

STATE FINANCE

TABLE 7.6

Total State Expenditures: Capital Inclusive (In millions of dollars)

State	Actual fiscal 2016				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$768,405	\$583,250	\$484,758	\$34,207	\$1,870,620
Alabama (a)	7,921	9,738	7,875	332	25,866
Alaska	5,474	3,276	1,275	7	10,032
Arizona (b)	9,690	14,927	16,810	739	42,166
Arkansas (c)	5,170	7,416	11,392	58	24,036
California	114,465	90,690	42,100	3,644	250,899
Colorado	10,426	9,484	16,784	0	36,694
Connecticut	17,921	6,216	4,043	3,692	31,872
Delaware	3,914	2,151	3,694	477	10,236
Florida	28,813	25,254	16,598	1,654	72,319
Georgia (d)	21,019	13,896	11,519	1,099	47,533
Hawaii	6,882	2,563	3,430	961	13,836
Idaho	3,028	2,670	1,444	0	7,142
Illinois (e)	26,762	15,875	11,506	782	54,925
Indiana	15,130	12,289	3,790	0	31,209
Iowa	7,247	6,328	9,506	13	23,094
Kansas	6,115	3,637	4,958	414	15,124
Kentucky	10,230	12,182	9,247	0	31,659
Louisiana	8,697	9,256	9,200	582	27,735
Maine	3,271	2,536	2,131	101	8,039
Maryland	16,239	12,034	11,305	1,201	40,779
Massachusetts (f)	27,625	12,462	12,285	2,298	54,670
Michigan	10,095	20,871	23,030	207	54,203
Minnesota	20,152	10,484	6,218	878	37,732
Mississippi	5,672	7,884	5,835	520	19,911
Missouri	9,018	7,677	7,862	71	24,628
Montana	2,237	2,370	1,777	0	6,384
Nebraska	4,196	2,989	4,425	0	11,610
Nevada	3,602	4,158	4,558	108	12,426
New Hampshire	1,385	2,158	2,170	62	5,775
New Jersey	33,151	14,354	7,425	1,610	56,540
New Mexico	6,220	7,730	4,536	474	18,960
New York	68,042	49,476	29,441	3,748	150,707
North Carolina	21,205	14,487	10,031	218	45,941
North Dakota	3,013	1,607	2,832	7	7,459
Ohio (g)	33,591	12,493	18,876	2,490	67,450
Oklahoma	5,205	7,862	9,429	223	22,719
Oregon	8,992	10,317	17,815	142	37,266
Pennsylvania	30,128	27,073	18,636	517	76,354
Rhode Island	3,548	2,877	2,080	122	8,627
South Carolina	7,320	7,614	8,014	0	22,948
South Dakota	1,462	1,371	1,248	91	4,172
Tennessee (h)	13,256	12,567	6,080	438	32,341
Texas	53,968	36,683	17,976	1,898	110,525
Utah	6,191	3,582	3,870	0	13,643
Vermont	1,457	1,992	2,022	91	5,562
Virginia	19,672	9,838	18,477	1,102	49,089
Washington	18,171	11,807	10,742	1,059	41,779
West Virginia	4,195	4,506	7,394	77	16,172
Wisconsin	15,341	10,759	19,630	0	45,730
Wyoming (i)	1,881	784	1,437	0	4,102
Dist. Of Columbia	6,994	3,204	949	834	11,981

See footnotes at end of table

TABLE 7.6

Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)

State	Actual fiscal 2017				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$792,395	\$600,389	\$514,917	\$34,587	\$1,942,288
Alabama (a)	8,295	9,885	8,005	460	26,645
Alaska	4,486	3,763	1,495	0	9,744
Arizona (b)	9,774	14,765	16,711	776	42,026
Arkansas (c)	5,267	7,875	11,925	69	25,136
California	119,291	95,337	44,249	2,340	261,217
Colorado	10,497	9,120	16,913	0	36,530
Connecticut	17,763	6,331	4,671	2,954	31,719
Delaware	4,106	2,171	4,000	398	10,675
Florida	30,267	26,320	18,127	1,667	76,381
Georgia (d)	22,597	14,266	11,836	950	49,649
Hawaii	7,486	2,571	3,927	682	14,666
Idaho	3,255	2,681	1,535	0	7,471
Illinois (e)	29,424	14,833	22,387	1,359	68,003
Indiana	15,971	12,421	3,536	0	31,928
Iowa	7,258	6,389	9,034	6	22,687
Kansas	6,277	3,759	5,144	393	15,573
Kentucky	11,075	12,354	9,373	0	32,802
Louisiana	9,118	11,159	7,841	304	28,422
Maine	3,346	2,601	2,187	114	8,248
Maryland	17,153	12,971	12,062	1,136	43,322
Massachusetts (f)	28,362	12,401	12,522	2,259	55,544
Michigan	9,882	20,291	24,137	75	54,385
Minnesota	21,103	10,406	5,318	641	37,468
Mississippi	5,645	7,819	5,786	1,124	20,374
Missouri	9,153	8,186	8,047	164	25,550
Montana	2,333	2,810	1,814	0	6,957
Nebraska	4,329	3,030	4,508	0	11,867
Nevada	3,990	4,393	5,308	223	13,914
New Hampshire	1,512	2,221	2,097	103	5,933
New Jersey	33,827	15,172	8,116	2,166	59,281
New Mexico	6,106	8,105	4,713	662	19,586
New York	68,080	52,985	31,519	4,431	157,015
North Carolina	22,143	14,778	10,707	538	48,166
North Dakota	2,600	1,616	2,574	2	6,792
Ohio (g)	34,453	12,596	18,584	2,590	68,223
Oklahoma	5,044	7,186	10,703	329	23,262
Oregon	8,954	10,189	20,759	138	40,040
Pennsylvania	31,942	29,001	18,868	513	80,324
Rhode Island	3,672	2,977	2,109	92	8,850
South Carolina	7,804	8,184	8,565	0	24,553
South Dakota	1,548	1,420	1,239	20	4,227
Tennessee (h)	14,162	12,261	6,417	0	32,840
Texas	54,070	36,255	18,260	2,505	111,090
Utah	6,274	3,809	4,140	0	14,223
Vermont	1,498	1,914	2,096	49	5,557
Virginia	20,227	10,308	18,805	962	50,302
Washington	19,357	12,270	11,741	1,316	44,684
West Virginia	4,231	4,314	8,397	77	17,019
Wisconsin	15,858	10,993	20,141	0	46,992
Wyoming (i)	1,530	927	1,969	0	4,426
Dist. Of Columbia	7,179	3,442	1,070	865	12,556

See footnotes at end of table

STATE FINANCE

TABLE 7.6

Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)

State	Estimated fiscal 2018				Total
	General fund	Federal funds	Other state funds	Bonds	
Total	\$822,655	\$634,802	\$537,794	\$37,118	\$2,032,369
Alabama (a)	8,138	10,159	7,803	536	26,636
Alaska	4,535	3,985	2,535	0	11,055
Arizona (b)	9,821	15,615	17,265	642	43,343
Arkansas (c)	5,372	8,168	11,818	33	25,391
California	127,045	98,107	57,169	6,309	288,630
Colorado	11,293	9,627	16,035	0	36,955
Connecticut	18,600	6,253	4,996	2,913	32,762
Delaware	4,118	2,492	3,990	255	10,855
Florida	31,508	28,706	23,145	1,594	84,953
Georgia (d)	23,903	13,956	12,271	1,166	51,296
Hawaii	7,804	2,628	3,636	1,131	15,199
Idaho	3,465	2,683	1,783	0	7,931
Illinois (e)	35,065	18,689	16,700	481	70,935
Indiana	15,923	13,578	4,197	0	33,698
Iowa	7,258	6,389	9,034	6	22,687
Kansas	6,692	3,818	5,423	402	16,335
Kentucky	11,237	12,441	10,390	0	34,068
Louisiana	9,635	13,894	8,659	256	32,444
Maine	3,416	2,697	2,191	106	8,410
Maryland	17,131	13,053	13,530	1,455	45,169
Massachusetts (f)	28,896	13,347	13,484	2,268	57,995
Michigan	10,231	22,499	22,666	112	55,508
Minnesota	22,695	11,891	6,424	410	41,420
Mississippi	5,560	9,184	6,179	647	21,570
Missouri	9,263	8,360	8,226	189	26,038
Montana	2,242	2,863	1,847	0	6,952
Nebraska	4,350	3,101	4,690	0	12,141
Nevada	4,003	4,448	5,111	392	13,954
New Hampshire	1,526	2,289	2,234	73	6,122
New Jersey	35,324	15,937	8,135	2,000	61,396
New Mexico	6,140	8,083	4,655	501	19,379
New York	69,724	56,808	32,502	4,710	163,744
North Carolina	22,746	15,296	11,541	248	49,831
North Dakota	2,103	1,472	2,436	25	6,036
Ohio (g)	31,681	15,113	19,975	2,868	69,637
Oklahoma	5,854	7,522	8,915	378	22,669
Oregon	10,180	10,476	19,791	162	40,609
Pennsylvania	31,997	29,768	19,804	702	82,271
Rhode Island	3,832	3,231	2,398	114	9,575
South Carolina	8,040	8,592	8,428	0	25,060
South Dakota	1,591	1,406	1,445	20	4,462
Tennessee (h)	15,820	13,627	6,732	3	36,182
Texas	56,049	36,714	18,178	1,322	112,263
Utah	6,574	4,398	4,550	552	16,074
Vermont	1,587	1,926	2,098	64	5,675
Virginia	20,884	10,163	20,070	959	52,076
Washington	20,535	12,293	11,916	1,037	45,781
West Virginia	3,275	4,557	8,665	77	16,574
Wisconsin	16,464	11,575	20,160	0	48,199
Wyoming (i)	1,530	925	1,969	0	4,424
Dist. Of Columbia	N.A.	N.A.	N.A.	N.A.	N.A.

See footnotes at end of table

TABLE 7.6

Total State Expenditures: Capital Inclusive (In millions of dollars) (continued)

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

Notes: Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase. "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. For all states, Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

Key:

N.A.—Not applicable

- (a) Alabama: Amounts shown in fiscal years 2016 and 2017 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2018 amounts shown are equal to actual expenditures through 9 months (June 30, 2018) and then annualized for the year. The State of Alabama implemented a new ERP system in FY16. This affected the accuracy of some reports for the 13th Accounting period of FY15. Those issues have been resolved, but there will be some variance for FY16 reported expenditures between last year's survey and this survey. Regarding bond funds, there is a discrepancy between amounts reported in the 2016 survey and this one. When gathering expenditure data from Debt Management, it was discovered that transportation expenditures were counted by both Debt Management and Transportation. In addition, Alabama was able to sort the expenditures by category this year, which significantly decreased the "All Other" category for Bond Funds.
- (b) Arizona: Bonds payments information from Approps report Lease-Purchase and Bonding Summary section.
- (c) Arkansas: 2016 and 2017 amounts were modified to reflect actual final funding and were previously based on estimates.
- (d) Georgia: Bond Funds reflect appropriations for the given year. An adjustment was made to FY 2016 Actual General, Federal, and Other State Funds previously reported. Expenditures reflect actual expenditures as reported in the FY 2017 Budgetary Compliance Report.
- (e) Illinois: Illinois ended Fiscal Year 2016 without a fully enacted General Funds budget in place. Certain areas of the budget did not receive funding at the same levels as seen historically, including state employee health insurance, some agency operational costs, certain social service programs, and higher education.
- (f) Massachusetts: Figures for FY16–FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded.
- (g) Ohio: Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$9,479.1 million in fiscal 2018. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice. Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$7,445.5 million in fiscal 2018. Second, "double counting" of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$755.2 million in fiscal 2018. These accounting practices will tend to make Ohio's "All-Other" expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices.
- (h) Tennessee: Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues.
- (i) Wyoming: Part of Wyoming's yearly variation in expenditure totals is due to the fact that the state budgets on a two-year cycle.