



State Budget Actions: FY 2018

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Introduction

This report summarizes the results of a survey of legislative fiscal offices in the 50-states, the District of Columbia and the U.S. Territories on the condition of state budgets. The survey asks for information regarding state general fund revenues and expenditures, rainy-day-fund balances, as well as detailed information on states' four major spending categories – K-12 education, higher education, corrections and Medicaid. NCSL received responses from 48 states and the District of Columbia. The two states that are not reported, Connecticut and Wisconsin, had not enacted a fiscal year 2018 budget at the time this report was written.

Fiscal Summary

As in recent years, state budget conditions are stable overall. Since the end of the Great Recession, states have experienced a slow and steady rebound in state revenues. For FY 2018, states anticipate that trend to continue with average projected general fund revenue growth of 3.9 percent. As states closed their books on FY 2017, average general fund revenue growth was estimated at a modest 1.9 percent.

While slow revenue growth has allowed states to balance their budgets, many noted a small margin for error between FY 2018 revenue estimates and appropriations. Several states, including Alaska, Missouri and Ohio, report weak revenue growth and/or program costs that continue to grow. Other states, such as Iowa and Indiana mention slow revenue growth as a concern, but also note that the state has built up substantial reserves.

A handful of states, including Idaho, Georgia and Utah, are optimistic about their state's fiscal conditions. Some energy-dependent states are also seeing more cause for optimism, with New Mexico, West Virginia and Wyoming noting that oil and gas and other severance tax revenues are slightly stronger than expected.

Overall, states continue to chart a course of modest growth, while increasing spending pressures and slow revenue growth are causing some concern and keeping state budgets tight.

More information on overall state fiscal conditions is contained in Table A in the Appendix.

State Revenues and Appropriations

FY 2018 Revenue Changes

- Forty-three states and the District of Columbia anticipate revenue growth in FY 2018, with the average revenue growth projected to be 3.9 percent. Only Illinois and North Dakota expect revenue growth above 10 percent. The increase in Illinois is largely attributed to tax increases in the state.
- Eleven states anticipate revenue growth of 5 percent or greater for FY 2018, while 29 states expect revenue growth between 1 percent and 5 percent. This continues the trend of moderate revenue growth states have seen over the past few years.
- FY 2018 revenues are essentially flat, at 1 percent growth or below, in six states and the District of Columbia. Revenues are projected to decline in five states, with Oregon projecting the biggest decline at -3.3 percent. This decline is in part due to the state's "kicker" law, which requires the state to return any surplus revenues over the original projection to taxpayers.

FY 2018 Expenditure Appropriations

- FY 2018 appropriations are projected to grow in 32 states, with an average growth rate of 3.3 percent. Illinois and Tennessee are the only states anticipating growth above 10 percent.

- Nine states project appropriations to increase by 5 percent or more, and half of the states anticipate growth between 1 and 5 percent.
- Appropriations are flat, or expected to increase less than 1 percent in three states and the District of Columbia.
- Twelve states are projecting appropriations to decline in FY 2018, with North Dakota anticipating the biggest decline at -25.3 percent. The state reduced appropriations in anticipation of lower revenues.

Table 1. Estimated Percentage Changes in General Fund Revenues and Expenditures,
FY 2017 to FY 2018

Jurisdiction	Revenues	Expenditures
Alabama*	2.7%	0.0%
Alaska	9.3%	-3.8%
Arizona	3.2%	1.9%
Arkansas	3.1%	2.3%
California	5.0%	3.0%
Colorado	7.5%	6.5%
Connecticut	N/A	N/A
Delaware	1.0%	-4.0%
District of Columbia	0.5%	0.5%
Florida	3.8%	3.2%
Georgia	2.4%	2.4%
Hawaii	2.2%	-1.5%
Idaho	2.1%	5.3%
Illinois	23.8%	26.2%
Indiana	1.9%	-3.7%
Iowa	4.1%	0.1%
Kansas	5.4%	4.6%
Kentucky	3.8%	3.6%
Louisiana	3.3%	3.3%
Maine	1.0%	3.2%
Maryland	3.5%	0.5%
Massachusetts	5.3%	2.7%
Michigan*	2.0%	3.2%
Minnesota	3.3%	3.8%
Mississippi	-0.2%	-1.8%
Missouri	3.8%	5.0%
Montana	6.2%	-1.4%
Nebraska	8.0%	1.7%
Nevada	1.2%	-0.2%
New Hampshire	1.0%	-2.7%
New Jersey	2.6%	2.4%

Jurisdiction	Revenues	Expenditures
New Mexico	-2.8%	-0.5%
New York	3.0%	5.3%
North Carolina	4.0%	3.4%
North Dakota	11.2%	-25.3%
Ohio	0.9%	-1.0%
Oklahoma	3.9%	6.1%
Oregon	-3.3%	7.7%
Pennsylvania	1.8%	-1.8%
Puerto Rico	N/R	N/R
Rhode Island	4.3%	2.2%
South Carolina	4.3%	1.1%
South Dakota	0.8%	1.7%
Tennessee	0.9%	11.5%
Texas	-0.1%	1.5%
Utah*	5.7%	4.1%
USVI	N/R	N/R
Vermont	-1.0%	1.4%
Virginia	3.4%	1.2%
Washington	5.1%	5.3%
West Virginia	1.4%	4.9%
Wisconsin	N/A	N/A
Wyoming*	2.6%	2.6%
Average	3.9%	3.3%

* For the purpose of interstate comparisons, the general fund and other major funds have been combined for these states.
Source: NCSL, survey of legislative fiscal offices, 2017.

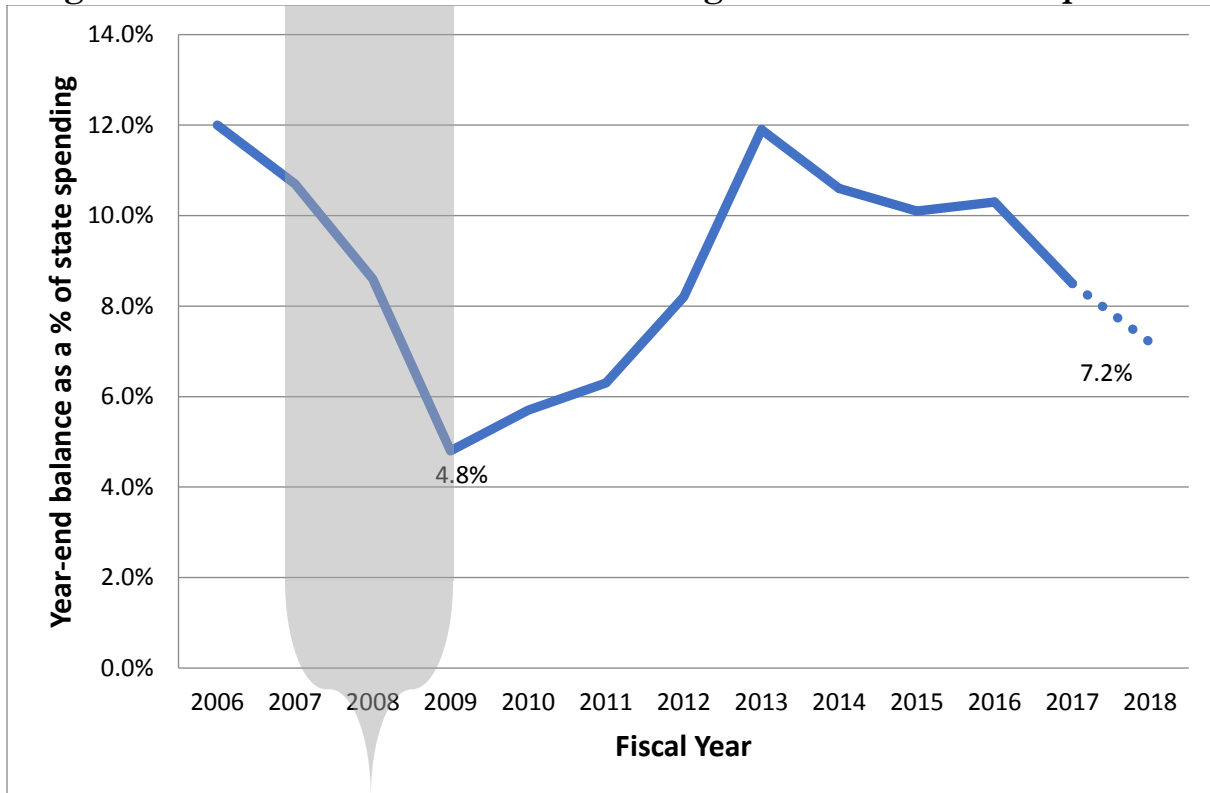
More information on state revenues and expenditures can be found in Table B in the Appendix.

Rainy Day Funds and Year-End-Balances

A majority of states maintain a rainy-day-fund, or budget stabilization account, to help mitigate the effect of declining revenues during challenging economic times. Combining a state’s rainy-day-fund balance with its projected general fund closing balance for the fiscal year is a relatively good measure of state fiscal health.

During the Great Recession, states drew down their reserve funds to an average low of 4.8 percent of general fund expenditures, but the funds were largely replenished during the economic recovery. In FY 2018, cumulative year-end-balances are projected to be 7.2 percent of general fund expenditures. The two most recent states to create rainy-day-funds are Arkansas and Montana. Arkansas created a new rainy-day-fund for FY 2018. The state had previously used a sub-fund in the state’s General Improvement Fund as a rainy-day-account. Montana also established a state rainy-day-fund in 2017.

Figure 1. Year-End-Balances as a Percentage of General Fund Expenditures



Source: NCSL survey of legislative fiscal offices, 2017.

- In FY 2018, cumulative year-end-balances in the states are expected to decline from \$67.5 billion to \$57.0 billion, or 7.2 percent of total general fund appropriations. Alaska saw the most dramatic decrease, with its rainy-day-fund balances declining -28.2 percent between FY 2016 and FY 2017, along with a projected decrease of -48.1 percent between FY 2017 and FY 2018. Declining oil and gas revenues have resulted in large budget shortfalls for the state in recent years, which have been shored up with budget cuts and transfers from rainy day fund accounts. For FY 2018, the state still has a year-end-balance equal to 57.8 percent of general fund appropriations.
- Fourteen states and the District of Columbia project year-end-balances to be greater than 10 percent of general fund expenditures for FY 2018.
- Twenty states anticipate year-end-balances to be between 5 and 10 percent of general fund expenditures for FY 2018.

More information on state rainy day funds and year-end-balances can be found in Table C of the Appendix.

Spending in Major Program Categories FY 2018

This report tracks spending growth in the four major budget categories, elementary and secondary education (K-12), higher education, corrections and Medicaid. Together, K-12 education and Medicaid spending represent about two-thirds of state expenditures on average. Medicaid continues to be the fastest growing area of state budgets.

K-12 Education Spending

In FY 2018, K-12 education is expected to account for nearly 34 percent of state general fund expenditures. General fund spending on K-12 education is projected to increase 3.3 percent in FY 2018 compared to FY 2017 on average. When earmarked funds are included, state spending on K-12 education is expected to increase 3.5 percent. Five states—Alabama, Michigan, New Hampshire, Utah and Wyoming—pay for K-12 education almost entirely from earmarked funds.

- Total funding for K-12 education is budgeted to grow in forty states and the District of Columbia in FY 2018. Kansas, Oregon and Washington are projecting the greatest growth at 8.6 percent, 9 percent and 8.4 percent respectively. In Oregon, FY 2018 is the first year earmarked funds from the sale of recreational marijuana have been appropriated. Kansas and Washington have both increased funding in response to court decisions.
- Seven states—Alabama, Kentucky, Mississippi, Montana, Nevada, North Dakota and Wyoming—budgeted for slight declines in total spending on K-12 education. All of the decreases are less than -1.5 percent.

Other developments in FY 2018 total funding for K-12 education include:

- In Arizona, higher land trust earnings are increasing the amount of earmarked funds appropriated for K-12 education in FY 2018.
- Nevada increased FY 2018 funding for K-12 education in part through earmarked funds from recreational marijuana sales in the state.
- North Carolina increased total K-12 spending for FY 2018 by 5.4 percent, which includes both recurring and non-recurring salary and benefit increases to teachers and other public school staff, and a one-time bonus for math and reading teachers in grades fourth through eighth.

Table 2. Percentage Change in Spending for K-12 Education, Compared with Previous Year

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Alabama	5.0%	5.8%	0.7%	-0.3%
Alaska	-0.3%	0.5%	1.0%	0.7%
Arizona	3.7%	3.5%	3.4%	3.7%
Arkansas	1.1%	1.5%	0.2%	1.8%
California	4.1%	3.8%	3.3%	3.2%
Colorado	8.3%	2.9%	8.9%	2.9%
Connecticut	N/R	N/R	N/R	N/R
Delaware	9.3%	9.3%	2.8%	2.8%

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
District of Columbia	5.3%	5.3%	6.7%	6.7%
Florida	2.3%	3.5%	2.8%	3.2%
Georgia	4.8%	4.8%	4.4%	4.4%
Hawaii	2.1%	1.2%	3.3%	3.0%
Idaho	7.4%	7.2%	6.3%	6.9%
Illinois	N/A	N/A	N/A	N/A
Indiana	3.4%	3.7%	1.1%	0.8%
Iowa	4.7%	4.7%	3.5%	3.5%
Kansas	24.0%	18.3%	9.6%	8.6%
Kentucky	11.8%	11.8%	-0.9%	-0.9%
Louisiana	0.3%	0.3%	1.8%	1.1%
Maine	5.3%	5.3%	4.5%	4.5%
Maryland	1.4%	2.8%	0.5%	1.2%
Massachusetts	1.3%	1.3%	3.0%	3.0%
Michigan	224.9%	3.0%	19.4%	4.3%
Minnesota	4.8%	4.8%	3.4%	3.4%
Mississippi	-0.5%	-0.9%	-0.6%	-0.6%
Missouri	1.2%	2.2%	2.4%	2.4%
Montana	1.7%	1.8%	0.0%	-1.1%
Nebraska	1.2%	0.7%	1.7%	2.0%
Nevada	8.8%	8.2%	-2.0%	-0.1%
New Hampshire	1.0%	-0.2%	0.4%	0.5%
New Jersey	4.3%	4.3%	-0.6%	5.2%
New Mexico	-2.0%	-1.6%	0.5%	0.8%
New York	4.6%	3.2%	6.4%	3.1%
North Carolina	2.4%	3.6%	5.6%	5.4%
North Dakota	4.1%	1.0%	-17.2%	-0.4%
Ohio	3.6%	2.5%	1.6%	0.9%
Oklahoma	5.2%	-3.0%	1.8%	3.2%
Oregon	3.2%	3.2%	8.4%	9.0%
Pennsylvania	6.1%	6.1%	3.2%	3.2%
Puerto Rico	N/R	N/R	N/R	N/R
Rhode Island	6.1%	6.2%	4.7%	4.7%
South Carolina	10.7%	13.4%	0.9%	0.4%
South Dakota	23.0%	22.4%	3.9%	4.6%
Tennessee	6.7%	6.7%	4.6%	4.6%

Table 2. Percentage Change in Spending for K-12 Education, Compared with Previous Year

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Texas	-7.3%	-6.8%	3.3%	6.5%
USVI	N/R	N/R	N/R	N/R
Utah	-11.8%	7.0%	33.3%	6.0%
Vermont	0.8%	3.3%	4.0%	3.7%
Virginia	2.8%	1.0%	2.9%	1.3%
Washington	8.3%	8.3%	8.4%	8.4%
West Virginia	0.6%	0.3%	2.6%	2.5%
Wisconsin				
Wyoming	N/A	8.2%	N/A	-1.2%
Average	3.8%	3.3%	6.5%	6.3%

Source: NCSL, survey of legislative fiscal offices, 2017.
Note: Illinois was only able to provide data for FY 2018 and has been removed. Connecticut and Wisconsin were still working on their FY 2018 budgets at the time this report was completed.

More information on K-12 spending can be found in Table D of the Appendix.

Higher Education Spending

Higher education spending represents 9.3 percent of total state general fund spending in FY 2018. Of the major spending categories, higher education is projected to have the lowest general fund FY 2018 growth at 4.2 percent.

- Thirty-two states and the District of Columbia have budgeted for FY 2018 spending increases for higher education. Rhode Island expects the greatest increase at 11.3 percent. Four other states—Georgia, Nevada, New Hampshire and Tennessee— project higher education funding to increase more than 5 percent.
- In 14 states, total higher education funding is budgeted to decline. North Dakota anticipates the greatest decline at -18.8 percent as a result of declining state revenues due to lower oil and gas prices.

Other developments in FY 2018 total funding for higher education include:

- While total state spending for higher education in Indiana is projected to decline slightly in FY 2018, earmarked spending increased 39.8 percent. The increases are due in part to increased support for adult students and workforce-ready grants.
- FY 2018 spending on higher education in New Mexico was slightly reduced compared to FY 2017. All institutions and programs were reduced by one percent, with some exceptions. Lottery sales projections were also lowered, resulting in less earmarked revenue, and a liquor excise tax benefiting the lottery tuition fund expired at the end of FY 2017.
- Ohio slightly increased general fund appropriations for FY 2018 due to an increase in needs-based financial aid and merit-based STEM scholarship programs. In contrast, earmarked funds were reduced due to the elimination or reduction of funding for various workforce development programs, which were largely supported by one-time appropriations.

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Alabama	4.3%	4.9%	2.1%	1.1%
Alaska	-7.4%	-2.3%	-2.4%	-2.0%
Arizona	-18.0%	-16.0%	0.9%	1.3%
Arkansas	0.0%	0.4%	0.0%	0.1%
California	5.7%	5.8%	3.2%	3.8%
Colorado	0.2%	1.6%	2.4%	1.8%
Connecticut	N/A	N/A	N/A	N/A
Delaware	1.9%	1.9%	1.1%	1.1%
District of Columbia	6.7%	6.7%	2.0%	2.0%
Florida	4.7%	5.7%	6.6%	3.3%
Georgia	6.6%	6.0%	6.8%	6.8%
Hawaii	1.4%	0.5%	9.7%	4.2%
Idaho	9.2%	10.8%	3.9%	2.3%
Illinois	N/A	N/A	N/A	N/A
Indiana	0.9%	0.9%	1.8%	2.0%
Iowa	-2.7%	-2.4%	-2.2%	-2.7%
Kansas	0.4%	-0.1%	-0.7%	-0.7%
Kentucky	-1.3%	-1.3%	1.1%	1.1%
Louisiana	39.4%	-7.5%	11.1%	7.2%
Maine	5.1%	4.9%	1.2%	1.3%
Maryland	5.1%	4.8%	2.3%	2.3%
Massachusetts	-1.7%	-1.7%	0.8%	0.8%
Michigan	1.2%	2.8%	-7.2%	2.1%
Minnesota	1.5%	1.5%	-1.0%	-1.0%
Mississippi	-5.0%	-5.0%	-6.0%	-5.3%
Missouri	-3.0%	-2.9%	-0.6%	0.6%
Montana	2.9%	2.6%	-2.5%	-2.3%
Nebraska	1.8%	1.8%	-0.1%	-0.1%
Nevada	4.9%	4.9%	8.9%	8.9%
New Hampshire	1.1%	1.1%	2.2%	6.2%
New Jersey	1.5%	1.5%	-0.2%	4.6%
New Mexico	-6.7%	-7.4%	-1.1%	-2.8%
New York	-3.9%	-3.9%	-2.6%	-2.6%
North Carolina	1.6%	1.6%	2.3%	2.3%
North Dakota	4.1%	4.1%	-18.8%	-18.8%
Ohio	3.1%	3.3%	0.8%	0.2%
Oklahoma	-11.2%	-8.6%	-6.8%	-3.2%

Table 3. Percentage Change in Spending for Higher Education, Compared with Previous Year

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Oregon	7.3%	7.3%	3.7%	3.7%
Pennsylvania	2.6%	2.6%	1.0%	1.0%
Puerto Rico	N/R	N/R	N/R	N/R
Rhode Island	9.7%	9.7%	11.3%	11.3%
South Carolina	-2.6%	1.9%	6.2%	2.7%
South Dakota	6.9%	6.7%	0.4%	0.4%
Tennessee	8.9%	7.5%	7.2%	6.0%
Texas	0.0%	-0.3%	-1.2%	-1.7%
UTVI	N/R	N/R	N/R	N/R
Utah	55.4%	5.6%	-1.2%	4.1%
Vermont	0.8%	0.8%	3.6%	3.4%
Virginia	9.4%	9.4%	-1.4%	-1.4%
Washington	7.9%	7.9%	2.2%	2.2%
West Virginia	-0.5%	-0.4%	-3.1%	-2.9%
Wisconsin	N/A	N/A	N/A	N/A
Wyoming	-11.7%	-11.4%	0.0%	0.0%
Average	2.8%	2.3%	4.2%	4.1%

Source: NCSL, survey of legislative fiscal offices, 2017.
Note: Illinois was only able to provide data for FY 2018 and has been removed. Connecticut and Wisconsin were still working on their FY 2018 budgets at the time this report was completed.

More information on higher education spending can be found in Table E of the Appendix.

Corrections Spending

Corrections programs make-up about 5.4 percent of state general fund budgets on average. General fund corrections spending growth is projected to be 4.2 percent in FY 2018, putting it behind Medicaid and K-12 education general fund growth in the major spending categories.

- Thirty-three states have budgeted for corrections increases in total funds for FY 2018. In six states—Louisiana, Maine, New Hampshire, Ohio, South Carolina and Washington—total FY 2018 corrections growth is projected at greater than 5 percent. The growth in Maine is due in part to the inclusion of \$3 million to retroactively cover FY 2017 costs.
- In 14 states, total state support for corrections is budgeted to decline. Kentucky has budgeted the largest decrease at -9.9 percent. However, the state anticipates making additional payments for corrections costs due to medical expenses, staffing shortages and likely population increases.

Other developments in FY 2018 total funding for corrections include:

- In New York, a decrease of -0.2 percent is partially attributed to shifting maintenance positions to the capital budget and a \$13.5 million overtime reduction.
- Pennsylvania’s total spending on corrections is projected to decline by -4.0 percent. The state anticipates savings from the closure of a state prison at the end of FY 2017 and initiatives to modernize and optimize operations.

- The -1.5 percent decline in corrections spending in Texas is attributed to decreased appropriations for Correctional Managed Healthcare and the closure of several correctional facilities.

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Alabama	4.2%	7.0%	-0.6%	-1.0%
Alaska	-3.6%	-3.2%	-0.3%	0.1%
Arizona	3.0%	4.7%	2.0%	2.0%
Arkansas	1.0%	1.0%	4.0%	4.0%
California	6.9%	6.2%	3.3%	3.9%
Colorado	1.0%	3.0%	2.6%	2.4%
Connecticut	N/A	N/A	N/A	N/A
Delaware	4.1%	4.1%	4.1%	4.1%
District of Columbia	2.6%	2.6%	-1.8%	-1.8%
Florida	2.1%	2.1%	1.3%	1.3%
Georgia	-0.7%	-0.7%	1.3%	1.3%
Hawaii	4.2%	4.0%	2.6%	2.6%
Idaho	4.7%	6.9%	2.4%	0.8%
Illinois	N/A	N/A	N/A	N/A
Indiana	-3.9%	-3.9%	4.3%	4.3%
Iowa	-1.1%	-1.1%	-0.4%	-0.4%
Kansas	3.3%	3.3%	-1.1%	-1.1%
Kentucky	6.1%	6.1%	-9.1%	-9.9%
Louisiana	0.7%	4.9%	1.4%	7.4%
Maine	2.1%	2.0%	4.6%	6.5%
Maryland	2.6%	2.7%	-1.1%	-1.1%
Massachusetts	-0.8%	-0.8%	3.3%	3.3%
Michigan	1.0%	0.7%	0.8%	0.9%
Minnesota	6.8%	6.8%	3.6%	3.6%
Mississippi	-3.8%	-7.4%	-1.5%	-1.5%
Missouri	6.8%	7.0%	0.2%	0.2%
Montana	1.0%	0.6%	-4.5%	-4.5%
Nebraska	-0.9%	-0.9%	3.6%	3.6%
Nevada	6.1%	6.1%	1.9%	1.9%
New Hampshire	2.0%	2.0%	7.5%	7.5%
New Jersey	-1.8%	-1.8%	-0.2%	-0.2%
New Mexico	-1.1%	-0.9%	1.2%	1.6%
New York	-1.8%	-1.7%	-0.3%	-0.2%
North Carolina	5.9%	5.9%	3.6%	3.6%

Table 4. Percentage Change in Spending for Corrections Compared with Previous Year

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
North Dakota	4.1%	4.1%	1.4%	1.4%
Ohio	4.2%	3.6%	4.3%	5.6%
Oklahoma	2.3%	2.3%	0.3%	0.3%
Oregon	7.7%	7.8%	1.4%	1.6%
Pennsylvania	6.6%	6.6%	-4.0%	-4.0%
Puerto Rico	N/R	N/R	N/R	N/R
Rhode Island	2.1%	2.1%	2.4%	2.4%
South Carolina	8.4%	7.5%	3.1%	5.1%
South Dakota	17.1%	4.7%	-0.6%	-0.7%
Tennessee	10.9%	10.9%	0.2%	0.2%
Texas	1.1%	1.1%	-1.5%	-1.5%
USVI	N/R	N/R	N/R	N/R
Utah	7.1%	7.0%	3.0%	3.0%
Vermont	4.8%	4.3%	1.1%	1.1%
Virginia	2.8%	2.7%	2.3%	2.1%
Washington	4.0%	4.0%	6.3%	6.3%
West Virginia	-3.5%	-3.5%	-2.3%	-2.3%
Wisconsin	N/A	N/A	N/A	N/A
Wyoming	-10.8%	-11.4%	0.0%	0.0%
Average	3.3%	3.3%	6.2%	6.3%

Source: NCSL, survey of legislative fiscal offices, 2017.
 Note: Illinois was only able to provide data for FY 2018 and has been removed. Connecticut and Wisconsin were still working on their FY 2018 budgets at the time this report was completed.

More information on corrections spending can be found in Table F of the Appendix.

Medicaid Spending

Medicaid spending accounts for 21.5 percent of general fund budgets for FY 2018. After K-12 education, Medicaid is the second largest spending category, and is continually the fastest growing portion of state budgets. In FY 2018, general fund Medicaid spending is projected to grow 5.4 percent. When all state funds are accounted for, the increase is 7.2 percent.

- Medicaid spending is expected to increase in 37 states in FY 2018. The increase is projected to be greatest in California, where total state funds are expected to grow 19.5 percent. For the state’s general fund, increases are due to higher costs for the state’s optional expansion population under the Affordable Care Act. More significant is increased spending from other state funds. This increase is due to revenues from a new tobacco tax, which are partially dedicated to the state’s Medicaid program, as well as the expansion of behavioral health services in the counties, and some shifting of non-general fund revenue from FY 2017 to FY 2018. In North Dakota, which projects a 16.9 percent increase in total state funding for Medicaid, the state has decreased expenditures from the state’s general fund, and replaced the funds with other available one-time state special funds.

- Wyoming expects state funding for Medicaid to remain flat in FY 2018, and eight states—Alaska, Iowa, Mississippi, Ohio, Oklahoma, Pennsylvania, Texas and Vermont—and the District of Columbia expect total funding for Medicaid to decline. The decline is most significant in Alaska, which has been hit hard by stagnant oil prices. The state projects a -14.6 percent decline.

Other developments in FY 2018 total funding for corrections include:

- In Alabama, the reduction in the general fund is due to \$105 million in Medicaid funding from the BP settlement that is included in projected expenditures of other state funds.
- New Jersey cited projected increased enrollment and per capita spending trends as the reason for increased spending.
- In Oregon, general funds appropriated to Medicaid are projected to increase 3.1 percent because of a reduction in the federal match for the population covered under the Affordable Care Act.

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Alabama	8.0%	5.5%	-10.1%	1.0%
Alaska	-4.4%	16.0%	-7.0%	-14.6%
Arizona	8.0%	7.7%	3.5%	3.3%
Arkansas	8.5%	10.7%	5.2%	1.1%
California	10.9%	0.5%	2.5%	19.5%
Colorado	5.0%	0.2%	7.4%	12.4%
Connecticut	N/A	N/A	N/A	N/A
Delaware	10.3%	10.3%	1.0%	1.0%
District of Columbia	3.4%	3.4%	-0.4%	-0.4%
Florida	3.4%	0.2%	11.5%	0.5%
Georgia	3.1%	3.2%	-4.0%	0.3%
Hawaii	5.2%	4.9%	1.5%	1.5%
Idaho	3.6%	6.7%	2.4%	4.5%
Illinois	N/A	N/A	N/A	N/A
Indiana	10.9%	4.6%	6.0%	8.1%
Iowa	-5.9%	-6.7%	-1.4%	-1.4%
Kansas	0.3%	1.2%	3.3%	3.7%
Kentucky	10.6%	8.6%	11.4%	9.5%
Louisiana	-4.4%	10.3%	19.9%	10.5%
Maine	-6.3%	-2.9%	6.3%	4.0%
Maryland	12.7%	9.8%	5.2%	4.2%
Massachusetts	3.4%	3.4%	1.7%	1.7%
Michigan	0.8%	3.4%	1.0%	2.9%
Minnesota	10.0%	0.2%	13.7%	15.5%
Mississippi	-11.8%	-6.8%	5.2%	-2.6%
Missouri	4.1%	2.4%	1.3%	8.5%

Jurisdiction	FY 2017 Expenditures		FY 2018 Appropriations	
	General Fund	Total State Funds	General Fund	Total State Funds
Montana	9.5%	7.2%	10.9%	7.1%
Nebraska	9.6%	9.9%	-1.5%	-0.3%
Nevada	12.4%	14.0%	9.2%	3.7%
New Hampshire	13.9%	7.6%	12.6%	3.5%
New Jersey	4.3%	3.4%	5.4%	5.1%
New Mexico	0.1%	0.8%	0.1%	0.3%
New York	0.5%	-0.2%	6.2%	1.2%
North Carolina	1.0%	1.3%	4.7%	4.9%
North Dakota	0.5%	-2.5%	-14.7%	16.9%
Ohio	2.6%	1.7%	-15.0%	-8.5%
Oklahoma	-28.6%	21.4%	28.0%	-11.5%
Oregon	2.1%	11.3%	3.1%	3.1%
Pennsylvania	7.0%	6.9%	-5.8%	-1.7%
Puerto Rico	N/R	N/R	N/R	N/R
Rhode Island	3.6%	3.4%	0.7%	1.0%
South Carolina	7.0%	3.8%	3.4%	7.9%
South Dakota	-1.0%	-1.0%	4.1%	4.1%
Tennessee	5.5%	-0.1%	2.7%	7.4%
Texas	7.5%	7.0%	-5.2%	-5.4%
USVI	N/R	N/R	N/R	N/R
Utah	1.2%	1.3%		1.2%
Vermont	-0.4%	1.9%	1.1%	-1.0%
Virginia	4.5%	4.7%	1.2%	4.9%
Washington	5.8%	5.1%	6.3%	1.4%
West Virginia	19.3%	12.9%	0.5%	0.1%
Wisconsin	N/A	N/A	N/A	N/A
Wyoming	-8.3%	-7.7%	0.0%	0.0%
Average	4.9%	2.9%	5.4%	7.2%

Source: NCSL, survey of legislative fiscal offices, 2017.
Note: Illinois was only able to provide data for FY 2018 and has been removed. Connecticut and Wisconsin were still working on their FY 2018 budgets at the time this report was completed.

More information on Medicaid spending can be found in Table G of the Appendix.

Appendix

APPENDIX TABLE A. SUMMARY OF THE STATE'S FISCAL SITUATION

Jurisdiction	Statement
Alabama	Alabama's fiscal year begins October 1. The current fiscal condition is stable. Revenue sources are currently on track to meet estimates for FY 2017, and major adjustments to estimates for FY 2018 are anticipated.
Alaska	Alaska continues to be severely impacted by lower oil prices. General fund revenues are insufficient to cover the general fund budget and "budget reserves" are nearly depleted. The political climate has been one of inaction due to the inability to agree on austerity/revenue measures.
Arizona	The budget is balanced but has comparatively little margin for error if revenues come in significantly below forecast or if supplemental appropriations are required.
Arkansas	While the projected gross general revenue collections for FY2018 are estimated to increase by \$229.7 million over FY 2017 (increase of 3.4 percent), this forecasted revenue does not fully fund all the general revenue allocations approved by the Arkansas General Assembly for state agency operations. General revenue funding is allocated by categories A and B and an additional allocation for the rainy day fund and an allocation for the Medicaid Trust Fund. On May 2, 2017, the chief fiscal officer of the state released a reduced revenue forecast for the upcoming FY 2018. Instead of all of category A and B and the rainy day fund and Medicaid Trust Fund allocations being funded, the revised forecast estimates funding to be available to fund all of category A, 67.26 percent of category B and all of the rainy day fund and Medicaid Trust Fund allocations. During the First Extraordinary Session of 2017 (held in May 2017), the General Assembly provided for the transfer of \$100.2 million in tobacco settlement funds that had been held in a trust fund since the beginning of the tobacco settlement distributions, to the long term reserve fund for the purpose of improving Arkansas' bond ratings.
California	The final FY 2018 budget package included \$9.9 billion in reserves, which is one of the highest levels of enacted reserves in a state budget passed in decades, both in numeric and percentage terms. Nonetheless, there are reasons to be cautious about the state's fiscal position this year. In addition to economic uncertainties, potential changes to federal policy could affect the economy, reduce federal funding, substantially increase state costs in future years, and/or have near-term impacts on state tax revenues and taxpayers.
Colorado	The general fund is expected to have enough revenue to fully fund the enacted budget and end the year with a reserve equal to 4.8 percent of operating appropriations. The amount falls short of the reserve required by law by an estimated \$172 million.
Connecticut	
Delaware	Recent history of growth in projected "door openers" greater than annual revenue growth is expected again for next fiscal year.
District of Columbia	The current fiscal health of the District of Columbia is strong and driven by real property, deed taxes, and sales and business taxes. The economic outlook remains good as a result of continued increase in population, moderate economic growth, and improvements in labor market indicators.
Florida	
Georgia	The state continues to chart a cautiously optimistic course to meet the needs of its growing population.
Hawaii	Stable, but concerned with lackluster general excise tax revenues.
Idaho	The state finished the FY 2017 very strong with an 8.8 percent revenue growth. The revenue forecast for FY 2018 is 4.6 percent. Rainy day funds are at their highest amount in recent years.
Illinois	After a 2+ year budget impasse, the Illinois General Assembly, overrode the governor's veto, to enact a budget. Revenues were increased by approximately \$5.479 billion via income tax increases and other changes to credits and exemptions, as well as an expected \$300 million in proceeds from a state property sale.

APPENDIX TABLE A. SUMMARY OF THE STATE'S FISCAL SITUATION

Jurisdiction	Statement
Indiana	Indiana enters FY2018 with \$303 million in general fund balance and \$1,777 million in combined balance (including Medicaid, tuition reserve, and rainy day fund). The combined balance is 11.2 percent of the general fund appropriation for FY 2018. The general fund revenue in FY 2017 was \$454 million or 3.1 percent above prior year. It is forecasted to grow between 2 percent to 3 percent in FY 2018. The annual expenditure has been consistently below appropriations. In FY 2017, \$353 million in appropriations were reverted back to the state general fund. Overall, even though the revenue growth has been weak in the last biennium, Indiana maintains a robust financial reserve balance.
Iowa	Iowa is experiencing economic growth in many sectors, but has experienced much slower than projected revenue growth. The fiscal outlook has changed to cautious or concerned, from cautiously optimistic. Revenue projections have been reduced during the past fiscal year on three separate occasions. Revenue growth continues to be below projections as the books close on FY 2017, but FY 2018 has begun positively. Economic indicators remain positive and Iowa is close to full employment. Sales tax revenue growth is nearly flat, and like many other states, we're trying to figure out why. Other factors tugging on revenue growth include the agriculture economy, the ongoing impacts of tax law changes, and the uncertainty in the federal government. Fortunately, Iowa has healthy reserve fund balances and held appropriations to 0.1 percent growth.
Kansas	Kansas begins this fiscal year with a structurally balanced budget, but without any large balances available.
Kentucky	Revenues were 1.3 percent less than projected for FY 2017. The current budget for FY 2018 was based on a growth rate of 2.4 percent over FY 2017.
Louisiana	The budget is closely balanced with all the cautions typically associated with an uncertain national economy and a still weak but slowly improving state economy.
Maine	Maine ended FY 2017 with a relatively small general fund positive revenue variance of \$41.4 million (1.2 percent). FY 2017 general fund revenue increased by 2.6 percent over FY 2016 levels. Maine's most recent revenue forecast (May 2017) assumed FY 2018 general fund revenue would increase by 4.0 percent. But with the 2018-2019 biennial budget's repeal of the 3 percent surtax on incomes over \$200,000 that had taken effect in tax year 2017, the estimated revenue growth rate for FY 2018 has been reduced to 1.0 percent. The revenue forecast will next be updated in Dec. 2017.
Maryland	Maryland began the fiscal year with a projected ending balance for fiscal 2018 of about \$91 million and a slight structural shortfall. This fund balance may not be sufficient if agencies identify spending shortfalls during the fiscal year.
Massachusetts	In response to monthly FY 2017 tax return actuals, the legislature has downgraded projected FY 2018 revenues from the consensus estimate determined in Dec. 2016. Despite this alteration, strong economic and employment indicators give reason for cautious optimism for revenue projections heading into fiscal year 2018.
Michigan	State revenues and expenditures have largely been as expected. Revenue is expected to continue growing as the economy continues to slowly expand. Given current law, FY 2018 will be one of only a few recent (or future years) in which a significant portion of that revenue growth will not be substantially, or completely, offset by changes in tax policy.
Minnesota	Minnesota's fiscal situation is stable. The state has a healthy budget reserve and the general fund is structurally balanced through the FY 2020-2021 biennium based on current projections.
Mississippi	Slow modest growth is expected for FY 2018.
Missouri	The state is currently experiencing weak revenue growth, coupled with growing entitlement spending which is resulting in a very tight budget year.
Montana	The lower than anticipated current year payments in individual income tax were a surprise the state had prepared for. SB 261 contained triggers based on lower than anticipated revenues that require reduced spending and transfer funds from the fire fund to the general fund.

APPENDIX TABLE A. SUMMARY OF THE STATE'S FISCAL SITUATION

Jurisdiction	Statement
Nebraska	Based on current forecasts, the budget restores compliance to minimum statutory reserve levels at the end of the current biennium, ending June 30, 2019. Recent years' underperformance to forecast and weak overall growth casts doubt on whether this scenario can be sustained. The cash reserve fund (rainy day fund) will be drawn down over the next two years to bridge the gap caused by revenue results, yet the balance will be maintained at a reasonable level should additional draw-downs becomes necessary.
Nevada	The fiscal situation in Nevada is stable. Nevada projects ending general fund balances in FY 2017 and FY 2018 that exceed 5 percent of operating appropriations.
New Hampshire	The balance in the rainy day fund is expected to be \$100 million at the end of FY 2018.
New Jersey	The state's fiscal situation at the commencement of FY 2018 continues to be one of structural imbalance. Retirement system contributions are again underfunded (50 percent of ARC). Statutory local aid and property tax relief programs, in particular aid to local school districts, are also underfunded.
New Mexico	The state will begin FY 2018 with slim reserves; however, revenues appear to be tracking up as the oil and gas industry recovers from its recent downturn and with positive, albeit slow, economic growth.
New York	A balanced budget was passed in early April with spending growth for state operating funds not exceeding 2 percent for the seventh year in a row. The outlook for this year's budget is stable.
North Carolina	The budget situation remains stable.
North Dakota	The North Dakota economy has slowed due to declining oil and agriculture commodity prices. As a result, state revenues declined significantly in the past year resulting in budget reductions and the use of reserve funds. General fund appropriations for the 2017-2019 biennium are approximately 24.2 percent less than 2015-2017 biennium general fund appropriations.
Ohio	Personal income tax revenue was significantly weaker than expected in FY 2017, and sales tax revenue was also weaker than expected. Updated revenue estimates for FY 2018 were produced for budget conference committee in June, and hopefully they will be much closer to actual experience.
Oklahoma	Oklahoma has begun to see modest improvement in revenue in recent months after nearly 30 months of significant reductions resulting from the plunge in oil prices. While the recent past is somewhat encouraging, energy prices, particularly oil and natural gas, continue to face the challenges resulting from robust production and lackluster demand worldwide. The Legislature continues to modify or eliminate many long-standing tax incentives and preferences and continues to examine how the revenue structure can be modernized and made less vulnerable to world commodity prices. Many challenges remain, however the focus continues to be on restoring a sustainable revenue-to-expenditure balance.
Oregon	Economic conditions appear to be stable. Costs to maintain ongoing programs continue to grow faster than projected revenues (current service level). Currently the state has a personal income tax "kicker" projected to be paid in 2018 due to anticipated revenues for the 2015-2017 biennium exceeding original projections by more than 2 percent (estimated at \$408 million to be returned to taxpayers in fiscal year 2018).
Pennsylvania	Pennsylvania faces a chronic structural deficit, and lawmakers are still in the process of crafting a solution.
Puerto Rico	
Rhode Island	
South Carolina	The fiscal situation in South Carolina is stable for the new fiscal year. Growth remains steady and reserve funds are fully funded at the statutorily required levels.
South Dakota	South Dakota is cautiously optimistic. The drought throughout the Midwest will surely affect revenues, but all other leading indicators are positive.
Tennessee	Revenues for FY 2017 are exceeding estimates and Tennessee expects to close with a surplus. The budget growth rate for the general fund is 3.25 percent and for FY 2018 remains conservative at 3.17 percent.

APPENDIX TABLE A. SUMMARY OF THE STATE'S FISCAL SITUATION

Jurisdiction	Statement
Texas	There have been no unusual demands on the 2018-2019 biennial budget. Texas is expected to end the 2018-2019 biennium with \$41.5 million in the general fund and \$11.2 billion in the rainy day fund.
Utah	Overall the fiscal outlook for Utah remains strong despite some risks.
USVI	
Vermont	After closing out of FY 2017, adopting onetime provisions to cover anomalous corporate tax refund events of \$16.3 million or 1 percent and update to base revenue, the FY 2018 budget as passed will need to address an immediate \$12.5 million or 0.8 percent gap. It is expected to drop to \$9 million or 0.5 percent as result of ongoing security and broker fee revenue. It's expected the gap will be closed through the statutory rescission process.
Virginia	Preliminary FY 2017 results: Total general fund revenue collections, excluding transfers, exceeded the official budget forecast by \$132 million, driven mainly by stronger payroll withholding and corporate income tax collections. Payroll withholding grew 5.2 percent, well ahead of the forecast of 3.6 percent growth. Corporate income tax collections increased 8.1 percent, ahead of the forecast of 3.8 percent. Sales tax collections were weak, increasing just 1.9 percent versus the forecast of 2.8 percent. Nonwithholding income tax collections declined 1.7 percent versus the official forecast of a 0.7 percent decline.
Washington	<p>On the eve of the new fiscal year, the legislature adopted an operating budget for the 2017-2019 biennium. It funded significant increases in state support for K-12 education, funded previously negotiated collective bargaining agreements, increased vendor compensation and made numerous other changes (savings and increases). In addition to the rainy day amounts shown above, the budget is expected to leave \$925 million in an ending balance for the 2017-2019 biennium. The four-year outlook would result in a small negative balance at the end of the 2019-2021 biennium (after vetoes made by the governor).</p> <p>The Legislature adopted a capital budget that only contained re-appropriations (amounts appropriated in the 2015-17 biennium that were unspent). The Legislature had previously adopted a transportation budget.</p>
West Virginia	The state is seeing some improvement in severance taxes and the energy sector induced declines to other revenue sources seem to be reversing. Budget levels are exceptionally lean, though not draconian, and opportunity for further ATB-type reductions is exceptionally low. The rating agencies have put the state on watch to see that it is curing the structural budget woes without gimmicks and rainy day reliance. The combined budget and revenue outlook appears promising for now, though it is akin to a boat loaded somewhat beyond its rated capacity. Should the state need to make mid-year modifications, its likely down to politically difficult cuts to programs or politically difficult revenue increases. Look for our tax reform dialog to continue until there is some broader agreement. General revenue cash liquidity continues to be a concern as well.
Wisconsin	
Wyoming	At the current pace of tax collections, total state revenues for FY 2017, ending June 30, 2017, are exceeding official forecasts by modest amounts. To the extent revenues exceed projections, appropriated draws from the state rainy day fund will be reduced or projects contingent upon specific revenue performance will be funded. In particular, severance taxes and federal mineral royalty collections are modestly ahead of pace. Sales and use tax collections were lagging estimates until the most recent three months. The decline in tax revenues highly dependent upon fossil fuel markets stabilized in FY 2017, though significant signs of recovery have been muted.
Source: NCSL survey of legislative fiscal offices, summer 2017.	

Appendix Table B. General Fund Budget Figures
--Millions of Dollars--

Jurisdiction	Balance Forward	FY 2016			Closing Balance
		Revenues	Expenditures	Net Transfers	
Alabama <i>General Fund</i>	\$72.2	\$1,845.3	\$1,910.5	\$56.8	\$63.8
Alabama <i>Education Trust Fund</i>	\$2.6	\$6,072.9	\$5,959.5	\$5.0	\$121.0
Alaska	\$0.0	\$1,532.7	\$5,132.7	\$3,600.0	\$0.0
Arizona	312.3	9264.1	9512.6	220.3	284.1
Arkansas	\$0.0	\$6,470.0	\$5,190.4	\$1,102.1	\$177.4
California	\$3,308.3	\$118,864.3	\$114,464.8	\$3,203.6	\$3,524.1
Colorado	\$689.6	\$9,971.4	\$9,501.5	\$646.8	\$512.7
Connecticut					
Delaware	\$536.9	\$3,935.4	\$3,913.7	\$396.1	\$162.5
District of Columbia	\$0.0	\$7,294.3	\$7,294.3	\$0.0	\$0.0
Florida	\$2,539.8	\$28,329.0	\$29,182.3	\$205.3	\$1,891.8
Georgia	\$0.0	\$20,650.2	\$19,563.1	\$0.0	\$0.0
Hawaii	\$826.8	\$7,082.5	\$6,882.2	\$0.0	\$1,027.1
Idaho	\$44.9	\$3,212.0	\$3,047.3	\$159.3	\$50.5
Illinois	\$621.0	\$30,498.0	\$30,873.0	\$0.0	\$246.0
Indiana	\$887.0	\$15,057.6	\$15,353.7	\$185.5	\$776.3
Iowa	\$367.3	\$6,921.1	\$7,244.3		\$44.1
Kansas	\$37.1	\$6,080.7	\$6,115.1	\$0.0	\$37.1
Kentucky	\$220.8	\$10,338.9	\$10,278.8	N/A	\$280.9
Louisiana	\$0.0	\$8,395.4	\$8,709.2	\$0.0	(\$313.8)
Maine	\$25.6	\$3,366.2	\$3,331.3	\$10.4	\$70.9
Maryland	\$320.4	\$16,160.3	\$16,156.3	\$60.1	\$384.5
Massachusetts	\$192.4	\$39,838.9	\$38,407.8	\$1,575.4	\$48.0
Michigan <i>General Fund</i>	\$694.7	\$10,094.0	\$10,184.3		\$604.4
Michigan <i>School Aid Fund</i>	\$190.2	\$12,398.1	\$12,420.1		\$168.2
Minnesota	\$726.1	\$21,151.4	\$20,152.0	\$592.1	\$1,133.4
Mississippi	\$48.4	\$5,526.6	\$5,671.7	\$103.4	\$6.7
Missouri	\$277.6	\$8,786.8	\$9,025.2	\$114.0	\$153.2
Montana	\$455.4	\$2,121.3	\$2,323.8	\$3.6	\$256.5
Nebraska	\$647.7	\$4,302.0	\$4,195.6	\$307.0	\$531.7

Appendix Table B. General Fund Budget Figures
--Millions of Dollars--

Jurisdiction	Balance Forward	FY 2016			Closing Balance
		Revenues	Expenditures	Net Transfers	
Nevada	\$241.8	\$3,787.7	\$3,605.1	\$8.2	\$416.2
New Hampshire	\$49.0	\$1,559.5	\$1,383.8	\$99.5	\$88.5
New Jersey	\$823.2	\$32,872.6	\$33,787.1	\$573.7	\$482.4
New Mexico	\$0.0	\$5,708.9	\$6,303.3	\$594.4	\$0.0
New York	\$7,300.0	\$51,805.0	\$56,666.0	\$6,495.0	\$8,934.0
North Carolina	\$264.5	\$21,520.7	\$21,205.1	\$0.0	\$580.1
North Dakota	\$729.5	\$1,870.6	\$2,828.2	\$681.2	\$448.1
Ohio	\$1,488.0	\$21,963.6	\$21,925.6	\$533.6	\$992.4
Oklahoma	\$545.7	\$5,204.8	\$5,215.9	\$0.0	\$0.0
Oregon	\$528.8	\$8,809.7	\$8,944.2	\$86.2	\$308.1
Pennsylvania	\$274.5	\$30,850.5	\$30,127.2	\$51.1	\$2.0
Puerto Rico					
Rhode Island	\$174.9	\$3,663.6	\$3,547.9	\$114.9	\$175.7
South Carolina	\$783.8	\$7,271.1	\$7,308.9	\$0.0	\$746.0
South Dakota	\$0.0	\$1,497.0	\$1,461.0	\$0.0	\$0.0
Tennessee	\$872.5	\$13,822.8	\$12,645.0	\$660.4	\$1,389.9
Texas	\$8,341.6	\$50,783.4	\$53,356.1	\$1,437.0	\$4,331.8
USVI					
Utah <i>General Fund</i>	\$174.2	\$2,240.7	\$2,256.5	\$103.5	\$54.9
Utah <i>Education Fund</i>	\$267.8	\$3,749.6	\$3,850.6	\$66.4	\$100.4
Vermont	\$0.0	\$1,483.8	\$1,478.5	\$5.3	\$0.0
Virginia	\$251.5	\$18,040.1	\$18,960.7	\$561.6	\$623.4
Washington	\$1,011.2	\$18,932.6	\$18,505.6	\$35.3	\$1,402.9
West Virginia	\$419.6	\$4,102.7	\$4,118.3	\$33.1	\$371.4
Wisconsin					
Wyoming <i>General Fund</i>	\$0.0	\$1,001.3	\$1,518.1	\$516.8	\$0.0
Wyoming <i>Budget Reserve Fund</i>	\$104.2	\$410.2	\$0.0	\$516.8	(\$2.4)
Total	\$38,691.4	\$738,513.8	\$742,995.9	\$25,720.9	\$33,688.9

Appendix Table B. Comments

Jurisdiction	Comments
Alabama	<p><i>FY 2016 Education Trust Fund:</i> The closing balance includes \$59.6 million to be transferred to the Budget Stabilization Fund and \$56.4 million to the Advancement and Technology Fund in FY 2017 pursuant to the Rolling Reserve Act.</p> <p><i>FY 2017 Education Trust Fund:</i> Expenditures are set according to a formula established by the Rolling Reserve Act that includes the previous fiscal year's recurring revenues, the growth rate of the 14 highest of the previous 15 fiscal years, and any new recurring revenue measures.</p> <p><i>FY 2018 General Fund:</i> The decrease in expenditures is a preventative measure in case the state is required to provide matching funds for the Children's Health Insurance Program (CHIP), dependent upon potential changes to the program at the federal level and/or to offset a reduction of one-time revenues from the BP settlement.</p>
Alaska	<p><i>FY 2016:</i> The largest reduction in the budget from FY 2016 to FY 2017 was a reduction of Oil and Gas Tax credit payments from \$500 million to \$30 million.</p>
Arizona	
Arkansas	<p><i>FY 2016:</i> Includes a \$4.3 million allocation to the rainy day set-aside within the General Improvement Fund.</p> <p><i>FY 2017:</i> Includes a \$13.8 million allocation to the rainy day set-aside sub-fund within the General Improvement Fund.</p> <p><i>FY 2018:</i> Includes a \$15.9 million allocated to the newly created rainy day fund and a \$2.95 allocation to the Medicaid Trust Fund to offset a revenue reduction to the trust fund.</p>
California	<p><i>FY 2016:</i> Closing balance reduced by \$980 million reserve for the liquidation of encumbrances.</p> <p><i>FY 2017:</i> Closing balance reduced by \$980 million reserve for the liquidation of encumbrances.</p> <p><i>FY 2018:</i> Closing balance reduced by \$980 million reserve for the liquidation of encumbrances.</p>
Colorado	<p><i>FY 2017:</i> Combined transfers to transportation and capital construction funds decreased from \$470.3 million in FY 2016 to \$163.5 million in FY 2017.</p>
Connecticut	
Delaware	
District of Columbia	<p><i>FY 2017:</i> Increase in revenue estimate was driven by strong property, business, deeds and sales taxes.</p> <p><i>FY 2018:</i> Revenue growth shrinks to 0.5 percent as a result of the last of the triggered tax policy changes to go into effect, reducing revenue by \$100 million.</p>
Florida	<p><i>FY 2017:</i> Revenues include \$100 million in BP settlement agreement payments.</p> <p><i>FY 2018:</i> Net Transfers include \$98.3 million in unused appropriations and reversions.</p>
Georgia	
Hawaii	
Idaho	
Illinois	<p><i>FY 2018:</i> Assumes approximately \$5.4 billion in resources from various tax increases/credit and exemption changes and sale of state property.</p>
Indiana	<p><i>FY 2017:</i> FY 2017 actual.</p>

Appendix Table B. Comments

Jurisdiction	Comments
Iowa	<p><i>FY 2016:</i> Spending for FY 2016 grew by 2.7 percent (\$191.4 million). Increases for education (\$87.0 million), Medicaid (\$75.7 million), commercial and business property tax reform (\$117.7 million) accounted for \$280.4 million in increases for FY 2016. There was a net decrease of \$89.0 million in other areas of the budget that offset a portion of the increases mentioned above. Most of the decreases were in human services-related budget areas.</p> <p><i>FY 2017:</i> During FY 2017, the revenue estimates were revised downward on three separate occasions. This necessitated the General Assembly and governor to make mid-year adjustments so the budget would remain balanced. These actions included mid-year spending cuts of \$88.2 million, and the transfer of \$156.3 million in revenue from non-general fund sources to the general fund. The change in overall appropriations for FY 2017 was relatively flat, increasing by only 0.07 percent (\$4.8 million) compared to FY 2016. Increases in education (\$137.6 million) and the business property tax replacement (\$25.0 million) drove the majority of the spending increases. Funding for Medicaid was reduced by \$82.0 million to reflect a savings associated with moving to a managed care system. There was a net decrease in other budget areas totaling \$75.9 million, including \$21.8 million (5.1 percent) in various DHS programs and \$14.4 million (2.4 percent) for the Regents Universities.</p> <p><i>FY 2018:</i> Appropriations for FY 2018 were increased by only \$9.0 million (0.1 percent) compared to FY 2017. The significant spending increases included \$42.3 million (1.3 percent) for state school aid was increased, \$20.0 million to the Cash Reserve Fund, \$6.8 million for the Family Investment Program, and \$7.6 million for child care assistance. All other budget areas received a net decrease of \$67.7 million (1.7 percent).</p>
Kansas	<p><i>FY 2018:</i> The revenue increase in FY 2018 is primarily due to Income Tax rate increases and taxation of pass-through income. The FY 2018 increase in expenditures is mainly due to increased K-12 education payments in response to a Supreme Court decision.</p>
Kentucky	<p><i>FY 2017:</i> FY 2017 revenues are actual amounts.</p> <p><i>FY 2018:</i> Based on Dec. 2015 forecast which will be revised before next budget session.</p>
Louisiana	<p><i>FY 2016:</i> FY 2016 deficit resolved in FY 2017</p> <p><i>FY 2017:</i> Tax increases (sales, tobacco, alcohol) generated more revenue.</p>
Maine	<p><i>FY 2018:</i> 2018-2019 Biennial Budget eliminated a 3 percent surtax on incomes over \$200,000 that had taken effect in tax year 2017.</p>
Maryland	<p><i>FY 2017:</i> General fund spending grew by nearly \$1.0 billion in fiscal 2017, over fiscal 2016. Most of the growth is found in Medicaid (+\$364 million) due to increases in provider rates (in particular managed care rates), enrollment increases (enrollment rebounding after the drop caused by redeterminations in the new Exchange eligibility system), and fiscal 2017 being the first year of state support for the ACA expansion population. Agency growth of +\$309 million was largely due to costs increases for employee healthcare and retirement.</p>
Massachusetts	
Michigan	<p><i>FY 2017 General Fund:</i> The Dec. 31, 2016 repeal of a use tax on Medicaid managed care organizations lowered General Fund revenue by \$291.9 million, and School Aid Fund revenue by \$146.0 million.</p> <p><i>FY 2018 General Fund:</i> The Dec. 31, 2017 repeal of a use tax on Medicaid managed care organizations lowered General Fund revenue by \$121.6 million, and School Aid Fund revenue by \$72.0 million. A reduction in business tax credits increased General Fund revenue by \$167.2 million.</p>

Appendix Table B. Comments

Jurisdiction	Comments
Minnesota	<p><i>FY 2016:</i> Transfers are mostly to the budget reserve.</p> <p><i>FY 2017:</i> Budget reserve was increased \$333.9 million in Nov. 2016. Most of that (\$326.9 million) was transferred out in Feb. 2017 to pay for health insurance premium assistance.</p> <p><i>FY 2018:</i> The governor vetoed appropriations of \$64.7 million for the House and Senate. The House and Senate are currently operating on court-ordered three month appropriation of \$16.2 million. That \$16.2 is the amount included in the FY 2018 spending number. As the litigation proceeds, this court-ordered appropriation could change.</p>
Mississippi	<p><i>FY 2017:</i> These figures are estimates and will not be finalized until the FY 2017 close-out period has concluded.</p>
Missouri	
Montana	<p><i>FY 2016:</i> Lower than expected growth in individual income tax revenue and a decline in corporation income tax revenue</p> <p><i>FY 2017:</i> Forecast revenues were estimated to grow, but after the estimate was final, April income tax collections were lower than expected and it does not look like actual revenues will meet the forecast.</p> <p><i>FY 2018:</i> 2017 session legislators reduced expenditures and passed some revenue legislation both one-time-only and ongoing to bring revenues and expenditures more in line.</p>
Nebraska	
Nevada	<p><i>FY 2017:</i> The increase in FY 2017 expenditures is due to appropriations approved by the 2017 Legislature for capital expenses, other one-time expenses and supplemental appropriations primarily to address a shortfall in K-12 funding.</p>
New Hampshire	
New Jersey	<p><i>FY 2017:</i> Revenue increase above FY 2016 due primarily to growth in income tax (+482 million) and highway fuels tax rate increase effective November 2016 (+\$328 million).</p> <p><i>FY 2018:</i> Revenue increase primarily due to growth in income tax (+\$544.0 million), sales tax (+\$415 million), asset sales (+\$340 million) and legal settlements (+\$274 million), less shift of lottery revenues to pension trust funds (-\$970 million). Appropriations increase reflects growth in Medicaid and employee fringe benefits costs (including retirement systems ARC), less shift of approximately \$1 billion in ARC appropriations commensurate with lottery revenue shift.</p>
New Mexico	<p><i>FY 2016:</i> Downturn in oil and natural gas industries had significant negative effect on multiple revenue sources.</p> <p><i>FY 2017:</i> Includes \$513.2 million of non-recurring revenue from solvency legislation passed in 2016 regular and special sessions, and 2017 regular & special sessions; includes \$150 million of spending reductions for solvency.</p> <p><i>FY 2018:</i> Most solvency measures were passed for FY 2016 and FY 2017 only, therefore FY 2018 revenues primarily reflect economic growth only; FY 2018 budget reflects both targeted and across-the-board spending reductions.</p>
New York	<p><i>FY 2016:</i> Balance forward excludes \$540 million Rainy Day Reserve.</p> <p><i>FY 2017:</i> The FY 2017 closing balance includes extraordinary non-recurring deposits from monetary settlement proceeds in prior fiscal years. Also, FY 2017 revenue decline is due to the decline in settlement proceeds from the previous fiscal year.</p> <p><i>FY 2018:</i> The spending increase is driven primarily by increased local assistance spending in health and education. The reduction in fund balance reflects the expenditure of non-recurring bank settlement proceeds. FY 2018 revenue increase is due to increased tax revenue projections.</p>

Appendix Table B. Comments

Jurisdiction	Comments
North Carolina	<p><i>FY 2016:</i> Excluded from net transfers is a transfer of \$473.6 million to the savings reserve and a transfer of \$81.4 million to the repairs and renovations reserve. Historically, these transfers have been excluded from the balance forward (unreserved fund balance) amounts. For FY 2015-16 the state's unreserved fund balance prior to transfers to the Savings Reserve and Repairs and Renovation Reserve was \$926.5 million.</p> <p><i>FY 2017:</i> Excluded from net transfers is a transfer of \$263M to the savings reserve and a transfer of \$125 million to the repairs and renovations reserve. Historically, these transfers have been excluded from the balance forward (unreserved fund balance) amounts. For FY 2016-17 the state's unreserved fund balance prior to transfers to the savings reserve and repairs and renovation reserve was \$859.8 million. Additionally, \$200 million of FY 2017 expenditures are from midyear appropriations for disaster relief related to Hurricane Matthew.</p> <p><i>FY 2018:</i> \$100 million of projected FY 2018 expenditures are from additional disaster relief appropriations.</p>
North Dakota	<p>North Dakota budgets on a biennial basis, the amounts reflected in this survey are based on the 2015-17 and 2017-19 biennial budgets.</p> <p><i>FY 2017:</i> The transfers include \$572.5 million from the budget stabilization fund, \$100 million from the Bank of North Dakota, and \$155 million from the strategic investment and improvements fund. Expenditures were reduced by order of the governor in February 2016 and through legislative action in August 2016 due to projected revenue shortfalls.</p> <p><i>FY 2018:</i> The 2017 Legislative Assembly increased the oil tax allocations to the general fund by \$100 million, from \$300 million to \$400 million. Due to estimated reductions in general fund revenue, appropriations were reduced.</p>
Ohio	<p><i>FY 2017:</i> Income tax revenue declined 2.5 percent, with the loss barely made up by other taxes.</p> <p><i>FY 2018:</i> The FY 2018 decrease in expenditures is primarily due to Medicaid (see below for more details).</p>
Oklahoma	<p><i>FY 2016:</i> Balance forward represents the amount transferred from FY 2015 to the FY 2016 Cash-Flow Reserve Fund. After experiencing two declared revenue failures during the fiscal year, final reconciliation resulted in net reductions to allocations of approximately 4.42 percent.</p> <p><i>FY 2017:</i> Balance forward represents the amount transferred from FY 2016 to the FY 2017 Cash-Flow Reserve Fund. A declared revenue failure of 0.7 percent reduced allocations by approximately \$47.0 million. Final reconciliation of revenue is pending.</p> <p><i>FY 2018:</i> Balance forward represents the amount transferred from FY 2017 to the FY 2018 Cash-Flow Reserve Fund.</p>
Oregon	<p><i>FY 2016:</i> Oregon budgets on a biennial basis. Expenditures, transfers and ending balances are estimates only for fiscal years; the ending balance for an odd-numbered fiscal year represents the actual biennial ending balance.</p> <p><i>FY 2017:</i> Transfers are administrative actions and the projected transfer out to the Rainy Day Fund.</p> <p><i>FY 2018:</i> Projected 2 percent surplus kicker credit of \$408 million in FY 2018.</p>
Pennsylvania	<p><i>FY 2018:</i> As of July 28, 2017, the spending plan has been enacted at the amount shown. This does not include non-preferred appropriation bills, which have not yet been enacted. A revenue package has not yet been finalized.</p>
Puerto Rico	
Rhode Island	

Appendix Table B. Comments

Jurisdiction	Comments
South Carolina	<i>FY 2017:</i> For FY 2016-17 \$65.8 million of motor vehicles sales tax revenue was shifted from the general fund to the State Highway Fund for road and bridge repair.
South Dakota	<i>FY 2017:</i> Increases are due to a 1/2 penny sales tax increase effective May 1, 2016.
Tennessee	
Texas	<i>FY 2018:</i> Texas budgets on a biennial basis. The ending 2018-19 general fund balance is estimated to \$41.5 million.
Utah	
Vermont	<i>FY 2018:</i> The July 21, 2017 Vermont new revenue forecast was adopted - after solutions applied for one-time corporate tax refunds event, the base budget will require a base rescission of \$12.5 million or 0.8 percent. We expect this to be done by end of August.
Virginia	<i>FY 2016:</i> Revenues do not include rainy day fund withdrawal of \$235 million. <i>FY 2017:</i> Expenditures include \$605.6 million deposit to rainy day fund. Revenues do not include rainy day fund withdrawal of \$294.6 million. Additions to balance total \$112.9 million. <i>FY 2018:</i> Revenues do not include rainy day fund withdrawal of \$272.5 million. Additions to balance total \$128.2 million.
Washington	<i>FY 2017:</i> In addition to 1 percent of general state revenues, a large deposit due to extraordinary revenue growth is projected for FY 2017 (\$925 million). <i>FY 2018:</i> The large deposit made in FY 2017 is transferred to the pension funding stabilization Account and used to offset GFS pension-related spending over the next four years. Also, please see the notes on question 3.
West Virginia	<i>FY 2016:</i> Revenues collapsed with the energy sector. Considerable internal budget cuts were made to support healthcare-related items. Mid-year interventions were necessary. <i>FY 2017:</i> Similar story to FY 2016, but severance and other revenues began to recover in the closing four months. <i>FY 2018:</i> Keeping pace with Medicaid and DB plans required significant internal cuts to the budget. Severance revenues are making a modest recovery. Revenues otherwise continue to be weak.
Wisconsin	
Wyoming	<i>FY 2016:</i> Figures for all years reflect appropriations, not expenditures. Figures do not include K-12 education budgets. <i>FY 2017:</i> Wyoming's budgeted expenditures and transfers are on a biennial, not annual basis. As a result, the appropriations are divided equally between years where appropriate. <i>FY 2018:</i> Wyoming's budgeted expenditures and transfers are on a biennial, not annual basis. As a result, the appropriations are divided equally between years where appropriate.
Source: NCSL survey of legislative fiscal offices, 2017.	

Appendix Table C. Budget Stabilization Funds: FY 2016, FY 2017 and FY 2018

--Millions of Dollars--

Jurisdiction	FY 2016	FY 2017 (estimated)	FY 2018 (projected)
Alabama	\$411.9	\$587.5	\$609.6
Alaska	\$6,617.9	\$4,753.0	\$2,467.4
Arizona	460.8	460.5	461.5
Arkansas	\$31.1	\$36.2	\$28.8
California	\$3,699.0	\$6,713.4	\$8,486.8
Colorado	N/A	N/A	N/A
Connecticut	N/A	N/A	N/A
Delaware	\$214.8	\$221.1	\$199.8
District of Columbia	\$1,165.2	\$1,267.8	\$1,392.2
Florida	\$1,353.7	\$1,384.4	\$1,416.5
Georgia	\$2,032.9	\$2,400.0	N/A
Hawaii	\$100.9	\$309.8	\$349.1
Idaho	\$259.4	\$291.3	\$291.3
Illinois	\$125.0	\$0.0	\$0.0
Indiana	\$544.6	\$548.5	\$505.5
Iowa	\$729.1	\$606.9	\$625.1
Kansas	\$0.0	\$0.0	\$0.0
Kentucky	\$209.4	\$150.5	\$82.6
Louisiana	\$358.9	\$286.7	\$313.0
Maine	\$112.4	\$196.3	\$129.3
Maryland	\$832.4	\$832.6	\$860.3
Massachusetts	\$1,292.0	\$1,304.0	\$1,398.4
Michigan	\$612.4	\$707.8	\$886.1
Minnesota	\$1,946.5	\$1,953.4	\$1,953.4
Mississippi	\$365.8	\$290.8	\$284.8
Missouri	\$585.6	\$591.4	\$608.9
Montana	\$0.0	\$0.0	\$0.0
Nebraska	\$730.7	\$680.7	\$437.6
Nevada	\$0.0	\$38.9	\$73.1
New Hampshire	\$93.0	\$100.0	\$100.0
New Jersey	\$0.0	\$0.0	\$0.0
New Mexico	\$146.1	\$177.9	\$36.3
New York	\$540.0	\$540.0	\$540.0
North Carolina	\$1,575.2	\$1,838.2	\$1,838.2
North Dakota	\$572.5	\$6.1	\$43.6
Ohio	\$2,004.6	\$2,034.1	\$2,034.1
Oklahoma	\$240.8	\$93.4	\$93.4

Appendix Table C. Budget Stabilization Funds: FY 2016, FY 2017 and FY 2018

--Millions of Dollars--			
Jurisdiction	FY 2016	FY 2017 (estimated)	FY 2018 (projected)
Oregon	\$372.2	\$388.8	\$576.8
Pennsylvania	\$0.2	\$0.2	\$0.2
Puerto Rico	N/R	N/R	N/R
Rhode Island	\$191.6	\$192.2	\$194.2
South Carolina	\$458.7	\$487.2	\$509.0
South Dakota	\$143.3	\$157.4	\$165.3
Tennessee	\$568.0	\$668.0	\$800.0
Texas	\$9,714.8	\$10,254.2	\$10,225.1
USVI	N/R	N/R	N/R
Utah	\$493.1	\$493.1	\$493.1
Vermont	\$78.1	\$106.6	\$112.8
Virginia	\$235.5	\$548.8	\$281.7
Washington	\$549.6	\$1,637.9	\$1,157.7
West Virginia	\$778.7	\$652.4	\$698.0
Wisconsin	N/A	N/A	N/A
Wyoming	\$1,811.9	\$1,646.9	\$1,481.9
Total	\$45,360.2	\$48,636.9	\$45,242.5

Source: NCSL survey of legislative fiscal offices, 2017.

Appendix Table C. Comments

Jurisdiction	Comments
Alabama	<i>FY 2017:</i> A bond issuance secured by proceeds from the BP settlement were utilized to repay \$161.6 million to the General Fund Rainy Day Account that was transferred to the state general fund in fiscal year 2010 to prevent proration.
Alaska	<i>FY 2016:</i> \$3.6 billion budget deficit <i>FY 2017:</i> \$2.8 billion budget deficit <i>FY 2018:</i> \$2.4 billion budget deficit
Arizona	
Arkansas	<i>FY 2018:</i> Prior to FY 2017 rainy day funding was deposited and expensed from a sub-fund within the fund Arkansas uses for capital projects called the general improvement fund. Beginning with FY 2018, no funding was allocated to the general improvement fund (GIF), and instead the funding that previously was deposited in the GIF was instead deposited into a newly created rainy day fund. Several programs/projects formerly funded from GIF will be funded from the rainy day fund instead. This projected balance is inclusive of all estimated remaining balances of one-time funds allocated to the rainy day fund less all projected expenditures for supplemental appropriations and set aside projects plus a \$15.9 million general revenue allocation to the rainy day fund.

Appendix Table C. Comments

Jurisdiction	Comments
California	<i>FY 2016:</i> Combined with the Special Fund for Economic Uncertainties (SFEU), the state's reserve balances total \$7,223.1 million. <i>FY 2017:</i> Combined with the Special Fund for Economic Uncertainties (SFEU), the state's reserve balances total \$7,355.2 million. <i>FY 2018:</i> Combined with the Special Fund for Economic Uncertainties (SFEU), the state's reserve balances total \$9,912.5 million.
Colorado	Colorado does not have a rainy day fund separate from the general fund reserve.
Connecticut	
Delaware	
District of Columbia	
Florida	
Georgia	<i>FY 2017:</i> Georgia has experienced steady growth and continues to make deposits into the Revenue Shortfall Reserve (RSR).
Hawaii	<i>FY 2017:</i> During 2016 session \$150 million appropriated to Emergency Budget Reserve Fund (EBRF). At end of FY 2016, constitutional provision was triggered which added \$51.4 million to EBRF.
Idaho	
Illinois	<i>FY 2017:</i> Rainy Day fund used for FY 2017 spending--not repaid.
Indiana	<i>FY 2017:</i> FY 2017 actual.
Iowa	<i>FY 2017:</i> A transfer of \$131.1million from the Cash Reserve Fund was made during FY 2017 to eliminate a budget shortfall that resulted from reduced revenue estimates in March of 2017. <i>FY 2018:</i> An appropriation of \$20 million was made from the general fund in FY 2018 to partially repay the Cash Reserve Fund for the FY 2017 transfer. A FY 2019 appropriation of \$111.0 million was also made to the Cash Reserve Fund.
Kansas	
Kentucky	<i>FY 2017:</i> A budget surplus from FY 2016 of \$26.4 million was deposited into the fund but necessary government expenses of \$85.3 million were paid from the fund. <i>FY 2018:</i> The current budget was predicated on expenditures of \$67.9 million from the rainy day fund.
Louisiana	<i>FY 2016:</i> \$44.6 million deposited from FY 2014 surplus and \$156.6 million withdrawn to support the FY 2016 budget. <i>FY 2017:</i> \$25 million minimum deposit and \$99 million withdrawn to support FY 2017 budget <i>FY 2018:</i> \$25 million minimum deposit anticipated.
Maine	<i>FY 2017:</i> Includes legislated transfers of \$45 million into the Maine Budget Stabilization Fund and an end of year transfer into the fund of \$36.8 million. <i>FY 2018:</i> 2018-2019 Biennial Budget includes a \$65 million transfer out of the Maine Budget Stabilization Fund into a general fund reserve account in FY 2018.
Maryland	<i>FY 2018:</i> Funds were added to the rainy day fund in order to keep the balance at 5 percent of general fund revenues.
Massachusetts	

Appendix Table C. Comments

Jurisdiction	Comments
Michigan	<p><i>FY 2016:</i> Deposits: \$17.5 million per PA 186 of 2014; \$95 million per PA 84 of 2015; and \$1.8 million in interest earnings.</p> <p><i>FY 2017:</i> Deposits: \$17.5 million per PA 186 of 2014; \$75 million per PA 340 of 2016; and \$2.9 million in estimated interest earnings.</p> <p><i>FY 2018:</i> Deposits: \$17.5 million per PA 186 of 2014; \$150 million per PA 107 of 2017; and \$10.8 million in estimated interest earnings.</p>
Minnesota	
Mississippi	<p><i>FY 2016:</i> Miss. Code 27-103-203 gives the governor the authority to transfer up to \$50,000,000 from the Working Cash Stabilization Reserve Fund to the general fund to offset any deficit that may occur in the general fund as a result of revenue shortfalls. SB 2001 of the 2016 Second Extraordinary Session removed the cap of \$50,000,000 for FY 2016. As of 6/30/2016, \$45,208,583 had been transferred from the Working Cash Stabilization Reserve Fund to the general fund to cover a FY 2016 shortfall in revenue collections. During the FY 2016 close-out period the governor transferred \$58,445,669 in additional funds to offset the FY 2016 shortfall to total \$103,654,252 for the fiscal year.</p> <p><i>FY 2017:</i> Miss Code 27-103-203 gives the governor the authority to transfer up to \$50,000,000 from the Working Cash Stabilization Reserve Fund to the general fund to offset any deficit that may occur in the general fund as a result of revenue shortfalls. SB 2649 2017 RS, gave the governor the authority to transfer an additional \$50 million from the Working Cash Stabilization Reserve Fund to the general fund to offset any deficit that may occur in FY 2017 in the general fund. As of June 30, 2017, \$11,061,149 had been transferred from the Working Cash Stabilization Reserve Fund to the general fund to offset FY 2017 revenue deficits. Per the Ayers Settlement Agreement and Miss Code 27-103-203, the first of the three \$5,000,000 annual payments was transferred from the Ayers Endowment Trust in the Working Cash Stabilization Reserve Fund in FY 2017.</p>
Missouri	
Montana	<i>FY 2017:</i> 2017 legislation established a budget stabilization fund for Montana.
Nebraska	
Nevada	<i>FY 2018:</i> The increase in the rainy day fund is due to the transfer of 1 percent of the total anticipated revenue for fiscal year 2018 totaling \$39.2 million. This provision was enacted by the 2009 Legislature but has not been put into effect until the fiscal year beginning July 1, 2017
New Hampshire	<i>FY 2016:</i> Chapter 264, Laws of 2016 (SB 464) directed \$40.0 million be deposited into the rainy day fund if revenues exceed plan. In addition, state law requires 10 percent of any settlement or judgement over \$1 million go to the rainy day fund. Due to a recent judgement against Exxon Mobil of over \$300 million, 10 percent, or \$30.7 million was deposited into the rainy day fund. The FY 2015 balance of the rainy day fund was \$22.3 million.
New Jersey	
New Mexico	<p><i>FY 2016:</i> Reflects approximately \$566 million in transfers to general fund for solvency.</p> <p><i>FY 2018:</i> Since most solvency measures were for FY 2017, balancing the FY 2018 budget requires use of approximately \$140 million in reserve funds to cover appropriations.</p>
New York	

Appendix Table C. Comments

Jurisdiction	Comments
North Carolina	<p><i>FY 2016:</i> The 2016 Appropriations Act directed \$473.6 million of the state's unreserved fund balance to the savings reserve.</p> <p><i>FY 2017:</i> The 2017 Appropriations Act (S.L. 2017-57) transferred an additional \$263 million to the savings reserve. Additionally, in the 2017 session the General Assembly (NCGA) enacted Strengthen Savings Reserve (S.L. 2017-5), which modified North Carolina's savings reserve practices. This law requires the NCGA to transfer 15 percent of the projected annual growth in state tax revenues into the Savings Reserve. Previously, North Carolina law had required 25 percent of the state's unreserved fund balance to be transferred to the Savings Reserve (a requirement routinely "notwithstanding").</p> <p><i>FY 2018:</i> The requirements of S.L. 2017-5 are not effective until FY 2019.</p>
North Dakota	<p><i>FY 2017:</i> During a special legislative session in August 2016, the Legislative Assembly authorized the transfer of \$572.5 million from the budget stabilization fund to the general fund to offset less than forecast general fund revenues.</p> <p><i>FY 2018:</i> The Legislative Assembly, in 2017, authorized the deposit of \$75 million of oil and gas tax collections in the budget stabilization fund during the biennium beginning July 1, 2017, and ending June 30, 2019. The amount shown assumes half of the allocated tax collections will be deposited into the fund during state fiscal year 2018.</p>
Ohio	<p><i>FY 2016:</i> Transferred in \$526.6 million from general fund ending balance in July 2015.</p> <p><i>FY 2017:</i> Transferred in \$29.5 million from ending balance in July 2016.</p>
Oklahoma	<p><i>FY 2016:</i> \$150.0 million was applied toward FY 2016 appropriations under the budget stabilization provisions of the Constitutional Reserve Fund. Another \$78.6 million was appropriated as FY 2016 supplemental funding pursuant to the intra-year provisions of the fund.</p> <p><i>FY 2017:</i> \$65.9 million was applied toward FY 2017 appropriations under the budget stabilization provisions of the Constitutional Reserve Fund.</p> <p><i>FY 2018:</i> \$64.4 million was appropriated for supplemental funding in FY 2017 under the intra-year provisions of the Constitutional Reserve Fund, particularly the Ad Valorem Reimbursement Fund (to local jurisdictions to reimburse the value of a manufacturing exemption). In FY 2018, \$83.0 million was appropriated under the budget stabilization provisions of the fund.</p>
Oregon	<p><i>FY 2018:</i> Oregon's rainy day fund is a general fund reserve account. After the conclusion of each biennial period, an automatic deposit is made from the ending balance equal to 1 percent of the prior biennium expenditures (unless the Legislature decides otherwise). If the ending balance is less than 1 percent of expenditures, the entire ending balance is deposited into the rainy day fund. Oregon also has a lottery fund based reserve fund called the Education Stability Fund. This fund receives 18 percent of lottery revenues on a quarterly basis; balances for FY 2016, 2017, and 2018 are \$276.6 million, \$383.8 million, and \$484.2 million (projected), respectively.</p>
Pennsylvania	
Puerto Rico	
Rhode Island	
South Carolina	<p><i>FY 2017:</i> Increases are based on constitutional formulas of prior year's revenue.</p> <p><i>FY 2018:</i> Increases are based on constitutional formulas of prior year's revenue.</p>
South Dakota	
Tennessee	<p><i>FY 2018:</i> Goal to meet statutory 8 percent of general fund and education fund revenues, currently at 6.9 percent.</p>

Appendix Table C. Comments

Jurisdiction	Comments
Texas	<i>FY 2018:</i> Texas budgets on a biennial basis. The Texas Legislature appropriated \$988.9 million for the 2018-19 biennium; \$737.6 million for fiscal year 2018. The ending 2018-19 balance in the rainy day fund is estimated to be \$11.2 billion.
Utah	
Vermont	<i>FY 2016:</i> Budget stabilization fund \$71.25 million. <i>FY 2017:</i> Budget stabilization fund \$74.1 million <i>FY 2018:</i> Budget stabilization fund \$77.0 million
Virginia	<i>FY 2016:</i> Includes a withdrawal of \$235.5 million. <i>FY 2017:</i> Includes a mandatory deposit of \$605.6 million and a withdrawal of \$294.7 million in FY 2017. <i>FY 2018:</i> Includes a planned withdrawal of \$272.5 million in FY 2018.
Washington	Note: Rainy day funds exclude the GFS and related ending fund balances, as well as the Pension Funding Stabilization Account. <i>FY 2017:</i> In addition to 1 percent of general state revenues, a large deposit due to extraordinary revenue growth is projected for FY 2017 (\$925 million). <i>FY 2018:</i> The large deposit made in FY 2017 is transferred to the Pension Funding Stabilization Account and used to offset GFS pension related spending over the next four years. Also, please see the notes on question 3.
West Virginia	<i>FY 2016:</i> Rainy day funds used to bridge part of structural deficit. <i>FY 2017:</i> Rainy day funds used to bridge part of structural deficit. <i>FY 2018:</i> Do not plan to use rainy day funds in this budget (other than customary liquidity borrowing). However, to extent that surplus appropriations (from 2017 FYE) for (2018) Medicaid do not materialize, other funds will be needed.
Wisconsin	
Wyoming	<i>FY 2017:</i> Wyoming's budgeted expenditures and transfers are on a biennial, not annual basis. As a result, the appropriations are divided equally between years where appropriate. <i>FY 2018:</i> Wyoming's budgeted expenditures and transfers are on a biennial, not annual basis. As a result, the appropriations are divided equally between years where appropriate.

Source: NCSL survey of legislative fiscal offices, 2017.

Appendix Table D. Estimated State Spending for K-12 Education: FY 2016 to FY 2018 (projected)

--Millions of Dollars--

Jurisdiction	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
Alabama	\$4,010.6	\$17.7	\$4,028.3	\$4,210.0	\$51.3	\$4,261.3	\$4,237.5	\$10.0	\$4,247.5
Alaska	\$1,247.2	\$13.0	\$1,260.2	\$1,243.0	\$23.7	\$1,266.6	\$1,255.5	\$20.0	\$1,275.5
Arizona	3931.7	739.4	\$4,671.1	4077.6	758.1	\$4,835.7	4218	797	\$5,015.0
Arkansas	\$2,145.0	\$752.2	\$2,897.2	\$2,168.7	\$772.7	\$2,941.4	\$2,173.1	\$821.1	\$2,994.2
California	\$46,915.7	\$1,276.4	\$48,192.1	\$48,859.2	\$1,184.4	\$50,043.6	\$50,478.4	\$1,184.4	\$51,662.8
Colorado	\$3,448.8	\$966.4	\$4,415.2	\$3,736.2	\$805.9	\$4,542.1	\$4,070.2	\$601.9	\$4,672.1
Connecticut	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Delaware	\$1,262.6	\$0.0	\$1,262.6	\$1,379.6	\$0.0	\$1,379.6	\$1,418.4	\$0.0	\$1,418.4
District of Columbia	\$1,281.7	\$0.0	\$1,281.7	\$1,349.8	\$0.0	\$1,349.8	\$1,439.9	\$0.0	\$1,439.9
Florida	\$10,339.2	\$589.0	\$10,928.2	\$10,580.7	\$728.4	\$11,309.1	\$10,873.7	\$799.6	\$11,673.3
Georgia	\$8,603.1	\$0.0	\$8,603.1	\$9,015.9	\$0.0	\$9,015.9	\$9,414.0	\$0.0	\$9,414.0
Hawaii	\$1,607.0	\$106.6	\$1,713.6	\$1,640.7	\$93.8	\$1,734.5	\$1,694.4	\$92.3	\$1,786.7
Idaho	\$1,475.8	\$74.2	\$1,550.0	\$1,584.7	\$77.5	\$1,662.2	\$1,685.3	\$91.6	\$1,776.9
Illinois	N/A	N/A	N/A	N/A	N/A	N/A	\$8,204.0	\$0.0	\$8,204.0
Indiana	\$7,835.1	\$176.4	\$8,011.5	\$8,101.0	\$207.5	\$8,308.5	\$8,192.0	\$185.5	\$8,377.5
Iowa	\$2,952.0		\$2,952.0	\$3,089.6		\$3,089.6	\$3,198.7		\$3,198.7
Kansas	\$2,486.5	\$929.3	\$3,415.8	\$3,083.4	\$957.4	\$4,040.8	\$3,378.3	\$1,009.7	\$4,388.0
Kentucky	\$4,339.7	\$0.0	\$4,339.7	\$4,852.6	\$0.0	\$4,852.6	\$4,808.8	\$0.0	\$4,808.8
Louisiana	\$3,554.6	\$322.2	\$3,876.8	\$3,565.9	\$321.7	\$3,887.6	\$3,630.7	\$298.9	\$3,929.6
Maine	\$1,109.1	\$16.2	\$1,125.3	\$1,168.3	\$16.3	\$1,184.6	\$1,220.3	\$17.8	\$1,238.1
Maryland	\$5,938.5	\$388.2	\$6,326.7	\$6,019.0	\$485.6	\$6,504.6	\$6,048.7	\$533.7	\$6,582.4
Massachusetts	\$5,107.0	\$0.0	\$5,107.0	\$5,174.1	\$0.0	\$5,174.1	\$5,329.7	\$0.0	\$5,329.7
Michigan	\$55.1	\$11,905.4	\$11,960.5	\$179.0	\$12,144.1	\$12,323.1	\$213.7	\$12,638.2	\$12,851.9
Minnesota	\$8,507.4	\$27.8	\$8,535.2	\$8,916.5	\$30.1	\$8,946.6	\$9,217.0	\$31.3	\$9,248.3
Mississippi	\$2,230.8	\$272.2	\$2,503.0	\$2,219.2	\$262.2	\$2,481.4	\$2,206.4	\$260.5	\$2,466.9
Missouri	\$3,168.4	\$1,361.2	\$4,529.6	\$3,205.6	\$1,422.2	\$4,627.8	\$3,281.7	\$1,459.2	\$4,740.9
Montana	\$768.1	\$47.1	\$815.2	\$780.9	\$49.0	\$829.9	\$780.7	\$40.2	\$820.9
Nebraska	\$1,187.1	\$36.1	\$1,223.2	\$1,201.4	\$30.8	\$1,232.2	\$1,222.4	\$34.4	\$1,256.8
Nevada	\$1,350.1	\$337.6	\$1,687.7	\$1,469.2	\$356.1	\$1,825.3	\$1,439.4	\$384.4	\$1,823.8
New Hampshire	\$30.2	\$956.7	\$986.9	\$30.5	\$954.5	\$985.0	\$30.6	\$959.7	\$990.4
New Jersey	\$12,769.5	\$0.0	\$12,769.5	\$13,318.0	\$0.0	\$13,318.0	\$13,233.8	\$776.6	\$14,010.4
New Mexico	\$2,739.1	\$29.0	\$2,768.1	\$2,685.6	\$39.3	\$2,724.9	\$2,697.8	\$50.0	\$2,747.8

Appendix Table D. Estimated State Spending for K-12 Education: FY 2016 to FY 2018 (projected)

--Millions of Dollars--

Jurisdiction	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
New York	\$17,279.4	\$6,503.7	\$23,783.1	\$18,079.5	\$6,473.1	\$24,552.6	\$19,241.7	\$6,072.3	\$25,314.0
North Carolina	\$8,292.6	\$528.4	\$8,821.0	\$8,490.0	\$645.3	\$9,135.3	\$8,964.9	\$666.2	\$9,631.1
North Dakota	\$810.0	\$179.3	\$989.3	\$843.0	\$156.1	\$999.1	\$697.8	\$297.7	\$995.5
Ohio	\$8,720.6	\$1,494.0	\$10,214.6	\$9,038.1	\$1,428.4	\$10,466.5	\$9,182.3	\$1,382.7	\$10,565.0
Oklahoma	\$1,485.6	\$943.6	\$2,429.2	\$1,562.5	\$794.2	\$2,356.7	\$1,591.1	\$841.5	\$2,432.6
Oregon	\$3,629.1	\$66.8	\$3,695.9	\$3,743.9	\$70.7	\$3,814.6	\$4,059.3	\$99.0	\$4,158.3
Pennsylvania	\$10,305.1	\$0.0	\$10,305.1	\$10,928.8	\$0.0	\$10,928.8	\$11,276.9	\$0.0	\$11,276.9
Puerto Rico	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Rhode Island	\$954.7	\$0.0	\$954.7	\$1,013.0	\$0.6	\$1,013.6	\$1,061.0	\$0.4	\$1,061.4
South Carolina	\$2,656.5	\$694.9	\$3,351.4	\$2,939.8	\$861.4	\$3,801.2	\$2,965.2	\$851.7	\$3,816.9
South Dakota	\$422.5	\$5.3	\$427.8	\$519.8	\$3.9	\$523.7	\$540.1	\$7.8	\$547.9
Tennessee	\$4,454.6	\$0.0	\$4,454.6	\$4,752.3	\$0.0	\$4,752.3	\$4,969.7	\$0.0	\$4,969.7
Texas	\$15,390.5	\$6,895.7	\$22,286.2	\$14,270.1	\$6,492.5	\$20,762.6	\$14,740.2	\$7,379.9	\$22,120.1
USVI	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Utah	\$5.1	\$2,955.2	\$2,960.3	\$4.5	\$3,163.8	\$3,168.3	\$6.0	\$3,353.2	\$3,359.2
Vermont	\$303.3	\$189.7	\$493.0	\$305.9	\$203.4	\$509.3	\$318.0	\$210.0	\$528.0
Virginia	\$5,521.4	\$899.2	\$6,420.6	\$5,675.3	\$811.5	\$6,486.8	\$5,838.9	\$730.0	\$6,568.9
Washington	\$8,719.7	\$0.0	\$8,719.7	\$9,446.9	\$0.0	\$9,446.9	\$10,242.4	\$0.0	\$10,242.4
West Virginia	\$1,857.8	\$27.6	\$1,885.4	\$1,868.3	\$23.0	\$1,891.3	\$1,916.0	\$23.3	\$1,939.3
Wisconsin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wyoming	\$0.0	\$884.2	\$884.2	\$0.0	\$956.4	\$956.4	\$0.0	\$944.5	\$944.5
Total	\$243,205.3	\$43,607.9	\$286,813.2	\$252,387.5	\$43,856.9	\$296,244.4	\$268,904.6	\$45,958.2	\$314,862.8

Source: NCSL survey of legislative fiscal offices, 2017.

Appendix Table D. Notes

Jurisdiction	Notes
Alabama	<p><i>FY 2017:</i> Appropriations from the Education Trust Fund Advancement and Technology Fund increased significantly in FY 2017 from FY 2016.</p> <p><i>FY 2018:</i> No appropriations from the Education Trust Fund Advancement and Technology Fund have been made yet for FY 2018, providing for the decrease in earmarked funds.</p>
Alaska	
Arizona	<p><i>FY 2016:</i> Proposition 123 increased trust land distributions ("earmarked funds").</p> <p><i>FY 2018:</i> Higher land trust earnings are increasing earmarked funds.</p>
Arkansas	
California	<p><i>FY 2016:</i> Including \$17 billion in local property tax revenue allocated by the state, the general fund total was \$64 billion.</p> <p><i>FY 2017:</i> Including \$18.1 billion in local property tax revenue allocated by the state, the general fund total was \$67 billion, an increase of 4.7 percent over the comparable figure for FY 2016.</p> <p><i>FY 2018:</i> Including \$19 billion in local property tax revenue allocated by the state, the General Fund total was \$69.5 billion, an increase of 3.7 percent over the comparable FY 2017 figure. Additional funds used primarily to continue implementation of the weighted student formula adopted in 2013-14, and provide one-time discretionary grants to school districts.</p>
Colorado	<p><i>FY 2016:</i> FY 2016 included sufficient funding to increase statewide average per pupil funding by \$287.09, an increase of 4.1 percent above FY 2015 levels.</p> <p><i>FY 2017:</i> FY 2017 provided sufficient funding to increase statewide average per pupil funding by \$107.97, an increase of 1.5 percent above FY 2016 levels. The decrease in earmarked funds is largely the result of the depletion of one-time funds carried over from prior years, thereby requiring a larger increase in general fund appropriations.</p> <p><i>FY 2018:</i> The initial FY 2018 appropriation includes sufficient funding to increase statewide average per pupil funding by \$241.52, an increase of 3.3 percent above FY 2017 levels. As in FY 2017, the decrease in earmarked funds is largely the result of the depletion of one-time funds carried over from prior years.</p>
Connecticut	
Delaware	
District of Columbia	
Florida	<p><i>FY 2016:</i> Additional funding was provided for increases in student enrollment, for salary increases, and to support other education services and programs for students.</p> <p><i>FY 2017:</i> Additional funding was provided for increases in student enrollment, disabled student educational services, intensive reading for students in low performing elementary schools, and district technology initiatives.</p> <p><i>FY 2018:</i> Additional funding was provided for increases in student enrollment, salary increases, intensive reading for students in low performing elementary schools, district technology initiatives, and to support other education services and programs for students.</p>
Georgia	<p><i>FY 2017:</i> In the general budget, \$300 million was added to offset the austerity reduction in order to provide local education authorities the flexibility to eliminate teacher furlough days, increase instructional days, and increase teacher salaries.</p> <p><i>FY 2018:</i> In the general budget, \$160 million was added for a 2 percent increase to the state base salary schedule effective September 1, 2017.</p>
Hawaii	<p><i>FY 2017:</i> The authority to expend earmarked funds was reduced to more accurately reflect anticipated revenues.</p>

Appendix Table D. Notes

Jurisdiction	Notes
Idaho	
Illinois	
Indiana	<p><i>FY 2016:</i> Initial funding for the Charter and Innovation Network School Grant Program (\$12 million); School Business Officials Leadership Academy (\$0.2 million); Turnaround support (\$2.6 million); remediation testing (\$8.7 million); and Dual Immersion Pilot Program (\$0.5 million)</p> <p><i>FY 2017:</i> Increased funding for teacher pensions from \$816 million to \$841 million (general fund); and from \$173 million to \$202 million (earmarked); Increased David C. Ford Tech Program from \$2.4 million to \$4.2 million; tuition support from \$6,768.3 million to \$6,980.5 million.</p> <p><i>FY 2018:</i> Increased funding for teacher pensions from \$841 million to \$887 million (general fund); Decreased funding for pensions from \$201 million to \$181 million (earmarked); Increased funding for charter and innovation Network School Grant from \$10 million to \$15 million; tuition support from \$6,980.5 million to \$7,041 million.</p>
Iowa	<p><i>FY 2017:</i> Provided a 2.25 percent growth rate over FY 2016 for regular and categorical cost per pupil.</p> <p><i>FY 2018:</i> Provided a 1.1 percent growth rate over FY 2017 for regular and categorical cost per pupil.</p>
Kansas	<p><i>FY 2017:</i> Increased funding employer contributions for retirement and property tax equalization in response to a Supreme Court decision.</p> <p><i>FY 2018:</i> Increased funding employer contributions for retirement and a base formula increase in response to a Supreme Court decision.</p>
Kentucky	<p><i>FY 2016:</i> Increase of \$70 per pupil base funding for K-12, \$18 million in new funding for preschool.</p> <p><i>FY 2017:</i> Increased ARC contribution to teachers' retirement system.</p> <p><i>FY 2018:</i> Decreased ARC contribution to teachers' retirement system</p>
Louisiana	
Maine	
Maryland	<p><i>FY 2017:</i> Special funds increase by \$92.2 million in fiscal 2017 from gaming revenue, due in part to opening a new facility. There is also a new \$5.0 million grant program funded by the Cigarette Restitution Fund to provide scholarships to non-public students.</p> <p><i>FY 2018:</i> Special funds increase by \$47.5 million in fiscal 2018 from gaming revenue, due in part to opening a new facility.</p>
Massachusetts	
Michigan	<p><i>FY 2016:</i> General fund support varies year-to-year based on budget recommendations and revenue streams.</p> <p><i>FY 2017:</i> \$153 million for per-pupil operations increase and \$89.3 million for increased retirement costs.</p> <p><i>FY 2018:</i> Of the 4.1 percent earmarked revenue increase, 1.6 percent (\$200 million) of that was for a one-time additional payment toward teacher retirement system unfunded liabilities. Other large dollar increases were for per-pupil operations (\$153 million) and at risk (\$120 million).</p>

Appendix Table D. Notes

Jurisdiction	Notes
Minnesota	<i>FY 2017:</i> The FY 2017 increase in earmarked funds is primarily attributable to a \$26 million balance carryforward from FY 2016 in the permanent school fund which created higher expenditures in FY 2017.
Mississippi	<i>FY 2017:</i> General fund decrease was due to FY 2017 mid-year budget reductions. Targeted funds decreased due to a downward forecast in Education Enhancement Funds (EEF). <i>FY 2018:</i> General fund decrease was due to the following factors: \$20.2 million cut to MAEP after applying FY 2017 cuts, \$20.4 million added for the School Recognition Program, and \$13 million in reductions made to general education programs. Targeted funds decreased due to the elimination of deficit funding from Vo Tech from the Capital Expense Fund.
Missouri	<i>FY 2016:</i> General revenue increase due to increase funding for the foundation formula and increases for mandatory early childhood special education services. <i>FY 2017:</i> Increases primarily attributed to earmarked funds (lottery) due to carried over cash from record jackpot in FY 2016 <i>FY 2018:</i> General revenue increase due to increase funding the foundation formula and projected increase in dedicated sales tax revenue for schools.
Montana	<i>FY 2017:</i> Reduced guarantee fund estimate by \$10.3 million <i>FY 2018:</i> Inflationary increases were offset by changes in state property tax adjustments known as block grants and guaranteed tax base aid.
Nebraska	
Nevada	<i>FY 2017:</i> The increase in general funds in FY 2017 compared to FY 2016 is due to an increase in enrollment. <i>FY 2018:</i> The increase in earmarked funds in FY 2018 compared to FY 2017 is primarily due to the addition of \$19 million in recreational marijuana taxes and fees as approved by the voters in Nov. 2016.
New Hampshire	
New Jersey	<i>FY 2017:</i> FY 2017 increases due primarily to higher retirement system (increase from 30 percent to 40 percent of ARC) and retiree medical benefits contributions on behalf of local school districts, \$350 million and local school aid increases of \$110 million. <i>FY 2018:</i> Local school aid increased by \$125 million; preschool expansion aid added, +\$25 million. Retirement system (increase from 40 percent to 50 percent of ARC) and retiree medical benefits contributions on behalf of local school districts, +\$487 million. Earmarked funds are state lottery net revenues directly deposited in Teachers Pension and Annuity Fund.
New Mexico	<i>FY 2016:</i> The FY 2017 appropriation included language reducing the FY 2016 appropriation by approximately \$16.4 million. <i>FY 2017:</i> The FY 2017 appropriation reduced school formula funding by \$37.8 million and state grants by \$30 million. State grant reductions were offset with \$12.5 million of earmarked funds from public school capital outlay sources. Additionally, \$40 million from public school cash balances were swept to achieve statewide fiscal solvency. <i>FY 2018:</i> The FY 2018 appropriation included \$25 million earmarked funds from public school capital outlay sources.

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Jurisdiction	Notes
New York	<p><i>FY 2017:</i> FY 2017 numbers are final.</p> <p><i>FY 2018 Earmarked Funds:</i> Reflects a decrease in appropriations in the school tax relief fund(STAR). The STAR program is now a bifurcated program of: 1) real property tax exemption or 2) personal income tax credits in the form of pre-refund checks, at the same benefit level as those with real property tax exemptions. The appropriation for STAR will continue to decrease as more tax payers move to the tax credit.</p>
North Carolina	<p><i>FY 2016:</i> Major increases were for student headcount growth (\$100 million), educator salaries and benefits (\$210 million) and expansion of reading camps to 1st and 2nd graders (\$20 million).</p> <p><i>FY 2017:</i> Provided about \$281 million in recurring and nonrecurring salary and benefit increases to educators and public school staff. Established a one-time bonus for math and reading teachers in grades four through eight (\$25.3 million). Provides \$19 million nonrecurring for a new IT system.</p> <p><i>FY 2018:</i> Provided about \$281 million in recurring and nonrecurring salary and benefit increases to educators and public school staff. Established a one-time bonus for math and reading teachers in grades four through eight (\$25.3 million). Provides \$19 million nonrecurring for a new IT system.</p>
North Dakota	<p><i>FY 2017:</i> General fund revenue shortfalls triggered budget allotments resulting in transfers from a state school aid rainy day fund which allowed the state the "hold harmless" funding for state school aid during the 2015-17 biennium.</p> <p><i>FY 2018:</i> Due to forecasted reductions in general fund revenue during the 2017-19 biennium, the Legislative Assembly provided one-time funding for state school aid from a state school aid rainy day fund which allowed the state to maintain the state school aid formula rate at the same level as the prior year.</p>
Ohio	<p><i>FY 2017:</i> Increase from general fund is primarily for school foundation funding, also a significant increase in spending due to phase-in of income-based voucher program. Decrease from earmarked funds is due primarily to a phase-out of reimbursements for school district.</p> <p><i>FY 2018:</i> Increase from general fund is primarily for school foundation funding, also a significant increase in projected spending due to phase-in of income-based voucher program. Decrease from earmarked funds is due primarily to a phase-out of reimbursements for school district property tax losses due to state policy changes and elimination of a competitive grant program.</p>
Oklahoma	<p><i>FY 2017:</i> FY 2017 appropriation was cut by \$24 million compared to FY 2016. Additionally, FY 2017 actual revenue collections were \$54.2 million less than original appropriation.</p>
Oregon	<p><i>All three years:</i> Include funds sent to school districts for general K-12 spending from the state school fund. Does not include categorical grants for specific purposes.</p> <p><i>All three years:</i> Lottery funds are included as general fund for this survey, as in past surveys.</p> <p><i>FY 2018:</i> Includes new earmarked or dedicated funds from recreational marijuana taxes of \$81 million.</p>
Pennsylvania	<p><i>FY 2016:</i> \$561.1 million increase in school employee's retirement; \$221.3 million increase in basic education / block grant; \$30 million increase in special education.</p> <p><i>FY 2017:</i> \$345 million increase in school employee's retirement; \$200 million increase in basic education funding; \$20 million increase in special education.</p> <p><i>FY 2018:</i> \$200 million increase in school employee's retirement; \$117.1 million increase in basic education funding; \$25 million increase in special education.</p>

Appendix Table D. Notes

Jurisdiction	Notes
Puerto Rico	
Rhode Island	
South Carolina	
South Dakota	<i>FY 2017:</i> Increase in general funds due to dedicating half-cent sales tax increase to teacher salaries and adopting new K-12 education funding formula.
Tennessee	
Texas	<p><i>FY 2016:</i> Amounts in all years exclude state funding assisting school districts with debt service costs relating to public school facilities, the Texas Education Agency's (TEA) administrative budget, and minimal license plate fees collected by TEA and distributed to certain nonprofit organizations. Amounts shown in the Earmarked Funds column includes earmarked funds within the Texas general fund. However, for the purpose of this survey, the amounts shown in the Earmarked Funds column are excluded from the General Fund column. Earmarked funds in the general fund total \$2,253.0 million in FY 2016, \$3,174.1 million in FY 2017, and \$2,474.0 million in FY 2018. Note that these earmarked funds are included in the response to Question 1 of this survey.</p> <p><i>FY 2017:</i> The significant change in overall funding from FY 2016 to FY 2017 is due to frontloading the appropriation for instructional materials into the first year of the biennium: \$1,163.9 million was appropriated for instructional materials in FY 2016 and zero additional dollars were appropriated in FY 2017.</p> <p><i>FY 2018:</i> The significant change in overall funding from FY 2017 to FY 2018 is due to frontloading the appropriation for instructional materials into the first year of each biennium: \$1,113.8 million was appropriated for instructional materials in FY 2018 whereas nothing had been appropriated in FY 2017.</p>
Utah	
Vermont	<i>FY 2018:</i> Provided \$10.1 million in education tax incentives for school for districts that voluntarily merged with other districts. Provide for the recapture of teachers' health care savings: \$8.5 million in FY 2018 and \$4.6 million in FY 2019. Increased sales tax allocation to the education fund from 35 percent to 36 percent of total collections beginning in FY 2019.
Virginia	<p><i>FY 2016:</i> FY 2016 included a one-time amount of \$193 million NGF to the Retirement System.</p> <p><i>FY 2017:</i> FY 2017 included \$42 million in lottery proceeds from prior years.</p>
Washington	<p><i>FY 2017:</i> The state is continuing to phase in enhancements to the definition of basic education.</p> <p><i>FY 2018:</i> The state is continuing to phase in enhancements to the definition of basic education.</p>
West Virginia	<i>FY 2017:</i> Decrease in earmarked funds due to Cedar Lakes transfer to agriculture and fewer 3951-93300 tech expenditures.
Wisconsin	

Appendix Table D. Notes

Jurisdiction	Notes
Wyoming	<p><i>FY 2016:</i> Increase in funding continued due to an external cost adjustment of 2.73 percent to the state's school finance formula, additional salary enhancements, and continued enrollment increases. Additional increases in transportation and special education expenditures contributed to the increases. Amount above includes funding for major maintenance.</p> <p><i>FY 2017:</i> Increase in funding continued due to 20 percent decreased in statewide assessed valuation which increases the state's obligation to school districts. Additionally, the Legislature reduced funding in the state's school finance formula by 1 percent, but continued enrollment, transportation and special education expenditures contribute to the estimated increase. Amount above includes funding for major maintenance.</p> <p><i>FY 2018:</i> A 10 percent decrease in statewide assessed valuation was offset by the Legislature reducing funding in the state's school finance formula by 2.7 percent and a decrease in student enrollment contributed to an estimated decrease. Amount above includes funding for major maintenance.</p>

Source: NCSL survey of legislative fiscal offices, 2017.

Appendix Table E. Estimated State Spending for Higher Education

--Millions of Dollars--

Jurisdiction	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
Alabama	\$1,476.5	\$15.9	\$1,492.4	\$1,540.6	\$25.1	\$1,565.7	\$1,573.1	\$10.0	\$1,583.1
Alaska	\$350.8	\$327.2	\$678.0	\$324.9	\$337.2	\$662.1	\$317.0	\$331.6	\$648.6
Arizona	915	88.3	\$1,003.3	750.3	92.3	\$842.6	757.4	96.4	\$853.8
Arkansas	\$733.6	\$92.8	\$826.4	\$733.6	\$95.7	\$829.3	\$733.6	\$96.8	\$830.4
California	\$14,346.0	\$351.9	\$14,697.9	\$15,159.3	\$395.3	\$15,554.6	\$15,649.5	\$496.8	\$16,146.3
Colorado	\$847.4	\$49.6	\$897.0	\$849.1	\$62.0	\$911.1	\$869.3	\$58.5	\$927.8
Connecticut	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Delaware	\$230.0	\$0.0	\$230.0	\$234.4	\$0.0	\$234.4	\$237.0	\$0.0	\$237.0
District of Columbia	\$71.9	\$0.0	\$71.9	\$76.7	\$0.0	\$76.7	\$78.2	\$0.0	\$78.2
Florida	\$3,580.1	\$597.6	\$4,177.7	\$3,748.0	\$666.7	\$4,414.7	\$3,994.3	\$564.3	\$4,558.6
Georgia	\$2,180.2	\$678.6	\$2,858.8	\$2,324.2	\$707.4	\$3,031.6	\$2,481.3	\$757.3	\$3,238.6
Hawaii	\$427.6	\$676.7	\$1,104.3	\$433.6	\$676.7	\$1,110.3	\$475.8	\$681.4	\$1,157.2
Idaho	\$404.1	\$1.0	\$405.1	\$441.3	\$7.5	\$448.8	\$458.6	\$0.7	\$459.3
Illinois	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$1,836.0	\$0.0	\$1,836.0
Indiana	\$1,884.5	\$11.1	\$1,895.6	\$1,901.7	\$10.3	\$1,912.0	\$1,935.3	\$14.4	\$1,949.7
Iowa	\$659.9	\$45.8	\$705.7	\$642.3	\$46.4	\$688.7	\$627.9	\$42.2	\$670.1
Kansas	\$749.4	\$15.0	\$764.4	\$752.7	\$11.0	\$763.7	\$747.2	\$11.0	\$758.2
Kentucky	\$1,134.8	\$0.0	\$1,134.8	\$1,119.6	\$0.0	\$1,119.6	\$1,132.2	\$0.0	\$1,132.2
Louisiana	\$641.0	\$488.4	\$1,129.4	\$893.3	\$150.9	\$1,044.2	\$992.1	\$127.0	\$1,119.1
Maine	\$283.0	\$7.5	\$290.5	\$297.3	\$7.5	\$304.8	\$300.9	\$7.8	\$308.7
Maryland	\$1,802.4	\$91.6	\$1,894.0	\$1,894.0	\$91.1	\$1,985.1	\$1,937.6	\$93.1	\$2,030.7
Massachusetts	\$1,183.6	\$0.0	\$1,183.6	\$1,163.6	\$0.0	\$1,163.6	\$1,172.5	\$0.0	\$1,172.5
Michigan	\$1,363.5	\$462.0	\$1,825.5	\$1,379.4	\$497.6	\$1,877.0	\$1,280.3	\$636.7	\$1,917.0
Minnesota	\$1,529.2	\$2.2	\$1,531.4	\$1,552.0	\$2.2	\$1,554.2	\$1,536.6	\$2.2	\$1,538.8
Mississippi	\$788.2	\$107.7	\$895.9	\$749.0	\$101.8	\$850.8	\$703.9	\$101.5	\$805.4
Missouri	\$898.7	\$129.1	\$1,027.8	\$871.6	\$125.9	\$997.5	\$866.1	\$137.5	\$1,003.6
Montana	\$224.2	\$19.0	\$243.2	\$230.6	\$19.0	\$249.6	\$224.8	\$19.0	\$243.8
Nebraska	\$710.7	\$0.0	\$710.7	\$723.7	\$0.0	\$723.7	\$723.1	\$0.0	\$723.1
Nevada	\$542.6	\$0.0	\$542.6	\$569.3	\$0.0	\$569.3	\$619.9	\$0.0	\$619.9
New Hampshire	\$123.5	\$0.0	\$123.5	\$124.8	\$0.0	\$124.8	\$127.5	\$5.0	\$132.5
New Jersey	\$2,168.4	\$18.8	\$2,187.2	\$2,200.4	\$18.8	\$2,219.2	\$2,196.6	\$125.0	\$2,321.6
New Mexico	\$832.1	\$71.1	\$903.2	\$776.1	\$59.9	\$836.0	\$767.8	\$44.9	\$812.7
New York	\$2,991.0	\$0.0	\$2,991.0	\$2,874.7	\$0.0	\$2,874.7	\$2,799.2	\$0.0	\$2,799.2
North Carolina	\$3,950.0	\$101.3	\$4,051.3	\$4,015.0	\$101.3	\$4,116.3	\$4,109.0	\$101.3	\$4,210.3
North Dakota	\$358.0	\$0.0	\$358.0	\$372.6	\$0.0	\$372.6	\$302.5	\$0.0	\$302.5

Appendix Table E. Estimated State Spending for Higher Education

--Millions of Dollars--

Jurisdiction	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
Ohio	\$2,458.9	\$31.2	\$2,490.1	\$2,535.2	\$38.0	\$2,573.2	\$2,554.8	\$23.1	\$2,577.9
Oklahoma	\$786.6	\$88.0	\$874.6	\$698.5	\$100.7	\$799.2	\$651.3	\$122.3	\$773.6
Oregon	\$780.9	\$0.0	\$780.9	\$837.7	\$0.0	\$837.7	\$868.3	\$0.0	\$868.3
Pennsylvania	\$1,540.3	\$0.0	\$1,540.3	\$1,579.6	\$0.0	\$1,579.6	\$1,595.9	\$0.0	\$1,595.9
Puerto Rico	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Rhode Island	\$180.9	\$0.0	\$180.9	\$198.4	\$0.0	\$198.4	\$220.9	\$0.0	\$220.9
South Carolina	\$554.0	\$3,331.6	\$3,885.6	\$539.4	\$3,420.2	\$3,959.6	\$572.9	\$3,494.8	\$4,067.7
South Dakota	\$197.0	\$0.3	\$197.3	\$210.5	\$0.0	\$210.5	\$211.3	\$0.0	\$211.3
Tennessee	\$1,295.6	\$323.5	\$1,619.1	\$1,410.9	\$330.1	\$1,741.0	\$1,512.4	\$333.9	\$1,846.3
Texas	\$6,052.1	\$119.4	\$6,171.5	\$6,053.9	\$97.1	\$6,151.0	\$5,984.0	\$59.7	\$6,043.7
USVI	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Utah	\$216.6	\$667.4	\$884.0	\$336.5	\$596.8	\$933.3	\$332.3	\$639.7	\$972.0
Vermont	\$83.0	\$4.5	\$87.5	\$83.7	\$4.5	\$88.2	\$86.7	\$4.5	\$91.2
Virginia	\$1,797.7	\$0.0	\$1,797.7	\$1,966.7	\$0.0	\$1,966.7	\$1,939.4	\$0.0	\$1,939.4
Washington	\$1,709.1	\$0.0	\$1,709.1	\$1,844.9	\$0.0	\$1,844.9	\$1,885.3	\$0.0	\$1,885.3
West Virginia	\$392.1	\$36.2	\$428.3	\$390.2	\$36.2	\$426.4	\$378.0	\$36.0	\$414.0
Wisconsin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wyoming	\$394.2	\$8.7	\$402.9	\$348.1	\$8.7	\$356.8	\$348.1	\$8.7	\$356.8
Total	\$68,820.9	\$9,061.0	\$77,881.9	\$70,753.9	\$8,941.8	\$79,695.7	\$73,705.7	\$9,285.1	\$82,990.8

Source: NCSL survey of legislative fiscal offices, 2017.

Jurisdiction	Appendix Table E. Notes
Alabama	<i>FY 2017:</i> Appropriations from the education trust fund advancement and technology fund increased significantly in FY 2017 from FY 2016. <i>FY 2018:</i> No appropriations from the education trust fund advancement and technology fund have been made yet for FY 2018, providing for the decrease in Earmarked Funds.
Alaska	
Arizona	<i>FY 2017:</i> FY 2016 general fund expenditure included \$200.0 million one-time appropriation to end deferral ("rollover") of claims to following year.
Arkansas	
California	

Jurisdiction	Appendix Table E. Notes
Colorado	<p><i>FY 2016:</i> 2016 included significant post-recession general fund increases. Actual expenditures largely match original FY 2016 appropriations. Earmarked funds for 2016, 2017 and 2018 include dedicated limited gaming and tobacco settlement revenues, transfers from the Department of Education and governor's office, and indirect cost recoveries.</p> <p><i>FY 2017:</i> General fund support remained virtually flat in FY 2017. There were no mid-year appropriation adjustments. Earmarked funds included increases in estimated limited gaming and tobacco settlement receipts, as well as a one-time appropriation of \$7.9 million for a cybersecurity initiative.</p> <p><i>FY 2018:</i> General fund support included a modest inflationary increase. Earmarked funds included an increase in estimated limited gaming receipts (\$2.1 million), a new marijuana tax allocation (\$1.5 million), and an increase in funds transferred from the Department of Education, partially offset by eliminating the \$7.9 million in one-time cybersecurity funds.</p>
Connecticut	
Delaware	
District of Columbia	
Florida	<p><i>FY 2016:</i> Additional funding was provided for: operational and performance funds in the Florida college system; performance funding for universities; and various targeted initiatives at tech centers, colleges and universities.</p> <p><i>FY 2017:</i> Additional funding was provided for: operational and performance funds in the Florida college system; preeminence and performance funding for universities; and various targeted initiatives at tech centers, colleges and universities.</p> <p><i>FY 2018:</i> Earmarked funds are intended to be used for the Florida Bright Futures Scholarship Program. The earmarked funds were needed to pay for a significant expansion of the scholarship program and those funds were replaced by general funds. Additional funding was provided for: operational funds for the Florida college system and the state university system; preeminence and performance funding for universities; and various targeted initiatives at tech centers, colleges, and universities.</p>
Georgia	<p><i>FY 2017:</i> In line with other state agencies, higher education agencies received a 3 percent increase in personal services funds for recruitment retention, and merit increases, as well as enrollment formula growth.</p> <p><i>FY 2018:</i> In line with other state agencies, higher education agencies received a 2 percent increase in personal services funds for recruitment, retention and merit increases, as well as enrollment formula growth.</p>
Hawaii	<i>FY 2018:</i> Increase due to collective bargaining.
Idaho	
Illinois	
Indiana	<i>FY 2018:</i> Appropriated increases to dedicated funds are due in part to increased support for adult student and workforce ready grants.
Iowa	
Kansas	
Kentucky	
Louisiana	<p><i>FY 2017:</i> General fund replaced prior year earmarks; Taylor Opportunity Program for Students (TOPS) funding cut by 30 percent, and mid-year cuts made.</p> <p><i>FY 2018:</i> TOPS program and other cuts restored; earmarks reduced as per revenue forecast.</p>
Maine	
Maryland	<i>FY 2017:</i> Earmarked funds declined due to under-attainment of revenue. Conversely, general funds increased to compensate for the under-attainment of special fund revenues and to provide funds for salary increments.

Jurisdiction	Appendix Table E. Notes
Massachusetts	
Michigan	<i>FY 2018:</i> Increase in restricted funds mainly due to funding community college operations entirely from school aid fund.
Minnesota	
Mississippi	<i>FY 2016:</i> The original appropriation for FY 2016 was \$805.2 million. The governor imposed budget reductions in the amount of \$17.0 million, which left an amount of \$788.2 million available to spend. <i>FY 2017:</i> The original appropriation for FY 2017 was \$787.8 million. The governor imposed budget reductions in the amount of \$38.8 million, which left an amount of \$749.0 million available to spend.
Missouri	<i>FY 2016:</i> Increases due to increased general support for public higher education institutions based on performance. <i>FY 2017:</i> Decrease due to governor withholding appropriated funds for public higher education institutions. <i>FY 2018:</i> Increase in earmarked funds due to a fund switch of general revenue out, and guaranty agency operating fund in for state financial aid programs.
Montana	<i>FY 2018:</i> 2017 session reduced higher education funding in effort to increase general fund ending balance.
Nebraska	
Nevada	<i>FY 2017:</i> Funding for higher education increased from FY 2016 to FY 2017 due to the continued development of a new medical school at the University of Nevada-Las Vegas, and salary enhancements for staff. <i>FY 2018:</i> Funding for higher education increased from FY 2017 to FY 2018 due to caseload growth at the instructional institutions, and salary adjustments for staff.
New Hampshire	<i>FY 2018:</i> \$5 million in FY 2018 is from the newly established Governor's Scholarship Program.
New Jersey	<i>FY 2018:</i> FY 2018 growth primarily due to increased fringe benefit funding (increase from 40 percent to 50 percent of ARC) and increase in tuition assistance grants. Earmarked funds include state lottery net revenues directly deposited in state retirement system funds on behalf of colleges and universities.
New Mexico	<i>FY 2016 General Fund:</i> Includes 0.6 percent solvency shave from 2016 legislative session. Earmarked Funds: Lottery revenues for student financial aid spiked in FY 2016, providing over \$47 million. FY 2017, by comparison, is estimated to be \$38 million. <i>FY 2017 General Fund:</i> Includes 2.4 percent reduction (prior to FY 2016, 0.6 percent solvency shave) during regular legislative session and a 5 percent shave from 2017 special legislative session. <i>FY 2018 General Fund:</i> All institutions and programs shaved by 1 percent, with a few exceptions. Earmarked funds: A distribution to the lottery tuition fund from liquor excise tax distributions expired at the end of FY 2017, resulting in the loss of about \$15 million. Lottery sales projections were also reduced.
New York	<i>FY 2016:</i> General fund numbers are cash spending actuals. <i>FY 2017:</i> General fund numbers are cash spending actuals. Decrease reflects continuation of policy enacted in FY 2016 to shift SUNY general state charges spending to the general state charges budget (\$50 million decrease), and declining enrollment numbers (driven by decreases at SUNY community colleges). <i>FY 2018:</i> \$161 million in personnel costs shifted from general fund to capital budget, \$20 million decrease in community college enrollment, and decreases among estimated financial aid program usage (partially offset by \$119 million for new free tuition program). General fund numbers are projected cash spending. Additionally, a \$60 million decrease in CUNY spending assumes a shift to the next fiscal year for the system (FY 2019); the net spending in the 2018 academic year will remain the same (will be paid out April -June 2018). Appropriation authority is much higher.

Jurisdiction	Appendix Table E. Notes
North Carolina	<i>FY 2017:</i> Enrollment funding for the UNC System has been placed in a statewide reserve for the 2017-2019 biennium, and so is not reflected in these totals.
North Dakota	<i>FY 2018:</i> Due to estimated reductions in general fund revenue, appropriations for higher education were reduced.
Ohio	<i>FY 2017:</i> Increase from general fund is primarily due to increase in unrestricted aid to public colleges and universities (state share of instruction). Increase from earmarked funds is for various workforce development programs. <i>FY 2018:</i> Increase from general fund is primarily due to increases in need-based financial aid and merit-based STEM scholarship programs. Decrease from earmarked funds is due to the elimination or reduction of funding for various workforce development programs supported largely by one-time moneys.
Oklahoma	
Oregon	<i>FY 2016:</i> All three years include funding for community colleges, Oregon Promise program, Oregon Opportunity Grant (financial aid), public universities, and Oregon Health and Science University.
Pennsylvania	<i>FY 2016:</i> Institutions received a 5 percent increase for appropriated support. However, the total was offset by lower appropriations for student aid grants, a gap covered by additional business earnings from the Pennsylvania Higher Education Assistance Agency. <i>FY 2017:</i> 2.5 percent increases for appropriated support for institutions and student aid grants. <i>FY 2018:</i> A subset of public institutions is projected to receive a 2 percent increase, while others receive mostly flat funding. Public technical colleges receive a higher increase. Non-preferred appropriations for higher education have not yet been enacted for FY 2018.
Puerto Rico	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	For all years, general fund appropriations include only appropriations made out of general revenue and include appropriations for group insurance for higher education employees. Also included are appropriations for state agencies of higher education. General revenue appropriations for tuition revenue bond debt service are excluded. Earmarked funds appropriations include only general revenue-dedicated appropriations and exclude estimated statutory tuition collections. <i>FY 2017:</i> In FY 2017, general revenue appropriations slightly increased primarily due to growth in formula funding drivers during the biennium. Decrease in earmarked funds in FY 2017 due to a one-time appropriation of a fund balance to higher education institutions in FY 2016. <i>FY 2018:</i> In FY 2018, general revenue appropriations were decreased for instruction and operations formula for general academic institutions, funding for the Texas Research Incentive Program, and non-formula support at all institution types. These decreases were partially offset by increases in hold harmless funding, graduate medical education and residency programs, formulas for the health related institutions, and funding for the TEXAS Grants program. Decrease in earmarked funds in FY 2018 due to wind down of a financial aid program.
USVI	
Utah	
Vermont	<i>FY 2017:</i> Additionally, the state college system was provided one time funds for a unit merger. <i>FY 2018:</i> FY 2018 provided \$3 million increase to our state college system. UVM and VSAC were level funded UVM.

Jurisdiction	Appendix Table E. Notes
Virginia	<p><i>FY 2017:</i> Reflects \$69.5 million allocated from central appropriations.</p> <p><i>FY 2018:</i> In the 2017 session, higher education institutions were exempted from across-the-board reductions in FY 2017, and for FY 2018 were limited to 1.5 percent of less of the education & general budget.</p>
Washington	<p><i>Note:</i> Figures in all years also include the Student Achievement Council (which includes funding for most state financial aid programs and their administration).</p> <p><i>FY 2016:</i> The state reduced tuition from previous levels.</p> <p><i>FY 2017:</i> The state continued to reduce tuition from previous levels.</p> <p><i>FY 2018:</i> Tuition is assumed to begin increasing at a modest rate.</p>
West Virginia	<p><i>FY 2016:</i> Mid-year reduction of \$13.8 million in total.</p> <p><i>FY 2017:</i> Mid-year reduction of \$6.7 million in total.</p> <p><i>FY 2018:</i> FY 2017 mid-year reduction was a permanent cut for FY 2018. There were additional cuts to the budget.</p>
Wisconsin	
Wyoming	<p><i>FY 2016:</i> Figures for all years reflect appropriations, not expenditures.</p> <p><i>FY 2017:</i> FY 2017/18 reductions reflect across-the-board reductions to legislative appropriations.</p>
<p>Source: NCSL survey of legislative fiscal offices, 2017.</p>	

Appendix Table F. State Spending for Corrections

--Millions of Dollars--

State	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
Alabama	\$376.2	\$67.6	\$443.8	\$391.9	\$82.8	\$474.7	\$389.6	\$80.5	\$470.1
Alaska	\$267.6	\$6.5	\$274.1	\$257.9	\$7.5	\$265.4	\$257.2	\$8.5	\$265.7
Arizona	1016.6	31	\$1,047.6	1046.6	50.5	\$1,097.1	1067.6	51.6	\$1,119.2
Arkansas	\$415.3	\$0.0	\$415.3	\$419.3	\$0.0	\$419.3	\$436.0	\$0.0	\$436.0
California	\$8,595.7	\$238.2	\$8,833.9	\$9,191.9	\$192.3	\$9,384.2	\$9,498.7	\$250.5	\$9,749.2
Colorado	\$696.4	\$74.2	\$770.6	\$703.5	\$90.3	\$793.7	\$721.4	\$91.4	\$812.8
Connecticut	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Delaware	\$272.8	\$0.0	\$272.8	\$284.0	\$0.0	\$284.0	\$295.6	\$0.0	\$295.6
District of Columbia	\$123.2	\$0.0	\$123.2	\$126.4	\$0.0	\$126.4	\$124.1	\$0.0	\$124.1
Florida	\$1,963.4	\$0.0	\$1,963.4	\$2,005.1	\$0.0	\$2,005.1	\$2,031.0	\$0.0	\$2,031.0
Georgia	\$1,133.1	\$0.0	\$1,133.1	\$1,125.5	\$0.0	\$1,125.5	\$1,140.5	\$0.0	\$1,140.5
Hawaii	\$240.1	\$14.1	\$254.2	\$250.1	\$14.2	\$264.3	\$256.7	\$14.4	\$271.1
Idaho	\$205.6	\$22.4	\$228.0	\$215.2	\$28.6	\$243.8	\$220.4	\$25.4	\$245.8
Illinois	N/A	N/A	N/A	N/A	N/A	N/A	\$1,912.0	\$0.0	\$1,912.0
Indiana	\$303.3	\$0.0	\$303.3	\$291.5	\$0.0	\$291.5	\$304.0	\$0.0	\$304.0
Iowa	\$383.5		\$383.5	\$379.3		\$379.3	\$377.7		\$377.7
Kansas	\$164.4	\$0.0	\$164.4	\$169.9	\$0.0	\$169.9	\$168.1	\$0.0	\$168.1
Kentucky	\$397.2	\$10.1	\$407.3	\$421.6	\$10.6	\$432.2	\$383.2	\$6.2	\$389.4
Louisiana	\$589.2	\$39.0	\$628.2	\$593.2	\$65.6	\$658.8	\$601.6	\$106.1	\$707.7
Maine	\$123.1	\$2.7	\$125.8	\$125.7	\$2.6	\$128.3	\$131.5	\$5.2	\$136.7
Maryland	\$941.3	\$62.7	\$1,004.0	\$966.1	\$65.4	\$1,031.5	\$955.2	\$65.0	\$1,020.2
Massachusetts	\$1,182.7	\$0.0	\$1,182.7	\$1,172.8	\$0.0	\$1,172.8	\$1,211.5	\$0.0	\$1,211.5
Michigan	\$1,517.1	\$13.0	\$1,530.1	\$1,532.0	\$9.4	\$1,541.4	\$1,543.5	\$11.7	\$1,555.2
Minnesota	\$529.2	\$0.0	\$529.2	\$565.0	\$0.0	\$565.0	\$585.2	\$0.0	\$585.2
Mississippi	\$316.8	\$12.2	\$329.0	\$304.7	\$0.0	\$304.7	\$300.1	\$0.0	\$300.1
Missouri	\$255.0	\$0.0	\$255.0	\$272.3	\$0.5	\$272.8	\$272.9	\$0.5	\$273.4
Montana	\$105.5	\$19.2	\$124.7	\$106.6	\$18.9	\$125.5	\$101.8	\$18.1	\$119.9
Nebraska	\$205.9	\$0.0	\$205.9	\$204.0	\$0.0	\$204.0	\$211.4	\$0.0	\$211.4
Nevada	\$237.0	\$0.0	\$237.0	\$251.5	\$0.0	\$251.5	\$256.2	\$0.0	\$256.2
New Hampshire	\$106.7	\$0.0	\$106.7	\$108.8	\$0.0	\$108.8	\$117.0	\$0.0	\$117.0
New Jersey	\$937.3	\$0.0	\$937.3	\$920.8	\$0.0	\$920.8	\$919.3	\$0.0	\$919.3
New Mexico	\$296.8	\$0.8	\$297.6	\$293.7	\$1.3	\$295.0	\$297.3	\$2.3	\$299.6
New York	\$2,722.0	\$139.8	\$2,861.8	\$2,673.0	\$141.0	\$2,814.0	\$2,664.0	\$143.2	\$2,807.2
North Carolina	\$1,166.9	\$0.0	\$1,166.9	\$1,236.1	\$0.0	\$1,236.1	\$1,280.2	\$0.0	\$1,280.2
North Dakota	\$99.5	\$0.0	\$99.5	\$103.6	\$0.0	\$103.6	\$105.0	\$0.0	\$105.0

Appendix Table F. State Spending for Corrections

--Millions of Dollars--

State	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support	General Funds	Earmarked Funds	Total State Support
Ohio	\$1,602.1	\$62.8	\$1,664.9	\$1,668.9	\$55.8	\$1,724.7	\$1,741.4	\$79.2	\$1,820.6
Oklahoma	\$451.1	\$0.0	\$451.1	\$461.5	\$0.0	\$461.5	\$463.1	\$0.0	\$463.1
Oregon	\$513.6	\$10.9	\$524.5	\$553.4	\$12.0	\$565.4	\$561.4	\$12.9	\$574.3
Pennsylvania	\$2,196.4	\$0.0	\$2,196.4	\$2,341.6	\$0.0	\$2,341.6	\$2,248.3	\$0.0	\$2,248.3
Puerto Rico	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Rhode Island	\$199.4	\$0.0	\$199.4	\$203.5	\$0.0	\$203.5	\$208.3	\$0.0	\$208.3
South Carolina	\$372.4	\$51.3	\$423.7	\$403.8	\$51.8	\$455.6	\$416.5	\$62.2	\$478.7
South Dakota	\$70.7	\$12.0	\$82.7	\$82.8	\$3.8	\$86.6	\$82.3	\$3.7	\$86.0
Tennessee	\$565.9	\$0.0	\$565.9	\$627.7	\$0.0	\$627.7	\$628.9	\$0.0	\$628.9
Texas	\$2,636.9	\$0.1	\$2,637.0	\$2,665.4	\$0.3	\$2,665.7	\$2,625.9	\$0.2	\$2,626.1
USVI	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Utah	\$180.9	\$1.5	\$182.4	\$193.7	\$1.5	\$195.2	\$199.5	\$1.5	\$201.0
Vermont	\$135.6	\$5.1	\$140.7	\$142.1	\$4.6	\$146.7	\$143.6	\$4.7	\$148.3
Virginia	\$863.1	\$52.8	\$915.9	\$887.4	\$53.4	\$940.8	\$907.9	\$52.6	\$960.5
Washington	\$923.9	\$0.0	\$923.9	\$960.5	\$0.0	\$960.5	\$1,021.0	\$0.0	\$1,021.0
West Virginia	\$196.0		\$196.0	\$189.1		\$189.1	\$184.7		\$184.7
Wisconsin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wyoming	\$109.1	\$6.9	\$116.0	\$97.4	\$5.4	\$102.8	\$97.4	\$5.4	\$102.8
Total	\$38,903.4	\$957.0	\$39,860.4	\$40,188.3	\$970.1	\$41,158.4	\$42,667.7	\$1,103.0	\$43,770.7

Source: NCSL survey of legislative fiscal offices, 2017.

Jurisdiction	Appendix Table F. Comments
Alabama	<i>FY 2016:</i> Includes \$6,162,164 for capital outlay. Does not include \$550,061 in federal receipts or \$22,716,209 for administration. <i>FY 2017:</i> Includes \$2,930,000 for capital outlay. Does not include \$550,000 in federal receipts or \$22,728,755 for administration. <i>FY 2018:</i> Includes \$5,150,162 for capital outlay. Does not include \$550,000 in federal receipts or \$23,450,263 for administration.
Alaska	
Arizona	<i>FY 2017:</i> New private prison beds; retirement rate increases. <i>FY 2018:</i> Annualize new private prison beds; retirement rate increases.
Arkansas	<i>FY 2018:</i> Increase replaces one-time funding sources provided in prior years and provides for an increase in medical contracts for the Department of Correction and the Department of Community Correction.
California	

Jurisdiction	Appendix Table F. Comments
Colorado	<p><i>FY 2016:</i> Lease-purchase payments were moved from the capital to the operating budget. The increase was the result of salary and benefit increases for employees, and an increase in the prison population, and higher inmate medical expenses.</p> <p><i>FY 2018:</i> The increase was the result of salary and benefit increases, IT costs, medical costs, maintenance expenses.</p>
Connecticut	
Delaware	
District of Columbia	
Florida	
Georgia	
Hawaii	
Idaho	
Illinois	
Indiana	<p><i>FY 2017:</i> FY 2017 final, expenditure drop likely due to reduction on average daily population.</p> <p><i>FY 2018:</i> Budgeted line item based on years prior to FY 2017</p>
Iowa	<p><i>FY 2018:</i> A decrease of \$2.1 million for department-wide duties in the DOC central office and no change in FTE positions compared to estimated net FY 2017. Department-wide duties was a new appropriation for FY 2017 in lieu of increases to the other administrative budget units.</p>
Kansas	
Kentucky	<p><i>FY 2016:</i> Security staff raises were implemented, increased medical costs, population exceeded projections, increased overtime due to staffing shortages. *Note: The information provided in this survey reflects only the operational spending for state managed adult correctional institutions. Kentucky houses some Class C and D state inmates in county jails under the Community Services and Local Facilities appropriation unit. Population snapshot July 1, 2017: 11,331 out of 23,668 state inmates are in county jails (~48%).</p> <p><i>FY 2017:</i> Security staff raises were implemented, increased medical costs, population exceeded projections, increased overtime due to staffing shortages.</p> <p><i>FY 2018:</i> Amounts listed for 2018 represent the enacted budget. However, medical expenses (pharmaceuticals) are expected to rise, staffing shortages may continue and population will likely exceed budgeted projections resulting in a necessary government expense.</p>
Louisiana	
Maine	<p><i>FY 2018:</i> FY 2018 includes a one-time appropriation of \$3,000,000 to cover FY 2017 costs.</p>
Maryland	
Massachusetts	
Michigan	<p><i>FY 2016:</i> No significant change.</p> <p><i>FY 2017:</i> Reduced earmarked funds due to FCC cap on telephone rates.</p> <p><i>FY 2018:</i> Increased earmarked funds due to lifting of FCC cap on telephone rates.</p>
Minnesota	<p><i>FY 2017:</i> The 2017 session enacted a FY 2017 \$9.2 million deficiency appropriation to pay for offender health care.</p>
Mississippi	<p><i>FY 2016:</i> \$12.2 million in earmarked funds are reappropriated capital expense funds from a deficit appropriation initially made in FY 2014.</p> <p><i>FY 2017:</i> Decrease in earmarked funds due to elimination of non-recurring capital expense funds (\$12.2 million). Decrease in the general fund primarily due FY 2017 mid-year budget reductions.</p> <p><i>FY 2018:</i> \$4.6 million general fund reduction made during the session.</p>
Missouri	
Montana	<p><i>FY 2016:</i> Enterprise funds higher than anticipated.</p> <p><i>FY 2017:</i> Enterprise funds projected to be lower.</p> <p><i>FY 2018:</i> General fund appropriation authority reduced in FY 2018 compared to FY 2017. Enterprise funds projected to be lower.</p>
Nebraska	
Nevada	<p><i>FY 2017:</i> The increase in funding for corrections from FY 2016 to FY 2017 is due to increased inmate population and increased medical expenses.</p>
New Hampshire	

Jurisdiction	Appendix Table F. Comments
New Jersey	
New Mexico	<p><i>FY 2017:</i> Corrections general fund budget was reduced 1.5 percent in the 2016 second special session. Earmarked funds saw increased utilization as a result.</p> <p><i>FY 2018:</i> Earmarked funds for FY 2018 were increased by \$1 million to cover increased costs of incarceration that couldn't be covered by general fund due to constraints.</p>
New York	<p><i>FY 2016:</i> Administration costs are included in all figures because they are not lined out separately.</p> <p><i>FY 2017:</i> Decreases are due to the transfer of maintenance positions to capital funding; and pushing a pay period into the next fiscal year. FY 2017 numbers are final.</p> <p><i>FY 2018:</i> Decreases include the continuation of shifting maintenance positions to capital budget and \$13.5 million in overtime reduction.</p>
North Carolina	<p><i>FY 2017:</i> Includes custody and security, inmate food and clothing, prison programs and inmate health care. The General Assembly increased correctional staff salaries, provided additional funds for mental health beds at an existing prison hospital and established mental health behavior treatment units at four prisons.</p> <p><i>FY 2018:</i> Includes the final installment of a correctional staff salary plan and a projection of the general health and pharmacy services expenditures based upon FY 2016-17 spending.</p>
North Dakota	
Ohio	<p><i>FY 2016:</i> Includes \$76.2 million in general fund debt service.</p> <p><i>FY 2017:</i> Includes \$79.6 million in general fund debt service.</p> <p><i>FY 2018:</i> Includes \$78.5 million in general fund debt service.</p>
Oklahoma	<p><i>FY 2016:</i> Total does not include \$22.6 million for central office operations and \$18.5 million anticipated for divisional office operations. Total agency appropriations totaled \$495.1 million.</p> <p><i>FY 2017:</i> Total does not include \$29.8 million for central office operations and \$17.1 million anticipated for divisional office operations. Total agency appropriations totaled \$484.9 million.</p> <p><i>FY 2018:</i> Total does not include \$18.9 million anticipated for central office operations and \$25.5 million anticipated for divisional office operations. Total agency appropriations totaled \$486.0 million.</p>
Oregon	<p><i>FY 2017:</i> Legislative actions (prison expansion, behavioral health improvements).</p> <p><i>FY 2018:</i> FY 2018 is half of the legislatively adopted 2017-19 biennium budget.</p>
Pennsylvania	<p><i>FY 2017:</i> Personnel costs drive a \$102 million increase in the general fund appropriation to state correctional institutions (6.6 percent). The corrections officers union negotiated an arbitration agreement during FY 2015 resulting in a 2 percent salary increase in FY 2016 and 3 percent salary increases in FY 2017 (January 2015, July 2016, and January 2017).</p> <p><i>FY 2018:</i> Savings due to the closure of one of Pennsylvania's 26 state prisons at the end of FY 2017 and initiatives to modernize and optimize operations.</p>
Puerto Rico	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	<p><i>FY 2017:</i> One facility was partially funded in FY 2016.</p>
Texas	<p><i>FY 2017:</i> In FY 2017, there was a \$0.2 million increase in the Private Sector Prison Industry Expansion Account.</p> <p><i>FY 2018:</i> In FY 2018, general revenue appropriations included decreases for correctional managed healthcare and for the closure of several correctional facilities.</p>
Utah	
Vermont	<p><i>FY 2018:</i> The FY 2018 budget anticipated the closure of an older work camp which helps to offset new higher costs for out of state bed contract</p>
Virginia	<p><i>FY 2017:</i> Deferred opening of converted women's facility (-6.7 million general fund); deferral of equipment (-4.0 million general fund); increased medical costs (+11.4 million general fund).</p> <p><i>FY 2018:</i> Deferred opening of converted women's facility (-21.7 million); increased medical costs (+7.2 million).</p>
Washington	<p><i>FY 2016:</i> Figures for all years include all costs relating to DOC (supervision, prisons, programming, administration) other than capital costs.</p>
West Virginia	

Jurisdiction	Appendix Table F. Comments
Wisconsin	
Wyoming	<p><i>FY 2016:</i> Figures for all years reflect appropriations, not expenditures.</p> <p><i>FY 2017:</i> The FY 2017/18 budget includes across-the-board appropriations reductions, elimination of certain vacant positions, and reduced funding for offender treatment in correctional facilities. The reduction in earmarked funds represents adjustment of appropriation vs. actual tobacco settlement revenue.</p>
<p>Source: NCSL survey of legislative fiscal offices, 2017.</p>	

Appendix Table G. State Spending for Medicaid

--Millions of Dollars--

State	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Other State Funds	County/Muni contribution	General Funds	Other State Funds	County/Muni contribution	General Funds	Other State Funds	County/Muni contribution
Alabama	\$721.6	\$1,217.4	\$0.0	\$779.6	\$1,266.9	\$0.0	\$701.1	\$1,365.2	\$0.0
Alaska	\$635.1	\$1,123.2	\$0.0	\$606.9	\$1,432.0	\$0.0	\$564.2	\$1,177.5	\$0.0
Arizona	1981.34	588.2	408.3	2140.2	623	444.1	2214.4	676.8	420.9
Arkansas	\$968.8	\$477.8	\$0.0	\$1,051.1	\$549.6	\$0.0	\$1,105.6	\$512.4	\$0.0
California	\$22,351.3	\$6,928.1	\$9,429.6	\$24,790.8	\$6,668.2	\$7,440.0	\$25,402.2	\$9,934.9	\$11,140.4
Colorado	\$2,502.3	\$1,071.2	\$58.6	\$2,627.0	\$944.7	\$68.8	\$2,822.2	\$1,203.9	\$67.0
Connecticut	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Delaware	\$682.3	N/A	N/A	\$752.3	N/A	N/A	\$760.1	N/A	N/A
District of Columbia	\$653.6	\$0.0	\$0.0	\$676.1	\$0.0	\$0.0	\$673.5	\$0.0	\$0.0
Florida	\$6,432.8	\$2,948.4	\$931.0	\$6,650.4	\$2,981.2	\$702.0	\$7,418.2	\$2,220.8	\$744.8
Georgia	\$2,687.7	\$546.2	\$0.0	\$2,770.2	\$566.1	\$0.0	\$2,660.5	\$686.8	\$0.0
Hawaii	\$855.8	\$3.4	\$0.0	\$900.3	\$1.4	\$0.0	\$913.9	\$1.4	\$0.0
Idaho	\$501.6	\$269.7	\$0.0	\$519.6	\$303.1	\$0.0	\$531.9	\$328.1	\$0.0
Illinois	N/A	N/A	N/A	N/A	N/A	N/A	\$7,047.0	\$0.0	\$0.0
Indiana	\$1,794.1	\$1,356.3	\$0.0	\$1,989.3	\$1,306.4	\$0.0	\$2,108.3	\$1,455.7	\$0.0
Iowa	\$1,385.2	\$383.2	\$47.3	\$1,303.2	\$348.5	\$41.6	\$1,284.4	\$347.0	\$39.0
Kansas	\$1,174.5	\$184.5	\$44.1	\$1,178.4	\$198.0	\$44.1	\$1,217.5	\$211.6	\$44.1
Kentucky	\$1,578.2	\$509.6	\$0.0	\$1,745.7	\$520.8	\$0.0	\$1,945.4	\$535.4	\$0.0
Louisiana	\$2,050.0	\$714.4	\$0.0	\$1,960.0	\$1,090.0	\$0.0	\$2,350.0	\$1,020.0	\$0.0
Maine	\$779.8	\$268.6	\$0.0	\$730.5	\$288.0	\$0.0	\$776.6	\$282.1	\$0.0
Maryland	\$3,169.3	\$988.8	\$0.0	\$3,572.8	\$992.1	\$0.0	\$3,757.5	\$1,000.0	\$0.0
Massachusetts	\$15,642.0	\$0.0	\$0.0	\$16,180.5	\$0.0	\$0.0	\$16,458.0	\$0.0	\$0.0
Michigan	\$2,644.5	\$1,991.9	\$61.2	\$2,664.9	\$2,131.9	\$61.0	\$2,690.4	\$2,246.9	\$61.0
Minnesota	\$4,160.7	\$588.2	\$219.4	\$4,574.9	\$240.7	\$162.2	\$5,200.8	\$385.2	\$163.9
Mississippi	\$916.6	\$659.3	\$0.0	\$808.1	\$660.8	\$0.0	\$850.2	\$581.1	\$0.0
Missouri	\$2,040.4	\$2,397.7		\$2,124.5	\$2,422.0		\$2,151.1	\$2,781.4	
Montana	\$276.5	\$103.5	\$4.4	\$302.9	\$104.8	\$4.4	\$335.9	\$98.5	\$7.0
Nebraska	\$771.1	\$32.4	\$0.0	\$845.5	\$37.3	\$0.0	\$833.1	\$46.9	\$0.0
Nevada	\$632.1	\$32.6	\$199.5	\$710.5	\$34.1	\$240.8	\$775.7	\$35.1	\$211.0
New Hampshire	\$324.6	\$241.5	\$237.3	\$369.8	\$252.5	\$241.8	\$416.3	\$253.9	\$223.8
New Jersey	\$5,076.8	\$1,779.9	\$50.0	\$5,292.8	\$1,801.0	\$50.0	\$5,579.4	\$1,877.1	\$50.0
New Mexico	\$927.5	\$233.8	\$28.3	\$928.6	\$236.3	\$34.3	\$929.9	\$244.1	\$29.3
New York	\$12,117.0	\$10,202.0	\$8,508.0	\$12,178.0	\$10,237.0	\$8,343.0	\$12,930.0	\$10,099.0	\$8,085.0
North Carolina	\$3,492.8	\$915.3	\$0.0	\$3,526.7	\$940.0	\$0.0	\$3,690.8	\$995.1	\$0.0
North Dakota	\$129.0	\$21.7	\$0.0	\$129.6	\$17.4	\$0.0	\$110.5	\$61.4	\$0.0

Appendix Table G. State Spending for Medicaid

--Millions of Dollars--

State	FY 2016			FY 2017 (estimated)			FY 2018 (projected)		
	General Funds	Other State Funds	County/Muni contribution	General Funds	Other State Funds	County/Muni contribution	General Funds	Other State Funds	County/Muni contribution
Ohio	\$16,995.9	\$2,056.4	\$341.1	\$17,437.4	\$1,961.9	\$322.1	\$14,824.1	\$2,860.8	\$360.2
Oklahoma	\$930.7	\$1,405.5	\$0.0	\$664.4	\$2,170.8	\$0.0	\$850.7	\$1,659.4	\$0.0
Oregon	\$1,263.6	\$900.8	\$14.3	\$1,290.6	\$1,121.2	\$13.1	\$1,331.1	\$1,157.2	\$12.7
Pennsylvania	\$6,745.7	\$2,769.5	\$86.7	\$7,215.0	\$2,941.5	\$109.8	\$6,798.7	\$3,204.4	\$87.2
Puerto Rico	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Rhode Island	\$1,110.9	\$9.3	\$28.5	\$1,150.5	\$9.6	\$28.0	\$1,159.1	\$13.2	\$28.0
South Carolina	\$1,190.9	\$874.4	\$0.0	\$1,274.5	\$869.8	\$0.0	\$1,317.4	\$997.1	\$0.0
South Dakota	\$381.1	\$0.0	\$0.0	\$377.1	\$0.0	\$0.0	\$392.6	\$0.0	\$0.0
Tennessee	\$3,393.0	\$691.4	\$35.0	\$3,580.5	\$499.8	\$34.2	\$3,677.4	\$708.4	\$34.0
Texas	\$12,533.9	\$460.3	\$0.0	\$13,474.2	\$431.3	\$0.0	\$12,769.6	\$382.5	\$0.0
USVI	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Utah	\$586.5	\$196.5	\$10.3	\$593.4	\$199.4	\$10.5	\$600.0	\$202.4	\$10.7
Vermont	\$362.5	\$341.0	\$0.0	\$361.1	\$355.6	\$0.0	\$365.4	\$343.9	\$0.0
Virginia	\$4,173.6	\$375.9	\$0.0	\$4,361.3	\$399.8	\$0.0	\$4,634.2	\$359.2	\$0.0
Washington	\$1,937.6	\$346.8	\$0.0	\$2,049.7	\$351.2	\$0.0	\$2,060.8	\$373.9	\$0.0
West Virginia	\$498.2	\$381.6	\$0.0	\$594.6	\$398.8	\$0.0	\$612.4	\$382.1	\$0.0
Wisconsin	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wyoming	\$280.9	\$17.2	\$0.0	\$257.6	\$17.6	\$0.0	\$257.6	\$17.6	\$0.0
Total	\$154,441.9	\$49,605.4	\$20,742.8	\$162,063.4	\$50,924.1	\$18,395.8	\$170,857.7	\$55,327.5	\$21,820.1

Source: NCSL survey of legislative fiscal offices, 2017.

Jurisdiction	Appendix Table G. Comments
Alabama	<p><i>FY 2017:</i> The increase in FY 2017 estimated expenditures is due to \$50 million in BP settlement funds carried forward from FY 2016 into FY 2017 to cover inflationary increases and start-up expenditures for regional care organizations.</p> <p><i>FY 2018:</i> The reduction in the general fund is due to \$105 million in Medicaid funding from the BP settlement that is included in projected expenditures of other state funds.</p>
Alaska	<p><i>FY 2016:</i> In 2015, legislation was passed (SB 74) containing a number of cost containment measures.</p>
Arizona	<p><i>FY 2018:</i> Other state funds includes a \$31.9 million increase from drug rebates. County/Municipal includes a \$37.4 million reduction in matches for assorted supplemental hospital payments.</p>
Arkansas	<p><i>FY 2017:</i> General fund increase attributable to less reliance on one-time funds to pay for the state matching rate for the traditional Medicaid program. Other state funds increase is attributable to the 5 percent match requirement for the Arkansas Works program that began in January 2017, and the use of one time funds to help offset the match cost.</p> <p><i>FY 2018:</i> General funds increase is attributable to less reliance on one time funds. Other state funds decrease is attributable to increase in general revenues to pay matching.</p>

Jurisdiction	Appendix Table G. Comments
California	<p><i>FY 2017:</i> Higher general fund spending is the result of ongoing growth in the program, the shift of certain general fund costs from 2016 to 2017, and higher state costs for the Affordable Care Act's optional expansion population. Lower spending from other state funds and lower county contributions largely reflect a delay in spending from these non-general fund sources from 2017 to 2018.</p> <p><i>FY 2018:</i> Higher general fund spending is the result of ongoing growth in the program and higher state costs for the Affordable Care Act's optional expansion population. Significantly higher spending from other state funds and counties reflects the introduction of a new tobacco tax whose revenues are partially dedicated to Medi-Cal, the expansion of county-operated behavioral health services, and shifts in the timing of spending from non-general fund sources from 2017 to 2018.</p>
Colorado	<p><i>FY 2018:</i> Legislation designated the hospital provider fee as exempt from a constitutional limit on state revenue, allowing payments to hospitals from this fund source to increase significantly and freeing up room in the general fund budget. There might be a connection between the additional room in the general fund budget and provider rate increases implemented for FY 2018.</p>
Connecticut	
Delaware	
District of Columbia	
Florida	<p><i>FY 2017:</i> The FY 2017 reduction of county contributions is due to the end of the low income pool program.</p> <p><i>FY 2018:</i> The significant increase in the general fund and county contributions in FY 18/19 are related to the increase in the projected caseload growth in the prepaid category along with a projected 10 percent increase in managed care rates, prescribed drugs and Medicare Part D payments. The reduction in other state fund expenditures is due to the reduction in tobacco surcharge revenues.</p>
Georgia	<p><i>FY 2018:</i> As a result of the Tenet Settlement, roughly \$90 million was recognized to cover Medicaid costs, in line with the settlement agreement.</p>
Hawaii	<p><i>FY 2017:</i> Changes due to phased in capitation payment assumptions.</p>
Idaho	
Illinois	
Indiana	
Iowa	<p><i>FY 2016:</i> For FY 2016 there was a significant decrease in the federal FMAP rate and the state share of expenditures was increased by \$56.1 million. In addition, there was one-time other funds used to fund Medicaid and the State shifted to managed care for the entire program beginning in April, saving at least \$24.6 million for the final 3 months.</p> <p><i>FY 2017:</i> For FY 2017 there was a significant increase in the federal FMAP rate and the state share of expenditures was decreased by \$45.6 million. A transfer to the state mental health institutes was eliminated saving the program \$18.1 million. There were \$3.2 million in provider rate increases and a \$2.0 million increase to reduce the HCBS waiver waiting list.</p> <p><i>FY 2018:</i> For FY 2017 there was a significant increase in the federal FMAP rate and the state share of expenditures was decreased by \$66.6 million. There were significant reductions in spending due to provider rate cuts and other cost containment measures saving the state \$32.7 million. The MCO's failed to meet their performance measures saving the state \$12.5 million.</p>

Jurisdiction	Appendix Table G. Comments
Kansas	<p><i>FY 2017:</i> Increased estimate to fund human services consensus caseload.</p> <p><i>FY 2018:</i> Increased estimate to fund human services consensus caseload. Also, the 2017 Legislature enacted a 3.0 percent rate increase for Medicaid Home and Community Based Services waiver providers. In addition, a 2016 4.0 percent rate reduction to Medicaid providers was restored by the 2017 Legislature.</p>
Kentucky	<p><i>FY 2016:</i> Increase for growth is medical inflation, ACA expansion, and continued waiver slot expansion.</p> <p><i>FY 2017:</i> Increase for growth is medical inflation, ACA expansion, and continued waiver slot expansion.</p> <p><i>FY 2018:</i> Increase for growth is medical inflation, ACA expansion, and continued waiver slot expansion and increase in state match for Medicaid expansion.</p>
Louisiana	<p><i>FY 2017:</i> Medicaid expansion under the ACA and provider tax increases.</p> <p><i>FY 2018:</i> Medicaid expansion under the ACA.</p>
Maine	<p><i>FY 2017:</i> The SFY 2017 general fund estimate is based on the appropriations given in the FY 2016-2017 biennial budget. These estimates were low (as seen in the 2016 actual).</p> <p><i>FY 2018:</i> The SFY 2018 estimate is based on the appropriations given in the FY 2018-2019 biennial budget which are in line with actual expenditures over the last two years</p>
Maryland	<p><i>FY 2016:</i> Fiscal 2016 expenditures were depressed by a significant one-time drop in enrollment caused by the need to transition all MAGI-eligible enrollees from one eligibility to another.</p> <p><i>FY 2017:</i> Fiscal 2017 growth due to bounce-back in enrollment, provider rate increases and the state share of the new ACA expansion population. Behavioral health spending has also increased due to a combination of awareness of the opioid crisis and the transition from managed care to fee-for-service, both factors in combination with increased enrollment of the childless adult (ACA expansion population) which has a disproportionately high level of substance use disorder (SUD).</p> <p><i>FY 2018:</i> Continued enrollment growth, provider rate increases, increased FMAP for the ACA expansion and anticipated higher expenditures for behavioral health.</p>
Massachusetts	
Michigan	<p><i>FY 2017:</i> Other state funds increased due to reversion of health insurance claims assessment (HICA) rate to 1.0 percent.</p>
Minnesota	<p><i>FY 2016:</i> Other State Funds in FY 2016 are inflated by a one-time transfer of \$455 million from the general fund in FY 2015 which were spent in FY 2016 from the other fund and inflates FY 2016 other state funds numbers compared to FY 2017. This increase in other state funds appropriations allowed lower appropriations in FY 2016 for the general fund. The growth between FY 2016 and FY 2017 can, in part, be attributed to this transfer between funds.</p> <p><i>FY 2018:</i> Other state funds expenditures are increased in FY 2018 because the enacted budget transferred \$175 million of expenditures that would otherwise have been appropriated from the general fund.</p>
Mississippi	<p><i>FY 2017:</i> Decrease due to mid-year governor's budget cuts not restored to the Medicaid budget.</p> <p><i>FY 2018:</i> FY 2018 will probably require a deficit appropriation.</p>
Missouri	Do not track county contribution.
Montana	<p><i>FY 2016:</i> Increase in general fund due to Medicaid expansion, increased enrollments.</p> <p><i>FY 2017:</i> Increase in general fund due to Medicaid expansion, increased enrollments.</p> <p><i>FY 2018:</i> Increase in general fund due to Medicaid expansion, increased enrollments, county/municipal cost shift from other state funds.</p>
Nebraska	

Jurisdiction	Appendix Table G. Comments
Nevada	<i>FY 2017:</i> The increase in general funds can be attributed to increased caseload and the decrease in the federal matching percentage for the population eligible under ACA beginning Jan. 1, 2017.
New Hampshire	<i>FY 2018:</i> Statutory cap on county long-term care (LTC) funding is increased by \$2.3 million.
New Jersey	<i>FY 2017:</i> \$130 million of general fund increase due to inclusion of federal funds for graduate medical education as general fund revenue and appropriations. <i>FY 2018:</i> Increases primarily reflect projected enrollment and per capita spending trends.
New Mexico	<i>FY 2017:</i> Includes nonrecurring appropriation of fund balance and carryover from county-supported Medicaid fund.
New York	<i>FY 2017:</i> FY 2017 numbers are final. <i>FY 2018:</i> Significant growth (3.2 percent) in the Medicaid services CPI indexing within NY's "global cap" and spending increases outside the Cap, such as Medicaid funds used to support minimum wage increases and the continued state takeover of the growth in county Medicaid contributions.
North Carolina	<i>FY 2018:</i> The general fund appropriations reflect an increase in Medicaid enrollment of 5.6 percent in FY 2018, offset to some extent by the increase in FMAP. The growth in other state funds, which include provider assessments and intergovernmental transfers, primarily reflects the growth in enrollment and mix of services.
North Dakota	<i>FY 2018:</i> The FY 2018 decrease in funding from the general fund and increase in other state funds is due to the Legislative Assembly replacing general fund support for Medicaid with other available one-time state special funds as the result of lower general fund revenues available for the 2017-19 biennium
Ohio	<i>FY 2018:</i> There is a shift from the general fund to other state funds due to the replacement of the state's sales tax on Medicaid managed care companies, which was deposited into the general fund, with a franchise fee that is deposited into another state fund.
Oklahoma	
Oregon	<i>FY 2017:</i> State FY 2017 had additional other funds available to fund expenses, including funding from provider taxes. <i>FY 2018:</i> General fund is expected to increase due to the reduction of federal match for the ACA population.
Pennsylvania	
Puerto Rico	
Rhode Island	<i>FY 2018:</i> 2017 Assembly increased the per child/per service assessment to insurers for Medicaid services provided to children with commercial coverage from \$7,000 to \$12,500; this is a direct offset to state costs.
South Carolina	
South Dakota	<i>FY 2017:</i> State general fund FMAP share decreased by 2.49 percent; all providers received a 2.7 percent inflationary increase and certain providers received additional reimbursement increases. Closed FY 2017 under budget due to fewer enrollees and less utilization of services. <i>FY 2018:</i> State general fund FMAP share decreased by 1.13 percent; providers heavily reliant on XIX received a 0.3 percent inflationary increase. FY 2018 budget will likely be revised downward in the 2018 legislative session based on recent enrollment and utilization.
Tennessee	

Jurisdiction	Appendix Table G. Comments
Texas	<p><i>FY 2017:</i> Caseload and cost growth; less favorable FMAP.</p> <p><i>FY 2018:</i> Cost growth not funded; cost containment; select programs moved from accrual to cash accounting; more favorable FMAP.</p>
Utah	
Vermont	<p><i>FY 2017:</i> Medicaid expenditure came in relatively flat. There were some modest carryforward funds that were applied in FY 2017 and FY 2018 solve other issues.</p> <p><i>FY 2018:</i> Budget as passed assumes internal savings in several areas across Medicaid.</p>
Virginia	<p><i>FY 2016:</i> The FY 2016 expenditures were higher than originally budgeted as some expenses from FY 2015 were shifted to FY 2016 as a result of unexpected increase in the woodwork adult population in FY 2015.</p> <p><i>FY 2017:</i> The increase in FY 2016 expenditures (resulting from payments being delayed in FY 2015) increased the base spending level for FY 2016, resulting in a lower percentage increase in expenditures of only 4.5 percent in FY 2017. The major policy changes in FY 2017 include a redesign of our waivers for the developmentally disabled and implementation of a new program that enhances the substance use disorder benefit. The change in other state funds mainly reflects the variability of MCO pharmacy rebates.</p> <p><i>FY 2018:</i> Nothing significant to note. The change in other state funds mainly reflects the variability of MCO pharmacy rebates.</p>
Washington	<p><i>Note:</i> Other state funds include Medicaid fraud and provider assessment on hospitals. General fund figures include spending on state only programs. All figures exclude Medicaid spending in programs other than Medical Assistance (long term care, DD, mental health, etc.). Also excluded are non-Medicaid items including CHIP, as well as those programs related to the health benefit exchange and various public health and HIV related programs.</p>
West Virginia	
Wisconsin	
Wyoming	<p><i>FY 2016:</i> Figures for all years reflect appropriations, not expenditures.</p> <p><i>FY 2017:</i> The FY 2017/18 budget includes appropriations reductions and elimination of certain vacant positions.</p>
<p>Source: NCSL survey of legislative fiscal offices, 2017.</p>	