,964	1,295	617	427	0	2,339
North Dakota	808	365	312	0	1,485	830	393	299	0	1,522	908	356	278	0	1,542
South Dakota	652	437	7	0	1,096	646	246	4	0	896	644	384	5	0	1,033
SOUTHEAST															
Alabama*	5,302	2,061	241	284	7,888	6,300	4,394	265	290	11,249	6,389	4,386	230	291	11,296
Arkansas	2,346	1,306	865	0	4,517	2,396	1,286	845	0	4,527	2,509	1,318	1,012	0	4,839
Florida	12,253	4,875	1,460	0	18,588	12,786	5,652	1,695	0	20,133	14,176	2,740	2,141	0	19,057
Georgia	11,274	3,911	414	148	15,747	11,463	4,514	413	297	16,687	12,270	2,759	482	257	15,768
Kentucky	5,521	2,065	32	0	7,618	5,208	1,910	36	0	7,154	5,173	2,024	44	0	7,241
Louisiana	3,608	2,807	630	0	7,045	3,926	2,971	516	0	7,413	4,265	3,617	506	0	8,388
Mississippi	2,295	1,290	332	3	3,920	2,575	1,502	373	0	4,450	2,703	1,872	423	0	4,998
North Carolina	10,719	4,873	1,319	0	16,911	11,039	4,236	1,317	0	16,592	11,368	3,513	704	0	15,585
South Carolina	3,664	2,037	1,067	0	6,768	3,951	2,116	1,097	0	7,164	4,215	2,251	1,332	0	7,798
Tennessee	5,499	2,356	335	0	8,190	5,634	2,654	261	0	8,549	7,054	1,848	209	0	9,111
Virginia	7,243	2,622	929	0	10,794	8,562	2,661	797	0	12,020	9,024	2,750	1,056	0	12,830
West Virginia	1,897	676	150	0	2,723	1,939	718	177	0	2,834	2,107	867	218	0	3,192
SOUTHWEST															
Arizona	5,855	2,452	363	0	8,670	7,360	2,421	333	0	10,114	8,138	2,629	353	0	11,120
New Mexico	3,446	517	61	102	4,126	3,873	517	17	139	4,546	4,176	580	13	121	4,890
Oklahoma	3,164	1,502	405	0	5,071	3,180	1,266	4	0	4,450	4,360	417	186	0	4,963
Texas*	21,577	7,989	7,061	0	36,627	20,898	6,449	7,383	0	34,730	35,220	6,244	7,368	0	48,832
ROCKY MOUNTAIN															
Colorado	4,302	621	1,470	0	6,393	4,500	1,048	1,522	0	7,070	4,716	1,050	1,719	0	7,485
Idaho	2,139	1,052	107	0	3,298	2,353	894	134	0	3,381	2,733	585	200	0	3,518
Montana	893	382	59	0	1,334	926	429	68	0	1,423	507	324	495	0	1,326
Utah	4,161	914	126	0	5,201	4,463	839	259	0	5,561	5,366	597	254	0	6,217
Wyoming	0	0	913	0	913	0	0	912	0	912	0	0	912	0	912
FAR WEST															
Alaska	1,291	492	99	0	1,882	1,437	497	62	0	1,996	1,484	415	64	0	1,963
California	79,412	15,035	-362	1,383	95,468	65,687	7,314	264	990	74,255	65,629	8,257	8,112	524	82,522
Hawaii	1,827	471	26	0	2,324	2,727	425	44	0	3,196	2,477	536	65	0	3,078
Nevada	1,713	1,099	3,177	0	5,989	1,552	1,170	4,030	0	6,752	1,859	344	4,213	0	6,416
Oregon	4,504	1,428	1,414	0	7,346	4,336	1,268	2,177	0	7,781	4,935	1,292	1,602	3	7,832
Washington	13,192	3,017	607	568	17,384	13,297	2,594	1,593	258	17,742	14,573	1,894	385	214	17,066
TOTAL	\$361,280	\$119,029	\$53,614	\$4,944	\$538,867	\$362,478	\$108,316	\$61,858	\$3,565	\$536,217	\$396,537	\$104,121	\$74,166	\$3,132	\$577,956
District of Columbia	2,466	633	31	250	3,380	2,943	552	32	308	3,836					0
Guam	222	160	0	0	382	220	218	27	0	465	251	218	26	0	495
Puerto Rico	1,059	1,349	0	0	2,408	1,298	2,140	0	0	3,438	1,357	3,110	0	0	4,467
Virgin Islands	163	103	0	0	266	160	149	0	0	310					0

TABLE 8
Elementary and Secondary Education
Expenditures as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024	
NEW ENGLAND						
Connecticut	15.5	%	15.0	%	14.6	%
Maine	16.5		16.3		17.1	
Massachusetts	15.0		14.8		15.9	
New Hampshire	19.1		18.7		19.6	
Rhode Island	13.8		15.9		15.2	
Vermont	31.7		30.9		31.9	
MID-ATLANTIC						
Delaware	22.3		22.9		23.2	
Maryland	18.5		15.3		16.7	
New Jersey	23.2		23.0		23.1	
New York	17.9		18.9		19.2	
Pennsylvania	18.3		16.8		17.8	
GREAT LAKES						
Illinois	12.1		12.1		11.8	
Indiana	24.4		28.2		25.1	
Michigan	24.1		25.8		26.0	
Ohio	16.8		16.5		16.9	
Wisconsin	15.6		16.0		16.9	
PLAINS						
Iowa	16.7		16.0		16.0	
Kansas	27.8		27.3		26.8	
Minnesota	22.3		22.3		22.5	
Missouri	23.7		21.7		20.3	
Nebraska	12.7		11.4		12.7	
North Dakota	20.7		18.5		18.4	
South Dakota	15.4		14.7		15.2	
SOUTHEAST						
Alabama	20.8		27.7		28.8	
Arkansas	14.1		13.4		14.5	
Florida	18.0		16.9		16.1	
Georgia	23.3		22.2		25.1	
Kentucky	16.8		14.4		14.2	
Louisiana	17.8		17.2		17.5	
Mississippi	17.0		18.8		16.0	
North Carolina	26.7		26.2		22.4	
South Carolina	21.0		18.5		19.4	
Tennessee	18.8		17.7		15.0	
Virginia	14.4		15.0		15.3	
West Virginia	14.5		12.2		15.6	
SOUTHWEST						
Arizona	9.9		9.1		11.6	
New Mexico	19.1		17.2		18.7	
Oklahoma	18.9		15.2		18.3	
Texas	26.8		25.3		31.8	
ROCKY MOUNTAIN						
Colorado	18.1		18.7		19.1	
Idaho	29.8		27.1		24.1	
Montana	15.3		13.6		13.2	
Utah	24.9		23.7		21.9	
Wyoming	19.4		17.0		17.0	
FAR WEST						
Alaska	12.6		12.6		12.5	
California	21.6		17.9		16.7	
Hawaii	12.3		16.6		15.3	
Nevada	36.4		36.9		32.6	
Oregon	13.5		14.4		13.6	
Washington	26.2		24.3		25.9	
ALL STATES	19.4	%	18.6	%	18.9	%

TABLE 9
Annual Percentage Change in Elementary and Secondary Education Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	4.9 %	6.9 %	1.4 %	2.1 %	0.8 %	1.8 %
Maine	5.1	-5.2	2.8	5.7	6.1	5.8
Massachusetts	-5.0	45.7	7.8	11.8	9.9	11.2
New Hampshire	0.3	17.2	4.1	11.5	-5.7	7.1
Rhode Island	8.5	29.6	14.4	4.5	18.5	4.9
Vermont	-0.7	16.2	1.0	8.8	11.0	9.0
MID-ATLANTIC						
Delaware	11.9	1.6	10.2	8.3	-5.4	5.7
Maryland	9.0	-60.3	-20.1	12.1	-0.7	9.0
New Jersey	3.9	-43.0	-0.8	5.9	140.1	13.7
New York	6.8	32.0	11.4	10.2	-1.3	7.9
Pennsylvania	12.3	-59.1	-13.9	4.7	40.7	11.0
GREAT LAKES						
Illinois	-4.1	4.9	-1.3	4.5	-5.4	1.2
Indiana	32.2	11.8	28.5	-18.2	-2.6	-15.8
Michigan	20.0	-0.7	15.5	14.0	-40.1	3.9
Ohio	2.9	-0.7	1.7	12.8	-1.1	9.5
Wisconsin	3.3	-2.0	2.5	6.0	49.1	12.0
PLAINS						
Iowa	4.5	-16.3	-0.4	8.5	-13.1	4.2
Kansas	5.5	7.8	5.9	2.0	4.7	2.4
Minnesota	2.7	-15.8	-0.3	20.9	22.4	21.1
Missouri	9.4	6.9	8.6	4.3	-2.8	2.1
Nebraska	3.5	-4.6	1.0	24.5	6.2	19.1
North Dakota	0.8	7.7	2.5	5.0	-9.4	1.3
South Dakota	-1.4	-43.7	-18.2	-0.2	56.1	15.3
SOUTHEAST						
Alabama	18.4	113.2	42.6	0.8	-0.2	0.4
Arkansas	0.9	-1.5	0.2	8.6	2.5	6.9
Florida	5.6	15.9	8.3	12.7	-51.5	-5.3
Georgia	1.6	15.4	6.0	7.4	-38.9	-5.5
Kentucky	-5.6	-7.5	-6.1	-0.5	6.0	1.2
Louisiana	4.8	5.8	5.2	7.4	21.7	13.2
Mississippi	12.2	16.4	13.5	6.0	24.6	12.3
North Carolina	2.6	-13.1	-1.9	-2.3	-17.1	-6.1
South Carolina	6.7	3.9	5.9	9.9	6.4	8.8
Tennessee	1.0	12.6	4.4	23.2	-30.4	6.6
Virginia	14.5	1.5	11.4	7.7	3.3	6.7
West Virginia	3.4	6.2	4.1	9.9	20.8	12.6
SOUTHWEST						
Arizona	23.7	-1.3	16.7	10.4	8.6	9.9
New Mexico	10.9	0.0	10.2	7.7	12.2	7.6
Oklahoma	-10.8	-15.7	-12.2	42.8	-67.1	11.5
Texas	-1.2	-19.3	-5.2	50.6	-3.2	40.6
ROCKY MOUNTAIN						
Colorado	4.3	68.8	10.6	6.9	0.2	5.9
Idaho	10.7	-15.0	2.5	17.9	-34.6	4.1
Montana	4.4	12.3	6.7	0.8	-24.5	-6.8
Utah	10.1	-8.2	6.9	19.0	-28.8	11.8
Wyoming	-0.1	---	-0.1	0.0	---	0.0
FAR WEST						
Alaska	7.8	1.0	6.1	3.3	-16.5	-1.7
California	-16.6	-51.4	-22.2	11.8	12.9	11.1
Hawaii	49.5	-9.8	37.5	-8.3	26.1	-3.7
Nevada	14.2	6.5	12.7	8.8	-70.6	-5.0
Oregon	10.1	-11.2	5.9	0.4	1.9	0.7
Washington	7.9	-14.0	2.1	0.5	-27.0	-3.8
ALL STATES	2.3 %	-9.0 %	-0.5 %	10.9 %	-3.9 %	7.8 %
MEDIAN	4.9	1.0	4.3	7.5	0.2	6.2

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

TABLE 10
Items Excluded from Elementary & Secondary Education Expenditures

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Head Start	Libraries	Day Care Programs	School Health Care/ Immunization	Early Education/ Pre-K	Capital Expenditures
NEW ENGLAND								
Connecticut	X	X	X	X	X	X	X	X
Maine			X	X	X	X		P
Massachusetts	X	X		X				P
New Hampshire			X	X	X		N/A	
Rhode Island			X	X	X	P		
Vermont			X	X	X	X		
MID-ATLANTIC								
Delaware					X	P		
Maryland				X		P		
New Jersey		P	X		X	P		
New York	P	P	X		X	X		
Pennsylvania				X	X	X		P
GREAT LAKES								
Illinois	P	P	X	X	P	P		
Indiana	P	P	X	P	P	P	X	N/A
Michigan			X		P	P		N/A
Ohio*				X	P	X		
Wisconsin	N/A	N/A			P	N/A		N/A
PLAINS								
Iowa	X	X	X	P	X	P	P	N/A
Kansas		N/A	X	X	X	N/A		P
Minnesota	P	P				X		P
Missouri	X	X	X	X		X		
Nebraska	P	P			N/A			N/A
North Dakota			X	X	X	X	X	X
South Dakota					X	X		
SOUTHEAST								
Alabama					X	P		
Arkansas			P		P	P	P	
Florida			X	X	X	X	X	
Georgia			X	X				
Kentucky			X	X	X			
Louisiana			N/A	X		N/A		N/A
Mississippi					N/A			
North Carolina				N/A		N/A		P
South Carolina			P	P	X	X		
Tennessee					P	P	P	P
Virginia					X			N/A
West Virginia			X	X	X	X		X
SOUTHWEST								
Arizona	P	P	X		X	X	P	
New Mexico			X	X	X	P	X	
Oklahoma			X	X	X	X		X
Texas			X	X	X	X	X	X
ROCKY MOUNTAIN								
Colorado	X	X		P	X	X	X	
Idaho			X	X	N/A	X	N/A	N/A
Montana	P	P	X	P	X	X		N/A
Utah			X		N/A	X		
Wyoming								
FAR WEST								
Alaska				X	X	X		
California			X		X	X	X	X
Hawaii	P	P	X		X	P		
Nevada			X	X	X	X	X	X
Oregon			X	P	X	X	X	X
Washington	P	P	X	N/A	N/A	N/A		
ALL STATES	15	17	33	32	42	42	16	24
District of Columbia				X	P	P		
Guam			X	X	X	X	X	
Puerto Rico	N/A		N/A		N/A	N/A	N/A	
Virgin Islands								

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

Elementary and Secondary Education Notes

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

Kansas: Regarding capital expenditures, state expenditures report only Capital Improvement State Aid given to qualified school districts based upon wealth of the district.

Maryland: Other State funds rose in FY 2023 and 2024 due to the implementation of the Blueprint for Maryland's Future, an education reform bill that enhances spending on PreK–12 education. The legislation introduces the use of a new special fund with dedicated revenue sources. Other State funds also rose in FY 2023 due to the allocation of funds from the State's Dedicated Purpose Account for multiple one-time initiatives.

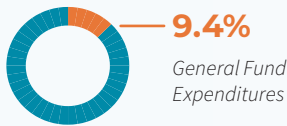
New York: School Aid spending has increased over the reported periods primarily due to the three-year phase-in of increased school funding pursuant to a statutory change in the funding formula (Foundation Aid). Federal Funds spending increased in FY 2023 due to the receipt of Federal Funding provided in response to COVID 19.

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 increase in FY 2024 elementary and secondary education spending is largely due to a one-time \$5 billion appropriation for a Cost-of-Living Adjustment for Teacher Retirement System of Texas retirees, and an \$8.5 billion increase for the Texas Education Agency (TEA). The TEA increase is primarily due to changes in the Foundation School Fund within the general fund category.

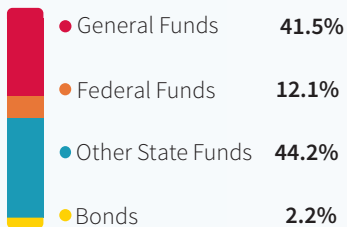


Higher education is the third largest total spending category



Higher education is the third largest general fund category

Higher Education by Fund Source, FY 2024



Higher Education Spending Changes

State Funds

2023 **+9.3%** ▲
2024 **+5.4%** ▲

Federal Funds

2023 **-4.3%** ▼
2024 **-7.8%** ▼

Total Funds

2023 **+7.4%** ▲
2024 **+3.6%** ▲

HIGHER EDUCATION

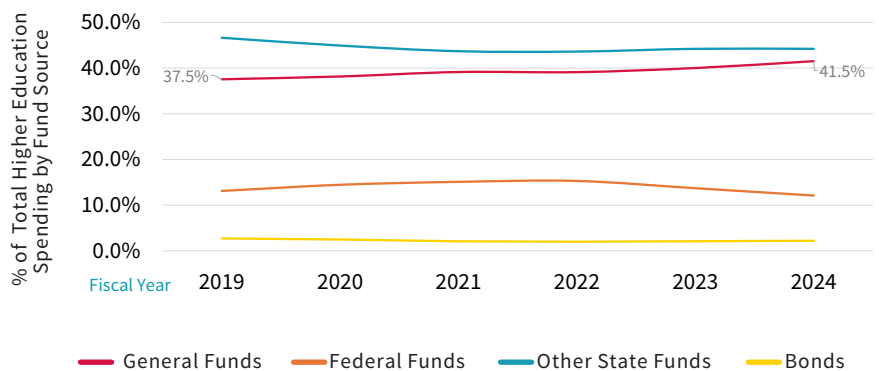
Trends

Total state spending on higher education increased 3.6 percent in fiscal 2024, driven by growth in spending from state funds. Meanwhile, spending from federal funds declined for a second consecutive year as temporary pandemic-related federal aid continues to wind down. In the aggregate, higher education from state funds (general funds and other state funds, excluding bonds) grew 5.4 percent in fiscal 2024 and 9.3 percent in fiscal 2023. Federal funds, on the other hand, declined 7.8 percent in fiscal 2024 and 4.3 percent in fiscal 2023.

Since the other state funds category includes tuition and fee revenue for most states, it can be helpful to look specifically at growth rates in general fund spending to examine trends in state support for higher education. General fund spending on higher education in the aggregate increased 7.5 percent in fiscal 2024 and 9.9 percent in fiscal 2023. After gradually shrinking over the decades leading up to the COVID-19 pandemic, higher education's share of total general fund spending has remained fairly consistent in recent years, as states have boosted investment in higher education to improve college affordability and support institutions facing enrollment declines and decreased revenue from tuition and fees. This trend has resulted in general funds rising as a share of total state expenditures on higher education in recent years.

College Board's Trends in College Pricing and Student Aid 2024 report showed state and local funding per student increased in each year between 2012-13 and 2021-22 and held flat in 2022-23 (after adjusting for inflation). Federal appropriations and grants for higher education institutions also saw substantial increases in recent years, due in part to federal COVID-19 aid. Meanwhile, the share of public institutional revenues coming from net tuition declined between 2016-17 and 2021-22.ⁱ

General Fund Share of Total Higher Education Spending on the Rise



HIGHER EDUCATION

Facts About Spending

- State higher education spending reflects financial support of public university systems, community colleges, career and technical education institutions, and student financial aid.
- Most states include public institutional spending from tuition and fee revenue in “other state fund” expenditure amounts, though 15 states indicated tuition and fees were partially or wholly excluded or otherwise not applicable. Other items excluded from some states’ reporting include employer contributions to pensions and health benefits, student loan programs, university research grants, vocational education, and assistance to private colleges and universities.
- Besides tuition and fees, the “other state funds” category for higher education includes other funding sources that are generated by states (e.g., dedicated state lottery revenue for student financial aid).
- States generally play some role in funding higher education capital infrastructure, with 44 states reporting at least some capital expenditures for higher education for fiscal 2024 in this survey.

ⁱ Ma, Jennifer, Matea Pender, and Meghan Oster (2024). *Trends in College Pricing and Student Aid 2024*, New York: College Board.

TABLE 12
Higher Education Expenditures — Capital Inclusive (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$879	\$162	\$2,440	\$293	\$3,774	\$929	\$330	\$2,497	\$222	\$3,978	\$904	\$293	\$2,369	\$130	\$3,696
Maine	336	9	19	19	383	384	10	29	16	439	397	17	19	3	436
Massachusetts	1,466	7	17	176	1,666	1,562	7	6	216	1,791	1,756	7	8	158	1,929
New Hampshire	148	0	0	16	164	149	0	0	9	158	177	0	0	17	194
Rhode Island	267	10	977	12	1,266	264	11	1,033	22	1,330	311	23	1,084	13	1,431
Vermont	113	38	3	3	157	135	25	0	7	167	151	7	9	2	169
MID-ATLANTIC															
Delaware	271	76	109	41	497	303	79	122	17	521	347	87	128	33	595
Maryland*	2,245	1,424	3,747	174	7,590	2,759	1,295	4,031	225	8,310	3,027	1,247	4,042	438	8,754
New Jersey	2,792	34	3,294	0	6,120	3,303	327	3,569	0	7,199	3,752	86	4,164	0	8,002
New York	2,729	821	7,385	833	11,768	2,882	469	7,813	1,021	12,185	3,128	370	8,244	1,108	12,850
Pennsylvania	1,804	72	34	206	2,116	2,007	192	34	295	2,528	1,971	4	49	469	2,493
GREAT LAKES															
Illinois	2,000	130	144	0	2,274	2,619	84	153	0	2,856	2,734	92	155	0	2,981
Indiana	2,085	21	10	0	2,116	2,733	4	11	0	2,748	2,532	19	11	0	2,562
Michigan	1,500	122	1,109	131	2,862	1,748	144	1,004	189	3,085	1,892	174	1,030	107	3,203
Ohio*	2,742	32	25	208	3,007	2,746	42	25	204	3,017	2,824	27	97	218	3,166
Wisconsin	1,899	1,921	3,282	0	7,102	1,977	1,811	3,780	0	7,568	2,074	1,884	4,629	0	8,587
PLAINS															
Iowa	879	719	5,372	0	6,970	896	553	6,086	0	7,535	899	546	6,318	0	7,763
Kansas	894	520	1,830	81	3,325	1,004	534	1,983	74	3,595	1,205	751	2,275	77	4,308
Minnesota	1,750	8	70	95	1,923	1,768	4	82	48	1,902	2,079	7	99	65	2,250
Missouri	951	110	186	0	1,247	1,045	129	162	0	1,336	1,121	101	100	0	1,322
Nebraska	834	686	1,811	0	3,331	860	607	2,079	0	3,546	890	683	2,255	0	3,828
North Dakota	473	155	871	12	1,511	383	168	944	0	1,495	450	297	1,232	0	1,979
South Dakota	299	152	584	22	1,057	333	90	475	12	910	304	93	430	1	828
SOUTHEAST															
Alabama*	2,032	1,587	3,196	72	6,887	3,037	1,656	3,249	194	8,136	2,600	1,624	3,334	205	7,763
Arkansas	815	266	3,534	0	4,615	830	89	3,859	0	4,778	833	29	3,816	0	4,678
Florida	4,775	279	3,544	4	8,602	5,019	1,511	3,853	1	10,384	6,158	144	2,667	0	8,969
Georgia	3,250	2,640	5,607	377	11,874	3,903	2,373	5,696	241	12,213	4,378	2,088	4,616	224	11,306
Kentucky	1,233	1,015	6,908	0	9,156	1,418	992	8,701	0	11,111	1,485	1,210	9,443	0	12,138
Louisiana	1,236	41	1,823	97	3,197	1,302	37	1,835	59	3,233	1,468	57	2,168	86	3,779
Mississippi	826	383	2,991	54	4,254	900	215	3,218	61	4,394	950	252	3,800	67	5,069
North Carolina	4,800	4,123	2,222	184	11,329	5,145	3,076	2,256	395	10,872	5,614	1,999	2,767	473	10,853
South Carolina	1,026	239	5,020	0	6,285	1,197	209	5,512	0	6,918	1,465	162	6,017	0	7,644
Tennessee	2,702	93	2,965	0	5,760	4,124	99	3,348	0	7,571	3,834	84	3,161	0	7,079
Virginia	2,374	1,539	4,644	654	9,211	2,873	1,433	4,754	675	9,735	3,829	1,304	4,841	739	10,713
West Virginia	374	126	1,456	0	1,956	380	64	1,602	0	2,046	458	49	1,593	0	2,100
SOUTHWEST															
Arizona	987	1,338	5,746	0	8,071	1,209	1,201	6,556	0	8,966	1,166	1,205	7,006	0	9,377
New Mexico	905	617	1,593	55	3,170	1,115	868	2,030	65	4,078	1,313	849	2,047	60	4,269
Oklahoma	817	661	2,079	51	3,608	831	673	2,373	51	3,928	924	692	2,234	51	3,901
Texas	7,210	7,724	6,259	0	21,193	7,693	6,688	6,179	0	20,560	8,256	6,483	6,145	0	20,884
ROCKY MOUNTAIN															
Colorado	822	25	3,054	218	4,119	1,386	26	3,367	239	5,018	1,729	26	3,209	239	5,203
Idaho	514	13	294	0	821	559	74	325	0	958	627	60	535	0	1,222
Montana	246	14	436	0	696	263	13	464	0	740	270	13	487	0	770
Utah	1,612	5	1,000	0	2,617	1,830	10	1,088	0	2,928	2,107	13	1,096	0	3,216
Wyoming	320	1	90	0	411	324	0	16	0	340	324	0	16	0	340
FAR WEST															
Alaska	325	199	459	0	983	324	212	466	0	1,002	367	189	450	0	1,006
California	20,970	6,585	151	76	27,782	20,116	6,701	86	74	26,977	20,739	7,067	913	199	28,918
Hawaii	503	5	261	108	877	581	0	0	115	696	694	0	0	122	816
Nevada	641	3	354	0	998	698	4	372	0	1,074	738	4	380	0	1,122
Oregon	1,327	52	292	111	1,782	1,298	48	383	142	1,871	1,608	47	493	265	2,413
Washington	1,896	15	5,575	333	7,819	2,014	57	6,673	566	9,310	2,056	23	6,113	369	8,561
TOTAL	\$93,894	\$36,817	\$104,872	\$4,716	\$240,299	\$103,158	\$35,244	\$114,179	\$5,455	\$258,036	\$110,915	\$32,488	\$118,094	\$5,938	\$267,435
District of Columbia	94	0	0	18	112	0	0	0	22	22					0
Guam	57	78	11	0	146	63	62	12	0	137	61	60	11	0	132
Puerto Rico	496	476	411	48	1,431	543	211	436	48	1,238	526	168	459	48	1,201
Virgin Islands	41	0	0	0	41	35	0	0	0	35					0

TABLE 13
Higher Education Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	9.3 %		9.3 %		8.3 %
Maine	3.1		3.4		3.3
Massachusetts	2.3		2.2		2.3
New Hampshire	2.1		1.9		2.3
Rhode Island	9.8		10.4		10.2
Vermont	2.1		2.1		2.0
MID-ATLANTIC					
Delaware	3.5		3.4		3.7
Maryland	10.8		12.3		13.0
New Jersey	7.0		8.3		8.1
New York	5.6		5.5		5.5
Pennsylvania	1.7		2.2		2.1
GREAT LAKES					
Illinois	1.9		2.4		2.4
Indiana	4.4		5.1		5.1
Michigan	3.8		3.8		3.8
Ohio	3.3		3.2		3.2
Wisconsin	11.4		12.1		13.0
PLAINS					
Iowa	24.4		25.5		25.2
Kansas	14.8		14.8		17.0
Minnesota	3.5		3.5		3.5
Missouri	3.9		3.5		3.2
Nebraska	21.8		20.6		20.7
North Dakota	21.1		18.1		23.6
South Dakota	14.8		14.9		12.2
SOUTHEAST					
Alabama	18.1		20.1		19.8
Arkansas	14.4		14.1		14.0
Florida	8.3		8.7		7.6
Georgia	17.6		16.3		18.0
Kentucky	20.2		22.4		23.8
Louisiana	8.1		7.5		7.9
Mississippi	18.4		18.5		16.2
North Carolina	17.9		17.2		15.6
South Carolina	19.5		17.9		19.0
Tennessee	13.2		15.7		11.7
Virginia	12.3		12.2		12.8
West Virginia	10.4		8.8		10.3
SOUTHWEST					
Arizona	9.2		8.1		9.7
New Mexico	14.7		15.5		16.4
Oklahoma	13.4		13.4		14.4
Texas	15.5		15.0		13.6
ROCKY MOUNTAIN					
Colorado	11.7		13.3		13.3
Idaho	7.4		7.7		8.4
Montana	8.0		7.1		7.7
Utah	12.5		12.5		11.3
Wyoming	8.8		6.4		6.4
FAR WEST					
Alaska	6.6		6.3		6.4
California	6.3		6.5		5.9
Hawaii	4.7		3.6		4.0
Nevada	6.1		5.9		5.7
Oregon	3.3		3.5		4.2
Washington	11.8		12.7		13.0
ALL STATES	8.7 %		8.9 %		8.7 %

TABLE 14
Annual Percentage Change in Higher Education Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	3.2 %	103.7 %	5.4 %	-4.5 %	-11.2 %	-7.1 %
Maine	16.3	11.1	14.6	0.7	70.0	-0.7
Massachusetts	5.7	0.0	7.5	12.5	0.0	7.7
New Hampshire	0.7	---	-3.7	18.8	---	22.8
Rhode Island	4.3	10.0	5.1	7.6	109.1	7.6
Vermont	16.4	-34.2	6.4	18.5	-72.0	1.2
MID-ATLANTIC						
Delaware	11.8	3.9	4.8	11.8	10.1	14.2
Maryland	13.3	-9.1	9.5	4.1	-3.7	5.3
New Jersey	12.9	861.8	17.6	15.2	-73.7	11.2
New York	5.7	-42.9	3.5	6.3	-21.1	5.5
Pennsylvania	11.0	166.7	19.5	-1.0	-97.9	-1.4
GREAT LAKES						
Illinois	29.3	-35.4	25.6	4.2	9.5	4.4
Indiana	31.0	-81.0	29.9	-7.3	375.0	-6.8
Michigan	5.5	18.0	7.8	6.2	20.8	3.8
Ohio	0.1	31.3	0.3	5.4	-35.7	4.9
Wisconsin	11.1	-5.7	6.6	16.4	4.0	13.5
PLAINS						
Iowa	11.7	-23.1	8.1	3.4	-1.3	3.0
Kansas	9.7	2.7	8.1	16.5	40.6	19.8
Minnesota	1.6	-50.0	-1.1	17.7	75.0	18.3
Missouri	6.2	17.3	7.1	1.2	-21.7	-1.0
Nebraska	11.1	-11.5	6.5	7.0	12.5	8.0
North Dakota	-1.3	8.4	-1.1	26.8	76.8	32.4
South Dakota	-8.5	-40.8	-13.9	-9.2	3.3	-9.0
SOUTHEAST						
Alabama	20.2	4.3	18.1	-5.6	-1.9	-4.6
Arkansas	7.8	-66.5	3.5	-0.9	-67.4	-2.1
Florida	6.6	441.6	20.7	-0.5	-90.5	-13.6
Georgia	8.4	-10.1	2.9	-6.3	-12.0	-7.4
Kentucky	24.3	-2.3	21.4	8.0	22.0	9.2
Louisiana	2.5	-9.8	1.1	15.9	54.1	16.9
Mississippi	7.9	-43.9	3.3	15.3	17.2	15.4
North Carolina	5.4	-25.4	-4.0	13.2	-35.0	-0.2
South Carolina	11.0	-12.6	10.1	11.5	-22.5	10.5
Tennessee	31.9	6.5	31.4	-6.4	-15.2	-6.5
Virginia	8.7	-6.9	5.7	13.7	-9.0	10.0
West Virginia	8.3	-49.2	4.6	3.5	-23.4	2.6
SOUTHWEST						
Arizona	15.3	-10.2	11.1	5.2	0.3	4.6
New Mexico	25.9	40.7	28.6	6.8	-2.2	4.7
Oklahoma	10.6	1.8	8.9	-1.4	2.8	-0.7
Texas	3.0	-13.4	-3.0	3.8	-3.1	1.6
ROCKY MOUNTAIN						
Colorado	22.6	4.0	21.8	3.9	0.0	3.7
Idaho	9.4	469.2	16.7	31.4	-18.9	27.6
Montana	6.6	-7.1	6.3	4.1	0.0	4.1
Utah	11.7	100.0	11.9	9.8	30.0	9.8
Wyoming	-17.1	-100.0	-17.3	0.0	---	0.0
FAR WEST						
Alaska	0.8	6.5	1.9	3.4	-10.8	0.4
California	-4.4	1.8	-2.9	7.2	5.5	7.2
Hawaii	-24.0	-100.0	-20.6	19.4	---	17.2
Nevada	7.5	33.3	7.6	4.5	0.0	4.5
Oregon	3.8	-7.7	5.0	25.0	-2.1	29.0
Washington	16.3	280.0	19.1	-6.0	-59.6	-8.0
ALL STATES	9.3 %	-4.3 %	7.4 %	5.4 %	-7.8 %	3.6 %
MEDIAN	8.3	-2.3	6.5	5.8	-1.3	4.5

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

TABLE 15
Items Excluded from Higher Education Expenditures

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Tuition and Fees	Student Loan Programs	University Research Grants	Vocational Education	Assistance To Private Colleges & Universities
NEW ENGLAND							
Connecticut	P	P		P	X	X	
Maine	P	P	P				N/A
Massachusetts	P	P	P	P		P	
New Hampshire	N/A	N/A	N/A	N/A	P		X
Rhode Island				P		X	
Vermont	N/A	N/A	N/A	N/A	N/A	X	
MID-ATLANTIC							
Delaware			X		X	X	X
Maryland							
New Jersey					X	X	
New York	P	P			P	P	P
Pennsylvania	P	P		P	X	X	
GREAT LAKES							
Illinois	P	P	X	P	P		P
Indiana	P	P	X		X	P	P
Michigan	P	P	N/A	N/A	P		
Ohio*			N/A	N/A	N/A	P	N/A
Wisconsin					N/A		N/A
PLAINS							
Iowa							
Kansas							
Minnesota	P	P	X	X	X	X	X
Missouri	X	X	X		X	X	X
Nebraska			N/A	N/A	N/A		
North Dakota						X	
South Dakota							X
SOUTHEAST							
Alabama							
Arkansas					P		
Florida			N/A		X		
Georgia				X	P		
Kentucky						P	
Louisiana				X	P		
Mississippi							N/A
North Carolina							
South Carolina							
Tennessee				N/A	X		
Virginia				X			
West Virginia				X	P	P	
SOUTHWEST							
Arizona							X
New Mexico							
Oklahoma				P	P	P	P
Texas							
ROCKY MOUNTAIN							
Colorado	X	X					P
Idaho				X	X	X	N/A
Montana				X	X		
Utah					N/A		N/A
Wyoming							X
FAR WEST							
Alaska							X
California			X		P	P	P
Hawaii	P	P		X	X	X	X
Nevada				X	X	X	X
Oregon	P	P	P	P	P	P	P
Washington				N/A	X		N/A
ALL STATES	15	15	15	23	30	21	24
District of Columbia							
Guam			X	X	X	X	X
Puerto Rico				X		N/A	N/A
Virgin Islands							

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

Higher Education Notes

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.

Maryland: Changes in FY 2022 Actuals are due to the inclusion of MHEC (Maryland Higher Education Commission), the State's higher education regulatory and coordinating board. This agency's expenditures were not included in prior year submissions. Large General Fund changes from FY 2022 to FY 2023 are mainly a result of the addition of a settlement affecting funding for HBCUs and increases in salaries driven by statewide COLA and increment increases.

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.

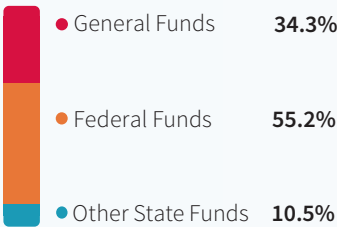


Public assistance is the smallest total spending category



Public assistance is the smallest general fund category

Public Assistance by Fund Source, FY 2024



Public Assistance Spending Changes

State Funds		
2023	+4.1%	▲
2024	+29.1%	▲
Federal Funds		
2023	-1.0%	▼
2024	+4.0%	▲
Total Funds		
2023	+0.9%	▲
2024	+13.9%	▲

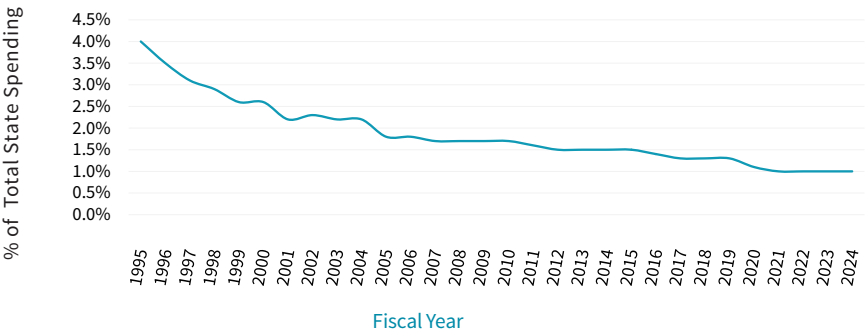
PUBLIC ASSISTANCE

Trends

Public assistance data in the State Expenditure Report primarily includes 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 (GA), are not funded in all states, and when funded, are relatively small programs. Public assistance is the smallest category of spending in the State Expenditure Report, representing only 1.0 percent of total state expenditures.

In fiscal 2024, total state spending on public assistance grew 13.9 percent. This follows 0.9 percent growth in fiscal 2023. The timing of public assistance expenditures may vary from year-to-year and may not reflect underlying program activity in a given year. Large swings in some states, often due in part to timing and reporting issues, can substantially affect average spending growth rates.

Public Assistance Steadily Declined as a Share of Total State Spending



Facts About Spending

- The Temporary Assistance for Needy Families (TANF) Program is a block grant to states, territories, and eligible tribes to provide assistance to low-income families and support a range of services to improve employment and other child and family outcomes. This report primarily has information on the cash assistance benefit levels within the programs and in most cases does not reflect total TANF spending. According to the federal Department of Health and Human Services, cash assistance comprised 23.0 percent of total TANF spending in fiscal 2022. 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.

PUBLIC ASSISTANCE

Facts About Spending

- TANF spending increased 17.0 percent in fiscal 2024, following a 6.4 percent increase in fiscal 2023. Federal funds comprise 63.9 percent of TANF spending, with general funds at 20.1 percent and other state funds 16.0 percent. TANF comprises 0.6 percent of total state expenditures.
- The second component of cash assistance in the public assistance category 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.
- The other cash assistance category increased 9.8 percent in fiscal 2024, following a 5.7 percent decrease in fiscal 2023. General funds comprise 55.1 percent of other cash assistance spending, with federal funds at 42.5 percent and other state funds 2.5 percent. Other cash assistance comprises 0.4 percent of total state expenditures.



Did You Know: Since welfare reform was initially passed in 1996, public assistance as a share of total state spending has gone from 4.0 percent in fiscal 1995 to 1.0 percent in fiscal 2024. Additionally, since 1996, caseloads have declined significantly. The average monthly number of recipients fell from 12.8 million prior to the enactment of TANF to 2.0 million in 2023.

TABLE 16
Total Public Assistance Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022				Actual Fiscal 2023				Estimated Fiscal 2024			
	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	\$369	\$0	\$0	\$369	\$376	\$0	\$0	\$376	\$384	\$0	\$0	\$384
Maine*	50	67	89	206	49	85	86	220	59	84	84	227
Massachusetts	335	895	0	1,230	133	625	0	758	161	534	0	695
New Hampshire	48	28	0	76	46	32	0	78	49	32	0	81
Rhode Island	26	62	0	88	27	69	0	96	29	78	0	107
Vermont	32	135	55	222	53	129	10	192	80	94	28	202
MID-ATLANTIC												
Delaware	14	1	1	16	15	3	1	19	20	12	0	32
Maryland*	66	2,964	12	3,042	89	2,109	43	2,241	122	2,239	15	2,376
New Jersey	161	50	0	211	183	56	0	239	191	64	0	255
New York*	1,149	2,448	0	3,597	1,176	2,718	0	3,894	1,220	2,327	0	3,547
Pennsylvania	230	341	2	573	238	822	2	1,062	250	883	2	1,135
GREAT LAKES												
Illinois	134	0	0	134	203	0	0	203	250	0	0	250
Indiana	18	97	0	115	18	131	0	149	18	151	0	169
Michigan	98	68	9	175	101	75	8	184	115	85	8	208
Ohio	145	774	0	919	152	693	0	845	146	770	0	916
Wisconsin	63	1	9	73	53	1	9	63	57	2	4	63
PLAINS												
Iowa	48	50	6	104	48	33	2	83	48	36	25	109
Kansas*	0	17	0	17	0	12	0	12	0	12	0	12
Minnesota	194	120	0	314	200	191	0	391	221	210	0	431
Missouri	31	190	33	254	31	204	32	267	22	219	32	273
Nebraska	11	34	0	45	18	35	0	53	10	41	0	51
North Dakota	0	2	0	2	2	2	0	4	0	2	2	4
South Dakota	8	10	0	18	8	8	0	16	9	9	0	18
SOUTHEAST												
Alabama	0	30	0	30	0	29	0	29	0	26	0	26
Arkansas	150	946	38	1,134	149	593	49	791	164	316	156	636
Florida	101	38	0	139	102	196	0	298	111	34	0	145
Georgia	0	278	0	278	0	334	0	334	0	370	0	370
Kentucky	58	164	0	222	60	162	0	222	54	224	2	280
Louisiana	0	153	0	153	0	183	0	183	0	178	0	178
Mississippi	87	1,342	2	1,431	23	1,070	1	1,094	25	1,266	3	1,294
North Carolina	58	27	58	143	58	27	58	143	59	291	58	408
South Carolina	34	73	5	112	24	73	2	99	35	70	1	106
Tennessee	0	69	0	69	0	78	0	78	5	101	0	106
Virginia	92	388	0	480	92	489	0	581	89	537	0	626
West Virginia	27	98	0	125	29	72	0	101	29	90	0	119
SOUTHWEST												
Arizona*	0	196	0	196	0	195	0	195	0	204	0	204
New Mexico	0	173	0	173	4	110	0	114	2	137	0	139
Oklahoma	57	69	0	126	57	113	0	170	57	188	0	245
Texas	20	3	0	23	20	1	0	21	19	1	0	20
ROCKY MOUNTAIN												
Colorado	68	140	26	234	78	167	24	269	84	175	25	284
Idaho	15	0	0	15	15	0	0	15	11	5	0	16
Montana	13	15	0	28	11	11	0	22	11	21	0	32
Utah	13	35	3	51	14	46	3	63	14	43	3	60
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST												
Alaska	82	16	17	115	73	12	20	105	80	21	24	125
California	3,331	4,220	2,673	10,224	3,475	4,632	2,965	11,072	6,359	5,179	2,877	14,415
Hawaii	46	20	0	66	47	3	0	50	48	0	0	48
Nevada	22	10	0	32	27	13	0	40	29	17	0	46
Oregon	47	77	0	124	46	132	0	178	21	113	0	134
Washington	65	193	0	258	152	178	0	330	205	141	0	346
TOTAL	\$7,616	\$17,127	\$3,038	\$27,781	\$7,775	\$16,952	\$3,315	\$28,042	\$10,972	\$17,632	\$3,349	\$31,953
District of Columbia	98	71	1	170	97	69	0	166				0
Guam	0	2	0	2	0	1	0	1	0	1	0	1
Puerto Rico	114	4,039	65	4,218	89	4,511	22	4,622	142	4,531	23	4,696
Virgin Islands	0	2	0	2	0	2	0	2				0

Note: This table reflects TANF and other cash assistance expenditures.
 *See notes at the end of the chapter.

TABLE 17
Total Public Assistance Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	0.9	%	0.9	%	0.9
Maine	1.6		1.7		1.7
Massachusetts	1.7		0.9		0.8
New Hampshire	1.0		0.9		1.0
Rhode Island	0.7		0.8		0.8
Vermont	2.9		2.4		2.4
MID-ATLANTIC					
Delaware	0.1		0.1		0.2
Maryland	4.3		3.3		3.5
New Jersey	0.2		0.3		0.3
New York	1.7		1.8		1.5
Pennsylvania	0.5		0.9		1.0
GREAT LAKES					
Illinois	0.1		0.2		0.2
Indiana	0.2		0.3		0.3
Michigan	0.2		0.2		0.2
Ohio	1.0		0.9		0.9
Wisconsin	0.1		0.1		0.1
PLAINS					
Iowa	0.4		0.3		0.4
Kansas	0.1		0.0		0.0
Minnesota	0.6		0.7		0.7
Missouri	0.8		0.7		0.7
Nebraska	0.3		0.3		0.3
North Dakota	0.0		0.0		0.0
South Dakota	0.3		0.3		0.3
SOUTHEAST					
Alabama	0.1		0.1		0.1
Arkansas	3.5		2.3		1.9
Florida	0.1		0.3		0.1
Georgia	0.4		0.4		0.6
Kentucky	0.5		0.4		0.6
Louisiana	0.4		0.4		0.4
Mississippi	6.2		4.6		4.1
North Carolina	0.2		0.2		0.6
South Carolina	0.3		0.3		0.3
Tennessee	0.2		0.2		0.2
Virginia	0.6		0.7		0.7
West Virginia	0.7		0.4		0.6
SOUTHWEST					
Arizona	0.2		0.2		0.2
New Mexico	0.8		0.4		0.5
Oklahoma	0.5		0.6		0.9
Texas	0.0		0.0		0.0
ROCKY MOUNTAIN					
Colorado	0.7		0.7		0.7
Idaho	0.1		0.1		0.1
Montana	0.3		0.2		0.3
Utah	0.2		0.3		0.2
Wyoming	0.0		0.0		0.0
FAR WEST					
Alaska	0.8		0.7		0.8
California	2.3		2.7		2.9
Hawaii	0.4		0.3		0.2
Nevada	0.2		0.2		0.2
Oregon	0.2		0.3		0.2
Washington	0.4		0.5		0.5
ALL STATES	1.0	%	1.0	%	1.0

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

TABLE 18
Annual Percentage Change in Total Public Assistance Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	1.9 %	---	1.9 %	2.1 %	---	2.1 %
Maine	-2.9	26.9	6.8	5.9	-1.2	3.2
Massachusetts	-60.3	-30.2	-38.4	21.1	-14.6	-8.3
New Hampshire	-4.2	14.3	2.6	6.5	0.0	3.8
Rhode Island	3.8	11.3	9.1	7.4	13.0	11.5
Vermont	-27.6	-4.4	-13.5	71.4	-27.1	5.2
MID-ATLANTIC						
Delaware	6.7	200.0	18.8	25.0	300.0	68.4
Maryland	69.2	-28.8	-26.3	3.8	6.2	6.0
New Jersey	13.7	12.0	13.3	4.4	14.3	6.7
New York	2.3	11.0	8.3	3.7	-14.4	-8.9
Pennsylvania	3.4	141.1	85.3	5.0	7.4	6.9
GREAT LAKES						
Illinois	51.5	---	51.5	23.2	---	23.2
Indiana	0.0	35.1	29.6	0.0	15.3	13.4
Michigan	1.9	10.3	5.1	12.8	13.3	13.0
Ohio	4.8	-10.5	-8.1	-3.9	11.1	8.4
Wisconsin	-13.9	0.0	-13.7	-1.6	100.0	0.0
PLAINS						
Iowa	-7.4	-34.0	-20.2	46.0	9.1	31.3
Kansas	---	-29.4	-29.4	---	0.0	0.0
Minnesota	3.1	59.2	24.5	10.5	9.9	10.2
Missouri	-1.6	7.4	5.1	-14.3	7.4	2.2
Nebraska	63.6	2.9	17.8	-44.4	17.1	-3.8
North Dakota	---	0.0	100.0	0.0	0.0	0.0
South Dakota	0.0	-20.0	-11.1	12.5	12.5	12.5
SOUTHEAST						
Alabama	---	-3.3	-3.3	---	-10.3	-10.3
Arkansas	5.3	-37.3	-30.2	61.6	-46.7	-19.6
Florida	1.0	415.8	114.4	8.8	-82.7	-51.3
Georgia	---	20.1	20.1	---	10.8	10.8
Kentucky	3.4	-1.2	0.0	-6.7	38.3	26.1
Louisiana	---	19.6	19.6	---	-2.7	-2.7
Mississippi	-73.0	-20.3	-23.5	16.7	18.3	18.3
North Carolina	0.0	0.0	0.0	0.9	977.8	185.3
South Carolina	-33.3	0.0	-11.6	38.5	-4.1	7.1
Tennessee	---	13.0	13.0	---	29.5	35.9
Virginia	0.0	26.0	21.0	-3.3	9.8	7.7
West Virginia	7.4	-26.5	-19.2	0.0	25.0	17.8
SOUTHWEST						
Arizona	---	-0.5	-0.5	---	4.6	4.6
New Mexico	---	-36.4	-34.1	-50.0	24.5	21.9
Oklahoma	0.0	63.8	34.9	0.0	66.4	44.1
Texas	0.0	-66.7	-8.7	-5.0	0.0	-4.8
ROCKY MOUNTAIN						
Colorado	8.5	19.3	15.0	6.9	4.8	5.6
Idaho	0.0	---	0.0	-26.7	---	6.7
Montana	-15.4	-26.7	-21.4	0.0	90.9	45.5
Utah	6.3	31.4	23.5	0.0	-6.5	-4.8
Wyoming	---	---	---	---	---	---
FAR WEST						
Alaska	-6.1	-25.0	-8.7	11.8	75.0	19.0
California	7.3	9.8	8.3	43.4	11.8	30.2
Hawaii	2.2	-85.0	-24.2	2.1	-100.0	-4.0
Nevada	22.7	30.0	25.0	7.4	30.8	15.0
Oregon	-2.1	71.4	43.5	-54.3	-14.4	-24.7
Washington	133.8	-7.8	27.9	34.9	---	4.8
ALL STATES	4.1 %	-1.0 %	0.9 %	29.1 %	4.0 %	13.9 %
MEDIAN	1.4	1.5	5.1	4.7	9.8	6.8

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

TABLE 19

Temporary Assistance to Needy Families Expenditures (TANF) (\$ in millions)

Region/State	Actual Fiscal 2022				Actual Fiscal 2023				Estimated Fiscal 2024			
	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	\$266	\$0	\$0	\$266	\$266	\$0	\$0	\$266	\$266	\$0	\$0	\$266
Maine*	22	61	89	172	22	71	86	179	25	66	84	175
Massachusetts	0	307	0	307	5	389	0	394	62	385	0	447
New Hampshire	35	28	0	63	32	32	0	64	34	32	0	66
Rhode Island	0	36	0	36	0	48	0	48	0	56	0	56
Vermont	22	34	2	58	23	22	2	47	24	22	2	48
MID-ATLANTIC												
Delaware	11	0	0	11	12	0	0	12	17	9	0	26
Maryland*	24	125	5	154	46	90	30	166	65	100	4	169
New Jersey	16	31	0	47	25	35	0	60	16	38	0	54
New York*	0	2,448	0	2,448	0	2,718	0	2,718	0	2,327	0	2,327
Pennsylvania	120	144	2	266	120	475	2	597	136	508	2	646
GREAT LAKES												
Illinois	134	0	0	134	203	0	0	203	250	0	0	250
Indiana	18	97	0	115	18	131	0	149	18	151	0	169
Michigan	3	45	8	56	6	48	6	60	6	56	6	68
Ohio	145	768	0	913	152	681	0	833	146	745	0	891
Wisconsin	28	0	0	28	25	0	0	25	25	0	0	25
PLAINS												
Iowa	41	50	6	97	41	33	2	76	41	36	20	97
Kansas*	0	17	0	17	0	12	0	12	0	12	0	12
Minnesota	94	120	0	214	97	191	0	288	110	210	0	320
Missouri	7	190	0	197	8	204	0	212	0	219	0	219
Nebraska	2	28	0	30	3	24	0	27	3	25	0	28
North Dakota	0	2	0	2	2	2	0	4	0	2	2	4
South Dakota	8	10	0	18	8	8	0	16	9	9	0	18
SOUTHEAST												
Alabama	0	30	0	30	0	29	0	29	0	26	0	26
Arkansas	18	77	0	95	19	82	1	102	35	61	4	100
Florida	92	0	0	92	93	23	0	116	97	27	0	124
Georgia	0	278	0	278	0	334	0	334	0	370	0	370
Kentucky	58	164	0	222	60	162	0	222	54	224	2	280
Louisiana	0	153	0	153	0	183	0	183	0	178	0	178
Mississippi	87	1,342	2	1,431	23	1,070	1	1,094	25	1,266	3	1,294
North Carolina	0	27	0	27	0	27	0	27	0	291	0	291
South Carolina	6	16	1	23	-2	23	1	22	3	23	0	26
Tennessee	0	69	0	69	0	78	0	78	5	101	0	106
Virginia	92	252	0	344	92	357	0	449	89	418	0	507
West Virginia	25	98	0	123	26	72	0	98	26	90	0	116
SOUTHWEST												
Arizona*	0	180	0	180	0	181	0	181	0	181	0	181
New Mexico	0	121	0	121	2	60	0	62	0	79	0	79
Oklahoma	57	59	0	116	57	111	0	168	57	183	0	240
Texas	20	3	0	23	20	1	0	21	19	1	0	20
ROCKY MOUNTAIN												
Colorado	0	140	22	162	0	167	22	189	0	175	22	197
Idaho	6	0	0	6	6	0	0	6	1	5	0	6
Montana	13	15	0	28	11	11	0	22	11	21	0	32
Utah	12	35	0	47	13	46	0	59	13	43	0	56
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST												
Alaska	4	16	1	21	1	12	1	14	1	19	2	22
California	97	2,804	2,673	5,574	-335	3,184	2,965	5,814	1,979	3,048	2,877	7,904
Hawaii	23	20	0	43	23	3	0	26	21	0	0	21
Nevada	22	10	0	32	27	13	0	40	29	17	0	46
Oregon	47	71	0	118	46	126	0	172	21	113	0	134
Washington	17	193	0	210	36	178	0	214	71	141	0	212
TOTAL	\$1,692	\$10,714	\$2,811	\$15,217	\$1,332	\$11,747	\$3,119	\$16,198	\$3,810	\$12,109	\$3,030	\$18,949
District of Columbia	96	71	0	167	94	69	0	163				0
Guam	0	2	0	2	0	1	0	1	0	1	0	1
Puerto Rico	13	3,573	0	3,586	13	2,910	0	2,923	14	2,832	0	2,846
Virgin Islands	0	2	0	2	0	2	0	2				0

TABLE 20
TANF Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022	Fiscal 2023	Fiscal 2024
NEW ENGLAND			
Connecticut	0.7 %	0.6 %	0.6 %
Maine	1.4	1.4	1.3
Massachusetts	0.4	0.5	0.5
New Hampshire	0.8	0.8	0.8
Rhode Island	0.3	0.4	0.4
Vermont	0.8	0.6	0.6
MID-ATLANTIC			
Delaware	0.1	0.1	0.2
Maryland	0.2	0.2	0.3
New Jersey	0.1	0.1	0.1
New York	1.2	1.2	1.0
Pennsylvania	0.2	0.5	0.5
GREAT LAKES			
Illinois	0.1	0.2	0.2
Indiana	0.2	0.3	0.3
Michigan	0.1	0.1	0.1
Ohio	1.0	0.9	0.9
Wisconsin	0.0	0.0	0.0
PLAINS			
Iowa	0.3	0.3	0.3
Kansas	0.1	0.0	0.0
Minnesota	0.4	0.5	0.5
Missouri	0.6	0.6	0.5
Nebraska	0.2	0.2	0.2
North Dakota	0.0	0.0	0.0
South Dakota	0.3	0.3	0.3
SOUTHEAST			
Alabama	0.1	0.1	0.1
Arkansas	0.3	0.3	0.3
Florida	0.1	0.1	0.1
Georgia	0.4	0.4	0.6
Kentucky	0.5	0.4	0.6
Louisiana	0.4	0.4	0.4
Mississippi	6.2	4.6	4.1
North Carolina	0.0	0.0	0.4
South Carolina	0.1	0.1	0.1
Tennessee	0.2	0.2	0.2
Virginia	0.5	0.6	0.6
West Virginia	0.7	0.4	0.6
SOUTHWEST			
Arizona	0.2	0.2	0.2
New Mexico	0.6	0.2	0.3
Oklahoma	0.4	0.6	0.9
Texas	0.0	0.0	0.0
ROCKY MOUNTAIN			
Colorado	0.5	0.5	0.5
Idaho	0.1	0.0	0.0
Montana	0.3	0.2	0.3
Utah	0.2	0.3	0.2
Wyoming	0.0	0.0	0.0
FAR WEST			
Alaska	0.1	0.1	0.1
California	1.3	1.4	1.6
Hawaii	0.2	0.1	0.1
Nevada	0.2	0.2	0.2
Oregon	0.2	0.3	0.2
Washington	0.3	0.3	0.3
ALL STATES	0.5 %	0.6 %	0.6 %

TABLE 21
Annual Percentage Change in TANF Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	0.0 %	---	0.0 %	0.0 %	---	0.0 %
Maine	-2.7	16.4	4.1	0.9	-7.0	-2.2
Massachusetts	---	26.7	28.3	1,140.0	-1.0	13.5
New Hampshire	-8.6	14.3	1.6	6.3	0.0	3.1
Rhode Island	---	33.3	33.3	---	16.7	16.7
Vermont	4.2	-35.3	-19.0	4.0	0.0	2.1
MID-ATLANTIC						
Delaware	9.1	---	9.1	41.7	---	116.7
Maryland	162.1	-28.0	7.8	-9.2	11.1	1.8
New Jersey	56.3	12.9	27.7	-36.0	8.6	-10.0
New York	---	11.0	11.0	---	-14.4	-14.4
Pennsylvania	0.0	229.9	124.4	13.1	6.9	8.2
GREAT LAKES						
Illinois	51.5	---	51.5	23.2	---	23.2
Indiana	0.0	35.1	29.6	0.0	15.3	13.4
Michigan	9.1	6.7	7.1	0.0	16.7	13.3
Ohio	4.8	-11.3	-8.8	-3.9	9.4	7.0
Wisconsin	-10.7	---	-10.7	0.0	---	0.0
PLAINS						
Iowa	-8.5	-34.0	-21.6	41.9	9.1	27.6
Kansas	---	-29.4	-29.4	---	0.0	0.0
Minnesota	3.2	59.2	34.6	13.4	9.9	11.1
Missouri	14.3	7.4	7.6	-100.0	7.4	3.3
Nebraska	50.0	-14.3	-10.0	0.0	4.2	3.7
North Dakota	---	0.0	100.0	0.0	0.0	0.0
South Dakota	0.0	-20.0	-11.1	12.5	12.5	12.5
SOUTHEAST						
Alabama	---	-3.3	-3.3	---	-10.3	-10.3
Arkansas	11.1	6.5	7.4	95.0	-25.6	-2.0
Florida	1.1	---	26.1	4.3	17.4	6.9
Georgia	---	20.1	20.1	---	10.8	10.8
Kentucky	3.4	-1.2	0.0	-6.7	38.3	26.1
Louisiana	---	19.6	19.6	---	-2.7	-2.7
Mississippi	-73.0	-20.3	-23.5	16.7	18.3	18.3
North Carolina	---	0.0	0.0	---	977.8	977.8
South Carolina	-114.3	43.8	-4.3	-400.0	0.0	18.2
Tennessee	---	13.0	13.0	---	29.5	35.9
Virginia	0.0	41.7	30.5	-3.3	17.1	12.9
West Virginia	4.0	-26.5	-20.3	0.0	25.0	18.4
SOUTHWEST						
Arizona	---	0.6	0.6	---	0.0	0.0
New Mexico	---	-50.4	-48.8	-100.0	31.7	27.4
Oklahoma	0.0	88.1	44.8	0.0	64.9	42.9
Texas	0.0	-66.7	-8.7	-5.0	0.0	-4.8
ROCKY MOUNTAIN						
Colorado	0.0	19.3	16.7	0.0	4.8	4.2
Idaho	0.0	---	0.0	-83.3	---	0.0
Montana	-15.4	-26.7	-21.4	0.0	90.9	45.5
Utah	8.3	31.4	25.5	0.0	-6.5	-5.1
Wyoming	---	---	---	---	---	---
FAR WEST						
Alaska	-60.0	-25.0	-33.3	50.0	58.3	57.1
California	-5.1	13.6	4.3	84.6	-4.3	35.9
Hawaii	0.0	-85.0	-39.5	-8.7	-100.0	-19.2
Nevada	22.7	30.0	25.0	7.4	30.8	15.0
Oregon	-2.1	77.5	45.8	-54.3	-10.3	-22.1
Washington	111.8	-7.8	1.9	97.2	-20.8	-0.9
ALL STATES	-1.2 %	9.6 %	6.4 %	53.7 %	3.1 %	17.0 %

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

TABLE 22
Other Cash Assistance Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022				Actual Fiscal 2023				Estimated Fiscal 2024			
	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	\$103	\$0	\$0	\$103	\$110	\$0	\$0	\$110	\$118	\$0	\$0	\$118
Maine*	28	6	0	34	27	14	0	41	34	18	0	52
Massachusetts	335	588	0	923	128	236	0	364	99	149	0	248
New Hampshire	13	0	0	13	14	0	0	14	15	0	0	15
Rhode Island	26	26	0	52	27	21	0	48	29	22	0	51
Vermont	10	101	53	164	30	107	8	145	56	72	26	154
MID-ATLANTIC												
Delaware	3	1	1	5	3	3	1	7	3	3	0	6
Maryland*	42	2,839	7	2,888	43	2,019	13	2,075	57	2,139	11	2,207
New Jersey	145	19	0	164	158	21	0	179	175	26	0	201
New York	1,149	0	0	1,149	1,176	0	0	1,176	1,220	0	0	1,220
Pennsylvania	110	197	0	307	118	347	0	465	114	375	0	489
GREAT LAKES												
Illinois	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
Michigan	95	23	1	119	95	27	2	124	109	29	2	140
Ohio	0	6	0	6	0	12	0	12	0	25	0	25
Wisconsin	35	1	9	45	28	1	9	38	32	2	4	38
PLAINS												
Iowa	7	0	0	7	7	0	0	7	7	0	5	12
Kansas	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	100	0	0	100	103	0	0	103	111	0	0	111
Missouri	24	0	33	57	23	0	32	55	22	0	32	54
Nebraska	9	6	0	15	15	11	0	26	7	16	0	23
North Dakota	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
SOUTHEAST												
Alabama	0	0	0	0	0	0	0	0	0	0	0	0
Arkansas	132	869	38	1,039	130	511	48	689	129	255	152	536
Florida	9	38	0	47	9	173	0	182	14	7	0	21
Georgia	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
Louisiana	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
North Carolina	58	0	58	116	58	0	58	116	59	0	58	117
South Carolina	28	57	4	89	26	50	1	77	32	47	1	80
Tennessee	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	136	0	136	0	132	0	132	0	119	0	119
West Virginia	2	0	0	2	3	0	0	3	3	0	0	3
SOUTHWEST												
Arizona	0	16	0	16	0	14	0	14	0	23	0	23
New Mexico	0	52	0	52	2	50	0	52	2	58	0	60
Oklahoma	0	10	0	10	0	2	0	2	0	5	0	5
Texas	0	0	0	0	0	0	0	0	0	0	0	0
ROCKY MOUNTAIN												
Colorado	68	0	4	72	78	0	2	80	84	0	3	87
Idaho	9	0	0	9	9	0	0	9	10	0	0	10
Montana	0	0	0	0	0	0	0	0	0	0	0	0
Utah	1	0	3	4	1	0	3	4	1	0	3	4
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST												
Alaska	78	0	16	94	72	0	19	91	79	2	22	103
California	3,234	1,416	0	4,650	3,810	1,448	0	5,258	4,380	2,131	0	6,511
Hawaii	23	0	0	23	24	0	0	24	27	0	0	27
Nevada	0	0	0	0	0	0	0	0	0	0	0	0
Oregon	0	6	0	6	0	6	0	6	0	0	0	0
Washington	48	0	0	48	116	0	0	116	134	0	0	134
TOTAL	\$5,924	\$6,413	\$227	\$12,564	\$6,443	\$5,205	\$196	\$11,844	\$7,162	\$5,523	\$319	\$13,004
District of Columbia	2	0	1	3	3	0	0	3				0
Guam	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	101	466	65	632	76	1,601	22	1,699	128	1,699	23	1,850
Virgin Islands	0	0	0	0	0	0	0	0				0

TABLE 23
Other Cash Assistance Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	0.3	%	0.3	%	0.3
Maine	0.3		0.3		0.4
Massachusetts	1.2		0.4		0.3
New Hampshire	0.2		0.2		0.2
Rhode Island	0.4		0.4		0.4
Vermont	2.2		1.8		1.8
MID-ATLANTIC					
Delaware	0.0		0.0		0.0
Maryland	4.1		3.1		3.3
New Jersey	0.2		0.2		0.2
New York	0.5		0.5		0.5
Pennsylvania	0.3		0.4		0.4
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					
Iowa	0.0		0.0		0.0
Kansas	0.0		0.0		0.0
Minnesota	0.2		0.2		0.2
Missouri	0.2		0.1		0.1
Nebraska	0.1		0.2		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	3.2		2.0		1.6
Florida	0.0		0.2		0.0
Georgia	0.0		0.0		0.0
Kentucky	0.0		0.0		0.0
Louisiana	0.0		0.0		0.0
Mississippi	0.0		0.0		0.0
North Carolina	0.2		0.2		0.2
South Carolina	0.3		0.2		0.2
Tennessee	0.0		0.0		0.0
Virginia	0.2		0.2		0.1
West Virginia	0.0		0.0		0.0
SOUTHWEST					
Arizona	0.0		0.0		0.0
New Mexico	0.2		0.2		0.2
Oklahoma	0.0		0.0		0.0
Texas	0.0		0.0		0.0
ROCKY MOUNTAIN					
Colorado	0.2		0.2		0.2
Idaho	0.1		0.1		0.1
Montana	0.0		0.0		0.0
Utah	0.0		0.0		0.0
Wyoming	0.0		0.0		0.0
FAR WEST					
Alaska	0.6		0.6		0.7
California	1.1		1.3		1.3
Hawaii	0.1		0.1		0.1
Nevada	0.0		0.0		0.0
Oregon	0.0		0.0		0.0
Washington	0.1		0.2		0.2
ALL STATES	0.5	%	0.4	%	0.4

TABLE 24
Annual Percentage Change in Other Cash Assistance Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	6.8 %	---	6.8 %	7.3 %	---	7.3 %
Maine	-3.6	133.3	20.6	25.9	28.6	26.8
Massachusetts	-61.8	-59.9	-60.6	-22.7	-36.9	-31.9
New Hampshire	7.7	---	7.7	7.1	---	7.1
Rhode Island	3.8	-19.2	-7.7	7.4	4.8	6.3
Vermont	-39.7	5.9	-11.6	115.8	-32.7	6.2
MID-ATLANTIC						
Delaware	0.0	200.0	40.0	-25.0	0.0	-14.3
Maryland	14.3	-28.9	-28.2	21.4	5.9	6.4
New Jersey	9.0	10.5	9.1	10.8	23.8	12.3
New York	2.3	---	2.3	3.7	---	3.7
Pennsylvania	7.3	76.1	51.5	-3.4	8.1	5.2
GREAT LAKES						
Illinois	---	---	---	---	---	---
Indiana	---	---	---	---	---	---
Michigan	1.0	17.4	4.2	14.4	7.4	12.9
Ohio	---	100.0	100.0	---	108.3	108.3
Wisconsin	-15.9	0.0	-15.6	-2.7	100.0	0.0
PLAINS						
Iowa	0.0	---	0.0	71.4	---	71.4
Kansas	---	---	---	---	---	---
Minnesota	3.0	---	3.0	7.8	---	7.8
Missouri	-3.5	---	-3.5	-1.8	---	-1.8
Nebraska	66.7	83.3	73.3	-53.3	45.5	-11.5
North Dakota	---	---	---	---	---	---
South Dakota	---	---	---	---	---	---
SOUTHEAST						
Alabama	---	---	---	---	---	---
Arkansas	4.7	-41.2	-33.7	57.9	-50.1	-22.2
Florida	0.0	355.3	287.2	55.6	-96.0	-88.5
Georgia	---	---	---	---	---	---
Kentucky	---	---	---	---	---	---
Louisiana	---	---	---	---	---	---
Mississippi	---	---	---	---	---	---
North Carolina	0.0	---	0.0	0.9	---	0.9
South Carolina	-15.6	-12.3	-13.5	22.2	-6.0	3.9
Tennessee	---	---	---	---	---	---
Virginia	---	-2.9	-2.9	---	-9.8	-9.8
West Virginia	50.0	---	50.0	0.0	---	0.0
SOUTHWEST						
Arizona	---	-12.5	-12.5	---	64.3	64.3
New Mexico	---	-3.8	0.0	0.0	16.0	15.4
Oklahoma	---	-80.0	-80.0	---	150.0	150.0
Texas	---	---	---	---	---	---
ROCKY MOUNTAIN						
Colorado	11.1	---	11.1	8.8	---	8.8
Idaho	0.0	---	0.0	11.1	---	11.1
Montana	---	---	---	---	---	---
Utah	0.0	---	0.0	0.0	---	0.0
Wyoming	---	---	---	---	---	---
FAR WEST						
Alaska	-3.2	---	-3.2	11.0	---	13.2
California	17.8	2.3	13.1	15.0	47.2	23.8
Hawaii	4.3	---	4.3	12.5	---	12.5
Nevada	---	---	---	---	---	---
Oregon	---	0.0	0.0	---	-100.0	-100.0
Washington	141.7	---	141.7	15.5	---	15.5
ALL STATES	7.9 %	-18.8 %	-5.7 %	12.7 %	6.1 %	9.8 %

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

Public Assistance Notes

Arizona: Arizona updated the amounts reported for TANF to reflect State Expenditure Report survey instructions.

Kansas: TANF totals now include expenditures for TANF employment programs.

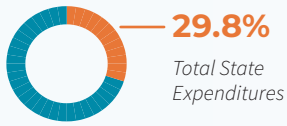
Maine: In the 2023 expenditure report, Personal Services costs were included on the 2022 and 2023 actual lines due to an error in Excel formulas used to populate these fields. Since the instructions indicate that administrative costs should not be included under “Public Assistance”, these amounts have been removed. This has resulted in a slight variance in Federal Funds and Other State Funds on this line.

Maryland: The decrease in general funds for TANF from FY 2023 to FY 2024 aligns to caseload trends. The increase in general funds

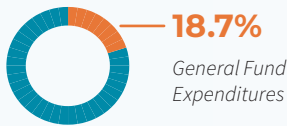
allocated to Other Cash Assistance from FY 2023 to FY 2024 was driven by Senior SNAP Supplement expansion; an increase in funding to Transitional Emergency, Medical and Housing Assistance; and an increase in the allocation to the Public Assistance to Adults program. FY 2023 TANF includes increased state fund support via Dedicated Purpose Account, which shows in agency budget as Other State Funds (Special Funds). Reductions to federal funds in TANF and Other Cash Assistance expenditures are results of the sunset of federal COVID funding for assistance programs.

New York: TANF spending increased in FY 2023 due to the receipt of Federal Funding provided in response to COVID 19.

FISCAL YEAR 2024 AT A GLANCE

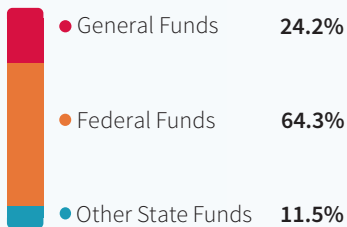


Medicaid is the largest total spending category



Medicaid is the second largest general fund category

Medicaid by Fund Source, FY 2024



Medicaid Spending Changes

State Funds

2023 **+14.7%** ▲
2024 **+16.0%** ▲

Federal Funds

2023 **+4.9%** ▲
2024 **+0.2%** ▲

Total Funds

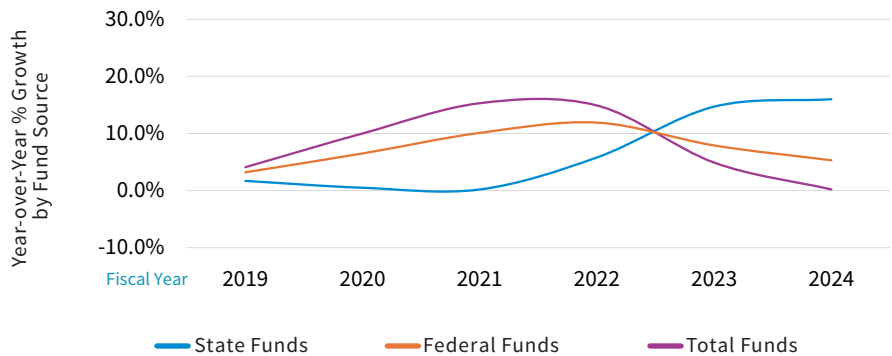
2023 **+7.9%** ▲
2024 **+5.3%** ▲

MEDICAID

Trends

Total state spending on Medicaid increased 5.3 percent in fiscal 2024. While federal funds only increased 0.2 percent, state funds increased 16.0 percent. The minimal increase in federal funds is largely attributable to the expiration of enhanced federal funding resulting from the pandemic. In March 2020, Congress passed the Families First Coronavirus Response Act, which provided a 6.2 percentage increase in the Federal Medical Assistance Percentage (FMAP) spending during the COVID-19 public health emergency. The FMAP increase was conditioned on states meeting certain requirements, including maintaining coverage for current enrollees. In December 2022, the Consolidated Appropriations Act was enacted, which ended the continuous eligibility requirement as of March 31, 2023, and phased down the FMAP through the end of calendar year 2023 (halfway through fiscal 2024 for most states). During the same time enhanced federal funding was expiring, Medicaid programs faced numerous budget pressures including provider rate increases and higher health care utilization by remaining enrollees. This combination led to a sharp rise in spending from state funds in fiscal 2024.

State Funds for Medicaid Increased While Federal Funds Growth Decreased



Facts About Spending

- Medicaid is a means-tested entitlement program financed by states and the federal government. It provides comprehensive and long-term medical care for low-income individuals. 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.
- During the pandemic federal funds grew as a share of overall Medicaid spending. While in fiscal 2019 federal funds represented 63 percent, by fiscal 2022 federal funds' share had grown to 69.5 percent. In fiscal 2024, the federal funds share fell back to 64.3 percent.

MEDICAID

Facts About Spending

- Medicaid is the largest category of total state spending, while it represents the second largest category of general fund spending.
- The Centers for Medicare and Medicaid Services (CMS) reports that as of July 2024, over 72 million individuals were enrolled in Medicaid. Between July 2023 and July 2024, Medicaid enrollment decreased by 12.2 million individuals (14 percent). The decline in 2024 followed sharp increases in enrollment from 2021 through 2023 due to the continuous enrollment requirement.
- According to KFF's October 2024 survey of state Medicaid directors, state officials noted they face budget pressure and fiscal uncertainty from a number of factors including increasing per-enrollee costs during unwinding, the implementation of recently enacted federal rules, emerging high-cost prescription drugs, and workforce challenges.
- 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 are included in Medicare Part D. States finance these benefits by providing a payment to the federal Medicare trust fund, commonly known as “clawback” payments.
- Beginning January 1, 2017, states that expanded Medicaid under the *Affordable Care Act* began paying 5 percent of the costs for the newly eligible individuals, with that amount increasing to 6 percent in 2018, 7 percent in 2019, and 10 percent in 2020 and thereafter. To date, 41 states and the District of Columbia have adopted Medicaid expansion.



Did You Know: Medicaid comprised over half (56%) of all federal funds to states in 2024.

TABLE 25
Medicaid Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022				Actual Fiscal 2023				Estimated Fiscal 2024			
	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	\$4,655	\$4,674	\$0	\$9,329	\$5,020	\$5,050	\$0	\$10,070	\$5,634	\$4,883	\$0	\$10,517
Maine*	771	2,833	336	3,940	886	2,990	347	4,223	1,132	3,008	409	4,549
Massachusetts	9,177	10,670	1,525	21,372	9,033	12,669	2,253	23,955	8,870	11,205	2,585	22,660
New Hampshire	744	1,682	211	2,637	737	1,610	264	2,611	858	1,392	264	2,514
Rhode Island*	1,032	2,078	9	3,119	1,152	2,172	10	3,334	1,122	1,767	9	2,898
Vermont*	474	1,263	84	1,821	608	1,315	92	2,015	685	1,299	99	2,083
MID-ATLANTIC												
Delaware	824	1,982	41	2,847	933	2,320	38	3,291	1,043	2,216	42	3,301
Maryland	3,670	8,878	784	13,332	4,068	9,147	855	14,070	4,505	8,945	862	14,312
New Jersey	5,289	14,715	1,547	21,551	9,781	9,797	2,464	22,042	4,013	11,256	2,118	17,387
New York*	21,011	47,345	5,819	74,175	24,351	52,484	6,087	82,922	27,391	55,820	7,206	90,417
Pennsylvania	12,482	31,024	4,523	48,029	11,566	29,392	4,589	45,547	13,357	29,146	4,641	47,144
GREAT LAKES												
Illinois	4,700	19,622	623	24,945	3,859	13,470	2,684	20,013	3,136	14,207	3,799	21,142
Indiana	2,203	12,347	1,582	16,132	2,363	13,416	1,947	17,726	4,159	13,480	1,740	19,379
Michigan	2,430	16,149	2,769	21,348	3,100	17,512	2,749	23,361	3,871	18,511	3,754	26,136
Ohio*	5,188	25,836	4,119	35,143	5,486	26,657	4,138	36,281	6,732	27,102	5,198	39,032
Wisconsin	3,088	8,125	2,001	13,214	3,229	8,471	2,064	13,764	4,379	7,997	2,526	14,902
PLAINS												
Iowa	1,522	4,813	843	7,178	1,528	5,064	1,200	7,792	1,561	4,955	1,340	7,856
Kansas	1,135	3,323	310	4,768	1,349	3,643	471	5,463	1,678	3,631	431	5,740
Minnesota	5,046	10,350	1,475	16,871	6,132	11,134	373	17,639	7,071	11,654	927	19,652
Missouri	2,522	7,027	2,666	12,215	2,933	10,011	2,667	15,611	3,184	10,450	2,472	16,106
Nebraska	1,026	2,245	28	3,299	1,196	2,770	46	4,012	1,242	2,622	147	4,011
North Dakota	432	1,081	8	1,521	467	1,043	47	1,557	566	972	10	1,548
South Dakota	383	890	3	1,276	383	792	4	1,179	440	811	4	1,255
SOUTHEAST												
Alabama*	687	6,446	1,174	8,307	813	7,025	1,224	9,062	863	7,017	1,807	9,687
Arkansas	1,310	7,438	97	8,845	1,319	7,765	667	9,751	1,267	6,816	969	9,052
Florida	6,559	21,753	5,685	33,997	7,501	23,602	6,219	37,322	10,102	19,513	4,871	34,486
Georgia	2,946	11,120	918	14,984	3,390	12,707	1,358	17,455	4,438	9,354	341	14,133
Kentucky	1,934	12,358	600	14,892	1,963	13,571	1,042	16,576	2,403	14,257	1,537	18,197
Louisiana	1,399	11,467	1,811	14,677	1,770	12,947	1,550	16,267	1,754	13,111	2,247	17,112
Mississippi	713	4,405	144	5,262	660	4,915	333	5,908	610	5,104	856	6,570
North Carolina	3,647	13,892	2,665	20,204	3,947	13,942	2,006	19,895	5,468	18,877	3,444	27,789
South Carolina	1,177	5,988	682	7,847	1,632	6,448	509	8,589	1,799	7,324	1,386	10,509
Tennessee	3,509	9,473	1,037	14,019	3,258	10,234	1,323	14,815	4,915	9,612	898	15,425
Virginia	5,006	12,681	999	18,686	6,262	14,809	1,360	22,431	6,118	13,974	1,509	21,601
West Virginia	496	4,356	328	5,180	568	4,440	404	5,412	399	4,132	749	5,280
SOUTHWEST												
Arizona	2,442	18,459	2,297	23,198	2,855	20,282	2,637	25,774	3,435	19,299	2,934	25,668
New Mexico	1,004	6,874	345	8,223	1,209	7,365	345	8,919	1,643	7,339	0	8,982
Oklahoma	1,030	6,111	916	8,057	1,089	7,465	1,356	9,910	729	6,980	2,784	10,493
Texas	12,003	37,497	5,877	55,377	14,002	36,907	6,108	57,017	13,649	31,751	7,390	52,790
ROCKY MOUNTAIN												
Colorado	2,785	8,252	1,418	12,455	3,344	8,634	1,570	13,548	4,152	8,203	1,457	13,812
Idaho	573	2,486	422	3,481	637	2,901	523	4,061	671	2,773	629	4,073
Montana	311	1,979	178	2,468	290	1,920	183	2,393	373	1,788	165	2,326
Utah	530	3,280	674	4,484	567	3,256	855	4,678	599	4,076	1,336	6,011
Wyoming	257	323	37	617	260	411	48	719	265	440	60	765
FAR WEST												
Alaska	611	1,871	2	2,484	612	2,084	2	2,698	708	1,779	21	2,508
California*	24,465	84,350	10,157	118,972	30,614	90,012	13,436	134,062	37,183	96,661	23,428	157,272
Hawaii	808	2,000	65	2,873	800	2,326	54	3,180	804	2,353	45	3,202
Nevada	872	3,931	453	5,256	1,049	4,300	506	5,855	1,196	4,314	685	6,195
Oregon	1,312	9,998	1,602	12,912	1,566	10,974	1,949	14,489	2,635	11,501	2,156	16,292
Washington	4,444	11,609	690	16,743	5,463	12,518	789	18,770	6,189	11,957	1,104	19,250
ALL STATES	\$172,634	\$559,349	\$72,579	\$804,562	\$197,600	\$586,689	\$83,745	\$868,034	\$220,996	\$587,634	\$105,391	\$914,021
District of Columbia	727	3,027	86	3,840	837	3,250	114	4,201				0
Guam	15	150	4	169	22	7153	0	175	25	126	0	150
Puerto Rico	534	6249	309	7,092	821	6,644	313	7,778	671	6,857	718	8,246
Virgin Islands	16	127	0	142	28	141	0	169				0

TABLE 26
Medicaid Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024	
NEW ENGLAND						
Connecticut	22.9	%	23.7	%	23.6	%
Maine	31.5		32.5		34.7	
Massachusetts	28.9		29.6		27.1	
New Hampshire	33.7		31.4		29.6	
Rhode Island	24.3		26.1		20.6	
Vermont	23.9		25.5		25.0	
MID-ATLANTIC						
Delaware	19.8		21.3		20.5	
Maryland	19.0		20.8		21.2	
New Jersey	24.8		25.3		17.7	
New York	35.4		37.6		38.5	
Pennsylvania	39.6		40.1		39.5	
GREAT LAKES						
Illinois	20.3		16.5		16.8	
Indiana	33.5		33.1		38.2	
Michigan	28.2		28.7		31.1	
Ohio	39.0		38.9		39.1	
Wisconsin	21.2		22.0		22.5	
PLAINS						
Iowa	25.2		26.3		25.5	
Kansas	21.2		22.5		22.7	
Minnesota	31.1		32.6		30.3	
Missouri	38.0		40.9		38.6	
Nebraska	21.6		23.3		21.7	
North Dakota	21.2		18.9		18.5	
South Dakota	17.9		19.3		18.5	
SOUTHEAST						
Alabama	21.9		22.3		24.7	
Arkansas	27.6		28.9		27.2	
Florida	32.9		31.3		29.1	
Georgia	22.2		23.2		22.5	
Kentucky	32.8		33.4		35.7	
Louisiana	37.0		37.8		35.7	
Mississippi	22.8		24.9		21.0	
North Carolina	31.9		31.4		39.9	
South Carolina	24.3		22.2		26.1	
Tennessee	32.2		30.7		25.4	
Virginia	24.9		28.1		25.7	
West Virginia	27.5		23.3		25.9	
SOUTHWEST						
Arizona	26.5		23.2		26.7	
New Mexico	38.1		33.8		34.4	
Oklahoma	30.0		33.8		38.6	
Texas	40.4		41.6		34.3	
ROCKY MOUNTAIN						
Colorado	35.3		35.8		35.2	
Idaho	31.4		32.5		27.9	
Montana	28.3		22.8		23.2	
Utah	21.5		19.9		21.1	
Wyoming	13.1		13.4		14.3	
FAR WEST						
Alaska	16.6		17.1		16.0	
California	26.9		32.4		31.8	
Hawaii	15.3		16.5		15.9	
Nevada	31.9		32.0		31.5	
Oregon	23.7		26.9		28.2	
Washington	25.2		25.7		29.2	
ALL STATES	29.0	%	30.1	%	29.8	%

TABLE 27
Annual Percentage Change in Medicaid Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	7.8 %	8.0 %	7.9 %	12.2 %	-3.3 %	4.4 %
Maine	11.4	5.5	7.2	25.0	0.6	7.7
Massachusetts	5.5	18.7	12.1	1.5	-11.6	-5.4
New Hampshire	4.8	-4.3	-1.0	12.1	-13.5	-3.7
Rhode Island	11.6	4.5	6.9	-2.7	-18.6	-13.1
Vermont	25.4	4.1	10.7	12.0	-1.2	3.4
MID-ATLANTIC						
Delaware	12.3	17.1	15.6	11.7	-4.5	0.3
Maryland	10.5	3.0	5.5	9.0	-2.2	1.7
New Jersey	79.1	-33.4	2.3	-49.9	14.9	-21.1
New York	13.4	10.9	11.8	13.7	6.4	9.0
Pennsylvania	-5.0	-5.3	-5.2	11.4	-0.8	3.5
GREAT LAKES						
Illinois	22.9	-31.4	-19.8	6.0	5.5	5.6
Indiana	13.9	8.7	9.9	36.9	0.5	9.3
Michigan	12.5	8.4	9.4	30.4	5.7	11.9
Ohio	3.4	3.2	3.2	24.0	1.7	7.6
Wisconsin	4.0	4.3	4.2	30.5	-5.6	8.3
PLAINS						
Iowa	15.3	5.2	8.6	6.3	-2.2	0.8
Kansas	26.0	9.6	14.6	15.9	-0.3	5.1
Minnesota	-0.2	7.6	4.6	23.0	4.7	11.4
Missouri	7.9	42.5	27.8	1.0	4.4	3.2
Nebraska	17.8	23.4	21.6	11.8	-5.3	0.0
North Dakota	16.8	-3.5	2.4	12.1	-6.8	-0.6
South Dakota	0.3	-11.0	-7.6	14.7	2.4	6.4
SOUTHEAST						
Alabama	9.5	9.0	9.1	31.1	-0.1	6.9
Arkansas	41.2	4.4	10.2	12.6	-12.2	-7.2
Florida	12.1	8.5	9.8	9.1	-17.3	-7.6
Georgia	22.9	14.3	16.5	0.7	-26.4	-19.0
Kentucky	18.6	9.8	11.3	31.1	5.1	9.8
Louisiana	3.4	12.9	10.8	20.5	1.3	5.2
Mississippi	15.9	11.6	12.3	47.6	3.8	11.2
North Carolina	-5.7	0.4	-1.5	49.7	35.4	39.7
South Carolina	15.2	7.7	9.5	48.8	13.6	22.4
Tennessee	0.8	8.0	5.7	26.9	-6.1	4.1
Virginia	26.9	16.8	20.0	0.1	-5.6	-3.7
West Virginia	18.0	1.9	4.5	18.1	-6.9	-2.4
SOUTHWEST						
Arizona	15.9	9.9	11.1	16.0	-4.8	-0.4
New Mexico	15.2	7.1	8.5	5.7	-0.4	0.7
Oklahoma	25.6	22.2	23.0	43.7	-6.5	5.9
Texas	12.5	-1.6	3.0	4.6	-14.0	-7.4
ROCKY MOUNTAIN						
Colorado	16.9	4.6	8.8	14.1	-5.0	1.9
Idaho	16.6	16.7	16.7	12.1	-4.4	0.3
Montana	-3.3	-3.0	-3.0	13.7	-6.9	-2.8
Utah	18.1	-0.7	4.3	36.1	25.2	28.5
Wyoming	4.8	27.2	16.5	5.5	7.1	6.4
FAR WEST						
Alaska	0.2	11.4	8.6	18.7	-14.6	-7.0
California	27.2	6.7	12.7	37.6	7.4	17.3
Hawaii	-2.2	16.3	10.7	-0.6	1.2	0.7
Nevada	17.4	9.4	11.4	21.0	0.3	5.8
Oregon	20.6	9.8	12.2	36.3	4.8	12.4
Washington	21.8	7.8	12.1	16.7	-4.5	2.6
ALL STATES	14.7 %	4.9 %	7.9 %	16.0 %	0.2 %	5.3 %
MEDIAN	13.7	7.9	9.4	13.9	-1.0	3.4

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

Medicaid Notes

States were asked to report Medicaid expenditures as follows:

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

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

Alabama: Other State Funds includes Medicaid provider taxes in the amounts of: \$371M for FY22; \$374M for FY23; and \$458M for Estimated FY24.

California: Medicaid General Fund and Other State Fund expenditures only include the Department of Health Care Services. The “All Other” category includes Medicaid expenditures for other departments such as Social Services, Developmental Services, and Aging. Federal Funds include State Fiscal Recovery Fund, Demonstration Disproportionate Share Hospital Fund, and Health Care Support Fund.

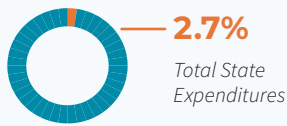
Maine: Regarding Medicaid other state funds, in prior State Expenditure Reports, one account was left out of the actual totals by mistake. This has resulted in a slight variance in the 2023 actuals when compared to the 2023 report.

New York: In response to the COVID-19 pandemic, the Federal government increased its share of Medicaid funding (eFMAP) by 6.2 percent for each calendar quarter occurring during the public health emergency, as such, Medicaid spending shifted from the General Fund to Federal Funds. The enhanced funding began on January 1, 2020, and pursuant to the 2023 Consolidated Appropriations Act signed into law on December 29, 2022, was phased out by the end of December 2023: eFMAP was reduced to 5 percent from April 1, 2023 through June 30, 2023, to 2.5 percent from July 1, 2023 through September 30, 2023, and to 1.5 percent from October 1, 2023 through December 31, 2023.

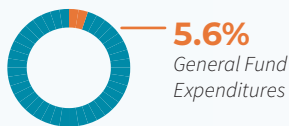
Ohio: Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of GRF federal funds have been removed from the GRF number presented in this report to be consistent with budget presentations in other NASBO surveys.

Rhode Island: Fiscal 2022 expenditures have been restated compared to last year’s State Expenditure Report. Final actual expenditures were adjusted after last year’s survey was completed.

Vermont: The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2022 (in millions): local match provided by schools \$21; tobacco litigation settlement funds \$21; other \$42. The breakdown is as follows for fiscal 2023: local match provided by schools \$20; tobacco litigation settlement funds \$21; other \$51. The breakdown is as follows for estimated fiscal 2024: local match provided by schools \$24; tobacco litigation settlement funds \$21; other \$54.

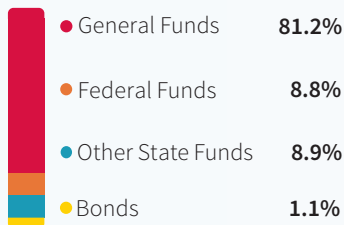


Corrections is the second smallest total spending category



Corrections is the fourth largest general fund category

Corrections by Fund Source, FY 2024



Corrections Spending Changes

State Funds

2023 **+16.6%** ▲
2024 **+2.0%** ▲

Federal Funds

2023 **-19.7%** ▼
2024 **+63.0%** ▲

Total Funds

2023 **+13.6%** ▲
2024 **+5.7%** ▲

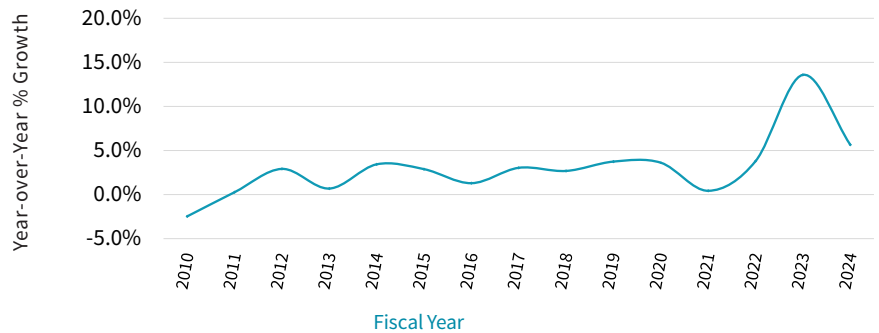
CORRECTIONS

Trends

Total spending on corrections increased by 5.7 percent in fiscal 2024, following a 13.6 percent increase in fiscal 2023. General fund spending increased 2.2 percent in fiscal 2024, following an increase of 17.3 percent in fiscal 2023. The double-digit increase in fiscal 2023 may be partly attributable to one-time projects funded by large general fund surplus dollars available to states in recent years, such as the construction of correctional facilities, along with increased employee compensation. Federal funds increased 63.0 percent in fiscal 2024 but on a median basis increased zero percent showing that a few states saw large fluctuations, affecting the average percentage change.

Spending from bonds increased 22.1 percent in fiscal 2024, a larger increase than the 5.4 percent reported in fiscal 2023. While a significant percentage increase, spending from bonds represents just 1.1 percent of total state expenditures for corrections in fiscal 2024.

Corrections Spending Accelerated in Recent Years



Facts About Spending

- Corrections spending is more heavily reliant on general funds than any other spending category described in the report. For fiscal 2024, general funds comprised 81.2 percent of total spending. Federal funds made up 8.8 percent of total spending, which is higher than the amount in fiscal 2023, when federal funds comprised 5.7 percent of total spending. Large fluctuations in federal funds spending at the state level can impact average totals but federal funding makes up a small share of overall spending on corrections. State funds (general funds and other state funds combined, excluding bonds) accounted for 90 percent of total state corrections spending in fiscal 2024.
- Corrections is a labor-intensive function of state government and spending can be affected by workforce changes. In fiscal 2024 enacted budgets, many states included broad salary increases to attract and retain state workers, in addition to targeted compensation changes for public safety personnel, including corrections employees.

CORRECTIONS

Facts About Spending

- Federal funds spending for corrections in recent years has been impacted by the *American Rescue Plan Act* (ARPA), which was enacted in 2021 and established the State and Local Fiscal Recovery Fund (SLFRF). Funds must be obligated by December 31, 2024, and expended by December 31, 2026. Eligible uses of these funds include response, mitigation and prevention activities and support for congregate care facilities, including payroll and covered benefits for public safety staff responding to COVID-19. Another broad eligible use of SLFRF funds is replacing lost public sector revenue and paying for government services, which could include correctional costs.
- State spending on corrections reflects the costs to build and operate prison systems. With several fixed costs inherent in maintaining a large physical plant, spending reductions in corrections can usually only be achieved with significant decreases in the correctional population that allows for closure of a prison or other facility. Sixteen states also include the cost of juvenile institutions in their corrections spending, 13 include aid to local governments for jails, and 15 states include spending on drug abuse rehabilitation centers. Corrections spending can also include alternatives to incarceration such as probation and parole.

TABLE 28
Corrections Expenditures — Capital Inclusive (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$564	\$116	\$26	\$12	\$718	\$723	\$62	\$26	\$84	\$895	\$727	\$14	\$28	\$58	\$827
Maine	197	7	2	0	206	208	2	2	0	212	230	2	2	0	234
Massachusetts	1,435	18	4	34	1,491	1,637	26	5	71	1,739	1,675	23	6	61	1,765
New Hampshire	129	10	6	2	147	162	10	7	2	181	168	7	6	7	188
Rhode Island	242	7	6	0	255	284	2	5	0	291	276	23	16	0	315
Vermont	150	16	5	0	171	169	11	6	1	187	197	5	5	1	208
MID-ATLANTIC															
Delaware	370	25	6	5	406	404	1	5	4	414	439	2	6	0	447
Maryland*	1,198	420	71	34	1,723	1,696	48	105	4	1,853	1,741	40	109	59	1,949
New Jersey	1,204	133	34	0	1,371	1,319	102	35	0	1,456	1,396	119	34	0	1,549
New York*	1,930	1,223	89	270	3,512	2,685	5	81	280	3,051	2,689	13	95	296	3,093
Pennsylvania	2,782	52	107	46	2,987	2,845	43	120	60	3,068	3,137	35	118	72	3,362
GREAT LAKES															
Illinois	1,359	70	114	0	1,543	1,725	25	24	0	1,774	1,776	0	8	0	1,784
Indiana	1,230	15	57	0	1,302	1,628	14	58	0	1,700	931	10	18	0	959
Michigan	1,146	967	62	36	2,211	1,884	1,898	51	22	3,855	2,267	2,149	66	1	4,483
Ohio*	2,164	36	49	90	2,339	2,306	14	55	102	2,477	2,392	16	52	150	2,610
Wisconsin	1,274	1	95	0	1,370	1,298	2	95	0	1,395	1,525	3	142	0	1,670
PLAINS															
Iowa	408	0	77	0	485	416	1	79	0	496	430	0	111	0	541
Kansas	412	23	53	0	488	480	9	21	0	510	536	8	24	0	568
Minnesota	621	12	14	18	665	660	7	17	17	701	804	6	20	12	842
Missouri	653	3	55	0	711	769	52	58	0	879	830	2	59	0	891
Nebraska*	377	23	96	0	496	484	3	86	0	573	510	7	96	0	613
North Dakota	90	38	2	0	130	124	10	3	0	137	121	10	6	0	137
South Dakota	108	34	10	0	152	315	3	91	0	409	294	25	25	0	344
SOUTHEAST															
Alabama	688	25	80	0	793	759	28	94	0	881	846	24	150	0	1,020
Arkansas	467	0	0	0	467	443	2	69	0	514	435	0	66	0	501
Florida	2,986	58	77	0	3,121	3,274	78	91	0	3,443	3,799	78	182	0	4,059
Georgia	1,720	21	91	78	1,910	1,888	14	70	22	1,994	2,615	8	14	64	2,701
Kentucky	705	46	31	0	782	764	62	74	0	900	902	18	153	0	1,073
Louisiana	869	1	63	3	936	1,003	2	120	2	1,127	1,069	6	99	47	1,221
Mississippi	324	0	24	0	348	391	0	20	0	411	405	0	29	0	434
North Carolina	1,828	71	117	12	2,028	2,002	8	150	0	2,160	2,099	0	42	0	2,141
South Carolina	647	13	96	0	756	825	14	105	0	944	827	28	117	0	972
Tennessee	996	1	58	0	1,055	1,110	1	71	0	1,182	1,418	13	55	0	1,486
Virginia	1,474	122	66	21	1,683	1,616	81	78	13	1,788	1,595	7	56	14	1,672
West Virginia	209	0	139	0	348	331	0	139	0	470	353	0	154	0	507
SOUTHWEST															
Arizona	545	678	99	0	1,322	1,385	1,547	141	0	3,073	1,421	1,585	147	0	3,153
New Mexico	397	1	41	5	444	393	4	39	10	446	376	1	7	10	394
Oklahoma	493	1	38	0	532	500	1	76	0	577	557	1	46	0	604
Texas	2,956	805	114	0	3,875	4,148	67	100	0	4,315	1,960	2,731	146	0	4,837
ROCKY MOUNTAIN															
Colorado	906	3	44	0	953	925	3	89	0	1,017	583	3	541	0	1,127
Idaho	317	3	29	0	349	349	14	39	0	402	374	6	43	0	423
Montana	206	1	17	0	224	227	1	17	0	245	262	2	18	0	282
Utah	450	1	12	0	463	499	1	21	0	521	482	1	6	0	489
Wyoming	123	0	10	0	133	4	0	132	0	136	4	0	132	0	136
FAR WEST															
Alaska	432	18	24	0	474	453	17	23	0	493	472	11	42	0	525
California	13,369	91	3,669	0	17,129	14,756	101	3,869	0	18,726	15,020	142	3,870	0	19,032
Hawaii	269	8	17	0	294	291	14	16	0	321	363	21	18	0	402
Nevada	278	0	30	0	308	321	0	27	0	348	330	0	28	0	358
Oregon	664	15	568	23	1,270	670	13	608	26	1,317	1,312	22	85	37	1,456
Washington	1,056	290	7	15	1,368	1,472	13	1	22	1,508	1,490	2	3	17	1,512
TOTAL	\$55,417	\$5,522	\$6,601	\$704	\$68,244	\$65,020	\$4,436	\$7,314	\$742	\$77,512	\$66,460	\$7,229	\$7,301	\$906	\$81,896
District of Columbia	242	1	22	10	275	266	0	14	15	295					0
Guam	29	4	2	0	35	31	3	2	0	36	38	0	2		40
Puerto Rico	386	2	11	0	399	432	3	63	0	498	468	3	22	0	493
Virgin Islands	35	0	0	0	36	50	0	0	0	50					0

TABLE 29
Corrections Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	1.8	%	2.1	%	1.9
Maine	1.6		1.6		1.8
Massachusetts	2.0		2.1		2.1
New Hampshire	1.9		2.2		2.2
Rhode Island	2.0		2.3		2.2
Vermont	2.2		2.4		2.5
MID-ATLANTIC					
Delaware	2.8		2.7		2.8
Maryland	2.5		2.7		2.9
New Jersey	1.6		1.7		1.6
New York	1.7		1.4		1.3
Pennsylvania	2.5		2.7		2.8
GREAT LAKES					
Illinois	1.3		1.5		1.4
Indiana	2.7		3.2		1.9
Michigan	2.9		4.7		5.3
Ohio	2.6		2.7		2.6
Wisconsin	2.2		2.2		2.5
PLAINS					
Iowa	1.7		1.7		1.8
Kansas	2.2		2.1		2.2
Minnesota	1.2		1.3		1.3
Missouri	2.2		2.3		2.1
Nebraska	3.2		3.3		3.3
North Dakota	1.8		1.7		1.6
South Dakota	2.1		6.7		5.1
SOUTHEAST					
Alabama	2.1		2.2		2.6
Arkansas	1.5		1.5		1.5
Florida	3.0		2.9		3.4
Georgia	2.8		2.7		4.3
Kentucky	1.7		1.8		2.1
Louisiana	2.4		2.6		2.6
Mississippi	1.5		1.7		1.4
North Carolina	3.2		3.4		3.1
South Carolina	2.3		2.4		2.4
Tennessee	2.4		2.4		2.4
Virginia	2.2		2.2		2.0
West Virginia	1.8		2.0		2.5
SOUTHWEST					
Arizona	1.5		2.8		3.3
New Mexico	2.1		1.7		1.5
Oklahoma	2.0		2.0		2.2
Texas	2.8		3.1		3.1
ROCKY MOUNTAIN					
Colorado	2.7		2.7		2.9
Idaho	3.2		3.2		2.9
Montana	2.6		2.3		2.8
Utah	2.2		2.2		1.7
Wyoming	2.8		2.5		2.5
FAR WEST					
Alaska	3.2		3.1		3.4
California	3.9		4.5		3.9
Hawaii	1.6		1.7		2.0
Nevada	1.9		1.9		1.8
Oregon	2.3		2.4		2.5
Washington	2.1		2.1		2.3
ALL STATES	2.5	%	2.7	%	2.7

TABLE 30
Corrections General Fund Expenditures
as a Percent of Total General Fund Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	2.7	%	3.3	%	3.3
Maine	5.0		4.8		4.6
Massachusetts	4.4		4.8		4.7
New Hampshire	8.0		7.6		8.7
Rhode Island	4.6		5.6		5.2
Vermont	7.5		8.2		7.8
MID-ATLANTIC					
Delaware	7.3		6.9		7.0
Maryland	5.7		6.1		6.3
New Jersey	2.4		2.7		2.6
New York	2.4		3.2		3.0
Pennsylvania	7.1		7.0		7.0
GREAT LAKES					
Illinois	3.3		3.9		3.9
Indiana	6.3		6.2		4.1
Michigan	11.1		12.7		14.3
Ohio	9.1		9.3		8.5
Wisconsin	6.9		6.9		6.8
PLAINS					
Iowa	5.0		5.1		5.0
Kansas	4.7		5.5		5.4
Minnesota	2.5		2.4		2.1
Missouri	6.2		6.1		5.7
Nebraska	8.1		9.4		9.6
North Dakota	3.7		5.1		4.4
South Dakota	5.3		14.1		12.6
SOUTHEAST					
Alabama	6.0		5.5		6.3
Arkansas	8.1		7.6		7.3
Florida	8.0		7.4		8.0
Georgia	6.2		6.5		7.2
Kentucky	5.4		5.3		6.4
Louisiana	8.4		8.4		8.6
Mississippi	5.6		6.2		6.1
North Carolina	7.1		7.5		7.2
South Carolina	6.6		6.8		5.8
Tennessee	6.0		5.7		4.9
Virginia	6.0		5.8		5.4
West Virginia	5.8		6.6		8.4
SOUTHWEST					
Arizona	4.4		9.2		8.2
New Mexico	5.3		4.5		4.0
Oklahoma	6.6		6.4		6.1
Texas	6.6		8.7		3.2
ROCKY MOUNTAIN					
Colorado	7.2		6.8		4.1
Idaho	7.4		7.7		7.3
Montana	8.4		8.7		9.8
Utah	4.5		4.3		3.6
Wyoming	8.4		0.3		0.3
FAR WEST					
Alaska	6.7		6.1		7.4
California	6.2		7.6		6.7
Hawaii	3.0		2.7		3.2
Nevada	6.1		6.7		6.4
Oregon	5.3		4.9		8.1
Washington	3.8		4.7		4.8
ALL STATES	5.5	%	6.1	%	5.6

TABLE 31
Annual Percentage Change in Correction Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	26.9 %	-46.6 %	24.7 %	0.8 %	-77.4 %	-7.6 %
Maine	5.5	-71.4	2.9	10.5	0.0	10.4
Massachusetts	14.1	44.4	16.6	2.4	-11.5	1.5
New Hampshire	25.2	0.0	23.1	3.0	-30.0	3.9
Rhode Island	16.5	-71.4	14.1	1.0	1,050.0	8.2
Vermont	12.9	-31.3	9.4	15.4	-54.5	11.2
MID-ATLANTIC						
Delaware	8.8	-96.0	2.0	8.8	100.0	8.0
Maryland	41.9	-88.6	7.5	2.7	-16.7	5.2
New Jersey	9.4	-23.3	6.2	5.6	16.7	6.4
New York	37.0	-99.6	-13.1	0.7	160.0	1.4
Pennsylvania	2.6	-17.3	2.7	9.8	-18.6	9.6
GREAT LAKES						
Illinois	18.7	-64.3	15.0	2.0	-100.0	0.6
Indiana	31.0	-6.7	30.6	-43.7	-28.6	-43.6
Michigan	60.2	96.3	74.4	20.6	13.2	16.3
Ohio	6.7	-61.1	5.9	3.5	14.3	5.4
Wisconsin	1.8	100.0	1.8	19.7	50.0	19.7
PLAINS						
Iowa	2.1	---	2.3	9.3	-100.0	9.1
Kansas	7.7	-60.9	4.5	11.8	-11.1	11.4
Minnesota	6.6	-41.7	5.4	21.7	-14.3	20.1
Missouri	16.8	1,633.3	23.6	7.5	-96.2	1.4
Nebraska	20.5	-87.0	15.5	6.3	133.3	7.0
North Dakota	38.0	-73.7	5.4	0.0	0.0	0.0
South Dakota	244.1	-91.2	169.1	-21.4	733.3	-15.9
SOUTHEAST						
Alabama	11.1	12.0	11.1	16.8	-14.3	15.8
Arkansas	9.6	---	10.1	-2.1	-100.0	-2.5
Florida	9.9	34.5	10.3	18.3	0.0	17.9
Georgia	8.1	-33.3	4.4	34.3	-42.9	35.5
Kentucky	13.9	34.8	15.1	25.9	-71.0	19.2
Louisiana	20.5	100.0	20.4	4.0	200.0	8.3
Mississippi	18.1	---	18.1	5.6	---	5.6
North Carolina	10.6	-88.7	6.5	-0.5	-100.0	-0.9
South Carolina	25.2	7.7	24.9	1.5	100.0	3.0
Tennessee	12.0	0.0	12.0	24.7	1,200.0	25.7
Virginia	10.0	-33.6	6.2	-2.5	-91.4	-6.5
West Virginia	35.1	---	35.1	7.9	---	7.9
SOUTHWEST						
Arizona*	137.0	128.2	132.5	2.8	2.5	2.6
New Mexico	-1.4	300.0	0.5	-11.3	-75.0	-11.7
Oklahoma	8.5	0.0	8.5	4.7	0.0	4.7
Texas	38.4	-91.7	11.4	-50.4	3,976.1	12.1
ROCKY MOUNTAIN						
Colorado	6.7	0.0	6.7	10.8	0.0	10.8
Idaho	12.1	366.7	15.2	7.5	-57.1	5.2
Montana	9.4	0.0	9.4	14.8	100.0	15.1
Utah	12.6	0.0	12.5	-6.2	0.0	-6.1
Wyoming	2.3	---	2.3	0.0	---	0.0
FAR WEST						
Alaska	4.4	-5.6	4.0	8.0	-35.3	6.5
California	9.3	11.0	9.3	1.4	40.6	1.6
Hawaii	7.3	75.0	9.2	24.1	50.0	25.2
Nevada	13.0	---	13.0	2.9	---	2.9
Oregon	3.7	-13.3	3.7	9.3	69.2	10.6
Washington	38.6	-95.5	10.2	1.4	-84.6	0.3
ALL STATES	16.6 %	-19.7 %	13.6 %	2.0 %	63.0 %	5.7 %
MEDIAN	12.1	-10.0	9.7	5.1	0.0	6.0

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

TABLE 32
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							
Connecticut	X	X	P	P	X	P	X
Maine							X
Massachusetts	X	X				P	
New Hampshire			X	X	X		
Rhode Island			X	X	N/A		X
Vermont			X	X	X		X
MID-ATLANTIC							
Delaware					X		
Maryland							
New Jersey							X
New York	P	P		P		P	X
Pennsylvania							
GREAT LAKES							
Illinois	P	P					X
Indiana						P	X
Michigan			P				X
Ohio*						P	X
Wisconsin			P				X
PLAINS							
Iowa				X			
Kansas							
Minnesota			P		X	P	X
Missouri	X	X	X	X		P	X
Nebraska							
North Dakota							
South Dakota					X		X
SOUTHEAST							
Alabama			X	X	X		X
Arkansas			X	X			X
Florida					X	P	X
Georgia						P	X
Kentucky							X
Louisiana							N/A
Mississippi			X				X
North Carolina							
South Carolina					X		X
Tennessee			X	X			P
Virginia							
West Virginia							N/A
SOUTHWEST							
Arizona			P				
New Mexico							
Oklahoma			X	X		X	X
Texas	P	P					X
ROCKY MOUNTAIN							
Colorado			X	X			X
Idaho						P	X
Montana						P	X
Utah			X			P	N/A
Wyoming							
FAR WEST							
Alaska			X			X	X
California				N/A			X
Hawaii	P	P	X	X	N/A		X
Nevada			X	X			
Oregon	P	P	P	P	P	P	P
Washington					N/A		
ALL STATES	8	8	20	16	13	15	34
District of Columbia					N/A	P	N/A
Guam						X	X
Puerto Rico	N/A				N/A		
Virgin Islands							

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

Corrections Notes

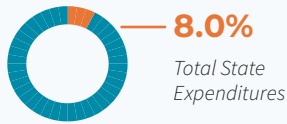
Maryland: In FY 2022 there was a \$100 million general fund/federal fund swap where the Department of Public Safety and Correctional Services' general funds were reduced by \$100 million and replaced with \$100 million of Coronavirus Relief Fund monies. This explains both the decrease in general funds and the large jump in federal funds in FY 2022. Additionally in FY 2022, the Department received \$290 million in American Rescue Plan Act funding. Beginning in FY 2022 the Maryland 911 Emergency Services program was moved to the Department of Emergency Management. This program manages the Maryland 911 special fund, which accounted for a large portion of the Department of Public Safety and Correctional Services' special funds. This explains the change in other state funds in FY 2022. The FY 2024 budget included a \$20 million GF/SF fund swap for the Department of Public Safety and Correctional Services. This is the reason for the one-time increase in other state funds for FY 2024. All Federal Funds figures include Coronavirus Relief and American Rescue Plan Act funds for both the adult and juvenile correction agencies.

Nebraska: Corrections totals include Youth Rehabilitation Treatment Centers (YRTC) which is overseen by the Nebraska Department of Health and Human Services. Including the YRTC will impact historical expenditures which have been adjusted in FY 2022 and FY 2023 and will be included in future reports.

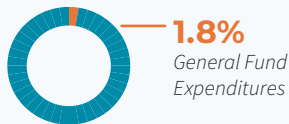
New York: Pursuant to guidelines established by the U.S.

Department of Treasury, the State charged eligible costs to the Federal Coronavirus Relief Fund in FY 2022 which reduced General Fund spending and increased Federal Funds spending. This included payroll costs and fringe benefits for correctional officers.

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

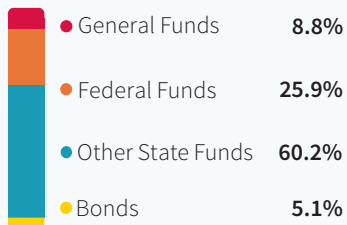


Transportation is the fourth largest total spending category



Transportation is the second smallest general fund category

Transportation by Fund Source, FY 2024



Transportation Spending Changes

State Funds

2023 **+13.1%** ▲
2024 **+25.2%** ▲

Federal Funds

2023 **+11.7%** ▲
2024 **+18.6%** ▲

Total Funds

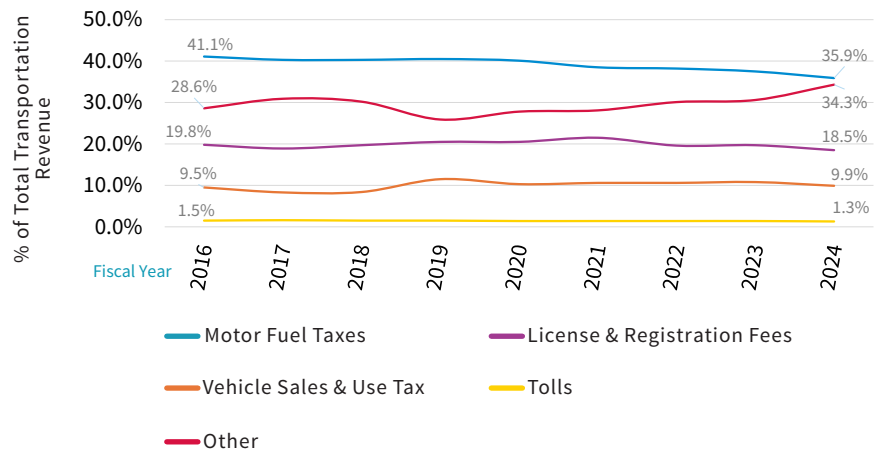
2023 **+7.9%** ▲
2024 **+21.1%** ▲

TRANSPORTATION

Trends

Total state spending for transportation grew faster than any other program area in fiscal 2024, increasing 21.1 percent, due to significant increases from both state and federal funds. In recent years states have prioritized transportation spending directing additional state funding to both maintaining roads and other infrastructure, as well as supporting new projects. The growth in federal funds derives from both federal COVID-19 aid and states expending funds from the *Infrastructure Investment and Jobs Act* (IIJA), which provides \$550 billion in new spending over five years (fiscal 2022 through fiscal 2026) for roads, bridges, major projects, passenger and freight rail, public transit, broadband, airports, ports, water infrastructure, and resiliency.

Motor Fuel Taxes Gradually Declined as a Share of Transportation Revenue as Other Sources Grew



Facts About Spending

- Median growth rates for fiscal 2024 were lower than the average percentage spending change with all funds at 11.6 percent, state funds at 14.8 percent, and federal funds at 12.2 percent. Median growth rates still exceeded all other program areas for all funds, state funds, and federal funds in fiscal 2024.
- The slower growth rate in total transportation expenditures in fiscal 2023 is partly due to a decline in spending from bonds as states used more one-time funds for infrastructure projects. On a median basis, all funds increased 11.5 percent, state funds 14.1 percent, and federal funds 11.1 percent in fiscal 2023.
- Over 60 percent of transportation expenditures were funded from earmarked revenues placed in special transportation funds, captured in the “Other State Funds” category in this report. The largest earmarked revenue source is states’ motor fuel excise taxes. Funding from state sources comprise nearly three-fourths of total transportation spending.

TRANSPORTATION

Facts About Spending

- Transportation spending in this report includes operating and capital expenditures for highways, mass transit, railroads, and airports; road assistance for local governments; and administration costs. Functions such as state police and highway patrol, port authority operations, and motor vehicle licensing were excluded by many states.
- States have taken a number of revenue raising measures in recent years to meet infrastructure funding needs including raising the state gas tax and imposing increased registration fees on electric and hybrid vehicles, while exploring road usage charges (or mileage-based user fees), the greater use of tolls and express lanes, and fees at charging stations.
- While many states have taken revenue raising measures, federal fuel taxes have not been raised since 1992 and are not adjusted for inflation, resulting in the federal gas tax losing roughly one-third of its value over the past 30 years.



Did You Know: Over the past eight years, motor fuel taxes have declined as a percentage of overall transportation revenue, going from 41.1 percent in fiscal 2016 to 35.6 percent in fiscal 2024.

ⁱ American Association of State Highway and Transportation Officials (2022), *Transportation Governance and Finance*

TABLE 33
Transportation Expenditures — Capital Inclusive (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$906	\$1,755	\$1,713	\$4,374	\$0	\$1,090	\$1,956	\$1,129	\$4,175	\$0	\$1,186	\$2,138	\$1,613	\$4,937
Maine	0	310	499	14	823	0	343	520	52	915	0	376	601	45	1,022
Massachusetts	327	717	2,611	1,625	5,280	336	820	2,933	1,381	5,470	728	924	2,906	1,369	5,927
New Hampshire	10	250	354	8	622	83	269	426	7	785	25	264	465	9	763
Rhode Island	0	417	254	120	791	0	496	265	103	864	0	455	535	61	1,051
Vermont	0	312	287	1	600	14	409	317	1	741	41	452	351	0	844
MID-ATLANTIC															
Delaware	5	319	670	92	1,086	9	341	712	69	1,131	5	345	814	16	1,180
Maryland	30	1,758	3,831	0	5,619	0	1,406	3,823	0	5,229	1	1,492	4,572	0	6,065
New Jersey	1,829	1,825	1,651	1,163	6,468	1,864	2,251	2,009	1,167	7,291	2,042	2,542	1,630	1,375	7,589
New York*	435	2,026	5,161	4,766	12,388	511	1,851	5,928	3,742	12,032	916	2,098	6,961	1,994	11,969
Pennsylvania	3	2,523	6,895	161	9,582	3	2,282	7,538	182	10,005	3	2,893	8,064	198	11,158
GREAT LAKES															
Illinois	0	147	5,434	710	6,291	0	129	6,738	816	7,683	0	118	7,335	1,089	8,542
Indiana	45	1,279	1,705	0	3,029	45	1,427	1,895	0	3,367	69	1,799	1,523	0	3,391
Michigan	69	1,659	4,531	654	6,913	396	1,898	5,048	813	8,155	300	2,149	3,861	258	6,568
Ohio*	51	1,189	1,866	0	3,106	47	1,493	2,032	0	3,572	92	1,752	3,169	23	5,036
Wisconsin	100	1,218	2,054	0	3,372	89	1,268	2,405	0	3,762	204	1,174	2,497	0	3,875
PLAINS															
Iowa	0	697	1,486	0	2,183	0	788	1,594	0	2,382	0	652	1,575	0	2,227
Kansas*	0	531	1,306	207	2,044	0	556	1,996	304	2,856	0	621	1,454	169	2,244
Minnesota	236	457	3,575	375	4,643	171	473	4,084	358	5,086	1,175	1,517	4,536	365	7,593
Missouri	62	89	2,122	0	2,273	74	192	2,530	0	2,796	217	145	2,895	0	3,257
Nebraska	0	521	527	0	1,048	0	542	524	0	1,066	0	589	694	0	1,283
North Dakota	0	332	298	0	630	0	519	353	0	872	1	578	402	0	981
South Dakota	26	490	340	0	856	7	522	391	0	920	11	636	394	0	1,041
SOUTHEAST															
Alabama	0	1,012	786	16	1,814	0	953	894	24	1,871	0	1,262	784	37	2,083
Arkansas	0	590	1,408	0	1,998	0	1,003	1,230	0	2,233	0	845	1,335	0	2,180
Florida	0	1,869	7,086	853	9,808	192	2,468	9,191	445	12,296	572	3,570	10,544	732	15,418
Georgia*	1,849	1,400	782	113	4,144	2,011	2,066	1,012	0	5,089	3,846	1,612	176	0	5,634
Kentucky	7	1,020	1,782	0	2,809	18	1,030	2,097	0	3,145	17	1,133	2,030	0	3,180
Louisiana	60	879	721	120	1,780	79	945	827	117	1,968	93	1,179	1,000	175	2,447
Mississippi	0	640	612	67	1,319	0	787	705	30	1,522	0	789	1,453	23	2,265
North Carolina	0	1,289	5,071	329	6,689	0	1,563	5,654	468	7,685	0	1,458	5,828	0	7,286
South Carolina	52	848	1,323	0	2,223	375	838	1,662	0	2,875	163	1,047	1,862	0	3,072
Tennessee*	337	1,160	770	0	2,267	836	1,163	637	0	2,636	3,417	1,442	1,241	0	6,100
Virginia	343	1,361	7,060	13	8,777	72	1,582	7,510	84	9,248	42	49	9,540	69	9,700
West Virginia	5	21	1,323	321	1,670	5	18	1,589	178	1,790	8	22	1,880	204	2,114
SOUTHWEST															
Arizona	58	804	2,658	343	3,863	110	858	3,000	337	4,305	396	1,030	3,516	710	5,652
New Mexico	195	499	572	7	1,273	220	483	572	19	1,294	258	650	686	13	1,607
Oklahoma	1	727	789	7	1,524	0	892	788	6	1,686	0	1,130	968	9	2,107
Texas	3	4,512	8,836	0	13,351	9	4,407	10,516	0	14,932	755	5,929	13,825	0	20,509
ROCKY MOUNTAIN															
Colorado	2	643	1,415	0	2,060	1	829	955	0	1,785	2	833	958	0	1,793
Idaho	0	284	370	0	654	0	318	569	0	887	0	464	1,156	0	1,620
Montana	39	482	418	0	939	51	593	490	0	1,134	54	642	511	0	1,207
Utah	1,146	377	291	0	1,814	1,015	507	1,277	0	2,799	1,367	775	2,049	0	4,191
Wyoming	0	26	104	0	130	4	26	122	0	152	4	26	122	0	152
FAR WEST															
Alaska	199	1,745	573	0	2,517	234	1,408	592	0	2,234	305	1,695	648	0	2,648
California	478	4,833	13,604	4,707	23,622	969	6,095	13,008	132	20,204	4,539	9,836	20,419	117	34,911
Hawaii	0	354	1,025	267	1,646	0	335	1,120	221	1,676	0	383	1,259	219	1,861
Nevada	0	259	218	91	568	0	340	443	3	786	0	351	299	118	768
Oregon	41	63	2,399	12	2,515	25	57	2,376	17	2,475	49	80	2,469	9	2,607
Washington	3	489	938	1,434	2,864	3	874	1,196	1,711	3,784	2	827	2,589	1,518	4,936
TOTAL	\$8,046	\$48,158	\$112,146	\$20,309	\$188,659	\$9,878	\$53,803	\$126,049	\$13,916	\$203,646	\$21,719	\$63,816	\$148,519	\$12,537	\$246,591
District of Columbia	479	230	429	348	1,487	535	199	458	259	1,450					0
Guam	2	75	49	0	126	3	49	14	0	65	0	38	21	0	59
Puerto Rico	377	254	149	0	780	410	364	182	0	956	394	298	232	2	926
Virgin Islands	20	17	0	0	37	23	16	0	0	39					0

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

TABLE 34
Transportation Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024	
NEW ENGLAND						
Connecticut	10.7	%	9.8	%	11.1	%
Maine	6.6		7.0		7.8	
Massachusetts	7.1		6.8		7.1	
New Hampshire	8.0		9.4		9.0	
Rhode Island	6.2		6.8		7.5	
Vermont	7.9		9.4		10.1	
MID-ATLANTIC						
Delaware	7.6		7.3		7.3	
Maryland	8.0		7.7		9.0	
New Jersey	7.4		8.4		7.7	
New York	5.9		5.5		5.1	
Pennsylvania	7.9		8.8		9.3	
GREAT LAKES						
Illinois	5.1		6.3		6.8	
Indiana	6.3		6.3		6.7	
Michigan	9.1		10.0		7.8	
Ohio	3.4		3.8		5.1	
Wisconsin	5.4		6.0		5.8	
PLAINS						
Iowa	7.7		8.1		7.2	
Kansas	9.1		11.8		8.9	
Minnesota	8.6		9.4		11.7	
Missouri	7.1		7.3		7.8	
Nebraska	6.8		6.2		6.9	
North Dakota	8.8		10.6		11.7	
South Dakota	12.0		15.1		15.3	
SOUTHEAST						
Alabama	4.8		4.6		5.3	
Arkansas	6.2		6.6		6.5	
Florida	9.5		10.3		13.0	
Georgia	6.1		6.8		9.0	
Kentucky	6.2		6.3		6.2	
Louisiana	4.5		4.6		5.1	
Mississippi	5.7		6.4		7.3	
North Carolina	10.6		12.1		10.5	
South Carolina	6.9		7.4		7.6	
Tennessee	5.2		5.5		10.1	
Virginia	11.7		11.6		11.5	
West Virginia	8.9		7.7		10.4	
SOUTHWEST						
Arizona	4.4		3.9		5.9	
New Mexico	5.9		4.9		6.2	
Oklahoma	5.7		5.8		7.8	
Texas	9.8		10.9		13.3	
ROCKY MOUNTAIN						
Colorado	5.8		4.7		4.6	
Idaho	5.9		7.1		11.1	
Montana	10.8		10.8		12.0	
Utah	8.7		11.9		14.7	
Wyoming	2.8		2.8		2.8	
FAR WEST						
Alaska	16.8		14.1		16.9	
California	5.3		4.9		7.1	
Hawaii	8.7		8.7		9.2	
Nevada	3.4		4.3		3.9	
Oregon	4.6		4.6		4.5	
Washington	4.3		5.2		7.5	
ALL STATES	6.8	%	7.1	%	8.0	%

TABLE 35
Annual Percentage Change in Transportation Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	11.5 %	20.3 %	-4.5 %	9.3 %	8.8 %	18.3 %
Maine	4.2	10.6	11.2	15.6	9.6	11.7
Massachusetts	11.3	14.4	3.6	11.2	12.7	8.4
New Hampshire	39.8	7.6	26.2	-3.7	-1.9	-2.8
Rhode Island	4.3	18.9	9.2	101.9	-8.3	21.6
Vermont	15.3	31.1	23.5	18.4	10.5	13.9
MID-ATLANTIC						
Delaware	6.8	6.9	4.1	13.6	1.2	4.3
Maryland	-1.0	-20.0	-6.9	19.6	6.1	16.0
New Jersey	11.3	23.3	12.7	-5.2	12.9	4.1
New York	15.1	-8.6	-2.9	22.3	13.3	-0.5
Pennsylvania	9.3	-9.6	4.4	7.0	26.8	11.5
GREAT LAKES						
Illinois	24.0	-12.2	22.1	8.9	-8.5	11.2
Indiana	10.9	11.6	11.2	-17.9	26.1	0.7
Michigan	18.3	14.4	18.0	-23.6	13.2	-19.5
Ohio	8.5	25.6	15.0	56.9	17.3	41.0
Wisconsin	15.8	4.1	11.6	8.3	-7.4	3.0
PLAINS						
Iowa	7.3	13.1	9.1	-1.2	-17.3	-6.5
Kansas	52.8	4.7	39.7	-27.2	11.7	-21.4
Minnesota	11.7	3.5	9.5	34.2	220.7	49.3
Missouri	19.2	115.7	23.0	19.5	-24.5	16.5
Nebraska	-0.6	4.0	1.7	32.4	8.7	20.4
North Dakota	18.5	56.3	38.4	14.2	11.4	12.5
South Dakota	8.7	6.5	7.5	1.8	21.8	13.2
SOUTHEAST						
Alabama	13.7	-5.8	3.1	-12.3	32.4	11.3
Arkansas	-12.6	70.0	11.8	8.5	-15.8	-2.4
Florida	32.4	32.0	25.4	18.5	44.7	25.4
Georgia*	14.9	47.6	22.8	33.0	-22.0	10.7
Kentucky	18.2	1.0	12.0	-3.2	10.0	1.1
Louisiana	16.0	7.5	10.6	20.6	24.8	24.3
Mississippi	15.2	23.0	15.4	106.1	0.3	48.8
North Carolina	11.5	21.3	14.9	3.1	-6.7	-5.2
South Carolina	48.1	-1.2	29.3	-0.6	24.9	6.9
Tennessee	33.1	0.3	16.3	216.2	24.0	131.4
Virginia	2.4	16.2	5.4	26.4	-96.9	4.9
West Virginia	20.0	-14.3	7.2	18.4	22.2	18.1
SOUTHWEST						
Arizona	14.5	6.7	11.4	25.8	20.0	31.3
New Mexico	3.3	-3.2	1.6	19.2	34.6	24.2
Oklahoma	-0.3	22.7	10.6	22.8	26.7	25.0
Texas	19.1	-2.3	11.8	38.5	34.5	37.3
ROCKY MOUNTAIN						
Colorado	-32.5	28.9	-13.3	0.4	0.5	0.4
Idaho	53.8	12.0	35.6	103.2	45.9	82.6
Montana	18.4	23.0	20.8	4.4	8.3	6.4
Utah	59.5	34.5	54.3	49.0	52.9	49.7
Wyoming	21.2	0.0	16.9	0.0	0.0	0.0
FAR WEST						
Alaska	7.0	-19.3	-11.2	15.4	20.4	18.5
California	-0.7	26.1	-14.5	78.6	61.4	72.8
Hawaii	9.3	-5.4	1.8	12.4	14.3	11.0
Nevada	103.2	31.3	38.4	-32.5	3.2	-2.3
Oregon	-1.6	-9.5	-1.6	4.9	40.4	5.3
Washington	27.4	78.7	32.1	116.1	-5.4	30.4
ALL STATES	13.1 %	11.7 %	7.9 %	25.2 %	18.6 %	21.1 %
MEDIAN	14.1	11.1	11.5	14.8	12.2	11.6

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

TABLE 36
Transportation Fund Revenue Sources (\$ in millions)

Region/State	Actual Fiscal 2022						Actual Fiscal 2023						Actual Fiscal 2024					
	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total	Motor Fuel Taxes	License & Registration Fees	Vehicle Sales & Use Taxes	Tolls	Other	Total
NEW ENGLAND																		
Connecticut	\$390	\$126	\$825	\$0	\$682	\$2,023	\$262	\$126	\$955	\$0	\$744	\$2,087	\$504	\$141	\$971	\$0	\$811	\$2,427
Maine	223	104	0	0	18	345	222	107	0	0	21	350	216	105	108	0	82	511
Massachusetts	722	634	735	0	95	2,186	701	643	791	0	90	2,225	712	683	791	0	93	2,279
New Hampshire	122	110	0	0	0	232	125	102	0	0	0	227	126	109	0	0	0	235
Rhode Island	148	96	96	40	4	384	149	100	100	7	9	365	161	101	0	0	10	272
Vermont*	72	94	91	0	51	308	74	96	95	0	57	322	71	103	97	0	55	326
MID-ATLANTIC																		
Delaware	137	243	0	206	10	596	136	265	0	195	21	617	137	250	0	198	29	614
Maryland	1,113	394	1,021	0	3,245	5,773	1,303	407	1,028	0	2,732	5,470	1,419	405	1,040	0	2,971	5,835
New Jersey	462	0	200	12	1,554	2,228	469	0	200	12	1,439	2,120	465	0	200	12	1,466	2,143
New York*	495	883	1,089	0	3,053	5,520	179	836	1,217	0	3,553	5,785	487	844	1,279	0	3,562	6,172
Pennsylvania	3,650	1,141	0	0	10	4,801	3,671	1,131	0	0	67	4,869	3,697	1,284	0	0	99	5,080
GREAT LAKES																		
Illinois*	2,455	1,599	0	0	1,979	6,033	2,565	1,540	0	0	2,708	6,813	2,751	1,595	0	0	3,093	7,438
Indiana	1,231	197	0	0	55	1,483	1,344	207	0	0	58	1,609	1,467	207	0	0	52	1,726
Michigan*	1,403	1,434	139	20	1,003	3,999	1,495	1,504	135	21	996	4,151	1,534	1,542	124	21	1,007	4,228
Ohio	1,165	58	0	0	1,667	2,890	1,139	64	0	0	1,838	3,041	1,184	71	0	0	2,244	3,500
Wisconsin	1,110	747	0	0	288	2,145	1,104	746	0	0	241	2,091	1,096	778	0	0	814	2,688
PLAINS																		
Iowa	720	736	447	0	64	1,967	680	753	482	0	73	1,988	617	760	485	0	30	1,892
Kansas	466	227	681	0	390	1,764	466	233	712	0	534	1,945	460	230	741	0	588	2,019
Minnesota	592	2	198	0	1,719	2,510	636	5	204	0	1,727	2,572	700	2	204	0	1,820	2,725
Missouri*	529	314	402	0	0	1,245	689	330	440	0	0	1,459	724	313	454	0	0	1,491
Nebraska	243	42	159	0	108	552	226	49	171	0	117	564	158	48	237	0	113	557
North Dakota	175	94	0	0	18	287	181	97	0	0	19	297	168	94	0	0	27	289
South Dakota	189	0	158	0	39	386	179	0	169	0	45	393	185	0	179	0	43	407
SOUTHEAST																		
Alabama*	616	114	0	0	1,149	1,879	622	115	0	0	1,015	1,752	638	116	0	0	1,206	1,960
Arkansas	444	146	0	0	309	899	438	144	0	0	344	926	470	150	0	0	292	912
Florida*	2,626	1,521	0	1,200	5,407	10,754	2,684	1,561	0	1,241	5,553	11,039	3,000	1,524	0	1,422	10,835	16,781
Georgia*	1,602	0	0	0	226	1,828	837	0	0	0	261	1,098	1,557	0	0	0	256	1,813
Kentucky	775	152	629	0	119	1,675	798	156	660	0	139	1,753	905	152	671	0	146	1,875
Louisiana	621	56	0	0	30	707	599	60	0	0	31	690	600	50	41	0	47	738
Mississippi						0						0						0
North Carolina	2,181	1,006	1,028	69	110	4,395	2,301	1,030	1,086	69	374	4,860	2,478	1,049	1,083	0	621	5,231
South Carolina	942	286	284	8	989	2,509	1,014	295	299	0	1,317	2,925	1,025	308	319	0	1,271	2,923
Tennessee	727	309	35	0	7	1,078	720	215	35	0	8	978	723	303	29	0	8	1,063
Virginia	1,215	350	1,271	0	1,758	4,594	1,472	370	1,263	0	1,713	4,818	1,497	398	1,255	0	1,722	4,872
West Virginia	420	136	300	0	489	1,345	432	142	318	0	812	1,704	437	155	305	0	1,291	2,188
SOUTHWEST																		
Arizona	400	160	241	0	481	1,282	394	164	225	0	606	1,389	408	161	260	0	874	1,703
New Mexico	254	89	56	0	132	531	249	92	60	0	132	533	241	91	62	0	131	525
Oklahoma	324	2	235	0	229	790	318	2	233	0	241	794	328	2	227	0	250	807
Texas*	2,792	1,602	2,500	47	2,772	9,713	2,821	1,637	2,500	55	5,142	12,155	2,874	1,703	2,500	51	4,613	11,741
ROCKY MOUNTAIN																		
Colorado	634	244	0	0	242	1,120	652	220	0	0	224	1,096	666	239	0	0	308	1,213
Idaho	221	105	0	0	47	373	218	111	0	0	53	382	233	112	0	0	60	405
Montana	272	0	0	0	89	361	271	0	0	0	104	375	277	0	0	0	136	413
Utah*	573	217	0	0	846	1,636	605	245	0	0	893	1,743	650	280	0	0	910	1,840
Wyoming						0						0						0
FAR WEST																		
Alaska						0						0						0
California*	9,443	6,832	0	0	1,290	17,565	10,083	7,298	0	0	1,295	18,676	10,581	7,830	0	0	1,301	19,712
Hawaii	80	47	227	0	1,492	1,846	80	47	251	0	1,329	1,707	79	43	253	0	1,280	1,655
Nevada	323	202	0	0	96	621	315	201	0	0	102	618	293	202	0	0	139	634
Oregon*	665	507	9	0	616	1,797	679	514	10	0	615	1,819	540	511	11	0	598	1,660
Washington	1,261	962	104	163	2,323	4,813	1,239	1,118	110	169	-403	2,233	1,100	1,137	111	163	1,150	3,661
TOTAL	\$47,223	\$24,320	\$13,161	\$1,765	\$37,300	\$123,769	\$47,837	\$25,079	\$13,750	\$1,769	\$38,990	\$127,424	\$50,640	\$26,181	\$14,036	\$1,867	\$48,455	\$141,178
District of Columbia	23	0	0	0	373	396	23	0	0	0	447	470						0
Guam*	7	10	0	0	2	20	0	10	0	0	3	13	0	11	0	0	3	14
Puerto Rico*						0						0						0
Virgin Islands						0						0						0

TABLE 37
Items Excluded from Transportation Expenditures

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Port Authority Operations	Gasoline Tax & Fee Collections	Truck Enforcement Reg. Programs	Train/Railroad Subsidy Programs	Road Assist. Subsidy Prog. for Local Govts.	Motor Vehicle Licensing	State Police/ Highway Patrol
NEW ENGLAND									
Connecticut			X	X	X			X	X
Maine					X			X	X
Massachusetts	P	P	X	X					
New Hampshire			X	X	X			X	X
Rhode Island			X				X	P	X
Vermont			N/A						X
MID-ATLANTIC									
Delaware			X						
Maryland									X
New Jersey			X						X
New York	P	P	N/A	X					X
Pennsylvania			N/A	N/A					X
GREAT LAKES									
Illinois		P	X					X	P
Indiana			X		X			X	X
Michigan			N/A					X	X
Ohio*			X		X		P	X	X
Wisconsin									
GREAT PLAINS									
Iowa			X						X
Kansas			X		X			X	X
Minnesota			X						
Missouri			X	X	X			X	X
Nebraska			N/A	P		N/A	N/A		P
North Dakota			N/A		X				X
South Dakota			X		X			X	X
SOUTHEAST									
Alabama			X		P	N/A		X	X
Arkansas			X			X		X	X
Florida			X	X	X			X	X
Georgia			X		X			X	X
Kentucky									X
Louisiana			X	X	P	X		X	X
Mississippi			X	X				X	X
North Carolina			P						
South Carolina			X			X			X
Tennessee					X			X	X
Virginia									
West Virginia							N/A		N/A
SOUTHWEST									
Arizona			N/A			N/A	N/A		X
New Mexico									
Oklahoma	X		X	P	X			X	X
Texas	X	X	X		P	P	P	P	X
ROCKY MOUNTAIN									
Colorado			X	X		X	X	X	X
Idaho						N/A	X		X
Montana			X						X
Utah						N/A	P	P	X
Wyoming			X						
FAR WEST									
Alaska			X	X		X	P		X
California			X						X
Hawaii			N/A			N/A	N/A	N/A	N/A
Nevada			N/A		N/A	N/A	N/A		X
Oregon			X						X
Washington			N/A						X
ALL STATES	4	4	40	13	17	13	12	23	42
District of Columbia			N/A					X	X
Guam			X	X	X	X	X	X	X
Puerto Rico	N/A		X	N/A	X		N/A		N/A
Virgin Islands									

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

Transportation Notes

Georgia: Georgia's transportation funds are included in the General Fund but must be utilized for a dedicated purpose.

Kansas: Federal funds for transportation were overstated in past reports due to an error in State Highway Fund reporting.

New York: Spending growth in FY 2024 is driven by an increase in public transit spending on the Metropolitan Transportation Authority including \$300 million of one-time assistance.

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. Transportation's Total Expenditures are broken out between Other State Funds and General Funds. Therefore, FY 2022 & FY 2023 should not be compared to other fiscal years. Transportation's Capital Expenditures for FY 2022 & FY 2023 are shown in Other State Funds but that includes comingled General Funds.

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.

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

Florida: The State Transportation Trust Fund is the state’s primary trust fund. The Turnpike General Reserve Trust Fund is the state’s primary trust fund used to manage Turnpike Revenue. Other revenue sources include federal aid, documentary stamps, rental car surcharge, bond proceeds, and reimbursements from toll facilities.

Georgia: Georgia’s transportation funds are included in the General Fund but must be utilized for a dedicated purpose.

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

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

Michigan: Other revenues include interest earnings, licenses and permits, income tax redirection, excise tax on recreational marijuana and miscellaneous revenues.

Missouri: Missouri has the State Highways and Transportation Department Fund made up of revenues from motor vehicle registrations, driver’s license and other fees, and motor fuel taxes.

Missouri also has a State Road Fund that incorporates State Highways and Transportation Department Funds and revenues from motor vehicle sales taxes and state road bond funds.

New York: New York State maintains a number of Transportation Funds including: Metropolitan Transportation Authority Financial Assistance Fund; Mass Transportation Operating Assistance Fund; Dedicated Mass Transportation Trust Fund; Dedicated Highway and Bridge Trust Fund; and Highway Use Tax Administration Fund. Other Transportation Fund Revenue includes: Auto Rental Taxes; Petroleum Business Taxes; Highway Use Tax; and Transit Dedicated Business Taxes.

Oregon: Other revenue includes Weight Mile Taxes and MCTD Fees.

Puerto Rico: Puerto Rico does not have a separate Transportation Fund.

Texas: Other revenues include Lubricant Sales Tax, Special Vehicle Permit Fees, Motor Vehicle Certificates, Land Sales, Judgments & Settlements, Drivers License Fees, Drivers Record Information Fees, Vehicle Inspection Fees, and Other Misc. Government Revenues.

Utah: There are two main funds: the Transportation Fund and the Transportation Investment Fund. The former is primarily for maintenance and operations while the latter is for new construction. Tolls are deposited into a separate restricted transportation account. Vehicle sales and use tax isn’t exclusively dedicated to transportation, but a portion would be included in the sales tax earmark. The “other” category consists of sales tax earmarks that are deposited into the Transportation Investment Fund.

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

Transportation Fund Names

Alabama—Public Road and Bridge Fund; Rebuild Alabama Fund

Arizona—Arizona Highway User Fund

Colorado—Highway Users Trust Fund

Connecticut—Special Transportation Fund

Delaware—Delaware Transportation Authority Transportation Trust Fund; Transportation Trust Fund

District of Columbia—Highway Trust Fund, Local Transportation Fund

Florida—State Transportation Trust Fund; Turnpike General Reserve Trust Fund

Guam—Guam Highway Fund

Idaho—State Highway Account

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

Indiana—State Highway Fund

Iowa—Road Use Tax Fund

Kansas—State Highway Fund

Kentucky—Road Fund

Louisiana—Transportation Trust Fund

Maine—Highway Fund

Maryland—Transportation Trust Fund

Massachusetts—Commonwealth Transportation Fund

Michigan—Michigan Transportation Fund

Minnesota—Highway Users Tax Distribution Fund

Missouri—State Highways and Transportation Department Fund

Montana—Highway State Special Revenue

Nebraska—Highway Trust Fund; State Highway Capital Improvement Fund

Nevada—State Highway Fund

New Hampshire—Highway Fund

New Jersey—Transportation Trust Fund

New Mexico—State Road Fund

New York—Metropolitan Transportation Authority Financial Assistance Fund; Mass Transportation Operating Assistance Fund; Dedicated Mass Transportation Trust Fund; Dedicated Highway and Bridge Trust Fund; Highway Use Tax Administration Fund

North Carolina—Highway Fund; Highway Trust Fund

North Dakota—Highway Fund

Ohio—Highway Operating Fund

Oklahoma—State Transportation Fund; Roads Fund

Oregon—Highway Fund

Pennsylvania—Motor License Fund

Rhode Island—Intermodal Surface Transportation Fund

South Carolina—State Highway Transportation and Infrastructure Maintenance Funds

South Dakota—State Highway Fund

Tennessee—Highway Fund

Texas—State Highway Fund; Texas Mobility Fund

Utah—Transportation Fund; Transportation Investment Fund

Vermont—Transportation Fund

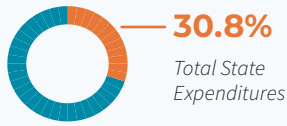
Virginia—Commonwealth Transportation Fund

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

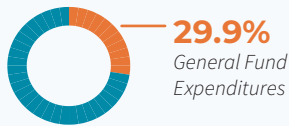
West Virginia—State Road Fund

Wisconsin—Transportation Fund

FISCAL YEAR 2024 AT A GLANCE

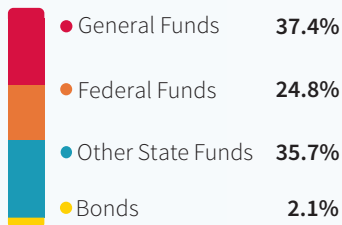


All other has declined as a share of total state spending since FY21



All other peaked as a share of general fund spending in FY22

All Other Expenditures by Fund Source, FY 2024



All Other Expenditure Spending Changes

State Funds

2023 **+12.3%** ▲
2024 **+2.1%** ▲

Federal Funds

2023 **-22.2%** ▼
2024 **+6.1%** ▲

Total Funds

2023 **+1.2%** ▲
2024 **+3.3%** ▲

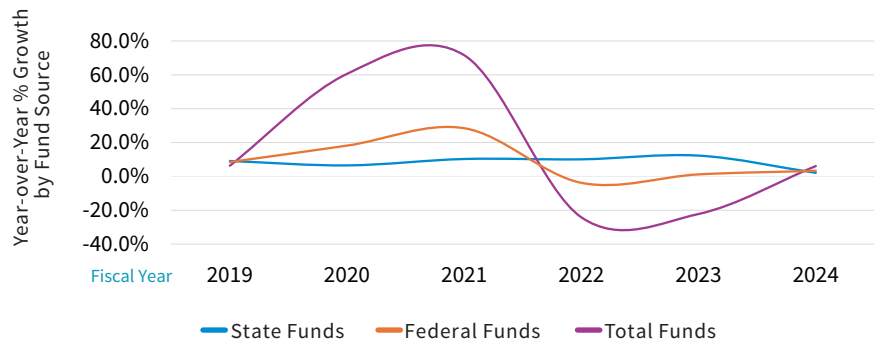
ALL OTHER EXPENDITURES

Trends

Total state spending growth from the “all other” category continues to moderate following rapid growth immediately after the start of the COVID-19 pandemic. While total state spending from the “all other” category grew 18.2 percent in fiscal 2020 and further increased 28.5 percent in fiscal 2021, in fiscal 2022 it declined 3.8 percent, rose 1.2 percent in fiscal 2023, and increased 3.3 percent in fiscal 2024.

The fluctuation in “all other” spending in recent years is due to the passage of federal COVID-19 relief bills as well as the rapid growth and subsequent slower growth in state tax collections. Both the *Coronavirus Aid, Relief and Economic Security (CARES) Act*, passed in 2020, and the *American Rescue Plan Act (ARPA)*, signed into law in 2021, provided significant additional federal funding to help states respond to the coronavirus outbreak. Many of the top expenditure categories for both the CARES Act and ARPA fall under the “all other” category in this report. Additionally, much of the increase in “all other” state fund spending in recent years was due to one-time expenditures of surplus funds.

“All Other” Spending Growth Slowed Following Large Spikes in Federal Funds in FY20 and FY21



Facts About Spending

- 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.

ALL OTHER EXPENDITURES

Facts About Spending

- States began to spend federal funds from the CARES Act in fiscal 2020 and continued to spend them in fiscal 2021 and parts of fiscal 2022. Areas of CARES Act funding in the “all other” category include unemployment insurance, public health programs, housing assistance, emergency management, economic relief, aid to local governments, and broadband and other technology upgrades. States use of Fiscal Recovery Funds under ARPA began in late fiscal 2021 and have continued through fiscal 2024 include COVID-19 vaccination, testing, and other response costs; COVID-19 prevention in congregate settings; mental health services; other public health services; household assistance; unemployment benefits; contributions to unemployment insurance trust funds; job training assistance; small business economic assistance; aid to tourism, travel or hospitality; aid to other impacted industries; broadband; and revenue replacement for general government services.
- In both fiscal 2021 and fiscal 2022, states experienced double-digit growth in state tax collections due to a number of factors including employment growth, high consumer demand, and a strong stock market performance in 2021. States directed much of this one-time revenue resulting from tax collections exceeding forecasts to areas which fall under the “all other” category including one-time stimulus payments, housing programs, other health programs besides Medicaid, children and family services, deposits to reserve funds, pension fund contributions, employee compensation, environment and conservation projects, disaster recovery, economic development, local government assistance, and debt service.
- As in years past, states included debt service in the “all other” category of the State Expenditure Report (separately detailed in the report appendix). In fiscal 2024, debt service represented 2.7 percent of spending from state funds (general funds and other state funds combined, excluding bonds), and 2.6 percent of spending from the general fund only. Some states reflect no general fund spending for debt service because they earmark certain tax revenue streams to support bond repayments and direct those resources to state funds other than the general fund.



Did You Know: General funds comprised the largest percentage of the “all other” category at 37.4 percent, with other state funds at 35.7 percent, federal funds at 24.8 percent, and bonds at 2.1 percent. While general funds have historically represented the largest share of “all other” spending, in fiscal 2021 federal funds comprised the largest share at 39.8 percent due to increased federal COVID-19 aid.

TABLE 38
All Other Expenditures — Capital Inclusive (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$9,613	\$2,741	\$2,288	\$1,194	\$15,836	\$10,355	\$3,104	\$1,941	\$1,289	\$16,689	\$9,730	\$2,875	\$3,420	\$1,690	\$17,715
Maine*	1,049	1,393	2,432	20	4,894	1,132	1,028	2,708	11	4,879	1,418	878	2,090	11	4,397
Massachusetts	12,550	7,946	9,995	1,387	31,878	15,010	6,731	12,156	1,412	35,309	15,008	7,951	12,750	1,649	37,358
New Hampshire	505	1,320	828	29	2,682	931	1,441	519	51	2,942	631	1,224	1,190	31	3,076
Rhode Island*	2,345	2,393	745	82	5,565	1,911	2,047	822	53	4,833	2,100	2,723	1,127	155	6,105
Vermont	886	1,277	13	55	2,231	870	1,072	146	61	2,149	1,148	847	137	48	2,180
MID-ATLANTIC															
Delaware	1,892	1,124	3,237	61	6,314	2,286	831	3,391	45	6,553	2,277	950	3,524	46	6,797
Maryland	7,054	13,911	4,159	630	25,754	12,130	7,407	4,828	1,301	25,666	10,573	5,844	5,504	852	22,773
New Jersey	20,604	7,222	3,154	111	31,091	13,567	12,509	2,665	158	28,899	23,049	14,016	3,623	150	40,838
New York*	24,926	18,926	19,528	3,063	66,443	25,041	18,545	18,921	2,161	64,668	24,524	25,167	16,191	2,097	67,979
Pennsylvania	8,588	15,742	11,178	350	35,858	9,100	10,083	12,578	538	32,299	10,123	8,689	13,504	619	32,935
GREAT LAKES															
Illinois	23,084	8,343	40,543	578	72,548	25,530	5,688	41,626	1,106	73,950	27,096	5,198	42,621	1,338	76,253
Indiana	4,410	6,424	2,913	0	13,747	6,586	3,942	2,252	0	12,780	4,336	4,465	2,749	0	11,550
Michigan	4,925	12,283	6,628	69	23,905	7,447	7,367	7,014	33	21,861	7,226	8,545	5,706	0	21,477
Ohio*	4,916	7,188	17,799	506	30,409	5,178	6,388	19,717	515	31,798	5,946	5,243	20,279	621	32,089
Wisconsin	4,049	7,932	15,632	0	27,613	4,169	6,780	15,044	0	25,993	5,444	4,428	16,119	0	25,991
PLAINS															
Iowa	1,766	3,556	1,513	0	6,835	1,659	3,310	1,595	0	6,564	1,746	2,525	3,121	0	7,392
Kansas	2,205	2,162	1,142	114	5,623	1,506	2,006	1,618	85	5,215	1,882	1,688	1,981	67	5,618
Minnesota	6,979	6,758	3,015	956	17,708	8,108	5,707	2,197	335	16,347	14,482	5,698	-1,013	336	19,503
Missouri	2,710	3,079	2,018	13	7,820	3,710	3,122	2,166	6	9,004	5,271	3,469	2,650	15	11,405
Nebraska	1,134	850	3,158	0	5,142	1,276	906	3,811	0	5,993	1,368	972	4,025	0	6,365
North Dakota	612	1,161	110	0	1,883	630	1,011	1,012	0	2,653	717	410	1,071	0	2,198
South Dakota	572	1,528	572	0	2,672	539	547	684	0	1,770	630	958	679	0	2,267
SOUTHEAST															
Alabama*	2,797	4,407	4,990	53	12,247	2,855	2,836	3,566	67	9,324	2,792	1,976	2,484	74	7,326
Arkansas	713	1,701	7,997	46	10,457	712	1,454	8,968	45	11,179	729	1,499	9,175	46	11,449
Florida	10,660	13,423	3,726	1,165	28,974	15,345	10,331	8,335	1,191	35,202	12,334	18,050	5,157	959	36,500
Georgia	6,618	6,814	4,891	267	18,590	6,611	8,905	5,477	379	21,372	8,695	2,271	1,844	158	12,968
Kentucky	3,568	4,393	1,957	0	9,918	4,918	2,930	2,682	0	10,530	4,155	2,979	1,658	0	8,792
Louisiana	3,171	4,404	4,168	121	11,864	3,800	4,064	4,883	81	12,828	3,796	5,835	5,029	87	14,747
Mississippi	1,522	2,316	1,544	1,174	6,556	1,766	2,342	1,627	201	5,936	1,977	5,033	3,450	140	10,600
North Carolina	4,741	909	419	0	6,069	4,584	940	513	0	6,037	4,608	415	523	0	5,546
South Carolina	3,174	3,442	1,656	0	8,272	4,085	5,565	2,513	0	12,163	5,685	2,559	1,894	0	10,138
Tennessee*	3,543	6,276	2,406	0	12,225	4,608	5,827	2,492	500	13,427	8,518	10,083	2,770	0	21,371
Virginia	8,096	6,167	10,588	440	25,291	8,333	3,707	11,711	396	24,147	8,860	4,809	12,678	498	26,845
West Virginia	609	1,454	4,765	0	6,828	1,796	1,259	7,500	0	10,555	856	573	5,667	0	7,096
SOUTHWEST															
Arizona	2,548	0	39,777	0	42,325	2,098	0	56,766	0	58,864	2,702	0	38,332	0	41,034
New Mexico	1,491	409	2,099	176	4,175	1,868	1,942	3,003	162	6,975	1,650	1,644	2,343	169	5,806
Oklahoma	1,938	3,766	1,786	493	7,983	2,152	4,367	1,875	174	8,568	2,569	805	1,304	180	4,858
Texas	1,005	4,486	371	599	6,461	988	3,309	462	774	5,533	1,143	2,954	499	1,292	5,888
ROCKY MOUNTAIN															
Colorado	3,641	2,142	3,291	0	9,074	3,388	1,981	3,783	0	9,152	2,996	2,125	4,362	0	9,483
Idaho	734	1,131	594	0	2,459	636	1,283	857	0	2,776	716	1,985	1,039	0	3,740
Montana	752	1,226	1,061	0	3,039	849	2,151	1,516	0	4,516	1,208	1,249	1,626	0	4,083
Utah	2,168	2,347	1,748	0	6,263	3,294	2,474	1,137	0	6,905	3,617	2,879	1,742	0	8,238
Wyoming	770	490	1,231	0	2,491	938	555	1,601	0	3,094	933	526	1,589	0	3,048
FAR WEST															
Alaska	3,516	1,352	1,633	0	6,501	4,316	1,570	1,410	0	7,296	2,948	2,117	1,806	0	6,871
California*	74,760	56,428	15,365	2,487	149,040	59,573	24,887	41,272	2,755	128,487	73,605	35,021	43,975	4,479	157,080
Hawaii	5,390	2,318	2,406	625	10,739	6,311	1,226	2,010	565	10,112	6,836	1,115	2,074	725	10,750
Nevada	1,001	1,101	1,215	0	3,317	1,122	1,668	646	0	3,436	1,023	2,756	969	0	4,748
Oregon	4,584	9,681	14,115	184	28,564	5,645	5,836	14,018	312	25,811	5,541	5,565	15,539	366	27,011
Washington	7,403	5,834	6,013	734	19,984	8,612	5,578	6,622	840	21,652	6,226	2,323	4,761	928	14,238
TOTAL	\$308,287	\$283,676	\$294,412	\$17,782	\$904,157	\$319,874	\$220,559	\$356,656	\$17,602	\$914,691	\$353,443	\$233,909	\$337,337	\$19,826	\$944,515
District of Columbia	5,298	2,147	740	428	8,613	6,179	1,185	738	584	8,686					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	18,793	2,682	1996	10250	33,721	8,725	1,898	3,778	1157	15,558	9,535	2,395	4,529	1166	17,625
Virgin Islands	834	105	0	0	940	722	129	0	0	851					0

TABLE 39
All Other Expenditures
as a Percent of Total Expenditures

Region/State	Fiscal 2022		Fiscal 2023		Fiscal 2024
NEW ENGLAND					
Connecticut	38.9	%	39.2	%	39.7 %
Maine	39.1		37.5		33.5
Massachusetts	43.1		43.6		44.7
New Hampshire	34.3		35.4		36.3
Rhode Island	43.3		37.8		43.5
Vermont	29.3		27.2		26.1
MID-ATLANTIC					
Delaware	43.9		42.4		42.2
Maryland	36.8		37.9		33.7
New Jersey	35.7		33.2		41.5
New York	31.7		29.3		28.9
Pennsylvania	29.6		28.4		27.6
GREAT LAKES					
Illinois	59.2		61.0		60.6
Indiana	28.5		23.9		22.8
Michigan	31.6		26.8		25.6
Ohio	33.8		34.1		32.2
Wisconsin	44.2		41.6		39.2
PLAINS					
Iowa	24.0		22.2		24.0
Kansas	25.0		21.5		22.2
Minnesota	32.7		30.2		30.1
Missouri	24.3		23.6		27.3
Nebraska	33.6		34.8		34.4
North Dakota	26.3		32.2		26.2
South Dakota	37.5		29.0		33.4
SOUTHEAST					
Alabama	32.3		23.0		18.7
Arkansas	32.6		33.1		34.3
Florida	28.1		29.6		30.8
Georgia	27.5		28.4		20.6
Kentucky	21.8		21.2		17.3
Louisiana	29.9		29.8		30.8
Mississippi	28.4		25.0		33.9
North Carolina	9.6		9.5		8.0
South Carolina	25.6		31.4		25.2
Tennessee	28.0		27.8		35.2
Virginia	33.8		30.2		32.0
West Virginia	36.3		45.5		34.8
SOUTHWEST					
Arizona	48.3		52.9		42.7
New Mexico	19.3		26.4		22.3
Oklahoma	29.7		29.3		17.9
Texas	4.7		4.0		3.8
ROCKY MOUNTAIN					
Colorado	25.7		24.2		24.2
Idaho	22.2		22.2		25.6
Montana	34.8		43.1		40.7
Utah	30.0		29.4		29.0
Wyoming	53.1		57.8		56.9
FAR WEST					
Alaska	43.5		46.1		43.9
California	33.7		31.1		31.8
Hawaii	57.1		52.6		53.3
Nevada	20.1		18.8		24.2
Oregon	52.4		47.9		46.8
Washington	30.1		29.6		21.6
ALL STATES	32.6	%	31.7	%	30.8 %

TABLE 40
Annual Percentage Change in All Other Expenditures

Region/State	Fiscal 2022 to 2023			Fiscal 2023 to 2024		
	State Funds	Federal Funds	All Funds	State Funds	Federal Funds	All Funds
NEW ENGLAND						
Connecticut	3.3 %	13.2 %	5.4 %	6.9 %	-7.4 %	6.1 %
Maine	10.3	-26.2	-0.3	-8.6	-14.6	-9.9
Massachusetts	20.5	-15.3	10.8	2.2	18.1	5.8
New Hampshire	8.8	9.2	9.7	25.6	-15.1	4.6
Rhode Island	-11.6	-14.5	-13.2	18.1	33.0	26.3
Vermont	13.0	-16.1	-3.7	26.5	-21.0	1.4
MID-ATLANTIC						
Delaware	10.7	-26.1	3.8	2.2	14.3	3.7
Maryland	51.2	-46.8	-0.3	-5.2	-21.1	-11.3
New Jersey	-31.7	73.2	-7.1	64.3	12.0	41.3
New York	-1.1	-2.0	-2.7	-7.4	35.7	5.1
Pennsylvania	9.7	-35.9	-9.9	9.0	-13.8	2.0
GREAT LAKES						
Illinois	5.5	-31.8	1.9	3.8	-8.6	3.1
Indiana	20.7	-38.6	-7.0	-19.8	13.3	-9.6
Michigan	25.2	-40.0	-8.6	-10.6	16.0	-1.8
Ohio	9.6	-11.1	4.6	5.3	-17.9	0.9
Wisconsin	-2.4	-14.5	-5.9	12.2	-34.7	0.0
PLAINS						
Iowa	-0.8	-6.9	-4.0	49.6	-23.7	12.6
Kansas	-6.7	-7.2	-7.3	23.7	-15.9	7.7
Minnesota	3.1	-15.6	-7.7	30.7	-0.2	19.3
Missouri	24.3	1.4	15.1	34.8	11.1	26.7
Nebraska	18.5	6.6	16.5	6.0	7.3	6.2
North Dakota	127.4	-12.9	40.9	8.9	-59.4	-17.2
South Dakota	6.9	-64.2	-33.8	7.0	75.1	28.1
SOUTHEAST						
Alabama	-17.5	-35.6	-23.9	-17.8	-30.3	-21.4
Arkansas	11.1	-14.5	6.9	2.3	3.1	2.4
Florida	64.6	-23.0	21.5	-26.1	74.7	3.7
Georgia	5.0	30.7	15.0	-12.8	-74.5	-39.3
Kentucky	37.6	-33.3	6.2	-23.5	1.7	-16.5
Louisiana	18.3	-7.7	8.1	1.6	43.6	15.0
Mississippi	10.7	1.1	-9.5	59.9	114.9	78.6
North Carolina	-1.2	3.4	-0.5	0.7	-55.9	-8.1
South Carolina	36.6	61.7	47.0	14.9	-54.0	-16.6
Tennessee	19.3	-7.2	9.8	59.0	73.0	59.2
Virginia	7.3	-39.9	-4.5	7.5	29.7	11.2
West Virginia	73.0	-13.4	54.6	-29.8	-54.5	-32.8
SOUTHWEST						
Arizona	39.1	---	39.1	-30.3	---	-30.3
New Mexico	35.7	374.8	67.1	-18.0	-15.3	-16.8
Oklahoma	8.1	16.0	7.3	-3.8	-81.6	-43.3
Texas	5.4	-26.2	-14.4	13.2	-10.7	6.4
ROCKY MOUNTAIN						
Colorado	3.4	-7.5	0.9	2.6	7.3	3.6
Idaho	12.4	13.4	12.9	17.5	54.7	34.7
Montana	30.4	75.4	48.6	19.8	-41.9	-9.6
Utah	13.2	5.4	10.3	20.9	16.4	19.3
Wyoming	26.9	13.3	24.2	-0.7	-5.2	-1.5
FAR WEST						
Alaska	11.2	16.1	12.2	-17.0	34.8	-5.8
California	11.9	-55.9	-13.8	16.6	40.7	22.3
Hawaii	6.7	-47.1	-5.8	7.1	-9.1	6.3
Nevada	-20.2	51.5	3.6	12.7	65.2	38.2
Oregon	5.2	-39.7	-9.6	7.2	-4.6	4.6
Washington	13.6	-4.4	8.3	-27.9	-58.4	-34.2
ALL STATES	12.3 %	-22.2 %	1.2 %	2.1 %	6.1 %	3.3 %
MEDIAN	10.7	-11.1	3.7	6.5	-4.6	3.7

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

TABLE 41
Debt Service (\$ in millions)

Region/State	Actual Fiscal 2022			Actual Fiscal 2023			Estimated Fiscal 2024		
	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total	General Fund	Other State Funds	Total
NEW ENGLAND									
Connecticut	\$2,384	\$744	\$3,128	\$2,560	\$811	\$3,371	\$2,764	\$864	\$3,628
Maine	153	0	153	181	0	181	188	2	190
Massachusetts	2,423	56	2,479	2,411	88	2,499	2,406	160	2,566
New Hampshire	84	34	118	85	34	119	85	34	119
Rhode Island	158	71	229	164	70	234	254	65	319
Vermont	73	23	96	73	1	74	71	0	71
MID-ATLANTIC									
Delaware	203	233	436	218	259	477	234	265	499
Maryland	260	1,111	1,371	649	775	1,424	425	1,017	1,442
New Jersey	4,068	0	4,068	4,240	0	4,240	4,257	0	4,257
New York*	0	12,545	12,545	0	10,481	10,481	0	6,997	6,997
Pennsylvania	1,132	180	1,312	1,175	182	1,357	1,237	183	1,420
GREAT LAKES									
Illinois	1,230	0	1,230	1,149	0	1,149	1,517	0	1,517
Indiana	185	269	454	178	114	292	170	100	270
Michigan	141	203	344	107	230	337	107	349	456
Ohio	1,475	304	1,779	1,547	310	1,857	1,305	339	1,643
Wisconsin	499	358	857	476	375	851	455	376	832
PLAINS									
Iowa	0	71	71	0	71	71	0	71	71
Kansas	595	401	996	176	464	640	146	313	459
Minnesota	592	792	1,384	548	1,016	1,563	508	887	1,394
Missouri	89	344	433	78	324	402	75	313	388
Nebraska	0	33	33	0	33	33	0	33	33
North Dakota	6	2	8	6	2	8	5	2	7
South Dakota	8	27	35	8	29	37	8	29	37
SOUTHEAST									
Alabama*	104	12	116	94	13	107	121	17	138
Arkansas	0	411	411	0	363	363	0	281	281
Florida	50	1,717	1,767	51	1,564	1,615	51	1,363	1,414
Georgia	1,548	0	1,548	1,397	0	1,397	1,198	0	1,198
Kentucky	693	328	1,021	564	334	898	529	352	881
Louisiana	563	153	716	555	106	662	540	155	695
Mississippi	413	18	431	434	16	450	436	19	455
North Carolina	0	644	644	0	644	644	0	616	616
South Carolina	62	0	62	92	0	92	148	0	148
Tennessee	209	0	209	214	0	214	256	0	256
Virginia	853	38	891	941	37	979	967	37	1,004
West Virginia	140	178	318	145	169	314	159	178	337
SOUTHWEST									
Arizona	96	281	377	104	355	459	92	345	437
New Mexico	0	265	265	0	301	301	0	355	355
Oklahoma			0			0			0
Texas	1,182	2,184	3,366	1,170	2,102	3,272	1,233	2,356	3,589
ROCKY MOUNTAIN									
Colorado*			318			369			0
Idaho	180	15	195	0	131	131	0	51	51
Montana	14	9	23	119	33	152	0	10	10
Utah	80	376	456	287	150	437	35	351	386
Wyoming			0			0			0
FAR WEST									
Alaska	307	75	382	157	41	198	148	45	192
California*	5,180	1,957	7,137	5,155	1,736	6,890	5,335	1,745	7,079
Hawaii	961	349	1,310	1,048	215	1,263	1,076	240	1,316
Nevada	3	290	293	0	306	306	0	316	316
Oregon	377	109	486	411	163	574	477	166	642
Washington	1,265	879	2,144	1,344	813	2,157	1,529	721	2,250
TOTAL	\$30,038	\$28,089	\$58,445	\$30,311	\$25,261	\$55,941	\$30,545	\$22,116	\$52,661
District of Columbia	812	12	824	964	12	976			0
Guam	62	6	69	62	9	71	85	9	93
Puerto Rico*	9,031	1,219	10,250	1,157	0	1,157	1,166	0	1,166
Virgin Islands			0			0			0

TABLE 42
Items Excluded from All Other Expenditures

Region/State	Employer Contributions to Pensions	Employer Contributions to Health Benefits	Child Health Insurance Program	Public Health	Community and Institutional for Mental Health	Community and Institutional for Dev. Disabled	Environmental Programs	Parks and Recreation	Housing	General Aid to Local Government	Unemployment Insurance Benefits
NEW ENGLAND											
Connecticut					P	P					N/A
Maine											
Massachusetts											X
New Hampshire											
Rhode Island									P		P
Vermont											P
MID-ATLANTIC											
Delaware											
Maryland											
New Jersey											X
New York*	P	P									X
Pennsylvania											
GREAT LAKES											
Illinois											P
Indiana											X
Michigan					N/A						X
Ohio*			X			P			P		X
Wisconsin											N/A
PLAINS											
Iowa									X		X
Kansas											
Minnesota											X
Missouri									X		
Nebraska											X
North Dakota											
South Dakota										X	X
SOUTHEAST											
Alabama									N/A	X	N/A
Arkansas											
Florida											
Georgia										N/A	N/A
Kentucky									X		
Louisiana									X		X
Mississippi									X		
North Carolina											
South Carolina									P		X
Tennessee											X
Virginia											
West Virginia							P				
SOUTHWEST											
Arizona											
New Mexico											
Oklahoma									P	P	X
Texas			X	X	X	X		X		X	X
ROCKY MOUNTAIN											
Colorado											N/A
Idaho			X						N/A	X	X
Montana											
Utah											
Wyoming											
FAR WEST											
Alaska											
California											
Hawaii	P	P									
Nevada			N/A								
Oregon											
Washington											X
ALL STATES	2	2	4	1	3	3	1	1	11	6	25
District of Columbia										N/A	
Guam	X	X	X	X	X	X	X	X	X	X	X
Puerto Rico	N/A		P								
Virgin Islands											

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

All Other Expenditure Notes

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

California: The “All Other” category includes Medicaid expenditures for other departments, such as Social Services, Developmental Services, and Aging.

Maine: Due to variances addressed in the Public Assistance and Medicaid footnotes sections, Federal Funds and Other State Funds amounts for 2022 and 2023 have been impacted accordingly. Overall expenditure totals remain unchanged.

New York: All Other Federal Funds spending increased in FY 2024 mainly due to increased rates and higher program participation in the Essential Plan due to an expansion of program eligibility, increased spending on Child Care and Child Welfare Services and Federal reimbursements of pandemic-related costs passed through to local entities. Debt service decreased from FY 2023 to FY 2024 due to the net impact of debt service prepayments executed in FY 2024 and prior years. State employee pensions and benefits are not included in the General Fund reporting of each expenditure category, but rather are included in “All Other”.

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

Rhode Island: In previous submissions, lottery award payments were inadvertently included in the State Expenditure Report as “Other State Funds”. The current report excludes lottery award payments from reported expenditures for all fiscal years in the survey.

Tennessee: All Other State Expenditures, Other State Funds were underreported by approximately \$20M on the 2020, 2021, 2022, and 2023 Expenditure Reports due to a double counting error. Therefore, these expenditures should not be compared to other fiscal years.

Debt Service Notes

Alabama: Total does not include debt service payments made on revenue obligation bonds (\$509M in FY22, \$540M in FY23, and \$474M Estimated in FY24). Only general obligation debt service is appropriated and calculated in the state's total expenditure reports. Revenue obligation debt service is not reported as has been the case in previous surveys.

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

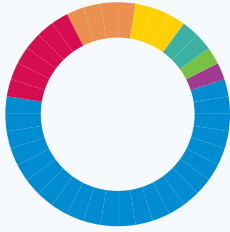
Colorado: Fiscal 2024 debt service totals to be determined.

New York: All debt service is paid outside of the General Fund in Other State Funds (Debt Service Funds). A portion of debt service expenses are supported by transfers from the General Fund to Debt

Service Funds. These transfers totaled (in millions): \$340, \$298 and \$239 for 2022, 2023, and 2024, respectively. Debt service spending levels are impacted by prepayments. FYs 2022, 2023, 2024 included prepayments of debt service due in future years totaling \$7.6 billion, \$6 billion, and \$4.7 billion, respectively. The net impact of these transactions and prepayments in prior years increases debt service in FY 2022 through FY 2024 and will decrease debt service costs in FYs 2025 through FY 2029.

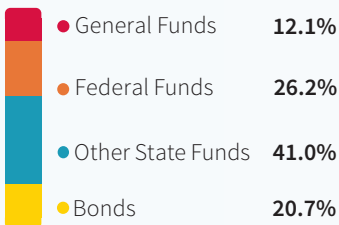
Puerto Rico: The significant increase in the fiscal 2022 General Fund spending is related to a \$10,886,989,453, payment in compliance with the provisions of the Commonwealth of Puerto Rico Plan of Adjustment settled in fiscal 2022.

Capital Expenditures by Function, FY 2024



Transportation	63.5%
All Other	14.8%
Higher Education	9.4%
Environmental	5.8%
K-12	2.8%
Housing	2.1%
Corrections	1.6%

Capital Expenditures by Fund Source, FY 2024



Capital Expenditure Spending Changes

State Funds

2023	+22.3%	▲
2024	+21.6%	▲

Federal Funds

2023	+21.3%	▲
2024	+13.7%	▲

Total Funds

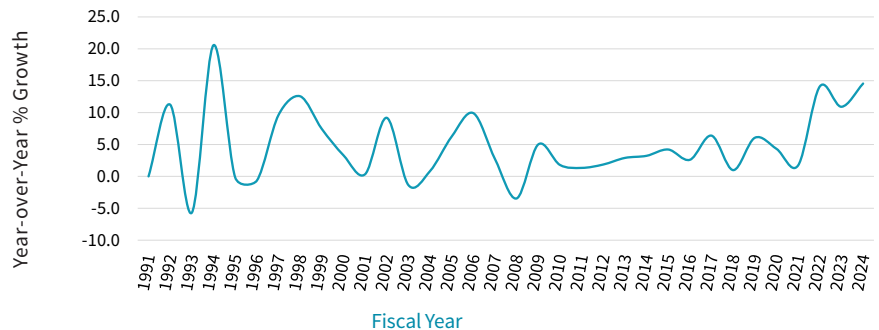
2023	+10.9%	▲
2024	+14.6%	▲

CAPITAL EXPENDITURES

Trends

States' capital spending increased 14.6 percent in fiscal 2024, following a 10.9 percent increase in fiscal 2023 and 14.1 percent growth in fiscal 2022. The fiscal 2024 growth rate is the highest annual figure since 1994. The strong growth in capital expenditures in recent years has been driven by gains in both state and federal funds. The increase in states' own spending on capital has resulted from an emphasis on meeting growing infrastructure demands, while at the same time being able to direct one-time spending resulting from recent revenue surpluses towards capital spending. Regarding federal funds, states have been able to allocate funding from both the *American Rescue Plan Act* (ARPA) and the *Infrastructure Investment and Jobs Act* (IIJA). Under ARPA, states and localities are permitted to use federal funding for investments in infrastructure, including water, sewer, and broadband services. IIJA includes significant new spending for roads, bridges, rail, transit, the electric grid, water systems, and broadband.

Capital Spending Grew at Fastest Rate in 30 Years



Facts About Spending

- Capital expenditures are made for new construction, infrastructure, major repairs and improvements, land purchases, and the acquisition of major equipment and existing structures. Minor repairs and routine maintenance are reported as operating expenses. The nature of capital spending often includes multi-year construction timetables and unforeseen or delayed project costs, which explains why state specific spending on capital projects can fluctuate from year-to-year.
- Nearly 80 percent of state spending on capital projects is on a pay-go, or cash basis, while the remainder is from debt financing. States primarily use dedicated sources like the transportation fund, higher education tuition and fees, set-aside funding for capital projects, federal funds, and fund surpluses to finance capital spending. State cash sources represent 53.1 percent of capital spending in fiscal 2024, federal funds are 26.2 percent, and bonds are 20.7 percent.
- The share of capital spending from debt financing, or bonds, has been on a downward trend since fiscal 2011.

CAPITAL EXPENDITURES

Facts About Spending

- **Transportation**, the largest category of state capital expenditures at 63.5 percent, increased 22.6 percent in fiscal 2024. Since 2010, transportation capital spending has increased by an annual average of 6.3 percent, reflecting states' efforts at addressing both the maintenance and expansion of its transportation systems with tax and revenue actions to raise funds.
- **Higher education** is the second largest category of state capital expenditures, representing 9.4 percent. Although capital spending on higher education increased 6.5 percent in fiscal 2024, the share of total capital spending from higher education has been trending downward from a peak of 15.2 percent in fiscal 2009.
- State spending for **environmental** purposes declined 10.0 percent in fiscal 2024. Environmental capital spending, representing 5.8 percent of state capital expenditures, may include projects for environmental cleanup, drinking water, clean water, air quality, hazardous waste management, and river revitalization.
- States vary greatly in the extent they provide capital funds for **elementary and secondary education**, with 24 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 2024, elementary and secondary education capital spending increased 15.0 percent, and represents 2.8 percent of overall capital spending.
- **Housing** capital expenditures account for just 2.1 percent of total fiscal 2024 capital spending. Housing capital spending increased by 30.5 percent in fiscal 2024, largely due to increases in a few states. About 25 percent of states report capital spending for housing.
- **Corrections** capital spending increased 2.4 percent in fiscal 2024, accounting for only 1.6 percent of total state capital expenditures. Capital spending for corrections often fluctuates from year-to-year due to major institutional construction and renovation projects.
- State spending for **“all other”** purposes increased 1.3 percent in fiscal 2024 and represents 14.8 percent of overall capital expenditures. Examples of capital 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.

ⁱ American Association of State Highway and Transportation Officials (2022), *Transportation Governance and Finance*

TABLE 43
Capital Expenditures by Program Area (\$ in millions)

	K-12	Higher Ed	Corrections	Transportation	Housing	Environment	All Other	Total
1991		\$3,222	\$2,321	\$22,845	\$411	\$2,358	\$5,898	\$37,055
1992		3,075	1,882	25,245	515	3,027	7,476	41,221
1993		3,274	940	24,234	599	2,881	6,948	38,876
1994		5,681	1,564	27,041	761	3,594	8,232	46,872
1995		4,183	1,725	28,765	816	3,186	8,131	46,805
1996		4,133	1,618	28,869	802	3,065	8,003	46,491
1997		5,021	1,592	30,727	713	2,791	10,114	50,957
1998		5,028	2,117	34,239	711	3,816	11,446	57,488
1999		5,875	2,092	35,399	959	3,530	13,775	61,630
2000		6,325	2,084	37,596	837	3,968	12,865	63,675
2001		6,369	1,575	38,555	630	4,736	12,027	63,892
2002		8,733	1,434	39,542	1,469	5,115	13,466	69,759
2003		7,594	1,384	39,184	923	4,434	15,293	68,812
2004		8,439	1,726	42,115	963	5,404	10,739	69,386
2005		7,946	1,357	47,790	912	4,883	10,832	73,720
2006		10,241	1,466	50,629	1,192	5,338	12,162	81,028
2007		10,570	1,743	48,184	1,090	6,406	15,235	83,228
2008		10,556	1,880	44,542	1,362	5,401	16,615	80,356
2009		12,803	1,558	45,644	1,406	5,700	17,277	84,388
2010		12,514	1,554	49,184	1,289	5,076	16,287	85,904
2011		11,954	1,019	51,113	1,661	5,332	15,971	87,050
2012		10,979	1,158	53,140	1,226	5,090	17,079	88,672
2013		11,224	978	56,269	1,110	4,761	16,899	91,241
2014		11,356	1,072	59,355	946	4,883	16,574	94,186
2015		12,441	1,010	61,894	900	4,885	17,024	98,153
2016	\$2,614	11,923	956	64,092	899	5,629	14,953	100,708
2017	2,580	12,647	1,301	68,785	930	5,720	15,184	107,141
2018	3,163	11,953	1,139	69,998	1,105	6,488	14,349	108,197
2019	3,632	13,971	1,353	72,284	1,491	6,935	15,086	114,748
2020	3,779	12,381	1,623	79,315	1,373	6,026	15,206	119,702
2021	4,632	11,755	1,463	77,119	1,910	6,020	18,884	121,776
2022	5,310	11,255	2,375	85,548	2,219	7,620	24,614	138,942
2023	4,240	15,535	2,757	91,535	2,870	11,387	25,782	154,105
2024	\$4,876	\$16,540	\$2,822	\$112,180	\$3,746	\$10,247	\$26,121	\$176,532

TABLE 44
Total Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$474	\$22	\$3,770	\$4,266	\$0	\$600	\$72	\$3,066	\$3,738	\$0	\$668	\$41	\$3,833	\$4,542
Maine	5	220	187	17	429	7	266	190	47	510	23	300	275	46	644
Massachusetts	0	687	0	3,196	3,883	0	799	0	3,036	3,835	0	905	0	3,248	4,153
New Hampshire	0	14	157	56	227	0	23	156	69	248	0	38	117	64	219
Rhode Island*	6	303	69	266	644	10	353	80	280	723	13	324	626	291	1,254
Vermont	0	241	75	59	375	0	313	83	70	466	0	359	104	51	514
MID-ATLANTIC															
Delaware	32	319	300	381	1,032	105	341	316	329	1,091	214	345	360	272	1,191
Maryland	456	1,306	2,329	1,945	6,036	1,793	1,501	1,962	1,989	7,245	994	1,513	2,767	1,767	7,041
New Jersey*	7,025	2,206	890	1,308	11,429	2,386	3,090	834	1,356	7,666	2,401	2,708	607	1,582	7,298
New York	0	2,252	3,323	9,129	14,704	0	2,221	4,361	7,442	14,024	0	2,831	6,072	5,805	14,708
Pennsylvania	0	1,562	1,498	833	3,893	0	1,749	1,556	1,075	4,380	0	1,916	1,587	1,383	4,886
GREAT LAKES															
Illinois	0	147	2,532	1,262	3,941	0	114	3,573	1,916	5,603	0	100	3,305	2,422	5,827
Indiana	700	0	49	0	749	2,397	0	38	0	2,435	1,014	0	157	0	1,171
Michigan	267	2,054	469	848	3,638	700	2,240	496	1,024	4,460	616	2,292	923	366	4,197
Ohio	0	1,202	945	1,039	3,186	0	1,508	1,081	1,046	3,635	0	1,802	1,008	1,350	4,160
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	586	777	0	1,363	0	676	911	0	1,587	0	538	924	0	1,462
Kansas*	536	538	841	149	2,064	232	675	1,201	256	2,364	224	890	948	134	2,196
Minnesota	0	0	0	1,445	1,445	0	0	0	758	758	0	0	0	780	780
Missouri	101	77	30	13	221	502	72	56	6	636	421	69	125	15	630
Nebraska	36	570	819	0	1,425	34	572	1,059	0	1,665	25	639	1,084	0	1,748
North Dakota	78	281	317	12	688	39	532	308	0	879	51	501	451	0	1,003
South Dakota	14	38	49	22	123	5	9	44	12	70	11	7	28	1	47
SOUTHEAST															
Alabama*	146	685	873	425	2,129	0	296	615	575	1,486	5	346	583	607	1,541
Arkansas	4	363	1,021	0	1,388	5	593	448	0	1,046	1	363	727	0	1,091
Florida*	1,695	2,627	9,142	2,022	15,486	4,041	5,368	10,919	1,637	21,965	2,737	4,303	12,898	1,691	21,629
Georgia	0	0	0	983	983	0	0	0	939	939	1,527	0	0	703	2,230
Kentucky	0	0	435	0	435	0	0	932	0	932	0	0	1,070	0	1,070
Louisiana	80	704	371	341	1,496	115	778	447	259	1,599	127	968	633	391	2,119
Mississippi	25	457	364	1,298	2,144	39	588	433	292	1,352	23	647	784	230	1,684
North Carolina	259	1,239	2,539	525	4,562	359	1,456	3,456	863	6,133	0	0	5,145	473	5,618
South Carolina	35	32	1,595	0	1,662	103	895	1,153	0	2,151	109	1,105	1,553	0	2,767
Tennessee*	611	1,165	654	0	2,430	2,156	1,187	1,069	500	4,912	5,175	1,474	612	0	7,261
Virginia	57	47	153	912	1,169	153	47	298	950	1,448	370	51	501	1,024	1,946
West Virginia	18	17	982	321	1,338	78	16	1,406	178	1,678	104	19	1,651	204	1,978
SOUTHWEST															
Arizona	488	610	157	1	1,256	533	669	345	-4	1,543	614	818	273	59	1,764
New Mexico	158	550	243	355	1,306	303	625	331	437	1,696	557	670	376	509	2,112
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	241	4,552	7,642	472	12,907	295	4,395	9,364	660	14,714	532	6,009	12,896	1,068	20,505
ROCKY MOUNTAIN															
Colorado	254	10	110	0	374	123	22	582	0	727	353	52	190	0	595
Idaho	119	257	280	0	656	23	321	561	0	905	29	448	907	0	1,384
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah*	1,483	336	417	0	2,236	1,960	421	1,434	0	3,815	1,741	766	1,946	0	4,453
Wyoming	48	67	8	0	123	70	0	78	0	148	70	0	78	0	148
FAR WEST															
Alaska	495	2,036	288	0	2,819	753	1,746	290	0	2,789	487	2,389	285	0	3,161
California	726	2,320	2,936	4,623	10,605	2,828	3,029	813	519	7,189	773	6,219	5,761	1,260	14,013
Hawaii	0	241	109	1,000	1,350	0	285	107	901	1,293	20	405	106	1,066	1,597
Nevada	2	9	10	54	75	0	16	33	74	123	0	19	33	93	145
Oregon	4	18	0	330	352	44	29	0	497	570	59	23	0	680	762
Washington	0	63	752	3,085	3,900	0	186	1,352	3,396	4,934	0	344	1,898	3,046	5,288
TOTAL*	\$16,204	\$33,482	\$46,759	\$42,497	\$138,942	\$22,191	\$40,622	\$54,843	\$36,450	\$154,105	\$21,420	\$46,183	\$72,415	\$36,514	\$176,532
District of Columbia	0	249	506	1,054	1,809	0	193	453	1,188	1,834					0
Guam	19	63	1	0	83	2	42	0	0	45	23	42	1	0	66
Puerto Rico*	152	357	60	0	569	343	495	49	0	887	597	948	131	0	1,676
Virgin Islands					0					0					0

TABLE 45
Elementary & Secondary Education Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$558	\$558	\$0	\$0	\$0	\$343	\$343	\$0	\$0	\$0	\$343	\$343
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	18	18	0	0	0	7	7	0	0	0	11	11
New Hampshire	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	2	0	52	54	0	0	1	88	89	0	0	4	37	41
Vermont	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
MID-ATLANTIC															
Delaware	6	0	0	182	188	21	0	0	193	214	14	0	0	177	191
Maryland	12	40	0	1,107	1,159	231	40	0	459	730	347	0	268	419	1,034
New Jersey	0	0	1	33	34	0	0	1	31	32	1	0	0	57	58
New York	0	0	14	197	211	0	0	32	238	270	0	0	90	310	400
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES															
Illinois	0	0	0	1	1	0	0	0	5	5	0	0	0	4	4
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	2	236	238	0	0	1	227	228	0	0	5	339	344
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kansas*	0	0	1	0	1	0	0	1	0	1	0	2	5	0	7
Minnesota	0	0	0	1	1	0	0	0	0	0	0	0	0	1	1
Missouri	0	0	0	0	0	0	1	1	0	2	1	1	2	0	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	1	0	0	1	0	0	0	0	0	0	0	0	0	0
SOUTHEAST															
Alabama	6	0	210	284	500	0	0	215	290	505	0	0	215	291	506
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	172	518	0	690	0	109	350	0	459	0	0	430	0	430
Georgia	0	0	0	148	148	0	0	0	297	297	0	0	0	257	257
Kentucky	0	0	19	0	19	0	0	18	0	18	0	0	20	0	20
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	0	0	3	3	2	0	0	0	2	0	18	0	0	18
North Carolina	0	0	233	0	233	0	0	0	0	0	0	0	324	0	324
South Carolina	7	2	28	0	37	21	1	11	0	33	10	4	26	0	40
Tennessee	17	0	0	0	17	15	0	0	0	15	10	0	0	0	10
Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	25	0	0	0	25	0	0	0	0	0
SOUTHWEST															
Arizona	384	0	0	0	384	325	0	0	0	325	358	0	0	0	358
New Mexico	15	0	0	102	117	40	0	0	139	179	52	0	0	35	87
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROCKY MOUNTAIN															
Colorado	4	0	0	0	4	0	0	5	0	5	6	0	0	0	6
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	33	0	0	0	33	33	0	0	0	33	33	0	0	0	33
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST															
Alaska	13	0	55	0	68	38	0	0	0	38	56	0	0	0	56
California	12	0	0	0	12	3	0	0	0	3	5	0	0	0	5
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	3	3
Washington	0	0	12	568	580	0	0	125	257	382	0	0	71	214	285
TOTAL	\$509	\$217	\$1,093	\$3,491	\$5,310	\$754	\$151	\$761	\$2,574	\$4,240	\$893	\$25	\$1,460	\$2,498	\$4,876
District of Columbia	0	0	0	250	250	0	0	5	308	313					0
Guam	19	6	0	0	25	0	0	0	0	0	20	0	0	0	20
Puerto Rico	22	16	0	0	38	41	12	0	0	53	24	107	0	0	131
Virgin Islands					0					0					0

TABLE 46
Higher Education Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$293	\$293	\$0	\$0	\$0	\$222	\$222	\$0	\$0	\$0	\$130	\$130
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	176	176	0	0	0	224	224	0	0	0	115	115
New Hampshire	0	0	0	16	16	0	0	0	9	9	0	0	0	17	17
Rhode Island	1	0	30	12	43	1	0	37	22	60	1	0	82	16	99
Vermont	0	0	0	3	3	0	0	0	7	7	0	0	7	2	9
MID-ATLANTIC															
Delaware	4	0	0	41	45	22	0	0	17	39	47	0	0	33	80
Maryland	291	0	0	174	465	522	0	0	225	747	2	0	37	438	477
New Jersey	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New York	0	0	341	833	1,174	0	0	330	1,021	1,351	0	0	390	1,108	1,498
Pennsylvania	0	0	0	206	206	0	0	0	295	295	0	0	0	469	469
GREAT LAKES															
Illinois	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	39	0	0	0	39	667	0	0	0	667	54	0	2	0	56
Michigan	158	0	0	131	289	162	0	0	189	351	164	0	0	107	271
Ohio	0	0	0	206	206	0	0	0	202	202	0	0	0	230	230
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	40	0	40	0	0	47	0	47	0	0	46	0	46
Kansas	2	2	108	22	134	19	1	95	25	140	83	195	223	31	532
Minnesota	0	0	0	95	95	0	0	0	48	48	0	0	0	65	65
Missouri	1	36	0	0	37	0	36	0	0	36	0	21	0	0	21
Nebraska	22	0	45	0	67	21	1	58	0	80	23	15	75	0	113
North Dakota	76	0	188	12	276	28	0	166	0	194	39	0	244	0	283
South Dakota	0	0	0	22	22	0	0	0	12	12	0	0	0	1	1
SOUTHEAST															
Alabama*	0	0	0	72	72	0	0	0	194	194	0	0	0	205	205
Arkansas	0	0	26	0	26	0	0	12	0	12	0	0	11	0	11
Florida	33	169	81	4	287	0	1,390	168	1	1,559	50	0	829	0	879
Georgia	0	0	0	377	377	0	0	0	241	241	414	0	0	224	638
Kentucky	0	0	221	0	221	0	0	297	0	297	0	0	609	0	609
Louisiana	7	0	44	97	148	22	0	38	59	119	42	0	60	86	188
Mississippi	14	27	93	54	188	16	18	96	61	191	5	76	250	67	398
North Carolina	187	0	0	184	371	163	0	0	395	558	0	0	416	473	889
South Carolina	0	1	305	0	306	0	0	418	0	418	0	0	528	0	528
Tennessee	443	0	64	0	507	1,381	0	131	0	1,512	1,057	0	52	0	1,109
Virginia	51	0	73	619	743	83	1	103	643	830	281	1	114	715	1,111
West Virginia	0	0	174	0	174	0	1	30	0	31	0	2	0	0	2
SOUTHWEST															
Arizona	61	0	0	0	61	68	0	0	0	68	73	0	0	0	73
New Mexico	45	0	0	55	100	5	0	0	65	70	125	0	0	215	340
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	142	110	2,170	0	2,422	169	77	2,307	0	2,553	184	67	2,457	0	2,708
ROCKY MOUNTAIN															
Colorado	177	0	50	0	227	23	0	313	0	336	171	0	86	0	257
Idaho	6	0	19	0	25	11	0	15	0	26	8	0	19	0	27
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	281	0	0	0	281	285	5	0	0	290	232	0	0	0	232
Wyoming	8	0	0	0	8	35	0	70	0	105	35	0	70	0	105
FAR WEST															
Alaska	48	0	18	0	66	0	34	0	0	34	29	0	8	0	37
California	0	0	0	343	343	0	0	0	349	349	0	0	0	786	786
Hawaii	0	0	0	108	108	0	0	0	115	115	0	0	0	122	122
Nevada	1	0	8	14	23	0	0	31	21	52	0	0	30	28	58
Oregon	0	0	0	111	111	0	0	0	142	142	0	0	0	265	265
Washington	0	0	101	333	434	0	2	134	566	702	0	2	80	369	451
TOTAL	\$2,098	\$345	\$4,199	\$4,613	\$11,255	\$3,703	\$1,566	\$4,896	\$5,370	\$15,535	\$3,119	\$379	\$6,725	\$6,317	\$16,540
District of Columbia	0	0	0	18	18	0	0	0	22	22					0
Guam	0	16	1	0	17	1	9	0	0	10	3	7	1	0	11
Puerto Rico*					0					0					0
Virgin Islands					0					0					0

TABLE 47
Corrections Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$12	\$12	\$0	\$0	\$0	\$84	\$84	\$0	\$0	\$0	\$58	\$58
Maine	1	0	0	0	1	2	0	0	0	2	8	0	0	0	8
Massachusetts	0	0	0	34	34	0	0	0	38	38	0	0	0	46	46
New Hampshire	0	0	0	2	2	0	0	0	2	2	0	0	0	7	7
Rhode Island	0	0	4	0	4	0	0	3	0	3	1	0	15	0	16
Vermont	0	0	0	0	0	0	0	0	1	1	0	0	0	1	1
MID-ATLANTIC															
Delaware	0	0	0	5	5	4	0	0	4	8	8	0	0	0	8
Maryland	0	0	0	34	34	44	0	0	4	48	2	0	0	59	61
New Jersey	10	4	1	0	15	12	6	1	0	19	13	0	0	0	13
New York	0	0	89	270	359	0	0	80	280	360	0	0	94	296	390
Pennsylvania	0	0	0	46	46	0	0	0	60	60	0	0	0	72	72
GREAT LAKES															
Illinois	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Indiana	405	0	6	0	411	805	0	5	0	810	28	0	0	0	28
Michigan	4	0	0	36	40	15	0	0	22	37	3	0	0	1	4
Ohio	0	0	0	90	90	0	0	0	102	102	0	2	0	150	152
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	0	0	0	0	0	2	0	2	0	0	23	0	23
Kansas	7	0	8	0	15	5	1	2	0	8	18	0	7	0	25
Minnesota	0	0	0	18	18	0	0	0	17	17	0	0	0	12	12
Missouri	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nebraska	0	0	35	0	35	1	0	17	0	18	0	0	32	0	32
North Dakota	2	1	0	0	3	4	0	0	0	4	2	2	0	0	4
South Dakota	12	0	0	0	12	1	0	0	0	1	1	0	0	0	1
SOUTHEAST															
Alabama	137	400	17	0	554	0	0	5	0	5	0	0	0	0	0
Arkansas	4	0	3	0	7	2	0	3	0	5	1	0	5	0	6
Florida	72	0	0	0	72	19	5	0	0	24	17	6	0	0	23
Georgia	0	0	0	78	78	0	0	0	22	22	583	0	0	64	647
Kentucky	0	0	16	0	16	0	0	47	0	47	0	0	117	0	117
Louisiana	5	0	0	3	8	1	0	52	2	55	4	0	16	43	63
Mississippi	1	0	3	0	4	4	0	0	0	4	4	0	4	0	8
North Carolina	9	0	0	12	21	20	0	3	0	23	0	0	24	0	24
South Carolina	4	0	20	0	24	21	4	19	0	44	7	14	23	0	44
Tennessee	3	0	32	0	35	0	0	46	0	46	40	0	34	0	74
Virginia	0	0	0	21	21	12	0	1	13	26	12	0	1	13	26
West Virginia	7	0	2	0	9	9	0	3	0	12	12	0	4	0	16
SOUTHWEST															
Arizona	28	0	0	0	28	68	0	0	0	68	115	0	0	0	115
New Mexico	0	0	0	5	5	0	0	0	0	0	25	0	0	0	25
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	96	0	12	0	108	123	0	5	0	128	345	0	65	0	410
ROCKY MOUNTAIN															
Colorado	15	0	0	0	15	1	0	40	0	41	73	0	0	0	73
Idaho	13	0	2	0	15	1	10	5	0	16	2	0	3	0	5
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	2	0	0	0	2	2	0	0	0	2
FAR WEST															
Alaska	8	0	0	0	8	10	0	0	0	10	4	0	4	0	8
California	154	0	0	0	154	488	0	0	0	488	98	0	0	0	98
Hawaii	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Nevada	0	0	0	19	19	0	0	0	19	19	0	0	0	23	23
Oregon	0	0	0	23	23	0	0	0	26	26	0	0	0	37	37
Washington	0	0	0	15	15	0	0	0	22	22	0	0	0	17	17
TOTAL	\$997	\$405	\$250	\$723	\$2,375	\$1,674	\$26	\$339	\$718	\$2,757	\$1,428	\$24	\$471	\$899	\$2,822
District of Columbia	0	0	0	10	10	0	0	0	15	15					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	1	1	1	0	3	1	2	0	0	3	10	1	1	0	12
Virgin Islands					0					0					0

TABLE 48
Transportation Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$474	\$22	\$1,713	\$2,209	\$0	\$600	\$72	\$1,129	\$1,801	\$0	\$668	\$41	\$1,613	\$2,322
Maine	0	213	171	14	398	0	232	172	47	451	0	267	238	45	550
Massachusetts	0	687	0	1,625	2,312	0	799	0	1,378	2,177	0	905	0	1,366	2,271
New Hampshire	0	14	157	7	178	0	23	156	7	186	0	28	117	9	154
Rhode Island	0	291	4	120	415	0	335	5	103	443	0	238	328	116	682
Vermont	0	241	75	1	317	0	313	83	1	397	0	359	93	0	452
MID-ATLANTIC															
Delaware	0	319	300	92	711	0	341	316	69	726	0	345	360	16	721
Maryland	30	1,042	1,800	0	2,872	0	931	1,362	0	2,293	0	1,244	1,806	0	3,050
New Jersey	1,471	1,816	874	1,163	5,324	1,494	2,218	779	1,165	5,656	1,578	2,465	603	1,375	6,021
New York	0	1,892	1,420	4,766	8,078	0	1,758	1,428	3,742	6,928	0	2,006	2,164	1,994	6,164
Pennsylvania	0	1,556	1,395	161	3,112	0	1,726	1,410	182	3,318	0	1,916	1,427	198	3,541
GREAT LAKES															
Illinois	0	147	2,392	710	3,249	0	114	3,425	816	4,355	0	100	3,200	1,089	4,389
Indiana	0	0	22	0	22	0	0	12	0	12	1	0	32	0	33
Michigan	0	1,575	225	653	2,453	396	1,868	430	810	3,504	289	2,114	392	258	3,053
Ohio	0	1,188	921	0	2,109	0	1,492	1,048	0	2,540	0	1,750	957	0	2,707
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	586	683	0	1,269	0	673	804	0	1,477	0	538	768	0	1,306
Kansas	0	519	674	127	1,320	0	552	1,054	231	1,837	0	621	644	103	1,368
Minnesota	0	0	0	375	375	0	0	0	358	358	0	0	0	365	365
Missouri	0	0	0	0	0	0	0	3	0	3	0	0	39	0	39
Nebraska	0	541	524	0	1,065	0	542	680	0	1,222	0	587	623	0	1,210
North Dakota	0	259	97	0	356	0	424	130	0	554	0	476	185	0	661
South Dakota	0	0	25	0	25	0	0	21	0	21	0	0	15	0	15
SOUTHEAST															
Alabama	0	285	116	16	417	0	296	279	24	599	0	346	366	37	749
Arkansas	0	363	922	0	1,285	0	591	322	0	913	0	363	618	0	981
Florida	0	1,869	6,367	853	9,089	190	2,468	8,388	445	11,491	572	3,570	9,595	732	14,469
Georgia	0	0	0	113	113	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	14	0	14	0	0	17	0	17	0	0	29	0	29
Louisiana	48	703	284	120	1,155	65	778	330	117	1,290	39	968	497	175	1,679
Mississippi	0	412	254	67	733	0	544	315	30	889	0	514	370	23	907
North Carolina	0	1,239	2,200	329	3,768	0	1,456	3,430	468	5,354	0	0	3,662	0	3,662
South Carolina	0	0	1,141	0	1,141	0	828	525	0	1,353	0	1,045	709	0	1,754
Tennessee	0	1,160	534	0	1,694	0	1,163	876	0	2,039	3,417	1,442	501	0	5,360
Virginia	0	5	68	13	86	14	20	181	84	299	22	11	367	69	469
West Virginia	1	2	756	321	1,080	1	0	1,367	178	1,546	0	0	1,612	204	1,816
SOUTHWEST															
Arizona	15	609	126	1	751	72	665	311	-4	1,044	68	805	254	59	1,186
New Mexico	10	450	200	7	667	40	500	280	8	828	45	510	325	23	903
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	4,414	5,449	0	9,863	0	4,283	7,026	0	11,309	0	5,899	10,361	0	16,260
ROCKY MOUNTAIN															
Colorado	1	0	0	0	1	1	0	0	0	1	1	0	0	0	1
Idaho	0	247	161	0	408	0	283	270	0	553	0	397	680	0	1,077
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	768	329	296	0	1,393	1,001	413	946	0	2,360	1,090	752	926	0	2,768
Wyoming	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAR WEST															
Alaska	124	1,650	89	0	1,863	153	1,385	98	0	1,636	132	1,606	113	0	1,851
California	23	2,301	3,024	4,203	9,551	164	3,002	1,688	76	4,930	45	6,184	5,615	60	11,904
Hawaii	0	204	108	267	579	0	247	106	221	574	0	352	101	219	672
Nevada	0	1	0	1	2	0	0	0	0	0	0	0	0	1	1
Oregon	0	0	0	12	12	0	0	0	17	17	0	0	0	9	9
Washington	0	0	280	1,434	1,714	0	63	460	1,711	2,234	0	132	949	1,518	2,599
TOTAL	\$2,491	\$29,603	\$34,170	\$19,284	\$85,548	\$3,591	\$33,926	\$40,605	\$13,413	\$91,535	\$7,299	\$41,523	\$51,682	\$11,676	\$112,180
District of Columbia	0	225	361	348	934	0	181	351	259	791	0	35	0	0	35
Guam	0	41	0	0	41	1	34	0	0	35	0	35	0	0	35
Puerto Rico	111	220	6	0	337	121	329	15	0	465	72	264	98	0	434
Virgin Islands	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

TABLE 49
Housing Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$106	\$106	\$0	\$0	\$0	\$224	\$224	\$0	\$0	\$0	\$334	\$334
Maine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Massachusetts	0	0	0	278	278	0	0	0	229	229	0	0	0	248	248
New Hampshire	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Rhode Island	0	0	0	14	14	0	0	0	13	13	0	0	0	39	39
Vermont	0	0	0	2	2	0	0	0	2	2	0	0	0	1	1
MID-ATLANTIC															
Delaware	0	0	0	15	15	0	0	0	0	0	0	0	0	0	0
Maryland	16	165	35	144	360	230	282	53	3	568	192	129	45	45	411
New Jersey	0	0	0	0	0	0	92	0	0	92	0	213	0	0	213
New York	0	0	25	580	605	0	0	543	111	654	0	0	941	42	983
Pennsylvania	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GREAT LAKES															
Illinois	0	0	0	4	4	0	0	0	2	2	0	0	0	2	2
Indiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	4	4	0	0	0	5	5	0	0	0	4	4
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	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Georgia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kentucky	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tennessee	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOUTHWEST															
Arizona	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
New Mexico	1	61	0	4	66	1	70	0	5	76	9	85	0	4	98
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	28	1	472	501	0	35	2	660	697	0	43	2	1,068	1,113
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	17	2	0	38	41	40	2	0	83	33	28	2	0	63
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	102	102	0	0	0	118	118	0	0	0	173	173
Washington	0	0	18	106	124	0	0	21	86	107	0	0	5	59	64
TOTAL	\$36	\$271	\$81	\$1,831	\$2,219	\$272	\$519	\$621	\$1,458	\$2,870	\$234	\$498	\$995	\$2,019	\$3,746
District of Columbia	0	0	143	0	143	0	0	93	41	134					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	3	27	0	0	30	0	31	0	0	31	3	131	0	0	134
Virgin Islands					0					0					0

TABLE 50
Environmental Projects Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$124	\$124	\$0	\$0	\$0	\$83	\$83	\$0	\$0	\$0	\$434	\$434
Maine	0	0	0	0	0	0	0	1	0	1	0	0	0	0	0
Massachusetts	0	0	0	328	328	0	0	0	247	247	0	0	0	296	296
New Hampshire	0	0	0	12	12	0	0	0	19	19	0	0	0	7	7
Rhode Island*	0	3	11	35	49	0	3	8	11	22	0	7	19	27	53
Vermont	0	0	0	21	21	0	0	0	18	18	0	0	3	14	17
MID-ATLANTIC															
Delaware	6	0	0	15	21	13	0	0	12	25	15	0	0	7	22
Maryland	7	59	494	146	706	95	221	547	126	989	146	122	606	37	911
New Jersey	192	43	2	80	317	256	289	41	120	706	382	0	0	101	483
New York	0	206	441	512	1,159	0	356	413	573	1,342	0	536	578	639	1,753
Pennsylvania	0	0	103	43	146	0	0	146	40	186	0	0	160	101	261
GREAT LAKES															
Illinois	0	0	140	3	143	0	0	148	2	150	0	0	105	2	107
Indiana	8	0	12	0	20	108	0	12	0	120	61	0	29	0	90
Michigan	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio	0	0	11	155	166	0	4	11	183	198	0	25	6	220	251
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	12	0	12	0	3	16	0	19	0	0	31	0	31
Kansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	176	176	0	0	0	125	125	0	0	0	129	129
Missouri	0	0	0	0	0	0	3	1	0	4	0	2	1	0	3
Nebraska	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	21	32	0	53	1	30	12	0	43	0	15	22	0	37
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOUTHEAST															
Alabama*	0	0	5	0	5	0	0	1	0	1	0	0	1	0	1
Arkansas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Florida	724	417	1,939	142	3,222	2,308	1,396	1,918	128	5,750	1,153	727	1,499	111	3,490
Georgia	0	0	0	12	12	0	0	0	11	11	0	0	0	14	14
Kentucky	0	0	9	0	9	0	0	5	0	5	0	0	5	0	5
Louisiana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Mississippi	0	8	7	3	18	0	6	4	3	13	1	8	29	8	46
North Carolina	8	0	0	0	8	3	0	0	0	3	0	0	0	0	0
South Carolina	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tennessee	58	0	17	0	75	216	0	12	0	228	298	2	21	0	321
Virginia	2	3	3	13	21	8	11	6	17	42	4	7	5	10	26
West Virginia	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SOUTHWEST															
Arizona	0	1	0	0	1	0	4	0	0	4	0	13	0	0	13
New Mexico	9	21	23	61	114	57	32	26	58	173	76	42	28	60	206
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	3	0	10	0	13	3	0	24	0	27	3	0	11	0	14
ROCKY MOUNTAIN															
Colorado	0	0	0	0	0	0	0	5	0	5	2	0	5	0	7
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	20	52	8	0	80	20	104	37	0	161	26	232	52	0	310
California	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hawaii	0	0	0	13	13	0	0	0	16	16	0	0	0	15	15
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	51	242	283	576	0	44	280	327	651	0	54	502	338	894
TOTAL	\$1,037	\$885	\$3,521	\$2,177	\$7,620	\$3,088	\$2,506	\$3,674	\$2,119	\$11,387	\$2,167	\$1,792	\$3,718	\$2,570	\$10,247
District of Columbia	0	4	2	6	11	0	3	4	13	20					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	1	1	0	0	2	6	2	1	0	9	0	57	2	0	59
Virgin Islands					0					0					0

TABLE 51
All Other Capital Expenditures (\$ in millions)

Region/State	Actual Fiscal 2022					Actual Fiscal 2023					Estimated Fiscal 2024				
	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	\$964	\$964	\$0	\$0	\$0	\$981	\$981	\$0	\$0	\$0	\$921	\$921
Maine	4	7	16	3	30	5	34	17	0	56	15	33	37	1	86
Massachusetts	0	0	0	737	737	0	0	0	913	913	0	0	0	1,166	1,166
New Hampshire	0	0	0	18	18	0	0	0	32	32	0	10	0	24	34
Rhode Island*	5	7	20	33	65	9	15	26	43	93	11	79	178	56	324
Vermont	0	0	0	32	32	0	0	0	41	41	0	0	1	33	34
MID-ATLANTIC															
Delaware	16	0	0	31	47	45	0	0	34	79	130	0	0	39	169
Maryland	100	0	0	340	440	671	27	0	1,172	1,870	305	18	5	769	1,097
New Jersey*	5,352	343	12	32	5,739	624	485	12	40	1,161	427	30	4	49	510
New York	0	154	993	1,971	3,118	0	107	1,535	1,477	3,119	0	289	1,815	1,416	3,520
Pennsylvania	0	6	0	377	383	0	23	0	498	521	0	0	0	543	543
GREAT LAKES															
Illinois	0	0	0	544	544	0	0	0	1,091	1,091	0	0	0	1,325	1,325
Indiana	248	0	9	0	257	817	0	9	0	826	870	0	94	0	964
Michigan	105	479	244	28	856	127	372	66	3	568	160	178	531	0	869
Ohio	0	14	11	352	377	0	12	21	332	365	0	25	40	411	476
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PLAINS															
Iowa	0	0	42	0	42	0	0	42	0	42	0	0	56	0	56
Kansas	527	17	50	0	594	208	121	49	0	378	123	72	69	0	264
Minnesota	0	0	0	776	776	0	0	0	205	205	0	0	0	204	204
Missouri	100	41	30	13	184	502	32	51	6	591	420	45	83	15	563
Nebraska	14	29	215	0	258	12	29	304	0	345	2	37	354	0	393
North Dakota	0	0	0	0	0	6	78	0	0	84	10	8	0	0	18
South Dakota	2	37	24	0	63	4	9	23	0	36	10	7	13	0	30
SOUTHEAST															
Alabama*	3	0	525	53	581	0	0	115	67	182	5	0	1	74	80
Arkansas	0	0	70	0	70	3	2	111	0	116	0	0	93	0	93
Florida	866	0	237	1,023	2,126	1,524	0	95	1,063	2,682	945	0	545	848	2,338
Georgia	0	0	0	255	255	0	0	0	368	368	530	0	0	144	674
Kentucky	0	0	156	0	156	0	0	548	0	548	0	0	290	0	290
Louisiana	20	1	43	121	185	27	0	27	81	135	42	0	60	87	189
Mississippi	10	10	7	1,171	1,198	17	20	18	198	253	13	31	131	132	307
North Carolina	54	0	106	0	160	173	0	23	0	196	0	0	719	0	719
South Carolina	24	29	101	0	154	61	62	180	0	303	92	42	267	0	401
Tennessee	90	5	7	0	102	544	24	4	500	1,072	353	30	4	0	387
Virginia	4	39	9	246	298	36	15	7	193	251	51	32	14	217	314
West Virginia	10	15	50	0	75	43	15	6	0	64	92	17	35	0	144
SOUTHWEST															
Arizona	0	0	31	0	31	0	0	34	0	34	0	0	19	0	19
New Mexico	78	18	20	121	237	160	23	25	162	370	225	33	23	172	453
Oklahoma	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ROCKY MOUNTAIN															
Colorado	57	10	60	0	127	98	22	219	0	339	100	52	99	0	251
Idaho	100	10	98	0	208	11	28	271	0	310	19	51	205	0	275
Montana	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Utah	401	7	121	0	529	641	3	488	0	1,132	386	14	1,020	0	1,420
Wyoming	40	67	8	0	115	33	0	8	0	41	33	0	8	0	41
FAR WEST															
Alaska	263	317	116	0	696	491	183	153	0	827	207	523	106	0	836
California	537	19	-88	77	545	2,173	27	-875	94	1,419	625	35	146	414	1,220
Hawaii	0	37	1	612	650	0	38	1	549	588	20	53	5	710	788
Nevada	1	8	2	20	31	0	16	2	34	52	0	19	3	41	63
Oregon	4	18	0	82	104	44	29	0	194	267	59	23	0	193	275
Washington	0	12	99	346	457	0	77	332	427	836	0	156	291	531	978
TOTAL	\$9,035	\$1,756	\$3,445	\$10,378	\$24,614	\$9,109	\$1,928	\$3,947	\$10,798	\$25,782	\$6,280	\$1,942	\$7,364	\$10,535	\$26,121
District of Columbia	0	21	0	422	443	0	9	0	530	539					0
Guam	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Puerto Rico	14	92	53	0	159	174	119	33	0	326	488	388	30	0	906
Virgin Islands					0					0					0

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.

Florida: The increase in Federal Funds expenditure in FY 2023 is due to American Rescue Plan Act (ARPA) Funding.

Kansas: Regarding elementary and secondary education capital expenditures, state expenditures report only Capital Improvement State Aid given to qualified school districts based upon wealth of the district.

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

Puerto Rico: While the University of Puerto Rico has capital expenditures, a breakdown of the spending was not available.

Rhode Island: Capital expenditures related to drinking water had previously been recorded in the "All Other" capital expenditures category. The current State Expenditure Report classifies capital expenditures related to drinking water in the "Environmental" capital expenditures category.

Tennessee: Bond estimates represent bond authorizations, while actual bonds represent bond proceeds utilized. Transportation's Capital Expenditures for FY 2022 & FY2023 are shown in Other State Funds but that includes comingled General Funds.

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

METHODOLOGY

The *2024 State Expenditure Report* reflects three years of data: actual fiscal year 2022, actual fiscal year 2023, and estimated fiscal year 2024. The text of this report focuses on actual fiscal year 2023 and estimated fiscal 2024 data. Expenditure data are detailed by program area and funding source so that trends in state spending can be evaluated. Readers are cautioned that a more complete understanding of service levels within a given state would require comparisons of spending by both state and local governments, which is not the purpose of this report. In addition, the data are self-reported by the states and territories.

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

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

For higher education, states were requested to include expenditures made for capital construction, community colleges, vocational education, law, medical, veterinary, nursing and technical schools, and assistance to private colleges and universities, as well as tuition, fees and student loan programs.

Higher education expenditures exclude federal research grants and endowments to universities.

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

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

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

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

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

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

Tables included in the elementary and secondary education, higher education, corrections, and transportation categories reflect expenditures that states have excluded from their reported data. Each table underscores the observation that state-to-state expenditure comparisons in any functional category can be misleading. For example, one state may have included its juvenile institutions in its corrections budget, while another state may have included them in its human resources budget. Comparisons for one state over time, however, should prove accurate.

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

Definitions

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

Federal Funds: funds received directly from the federal government.

Other State Funds: expenditures from revenue sources, which are restricted by law for particular governmental functions or activities. For example, a gasoline tax dedicated to a highway trust fund would appear in the “Other State Funds” column (Note: For Medicaid, other state funds include provider taxes, fees, donations, assessments and local funds).

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

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



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