

**Table 7.3**  
**FISCAL 2011 STATE GENERAL FUND, APPROPRIATED, BY REGION**  
(In millions of dollars)

State or other jurisdiction	Beginning balance	Revenues	Adjustments	Resources	Expenditures	Adjustments	Ending balance	Budget stabilization fund
<b>U.S. totals</b> .....	\$12,255	\$636,299	...	\$656,155	\$645,104	...	\$10,831	\$28,037
<b>Eastern Region</b>								
Connecticut.....	0	17,667	0	17,667	17,667	0	0	0
Delaware*.....	537	3,338	0	3,875	3,316	0	464	186
Maine (a).....	0	2,774	26	2,801	2,705	95	1	25
Maryland (b).....	344	13,128	153	13,625	13,094	0	531	631
Massachusetts (c).....	780	31,086	0	31,866	31,329	0	537	657
New Hampshire.....	70	1,434	60	1,564	1,344	219	0	97
New Jersey*.....	505	27,826	0	28,330	28,028	0	302	0
New York*(d).....	2,302	54,676	0	56,978	53,533	2,060	1,385	1,206
Pennsylvania (e).....	-294	25,587	0	25,293	25,289	1	3	1
Rhode Island (f).....	21	3,020	-79	2,962	2,942	-3	24	127
Vermont (g).....	0	1,088	54	1,142	1,081	61	0	54
Regional totals.....	4,265	181,624	...	186,103	180,328	...	3,247	2,984
<b>Midwestern Region</b>								
Illinois (h).....	130	25,939	1,716	27,785	29,097	-1,441	130	276
Indiana (i).....	831	12,911	0	13,741	13,599	1	182	7
Iowa (j).....	0	5,758	0	5,758	5,277	0	480	434
Kansas.....	-67	5,767	0	5,700	5,627	0	73	0
Michigan (k).....	0	7,163	1,088	8,251	8,251	0	0	2
Minnesota (l).....	342	15,844	0	16,186	15,914	0	272	0
Nebraska (m).....	297	3,422	33	3,752	3,405	213	134	322
North Dakota.....	582	1,394	0	1,976	1,933	0	43	325
Ohio.....	510	26,834	0	27,345	27,191	0	154	0
South Dakota (n).....	0	1,155	10	1,165	1,165	0	0	107
Wisconsin (o).....	71	12,787	837	13,695	14,109	-471	57	0
Regional totals.....	2,696	188,974	...	125,354	125,568	...	1,525	1,473
<b>Southern Region</b>								
Alabama (p).....	0	6,943	79	7,022	7,022	0	0	0
Arkansas.....	0	4,479	0	4,479	4,479	0	0	0
Florida.....	1,183	23,416	0	24,599	24,137	0	462	276
Georgia*.....	1,138	16,535	0	17,673	16,535	0	1,138	193
Kentucky (q).....	50	8,682	148	8,880	8,554	326	0	0
Louisiana (r).....	-107	7,719	4	7,616	7,723	0	-107	644
Mississippi.....	7	4,484	0	4,491	4,491	0	0	156
Missouri (s).....	185	6,932	732	7,849	7,751	0	99	257
North Carolina.....	237	18,978	0	19,215	18,959	0	256	150
Oklahoma.....	42	5,442	0	5,484	5,309	0	175	0
South Carolina* (t).....	245	5,171	0	5,416	5,033	0	383	277
Tennessee (u).....	276	10,324	376	10,976	10,598	153	225	257
Texas (v).....	6,223	39,552	-922	44,852	44,891	-122	84	8,156
Virginia.....	132	15,251	0	15,384	15,377	0	7	298
West Virginia (w).....	552	3,742	0	4,294	3,773	51	469	631
Regional totals.....	10,163	177,650	...	188,230	184,632	...	3,191	11,295
<b>Western Region</b>								
Alaska (x).....	0	5,292	180	5,472	5,722	17	-267	11,334
Arizona (y).....	48	6,790	1,720	8,559	8,495	0	63	0
California.....	-4,804	94,230	0	89,426	86,552	0	2,874	0
Colorado* (z).....	146	6,810	90	7,046	7,168	-257	136	136
Hawaii.....	-21	5,075	0	5,054	5,016	0	38	46
Idaho (aa).....	1	2,305	80	2,385	2,384	0	2	0
Montana.....	310	1,829	0	2,139	1,860	-30	309	0
Nevada.....	167	3,379	0	3,547	3,372	0	174	0
New Mexico* (bb).....	253	5,256	154	5,663	5,424	194	45	45
Oregon (cc).....	-427	6,352	116	6,040	6,995	-955	0	110
Utah (dd).....	0	4,361	432	4,793	4,769	14	0	209
Washington (ee).....	-542	14,937	514	14,910	15,430	0	-520	4
Wyoming (ff).....	0	1,438	0	1,438	1,433	0	5	402
Regional totals.....	-4,869	158,054	...	156,472	154,620	-1,017	...	12,286
without California....	-65	63,824	...	67,046	68,068	-1,017	...	12,286
Puerto Rico (gg).....	0	8,134	\$1,000	9,134	9,134	0	...	0

See footnotes at end of table.

## STATE FINANCE

### FISCAL 2011 STATE GENERAL FUND, APPROPRIATED, BY REGION—Continued (In millions of dollars)

Source: National Association of State Budget Officers, *The Fiscal Survey of the States* (December 2010).

Note: For all states, unless otherwise noted, transfers into budget stabilization funds are counted as expenditures, and transfers from budget stabilization funds are counted as revenues.

**Key:**

\*In these states, the ending balance includes the balance in the budget stabilization fund.

NA— Indicates data are not available.

... — Not applicable.

(a) Revenue and Expenditure adjustments reflect legislatively authorized transfers.

(b) Revenue adjustments reflect a \$12.9 million reimbursement from the reserve for Heritage Tax Credits, \$6 million reimbursement from the reserve for Biotechnology Tax Credits, and transfers of \$134.0 million from other special funds.

(c) Includes Budgeted Fund balances.

(d) Total expenditures are adjusted to reflect the impact of delaying the end-of-year school aid payment (\$2.06 billion) from March 2010 to the statutory deadline of June 1, 2010, which was done to carry forward the 2009–2010 budget shortfall into 2010–11. The ending balance includes \$1.2 billion in rainy day reserve funds, \$85 million in a community projects fund, \$73 million reserved for debt reduction and \$21 million reserved for litigation risks.

(e) Revenues include \$1 million transferred from the Rainy Day fund. Expenditure adjustment includes transfer of 25 percent of the ending balance to the Budget Stabilization Reserve (Rainy Day) fund.

(f) Opening balance includes a surplus of \$17.7 million and re-appropriations of \$3.4 million from the prior year. Adjustments to revenues reflect a transfer to the Budget Stabilization Fund and the adjustments to expenditures are the appropriations from FY 2010.

(g) FY 2011 adjustments (revenues) include \$25.8 direct applications and transfers in, \$6.8 other bills/other revenue, \$5.9 additional property transfer tax to GF, and \$15.2 from the Revenue Shortfall Reserve. Adjustments (expenditures) include \$62.3 to the Human Services Caseload Reserve, (\$1.5) from the General Bond Fund, \$0.3 to Internal Service Funds, \$4.8 to the Next Generation Fund, (\$3.3) from the Budget Stabilization Reserve, and (\$1.5) from the Revenue Shortfall/other reserves.

(h) Revenue adjustments are accounted for by statutory transfers in. Expenditure adjustments are accounted for by the sum of (legislatively required transfers plus pension obligation bond debt service plus debt service transfers for capital projects minus reduced transfer to local government distributive fund) subtracting the sum of voucher payments notes.

(i) Expenditure adjustments: PTRF Adjust for Abstracts.

(j) FY 2011 General Fund revenues are updated for the October 10, 2010 Revenue Estimating Conference.

(k) FY 2011 revenue adjustments include the impact of federal and state law changes (-\$66.3 million); revenue sharing law changes (\$477.8 million); deposits from state restricted revenues (\$413.4 million); and pending revenue options (\$263.0 million).

(l) Ending balance includes cash flow account of \$266 million.

(m) Revenue adjustments are transfers between the General Fund and other funds. Among others, this includes a \$112 million transfer from the General Fund to the Property Tax Credit Cash Fund as well as a \$154 million transfer to the General Fund from the Cash Reserve Fund (Rainy Day Fund). Expenditure adjustments are reappropriations (\$207.9 million) of the unexpended balance of appropriations from the prior fiscal year and a small amount (\$5 million) reserved for supplemental/deficit appropriations.

(n) Adjustments in Revenues: \$9.9 million was from one-time receipts.

(o) The figures for revenues and expenditures are updated projections completed by the Legislative Fiscal Bureau on July 6, 2010, after completion of the 2009 Legislative Session. The revenue adjustments include departmental revenue (\$815 million) and tribal gaming (\$22.3 million). Adjustments to expenditures include compensation reserves (\$96 million), lapses (-\$323.8 million) and FY 2010 biennial adjustments (-\$242.7 million).

(p) Revenue adjustments include estimated unrealized capital gains.

(q) Revenue includes \$111.3 million in Tobacco Settlement funds. Adjustment for Revenues includes \$44.7 million that represents appropriation balances carried over from the prior fiscal year, and \$102.8 million from fund transfers into the General Fund. Adjustment to Expenditures represents appropriation balances forwarded and to the next fiscal year and budgeted balances to be expended in the next fiscal year.

(r) State General Fund beginning balance deficit recognized by the Joint Legislative Committee on the Budget on October 22, 2010. Executive Order issued to reduce state general fund expenditures accordingly.

(s) Revenue adjustments are transfers from other funds into the general revenue fund, including \$572 million from the enhanced FMAP authorized in the American Recovery and Reinvestment Act of 2009. In addition, \$8.7 million due to administrative efficiencies related to collection efforts.

(t) Rainy day fund balance includes General Reserve and Capital Reserve Funds.

(u) Adjustments (Revenues) include \$195.7 million transfer from Rainy Day Fund, \$170.0 million transfer from TennCare reserve, and \$10.3 million transfer from other agency reserves. Adjustments (Expenditures) include \$135.4 million transfer to capital outlay projects fund, and \$17.7 million transfer to reserves for dedicated revenue appropriations.

(v) Revenue Adjustments represent transfers to the Economic Stabilization Fund (Rainy Day Fund) pursuant to Texas Constitution, Article III, Section 49-g. Expenditure Adjustments are related to adjustments to dedicated account balances.

(w) Rainy Day Fund data as of 10/22/2010. Fiscal Year 2011 Beginning balance includes \$418.7 million in Reappropriations, Unappropriated Surplus Balance of \$102.6 million, and FY 2010 13th month expenditures of \$30.6 million. Expenditures include Regular appropriations \$3,740.3 million and surplus appropriations of \$2.5 million and \$30.6 million of 31 day prior year expenditures. Ending Balance includes the amount that is available for appropriation (From FY 2011 revenue estimate ~\$1.4~ and from surplus ~\$48.9~ [previous year] general revenue) and anticipated reappropriations (estimated at \$418.7) carried forward from FY 2012. Historically carried forward reappropriation amounts will remain consistent and be reappropriated to the next fiscal year.

(x) Revenue adjustments: \$180.0 million oil and gas tax credits. Expenditure adjustments: net of (1,114.3) million PEF draw and 1,131.0 million PEF forward funding = 16.7 million.

(y) The estimated balance forward for FY 11 from the enacted budget was \$48 million. However, the preliminary ending balance for FY 2010 right now stands at -\$7 million. Revenue adjustments include \$195 million agency fund transfers, \$509 million fund transfer subject to voters approval, \$98.2 million from revenue generation plan and from lottery, \$34.6 million transfer from local governments and \$918 million from temporary 1 cent sale tax increase.

(z) All entries include the August 23, 2010 budget balancing proposals by the Governor, addressing a June 2010 projected GF shortfall. Based on an updated revenue forecast released September 20, 2010, an additional \$256.9M shortfall is anticipated, but has not yet been addressed.

(aa) Specific transfers include: \$30,134,600 from the Budget Stabilization Fund and \$48,846,700 from the Economic Recovery Reserve Fund.

(bb) All adjustments are transfers between reserve accounts, except for \$40.0 million transferred out from Tobacco Settlement Permanent Fund, a reserve account to the Tobacco Settlement Program Fund, a nonreserve account.

(cc) Revenue adjustment is a transfer from the Education Stability Fund to General Fund. Expenditure adjustment is Executive allotment reductions to end biennium with \$0 GF ending balance. Legislative action may be required to fully implement (or avoid) some allotment reductions.

(dd) Includes transfers from previous year balance, to/from Rainy Day Fund, and special revenue funds.

(ee) Fund transfers between General Fund and other accounts.

(ff) Wyoming budgets on a biennial basis to arrive at annual figures assumptions and estimates were required.

(gg) Includes \$1.0 billion from the State Stabilization Fund to cover payroll expenses expected to be reduced through the fiscal year 2011.