



THE FISCAL SURVEY OF STATES

FALL 2020

AN UPDATE OF STATE FISCAL CONDITIONS

A REPORT BY THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

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PREFACE

The Fiscal Survey of States is published twice annually by the National Association of State Budget Officers (NASBO). The series was started in 1979. The survey presents aggregate and individual data on the states' general fund expenditures, revenues, spending and revenue actions, and balances. Although not the totality of state spending, general funds are raised from states' own taxes and fees, such as state income and sales taxes. These general funds are used to finance most broad-based state services and are the most important elements in determining the fiscal health of the states. A separate survey that includes total state spending, NASBO's *State Expenditure Report*, is conducted annually.

Thirty states operate on an annual budget cycle, while 20 states operate on a biennial (two-year) budget cycle. Among the biennial budget states, two states (Virginia and Wyoming) enacted fiscal 2021–fiscal 2022 budgets, and Kentucky, which normally would have passed a two-year budget, passed a one-year budget only for fiscal 2021 due to revenue uncertainty created by COVID-19. The other 17 biennial budget states passed a two-year budget during 2019 legislative sessions covering fiscal 2020 and fiscal 2021, though a number of these states have since revised these spending plans. Arkansas, counted among the biennial budget states here, practices a hybrid approach, recommending and reviewing budgets on a biennial basis but enacting appropriations before each fiscal year.

Normally, 46 states begin their fiscal years in July and end them in June. The exceptions are New York, which starts its fiscal year on April 1; Texas, with a September 1 start date; and Alabama and Michigan, which start their fiscal years on October 1. For fiscal 2020 only, New Jersey extended its fiscal year from June 30 to September 30, 2020 and shortened fiscal 2021 to 9 months for the period of Oct 1 – June 30, 2021. All amounts and actions reported in this survey for New Jersey reflect a 12-month fiscal period for each year.

The field survey on which this report is based was conducted by NASBO from August through November 2020. The surveys were completed by executive state budget officers in all 50 states. Subsequent budget and revenue forecast revisions may have occurred after the survey responses were submitted.

Fiscal 2019 data represent actual figures, fiscal 2020 figures are preliminary actual, and fiscal 2021 data reflect states' originally enacted budgets, unless otherwise detailed in footnotes. Some states reported on revised enacted budgets for fiscal 2021. Moreover, several states had not enacted a full-year budget for fiscal 2021 as this report went to print. See footnotes for an explanation of how these states reported on fiscal 2021.

Unless otherwise noted, all percentage calculations reported in this survey are in nominal terms and not adjusted for inflation.

NASBO staff member Kathryn Vesey White compiled the data and prepared the text for the report.



EXECUTIVE SUMMARY

Most states enacted their budgets for fiscal 2021 in the midst of the largest public health crisis this country has faced in more than a century due to the COVID-19 pandemic. During 2020 legislative sessions, states faced rapidly deteriorating economic conditions and revenue outlooks, leading many states to cut general fund expenditures even as spending demands were on the rise. After nine consecutive years of spending and revenue growth following steep declines during the Great Recession, states saw revenue decline in fiscal 2020, and are showing greater declines in fiscal 2021 based on the most current estimates reported in this survey. For the first time since the Great Recession, state general fund spending is expected to decrease in fiscal 2021 based on enacted budgets.

The pandemic is hitting all states, but in differing ways and in differing magnitudes, depending on their economies, tax structures, virus transmission levels, and other factors. Federal aid passed in the spring helped quickly stimulate the economy, prop up state revenues, and address rising costs associated with the pandemic, but that aid has mostly expired or is about to expire as this report goes to print, even while COVID-19 cases currently surge across the country. States have faced and continue to face considerable uncertainty regarding their budget outlooks as they prepare for 2021 legislative sessions, when they will set their budgets for fiscal 2022 (and fiscal 2023 for biennial states), as well as make adjustments to their budgets for fiscal 2021.

State General Fund Spending

General fund spending in enacted fiscal 2021 budgets declined 1.1 percent compared to fiscal 2020 levels, marking the first time states enacted a net spending decrease in more than a decade. States' adopted spending plans for fiscal 2021 reduced general fund expenditures by 5.5 percent compared to governors' budget proposals introduced before the COVID-19 crisis. General fund spending for fiscal 2020 grew 4.0 percent year-over-year but came in below the level states expected to spend prior to the COVID-19 crisis, despite the pandemic and ensuing economic impacts hitting late in the fiscal year. Nineteen states reported making mid-year spending cuts in fiscal 2020 due to a revenue shortfall.

States' enacted spending plans for fiscal 2021 reduced general fund appropriations by \$6.2 billion compared to fiscal 2020 enacted levels, or by more than \$39 billion compared to the

changes proposed in governors' budgets for fiscal 2021. States had to considerably adjust their spending plans compared to what governors recommended due to a rapid transformation of state fiscal conditions, as large segments of the economy ground to a halt due to public health measures. Twenty-three states reported using targeted spending cuts and eight states used across-the-board cuts to balance their budgets for fiscal 2021. K-12 education saw the largest reduction, and higher education, transportation and all other government programs saw net decreases as well. Meanwhile, Medicaid and public assistance saw sizeable increases in spending, reflecting rising caseloads and spending pressure for health and human services as a result of the economic downturn. Some states that had already enacted budgets for fiscal 2021 before the pandemic revised those plans, with 10 states so far reporting net reductions post-enactment for the current fiscal year.

State General Fund Revenue

General fund revenue in fiscal 2021 is currently estimated to come in 10.8 percent below pre-COVID revenue forecasts. Such a steep projected revenue loss is notable, particularly since federal stimulus measures have been in place that have helped prop up the economy — and state revenues — during much of this time. Year-over-year, general fund revenues are projected to decline 4.4 percent in fiscal 2021 compared to already depressed fiscal 2020 levels. Additionally, states saw revenues decline for the first time since the Great Recession in fiscal 2020. General fund revenues declined 1.6 percent in fiscal 2020 compared to fiscal 2019, and came in 3.4 percent below enacted budget projections for fiscal 2020.

Thirty-five states reported general fund collections for fiscal 2020 came in below their budget projections, despite three strong quarters of growth prior to the COVID-19 crisis. Nineteen states recognized delayed payments due to the tax deadline change in fiscal 2021 instead of fiscal 2020, which contributed to some of these states missing their projections for fiscal 2020. Among states able to report on how collections are performing to date relative to their enacted budget forecasts for fiscal 2021, 14 states are seeing collections coming in lower than forecast, six states are on target, and 18 states are above forecast. These reports were based on data collected very early in the fiscal year, and are largely a product of when a state's enacted budget forecast was adopted and whether they deferred revenue to fiscal 2021 due to the tax deadline shift.

Key Report Findings:

- Enacted budgets for fiscal 2021 project a **1.1 percent** decline in general fund spending compared to fiscal 2020 and a **5.5 percent** reduction compared to governors' proposed budgets before the pandemic. This decline is in spite of the fact some states enacted fiscal 2021 budgets prior to the COVID-19 crisis.
- States' enacted budgets for fiscal 2021 reduce general fund appropriations across program areas by **\$6.2 billion** compared to fiscal 2020 enacted levels, or by more than **\$39 billion** compared to the changes proposed in governors' pre-COVID budgets for fiscal 2021.
- General fund spending for fiscal 2020 grew **4.0 percent** compared to fiscal 2019 but was **1.7 percent** below the level states expected to spend prior to the COVID-19 crisis.
- **19 states** reported making net mid-year budget cuts in fiscal 2020 due to a revenue shortfall, and **10 states** reported already reducing their originally enacted budgets for fiscal 2021 due to a shortfall, despite data being collected very early in the fiscal year.
- **Twenty-six states** reported using across-the-board and/or targeted cuts to manage their budgets in fiscal 2021. Widespread use of hiring freezes along with furloughs, salary reductions and layoffs were also reported as budget management strategies for fiscal 2020 and fiscal 2021.

General Fund Revenue

- State general fund revenue is projected to decline **4.4 percent** in fiscal 2021, compared to already depressed fiscal 2020 levels, based on the most current estimates available when data were collected. States' most current revenue estimates for fiscal 2021 show a **10.8 percent** decline compared to revenue projections in governors' pre-pandemic budget proposals. These figures do not adjust for the impact of the tax deadline shift, which may have inflated some states' fiscal 2021 revenue projections.
- Fiscal 2020 general fund revenues declined **1.6 percent** compared to fiscal 2019, or by as much as **2.9 percent** when only counting the 45 states that operated on a July to June fiscal year. Compared to enacted budget projections, fiscal 2020 general fund revenues declined **3.4 percent**. These figures do not adjust for the impact of the tax deadline shift, which deflated some states' fiscal 2020 actual revenue collections.
- **35 states** reported general fund collections for fiscal 2020 from all sources came in lower than original budget projections, nine states were above forecast, and six states were on target. Prior to the COVID-19 pandemic, 32 states were seeing revenues coming in higher than budget forecast.
- The tax deadline shift from April to July affected fiscal 2020 revenue collections in **19 states** that counted these delayed payments as fiscal 2021 revenue. Among these states, 17 were able to provide estimated deferral amounts totaling **\$10.2 billion**, revenue that would have otherwise been collected in fiscal 2020. These deferrals contributed to some states missing their projections for fiscal 2020.
- Few states have turned to revenue changes so far to address projected shortfalls, with states enacting a mix of tax increases and decreases with a net revenue increase of **\$5.2 billion**.

Rainy Day Fund and Total Balances

- States entered the COVID-19 crisis with rainy day fund balances at record highs, but those levels have started declining as states turn to savings to close budget shortfalls. In fiscal 2020, **15 states** reported using rainy day funds to help manage their budgets mid-year, and already **10 states** have used them in fiscal 2021.
- Total balances — rainy day funds combined with general fund ending balances — were also at an all-time high before the pandemic hit, and are projected to decline by **\$33.3 billion** in fiscal 2021 compared to fiscal 2019 levels.



State Balances

States have so far reported a \$33.3 billion decline in total balances from fiscal 2019 to fiscal 2021, including \$12.2 billion in rainy day fund balance declines. After building up reserves to all-time highs in the years following the Great Recession, a number of states made use of their rainy day funds and general fund balances to close budget shortfalls in fiscal 2020 and some have already tapped them in fiscal 2021. Fifteen states reported using their rainy day funds to manage their budgets in fiscal 2020, and 10 states reported using them so far in fiscal 2021. Total rainy day fund balances as a percentage of general fund spending declined from 9.1 percent in fiscal 2019 to 7.9 percent in fiscal 2020, though the median rainy day fund balance did not yet record a decline. Balance levels vary across the states, and in the aggregate they are not expected to be enough to close state budget shortfalls.

State Fiscal Outlook

The pandemic is hitting all states, but the economic and fiscal impacts are uneven. The COVID-19 crisis has affected states in differing ways and differing magnitudes depending on their economies, tax structures, virus transmission levels, and other factors. States that are particularly dependent on tourism and leisure industries, the energy sector, and other areas that have been disproportionately affected by the pandemic are seeing larger impacts on their economies and tax revenues. Unemployment rates also vary widely across states, from a low of 3.0 percent to a high of 14.2 percent, highlighting the variation in economic conditions.¹

State tax collections usually lag economic downturns, and the deepest spending reductions tend to follow even later. The Great Recession began in December 2007 — the middle of fiscal 2008 for most states — but general fund revenues still grew in fiscal 2008 by 3.9 percent. Revenues fell by 11.6 percent over the two-year period of fiscal 2009 and fiscal 2010, with most of that decline occurring in fiscal 2009. The largest declines in general fund spending, however, did not occur until fiscal 2010, though the Great Recession officially ended by June 2009, before the start of fiscal 2010 for states

Federal assistance enacted in the spring of 2020 helped quickly stimulate the economy and prop up state revenues.

Enhanced unemployment compensation, checks to individuals, the Paycheck Protection Program, and other measures helped mitigate some of the pandemic's harmful effects on the economy and state tax collections. The enhanced Federal Medical Assistance Percentage (FMAP), the Coronavirus Relief Fund, and other federal funding also provided states with resources to help them respond to rising costs associated with COVID-19. However, most of that aid has now expired or is about to expire, while coronavirus cases are surging across the country.


States have faced and continue to face considerable uncertainty regarding their budget outlooks.

The state revenue forecasting and budgeting process has been complicated this year by rapidly changing public health and economic conditions, the delay in tax filing deadlines, and a lack of clarity about additional federal aid. The data in this report, collected in August through November 2020, represent a point in time — and differing points in time depending on when a state enacted its budget for fiscal 2021. Some states that adopted budgets before the COVID-19 crisis hit have had to meet in special session to revise spending downward in response to declining revenues. Other states enacted budgets in May and June of 2020, when forecasts were predicting severe revenue declines of 20 percent or more, and have since seen improvement in collections compared to those earlier projections. These large swings in forecasts have presented extraordinary challenges and uncertainties for state budgeting in fiscal 2021, and continue to do so as states begin putting their budgets together for fiscal 2022.

Technical Notes for the Reader

- States' enacted budgets do not all represent the same point in time, due to differing budget calendars and processes. Some states already had enacted a budget for fiscal 2021 before the onset of COVID-19. The fiscal 2021 budget figures reported in this survey for fiscal 2021 were enacted as long ago as April 2019 and as recently as September 2020. While these timing issues are present in every NASBO Fiscal Survey, the rapid onset of the public health and economic crisis make it more important than usual to account for these budget calendar differences. Fiscal 2021 state general fund spending and revenue projections continue to be a moving target.

¹ U.S. Bureau of Labor Statistics, State Rates for Unemployment, Seasonally Adjusted, October 2020 (last modified November 20, 2020).



- A few states (Massachusetts, Pennsylvania, Rhode Island, and South Carolina) did not have full-year budgets enacted for fiscal 2021 when this report went to print, as they await more clarity about revenue outlooks and additional federal aid. Footnotes are provided to describe the status of these states' budgets as well as how they reported fiscal 2021 data in this survey.

- The figures reported in this survey include only state general fund spending and revenues. Other state funds, such as transportation funds, lottery funds, and others, have also been affected by the pandemic but are not covered in this report. Additionally, some states use a separate fund to support education spending and do not include that fund information in this survey.

This edition of the Fiscal Survey of States reflects actual fiscal 2019, preliminary actual fiscal 2020, and enacted fiscal 2021 figures (except where otherwise noted). The data were collected in the fall of 2020.



STATE EXPENDITURE DEVELOPMENTS

CHAPTER ONE

Overview

Most states enacted their budgets for fiscal 2021 in the midst of the largest public health crisis this country has faced in more than a century. During 2020 legislative sessions, states faced rapidly deteriorating economic conditions and revenue outlooks, leading many states to cut general fund expenditures even as spending demands were on the rise. According to this survey, states' adopted spending plans for fiscal 2021 are projected to reduce general fund expenditures by 1.1 percent compared to preliminary actual fiscal 2020 levels, marking the first time states enacted a net spending decrease in more than a decade. Compared to governors' budget proposals for fiscal 2021, released just a few months earlier for most states, states' enacted budgets show a 5.5 percent reduction in general fund spending.

States' enacted spending plans for fiscal 2021 reduce general fund appropriations across program areas by \$6.2 billion compared to fiscal 2020 enacted levels, or by more than \$39 billion compared to the changes proposed in governors' budgets for fiscal 2021. States had to considerably adjust their spending plans compared to what governors recommended due to a rapid transformation of state fiscal conditions, as large segments of the economy ground to a halt due to public health measures. Twenty-three states reported using targeted spending cuts and eight states used across-the-board cuts to balance their budgets for fiscal 2021. K-12 education, higher education, transportation and all other government programs saw net decreases in enacted budgets. Meanwhile, Medicaid and public assistance saw sizeable increases in spending, reflecting rising caseloads and spending pressure for health and human services as a result of the economic downturn.

It is important to note that states' enacted budgets, as reported in this survey, represent varying points in time, and some states' data for fiscal 2021 still reflect pre-COVID-19 budgets. These states either adopted biennial budgets for fiscal 2020 and fiscal 2021 during 2019 legislative sessions or enacted their fiscal 2021 spending plans early in the calendar year, based on a pre-pandemic revenue forecast. Some of these states have since made adjustments to their spending plans that are re-

State Spending from All Sources

This report captures only state general fund spending. General fund spending represents the primary component of expenditures from revenue derived from taxes and other resources which have not been earmarked to other funds. According to the most recent edition of NASBO's *State Expenditure Report*, fiscal 2020 spending from all sources (general funds, federal funds, other state funds and bonds) is approximately \$2.26 trillion. General funds represent the largest category of total state spending by fund source at 39.7 percent, followed by federal funds at 32.4 percent, other state funds at 26.0 percent, and bonds at 1.9 percent. The program area components of total state spending for fiscal 2020 are: Medicaid, 28.6 percent; elementary and secondary education, 19.0 percent; higher education, 9.7 percent; transportation, 8.0 percent; corrections, 2.9 percent; public assistance, 1.2 percent; and all other expenditures, 30.7 percent.

For fiscal 2020, components of general fund spending are elementary and secondary education, 35.5 percent; Medicaid, 19.6 percent; higher education, 9.4 percent; corrections, 6.5 percent; public assistance, 1.0 percent; transportation, 0.7 percent; and all other expenditures, 27.3 percent.

ported in this chapter as mid-year/post-enacted changes for fiscal 2021. However, other states are still planning to revise their fiscal 2021 budgets in 2021 legislative sessions. As such, fiscal 2021 state general fund spending projections continue to be a moving target. So far, ten states reported making net fiscal 2021 budget reductions post-enactment, though data were mostly collected in early fall 2020 and therefore early in the fiscal year, and budget adjustments for fiscal 2021 are ongoing.

Meanwhile, this report shows that preliminary actual general fund spending for fiscal 2020 came in at \$903.1 billion, a 4.0 percent annual increase but 1.7 percent below the level that states expected to spend prior to the COVID-19 crisis. While the pandemic and ensuing economic impacts hit late in the

fiscal year, states still took steps to rein in spending for the remainder of the year, including targeted and across-the-board spending cuts, hiring freezes, furloughs, layoffs, and other strategies. Nineteen states reported making net budget reductions in the middle of fiscal 2020 due to a shortfall.

State General Fund Spending Trends

Enacted Spending for Fiscal 2021. Facing revenue declines and despite rising demand for services, states enacted spending plans for fiscal 2021 calling for a 1.1 percent annual decline in general fund expenditures — the first time that states enacted a net spending decrease in more than a decade, since fiscal 2010. Based on enacted budgets, state general fund spending is expected to total \$892.9 billion in fiscal 2021, which is 5.5 percent lower than the \$944.6 billion called for in the budgets recommended by governors before the pandemic. As will be noted at other times in this survey, it is important to note that states' enacted budgets, as reported in this survey, represent differing points in time. For example, a number of biennial states that passed budgets in 2019 legislative sessions for fiscal 2020 and fiscal 2021 reported on general fund expenditure and/or revenue levels based on those originally enacted spending plans for fiscal 2021. Therefore, some states' data for fiscal 2021 still reflect pre-COVID-19 budgets. Some states that adopted fiscal 2021 budgets early in 2020 legislative sessions also did so based on a pre-COVID-19 revenue forecast. Some of these states have since made adjustments to their spending plans that are reported later in this chapter as mid-year or post-enacted changes for fiscal 2021. However, other states are still planning to revise their fiscal 2021 budgets in 2021 legislative sessions. This timing issue is always present to an extent in the *Fiscal Survey of States*, particularly in the second year of the biennium for most biennial states, as is the case for fiscal 2021. However, given the rapid transformation of economic conditions and state revenue outlooks due to the pandemic, timing of budget decisions played an especially critical role this year. NASBO's *Spring 2021 Fiscal Survey* will provide an update on fiscal 2021 spending levels as more states have a chance to adjust their budgets for the current year in response to COVID-19.

Preliminary Actual Spending for Fiscal 2020. Preliminary actual data provided by states shows general fund spending

increased 4.0 percent in fiscal 2020 to total \$903.1 billion. Adjusting for inflation, general fund spending in fiscal 2020 increased 2.4 percent.² Despite the COVID-19 pandemic and ensuing downturn, general fund spending grew in fiscal 2020 for several reasons. Most importantly, the vast majority of states were entering the fourth quarter of fiscal 2020 when the crisis began. This meant that states were limited in how much they could turn to spending cuts to close fiscal 2020 budget shortfalls, since it can be challenging to balance a budget with cuts that late in the fiscal year. Many states utilized one-time measures including tapping reserves and fund transfers, as well as federal assistance, to close gaps in fiscal 2020. States also faced increased spending demands related to the pandemic and resulting economic decline, which helped to drive up spending in the short term. While general fund spending grew year-over-year in fiscal 2020, preliminary actuals came in 1.7 percent lower than was expected before the COVID-19 crisis. Based on estimated spending levels reported in NASBO's Spring 2020 Fiscal Survey, states were on track to spend \$919.1 billion before the pandemic. (See Tables 3-5)

Spending Growth by State. According to enacted budgets for fiscal 2021, 18 states reported enacted general fund spending declines compared to fiscal 2020 levels, 20 states were projecting general fund spending growth of 0 percent to 5 percent, and 11 states are projecting growth greater than 5 percent.

The variance in enacted spending growth by state for fiscal 2021 is attributable to several important factors, some of which are technical in nature. As mentioned above, states' enacted budgets do not all represent the same point in time, due to differing budget calendars and processes. For example, some states already had enacted a budget for fiscal 2021 before the onset of COVID-19 — including states that passed biennial budgets during 2019 legislative sessions as well as a few states that have earlier than average budget calendars. The fiscal 2021 budget figures reported in this survey for fiscal 2021 were enacted as long ago as April 2019 and as recently as September 2020. Additionally, while the vast majority of states follow a July to June fiscal year, a few states operate on a different fiscal year — New York starts April 1, Texas starts September 1, Alabama and Michigan start October 1, and for fiscal 2021 only, New Jersey started on October 1. While these timing issues are

²The state and local government implicit price deflator cited by the Bureau of Economic Analysis National Income and Product Account Tables, Table 3.9.4., Line 33 (last updated on November 25, 2020), is used for inflation adjustments. Quarterly averages are used to calculate fiscal year inflation rates.

present in every NASBO Fiscal Survey, the rapid onset of the public health and economic crisis in the middle of many state legislative sessions make it more important than usual to account for these budget calendar differences. Additionally, some states that adjusted their fiscal 2021 budgets post-enactment chose to report their most recently revised budget figures, whereas other states reported their originally enacted budgets. A few states (Massachusetts, Pennsylvania, Rhode Island, and South Carolina) did not have full-year budgets enacted for fiscal 2021 when this report went to print, as they await more clarity about their revenue outlooks and additional federal aid. Please refer to footnotes to Table 5 at the end of this chapter for more information on the status of these states' budgets as well as how they reported on fiscal 2021 in this survey. Also, as will be discussed again in other sections of the report, the pandemic is hitting all states, but in differing ways and differing magnitudes depending on their economies, tax structures, virus transmission levels, and other factors, hence leading to varying budget outcomes.

In fiscal 2020, 12 states reported general fund spending declines, 23 states had general fund spending increases between 0 and 5 percent, 13 states reported spending increases between 5 percent and 10 percent, and two states had general fund spending grow more than 10 percent. For states that budget on a biennial basis, spending is not always evenly distributed in a two-year cycle, which can affect year-over-year changes. (See [Tables 2 and 6](#))

Technical Note: Biennial Budget States

Thirty states budget on an annual basis, while 20 states budget on a primarily biennial basis. Most biennial budget states (17) enacted two-year budgets during 2019 legislative sessions covering fiscal 2020 and fiscal 2021. These include: Arkansas*, Connecticut, Hawaii, Indiana, Maine, Minnesota, Montana, Nebraska, Nevada, New Hampshire, North Carolina, North Dakota, Ohio, Oregon, Texas, Washington, and Wisconsin. While some of these states passed revised budgets for fiscal 2021 during 2020 legislative sessions or special sessions, others have not formally adjusted their fiscal 2021 spending plans yet but may do so during 2021 legislative sessions.

The remaining three biennial states — Kentucky, Virginia and Wyoming — were scheduled to adopt spending plans for fiscal 2021 and fiscal 2022 during 2020 legislative sessions. Wyoming passed a biennial budget in early March 2020, based on a pre-COVID-19 forecast, and Virginia enacted a biennial budget in May 2020. Kentucky opted to pass only a one-year budget for fiscal 2021 in April 2020, in light of the high amount of economic and fiscal uncertainty resulting from the pandemic.

*Arkansas practices a hybrid approach, recommending budgets on a biennial basis but enacting appropriations before each fiscal year.

TABLE 1
State Nominal and Real Annual Spending
Increases, Fiscal 1979 to Fiscal 2021

Fiscal Year	State General Fund	
	Nominal Increase	Real Increase
2021	-1.1%	
2020	4.0	2.4%
2019	5.5	2.3
2018	3.2	-0.2
2017	3.1	1.7
2016	3.5	3.7
2015	4.4	3.3
2014	4.5	1.5
2013	4.2	1.4
2012	3.4	0.7
2011	3.5	0.3
2010	-5.7	-6.7
2009	-3.8	-5.9
2008	4.9	-0.6
2007	9.4	4.4
2006	8.1	2.6
2005	5.9	-0.1
2004	2.9	-0.8
2003	-0.1	-3.1
2002	0.6	-1.6
2001	8.0	3.6
2000	7.8	3.0
1999	5.9	3.1
1998	5.7	3.7
1997	4.6	2.3
1996	5.4	3.1
1995	6.3	3.3
1994	6.2	4.0
1993	3.2	-0.2
1992	4.6	1.3
1991	5.2	0.7
1990	6.0	1.1
1989	9.8	5.9
1988	8.3	4.2
1987	6.9	3.2
1986	10.7	7.2
1985	10.2	6.0
1984	8.1	4.0
1983	-0.7	-6.2
1982	6.4	-0.9
1981	16.3	5.2
1980	10.0	-0.5
1979	10.1	3.2
1979-2021 average	5.4%	1.6%

Notes: The state and local government implicit price deflator cited by the Bureau of Economic Analysis National Income and Product Account Tables, Table 3.9.4., Line 33 (last updated on November 25, 2020), is used for state expenditures in determining real changes. Fiscal Year real changes are based on quarterly averages. Fiscal 2019 figures are based on the change from fiscal 2018 actuals to fiscal 2019 actuals. Fiscal 2020 figures are based on the change from fiscal 2019 actuals to fiscal 2020 preliminary. Fiscal 2021 figures are based on the change from fiscal 2020 preliminary to fiscal 2021 enacted figures.

FIGURE 1:
Annual Percentage Budget Changes, Fiscal 1990 to Fiscal 2021

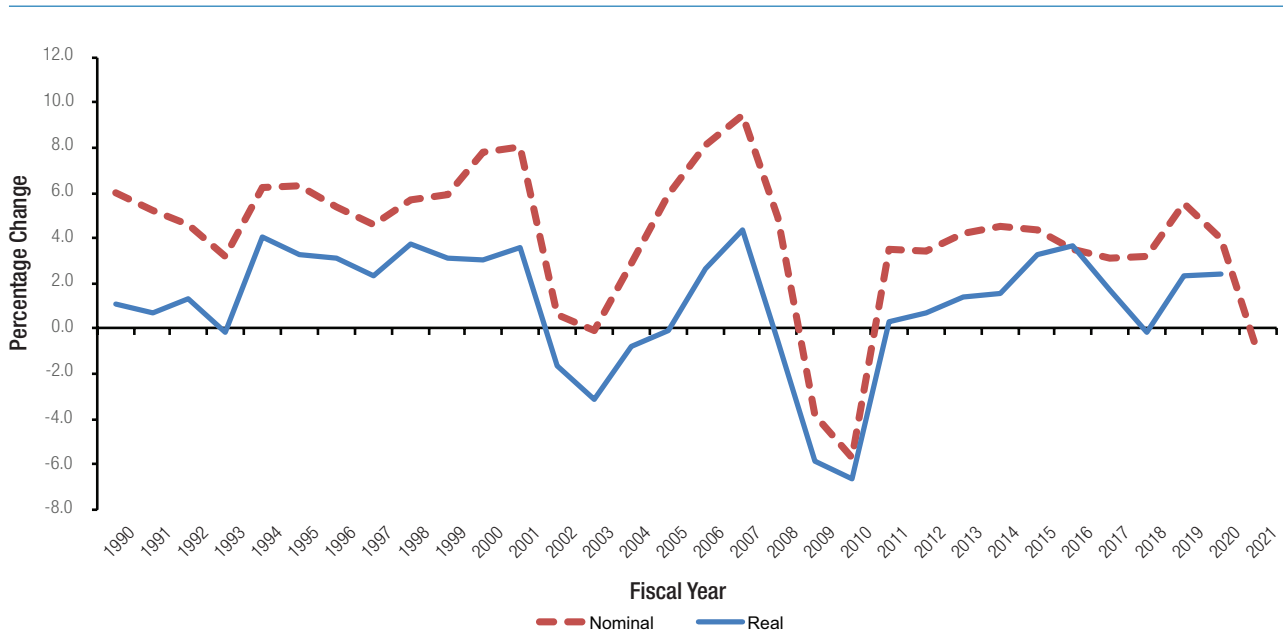


TABLE 2
**State General Fund Expenditure Growth,
 Fiscal 2019 to Fiscal 2021**

Spending Growth	Fiscal 2019 (Actual)	Fiscal 2020 (Preliminary)	Fiscal 2021 (Enacted)
0% or less	6	12	18
> 0.0% but < 5.0%	30	23	20
> 5.0% but < 10.0%	8	13	9
10% or more	6	2	2
Not available	0	0	1

NOTE: See Table 6 for state-by-state data.

TABLE 3
Fiscal 2019 State General Fund, Actual (Millions)

State	Beginning Balance	Revenues	Adjustments	Total Resources	Expenditures	Adjustments	Ending Balance	Rainy Day Fund Balance
Alabama*	\$593	\$9,367	\$0	\$9,960	\$8,649	\$337	\$974	\$848
Alaska*	0	2,627	2,761	5,388	4,889	1,052	-552	2,288
Arizona*	450	11,131	101	11,681	10,724	0	957	743
Arkansas*	0	5,921	0	5,921	5,626	0	295	153
California*	11,419	144,485	-4,293	151,612	140,387	-55	11,280	23,001
Colorado**	1,366	12,564	17	13,947	12,855	-170	1,262	1,262
Connecticut*	0	19,650	0	19,650	19,279	0	371	2,506
Delaware**	750	4,592	0	5,342	4,394	0	947	240
Florida	1,646	34,106	0	35,752	33,262	0	2,490	1,483
Georgia**	2,806	25,571	76	28,453	25,406	0	3,047	2,808
Hawaii	750	7,917	0	8,667	7,915	0	752	378
Idaho*	118	3,735	-69	3,785	3,699	-16	101	373
Illinois**	125	39,195	1,057	40,377	36,575	3,336	466	4
Indiana*	366	16,693	56	17,116	16,280	1	835	1,436
Iowa*	0	7,859	71	7,930	7,528	113	289	757
Kansas*	762	7,368	8	8,138	7,033	0	1,105	0
Kentucky*	29	11,510	475	12,014	11,661	223	130	129
Louisiana*	308	10,140	191	10,639	10,002	103	535	405
Maine*	75	3,849	4	3,927	3,659	129	139	309
Maryland*	590	18,399	-181	18,807	17,912	-79	974	877
Massachusetts**	2,387	34,611	13,765	50,763	33,038	13,765	3,959	3,424
Michigan*	788	10,660	0	11,449	10,432	100	916	1,149
Minnesota**	3,283	23,743	0	27,026	23,054	0	3,971	2,480
Mississippi*	5	5,968	0	5,973	5,534	434	5	350
Missouri*	495	9,567	132	10,195	9,541	0	654	651
Montana*	187	2,574	-1	2,760	2,405	-7	361	60
Nebraska*	454	4,894	-182	5,165	4,367	62	737	334
Nevada*	425	4,288	142	4,855	4,419	83	353	332
New Hampshire*	74	1,622	0	1,696	1,505	-1	193	115
New Jersey**	991	38,316	420	39,727	38,014	0	1,712	421
New Mexico**	1,185	7,910	290	9,385	7,515	36	1,834	1,834
New York**	9,445	70,544	0	79,989	72,783	0	7,206	2,048
North Carolina*	995	24,827	0	25,822	23,666	447	1,709	1,849
North Dakota*	253	1,916	649	2,818	2,206	547	65	659
Ohio*	1,221	33,768	0	34,989	33,451	0	1,538	2,692
Oklahoma*	0	7,691	-12	7,679	7,015	355	310	806
Oregon*	1,471	11,634	-93	13,013	10,172	131	2,709	1,288
Pennsylvania*	22	34,858	-1,162	33,718	33,401	317	0	22
Rhode Island*	53	4,025	-112	3,965	3,924	10	31	204
South Carolina**	1,187	8,805	4	9,996	8,142	145	1,709	871
South Dakota*	17	1,641	16	1,674	1,638	17	19	170
Tennessee*	1,140	15,443	-94	16,490	14,266	582	1,642	875
Texas*	1,906	57,868	559	60,332	52,281	3,330	4,721	10,099
Utah*	317	7,543	43	7,903	7,578	34	292	697
Vermont*	0	1,683	11	1,693	1,597	97	0	224
Virginia*	1,230	20,445	0	21,674	21,445	0	230	792
Washington*	2,016	23,571	-1,651	23,936	22,937	0	999	1,618
West Virginia*	378	4,756	5	5,139	4,604	18	518	753
Wisconsin*	589	17,341	769	18,699	17,964	-352	1,087	649
Wyoming*	0	1,291	336	1,627	1,627	0	0	1,577
Total	\$54,664	\$890,479		\$959,253	\$868,253		\$65,876	\$79,040

Notes: NA Indicates data are not available. *See Notes to Table 3 on page 24. **In these states, the ending balance includes the balance in the rainy day fund.

TABLE 4

Fiscal 2020 State General Fund, Preliminary Actual (Millions)

State	Beginning Balance	Revenues	Adjustments	Total Resources	Expenditures	Adjustments	Ending Balance	Rainy Day Fund Balance
Alabama*	\$974	\$9,753	\$15	\$10,742	\$9,494	\$579	\$669	\$968
Alaska*	0	1,589	2,971	4,561	4,778	1,085	-1,302	1,448
Arizona*	957	10,874	71	11,902	11,529	0	373	978
Arkansas*	0	5,753	0	5,753	5,750	0	3	185
California*	11,280	139,602	-1,977	148,905	146,933	0	1,972	15,813
Colorado* **	1,263	12,869	240	14,371	12,715	0	1,656	1,656
Connecticut*	0	19,194	0	19,194	19,155	0	39	3,075
Delaware* **	948	4,526	0	5,473	4,514	0	959	252
Florida*	2,490	31,896	5,856	40,242	34,419	0	5,823	1,574
Georgia*	3,047	25,479	136	28,662	26,095	0	2,567	N/A
Hawaii*	752	7,637	648	9,037	8,046	0	992	59
Idaho*	112	3,961	-80	3,993	3,913	25	56	393
Illinois* **	466	38,060	2,060	40,586	37,330	3,062	194	4
Indiana*	835	15,640	669	17,144	16,522	80	542	877
Iowa*	0	7,931	196	8,126	7,821	0	306	777
Kansas	1,105	6,901	12	8,018	7,535	0	483	82
Kentucky*	130	11,679	540	12,349	11,622	375	353	303
Louisiana*	535	9,593	88	10,215	9,681	535	0	568
Maine*	139	3,998	30	4,167	3,934	41	193	273
Maryland*	974	18,634	183	19,791	19,652	-564	703	1,177
Massachusetts* **	3,959	34,079	13,926	51,965	33,785	13,926	4,254	3,501
Michigan*	916	9,811	262	10,989	9,331	42	1,616	836
Minnesota* **	3,971	23,130	0	27,101	24,191	0	2,911	2,765
Mississippi*	5	5,816	0	5,821	5,765	47	9	501
Missouri*	654	8,934	427	10,014	9,212	0	803	652
Montana*	361	2,533	-4	2,891	2,436	3	452	115
Nebraska*	737	4,936	-287	5,386	4,499	176	711	426
Nevada*	353	4,446	103	4,902	4,408	79	415	401
New Hampshire*	193	1,525	0	1,718	1,688	67	-36	115
New Jersey* **	1,712	38,027	1,391	41,130	39,418	0	1,712	0
New Mexico* **	1,834	7,917	235	9,986	7,856	142	1,988	1,493
New York* **	7,206	79,207	0	86,413	77,469	0	8,944	2,476
North Carolina*	1,709	23,939	0	25,649	24,062	116	1,471	1,169
North Dakota*	65	2,089	461	2,615	2,359	0	256	717
Ohio*	1,538	33,506	0	35,044	33,774	0	1,270	2,692
Oklahoma*	310	7,057	366	7,734	7,424	0	310	230
Oregon*	2,709	8,319	-20	11,009	10,713	0	295	1,153
Pennsylvania*	0	32,276	-920	31,356	34,090	0	-2,734	340
Rhode Island*	31	4,064	4	4,098	3,913	5	180	91
South Carolina* **	1,709	9,179	10	10,898	8,633	460	1,805	1,181
South Dakota*	19	1,700	22	1,741	1,703	19	19	174
Tennessee*	1,642	15,550	291	17,483	15,663	472	1,348	1,200
Texas*	4,721	55,846	34	60,601	59,084	2,196	-679	9,699
Utah*	292	7,142	94	7,527	7,298	0	230	716
Vermont*	0	1,569	52	1,621	1,607	13	0	228
Virginia*	230	23,242	0	23,472	22,287	0	1,185	1,072
Washington*	999	23,474	1	24,474	24,319	0	155	1,693
West Virginia*	518	4,495	48	5,061	4,588	18	455	856
Wisconsin*	1,087	17,532	631	19,250	18,450	-373	1,172	762
Wyoming*	0	1,291	336	1,627	1,627	0	0	1,577
Total	\$65,485	\$878,199		\$972,804	\$903,083		\$47,094	\$69,295

Notes: NA Indicates data are not available. *See Notes to Table 4 on page 28. **In these states, the ending balance includes the balance in the rainy day fund.

TABLE 5

Fiscal 2021 State General Fund, Enacted (Millions)

State	Beginning Balance	Revenues	Adjustments	Total Resources	Expenditures	Adjustments	Ending Balance	Rainy Day Fund Balance	Date of Enactment
Alabama*	\$669	\$9,971	\$0	\$10,640	\$9,611	\$366	\$663	\$1,093	May-20
Alaska*	0	1,153	3,092	4,244	4,510	710	-976	587	May-20
Arizona*	562	11,911	17	12,490	11,761	0	729	993	Mar-20
Arkansas*	0	5,687	0	5,687	5,687	0	0	185	Apr-20
California*	1,972	119,647	18,072	139,691	133,900	0	5,791	11,376	Jun-20
Colorado**	1,664	12,262	324	14,251	11,316	0	2,935	2,935	Jun-20
Connecticut*	0	20,253	0	20,253	20,086	0	166	3,542	Dec-19
Delaware**	959	4,550	0	5,510	4,604	0	906	252	Jun-20
Florida*	5,823	31,336	0	37,159	35,792	0	1,367	1,674	See note
Georgia*	2,567	24,147	0	26,714	24,147	0	2,567	N/A	Jun-20
Hawaii*	992	6,635	752	8,379	7,832	0	547	68	Jul-20
Idaho*	56	4,126	-64	4,117	4,062	0	55	423	Mar-20
Illinois**	194	36,769	6,424	43,387	39,036	4,031	320	4	Jul-20
Indiana*	542	17,511	10	18,063	17,254	100	710	887	Apr-19
Iowa*	0	7,838	253	8,090	7,774	0	317	784	Jun-20
Kansas*	483	7,497	0	7,980	7,924	0	56	82	Mar-20
Kentucky*	62	11,709	452	12,224	11,858	318	49	466	Apr-20
Louisiana*	0	9,250	0	9,250	9,236	0	15	503	Jul-20
Maine*	193	4,070	3	4,266	4,152	0	114	273	Jun-19
Maryland*	346	19,382	128	19,856	19,663	-35	228	1,204	Mar-20
Massachusetts**	4,254	32,826	14,682	51,762	34,757	14,682	2,322	2,207	N/A
Michigan*	1,616	9,123	0	10,739	10,664	35	40	896	Sep-20
Minnesota**	2,911	22,049	0	24,959	24,480	0	480	2,794	Aug-20
Mississippi*	9	5,691	0	5,699	5,586	114	0	521	Jul-20
Missouri*	803	9,066	417	10,285	9,790	0	495	611	Jun-20
Montana	452	2,264	0	2,716	2,559	0	157	115	May-19
Nebraska*	711	5,125	-405	5,431	4,730	411	290	412	Aug-20
Nevada*	341	4,596	58	4,995	4,555	56	384	0	Jun-19
New Hampshire*	-12	1,611	0	1,599	1,580	24	-4	115	Oct-19
New Jersey**	1,712	36,475	4,694	42,881	40,367	0	2,514	0	Sep-20
New Mexico**	1,493	6,669	766	8,929	7,361	751	817	817	Jun-20
New York**	8,944	66,442	4,500	79,886	73,169	0	6,717	2,476	Apr-20
North Carolina*	1,471	23,466	20	24,957	24,485	15	457	1,128	See note
North Dakota*	256	1,748	552	2,556	2,485	0	71	727	May-19
Ohio*	1,270	36,195	0	37,465	36,938	0	527	N/A	Jul-19
Oklahoma*	310	6,422	0	6,733	6,733	0	0	N/A	May-20
Oregon*	295	12,875	-87	13,084	11,150	220	1,714	1,377	Sep-20
Pennsylvania*	-2,734	34,631	-1,175	30,722	N/A	N/A	N/A	N/A	N/A
Rhode Island*	180	3,726	-112	3,794	3,880	0	-86	105	N/A
South Carolina**	1,805	8,717	0	10,521	8,561	0	1,960	1,337	N/A
South Dakota*	19	1,743	0	1,762	1,743	19	0	193	Mar-20
Tennessee*	1,348	15,125	66	16,539	16,093	111	335	1,450	Jun-20
Texas*	-679	52,342	34	51,697	52,342	1,240	-1,885	8,788	See note
Utah*	230	8,451	8	8,689	8,425	0	264	817	Apr-20
Vermont*	0	1,718	0	1,718	1,670	49	0	227	Oct-20
Virginia*	1,185	23,464	0	24,649	23,639	0	1,010	1,149	May-20
Washington*	1,201	25,636	0	26,837	25,864	0	973	1,963	Apr-20
West Virginia*	455	4,575	0	5,029	4,575	14	441	900	Mar-20
Wisconsin*	1,172	17,664	529	19,365	18,963	-819	1,222	N/A	See note
Wyoming*	0	1,125	363	1,488	1,488	0	0	1,388	Mar-20
Total***	\$48,101	\$847,264		\$949,737	\$892,923		\$37,771	\$59,844	

Notes: N/A indicates data are not available. States' enacted budgets represent different points in time. States were asked to report to NASBO the date reflected in the enacted budget information reported in this table, given the rapid change in state fiscal conditions resulting from COVID-19. See footnotes to this table for more details. *See Notes to Table 5 on page 32. **In these states, the ending balance includes the balance in the rainy day fund. ***Total expenditures are adjusted to allow for year-over-year comparisons. Specifically, Pennsylvania was unable to report on a full-year fiscal 2021 budget, and therefore the state's fiscal 2020 expenditure amount is added to the 50-state total expenditure amount displayed.

TABLE 6
General Fund Nominal Percentage Expenditure Change,
Fiscal 2019 to Fiscal 2021

State	Fiscal 2019	Fiscal 2020	Fiscal 2021
Alabama	4.1%	9.8%	1.2%
Alaska	-15.4	-2.3	-5.6
Arizona	9.3	7.5	2.0
Arkansas	2.4	2.2	-1.1
California	12.5	4.7	-8.9
Colorado	14.6	-1.1	-11.0
Connecticut	3.2	-0.6	4.9
Delaware	6.7	2.7	2.0
Florida	4.5	3.5	4.0
Georgia	5.3	2.7	-7.5
Hawaii	1.4	1.7	-2.7
Idaho	6.7	5.8	3.8
Illinois	3.3	2.1	4.6
Indiana	3.5	1.5	4.4
Iowa	4.2	3.9	-0.6
Kansas	5.8	7.1	5.2
Kentucky	2.9	-0.3	2.0
Louisiana	-4.0	-3.2	-4.6
Maine	4.1	7.5	5.6
Maryland	3.6	9.7	0.1
Massachusetts	4.9	2.3	2.9
Michigan	-4.0	-10.6	14.3
Minnesota	0.3	4.9	1.2
Mississippi	-2.5	4.2	-3.1
Missouri	-1.8	-3.4	6.3
Montana	4.8	1.3	5.0
Nebraska	4.3	3.0	5.1
Nevada	1.0	-0.2	3.3
New Hampshire	1.3	12.1	-6.4
New Jersey	3.5	3.7	2.4
New Mexico	21.4	4.5	-6.3
New York	4.4	6.4	-5.6
North Carolina	4.0	1.7	1.8
North Dakota	2.1	6.9	5.3
Ohio	5.2	1.0	9.4
Oklahoma	16.3	5.8	-9.3
Oregon	4.1	5.3	4.1
Pennsylvania	4.5	2.1	N/A
Rhode Island	3.3	-0.3	-0.8
South Carolina	3.1	6.0	-0.8
South Dakota	2.9	4.0	2.3
Tennessee	3.2	9.8	2.7
Texas	-6.7	13.0	-11.4
Utah	12.4	-3.7	15.4
Vermont	2.1	0.7	3.9
Virginia	4.9	3.9	6.1
Washington	12.2	6.0	6.4
West Virginia	8.8	-0.3	-0.3
Wisconsin	4.8	2.7	2.8
Wyoming	6.3	0.0	-8.5
Average	5.5%	4.0%	-1.1%
Median	4.1%	2.9%	2.0%

*See Notes to Table 6 on page 38. **Fiscal 2019 reflects changes from fiscal 2018 expenditures (actual) to fiscal 2019 expenditures (actual). Fiscal 2020 reflects changes from fiscal 2019 expenditures (actual) to fiscal 2020 expenditures (preliminary). Fiscal 2021 reflects changes from fiscal 2020 expenditures (preliminary) to fiscal 2021 expenditures (enacted).

Enacted Appropriation Changes for Fiscal 2021

States' enacted budgets for fiscal 2021 reduce general fund appropriations across program areas by \$6.2 billion. These appropriation changes are a stark contrast from the \$33.2 billion in increases proposed in governors' budgets for fiscal 2021, which were based on pre-COVID-19 revenue forecasts. As state fiscal conditions evolved rapidly this spring due to the pandemic, states had to considerably adjust their spending plans compared to what governors recommended.

K–12 education, the largest category of state general fund spending, was also the program area that saw the largest decrease in general fund appropriations — a \$7.4 billion net reduction. This reduction is heavily driven by significant cuts, including deferrals, in a few large states, and some of these reductions were able to be partially offset by other funds. Overall, 14 states enacted K–12 spending decreases and 26 states enacted increases. The “all other” category of spending also saw a sizeable net reduction of \$5.6 billion. A diverse range of programs comprise this category, including general government, public health programs, child welfare and family services, other human services, the Children's Health Insurance Program (CHIP), the legislative and judicial branches, economic development, public safety, state police, environmental protection, parks and recreation, other natural resources programs, unemployment insurance, housing, general aid to local governments, capital construction and debt service, deposits to reserve funds, and pension fund contributions. Net reductions in general fund appropriations were also enacted for higher education (-\$923 million) and transportation (-\$110 million). Meanwhile, net appropriation increases were enacted for Medicaid (\$5.5 billion) and Public Assistance (\$1.9 billion), reflecting rising caseloads and spending pressure for health and human services as a result of the economic downturn. Corrections also saw a modest net increase of \$399 million. Some program area general fund appropriation changes were partially or fully offset by changes in other state funds. (See [Table 10](#))

Mid-Year Budget Actions for Fiscal 2020

Mid-year budget actions include any actions, whether legislative or executive (e.g., executive order, withholding of excess funds), that change the appropriated or authorized expenditure level compared to the original enacted budget. Unlike in recent years, where minimal mid-year budget actions served

Technical Note: Separate Education Funds

In the aggregate, K-12 education is the largest expenditure in states' general fund budgets, and higher education is the third largest expenditure. However, there are a small number of states that primarily support education spending with a separate non-general fund. Some of these states choose to combine general fund and education fund spending and revenue information in this survey to be more comparable with other states. Others choose to exclude their education funds from reporting in the Fiscal Survey. Below are the states that primarily fund education through a separate fund (greater than 50 percent of education funding is non-general fund), and whether their Fiscal Survey data includes or excludes information on this fund.

- Alabama — includes
- Michigan — excludes
- New Hampshire — excludes
- Tennessee — includes
- Texas — includes
- Utah — includes
- Vermont — excludes
- Wyoming — excludes

as a sign of strong and stable state fiscal conditions, in fiscal 2020, 19 states reported mid-year budget cuts due to a revenue shortfall (or projected shortfall) totaling \$6.0 billion; three additional states reported net mid-year spending decreases that were not due to a revenue shortfall. These net budget reductions occurred despite the fact that the crisis started late in the fiscal year for most states and even with some supplemental spending approved to respond to the public health emergency. This speaks to the severe, rapid impacts of the crisis on state budgets, given that there is typically a lag between the start of an economic downturn and state fiscal stress necessitating budget cuts. By comparison, the Great Recession began about halfway through fiscal 2008 for most states, and 13 states reported making net mid-year budget cuts totaling \$5.2 billion that year. By fiscal 2009, 41 states had to make mid-year budget cuts totaling \$31.3 billion, and in fiscal 2010, which started for nearly all states just after the Great Reces-

sion officially ended, 39 states still had to make mid-year cuts totaling \$18.3 billion. (See Table 7A and Figure 2) Most states had already made cuts in their regularly enacted budgets for fiscal 2010 as well.

Meanwhile, 13 states reported approving net mid-year spending increases in fiscal 2020, which partially offset these cuts, resulting in a net mid-year decrease in general fund spending of \$2.4 billion compared to states' originally adopted spending plans. This represents a \$6.5 billion negative reversal from the \$4.1 billion net mid-year spending increase for fiscal 2020 reported in the Spring 2020 Fiscal Survey, based on pre-COVID-19 estimates. In total, K-12 education saw a net mid-year decrease of \$3.4 billion. Some program area general fund reductions were partially or fully offset by other state fund changes. (See Table 8)

Mid-Year Budget Actions for Fiscal 2021

While NASBO normally would not ask states to report on post-enacted / mid-year changes to fiscal 2021 budgets until the Spring 2021 Fiscal Survey, states were asked in the Fall 2020 survey to report on mid-year actions taken for fiscal 2021 so far, given how many have already revised their budgets for the current fiscal year. While data were collected in fall 2020, relatively early in the fiscal year, ten states reported already making net reductions to their previously enacted budgets for fiscal 2021 due to an anticipated revenue shortfall, with these cuts totaling \$3.7 billion. Most of these states had previously been operating under biennial budgets passed during 2019 legislative sessions or had enacted budgets early in calendar year 2021 based on pre-COVID revenue forecasts. Additionally, one state reported a decrease in general fund spending without a projected revenue shortfall, while four states reported mid-year general fund spending increases, including for wildfire and other disaster relief.

A number of states are holding off on adjusting their fiscal 2021 budgets until their regular 2021 legislative sessions; NASBO's Spring 2021 Fiscal Survey will have updated data on states' revisions to their fiscal 2021 budgets.

Budget Gaps

States reported substantial general fund budget gaps in fiscal 2020 and fiscal 2021, and some states were able to report

on forecasted gaps for fiscal 2022 as well. In fiscal 2020, 22 states reported closing \$25.6 billion in budget gaps. Fiscal 2021 presented greater budget management challenges to states, with 19 states reporting that they closed \$72.3 billion in budget gaps so far, and 14 states reporting \$13.8 billion in ongoing gaps still to close. Among those states able to forecast and report on fiscal 2022 gaps, 16 states estimate \$31.2 billion in projected shortfalls. These do not represent 50-state shortfall figures, however, and likely understate the size of budget gaps facing all states at the time of data collection. States vary greatly in how they define and measure budget gaps, and not all states have a formal process to identify and report gaps. A number of states reported that they were not able to provide information on budget gaps for fiscal 2020 or fiscal 2021, while several other states indicated that they had a budget gap of an undetermined size. It is also important to note that budget gap projections tend to be moving targets and can change over the course of the fiscal year, particularly this year given the high degree of economic and fiscal uncertainty.

While the utility of this budget gap information is limited, it is worth noting that these figures are far larger than what states have reported in recent years. This time last year, in NASBO's *Fall 2019 Fiscal Survey*, six states reported closing budget gaps totaling \$1.0 billion during fiscal 2019. Nine states reported closing forecasted gaps totaling \$9.3 billion in their enacted budgets for fiscal 2020, and only three states reported modest budget gaps still to be closed in fiscal 2020.

Budget Management Strategies for Fiscal 2020 and Fiscal 2021

In order to manage their budgets, particularly in an economic downturn, states employ a variety of strategies and tools, including spending reductions (across-the-board or targeted), revenue changes, personnel actions, efficiency savings, and one-time measures.

Strategies for Fiscal 2020 Mid-Year / Post-Enacted. States reported on the strategies used to manage their budgets in the middle of fiscal 2020, post-enactment. For most states, the strategies identified in this survey represent the actions states took to close budget gaps resulting from the COVID-19 crisis and its economic impacts. Fifteen states reported making targeted spending cuts, and seven states reported making across-the-board cuts in fiscal 2020. Another way to reduce

spending is through personnel actions — in that regard, 19 states imposed hiring freezes and/or eliminated vacant positions, three states imposed furloughs, and two states resorted to layoffs. A few states also reduced local aid and used Medicaid program changes to save money. The spending impacts of these various changes are shown earlier in this chapter in discussion of mid-year spending adjustments for fiscal 2020. Two states also reported using revenue increases, which are described in more detail in Chapter Two of this survey. States were limited in how much they could turn to spending cuts and tax increases to close fiscal 2020 budget shortfalls, since it can be challenging to balance a budget with cuts or revenue changes late in the fiscal year. Therefore, many states utilized one-time measures as well, including tapping rainy day funds (15 states), other fund transfers (13 states), and using prior-year fund balances (10 states) — actions that are largely reflected in the updated state balance information shared in Chapter Three of this survey. Some states also reported using federal assistance to offset some eligible general fund costs related to pandemic response and relief. Many states provided more details on these strategies in footnotes, printed at the end of this chapter. *(See Table 11)*

Strategies for Fiscal 2021 Enacted / Post-Enacted. States were also asked to identify the strategies they used in enacting their budgets for fiscal 2021 as well as in post-enacted revisions to those budgets. More states turned to spending cuts in fiscal 2021, since most states had the opportunity to spread those cuts over a full fiscal year based on when they were making their budget reduction decisions. States also had more time to be strategic about the cuts they were making, and

23 states reported that spending cuts were targeted, while eight states used across-the-board cuts. Additional states also turned to personnel actions, with seven states imposing furloughs, two states using layoffs, three states implementing salary reductions, and 19 states instituting or continuing hiring freezes. Once again, a few states also reduced local aid and used Medicaid program changes to save money. A number of states once again turned to other, largely one-time measures to manage their budgets as well, including tapping rainy day funds (10 states), other fund transfers (14 states), using prior-year fund balances (9 states), making pension/OPEB adjustments (6 states), and deferring payments (5 states). Some states once again reported using federal funds to offset some eligible general fund costs. *(See Table 12)*

Changes to Employment Compensation, Fiscal 2021

Eighteen states reported authorizing across-the-board salary increases for at least some employee categories in fiscal 2021, a steep drop from the 37 states that approved across-the-board pay increases in enacted fiscal 2020 budgets. Additionally, 10 states provided for at least some merit increases, and nine states made other modifications to employee compensation in fiscal 2021 including one-time bonuses, longevity payments or step increases, and salary reductions. Some of these increases were approved before the COVID-19 crisis and its impacts on state budgets. Also, some states reported rolling back planned pay increases as a result of the pandemic, for example in special sessions or through executive action. Some states indicated that compensation decisions for fiscal 2021 had not been finalized at the time of data collection.

TABLE 7A

States with Net Mid-Year / Post-Enacted Cuts Due to a Shortfall, Fiscal 2020

State	FY 2020 Size of Cuts (\$ in Millions)	Programs or Expenditures Exempted from Cuts
Arkansas*	\$113.1	
California*	746.0	
Colorado*	228.0	
Georgia	48.2	K–12 Quality Basic Education and Medicaid programs were exempt from across the board reductions.
Hawaii*	94.3	Debt service, employee retirement and health benefits
Indiana*	373.1	Pensions, K–12, Department of Child Services, Universities, etc.
Michigan	741.9	K–12 funding, community colleges and higher ed, local government funding
Missouri	428.2	
Nevada*	84.6	Non-general fund programs were not reduced
New Jersey	400.7	
Ohio	781.9	
Pennsylvania	475.0	
Rhode Island*	118.9	
Texas*	TBD	Texas Division of Emergency Management, Department of Health Services, Workforce Commission, Military Department, Department of Public Safety, Child protective services, Medicaid programs, CHIP, foster care programs, behavioral health services, correctional managed health care
Utah*	659.2	
Vermont	48.1	
Virginia	464.4	
Washington*	26.3	
West Virginia	199.0	
Total	\$6,030.9	

NOTE: For more information on post-enacted spending actions by program area, see Table 8. *See Notes to Table 7A on 37.

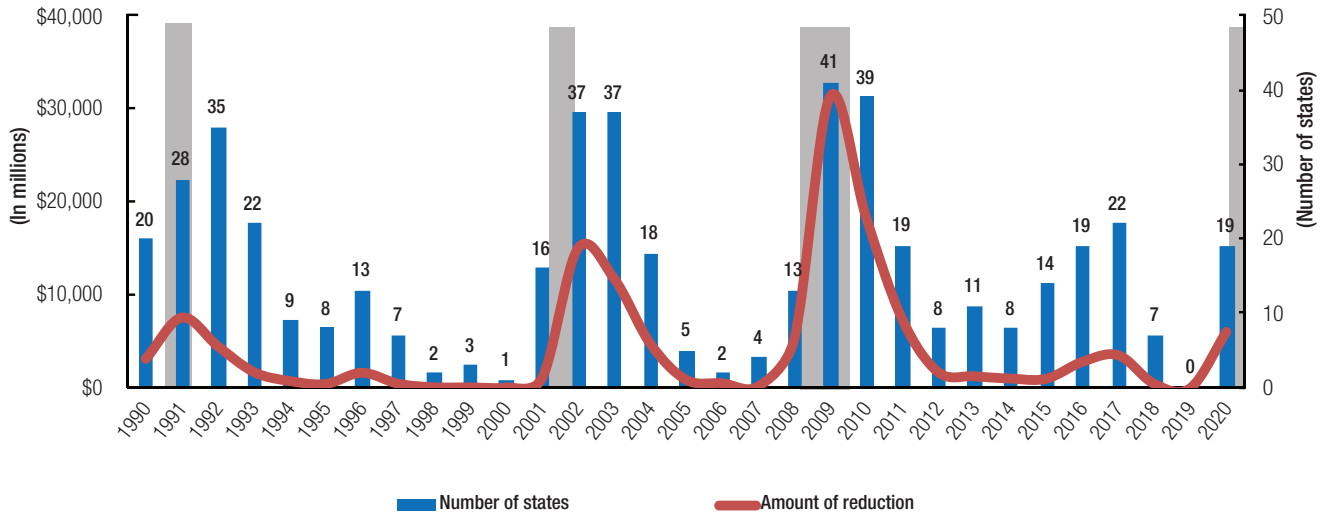
TABLE 7B

States with Net Mid-Year / Post-Enacted Cuts Due to a Shortfall, Fiscal 2021

State	FY 2021 Size of Cuts (\$ in Millions)	Programs or Expenditures Exempted from Cuts
Hawaii*	\$45.3	Debt service, employee retirement and health benefits
Indiana*	421.3	K–12 distributions to local schools, pensions
Kansas*	437.6	
Maryland*	394.9	
Missouri	438.5	
Nevada*	676.3	
New Mexico	558.6	K–12 distributions to local schools, pensions
Oregon	564.1	
Texas*	TBD	Texas Division of Emergency Management, Department of Health Services, Workforce Commission, Military Department, Department of Public Safety, Child protective services, Medicaid programs, CHIP, foster care programs, behavioral health services, correctional managed health care
Utah*	155.8	
Total	\$3,692.4	

NOTE: For more information on post-enacted spending actions by program area, see Table 9. *See Notes to Table 7B on page 37.

FIGURE 2:
Budget Cuts Made After the Budget Passed, Fiscal 1990 to Fiscal 2020



Gray boxes denote recessionary periods, based on a July-June fiscal year calendar that most states follow. Recession dates are as follows: Early 1990s recession (July 1990 to March 1991); Early 2000s recession (March 2001 to November 2001); Great Recession (December 2007 to June 2009); COVID-19 Recession (February 2020 – present).

Note: Beginning in Fiscal 2018, NASBO asked states reporting net mid-year budget reductions whether the reductions were made due, at least in part, to a revenue shortfall. Effective in FY2018 going forward, only states reporting mid-year budget cuts due to a revenue shortfall are included in the totals reported in this figure. Prior to FY2018, particularly in non-recessionary periods, states that reported mid-year cuts that were due to other reasons, such as a reduction in caseload, would have been included in the counts above.

TABLE 8

Fiscal 2020 Mid-Year Program Area Budget Actions By Dollar Value (Millions)

State	K-12 Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	Other	Total
Alabama*	\$14.1	\$2.3	\$0.1	\$65.4	\$18.5	\$0.0	\$118.9	\$219.3
Alaska	0.0	0.0	0.0	142.3	0.0	0.0	272.6	414.9
Arizona	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arkansas*	-29.7	-11.9	0.0	-59.4	-4.9	0.0	-7.2	-113.1
California*	-3,106.7	-366.6	0.0	12.7	23.7	8.3	2,682.6	-746.0
Colorado*	0.0	0.0	0.0	0.0	0.0	0.0	-228.0	-228.0
Connecticut	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delaware*	0.0	0.0	0.0	0.0	0.0	0.0	-137.6	-137.6
Florida	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia*	123.9	-22.8	-47.5	-17.3	-81.1	-9.8	6.5	-48.2
Hawaii*	-14.3	-11.3	-5.2	-10.5	-1.5	0.0	-51.5	-94.3
Idaho*	-19.1	-3.7	0.0	0.0	-2.9	0.0	-2.9	-28.6
Illinois	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indiana*	-44.0	-0.7	0.0	-250.0	-3.8	-2.9	-71.7	-373.1
Iowa*	0.0	0.0	0.0	89.0	0.0	0.0	96.6	185.6
Kansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kentucky*	0.0	15.9	0.0	0.0	17.2	0.0	-95.6	-62.5
Louisiana*	109.6	-1.5	6.9	-40.0	-118.9	0.0	227.5	183.6
Maine*	0.7	0.6	0.0	3.7	0.0	0.0	5.1	10.1
Maryland*	-10.5	-10.8	2.7	62.3	1.0	-35.0	109.1	118.8
Massachusetts*	10.0	0.0	11.6	422.0	0.0	0.0	1,260.4	1,704.0
Michigan*	42.0	-200.0	23.9	-363.7	-413.0	-13.0	181.9	-741.9
Minnesota*	0.0	0.0	5.5	0.0	0.0	0.0	385.3	390.8
Mississippi*	18.4	0.0	0.0	0.0	0.0	0.0	0.4	18.8
Missouri	-156.9	-118.2	0.0	-12.8	-10.0	-1.1	-129.2	-428.2
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nebraska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nevada*	-7.9	-13.0	-0.5	-0.7	1.2	0.0	-63.7	-84.6
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	205.7	-168.2	-11.5	-271.2	22.2	-43.4	-134.3	-400.7
New Mexico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New York*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio*	-355.8	-109.1	-10.0	-212.0	-7.1	-6.7	-81.2	-781.9
Oklahoma*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oregon	0.0	0.0	0.0	0.0	0.0	0.0	21.8	21.8
Pennsylvania	157.0	0.0	-2.0	-543.0	-75.0	0.0	-12.0	-475.0
Rhode Island*	-43.6	-11.9	0.0	-54.7	-6.6	0.0	-2.1	-118.9
South Carolina*	0.0	0.0	0.0	0.0	0.0	0.0	246.5	246.5
South Dakota	-3.9	12.0	-3.6	-14.7	-0.9	4.0	36.2	29.1
Tennessee*	0.0	0.0	0.0	0.0	33.2	0.0	286.0	319.2
Texas*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	TBD
Utah*	-35.0	-69.1	-1.6	-108.1	-170.8	0.0	-274.6	-659.2
Vermont	0.0	0.0	-0.7	-46.0	0.0	0.0	-1.4	-48.1
Virginia*	39.9	0.0	-2.8	-260.4	12.6	0.0	-253.7	-464.4
Washington*	-291.2	-7.0	15.3	120.8	13.3	-0.4	122.8	-26.3
West Virginia*	0.0	0.0	0.0	-186.0	0.0	0.0	-13.0	-199.0
Wisconsin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wyoming	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-\$3,397.3	-\$1,095.0	-\$19.4	-\$1,532.2	-\$753.6	-\$99.9	\$4,500.5	-\$2,397.0
Increases	10	4	7	8	9	2	17	13
Decreases	13	16	10	17	13	8	17	21

NOTE: *See Notes to Table 8 on page 37. Value of changes are in reference to funding level of FY 2020 enacted budget.

TABLE 9

Fiscal 2021 Mid-Year Program Area Budget Actions By Dollar Value (Millions)

State	K-12 Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
Alabama	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Alaska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arizona	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arkansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California*	0.0	0.0	5.3	0.0	0.0	0.0	388.7	394.0
Colorado	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Connecticut	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delaware	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii*	-6.8	-6.0	-3.2	-0.7	-0.7	0.0	-27.9	-45.3
Idaho*	0.0	-22.3	-9.5	-36.0	-16.2	0.0	-11.8	-95.8
Illinois	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indiana*	0.0	-103.2	0.0	-115.0	-3.0	-7.1	-193.0	-421.3
Iowa	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kansas*	-84.3	-39.8	0.0	-146.7	-48.4	0.0	-118.4	-437.6
Kentucky	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana*	0.6	0.0	0.0	25.6	10.6	0.0	30.5	67.3
Maine	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maryland*	-11.7	-191.5	0.0	-41.0	-8.8	-28.0	-113.9	-394.9
Massachusetts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Michigan*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minnesota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mississippi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Missouri	-132.6	-55.0	0.0	-94.7	-5.0	-4.1	-147.1	-438.5
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nebraska*	-20.0	4.5	-4.0	4.0	9.0	0.0	60.8	54.3
Nevada*	-179.9	-115.9	-2.9	-6.4	-12.1	-1.8	-357.3	-676.3
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Mexico*	-206.8	-98.0	-3.2	-121.4	-16.6	0.0	-112.6	-558.6
New York	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oklahoma	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oregon	-150.2	-33.4	0.0	0.0	7.7	0.0	-388.2	-564.1
Pennsylvania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tennessee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Texas*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	TBD
Utah*	-220.5	-60.9	0.0	34.4	258.8	-5.1	-162.5	-155.8
Vermont*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington*	-369.1	19.8	61.1	147.4	38.5	5.6	324.3	227.7
West Virginia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wisconsin	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wyoming*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-\$1,381.3	-\$701.7	\$43.6	-\$350.5	\$213.8	-\$40.5	-\$828.4	-\$3,045.0
Increases	1	2	2	4	5	1	4	4
Decreases	10	10	5	8	8	5	10	10

NOTE: *See Notes to Table 9 on page 40. Value of changes are in reference to funding level of FY 2021 enacted budget.

TABLE 10

Fiscal 2021 Enacted Program Area Appropriation Changes by Dollar Value (Millions)

State	K-12 Education	Higher Education	Public Assistance	Medicaid	Corrections	Transportation	All Other	Total
Alabama	\$59.6	\$26.7	\$4.6	\$94.4	\$23.3	\$0.0	\$21.0	\$229.6
Alaska	-51.5	-25.2	-1.1	0.5	40.8	70.8	-76.8	-42.5
Arizona	399.4	-32.7	62.3	144.0	38.2	-95.3	-843.2	-327.3
Arkansas*	122.5	10.7	0.0	114.1	22.8	0.0	-6.3	263.8
California*	-10,389.5	-1,647.2	1,409.3	-12.7	309.7	-88.5	-3,461.8	-13,880.7
Colorado*	-484.8	-507.0	-67.6	0.0	-50.0	1.0	0.0	-1,108.5
Connecticut*	59.5	34.5	64.9	125.4	64.0	107.5	314.8	770.5
Delaware	72.5	5.7	0.0	-10.2	6.7	0.0	20.4	95.1
Florida	366.6	5.5	-17.2	275.9	116.2	0.0	4.0	751.0
Georgia	-1,019.7	-331.8	-164.9	36.0	-141.7	-272.5	0.4	-1,894.2
Hawaii	-68.9	9.0	52.3	3.1	-15.2	0.0	43.6	23.9
Idaho	87.0	2.1	28.1	10.8	28.7	0.0	0.0	156.7
Illinois*	1.6	0.0	0.0	0.0	0.0	0.0	992.4	994.0
Indiana*	207.0	61.5	0.0	133.5	2.9	0.0	-15.4	389.5
Iowa*	100.7	-7.3	-0.5	-56.8	-0.7	0.0	-77.7	-42.3
Kansas	119.0	21.7	9.0	71.5	19.1	0.0	-47.4	192.9
Kentucky*	36.5	36.3	0.0	18.9	36.1	0.0	10.3	138.1
Louisiana	7.2	-93.6	3.4	83.9	-337.6	8.4	-163.2	-491.6
Maine	0.2	0.6	0.0	7.3	0.0	0.0	6.6	14.7
Maryland*	222.3	161.8	7.0	238.4	15.7	0.0	-400.9	244.3
Massachusetts*	83.8	-17.5	46.5	1,238.2	-11.8	-6.3	324.4	1,657.4
Michigan*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minnesota*	0.0	0.0	12.5	-155.7	0.0	0.0	50.0	-93.1
Mississippi	-64.5	-20.4	0.0	-117.1	-5.6	0.0	28.4	-179.2
Missouri	-4.6	-99.7	0.0	102.8	16.1	-81.8	-35.8	-103.0
Montana*	27.3	5.6	0.0	30.2	4.8	0.0	7.3	75.2
Nebraska*	-10.5	28.0	-4.9	60.9	17.1	0.0	68.2	158.8
Nevada	-1.3	10.2	1.2	92.5	8.7	0.0	27.0	138.3
New Hampshire	0.0	4.3	0.0	0.0	3.3	0.0	-179.6	-172.0
New Jersey	552.5	86.2	-31.5	62.4	-48.0	-3.1	1,376.3	1,994.8
New Mexico	167.2	38.5	5.8	57.7	18.6	0.0	166.7	454.5
New York*	387.0	631.5	77.4	-158.3	-152.7	348.0	-5,820.7	-4,687.8
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio*	-97.9	86.1	0.0	1,838.7	80.3	0.0	119.7	2,026.9
Oklahoma	-78.5	-31.6	0.0	0.0	-24.5	1.0	-163.3	-296.9
Oregon*	-14.4	205.9	39.7	450.0	123.4	1.7	1,111.0	1,917.4
Pennsylvania*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	0.0
Rhode Island*	0.0	-4.4	0.0	0.0	-1.0	0.0	-73.3	-78.7
South Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	22.0	4.3	2.9	6.9	3.0	0.0	2.7	41.8
Tennessee*	-11.9	-23.3	0.0	17.3	-36.5	0.0	173.7	119.3
Texas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utah	319.3	106.3	1.7	21.4	39.3	9.5	67.3	564.8
Vermont*	6.0	1.4	16.9	9.1	-0.1	0.0	28.8	62.1
Virginia	493.5	217.8	38.5	475.3	98.0	-40.0	51.5	1,334.6
Washington*	785.1	79.5	277.2	118.6	70.1	3.5	256.0	1,590.0
West Virginia	-63.0	2.0	0.0	-158.0	0.5	0.0	99.0	-119.5
Wisconsin	284.6	35.2	0.0	208.8	17.1	-73.4	402.9	875.2
Wyoming	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-\$7,371.0	-\$922.7	\$1,873.5	\$5,479.9	\$399.1	-\$109.5	-\$5,591.1	-\$6,242.0
Increases	26	28	20	31	27	9	27	28
Decreases	14	13	7	7	13	8	14	15

NOTE: *See Notes to Table 10 on page 41. Value of changes are in reference to funding level of FY 2020 enacted budget.

TABLE 11

Strategies Used to Manage Budget, Fiscal 2020 Mid-Year (Post-Enacted)

State	Across-the-Board % Cuts	Targeted Cuts	Layoffs	Furloughs	Early Retirement	Salary Reductions	Cuts to State Employee Benefits	Eliminating Vacant Positions / Hiring Freeze	Pension/ OPEB Adjustments
Alabama*									
Alaska*	X	X						X	
Arizona*									
Arkansas*	X	X						X	
California*								X	X
Colorado*									
Connecticut									
Delaware									
Florida									
Georgia*	X								
Hawaii*		X							
Idaho*	X							X	
Illinois									
Indiana*	X	X						X	
Iowa									
Kansas									
Kentucky									
Louisiana*								X	
Maine*									
Maryland*		X						X	
Massachusetts*									
Michigan*		X	X					X	
Minnesota									
Mississippi									
Missouri		X						X	
Montana									
Nebraska*		X						X	
Nevada		X	X	X				X	
New Hampshire									
New Jersey*								X	
New Mexico								X	
New York*		X							
North Carolina*									
North Dakota									
Ohio*		X						X	
Oklahoma*									
Oregon*									
Pennsylvania								X	
Rhode Island*	X	X		X				X	
South Carolina*									
South Dakota*		X							
Tennessee*								X	
Texas*	X								
Utah*		X							
Vermont*									
Virginia*									
Washington*					X			X	
West Virginia*									
Wisconsin*									
Wyoming*		X		X				X	
Total	7	15	2	3	1	0	0	19	1

NOTE: *See Notes to Table 11 on page 42.



TABLE 11 (CONTINUED)

Strategies Used to Manage Budget, Fiscal 2020 Mid-Year (Post-Enacted)

State	Reduce Local Aid	Reorganize Agencies	Privatization	Rainy Day Fund	Other Fund Transfers	Prior-year Fund Balance	Deferred Payments	Revenue Increase	Medicaid Program Changes	Other (Specify)
Alabama*				X						
Alaska*		X		X						
Arizona*					X					
Arkansas*						X				
California*	X			X			X			X
Colorado*										X
Connecticut										
Delaware										
Florida										
Georgia*				X						
Hawaii*				X		X				
Idaho*					X	X			X	
Illinois										
Indiana*					X					
Iowa										
Kansas										
Kentucky					X	X				
Louisiana*										
Maine*					X	X				
Maryland*	X			X	X					
Massachusetts*										X
Michigan*				X		X				
Minnesota										
Mississippi										
Missouri					X					
Montana										
Nebraska*				X						X
Nevada										
New Hampshire										
New Jersey*				X						X
New Mexico				X	X					
New York*							X		X	
North Carolina*										X
North Dakota										
Ohio*										
Oklahoma*				X	X					
Oregon*										
Pennsylvania					X					
Rhode Island*	X			X		X		X		X
South Carolina*						X				
South Dakota*				X	X					
Tennessee*					X					X
Texas*										
Utah*				X		X				
Vermont*						X				
Virginia*										X
Washington*				X						
West Virginia*					X				X	X
Wisconsin*										
Wyoming*								X		
Total	3	1	0	15	13	10	2	2	3	10

NOTE: *See Notes to Table 11 on page 42.

TABLE 12

Strategies Used to Manage Budget, Fiscal 2021 Enacted / Post-Enacted

State	Across-the-Board % Cuts	Targeted Cuts	Layoffs	Furloughs	Early Retirement	Salary Reductions	Cuts to State Employee Benefits	Eliminating Vacant Positions / Hiring Freeze	Pension/ OPEB Adjustments
Alabama									
Alaska*		X						X	
Arizona									
Arkansas*	X	X							
California*		X		X		X		X	X
Colorado*		X		X					
Connecticut*		X							X
Delaware*									
Florida		X							
Georgia*	X								
Hawaii*		X		X					X
Idaho*	X							X	
Illinois									
Indiana*	X	X						X	
Iowa									
Kansas*		X						X	
Kentucky*		X							
Louisiana*		X						X	
Maine									
Maryland*	X	X						X	X
Massachusetts*									
Michigan*		X							
Minnesota									
Mississippi*								X	
Missouri		X	X					X	
Montana									
Nebraska*		X						X	X
Nevada		X	X	X				X	
New Hampshire									
New Jersey*				X				X	
New Mexico*	X	X						X	
New York*	X	X						X	
North Carolina									
North Dakota*									
Ohio*				X		X		X	
Oklahoma*		X							
Oregon*		X						X	
Pennsylvania*								X	
Rhode Island*									
South Carolina*									X
South Dakota		X							
Tennessee*								X	
Texas*	X								
Utah*		X							
Vermont*		X							
Virginia*									
Washington*				X	X	X		X	
West Virginia									
Wisconsin*									
Wyoming									
Total	8	23	2	7	1	3	0	19	6

NOTE: *See Notes to Table 12 on page 45.



TABLE 12 (CONTINUED)

Strategies Used to Manage Budget, Fiscal 2021 Enacted / Post-Enacted

State	Reduce Local Aid	Reorganize Agencies	Privatization	Rainy Day Fund	Other Fund Transfers	Prior-year Fund Balance	Deferred Payments	Revenue Increase	Medicaid Program Changes	Other (Specify)
Alabama										
Alaska*	X	X		X						
Arizona					X					
Arkansas*	X									
California*	X	X		X	X		X	X	X	X
Colorado*					X		X		X	
Connecticut*										X
Delaware*					X					
Florida										
Georgia*				X						
Hawaii*						X				
Idaho*					X	X			X	
Illinois										
Indiana*										
Iowa										
Kansas*					X					
Kentucky*					X	X				
Louisiana*				X						
Maine										
Maryland*	X			X	X		X			
Massachusetts*				X		X				X
Michigan*										
Minnesota										
Mississippi*										X
Missouri										
Montana										
Nebraska*	X			X		X				X
Nevada										
New Hampshire										
New Jersey*							X	X		X
New Mexico*				X	X					X
New York*	X				X	X	X		X	X
North Carolina										
North Dakota*					X					
Ohio*										
Oklahoma*				X	X	X				X
Oregon*				X	X					
Pennsylvania*					X					
Rhode Island*										
South Carolina*						X				X
South Dakota										
Tennessee*										X
Texas*										
Utah*										
Vermont*						X				
Virginia*										X
Washington*										
West Virginia										
Wisconsin*										
Wyoming										
Total	6	2	0	10	14	9	5	2	4	12

NOTE: *See Notes to Table 12 on page 45.

TABLE 13

State Employee Compensation Changes, Fiscal 2021

State	Across-the-Board (percent)	Merit (percent)	Other (percent)	Notes
Alabama		5.0		
Alaska		3.3		Alaska does not budget merit increases. The general idea is that as higher range positions retire and new employees are hired at a lower range, this will generally have a net zero effect.
Arizona				
Arkansas		2.2		The minimum teacher salary increased by \$1,000 in FY21.
California		Depends on individual eligibility	-4.5 to -9.23	<ul style="list-style-type: none"> • Across-the-board percentage reflects the weighted average general salary increase received by a majority of state civil service employees. • Other percentages reflects the range of employee compensation reductions received by a majority of state civil service employees that were collectively bargained. • Due to the current economic downturn, a majority of collectively bargained salary increases that were to be effective in 2020–21 have been suspended and/or deferred to future fiscal years.
Colorado				
Connecticut	3.5	See notes		Most bargaining units are eligible for merit increases that typically range from 0% to 3%.
Delaware				
Florida	3.0			Effective October 1, 2020, a statewide increase of 3% was provided for all state positions (not including the State University System), other than Child Protective Investigators, who were provided a specific below. In addition, targeted increases were provided for the following: effective October 1, 2020, increases of \$500–\$2,500 for security service employees, depending upon years of service; effective July 1, 2020, increases of 5 or 10% for Child Protective Investigators; and effective October 1, 2020, increase of 15% for teachers within the Department of Corrections.
Georgia				
Hawaii	4.1		0.4	Only certain bargaining units receive step increases and generally only a portion of those employees will be eligible in any given year. Several bargaining units salary schedules were modified and these adjustments are reflected in "across the board." In addition, several bargaining received only lump sums for FY 20, so the across-the-board increases for FY 21 were larger than would otherwise have been negotiated.
Idaho		2.0	3.0	Our legislature appropriated for a 3% payscale shift across all pay grades, with the exception of the pay grade that holds our minimum wage. They also appropriated for a 2% merit based increase.
Illinois				
Indiana				FY2021 changes in compensation and benefit packages are still in deliberations.
Iowa	2.1	3.0		2.1% ATB for majority of state employees but SPOC employees, who received a 2.5% ATB. Majority of state employees if eligible, could receive up to a 3% merit increase, SPOC members up to a 4.5% merit increase.
Kansas				
Kentucky				
Louisiana		2 to 4		Permanent classified state employees received an increase in compensation based on which quartile their current salary fell in for the position. The first quartile received 4%, second received 3%, and third and fourth received 2%. This increase in compensation was subject to the employee receiving a 'Successful' or above on their annual performance evaluation.
Maine	4.0			Collective bargaining contract provided most employees with a 3% cost of living adjustment as well as other increase in benefits. Eligible employees receive a merit increase of approximately 5%.
Maryland	1.0			A 1% COLA will be implemented on January 1, 2021.
Massachusetts	2.0		0.5	The majority of executive branch full-time-equivalent state employees are organized in bargaining units for which contracts have expired and negotiations are on-going. The remaining contracts currently reflect a 2% across-the-board increase for FY21. In addition, eligible employees will receive step increases equivalent to, on average, approximately 0.50% of base pay
Michigan	3.0			2% Oct 1, 1% April 1
Minnesota	2.5		*3.5	*Only about 52% of the employees are eligible for an "other" or Step Increase. Employees are not eligible if they have reached the top of the range. The 3.5% represents an approximation of step size, some are lower and some higher.
Mississippi				
Missouri				
Montana			See notes.	A \$0.50/hr (50 cent per hour) "across-the-board" increase is effective February 2021.
Nebraska	2.0	0.5		Pay for Performance (Merit) = 0.5%
Nevada				
New Hampshire				
New Jersey				Although AFSCME, CWA, IBEW Locals 30 and 33, IFPTE, and STFA have settled, roughly 16% of the unionized workforce remains unsettled. Only STFA has received a 2% ATB increase in fiscal 2021 pursuant to its settled contract. All eligible employees will still receive increments averaging roughly 1.5% of their salaries. This information is representative of only the Executive Branch workforce.
New Mexico			1.0	1.0% applies to those employees earning \$50,000 or less per year. Original enacted FY21 budget had a 4% ATB increase; this was repealed in the special legislative session.

* See Notes to Table 13 on page 50.



TABLE 13 (CONTINUED)

State Employee Compensation Changes, Fiscal 2020

New York*	2.0			See notes to Table 13 at the end of the chapter.
North Carolina	2.5			Most state employees will receive a 2.5% pay increase in FY 2021.
North Dakota		2.5		The percentage increase is to average 2.5%, should be based on documented performance and are not to be the same for each employee
Ohio	3.0			The across-the-board increases for FY2021 was withheld from exempt employees.
Oklahoma				
Oregon	3.0	4.8	4.8	For the 2019-21 biennium (FY20 & FY21) Oregon approved (in general) cost of living increases of 2.15% effective July 1, 2019 and 3.00% effective October 1, 2020. Annual step increases were approved for employees that were not currently on the top step of their classification were also approved. Additionally, there will be a new top step added to all classifications on July 1, 2020 and employees will be eligible to advance to the higher step at their annual eligibility date. A step increase is roughly equivalent to a 4.75% salary increase.
Pennsylvania	2.0		2.3	Across-the-board: Most state employees will receive a 2% general salary increase effective 10/1/20. Other: 2.25% step increase April 2021 for those employed by the commonwealth as of 4/30/20.
Rhode Island				Union contracts expired June 30, 2020. Negotiations for a new contract with potential cost of living adjustments have not yet commenced.
South Carolina				No changes; SC is currently operating under a FY2019-20 Continuing Resolution.
South Dakota	2.0			
Tennessee				
Texas				
Utah				A 3% across the board increase was originally funded for state employees; however, this was pulled back in a special session to help address revenue declines.
Vermont			1.9	"Other" includes an average step-value increase of 1.9% effective 7/1/2019. Additionally, there was not ATB increase in FY21, but rather for all Classified employees there was a one-time payment of \$1,400.
Virginia				
Washington	3.0			Classified employees received a 3% wage increase effective July 1, 2020. In June 2020 executive branch action resulted in cancelation of a planned July 1, 2020 3% wage increase for non-represented employees.
West Virginia				
Wisconsin	2.0			The budget included a 2 percent general wage adjustment in January of 2021.
Wyoming				

* See Notes to Table 13 on page 50.

CHAPTER 1 NOTES

Notes to Table 3: Fiscal 2019 State General Fund, Actual

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

Alabama	Expenditure adjustments include transferring \$64.2 million to the ETF Budget Stabilization Fund and \$272.3 million to the ETF Advancement and Technology Fund.
Alaska	Prior-year appropriation lapses/reversions to the general fund; Transfers from other funds into the general fund; permanent fund dividends. Rainy day balance includes any anticipated draws (ending balance). Ending Balance includes multi-year appropriations.
Arizona	Revenue adjustments includes transfers from various Other Funds into the General Fund. Expenditure adjustments include a \$271.1 million deposit into the Rainy Day Fund from the General Fund.
Arkansas	16.3% of the ending balance was transferred to create a restricted reserve fund for FY19, 58.7% was transferred to the General Revenue Allotment Reserve Fund, and the remaining 25% was transferred to the Arkansas Highway Transfer Fund. Total available revenue amounts are reported as net of refunds and special dedications/payments.
California	<p>Revenue and expenditure adjustments to the beginning fund balance consist primarily of adjustments made to major taxes and other non K-12 spending. Revenue adjustments are primarily made up of \$4,425.6 million in transfers and loans to/from the General Fund.</p> <p>The ending balance includes the Special Fund for Economic Uncertainties (SFEU), but excludes the BSA (a rainy day reserve held in a separate fund) and the Safety Net Reserve Fund. The excluded amount is \$13,996.4 million for the BSA and \$900 million for the Safety Net Reserve Fund at the end of FY 2019. Adding these amounts to the FY 2019 ending balance, the projected total balance is \$26,176.3 million in FY 2019.</p> <p>The rainy day balance is made up of the SFEU, BSA, and the Safety Net Reserve Fund, however, withdrawals of mandatory deposits from the BSA are subject to provisions of Proposition 2, 2014.</p> <p>Ending balance includes a reserve for encumbrances of \$3,175.1 million representing amounts which will be expended in the future for state obligations for which goods and services have been ordered/contracted, but have not been received by the end of the fiscal year. These amounts are shown as a reserve to the fund balance instead of a hit to the fund balance.</p> <p>Total Revenues: reflect revenues before transfers and loans to/from the General Fund.</p>
Colorado	Revenue adjustments include transfers to the General Fund. Expenditure adjustments include reversions and accounting adjustments. Colorado's rainy day fund is included within the General Fund.
Connecticut	<p>Rainy Day Fund balance includes \$949.7 million transfer from the General Fund to the fund due to the volatility cap. Rainy day fund balance includes ending balance.</p> <p>FY 2019 Actual Revenue: Included in the total revenue figure of \$19,649.9 million, \$2,083.8 million is included as Federal Grant Revenue. Without the \$2,083.8 million in Federal Grant Revenue, the total revenue collected would be \$17,566.1 million.</p>
Delaware	Ending Balance includes \$329.5 million in continuing and encumbered funds.
Georgia	FY 19 beginning balance reflects final fund balances as of June 30, 2018 for Revenue Shortfall Reserves reported on the FY 18 Combined Balance Sheet of the Budgetary Compliance Report. Adjustments to Revenues include FY18 agency surplus returned and early remittance of FY 19 surplus from state agencies.
Idaho	Revenue adjustments: \$2.8M for reappropriation, \$6.1M for prior-year reversion, \$13.1M from the Group Insurance Account, \$40.4M for Budget Stabilization Fund (statute expired), \$1.3M misc. expenditure adjustments: \$2M to STEM Education Fund; \$4M to Wolf Control Fund, \$44.1M to Permanent Building Fund, \$22M to Tech Stabilization Fund, \$2.4M to Water Resources Revolving Development Fund, \$32M to Public Education Stabilization Fund, \$21M to Water Management Fund, \$.17M for deficiency warrants.

Illinois	Total revenues include \$33,560M in state sources, \$3,600M federal, and \$2,035M transfers in. Revenue adjustments include \$750M in Treasurer investment borrowing and \$250M in interfund borrowing. Expenditure adjustments include \$3,134M in statutory transfers out, \$773M in repayments for interfund borrowing and Treasurer investment borrowing and \$91M in supplemental appropriations.
Indiana	Revenue adjustments include a transfer to the General Fund to assist with the Integrated Tax System and a one-time deposit of gaming license transfer fees. Expenditure adjustments include reversions from prior year distributions, capital, and reconciliations; reversions from prior year Medicaid appropriations; state agency and university line item capital projects; the cost of a 13th check for pension recipients; a one-time appropriation for the Indiana Biosciences Research Institute; and a one-time transfer to teachers retirement fund pensions.
Iowa	Total Revenues are as actual, also included in revenue adjustments is \$71.0 million of residual funds transferred to the General Fund after the Reserve Funds are filled to their statutory maximum amounts. Total Expenditures actual appropriations including \$168.6 million of supplemental appropriations for FY2019. Included in expenditure adjustments is a transfer from the General Fund to the State's Cash Reserve Fund of \$113.1 million. The ending balance of the General Fund is transferred in the current year to the Reserve funds in the subsequent fiscal year. After the Reserve Funds are at their statutorily set maximum amounts, the remainder of the funds are transferred back to the General Fund in that subsequent fiscal year.
Kansas	\$7.8 million in prior year released encumbrances shows as revenue.
Kentucky	Revenue includes \$117.6 million in Tobacco Settlement Funds. Revenue adjustments include \$168 million that represents appropriation balances carried forward from the prior fiscal year, and \$307 million from fund transfers into the General Fund. Expenditure adjustments include \$222.8 in appropriation balances forwarded into the next fiscal year and budgeted balances to be expended in the next fiscal year.
Louisiana	Revenue adjustments — Includes \$53.3m BP settlement payment, \$137.8m of other obligations against cash carried over from FY18 to FY19 Expenditure adjustments — Includes \$87.9m of carryforwards, \$13.8m of pending transfers to be completed in FY20, \$1.2m of unappropriated uses of surplus. Designated portion of ending balance: 25% to Budget Stabilization Fund, 10% to Unfunded Accrued Liability for Retirement Systems
Maine	Revenue and Expenditure adjustments reflect Legislatively authorized transfers.
Maryland	Revenue adjustments include a \$200 million diversion to the Excellence in Education Fund, \$23.3 million in transfers from tax credit reserves, and -\$4.6 million in revenue underattainment from transfers. Expenditure adjustments represent \$79.0 million in reversions.
Massachusetts	General Fund is defined as all budgeted operating funds, adjusted for expenditures funded by federal reimbursements. This is to better align with spending reported in the State Expenditure Report and be more comparable to most other states, which book federally reimbursed expenditures in a separate federal fund; adjustments also account for certain transfers between budgeted funds. Designated Portion of Ending Balance (Fiscal 2019): \$521.3 million
Michigan	Revenue totals are net of payments to local governments and balance sheet adjustments. Adjustments (Expenditures): \$100 million transfer to Budget Stabilization Fund/Rainy Day Fund.
Minnesota	Rainy Day Fund balance includes cash flow account of \$350 million and a budget reserve of \$2,074 billion. Includes stadium reserve of \$55.075 million.
Mississippi	Adjustments to expenditures reflect statutory transfers. Ending balance includes Reappropriation from FY2019 to FY2020, \$4.7M.
Missouri	Revenue adjustments include transfers from other funds into the General Revenue Fund.
Montana	Revenue adjustments reflect prior year revenue activity and expenditure adjustments reflect prior year expenditure activity and adjustments to fund balance as a result of the annual CAFR reconciliation.

Nebraska	Revenue adjustments are transfers between the General Fund and other funds. Among others, this includes a \$221 million transfer from the General Fund to the Property Tax Credit Cash Fund, as well as a \$62 million Transfer to the Cash Reserve for Revenues in excess of the Certified Forecast for FY 2018. Also included is a transfer \$48 million from the Cash Reserve Fund to the General Fund for budget stabilization.
Nevada	Revenue adjustment are restricted revenue, reversion, Rainy Day Fund transfers in and reserve transfers in. Expenditures adjustments are restricted transfers out.
New Hampshire	Expenditure Adjustments: The make up of this adjustment total for FY 2019 includes a positive pick up of \$9.4 million through a GAAP adjustment, a movement of \$5.3 million to the Rainy Day Fund, and the movement of \$3.5 million to the Public School Infrastructure Fund at year end. The entire General Fund undesignated fund balance of \$192.5 million from FY 2019 was obligated in FY 2020.
New Jersey	Revenue Adjustments: Lapses, transfers to other funds, reservation of fund balance
New Mexico	Adjustments are net of reversions and transfers from other funds. Revenue adjustments include reversions. Expenditure adjustments include appropriations, expenditures and transfers out.
New York	The Rainy Day Reserve increased by \$250 million after a deposit from the General Fund. This was the result of a transfer from the State Purposes Account to the Rainy Day Reserve Fund. These funds are components of New York State's General Fund
North Carolina	Expenditure adjustments includes funds transferred to Budget Stabilization Reserve (Savings Reserve), \$221.5 million, Medicaid Transformation Reserve, \$135 million, and funds to the Department of Transportation from the General Fund of \$90 million. Budget Stabilization Reserve (Rainy Day) balance was reduced in the middle of FY 2019 to aid in the Hurricane Florence recovery efforts. The funds were placed in restricted statewide reserve similar to the Rainy Day Fund and transferred to the operating budget as needed to cover FEMA federal match and state supported programs for Hurricane Florence Recovery efforts. Ending Balance is higher than normal due to North Carolina not having a comprehensive budget at the time of this survey due to the Governor's veto of the General Assembly's budget. Normally, some of the year-end credit balance is directed by an approved budget to areas like capital, repair and renovation, and the Rainy Day Fund.
North Dakota	Revenue adjustments are transfers of \$124.0 million from the strategic investment and improvements fund, \$455.3 million transfer from the legacy fund and \$70.0 million from other special fund sources, to the general fund. Expenditure adjustments include a \$545.9 million transfer to the budget stabilization fund and \$899,000 in misc transfers.
Ohio	<p>Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This will tend to make Ohio's GRF revenue and expenditures look higher relative to most other states that don't follow this practice.</p> <p>FY 2019 expenditures include expenditures against prior year encumbrances as well as \$773.0 million in transfers out of the GRF. The fiscal 2019 ending balance included funds to support \$391.6 million in open encumbrances. In addition, the ending balance supported \$312.4 million in surplus transfers, which occurred in fiscal 2020.</p>
Oklahoma	FY19 revenue adjustments were -\$15.7 million net cash flow reserve fund difference and the addition of \$3.7 million returned to the GRF from legislative action to re-capture that amount from the GRF appropriation to the State Department of Health during the 2019 fiscal year. The expenditure adjustment reflects the end-of-year deposit into the Constitutional Reserve Fund (Rainy Day Fund). Cash remaining from FY19 is not available to be budgeted until FY21.
Oregon	<p>Revenue adjustments include: a revenue adjustment for a statutory transfer to local governments for local property tax relief.</p> <p>Expenditure adjustment includes: the cost of Tax Anticipation Notes, the required deposit into the Rainy Day Fund, and reversions of unspent appropriations.</p>
Pennsylvania	Revenue adjustments include refunds, lapses and adjustments to beginning balances. Expenditure adjustments include transfers to the Budget Stabilization Reserve Fund (rainy day).

Rhode Island	Adjustments to revenues reflect a transfer of \$122.3 million to the Budget Reserve Fund offset by a reappropriation of \$10.1 million from FY 2018.
South Carolina	Revenue Adjustments: Transfer from Litigation Recovery Account (\$4.1M). Expenditure Adjustments: Transfer FY18 Capital Reserve to agencies (\$145.1M). Designated Portion of Ending Balance (Fiscal 2019): Agency C/Fwd Approp. \$432.0M, Y/End Surplus Approp. \$405.6M
South Dakota	The beginning balance of \$16.9 million and adjustment to expenditures reflects the prior year's ending balance that is transferred to the rainy day fund. Adjustments to revenue of \$15.8 million is from one-time receipts. The ending balance of \$19.3 million is cash that is obligated to the Budget Reserve fund the following fiscal year. This \$19.3 million is not included in the total rainy day fund balance of \$169.8 million.
Tennessee	Revenue adjustments: \$43.0 million transfer from debt service fund unexpended appropriations; -\$75 million transfer to Rainy Day fund; -\$34.8 million transfer to Highway Fund; \$34.2 million transfer to dedicated revenue reserves; -\$61.2 million balancing estimate. Expenditure adjustments: \$235.5 million transfer to capital outlay projects fund; \$29.3 million transfer to state office buildings and support facilities fund; \$3.7 million transfer to debt service fund; \$1.0 million transfer to reserves for dedicated revenue appropriations; \$311.8 million transfer to reserves for unexpended appropriations; \$0.9 million transfer to systems development fund. Ending balance: \$865.5 million reserve for appropriations 2019-2020; \$776.7 million unappropriated budget surplus at June 30, 2019; -\$0.4 million rounding.
Texas	Revenue adjustment of \$559m from general fund dedicated account balances. Expenditure adjustment of \$3,330m reserved for transfer (50/50) to the Rainy Day Fund and State Highway Fund.
Utah	Expenditure adjustments include \$33.5 million of surplus revenue collections were automatically transferred to rainy day funds and other funds at the end of FY 2019 based on statutory formulas. FY 2019 revenue adjustments include transfers to the General Fund and Education fund, the amount set aside for economic development cash incentives, funds that lapsed to General Fund or Education Fund at the end of FY 2018, and other revenue adjustments. Designated Portion of Ending Balance (Fiscal 2019): \$206.2 million of the \$291.8 million FY 2019 ending balance
Vermont	\$10.5M in adjusted revenues reflect amounts reserved at the end of FY2018, that were subsequently unreserved in fiscal year 2019, and were intended to address potential tax refunds due in fiscal year 2019, as well other general appropriations. \$96.9M in adjusted expenditures reflect the following net-transfers among state special funds and the General Fund, and General Fund reserves including; the payment-in-full of a \$22.3M interfund loan due to the General Fund, a \$13.3M additional contribution to the Vermont State Employees' Retirement System above and beyond the ADEC, and a combination of statutory and supplemental contributions to the state's General Fund reserves ("Rainy Day" funds).
Virginia	General fund revenue includes transfers.
Washington	Revenue adjustments reflect the net of transfers in and out of the General Fund, as well as prior biennium recoveries and similar resource adjustments. It is expected that any ending balance for FY 2019 will be spent in FY 2020.
West Virginia	Fiscal Year 2019 Beginning balance includes \$297.3 million of Reappropriations, Unappropriated Surplus Balance of \$36.1 million, \$1.3 million of cash balance adjustments, and FY 2018 13th month expenditures of \$42.9 million. Total Revenues show the FY 2019 actual general revenue collections of \$4,756.3 million. Adjustments (Revenue) are prior year redeposits of \$0.74 million and special revenue expirations of \$4.7 million. Total Expenditures include current year general revenue appropriated expenditures of \$4.470.6 million, surplus appropriation expenditures of \$10.7 million, reappropriation expenditures of \$81.7 million, \$-2.4 million of cash adjustments, \$42.9 million of reappropriations transferred to FY 2019 collections, and \$15.5 million of 31 day prior year expenditures. Adjustment (Expenditures) represent \$18.0 million which was the amount transferred to the Rainy Day Fund from 1/2 of the FY 2018 surplus. The Ending Balance is mostly the historically carried forward reappropriation from previous fiscal years (estimated amounts that will remain and be reappropriated to the next fiscal year), the estimated 13th month expenditures applicable to the current fiscal year & the any unappropriated surplus balance (estimated) from the current fiscal year.
Wisconsin	Revenue adjustments include Tribal Gaming, \$29.1; Prior Year Designated Balance, \$238.5; and Other Revenue, \$501.7. Expenditure adjustments include Transfers, \$363.3; Lapses, -\$755.8; and Compensation Reserves, \$40.5.

Wyoming

The state of Wyoming budgets on a biennial basis, to arrive at annual figures certain assumptions and estimates are required.

Table 4: Fiscal 2020 State General Fund, Preliminary Actual

Alabama	Revenue adjustments include transferring \$15 million from the ETF Advancement and Technology Fund to the ETF. Expenditure adjustments include transferring \$66.5 million to the ETF Budget Stabilization Fund and transferring \$512.9 million to the ETF Advancement and Technology Fund.
Alaska	Prior-year appropriation lapses/reversions to the general fund; Transfers from other funds into the general fund; permanent fund dividends. Rainy day balance includes any anticipated draws (ending balance). Ending Balance includes multi-year appropriations.
Arizona	Adjustments come from other fund transfers to the General Fund.
Arkansas	25% of the ending balance was transferred to the Arkansas Highway Transfer Fund, the remaining transferred to the General Revenue Allotment Reserve Fund. Total available revenue amounts are reported as net of refunds and special dedications/payments.
California	<p>Revenue adjustments include \$4,002.7 million in transfers and loans to/from the General Fund and \$2,026 million in estimated cost recoveries for COVID-19 and wildfires.</p> <p>The ending balance includes the SFEU, but excludes the BSA and the Safety Net Reserve Fund. The excluded amount is \$16,116.4 million for the BSA and \$900 million for the Safety Net Reserve Fund at the end of FY 2020. Adding these amounts to the FY 2020 ending balance, the projected total balance is \$18,988.5 million in FY 2020.</p> <p>The rainy day balance is made up of the SFEU, BSA, and the Safety Net Reserve Fund, however, withdrawals of mandatory deposits from the BSA are subject to provisions of Proposition 2, 2014.</p> <p>Ending balance includes a reserve for encumbrances of \$3,175.1 million representing amounts which will be expended in the future for state obligations for which goods and services have been ordered/contracted, but have not been received by the end of the fiscal year. These amounts are shown as a reserve to the fund balance instead of a hit to the fund balance.</p> <p>Total Revenues: reflect revenues before transfers and loans to/from the General Fund. Estimated cost recoveries for Fiscal 2020 for COVID-19 and wildfires are included as "revenue adjustments".</p>
Colorado	Revenue adjustments include transfers to the General Fund. Colorado's rainy day fund is included within the General Fund.
Connecticut	<p>FY 2020 Rainy Day Fund balance includes a deposit of \$530.3 million due to the volatility cap and a deposit of \$38.7 million due to a surplus at the end of the FY. Once the Rainy Day Fund reaches 15% of the following fiscal year's projected expenditures, Connecticut statute requires funds in excess of the 15% to be transferred from the Rainy Day Fund to reduce the unfunded liability of the SERS Pension Fund or TRS Pension Fund, and to reduce bonded indebtedness. The Rainy Day Fund balance at the end of FY 2020 reached the 15% threshold of FY 2021 expenditures. \$61.6 million will be transferred from the Rainy Day Fund to reduce the liabilities of the SERS or TRS Pension Funds. CT's Office of the State Comptroller has announced that the \$61.6 million will be transferred to the SERS Pension Fund. The Rainy Day Fund will then have a total balance of \$3,012.9 million after the transfer. Please note that for the Rainy Day Fund, the ending balance and transfer to the SERS Pension Fund or the TRS Pension Fund are unaudited and may be revised as part of the Comprehensive Annual Financial Report. Rainy day fund balance includes ending balance.</p> <p>FY 2020 Preliminary Actual Revenue: Included in the total revenue figure of \$19,193.5 million, \$1,796.8 million is included as Federal Grant Revenue. Without the \$1,796.8 million in Federal Grant Revenue, the total revenue collected would be \$17,396.7 million.</p>
Delaware	FY 2020 General Fund balance also includes \$126.3 million in the Budget Stabilization Fund. Ending Balance includes \$431.3 million in continuing and encumbered funds.

Florida	The \$5,855.8 million revenue adjustment reflects the state's Coronavirus Relief Fund allocation from the federal CARES Act, which was deposited into the state's general fund.
Georgia	FY 2020 adjustments to revenues include FY18 agency surplus returned and early remittance of FY20 surplus from state agencies. Expenditures reflect Amended FY 2020 budget as enacted. Ending balance reflects preliminary Revenue Shortfall Reserve prior to final FY20 agency surplus and appropriation of the 1% midterm adjustment for FY 2021.
Hawaii	Due to a combination of timing issues with enactment of various laws and accounting system limitations certain items were processed in FY 21 but have been reflected as authorized in FY 20. Adjustment in FY 2020: \$648 million deposit to the general fund from the Emergency and Budget Reserve Fund.
Idaho	Beginning fund balance different due to revenue adjustments for reappropriations of \$2.9M and year-end cash reversions of \$7.5M. Additional revenue adjustments: \$8.8M in from Permanent Building Fund (PBF). Expenditure adjustments: \$21.5M out to PBF, \$2M transfer out to Governor's Emergency Fund, \$2.5M transfer in from Consumer Protection Fund, \$20M transfer to Budget Stabilization Fund, \$1M to STEM Education Fund, \$8.6M to Public Education Stabilization Fund, \$8.1M to Technology Stabilization Fund, \$20M to Fire Suppression Deficiency Fund, \$1.03M to POST Fund, \$.2 to Wolf Control Board, \$2M to Disaster Emergency Fund and \$.16 for deficiency warrants.
Illinois	Total revenues include \$32,078M in state sources, \$3,551M federal, and \$2,431M transfers in. Revenue adjustments include \$462M in interfund borrowing, \$400M in Treasurer investment borrowing and \$1,198M in short term borrowing proceeds. Expenditure adjustments include \$440M in statutory transfers out, \$1,870 in debt service, and \$396 in repayment.
Indiana	Revenue adjustments include a transfer to the General Fund to assist with the Integrated Tax System, a casino relocation fee, a \$13.2 million transfer from a Special Transportation Flexibility Fund, a one time judgment payment of \$73.1 million, and a \$577.6 million transfer from the Medicaid Contingency & Reserve Account (part of "Rainy Day Fund Balances" in FY19 and prior). Expenditure adjustments include reversions from prior year distributions, capital, and reconciliations; reversions from prior year Medicaid appropriations; state agency and university line item capital projects; the cost of a 13th check for pension recipients; and minimal one-time expenditures.
Iowa	Total Revenues are as actual, also included in revenue adjustments is \$195.6 million of residual funds transferred to the General Fund after the Reserve Funds are filled to their statutory maximum amounts. Total Expenditures actual appropriations including \$185.6 million of supplemental appropriations for FY2020. The ending balance of the General Fund is transferred in the current year to the Reserve funds in the subsequent fiscal year. After the Reserve Funds are at their statutorily set maximum amounts, the remainder of the funds are transferred back to the General Fund in that subsequent fiscal year.
Kentucky	Revenue includes \$112.7 million in Tobacco Settlement Funds. Revenue adjustments include \$222.8 million that represents appropriation balances carried forward from the prior fiscal year, and \$317.1 million from fund transfers into the General Fund. Expenditure adjustments include \$375 in appropriation balances forwarded into the next fiscal year and budgeted balances to be expended in the next fiscal year. Ending balance for fiscal 2021 includes \$71.8 million already budgeted, obligated, appropriated or legally reserved to be spent in a subsequent year.
Louisiana	Revenue adjustments — Includes \$87.9m of carryforwards Expenditure adjustments — Use of FY19 surplus includes \$179.0m in Capital Outlay, \$133.6m transfer to the Budget Stabilization Fund, \$105.9m transfer to the Capital Outlay Savings Fund, \$62.5m transfer to the Coastal Protection and Restoration Fund, and \$53.5M in unfunded accrued liability in state retirement systems.
Maine	Revenue and Expenditure adjustments reflect Legislatively authorized transfers.
Maryland	Revenue adjustments include \$27.6 million in transfers from tax credit reserves, a \$158 million transfer from the Revenue Stabilization Account (Rainy Day), and -\$2.9 million in revenue underattainment from transfers. Expenditure adjustments include \$443.6 million in reversions, which was largely driven by the utilization of federal Coronavirus Relief Funds to replace salaries for public safety officials (State Police, etc.) as well as a spending and hiring freeze for State agency operations. Expenditure adjustments also include \$120.6 million in mid-year (May 2020) appropriation reductions.

Massachusetts	Data as of 10/14/20. General Fund is defined as all budgeted operating funds, adjusted for expenditures funded by federal reimbursements. This is to better align with spending reported in the State Expenditure Report and be more comparable to most other states, which book federally reimbursed expenditures in a separate federal fund; adjustments also account for certain transfers between budgeted funds. Fiscal 2020 is preliminary and unaudited. For example, the accounting related to certain COVID-associated expenditures remains underway. The Commonwealth of Massachusetts Statutory Basis Financial Report for Fiscal Year Ended June 30, 2020 will represent the official financial statement of the Commonwealth of Massachusetts for fiscal 2020. Designated Portion of Ending Balance (Fiscal 2020): \$735.2 million. Includes appropriations authorized in fiscal 2020 that are expected to be funded by federal funds in fiscal 2021. Total Expenditures includes certain public safety and public health costs expected to be covered from the Coronavirus Relief Fund.
Michigan	Revenue totals are net of payments to local government and balance sheet adjustments. Adjustments (Revenues): \$96.5 million reduction in payments to local governments, \$165.7 million transfer to General Fund from restricted funds. Adjustment (Expenditures): \$42 million transfer to the School Aid Fund.
Minnesota	Rainy Day Fund balance includes cash flow account of \$350 million and a budget reserve of \$2,358 billion. Includes stadium reserve of \$56.052 million.
Mississippi	Adjustments to expenditures reflect statutory transfers. Ending balance includes Reappropriation from FY2020 to FY2021, \$8.7M.
Missouri	Revenue adjustments include transfers from other funds into the General Revenue Fund and \$250M borrowed from the Coronavirus Relief Fund for cash flow purposes.
Montana	Revenue adjustments reflect prior year revenue activity and expenditure adjustments reflect prior year expenditure activity and adjustments to fund balance as a result of the annual CAFR reconciliation.
Nebraska	Revenue adjustments are transfers between the General Fund and other funds. These include a \$272 million transfer from the General Fund to the Property Tax Credit Cash Fund. There is an additional \$11 million transfer to the Water Sustainability Cash Fund, \$3.3 million to the Water Resources Cash Fund, and \$500,000 to the Cultural Preservation Endowment Fund. There are also \$48.5 million in usual and customary transfers into the General Fund from other cash funds, which is included in the net receipts line. There was also a \$176.4 million transfer to the Cash Reserve Fund for revenues in excess of the Certified Forecast for FY 2019.
Nevada	Revenue adjustment are restricted revenue, reversion, Rainy Day Fund transfers in and reserve transfers in. Expenditures adjustments are restricted transfers out.
New Hampshire	Expenditure Adjustments: The make up of this adjustment total for FY 2020 includes a positive pick up of \$ 5.6 million through a GAAP adjustment, a movement of \$.2 million to the Rainy Day Fund, a movement of \$ 4.0 million to the Highway Fund and \$ 68.1 million moved to the Education Trust Fund.
New Jersey	NJ extended its FY20 fiscal year from June 30 to September 30, 2020 and shortened FY21 to 9 months for the period of Oct 1 – June 30, 2021. All amounts and actions reported in this survey reflect a 12 month fiscal period for each year. Revenue Adjustments: Estimated lapses, transfers to other funds, reservation of fund balance
New Mexico	Adjustments are net of reversions and transfers from other funds. Revenue adjustments include reversions. Expenditure adjustments include appropriations, expenditures and transfers out.
New York	The Rainy Day Reserve increased by \$428 after a deposit from the General Fund. This was the result of a transfer from the State Purposes Account to the Rainy Day Reserve Fund. These funds are components of New York State's General Fund. Ending balance includes \$1,313 million for the timing of payments not made at the close of FY 2020 that are expected to be made in FY 2021.

North Carolina	Expenditure adjustments includes funds transferred to Budget Stabilization Reserve (Savings Reserve), \$36.5 million, transfer to a Rural Broadband project, \$15 million, and a transfer to the Department of Transportation out of the General Fund, \$64 million, for a total of \$115.5 million.
North Dakota	Revenue adjustments are transfers of \$382.2 million from the strategic investment and improvements fund, and \$78.6 million from other special fund sources, to the general fund.
Ohio	<p>Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This will tend to make Ohio's GRF revenue and expenditures look higher relative to most other states that don't follow this practice.</p> <p>FY 2020 expenditures include expenditures against prior year encumbrances as well as \$683.7 million in transfers out of the GRF. The fiscal 2020 ending balance included funds to support \$485.3 million in open encumbrances.</p>
Oklahoma	Final cash from FY19 was determined to be \$310.4 million, but is unavailable for the FY20 budget. Revenue adjustments of \$366.4 million represent deposits into the GRF from the Rainy Day Fund of \$302.3 million and \$64.1 million from the Revenue Stabilization Fund as directed by Legislative action. Cash flow was a net zero change. A total of \$229.9 million in reserves remains available entering FY21, including \$58.7 million in the Constitutional Reserve Fund (Rainy Day Fund) and \$171.2 million in the Revenue Stabilization Fund.
Oregon	<p>Revenue adjustments include: a revenue adjustment for a statutory transfer to local governments for local property tax relief.</p> <p>It is important to note that General Fund revenues for the 2019-21 biennium were reduced by approximately \$423 million as a result of HB 3427. This bill reduced personal income tax rates while also establishing a Corporate Activities Tax. The revenue generated through the Corporate Activities Tax for the 2019-21 biennium is estimated at \$1,598 million and will Other Funds revenue dedicated to the Fund for Student Success.</p> <p>FY 2020 revenues include the payment of a large "kicker" payment. Because General Fund revenues for the 2017-19 biennium exceeded projections by more than two percent, there was a refund of personal income taxes to Oregonians. This refund, roughly \$1,687.7 million was returned to taxpayers as a credit on their 2019 income tax return (filed in 2020).</p> <p>During the Special Session in August 2020, the Legislature authorized \$400.0 million to be withdrawn from the Education Stability Fund (included in the Rainy Day Funds listed above).</p>
Pennsylvania	Revenue adjustments include refunds, lapses and adjustments to beginning balances.
Rhode Island	Adjustments to revenues reflect a transfer of \$126.4 million to the Budget Reserve Fund offset by a reappropriation of \$10.1 million from FY 2019, as well as a transfer of \$120.0 million from the Budget Reserve Fund to the General Fund to finance the final enacted FY 2020 budget.
South Carolina	Revenue Adjustments: Transfer from Litigation Recovery Account (\$9.6M) Expenditure Adjustments: Transfer FY19 Capital Reserve to agencies (\$151.6M); Transfer from Contingency Reserve to agencies for COVID-19 response (\$246.5M), one-time taxpayer rebate related to income tax collections on prior year Powerball winnings (\$61.4M). Designated Portion of Ending Balance (Fiscal 2020): Agency C/Fwd Approp. \$623.5M
South Dakota	The beginning balance of \$19.4 million and adjustment to expenditures reflects the prior year's ending balance that is transferred to the rainy day fund. Adjustments to revenue of \$22.4 million is from one-time receipts. The ending balance of \$19.1 million is cash that is obligated to the Budget Reserve fund the following fiscal year.
Tennessee	Revenue adjustments: \$22.0 million transfer from debt service fund unexpended appropriations; \$600.0 million transfer from agency reserves; -\$6.1 million transfer to Highway Fund; -\$325 million transfer to Rainy Day Fund. Expenditure adjustments: \$429.6 million transfer to capital outlay projects fund; \$38.0 million transfer to state office buildings and support facilities fund; \$3.7 million transfer to debt service fund; \$1.0 million transfer to reserves for dedicated revenue appropriations. Ending balance: \$1,348.0 million unappropriated budget surplus at June 30, 2020.

Texas	Revenue adjustment of \$34.1m in general fund dedicated account balances. Expenditure adjustment of \$2196.3m reserved for transfer (50/50) to the Rainy Day Fund and the State Highway Fund. Figures represent the numbers provided by the Comptroller in the revised CRE released July 2020, Table A-1.
Utah	FY 2020 revenue adjustments include transfers to the General Fund and Education fund and the amount set aside for economic development cash incentives.
Vermont	The \$52.0M in adjusted revenues reflects a \$51.2M interfund loan from CRF that was offset in FY21 with deferred FY20 revenue (extended income tax deadline) and \$.9M reserved at the end of fiscal year 2019, to be unreserved in fiscal year 2020, for general appropriations during fiscal year 2020. Fiscal year 2020 estimated adjusted expenditures include \$3.8M in contributions to General Fund reserves ("Rainy Day" funds), and \$9.7M in transfers from the General Fund to other state funds.
Virginia	General fund revenue includes transfers.
Washington	Revenue adjustments reflect the net of transfers in and out of the General Fund, as well as prior biennium recoveries and similar resource adjustments. It is expected that any ending balance for FY 2020 will be spent in FY 2021.
West Virginia	FY 2020 revenues were impacted by COVID-19, least of which included shifting the due date for Personal Income Taxes anticipated in FY 2020 revenues into Fiscal Year 2021. The FY 2020 budgetary gap was addressed through both Revenue and Expenditure modifications. Revenue measures included using the Income Tax Reserve Account (\$23m); an unanticipated Liquor License Renewal Payment before July 1 (\$15.7m); Additional Abandoned and Unclaimed Property Receipts (\$3.2); Tax Refund Double Account Adjustment (\$4.351m); and CARES Fund General Revenue Expenditure Reimbursements (\$57m). Expenditure Authorization adjustments (Per Governor's Executive Order) included \$199m.
Wisconsin	Revenue adjustments include Tribal Gaming, \$5.3; Prior Year Designated Balance, \$97.1; Other Revenue, \$528.9. Expenditure adjustments include Transfers, \$149.1; Lapses, -\$525.3; and Compensation Reserves, \$3.7.
Wyoming	The state of Wyoming budgets on a biennial basis, to arrive at annual figures certain assumptions and estimates are required.

Table 5: Fiscal 2021 State General Fund, Enacted

Alabama	Expenditure adjustments include an estimated transfer of \$71.6 million to the ETF Budget Stabilization Fund, an estimated transfer of \$273.7 million to the ETF Advancement & Technology Fund, and an estimated transfer of \$20.9 million to the General Fund Budget Reserve Fund. Alabama's 2021 Fiscal Year begins on October 1, 2020.
Alaska	Prior-year appropriation lapses/reversions to the general fund; Transfers from other funds into the general fund; permanent fund dividends. Rainy day balance includes any anticipated draws (ending balance). Ending Balance includes multi-year appropriations.
Arizona	Adjustments come from other fund transfers to the General Fund.
Arkansas	Total available revenue amounts are reported as net of refunds and special dedications/payments.
California	Revenue adjustments include \$12,345 million in transfers and loans to/from the General Fund (primarily comprised of a revenue transfer of \$7,806 million from the rainy day fund) as well as \$5,727 million in estimated cost recoveries for COVID-19 and wildfires. The ending balance includes the SFEU, but excludes the BSA and the Safety Net Reserve Fund. The excluded amount is \$8,310.4 million for the BSA and \$450 million for the Safety Net Reserve Fund at the end of FY 2021. Adding these amounts to the FY 2021 ending balance, the projected total balance is \$14,551.3 million in FY 2021. The rainy day balance is made up of the SFEU, BSA, and the Safety Net Reserve Fund, however, withdrawals of mandatory deposits from the BSA are subject to provisions of Proposition 2, 2014. Ending balance includes a reserve for encumbrances of \$3,175.1 million representing amounts which will be expended in the future for state obligations for which goods and services have been ordered/contracted, but have not been received by the end of the fiscal year. These amounts are shown as a reserve to the fund balance instead of a hit to the fund balance.

Total Revenues: reflect revenues before transfers and loans to/from the General Fund. Estimated cost recoveries for Fiscal 2021 for COVID-19 and wildfires are included as “revenue adjustments”.

Colorado	Total revenue amount, ending balance and rainy day fund balance for fiscal 2021 reflect current estimates, not the projections at the time of budget enactment. Revenue adjustments include transfers to the General Fund. Colorado’s rainy day fund is included within the General Fund.
Connecticut	<p>FY 2021 enacted budget reflects the adopted budget from Public Act 19–117 signed into law on June 26, 2019 that was amended by Public Act 19-1 of the December Special Session that was signed into law on December 19, 2019. Budget figures do not reflect current estimates as a result of COVID-19. FY 2021 Ending Balance includes revenue cap amount of \$166.2 million. The revenue cap limits the amount of appropriations that can be made based on a certain percentage of revenue: 99.5% in FY 2020 & 99.25% in FY 2021. FY 2021 Rainy Day Fund balance includes a projected deposit of \$301.5 million due to the volatility cap. Once the Rainy Day Fund reaches 15% of the following fiscal year’s expenditures, Connecticut statute requires funds in excess of the 15% to be transferred from the Rainy Day Fund to reduce the unfunded liability of the SERS Pension Fund or TRS Pension Fund, and to reduce bonded indebtedness. As of September 21, 2020, CT’s Office of Policy and Management is projecting a \$2,024.9 million deficit for FY 2021. Rainy day fund balance includes ending balance.</p> <p>(1) FY 2021 Enacted Revenue: Included in the total revenue figure of \$20,252.5 million, \$1,571.5 million is included as Federal Grant Revenue. Without the \$1,571.5 million in Federal Grant Revenue, the total revenue collected would be \$18,681.0 million.</p> <p>(2) Revenue figures reflect adopted budget.</p>
Delaware	FY 2021 General Fund balance also includes \$63.1 million in the Budget Stabilization Fund. Ending Balance includes \$431.3 million in continuing and encumbered funds.
Florida	The general fund amounts reported here reflect current estimates for fiscal 2021 (as of August 2020), not the estimates as of the time of budget enactment.
Georgia	FY 21 beginning balance reflects general fund balances as of June 30, 2020 for Revenue Shortfall Reserve (Preliminary) as reported on the FY 20 State Funds and Funds Available from Beginning Fund Balance Sheet of the Report of Georgia Revenues and Reserves. Georgia is required by its constitution to maintain a balanced report. The fund balances for FY 20 and 21 reflect the Governor’s balanced budget. Georgia does not project future Rainy Day fund balances, but expects the reserve to continue to grow in future years.
Hawaii	Adjustment in FY 2021: used general fund to general obligation bond fund swap and \$750 million working capital borrowing or MLF.
Idaho	Revenue adjustments: \$.12 from State Regulatory Fund (Nurses/Pharm), \$.11 from State Highway Fund, \$.11 from Penalty and Interest, \$.25 from Correctional Industries Fund. Expenditure adjustments: \$40M to Budget Stabilization Fund, \$21.1M to Public Education Stabilization Fund, \$5M to Tech Infrastructure for Child Welfare, \$1M to Water Management Plan Fund. The Governor signs the appropriation bills once they are passed by both bodies; 3/24/20 was the last appropriation bill signed.
Illinois	Total revenue include \$31,349M in state sources, \$3,684M in federal sources and \$1,736M in transfers in. Revenue adjustments include \$1,274M in net income tax revenues dependent on Public Act 101–0008 taking effect January 1, 2021 and \$5,000 in borrowing from the Federal Reserves Municipal Liquidity Facility. If Public Act 101-0008 does not take effect, then contingent appropriations will not take effect. Preliminary expenditures include \$1,396M in appropriations, transfers, and borrowing adjustments that will be contingent on Public Act 101–0008 taking effect.
Indiana	<p>Revenue adjustments include a non-recurring transfer to the General Fund from a dedicated agency settlement fund.</p> <p>Expenditure adjustments include estimated reversions from prior year distributions, capital, and reconciliations; state agency and university line item capital projects.</p> <p>Revenue figures are based on latest consensus forecast which was presented on December 20, 2019. Expenditures are based on budget plan developed in May 2019. A new revenue forecast is planned for December 2020.</p>
Iowa	Total Revenues are estimated as of the May 2020 REC meeting, also included in revenue adjustments is an estimated \$252.7 million of residual funds transferred to the General Fund after the Reserve Funds are filled to their statutory maximum amounts.

The ending balance of the General Fund is transferred in the current year to the Reserve funds in the subsequent fiscal year. After the Reserve Funds are at their statutorily set maximum amounts, the remainder of the funds are transferred back to the General Fund in that subsequent fiscal year.

- Kansas** FY 2021 Revenues and expenditures reflect amounts after Governor's allotment plan was implemented. However, some items of the allotment plan will require legislative action that has not occurred yet.
- Kentucky** Revenue includes \$106.3 million in Tobacco Settlement Funds. Revenue adjustments include \$317.6 million that represents appropriation balances carried forward from the prior fiscal year, and \$134.9 million from fund transfers into the General Fund. Expenditure adjustments include \$317.6 in appropriation balances forwarded into the next fiscal year and budgeted balances to be expended in the next fiscal year. Ending balance for fiscal 2021 includes \$14.0 million already budgeted, obligated, appropriated or legally reserved to be spent in a subsequent year.
- Louisiana** Total Revenue includes \$90.1m of Budget Stabilization Fund
- Maine** Revenue and Expenditure adjustments reflect Legislatively authorized transfers.
- Maryland** Revenue adjustments include \$29.3 million in transfers from tax credit reserves, a \$43.9 million transfer from the Dedicated Purpose Account, a \$0.9 million fund balance transfer from the Maryland Board of Physicians, and a \$54 million transfer from the Revenue Stabilization Account (Rainy Day). Expenditure adjustments represent \$35 million in reversions.
- The FY 2021 Enacted starting balance does not match the FY 2020 Actual ending balance because the FY 2021 Enacted budget did not incorporate updated revenue and expenditure figures from FY 2020.
- Massachusetts** The Commonwealth has not yet enacted a final fiscal 2021 budget. All responses are based on the Governor's revised proposed budget filed on October 14, 2020. Data as of 10/14/20. General Fund is defined as all budgeted operating funds, adjusted for expenditures funded by federal reimbursements. This is to better align with spending reported in the State Expenditure Report and be more comparable to most other states, which book federally reimbursed expenditures in a separate federal fund; adjustments also account for certain transfers between budgeted funds. Designated Portion of Ending Balance (Fiscal 2021): \$92.2 million. Total Expenditures includes certain public safety and public health costs expected to be covered from the Coronavirus Relief Fund.
- Michigan** Revenue totals are net of payments to local government and balance sheet adjustments.
- Adjustments (Expenditures): \$35 million transfer to Budget Stabilization Fund/Rainy Day Fund. In addition, 100% of FY20 GF lapses will be deposited to BSF.
- Minnesota** Rainy Day Fund balance includes cash flow account of \$350 million and a budget reserve of \$2,377 billion. Includes stadium reserve of \$66.255 million.
- Mississippi** Adjustments to expenditures reflect statutory transfers.
- Missouri** Revenue adjustments include transfers from other funds into the General Revenue fund and \$250M in cash flow borrowing paid back to the Coronavirus Relief Fund.
- Montana** Revenue figures shown here reflect most current revenue estimates, not originally enacted revenue projections.
- Nebraska** Original date of FY 2021 Budget enactment was May 27, 2019, as part of the biennium budget bill for FY 2020 and FY 2021. Due to Legislative delays as a consequence of the Coronavirus, the 2020 Legislative Session did not enact FY 2021 mid-biennium budget adjustments until August 6th, 2020.

Revenue adjustments are transfers between the General Fund and other funds. These include a \$272 million transfer from the General Fund to the Property Tax Credit Cash Fund. There is an additional \$11 million transfer to the Water Sustainability Cash Fund, \$3.3 million to the Water Resources Cash Fund, and \$500,000 to the Cultural Preservation Endowment Fund. There are also \$50.5 million in usual and customary transfers into the General Fund from other cash funds, which is included in the net receipts line. There was also a \$10.6 million transfer to the Cash Reserve Fund for revenues in excess of the Certified Forecast



for FY 2019. In addition, there were \$360.8 million in FY 2020 carryover obligations against revenue and \$95 million reduction from LB 1107 - a comprehensive tax package passed in August 2020 (FY 2021). Spending adjustments include \$65 million in mid-biennium budget changes and \$12 million in additional "A-Bill" adjustments.

- Nevada** Revenue adjustment are restricted revenue, reversion, Rainy Day Fund transfers in and reserve transfers in. Expenditures adjustments are restricted transfers out.
- New Hampshire** Expenditure Adjustments: The enacted budget bill for FY 2021 anticipated one time appropriations of \$ 23.6 million in one time initiatives. Special Note: The carry forward ending balance for FY 2019 from the audited State of New Hampshire Comprehensive Annual Financial Report was \$ 4.0 million less than the numbers estimated for the FY 2020-2021 Budget passed into law on October 1, 2019, causing the ending balance for FY 2021 to be presented as negative.
- New Jersey** NJ extended its FY20 fiscal year from June 30 to September 30, 2020 and shortened FY21 to 9 months for the period of Oct 1 – June 30, 2021. All amounts and actions reported in this survey reflect a 12 month fiscal period for each year. Revenue Adjustments: Includes \$4.5 billion in planned general fund borrowing, transfers to other funds, reservation of fund balance.
- New Mexico** Original FY21 budget enacted on 3/11/2020. Update represents June Special Session enacted on 6/30/2020. This update incorporates updated revenue estimate and expenditures for FY21. Adjustments are net of reversions and transfers from other funds. Revenue adjustments include reversions. Expenditure adjustments include appropriations, expenditures and transfers out.
- New York** Revenue adjustment reflects \$4.5 billion in PIT note sales executed in the first quarter of FY 2021. The borrowings were done to address liquidity needs in response to the Federal government's decision to extend the calendar year 2019 income tax filing from April 15, 2020 to July 15, 2020. The FY 2021 Enacted Budget authorized up to \$8 billion of short-term borrowing in the form of personal income tax revenue or bond anticipation notes and up to \$3 billion of credit facilities in the form of a line of credit at one or more banks.
- North Carolina** The General Assembly passed 32 smaller appropriation bills instead of one large budget bill during the 2020 Budget Session. These bills were signed by the Governor over the month of June and July, with one bill being signed in September from a mini-September session. Expenditure adjustments includes funds transferred to a Rural Broadband project, \$15 million. The Revenue adjustment is a \$20 million transfer of cash from a special fund to general fund availability.
- North Dakota** Revenue adjustments are transfers of \$382.2 million from the strategic investment and improvements fund, \$100.0 million transfer from the legacy fund and \$70.0 million from other special fund sources, to the general fund.
- Ohio** Revenue and expenditure information are from budget enacted in July 2019 and do not reflect changes associated with the COVID pandemic.
- Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This will tend to make Ohio's GRF revenue and expenditures look higher relative to most other states that don't follow this practice.
- Oklahoma** Amounts included in the Enacted FY21 revenues and expenditures represent actual Legislative appropriations, which included cash from FY19 that could not be spent until FY21 after verification and certification. The certified estimate usually included in this section is inflated because no economic effects from COVID-19 or the depressed oil and gas industry could be used to adjust official estimates certified in February. The Legislature restricted GRF appropriations based on an unofficial projection presented in April. At this time adjustments to revenues (net cash flow reserve or other possible adjustments) cannot be calculated; nor can adjustments to expenditures be projected, such as a possible deposit into the Rainy Day Fund, although such a deposit seems unlikely given current pandemic conditions. Effective date of the FY 2021 budget bill was 5/13/20, when the Legislature overrode the Governor's veto of the same day.
- Oregon** Individual Budget Bills enacted June – August 2019, modified September 20, 2020 in Special Session. Figures reported in Table 5 reflect modified budget bills as of September 2020. Revenue adjustments include: a revenue adjustment for a statutory transfer to local governments for local property tax relief.
- Expenditure adjustment includes: the cost of Tax Anticipation Notes, as well as the required deposit into the Rainy Day Fund.

Pennsylvania	Revenue adjustments include refunds, lapses and adjustments to beginning balances. Pennsylvania enacted an interim, partial-year budget for fiscal 2021, with most line items funded for 5 months only, providing for total expenditures of \$25,789 million (a 24 percent decline from fiscal 2020 levels). The state's total expenditures and ending balance are shown as "N/A", since they are not based on a full-year budget and are therefore not comparable to other states. As this report went to print, Pennsylvania had just enacted a full-year fiscal 2021 budget into law in late November 2020.
Rhode Island	FY 2021 Budget is not yet enacted as of the date of this survey submission. Amounts reflected are based on preliminary unaudited balances from FY 2020, official revenue estimates for FY 2021 from the May Revenue Estimating Conference and the working expenditure budget for FY 2021 based on the lesser of the final FY 2020 budget or the Governor's recommended FY 2021 budget by appropriation act line item. Adjustments to revenue assume a transfer of \$117.2 million to the Budget Reserve Fund.
South Carolina	Fiscal 2021 figures reflect the continuing resolution under which the state is operating. Designated Portion of Ending Balance (Fiscal 2021): Agency C/Fwd Approp. \$623.5M estimated
South Dakota	The beginning balance of \$19.1 million and adjustment to expenditures reflects the prior year's ending balance which is transferred to the rainy day fund.
Tennessee	The Legislature passed an appropriations bill in March before recessing and returned in June to pass a second appropriations bill. Figures reported here are based on the cumulative impact of both appropriation bills. Revenue adjustments: -\$250 million transfer to Rainy Day Fund; \$150.0 million transfer from agency reserves; \$167.1 million transfer from capital project fund; -\$0.8 rounding adjustment. Expenditure adjustments: \$88.2 million transfer to capital outlay projects fund; \$18.1 million transfer to state office buildings and support facilities fund; \$3.7 million transfer to debt service fund; \$1.0 million transfer to reserves for dedicated revenue appropriations. Ending balance: \$335.1 million undesignated balance.
Texas	The fiscal 2021 budget was originally enacted in June 2019, but figures represent the numbers provided by the Comptroller in the revised CRE released July 2020, Table A-1. Revenue adjustment of \$34.1m in general fund dedicated account balances. Expenditure adjustment of \$1240.3m reserved for transfer to the Rainy Day Fund and the State Highway Fund.
Utah	FY 2021 revenue adjustments include transfers to the General Fund and Education fund and the amount set aside for economic development cash incentives.
Vermont	Fiscal year 2021 estimated adjusted expenditures include \$51.2M CRF loan repayment, \$.61M in transfers from reserve funds, and a \$1.7M transfer from the Tobacco Litigation special fund. Total Revenue includes \$181M in deferred revenues from FY20.
Virginia	General fund revenue includes transfers.
Washington	The beginning balance for Fiscal 2021 (Enacted) is significantly higher than the ending balance for Fiscal 2020 (Preliminary Actual) due to a significant downward revision in the revenue forecast between when the Fiscal 2021 budget was enacted (early April) and the most recent revenue forecast (June).
West Virginia	Total Revenue is the official estimate as revised is for FY 2021 Total General Revenue collections. FY 2021 appropriated expenditures are \$4,574m, and \$14 million Rainy Day Fund Transfer. \$900 Million is estimated balance.
Wisconsin	Original FY 2021 budget was signed into law on July 3, 2019 as part of the state's fiscal 2020-2021 biennial budget. However, the amounts identified reflect the State of Wisconsin's November 20th Report (11/20/2020). Revenue adjustments include Tribal Gaming, \$0; and Other Revenue, \$528.9. Expenditure adjustments include Transfers, \$57.2; Lapses, -\$954.6; Preliminary Debt Service Reestimates, -16.2; and Compensation Reserves, \$94.5. There is no official estimate for the rainy day fund (Budget Stabilization Fund).
Wyoming	The state of Wyoming budgets on a biennial basis, to arrive at annual figures certain assumptions and estimates are required.

Table 6: General Fund Nominal Percentage Expenditure Change, Fiscal 2019 to Fiscal 2021

See Notes to Tables 3-5 for additional explanation of state general fund expenditure amounts used to calculate these percentages.

Table 7A: States with Net Mid-Year / Post-Enacted Budget Cuts Due to a Shortfall, Fiscal 2020

Arkansas	Arkansas' Revenue Stabilization Law prioritizes the General Revenue funding into three categories: A, B, and C. A is prioritized first, then B, and then C. If revenue forecast is projected to be low, C gets cut first, then B, and then A. The state income tax return deadline was extended to July 15 to match the federal income tax return deadline due to COVID-19. All agencies receiving general revenue received 100% cut in C-funding, 96.36% in B-funding, and 0% in A-funding.
California	Required Proposition 98 spending (minimum funding guarantee for K–14 education) was adjusted to reflect revised General Fund revenue.
Colorado	Statewide all Departments were required to restrict spending, this had no program impacts, as it generally came from amounts that would be reverted.
Hawaii	Actions to decrease spending due to projected decrease in revenues. Some restrictions may have been released.
Indiana	2% management reserve applied on most agencies' appropriations in beginning of year. Effort to maximize reversions initiated in late March after revenue shortfalls were expected.
Nevada	Decrease in spending to partially address a revenue shortfall
Rhode Island	Revenue decline based on May Revenue Conference totaled \$282.5 million; based on economic impact of COVID-19 pandemic.
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR. Agencies are in the process of implementing the 5 percent reductions, and dollar amounts for these adjustments are not yet available to report.
Utah	Final FY 2020 compared to FY 2020 enacted in the 2019 General Session.
Washington	The COVID-19 pandemic hit Washington State early, while the Legislature was still in session in 2020. Some reductions in spending or cancellation of new spending were made by both the Legislature and through Governor's vetoes in spring of 2020.

Table 7B: States with Net Mid-Year / Post-Enacted Budget Cuts Due to a Shortfall, Fiscal 2021

Hawaii	Actions to decrease spending due to projected decrease in revenues. Some restrictions may have been released.
Indiana	Targeting 15% reserve on most agencies' appropriations for fiscal 2021.
Kansas	Fiscal 2021 actions reflect Governor's allotment plan 7–1-2020.
Maryland	Fiscal 2021 reductions taken due to COVID pandemic.
Nevada	The decrease in spending was to wholly address a revenue shortfall.
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR. Agencies are in the process of implementing the 5 percent reductions, and dollar amounts for these adjustments are not yet available to report.
Utah	This is the net impact of \$597 million of increases due to FY 2020 appropriations moved to FY 2021 and \$753 million of FY 2021 decreases.

Table 8: Fiscal 2020 Mid-Year / Post-Enacted Program Area Adjustments By Dollar Value

Alabama	K–12: State Dept of Education Supplemental; Higher Ed: Alabama Community College System Supplemental; Public Assistance: Dept. of Human Resources Supplemental; Medicaid State GF carryover and conditional appropriation; Corrections: Reversion Reappropriated; All Other: Supplemental Appropriations, Reversion Reappropriations for all other agencies other than those listed above.
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Arkansas	<p>Arkansas' Revenue Stabilization Law prioritizes the General Revenue funding into three categories: A, B, and C. A is prioritized first, then B, and then C. If revenue forecast is projected to be low, C gets cut first, then B, and then A. The state income tax return deadline was extended to July 15 to match the federal income tax return deadline due to COVID-19. All agencies receiving general revenue received 100% cut in C-funding, 96.36% in B-funding, and 0% in A-funding.</p> <p>Due to the revenue shortage, the state will be utilizing other revenue streams (i.e. Educational Adequacy Fund to continue funding K-12 Education, Medicaid Trust Fund to continue funding Medicaid, and COVID Rainy Day Fund and Restricted Reserve Fund for various other programs).</p>
California	<p>K-12 Education: Reduced General Fund revenues led to a decrease of \$3.1b for K-12 schools based on the updated Proposition 98 calculation (minimum funding guarantee for K-14 education). Most of this decrease is reflective of apportionment costs deferred from one fiscal year into the next and the elimination of the initial deposit to the Proposition 98 Rainy Day Fund.</p> <p>Higher Education: Reduced General Fund revenues led to a decrease of approximately \$0.3b for California Community Colleges based on the updated Proposition 98 calculation (minimum funding guarantee for K-14 education). The adjustments for community colleges are mainly representative of deferred payments from one fiscal year to the next.</p> <p>All Other includes: \$1b transfer from the emergency disaster response reserve account to the Department of General Services for COVID-19 related expenses, \$0.6b for the Office of Emergency Services for COVID-19 related expenses, and \$0.3b for National Mortgage Settlement.</p>
Colorado	Statewide all Departments were required to restrict spending, this had no program impacts, as it generally came from amounts that would be reverted.
Delaware	The State reverted a total of \$137.6 million in General Fund appropriations in FY 2020
Georgia	K-12 Quality Basic Education and Medicaid programs were exempt from across the board reductions. All Other: Includes \$100M in Revenue Shortfall Reserve Funds to fight COVID-19
Hawaii	Actions to decrease spending due to projected decrease in revenues. Debt service, employee retirement and health benefits were exempt from cuts. Some restrictions may have been released.
Idaho	We anticipated a revenue shortfall due to Covid-response and took proactive measures to address what was forecasted as a gap. However, revenues took a positive turn and we finished FY20 stronger than anticipated.
Indiana	K-12 Education: Primarily resultant from lower average daily membership so less spending than projected per K-12 formula. Medicaid: This is due to FMAP increase in the Families First Coronavirus Response Act. Corrections/Transportation/All Other: Agreed upon management reserves. Pensions, K-12 (no cut to formula, just natural reversion from lower student enrollment), Department of Child Services, Universities, etc. were exempt from cuts.
Iowa	All Other: \$70 million was transferred from the General Fund to the Rebuild Iowa Reinvestment Fund, \$21 million was provided for further flood relief, \$2.4 million was provided to Department of Public Safety for overtime expenses, \$2.7 million was provided to DHS Institutions and \$0.5 million was provided to the U of I Hygienic Lab
Kentucky	Higher education: Higher lottery funds which are dedicated to need-based student financial aid. Corrections: Higher operating costs plus inmate population in excess of original budget. All Other: Known lapses of appropriations from spending less than needed.
Louisiana	Spending adjustments reflect a combination of carryforward from FY 19 and supplemental appropriations.
Maine	Mid-year spending requests were reduced in order to avoid a potential shortfall do to COVID-19.
Maryland	Due to the COVID pandemic, a total of \$120.6 million in mid-year reductions were taken in May, primarily to grant programs or tax credits to align with projected spending. This exhibit details the sum of these reductions and \$239.4 million of deficiency appropriations across various State agencies approved in March.



K–12 Education: A reduction in public school safety grants based on projected grant spending. Higher Education: Includes a fund swap where an increase in estimated funds from corporate tax revenues replaced general funds. Public Assistance: Increase is attributable primarily to the Temporary Disability Assistance Program for mandated benefit increases. Medicaid: Adjusts assumptions for Medicaid enrollment, utilization and special fund revenue based on current data available at time, and includes funding for ACA Insurer fee in effect in CY 2020. Corrections: Includes funding for an Americans with Disabilities (ADA) compliance study across facilities. Transportation: Reduce a portion of funding allocated to the Dedicated Purpose Account as the State’s contribution to the Washington Metropolitan Area Transit Authority. All Other: Includes an increase of \$59.1 million for Behavioral Health provider reimbursements and \$19 million for a 1% COLA for State employees.

Massachusetts	Medicaid: MassHealth costs in FY20 exceeded budgeted expectations by \$422 million gross, \$197 million net (exclusive of short-term enhanced FFP), as the direct costs of the COVID-19 pandemic exceeded the short-term savings associated with deferred non-urgent care. All Other: Primarily spending authorization for the substantial, necessary expenses incurred by the Commonwealth in its response to the COVID-19 pandemic that are likely to be reimbursable, in whole or in part, from federal sources, but which will be first paid with state dollars. Such reimbursable expenses include the purchase of personal protective equipment, rate adjustments for providers of congregate care and other essential human services, incentive pay for state employees responding to COVID-19 at certain facilities in operation 24 hours a day, costs of temporary field hospitals and shelters, National Guard pay, emergency child care for essential workers, and increased costs of local housing authorities and of the family and individual shelter system.
Michigan	K–12 funding, community colleges and higher ed, local government funding exempt from cuts. K–12 Education: GF transfer to School Aid Fund. Higher Education: Federal funds available. Public Assistance: Caseload Increases. Medicaid: Enhanced FMAP savings. Corrections: Federal funds available, and reductions. Transportation: Elimination of one-time funding. All Other: FY20 initial enacted budget was subsequently adj to restore department baseline funding and select vetoes.
Minnesota	Mid-year spending adjustments were made for COVID-19 response. All Other: PTAC, HHS, DEED, VA, State Gov Tr to COVID-19 Fund.
Mississippi	K–12 Education: Additional general fund appropriation to address teachers’ pay raise shortfall. All Other: Additional general fund appropriation to promote the 2020 Census.
Nevada	Decrease in spending to partially address a revenue shortfall. Non General Fund Programs were not reduced.
New York	Unlike many other states with a July to June fiscal year, New York ended FY 2020 on March 31, 2020 and as such the substantial fiscal impact caused by the pandemic, as well as the delay of the federal tax filing deadline, began in the first quarter (April to June) of FY 2021. The State did incur approximately \$500 million in costs to secure critical equipment, and fund other pandemic response activities in March 2020 and affected year-end results.
Ohio	All Other: Includes reductions from several agencies including JFS, Mental Health and Addiction Services, and the Development Services Agency
Oklahoma	No changes were made to FY 2020 expenditures. Additional cash was provided from reserves to make expenditures whole for the FY 2020 agency budget.
Rhode Island	Revenue decline based on May Revenue Conference totaled \$282.5 million; based on economic impact of COVID-19 pandemic.
South Carolina	All Other: Transfers to COVID-19 Response Reserve, Disaster Trust Funds, and to agencies for COVID-19 response
Tennessee	All Other: Includes Ag., Env. and Conserv., Health, TBI, TEMA Disaster Relief, Emergency and Contingency, and others.
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR. Agencies are in the process of implementing the 5 percent reductions, and dollar amounts for these adjustments are not yet available to report.
Utah	Final FY 2020 compared to FY 2020 enacted in the 2019 General Session.
Virginia	Medicaid reforecast; All Other: Reduced voluntary deposit to Revenue Reserve

Washington	The COVID-19 pandemic hit Washington State early, while the Legislature was still in session in 2020. Some reductions in spending or cancelation of new spending were made by both the Legislature and through Governor's vetoes in spring of 2020. All Other: Legislative, Judicial, General Government, and Human Services other than Medicaid, Public Assistance and Corrections.
West Virginia	Medicaid general fund reduction offset (wholly or partially) by Medicaid Reserve Funds. All Other: Non reappropriated funds set to expire on June 30.

Table 9: Fiscal 2021 Mid-Year / Post-Enacted Program Area Adjustments By Dollar Value

California	All Other includes \$0.3b for CAL FIRE due to significant wildfire activity.
Hawaii	Actions to decrease spending due to projected decrease in revenues. Debt service, employee retirement and health benefits were exempt from cuts. Some restrictions may be released during the fiscal year.
Idaho	We were acting in anticipation of a potential shortfall and implementing a 5% cut across most agencies. Tax Commission, State Police, Public Schools were exempt from cuts.
Indiana	Targeting 15% reserve on most agencies' appropriations. Higher Education: 7% reserve being held on university operating budgets. Medicaid: Initial projected surplus assuming FMAP increase continues through 12/31/2020. K-12 distributions to local schools, pensions exempt from cuts.
Kansas	Actions reflect Governor's allotment plan 7-1-2020.
Louisiana	Spending adjustments reflect carryforward from FY 20.
Maryland	K-12 Education: Reductions to positions, operational costs related to IT, and discretionary educational grants. Higher Education: Reduced state funding to public institutions of higher education in anticipation of reduced general fund revenues during FY 2021. Institutions are to implement funding reductions at their own discretion. Medicaid: The majority of the reduction comes from increasing an assessment on hospitals to offset general fund spending. Other changes include reducing certain reimbursement rates, delaying implementation of a new program, and utilizing additional available special fund revenue. Transportation: Reduce a portion of funding allocated to the Dedicated Purpose Account as the State's contribution to the Washington Metropolitan Area Transit Authority.
Michigan	Original FY21 budget was enacted September 30, 2020. FY21 began October 1, 2020. – Sept.
Nebraska	K-12 Education: TEEOSA State Aid Formula Reductions; Higher Education: Nebraska Career Scholarships; Public assistance: Contract Services re-basing; Medicaid: Federal change \$11.1 million; Corrections: Hiring & Retention bonuses and new staffing program; All Other: \$55.2 million State Aid for Flood Relief; Homestead Exemption \$9.1 million; \$9.1 mil Emergency Construction; \$14.8 mil repeal of personal property tax exemption
Nevada	The decrease in spending was to wholly address a revenue shortfall.
New Mexico	Some programs or agencies received smaller cuts but none were completely exempt. Medicaid: Compensated with \$75 million in tobacco settlement funds and \$17 million in Families First covid relief funds.
Rhode Island	Not applicable until final budget is enacted.
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR. Agencies are in the process of implementing the 5 percent reductions, and dollar amounts for these adjustments are not yet available to report.
Utah	This is the net impact of \$597 million of increases due to FY 2020 appropriations moved to FY 2021 and \$753 million of FY 2021 decreases.
Vermont	No mid-year action took place as the 2021 budget has yet to be enacted.

Virginia	Virginia held a Special Session in Fall 2020, however the finalized revised budget for fiscal 2021 was not available at the time of the survey submission.
Washington	The COVID-19 pandemic hit Washington State early, while the Legislature was still in session in 2020. Some reductions in spending or cancellation of new spending were made by both the Legislature and through Governor's vetoes in spring of 2020.
Wyoming	Proposed changes to 2021 are not enacted at this time.

Table 10: Fiscal 2021 Enacted Program Area Spending Changes By Dollar Value

Arkansas	The state will continue to utilize other revenue streams when needed (i.e. Educational Adequacy Fund to continue funding K-12 Education, Medicaid Trust Fund to continue funding Medicaid).
California	<p>K-12 Education: Reduced General Fund revenues led to a decrease of \$10.4b for K-12 schools based on the updated Proposition 98 calculation (minimum funding guarantee for K-14 education). Most of this decrease is reflective of apportionment costs deferred from one fiscal year into the next and the lack of a Cost-of-Living adjustment for K-12 programs.</p> <p>Higher Education: Reduced General Fund revenues led to a decrease of \$1b for California Community Colleges based on the updated Proposition 98 calculation (minimum funding guarantee for K-14 education). The adjustments for community colleges are mainly representative of deferred payments from one fiscal year to the next.</p> <p>Medicaid: The Department of Health Care Services' CHIP and other expenditures, including Family Health, are reported in the "All Other" category. Medicaid expenditures for the Department of Public Health and Department of Developmental Services are also included in the "All Other" category.</p> <p>Transportation: Includes reduction of one-time funding authorized in fiscal year 2019-20 for the California Highway Patrol.</p> <p>All Other includes:</p> <ul style="list-style-type: none"> • An increase of \$1.9b for the Department of Social Services, \$0.8b for the Department of Developmental Services, approximately \$0.8b realignment backfill for local governments, and \$0.5b for the Department of Health Care Services' CHIP. • General Fund savings of \$1.8b related to federal funds received to offset increased costs related to the COVID-19 pandemic, \$1.4b of savings associated with employee compensation reductions, and a net decrease of \$0.5b due the lower than projected Proposition 2 funding available to pay CalSTRS. Several departments had reductions due to one-time funding authorized in fiscal year 2019-20 including the Department of Housing and Community Development of \$0.9b.
Colorado	Appropriated funding decreased due to budget balancing.
Connecticut	Transportation spending is not part of the General Fund. Transportation is spending is a part of CT's "Special Transportation Fund."
Illinois	All Other: Various program areas including Government Services, Public Safety, Human Services, and Pensions
Indiana	All Other: Includes increases and decreases for General Government, Public Safety, Conservation and Environment, Health/Human Services, Economic Development, and Capital appropriations that net to a reduction of \$15.4 million.
Iowa	All Other: Elimination of one-time FY20 appropriations of \$70 mil transfer to RIF, \$5 million broadband grants, with the remaining \$2.7 reduction spread among various programs.
Kentucky	K-12 education: Increases even with lower school population. Higher education: All due to higher lottery revenues dedicated to student financial aid. Corrections: Higher operating costs and higher inmate population.
Maryland	K-12 Education: Largely driven by education local aid formulas and a greater reliance on general funds. Higher Education: Partially offset by an increase in estimated corporate tax revenues, which are partially dedicated to higher education funding. Public Assistance: Increase is attributable primarily to the Temporary Disability Assistance Program for mandated benefit increases.

Medicaid: Decrease in Federal match for ACA New Adults, mandated provider rate increases, and accounts for projected Medicaid enrollment and utilization changes. Corrections: Reflects COLA, increased inmate medical contract cost, critical maintenance, IT infrastructure, and overtime costs. All other departments: legislative and judicial branches, health, commerce, state police, environment, labor, housing, administrative agencies, juvenile services, etc.

Massachusetts	The Commonwealth has not yet enacted a final fiscal 2021 budget. All responses are based on the Governor's revised proposed budget filed on October 14, 2020. Higher Education: Revised proposed budget includes \$14.8 million increase over the FY20 budget for higher education. This variance reflects certain one-time spending appropriated in FY19 but spent in FY20. Medicaid: Driven by caseload and federal redetermination rules. Transportation: Revised proposed budget includes \$40 million increase over the FY20 budget for transportation. This variance reflects certain one-time spending in FY20.
Michigan	Original FY21 budget was enacted September 30, 2020. FY21 began October 1, 2020. – Sept.
Minnesota	All Other: PS, POST, Sec State, Capital Proj
Montana	All Other: Net change of all other HB 2 general fund changes not specified in other program areas.
Nebraska	K–12 Education: TEEOSA State Aid Formula Reductions; Higher Education: Nebraska Career Scholarships and operating; Public assistance: Contract Services re-basing; Medicaid: net of Federal Match rate changes; Corrections: Hiring & Retention bonuses and new staffing program; All Other: \$55.2 million State Aid for Flood Relief; Homestead Exemption \$9.1 million; \$9.1 mil Emergency Construction; \$14.8 mil repeal of personal property tax exemption
New York	All Other includes Economic Development, Children and Family Services, Mental Hygiene, Local Government Assistance and transfers in support of Capital Projects and Debt Service The disbursement estimates in FY 2021 reflect the unallocated budget balance reductions that DOB expects to execute during FY 2021 totaling nearly \$9 billion.
New York	As in other surveys, the appropriations changes for Fiscal year 2021 were provided using cash estimates per 2020 and 2021 Enacted Budget Financial Plans.
Ohio	K–12 Education: Student Wellness and Success and School Bus Purchase \$145.0 million over FY20.
Oregon	K–12 Education: This does not include the additional investments in K–12 education funded with Other Funds from the Corporate Activities Tax.
Pennsylvania	Pennsylvania enacted an interim 5-month budget for fiscal 2021. The program area appropriation changes relative to fiscal year 2020 are not reported here, as they are not based on a full-year budget. Compared to fiscal 2020 enacted levels, the interim budget provides for the following appropriation changes: -\$362 million for K–12 Education; -\$81 million for Public Assistance; -\$3,314 million for Medicaid; -\$1,534 million for Corrections; and -\$3,040 million for All Other.
Rhode Island	Comparing working budget to final fiscal 2020.
Tennessee	Changes are from the revised estimated FY20 Budget compared to FY21 Work Program / cumulative impact of both appropriation bills.
Vermont	For purposes of comparison, the FY21 budget was compared to the revised FY20 budget.
Washington	All Other: Legislative, Judicial, General Government, and Human Services other than Medicaid, Public Assistance and Corrections.

Table 11: Strategies Used to Manage Budget, Mid-Year / Post-Enacted, Fiscal 2020

Alabama	Due to the coronavirus pandemic, we extended our tax deadline to July 15, 2020. As a result of this change, we borrowed \$301,665,743 from the ETF Budget Stabilization Fund on March 27, 2020 to help stabilize our Education Trust Fund until the delayed tax payments were received in July. On August 27, 2020, we repaid the \$301,665,743 to the ETF Budget Stabilization Fund.
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Alaska	Reduction to K–12 Aid and Higher Education; 50% Travel reductions; direct appropriations from the rainy day fund
Arizona	Other Fund Transfers: Found efficiencies and operational savings within agencies and utilized federal fiscal relief that allowed OF transfers.
Arkansas	Act 1 of the First Extraordinary Session of 2020 established a COVID Rainy Day Fund. Funding was provided from the 58.7% ending balance transferred to the General Revenue Allotment Reserve Fund in FY19. Funds returned back to the General Revenue Allotment Reserve Fund at the end of fiscal year 2020.
California	<p>Eliminating Vacant Positions/Hiring Freeze</p> <ul style="list-style-type: none"> • As a result of the economic downturn, the state is filling only essential positions when filling vacancies and assessing staffing needs. <p>Pension/OPEB Adjustments</p> <ul style="list-style-type: none"> • The state and its employees will continue equally prefunding retiree health benefits for active employees, generally phased-in over a three-year period, as collectively bargained with the state's 21 bargaining units. <p>Reduce Local Aid</p> <ul style="list-style-type: none"> • Reversion of \$203 million for the Infill Infrastructure Grant Program from the Department of Housing and Community Development. <p>Rainy Day Fund</p> <ul style="list-style-type: none"> • The state's Proposition 98 Public School System Stabilization Account included an initial deposit of \$377 million dollars for FY 2020, but that was eliminated, per statute, due changes in economic indicators. <p>Deferred Payments</p> <ul style="list-style-type: none"> • Approximately \$4 billion for K-12 education and \$330 million for community colleges of the Local Control Funding Formula was deferred from FY 2020 into FY 2021 to relieve cash pressure on the state. <p>Other</p> <ul style="list-style-type: none"> • Federal funds received for COVID-19 pandemic to offset increased General Fund costs.
Colorado	Sequestration order to reduce spending statewide.
Delaware	District/Charter experience steps and executed collective bargaining agreements were funded in the budget
Georgia	The Amended FY 2020 budget included an approximate 4% across the board reduction to agency budgets, excluding enrollment driven programs like K-12 education and Medicaid. The budget also authorized the use of \$100 million from the Revenue Shortfall Reserve for COVID-19 mitigation, but the state was able to lapse all of those funds back to the RSR following the subsequent availability of federal Coronavirus Relief Funds.
Hawaii	Used general fund to general obligation bond fund swap, deposit to the general fund from the Emergency and Budget Reserve Fund, and working capital borrowing through short term general obligation bonds or MLF in FY 2021.
Idaho	Our Governor enacted two General Fund holdbacks, one that was adopted by the legislature and one that was post-Sine Die. These holdbacks exempted K-12. Additionally, he implemented a hiring freeze in the spring, post-Sine Die as well.
Indiana	2% management reserve (this is typical) held on most agency appropriations at beginning of FY2020. On March 23, 2020, memo was sent to all executive branch agencies asking for maximizing reversions in FY2020 and to be expecting larger reserve targets in FY2021. On April 20, 2020, a new cost saving financial management circular was published and distributed to agencies to further control spending as revenue shortfall expected. Some key items in the circular were an executive branch hiring freeze (except positions essential to addressing COVID-19 public health emergency), curtailing of bonuses and overtime, suspension of paid internships, suspension of non-essential travel, new controls and review for special procurements and paid media, freeze on vehicle purchases, physical space evaluations, and more.

Louisiana	Ongoing Executive Order (JBE 16-03) Hiring Freeze
Maine	Transfers from the Liquor Operation Revenue Fund (\$20M) and the Maine Governmental Facilities Fund (\$4M) to the General Fund are one-time, in fiscal year 2019-20 only.
Maryland	Targeted Cuts: \$120.6 million of appropriation was reduced in May 2020 through the Board of Public Works. Local Aid: A Mid-Year reduction was made to (a) \$7.6 million in public school safety grants as funding exceeded projected grants and (b) \$2.971 in community college facility grants as funding exceeded projected grants.
Massachusetts	<p>The Executive Office for Administration and Finance was able to make certain adjustments to the operating budget during fiscal 2020 to allow the Commonwealth's budget for fiscal 2020 to achieve statutory balance. Some budgeting flexibility for fiscal 2020 was provided by a number of factors, including (i) the ability to reallocate spending within the budget due to savings in certain categories, (ii) new sources of revenue, such as the federal funding in response to the COVID-19 pandemic, and (iii) legislation allowing certain tax receipts collected in fiscal 2021, due to the extension of the income tax filing deadline from April 15, 2020 to July 15, 2020, to be recognized as fiscal 2020 revenue. As a result, the Commonwealth's budget for fiscal 2020 achieved statutory balance, without the need to draw upon the Stabilization Fund, even though tax revenue collections for fiscal 2020 were \$693 million, or 2.3%, less than budgeted.</p> <p>Other: Caps on Full-Time Equivalent employees are in effect for executive department agencies</p>
Michigan	Participation in workshare program generating payroll savings, transfer of restricted fund balances to GF, lapses of prior year carryforward amounts, and shifts to non-GF funds.
Nebraska	Transfer of \$83.6 million from Cash Reserve to Governor Emergency Fund for Coronavirus Relief in FY 2020. Rebase HHS Programs in line with estimated. Hiring Freeze for non-essential personnel expenditures.
New Jersey	As explained in the submission of this survey, NJ extended its FY20 fiscal year an additional 3 months from June 30 to September 30, and shortened its FY21 to 9 months for the period of Oct 1 - June 30. However, all amounts and actions reported in this survey reflect a 12 month fiscal period for each year. FY20 actions taken to remain in a solid financial position for traditional FY20, included the following : placed \$1 billion of available appropriations in reserve, and subsequently deappropriated those balances; transferred \$421 million from the Surplus Revenue Fund (Rainy Day Fund) to undesignated General Fund balance; implemented a Statewide hiring freeze with exception of COVID-19 related needs; limited the use of hourly and temporary employees; and cancelled and reserved pre-encumbrances to defer or eliminate planned department spending. Other items include the utilization of \$2.4 billion from the Coronavirus Relief Fund (CRF), as well as, other federal supplemental awards (across FY20 and FY21).
New York	<p>Targeted Cuts/Medicaid Program Changes: Medicaid spending was reduced to reflect implementation of the FY 2020 Savings Plan, which included a one percent across-the-board reduction in rates paid to providers and health plans, and reductions in discretionary payments. Actions taken was done to limit Medicaid spending to the Global Cap indexed rate.</p> <p>Deferred payments: There was permanent adjustment to the timing of certain health care payments, consistent with contractual terms and past practice which was done to limit Medicaid spending to the Global Cap indexed rate.</p>
North Carolina	State Agencies were instructed to reduce spending and unnecessary hiring without any specific cuts or targets issued. The goal was to increase the amount of reversions going into FY 2021. Since North Carolina did not issue a full budget in FY 2020 due to a Governor veto, the State had an anticipated \$2.2 Billion dollars in unappropriated credit balance (based on projected revenue and the base budget spending plan that was approved) before the effect of COVID-19's slow down of the economy. Because of the smaller than normal spending plan and Federal aid from the CARES act, North Carolina closed FY 2020 in the positive and without any major problems.
Ohio	Reduced GRF spending via targeted cuts by \$781.9 million and implemented a hiring freeze due to revenue shortfalls caused by the pandemic.
Oklahoma	SB199 directed \$302.3 million from the state's Constitutional Reserve Fund into the FY 2020 GRF to be available to cover expected shortfall in GRF appropriations. Additionally, SB1053 directed \$201.6 million from the Constitutional Reserve Fund into the Revenue Stabilization Fund allowing the use of \$64.1 million to make FY 2020 GRF appropriations whole.

Oregon	While there were budget changes enacted to the Medicaid Program, they were utilization of enhanced FMAP or other one-time revenue sources shifted to use instead of State General Funds. The Medicaid Program itself did not make Programmatic changes to come up with the savings.
Rhode Island	Furloughs refers to Rhode Island's participation in the Workshare program whereby employees did not work and were not paid for two days per week, but received pro-rated unemployment compensation including the extra \$600 provided by the Federal Government. Transfer of \$120.0 million from Rainy Day Fund to balance FY 2020 final budget. Other is transfers of available cash resources from several quasi-public entities.
South Carolina	Transferred \$246.5M from Contingency Reserve to newly established COVID-19 Response Reserve Fund, Disaster Trust Fund, and to select agencies for COVID-19 response.
South Dakota	The practice of the Governor and the Legislature is to maintain a rainy day fund balance equal to 10% of the next year's General Appropriations Act. Any funds used from the rainy day fund are in excess of the 10% reserve.
Tennessee	Other: Agency reserves, base budget reductions, carryforwards, overappropriation adjustments. Also a financial management policy with hiring, temporary services contracts, and equipment purchase freezes (during the third quarter).
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR.
Utah	Utah primarily used three strategies to manage FY 2020 revenue decreases, including income tax collections that shifted into FY 2021 due to the filing deadline extension. (1) \$597 million of appropriations originally made in FY 2020 were shifted into FY 2021. Agencies were able to absorb a portion of these cuts using \$350 million of prior year balances. (2) \$136 million of target program cuts, including \$80 million for a planned Capitol Hill building project. (3) Cover up to \$100 million of revenue shortfalls with rainy day funds.
Vermont	See notes to Table 4 for more details on budget management strategies used in fiscal 2020.
Virginia	Reduced voluntary deposit to Revenue Reserve to address potential revenue decline associated with the COVID-19 pandemic.
Washington	All identified budget management strategies for FY 2020 are the result of executive branch action, with the exception of using Rainy Day Funds which was approved as part of the final legislative budget for FY 2020.
West Virginia	FY 2020 revenues were impacted by COVID-19, least of which included shifting the due date for Personal Income Taxes anticipated in FY 2020 revenues into Fiscal Year 2021. The FY 2020 budgetary gap was addressed through both Revenue and Expenditure modifications. Revenue measures included using the Income Tax Reserve Account (\$23m); an unanticipated Liquor License Renewal Payment before July 1 (\$15.7m); Additional Abandoned and Unclaimed Property Receipts (\$3.2); Tax Refund Double Account Adjustment (\$4.351m); and CARES Fund General Revenue Expenditure Reimbursements (\$57m). Expenditure Authorization adjustments (Per Governor's Executive Order) included \$199m.
Wisconsin	Other — Up to 5% lapse for many agencies. Through the 5% model, the Governor asked state agencies to identify \$70 million in cost savings, known as lapses, for FY20, which ended on June 30, 2020.
Wyoming	Furloughs and hiring freeze are in place. Targeted cuts and revenue increases are proposed actions and not final.

Table 12: Strategies Used to Manage Budget, Enacted / Post-Enacted, Fiscal 2021

Alaska	Reduction to K-12 Aid and Higher Education; direct appropriations from rainy day fund
Arkansas	Under the current revenue forecast, there is a 3.6% overall cut of total general revenue allocation.
California	Targeted Cuts <ul style="list-style-type: none"> • A baseline reduction of \$3.9 million for the California Department of Food and Agriculture.

- The California Department of Corrections and Rehabilitation included cuts to existing programs to achieve budget reductions: Integrated Substance Use Disorder Treatment Program (-\$30 million), Prison Maintenance Funding (-\$18.5 million), Young Adult Program Suspension (-\$9.9 million), Integrated Services for Mentally Ill Patients (-\$8.1 million), Juvenile Justice Therapeutic Communities (-\$8 million), Reentry Requirements Modification (-\$4.2 million), Tattoo Removal Program (-\$2.1 million), and Juvenile Justice Transition (-\$1.8 million).
- The Department of Child Support Services included a reduction of \$24.3 million related to local child support agencies funding levels.

Furloughs and Salary Reductions

- Implemented pay reductions and a Personal Leave Program. The Budget includes a provision providing flexibility for the state and bargaining units to negotiate savings totaling roughly \$2.8 billion (\$1.4 billion General Fund), which is an approximate 10-percent reduction in employee compensation statewide. This included suspending a majority of collectively bargained salary increases that were to be effective in 2020-21.

Eliminating Vacant Positions/Hiring Freeze

- As a result of the economic downturn, the state is filling only essential positions when filling vacancies and assessing staffing needs.

Pension/OPEB Adjustments

- Employees prefunding contributions for retiree health benefits will be suspended while the employer prefunding contributions will continue.

Reduce Local Aid

- Reversion of \$45 million for moderate-income housing production loans from the Department of Housing and Community Development.

Reorganize Agencies

- The Alfred E. Alquist Seismic Safety Commission was transferred to a new program within the Office of Emergency Services.

Rainy Day Fund

- A withdrawal of \$7.8 billion from the Budget Stabilization Account (BSA).

Other Fund Transfers

- \$4.5 billion of various transfers and loans from other state funds to the General Fund.
- A transfer of \$95.3 million for future phases of the California Indian Heritage Center project from a holding account back to the General Fund. The project has not been cancelled or postponed, but will be funded on a pay as you go system rather than up front.
- \$450 million transferred from Safety Net Reserve Fund to General Fund to maintain existing program benefits and services for the CalWORKs programs during economic downturns.
- Transfer of \$100 million from the Children's Health and Human Services Special Fund to the General Fund to support California's Medicaid Program expenditures.

Deferred Payments

- Approximately \$11 billion for K-12 education and \$1.5 billion for community colleges of the Local Control Funding Formula was deferred from FY 2021 into FY 2022 to relieve cash pressure on the state.

Revenue Increase

- Temporarily limited the use of business incentive tax credits to \$5 million per taxpayer and temporarily suspended the use of Net Operating Losses for 2020, 2021, and 2022. These measures increased revenues by \$4.4 billion in FY2021.

Medicaid Program Changes

- Changes implemented to the way that managed care capitation rates are determined. These changes include various acuity, efficiency, and cost containment adjustments. These adjustments would be effective for the managed care rate year starting January 1, 2021. Additionally, the Budget assumes a 1.5 percent rate reduction for the July 1, 2019, through December 31, 2020, period, which results in savings for FY 2021.

Other

- Federal funds received to offset increased General Fund costs.
- CAL FIRE's appropriation for emergency fire suppression activities was adjusted down \$218.8 million. This adjustment was due to a different methodology in calculating the five-year average.
- No Cost-of-Living Adjustment was applied to the K-12 apportionment funding entitlement calculations for FY 2021. Additionally, remaining K-12 categorical programs did not receive a Cost-of-Living Adjustment for FY 2021.

Colorado	Targeted reductions, furloughs, cash fund allocations, Medicaid program changes, deferred payments to PERA (Colorado's Retirement).
Connecticut	Teachers Retirement Change; debt service reductions
Delaware	\$63.1 million transferred from the Budget Stabilization Fund to support FY 2021 appropriations
Georgia	The FY 2021 general budget included an across the board reduction of 10% to agency spending, including K-12 and higher education funding formulas. The budget also authorized the use of up to \$250 million in Revenue Shortfall Reserve funds if revenues are not sufficient to meet authorized spending levels.
Hawaii	Furlough for most bargaining units to begin December 2021. The suspension of prefunding OPEB for FY 2021.
Idaho	Our Governor enacted an additional holdback of 5% across all General Fund agencies and continued a version of the hiring freeze into FY21.
Indiana	On May 21, 2020, Indiana State Budget Agency (SB) distributed a memo calling for agencies to hold a 15% reserve on FY2021 enacted appropriations. In addition, agencies were to complete and share with SBA a strategic plan on how they would operate within 85% of their FY2021 appropriations.
Kansas	Governor's allotment plan effective 7/1/2020 included reductions to targeted programs. The Division of the Budget is currently enforcing an informal hiring freeze for non-essential positions. Governor's allotment plan transfers some funding from a few statewide special revenue funds to increase estimated revenues.
Kentucky	Reflects enacted FY 2021 budget actions.
Louisiana	Ongoing Executive Order (JBE 16-03) Hiring Freeze
Maryland	Across-The-Board: Unemployment insurance for State employees (the State is self-insured) was eliminated from agency appropriations. Pension: A supplemental contribution is required, equaling one-half of any unappropriated general fund balance in excess of \$10.0 million be paid to the pension fund/OPEB, up to a maximum of \$50.0 million annually (\$25.0 million to pension and \$25.0 to OPEB). The enacted budget removed this requirement in fiscal year 2021.

Local Aid: Post-enacted reductions include (a) community college formula \$36.4 million, (b) community college facility renewal \$4.0 million, (c) Maryland criminal intelligence network \$1.5 million, (d) local law enforcement grants \$1.0 million, and (e) revenue equity program \$0.4 million.

Massachusetts The Commonwealth has not yet enacted a final fiscal 2021 budget. All responses are based on the Governor's revised proposed budget filed on October 14, 2020. Budgeting flexibility for fiscal 2021 was provided by a number of factors, including (i) one-time resources that include enhanced Medicaid Federal Medical Assistance Percentage (FMAP) offsets from the federal Families First Act and the use of the Stabilization Fund and (ii) re-forecasted expenses and spending reductions, including lower debt service. As a result, the revised proposed budget for fiscal 2021 is expected to achieve statutory balance.

Other: Caps on Full-Time Equivalent employees are in effect for executive department agencies

Michigan Targeted reductions.

Mississippi The elimination of vacant positions is a standard practice in the Joint Legislative Budget Committee (JLBC) recommendation relative to the enacted budget. Affected agencies have an opportunity to lobby to have those positions restored during the legislative process. Defunding agencies vacant positions, reduced funding for travel and vehicle purchases, funding only critical equipment/lease purchase obligations, and spending down cash balances of agencies where possible are the JLBC's recommendation relative to the enacted budget. Again, agencies have the opportunity to lobby for certain items to be restored during the legislative process.

Nebraska Transfer of \$54.7 million from Cash Reserve Fund to Capital Construction Fund in FY 2021; Subsequent transfer from Governor Emergency Fund for Coronavirus relief back to the Cash Reserve Fund of \$60.5 million. Rebase HHS Programs in line with estimated expenditures. Hiring Freeze for non-essential personnel. Change tax level on Military Retirement Benefits. Reduce local aid — TEEOSA State Aid to K-12 Schools Formula. Lapse 19.6 million of FY 2020 carryover to FY 2021.

New Jersey During the traditional FY21 period, certain employees were furloughed during the period of June 29, 2020 to July 24, 2020. Other departmental solutions, including reductions in spending, as well as deferring certain payments across the traditional FY21 period; additionally, NJ continued the Statewide hiring freeze and limited use of hourly and temporary employees; renegotiated contracts and settled with certain unions to defer FY21 COLAs to December 2021 (FY22). Additionally, NJ imposed tax policy changes, including (but not limited to, see answer to 9B below) extending the 10.75% marginal tax rate on those making \$5 million to those making \$1 million per year. Other items include the utilization of \$2.4 billion from the Coronavirus Relief Fund (CRF), as well as, other federal supplemental awards (across FY20 and FY21). The New Jersey COVID-19 Emergency Bond Act authorized the issuance of general obligation (GO) bonds to address the financial problems of the State arising from the COVID-19 Pandemic. New Jersey plans to issue over \$4 billion of emergency GO bonds in FY21.

New Mexico During the June 2020 special legislative session, the legislature transferred \$750 million of New Mexico's coronavirus relief fund allocation to the state's general fund, to be used for eligible CRF expenditures.

New York Across the Board % cuts: Executive agency budgets, with limited exceptions for facility operations and public health and safety, will be reduced by 10 percent from budgeted levels. The Financial Plan assumes that the Judiciary and elected officials will initiate comparable reductions in their budgets for FY 2021.

Targeted Cuts/Medicaid Program Changes: The Enacted Budget includes \$2.2 billion in cost-containment measures identified by the MRT II, as well as recurring savings from the FY 2020 Savings Plan (\$850 million). Actions taken in both FY 2020 and FY 2021 was done to limit Medicaid spending to the Global Cap indexed rate.

Other: The Financial Plan includes \$8.2 billion in recurring reductions in aid-to-localities disbursements that will be executed pursuant to the budget-balance and withholding authority granted (detailed below) in the Enacted Budget. The magnitude of reductions in the aid-to-localities savings plan will depend on the programs that are included or excluded from reductions, the level of targeted reductions in certain areas that are achievable, and the availability of unrestricted Federal aid.

Budget-balance and withholding authority: The FY 2021 Enacted Budget grants the Budget Director the authority to reduce aid-to-localities appropriations and disbursements by any amount needed to achieve a balanced budget, as estimated by DOB. In addition, the Director is authorized to withhold and reduce specific local aid payments during the fiscal year. The budget is deemed out of balance for the fiscal year, and the Director's powers are activated, if actual tax receipts are less than 99 percent of estimated tax receipts, or actual disbursements are more than 101 percent of estimated disbursements, as measured at three points during the year (April 1–30, May 1–June 30, and July 1–December 31).

North Dakota	Transfers of \$382.2 million from the strategic investment and improvements fund and \$70.0 million from other special fund sources, to the general fund.
Ohio	Continued hiring freeze, pay freeze (held COLA in FY21) for exempt employees, instituted a step freeze, and 10 unpaid furlough days for exempt employees.
Oklahoma	Most state agencies received a 4% reduction from their FY20 appropriated budget. SB1921 appropriated \$243.7 million to the State Department of Education from the Constitutional Reserve Fund, and SB1922 appropriated \$162.5 million to other agencies from the Revenue Stabilization Fund. Additional cash of approximately \$121 million was transferred to the Special Cash Fund and appropriated. Temporary revenue apportionment changes were made to redirect approximately \$295.9 million from pension funds to K-12 education. \$30 million of cash was appropriated from the Medical Marijuana Authority Revolving Fund to K-12 education.
Oregon	The Oregon Legislature held a Special Session in August 2020 to rebalance the State Budget. Additionally, while there were budget changes enacted to the Medicaid Program, they were utilization of enhanced FMAP or other one-time revenue sources shifted to use instead of State General Funds. The Medicaid Program itself did not make Programmatic changes to come up with the savings.
Pennsylvania	PA has passed an interim budget and we're waiting for the legislature to pass a full 12 month budget.
Rhode Island	The FY 2021 Budget has not been enacted by the General Assembly as of the date of the survey submission. It is uncertain at this time which budget balancing strategies will be employed to bring the FY 2021 budget into balance. It is likely most of the same ones used for the Mid-year FY 2020 budget will be used again in some form to balance FY 2021.
South Carolina	State adopted FY2020 Continuing Appropriations Resolution for FY2021 due to the uncertainty of the economic effects of COVID-19. Exceptions: General Assembly (1) suspended 1 percentage point retirement rate increase for employers, (2) set-aside FY20's Capital Reserve to be available for any unanticipated budget shortfalls in FY2021 due to COVID-19, and (3) maintained State's Health plan premiums at 2020 levels.
Tennessee	Other: Agency reserves, base budget reductions, carryforwards, and overappropriation adjustments. Positions were eliminated that had been vacant for three years to cover cost increases in the recommended budget. The legislature enacted an additional \$20M elimination of vacant positions and their associated funding in the second appropriations bill. Additionally, there was an allocation for an employee buyout initiative and agency targeted reductions' funding was frozen for FY21.
Texas	The Governor and Legislative Budget Board requested that agencies make 5% reductions to the current biennium spending in order to save GR.
Utah	Utah made targeted budget cuts to manage FY 2021 projected revenue declines. The majority of these \$777 million of ongoing cuts were roll-backs of funding increases that were made in the 2020 General Session that ended in March. This included the elimination of a 3% across the board salary increase that was originally planned.
Vermont	See notes to Table 5 for more details on budget management strategies used in fiscal 2021.
Virginia	Out of the new spending adopted in the 2020 Session, some GF was unallotted at the Reconvened Session as a result of the COVID-19 pandemic and the economic impact that is expected to follow due to business and employment disruptions from the public health emergency.
Washington	All identified budget management strategies for FY 2021 are the result of executive branch action.
Wisconsin	Other — Up to 10% lapse for many agencies. Through the 10% lapse, agencies were asked to identify \$250 million in cost savings from the current fiscal year, FY21, which ends June 30, 2021.

Table 13: Employee Compensation Changes

New York

On December 18, 2019, the State and the Police Benevolent Association of New York State (PBANYS) conferred authority to a public arbitration panel to issue a final and binding arbitration award covering the four-year period April 1, 2015 to March 31, 2019 (FY 2016 to FY 2019). The award provides a 2 percent general salary increase in each fiscal year and additional compensation, which is partially offset by benefit design changes within New York State Health Insurance Program (NYSHIP) and reductions in overtime costs. The cost of this award has been reflected in the multi-year spending projections in the Financial Plan for the affected agencies.

The State has multi-year labor agreements in place with most of the unionized workforce and continues to negotiate new agreements with the Public Employees Federation (PEF), the Council 82 Security Supervisors Unit and the Police Benevolent Association of New York State (PBANYS).

The Civil Service Employees Association (CSEA) and DC-37 (Local 1359 Rent Regulation Service Employees) have five-year labor contracts that provide annual salary increases of 2 percent for FYs 2017 through 2021 and additional compensation changes, offset by benefit design changes within NYSHIP and reductions in overtime costs. Salary increases provided to CSEA and DC-37 (Local 1359) employees were also extended to Management/Confidential (M/C) employees.

The United University Professions (UUP) has a six-year labor contract (2017 through 2022). The contract provides for 2 percent general salary increases annually and additional compensation changes, which are partly offset by benefit design changes within NYSHIP.

The Graduate Student Employees Union (GSEU) has a four-year labor contract that provides for 2 percent general annual salary increases for 2020 through 2023.

The Professional Staff Congress at CUNY has a six-year labor contract (2018 through 2023). The contract provides for annual 2 percent general salary increases commencing October 1, 2018.

The Police Benevolent Association of the New York State Troopers (NYSTPBA) and the New York State Police Investigators Association (NYSPIA) have five-year collective bargaining agreements for FY 2019 through FY 2023. The agreements provide for 2 percent general salary increases in each year of the contracts and additional compensation changes, which are partly offset by benefit design changes within NYSHIP. The New York State Correctional Officers and Police Benevolent Association (NYSCOPBA) has a seven-year labor contract (FY 2017 through FY 2023). The contract provides for 2 percent general salary increases in each year of the agreement and additional compensation changes, offset by benefit design changes within NYSHIP and reductions in overtime costs.

The Judiciary also has contracts in place with all 12 unions represented within its workforce. The contract periods are as follows: FY 2018 to FY 2020 for CSEA; FY 2012 to FY 2021 for the NYS Supreme Court Officers Association, the NYS Court Officers Association and the Court Clerks Association; and FY 2020 to FY 2021 for the remaining eight unions. In general, agencies are expected to continue to fund salary increases within their operating budgets. However, certain agencies that provide institutional care, such as the Department of Corrections and Community Supervision (DOCCs) and mental hygiene agencies, as well as the State Police, have been allowed to increase their annual operating budgets.

The State is continuing to withhold the general salary increases that were scheduled to go into effect on April 1, 2020. The current Financial Plan reflects only the liquidity benefit of the withholding. If a decision is made to withhold the full amount for the fiscal year, it would provide savings of \$260 million in FY 2021 and offset the need for reductions elsewhere in the budget.

STATE REVENUE DEVELOPMENTS

CHAPTER TWO

Overview

State general fund revenues, based on enacted (and some revised) budgets, are projected to decline 3.5 percent in fiscal 2021 compared to fiscal 2020 preliminary actual levels, which were already depressed by the COVID-19 recession. Some states have revised their fiscal 2021 revenue forecasts since budget enactment, and according to most current revenue forecasts at the time of data collection, general fund revenues are projected to decline 4.4 percent in fiscal 2021 compared to fiscal 2020. The revenue forecasting process for fiscal 2021 has been marked by significant uncertainty, complicated both by rapidly changing public health and economic conditions, as well as by states delaying their tax filing deadlines, and projections continue to be a moving target. As with general fund spending figures, some states' most current formal revenue estimates reported in this survey do not yet account for the impacts of COVID-19.

Fiscal 2021 general fund revenues, based on the most current estimates reported in this survey, are on track to fall 10.8 percent compared to states' revenue forecasts in governors' budget proposals based on pre-pandemic fiscal conditions. Such a steep projected revenue loss is notable, particularly since federal stimulus measures have been in place that have helped prop up the economy – and state revenues – during much of this time. The expiration of these stimulus measures as this report was going to print is one reason why the state revenue outlook may worsen unless additional economic stimulus and state fiscal relief are provided by the federal government. State tax collections usually lag economic downturns for other reasons too.

Fiscal 2020 general fund revenues, as reported on states' balance sheets, declined 1.4 percent compared to fiscal 2019. Excluding transfers in some states, general fund revenue declined by 1.6 percent in fiscal 2020, or by as much as 2.9 percent when only counting the 45 states that operated on a July to June fiscal year. Compared to enacted budget projections for fiscal 2020, preliminary actual general fund revenues came in 3.4 percent below target. General fund collections for fiscal 2020 from all revenue sources came in below original budget projections in 35 states, in contrast to most states seeing collections coming in above projections before the COVID-19 crisis. Collections under-

General Fund Revenues: A Technical Note

This survey collects general fund revenue information in two ways: in a state's balance sheet display for each fiscal year (as shown in Tables 3-5) and revenue details broken down by tax type (as shown in Tables 18-20). While most states report in such a way that total general fund revenue amounts are consistent for each point in time in these tabular displays, there are variances in some states. These variances may be due to differing treatment of fund transfers, tax refunds, revenue sharing with local governments, and other factors. See state footnotes at the end of each chapter for more details. Additionally, in this year's survey in particular, the enacted revenue information for fiscal 2021 shown in Table 5 reflects a different point in time in some instances than do enacted revenue estimates reflected in Table 20. This is because some states chose to report on a revised enacted budget in Table 5, while reporting their originally enacted revenue estimate (and most current estimate separately) in Tables 19-20.

This chapter will discuss both revenue displays. This note is meant to explain the reasons behind some variation in the general fund revenue amounts and percentage changes shown in Tables 3-5, 14-16 and Tables 18-20.

performed originally enacted budget projections for every revenue type tracked in this survey, including sales, personal income, corporate income, gaming and other revenues. These figures are not adjusted for the 19 states that recognized an estimated \$10.2 billion in delayed tax collections as fiscal 2021 revenue that normally would have been collected in fiscal 2020. This contributed to some of these states missing their projections for fiscal 2020.

States' enacted budgets for fiscal 2021 included tax and fee changes that resulted in a net revenue increase of \$5.2 billion, with 11 states enacting net increases and 16 states enacting smaller net decreases. Overall, not many states so far have turned to tax and fee increases to address projected budget shortfalls. However, the longer the crisis continues and absent additional federal aid, more states may resort to revenue changes as a budget

balancing tool. With states facing consecutive years of general fund revenue declines in fiscal 2020 and fiscal 2021, it remains uncertain how long it will take for state budgets to recover. After the Great Recession, even though revenues began to grow again in fiscal 2011, it took until fiscal 2013 for state general fund revenue to surpass its fiscal 2008 levels without adjusting for inflation. States did not see revenue restored to fiscal 2008 levels in the aggregate until fiscal 2018 in inflation-adjusted terms.

General Fund Revenue Forecasts for Fiscal 2021

Fiscal 2021 Enacted Revenue Projections. According to states' enacted (and some revised) budget balance sheets, general fund revenues are expected to total \$847.3 billion, a 3.5 percent decline compared to fiscal 2020 preliminary actual levels, which were already depressed by the COVID-19 recession. According to enacted budgets, 26 states are forecasting year-over-year declines in fiscal 2021, while 13 states are projecting growth between 0 percent and 5 percent, eight states are projecting growth between 5 percent and 10 percent, and three states are expecting growth greater than 10 percent. Most states reporting year-over-year increases in enacted revenue projections had enacted budgets for fiscal 2021 based on a pre-COVID revenue forecast and/or deferred revenue that would have normally been collected in fiscal 2020 into fiscal 2021 due to delaying their tax filing deadlines. (See Tables 14-16) It should be noted that some states chose to report on revised, rather than original, revenue and expenditure projections in their fiscal 2021 enacted budget information (as displayed in Table 5 of this report). This is why the enacted percentage change in fiscal 2021 general fund revenues reported later in this chapter, broken down by revenue type, shows a smaller aggregate decline of 1.7 percent, as all states reported their original enacted budget projections there. (See Tables 20A and 20B)

Fiscal 2021 Most Current Revenue Estimates. The revenue forecasting process for fiscal 2021 was complicated both by uncertainty about public health and economic conditions, as well as by states delaying their tax filing deadlines, which is discussed in more detail below. Given how quickly the economic and revenue situation has evolved this year since the COVID-19 outbreak began, states were asked in this survey to report their original

enacted and most current general fund revenue estimates for fiscal 2021 by tax type. Based on states' most current revenue forecasts at the time of data collection, general fund revenues are projected to decline 4.4 percent in fiscal 2021 compared to fiscal 2020, when states saw a 1.6 percent drop in revenue. (See Table 20B) Over the two-year period from fiscal 2019 (actuals) to fiscal 2021 (most current estimates), states are forecasting a 6.0 percent decline in general fund revenue, without adjusting for the tax deadline shift. If you adjust fiscal 2021 revenue downward to take into account the additional revenue that states expect to collect in fiscal 2021 due to the tax deadline shift (discussed further below), state general fund revenues show a projected decline of approximately 7.1 percent over the two years.³ However, this figure represents the decline compared to fiscal 2019 revenue levels, not the revenue losses induced by the pandemic. For more analysis on revenue loss, see later in this chapter for discussion on "Current Forecasts Compared to Pre-Pandemic Projections"

General Fund Revenue Collections in Fiscal 2019 and Fiscal 2020

Fiscal 2020 Preliminary Actual Collections. Preliminary actual fiscal 2020 general fund revenues totaled \$878.2 billion according to states' balance sheets, representing a 1.4 percent decline from fiscal 2019 actual collections of \$890.5 billion. In the revenue display shown later in this chapter, general fund revenues totaled \$877.8 billion in fiscal 2020 and show a slightly larger decline of 1.6 percent compared to fiscal 2019. The decline is somewhat steeper here mainly because a few states reported revenues in their balance sheets inclusive of certain fund transfers. The latter figure (a 1.6 percent decline) is therefore likely a better measure of how state tax collections performed in fiscal 2020. States experienced this decline despite three quarters of strong revenue growth through March 2020, as the vast majority of states operate on a July 1 to June 30 fiscal year. When only counting the 45 states that operated on a July to June fiscal year for fiscal 2020, those states saw a 2.9 percent decline in revenue compared to fiscal 2019. If one accounts for the tax deadline shift (described more below) and adds revenue deferred by some states into fiscal 2021, states saw a 0.5 percent decline in general fund revenue.

Impact of Tax Deadline Shift. All states that collect an income tax delayed their tax filing deadlines (normally April 15) in response

³This figure is derived by subtracting the delayed tax payment amounts reported as deferred to fiscal 2021 by states (\$10.2 billion). Two states were not able to report the impact of deferrals, so this amount is only adjusted for 17 out of the 19 states that deferred revenue to fiscal 2021. This methodology assumes that a state's most current revenue estimate reported for fiscal 2021 is adjusted for the deadline shift.

to the COVID-19 crisis. The vast majority of these states set July 15 as the new filing deadline, corresponding to the federal filing deadline shift. Since most states start their fiscal year on July 1, the delayed collections were received in a different fiscal year than they would have been absent the deadline change. For states where this was the case, many recognized the collections on an accrual basis and accounted for them as fiscal 2020 revenues. However, 19 states recognized these delayed collections on a cash basis as fiscal 2021 revenue. This will tend to make these states' fiscal 2020 revenue collections look smaller, but will in turn make their fiscal 2021 revenue estimates larger (assuming the deadline change was accounted for in the state's revenue forecast). States reported deferring an estimated \$10.2 billion in general fund revenue into fiscal 2021 due to the deadline change, though a couple states were not able to provide deferral amounts. Most of this revenue represents personal income tax collections (\$8.3 billion) and corporate income tax collections (\$1.4 billion). A few states also reported deferring some sales taxes and miscellaneous taxes; see footnotes at the end of the chapter for more details. (See Table 21)

Fiscal 2019 Actual Collections. States saw robust revenue growth in fiscal 2019 for a second consecutive year, with general fund revenues growing 5.7 percent on states' balance sheets. Revenue gains were led by unusually high personal income tax payments from non-withholding income sources, significant percentage increases in corporate income tax receipts, strong sales tax collections, a modest recovery in most energy-producing states following steep oil and gas price declines, and, in a few states, enacted tax increases.

General Fund Revenue Trends Before and After COVID-19

Current Estimates Compared to Pre-Pandemic Projections. Prior to the COVID-19 crisis, states were projecting moderate revenue growth in fiscal 2020 and fiscal 2021 of roughly 3 percent in each year. In the Spring 2020 Fiscal Survey, states estimated general fund revenues would total \$912.2 billion in fiscal 2020 and \$939.9 billion in fiscal 2021.⁴ With general fund revenue totaling \$877.8 billion in fiscal 2020 and currently projected to total \$838.8 billion in fiscal 2021, this represents

a \$135 billion projected general fund-only revenue loss over a roughly 15-month period (since the crisis effectively began affecting state revenues in April 2020, which meant three months of impact in fiscal 2020 for the vast majority of states). Fiscal 2020 revenues came in 3.8 percent below these pre-COVID estimates. Fiscal 2021 revenues, based on the most current estimates reported in this survey, show a projected decline of 10.8 percent compared to states' revenue forecasts reported on in the Spring Fiscal Survey.

Such a steep revenue loss in just over a one-year period would be noteworthy, particularly since federal stimulus measures, including enhanced unemployment compensation, the Paycheck Protection Program, checks to individuals, and other measures, were in place that helped prop up the economy — and state revenues — during much of this time. This is one reason why the state revenue outlook may continue to worsen unless additional economic stimulus and state fiscal relief are provided by the federal government. State tax collections also usually lag economic downturns for other reasons. For example, state revenues grew 3.9 percent in fiscal 2008 even though the Great Recession began in December 2007 (the middle of fiscal 2008 for most states), while tax collections declined 8.0 percent in fiscal 2009. It is also important to note that these revenue loss figures cover general fund collections only, and do not examine the pandemic's impacts on other significant sources of revenue for states that have seen declines due to COVID-19, including transportation revenues, user fees, and others.

State by State Variation. A majority of states (26) enacted budgets forecasting general fund revenue declines in fiscal 2021, after 32 states already experienced revenue declines in fiscal 2020. This is a stark contrast to states' revenue outlooks reported in NASBO's Spring 2020 Fiscal Survey, based on pre-COVID-19 fiscal conditions. At that time, just eight states were projecting general fund revenue declines in fiscal 2021, 12 states were estimating declines in fiscal 2020, and just two states (both negatively affected by declining energy prices) were expecting back-to-back years of revenue declines. The pandemic's effects on state revenues has varied depending on their economies, tax structures, virus transmission levels, and other factors. States that are par-

⁴These figures represent total general fund revenue based on the collections by tax type reported in NASBO's Spring 2020 *Fiscal Survey of States*, Table 18, the most comparable pre-COVID-19 figures to those reported in Table 20A of this survey.

ticularly dependent on tourism and leisure industries, the energy sector, and other areas that have been disproportionately affected by COVID-19 are seeing larger impacts on their economies and tax revenues. Unemployment rates also vary widely across states, from a low of 3.0 percent to a high of 14.2 percent, contributing to variation in economic conditions and revenue outlooks across the states.⁵ (See Tables 15 and 16)

Looking Back at the Great Recession. In the wake of the last recession, general fund revenues dropped to \$601.3 billion in fiscal 2010 from \$673.7 billion in fiscal 2008 (a \$72.4 billion or 11 percent decline over two years), according to historical Fiscal Survey data.⁶ States' balance sheets in this survey show general fund revenues totaled \$890.5 billion in fiscal 2019, which marked the ninth and final year of consecutive revenue growth following the Great Recession. With states facing consecutive years of general fund revenue declines in fiscal 2020 and fiscal 2021, it remains uncertain how long it will take for state budgets to recover. After the Great Recession, even though revenues began to grow again in fiscal 2011, it took until fiscal 2013 for state general fund revenue to surpass its fiscal 2008 levels without adjusting for inflation. States did not see revenue fully restored to fiscal 2008 levels until fiscal 2018, a decade later, after adjusting for inflation. (See Table 14)

Comparing General Fund Collections to Enacted Budget Projections

Fiscal 2020 and Fiscal 2021 from All Sources. General fund collections for fiscal 2020 from all revenue sources including sales, personal income, corporate income, gaming and other revenues at the time of data collection came in below original budget projections in 35 states, on target in six states, and above forecasts in nine states. This is a stark contrast to how states reported on their revenue performance for fiscal 2020 in NASBO's Spring 2020 survey, when 32 states were seeing collections coming in ahead of budget projections. Among states able to report on how collections are performing to date relative to their enacted budget forecasts for fiscal 2021, 14 states are seeing collections coming in lower than forecast, six states are on target, and 18 states are above forecast. The shifting of tax filing deadlines and deferral of revenue into fiscal 2021 in some states played a role in certain

states coming in below their budget projections in fiscal 2020 but above forecast for fiscal 2021. (See Table 17)

Fiscal 2020 Collections Compared to Budget Forecast by Revenue Type. Preliminary actual general fund revenue collections underperformed originally enacted budget projections for every revenue type tracked in this survey. Sales tax collections came in 4.3 percent below forecast, personal income tax collections came in 3.8 percent below forecast, and corporate income tax collections came in 1.1 percent below forecast. Gaming and lottery revenue missed budgeted revenues by 12.3 percent and all other revenue by 0.7 percent. (See Tables 18A and 18B)

Fiscal 2021 Revenue Forecast Revisions by Revenue Type. For 22 states, their enacted revenue projections were their most current forecast at the time of data collection. Among the 28 states that updated their projections since original fiscal 2021 budget adoption, 19 states lowered their revenue forecasts and nine states raised their forecasts compared to enacted revenue estimates. So far, general fund revenue forecasts for fiscal 2021 were revised downward compared to originally enacted forecasts by 2.8 percent. Among only those states that have revised their enacted revenue forecasts, the median forecast revision was -3.9 percent. Since states' enacted revenue forecasts varied widely in terms of the point in time on which they were based, and given the unique importance of timing this year as a result of the pandemic, it is difficult to draw too many conclusions from this comparison without looking at each state's specific revenue forecasting calendar. In the aggregate, states' sales tax projections were revised down by 5.1 percent, personal income tax projections were down 1.1 percent, corporate income tax collections were down 0.8 percent, gaming and revenue projections were up 4.4 percent (driven almost entirely by a single state's change in forecast), and all other general fund revenue projections were down 3.9 percent. (See Tables 19A and 19B)

General Fund Collections in Fiscal 2020 and Fiscal 2021 By Revenue Type

In fiscal 2020, personal income taxes accounted for roughly 44.8 percent of all forecasted general fund revenues, sales and use taxes for 30.3 percent, corporate income taxes for 6.4 percent,

⁵U.S. Bureau of Labor Statistics, Unemployment Rates for States October 2020, last updated November 20, 2020.

⁶Aggregate historical general fund spending and revenue figures have been adjusted to account for a change in Massachusetts' reporting methodology in the Fiscal Survey. Beginning with the Fall 2019 Fiscal Survey edition, Massachusetts now excludes federal reimbursements in its general fund spending and revenue totals. NASBO has adjusted prior 50-state totals from past editions of the Fiscal Survey to remove Massachusetts' federal reimbursement amounts (as reported in the state's Comprehensive Annual Financial Report, or CAFR) for comparison purposes.

gaming and lottery revenues for 1.0 percent, and all other revenues at 17.5 percent. Before the COVID-19 crisis, states were estimating year-over-year growth in four of the five general fund revenue categories tracked in this report in fiscal 2020, and were projecting increases in all five categories for fiscal 2021 based on governors' budget proposals. This survey shows a very different revenue picture for fiscal 2020 and fiscal 2021, with all revenue categories seeing year-over-year declines in one or both years.

Please note that calculations cited below regarding annual revenue totals by tax type exclude two states — North Carolina and Oklahoma — as these states were unable to provide general fund revenue amounts by tax type for all points in time collected in this survey.

Sales & Use Taxes. Forty-four states have a broad-based sales tax that goes towards the general fund (Vermont's sales taxes now go towards its separate Education Fund, and Montana collects a small amount of revenue in the sales and use tax category). General fund sales and use tax collections for these states in the aggregate were flat in fiscal 2020 compared to fiscal 2019 levels (0.0 percent annual change). Enacted fiscal 2021 budgets, some of which were based on pre-COVID-19 revenue forecasts, projected 1.1 percent growth in sales taxes over fiscal 2020 preliminary actual levels. However, most current forecasts project a decline of 4.0 percent in fiscal 2021. Prior to COVID-19, states were forecasting 8.5 percent sales tax growth over the two-year period from fiscal 2019 to fiscal 2021. According to current estimates, this survey shows a 4.0 percent decline over the same period, or as much as an 8.6 percent decline when excluding revenue that was deferred to fiscal 2021 due to the tax deadline shift.

Personal Income Taxes. Forty-one states collect a broad-based personal income tax, while New Hampshire and Tennessee collect taxes on interest and dividends only. Total personal income tax collections declined 1.1 percent in fiscal 2020 and were projected to decline in fiscal 2021 enacted budgets by another 4.7 percent compared to preliminary actual levels in fiscal 2020. Based on most current forecasts, personal income taxes are expected to decline by 5.7 percent in fiscal 2021. Prior to COVID-19, states were estimating 6.5 percent growth in personal income tax collections from fiscal 2019 to fiscal 2021. States are currently forecasting a 6.7 percent decline over the same period, or as much as an 8.6 percent decline when excluding revenue that was deferred to fiscal 2021 due to the tax deadline shift.

Corporate Income Taxes. For the 45 states that collect a corporate income tax, total corporate income tax revenues experienced a 7.0 percent decline in fiscal 2020, and were projected to increase 3.8 percent based on fiscal 2021 enacted budgets. According to more current estimates, corporate income taxes are expected to grow 3.0 percent compared to depressed fiscal 2020 preliminary actual levels. Corporate income tax tends to be a more volatile revenue source and collections often fluctuate year-to-year. Prior to COVID-19, states were estimating a 3.7 percent increase in corporate tax collections in fiscal 2021 compared to fiscal 2019. Instead, states are forecasting a 4.2 percent decline over the two years, or as much as a 6.1 percent decline when excluding revenue that was deferred to fiscal 2021 due to the tax deadline shift.

Gaming/Lottery Revenues. Twenty-nine states reported on general fund collections from these sources (some additional states collect gaming and/or lottery revenues but deposit them into special funds, which are not reported on in this survey). Gaming and lottery revenues experienced a 12.6 percent decline in fiscal 2020, and were forecasted to increase 2.8 percent in fiscal 2021 enacted budgets compared to preliminary actual levels for fiscal 2020. Based on more current estimates, gaming and lottery revenue is forecasted to grow 7.4 percent year-over-year in fiscal 2021, though this upward revision was driven almost entirely by one state's change in forecast. Prior to COVID-19, states were expecting a 1.2 percent decline in gaming and lottery revenues from fiscal 2019 to fiscal 2021. In this survey, states are currently forecasting a 6.1 percent drop over those two years.

Other General Fund Revenues. All other general fund revenues may include collections from cigarette and other excise taxes, severance taxes, insurance taxes, fees, and other sources. Some states may also use this category to record revenue transfers in and out of the general fund from/to other state fund sources. All other general fund revenues declined 2.1 percent in fiscal 2020. This revenue category was expected to see a 2.2 percent decrease in fiscal 2021 enacted budgets, while more current estimates forecast a decline of 6.0 percent in fiscal 2021. Prior to COVID-19, states were expecting a 1.6 percent increase in all other general fund revenues from fiscal 2019 to fiscal 2021. In this survey, states are currently forecasting a 7.9 percent decline over those two years.

TABLE 14
State Nominal and Real Annual Revenue Increases,
Fiscal 1979 to Fiscal 2021

Fiscal Year	State General Fund	
	Nominal Increase	Real Increase
2021	-3.5%	
2020	-1.4	-3.0%
2019	5.7	2.5
2018	6.9	3.5
2017	2.4	1.1
2016	1.8	2.0
2015	5.0	3.9
2014	1.9	-1.1
2013	7.1	4.3
2012	2.9	0.2
2011	6.6	3.4
2010	-2.5	-3.5
2009	-8.0	-10.1
2008	3.9	-1.6
2007	5.4	0.4
2006	9.1	3.6
2005	7.8	1.8
2004	5.4	1.7
2003	8.0	5.0
2002	-6.8	-9.1
2001	4.5	0.1
2000	2.0	-2.7
1999	19.2	16.3
1998	-0.6	-2.6
1997	5.0	2.7
1996	5.9	3.6
1995	5.3	2.3
1994	5.5	3.3
1993	5.8	2.4
1992	6.6	3.3
1991	4.7	0.2
1990	3.4	-1.5
1989	10.1	6.1
1988	6.5	2.4
1987	8.2	4.5
1986	6.3	2.8
1985	8.8	4.6
1984	12.5	8.4
1983	3.7	-1.8
1982	12.6	5.3
1981	7.9	-3.2
1980	9.8	-0.7
1979	7.8	0.9
1979-2021 average	5.3%	1.5%

Notes: The state and local government implicit price deflator cited by the Bureau of Economic Analysis National Income and Product Account Tables, Table 3.9.4., Line 33 (last updated on May 28, 2020), is used for state revenues in determining real changes. Fiscal Year real changes are based on quarterly averages. Fiscal 2019 figures are based on the change from fiscal 2018 actuals to fiscal 2019 actuals. Fiscal 2020 figures are based on the change from fiscal 2019 actuals to fiscal 2020 preliminary. Fiscal 2021 figures are based on the change from fiscal 2020 preliminary to fiscal 2021 enacted figures.

TABLE 15
State General Fund Revenue Growth,
Fiscal 2019 to Fiscal 2021

Revenue Growth	Fiscal 2019 (Actual)	Fiscal 2020 (Preliminary)	Fiscal 2021 (Enacted)
0% or less	2	32	26
> 0.0% but < 5.0%	17	14	13
> 5.0% but < 10.0%	25	2	8
10% or more	6	2	3

NOTE: See Table 16 for state-by-state data.

TABLE 16
General Fund Nominal Percentage Revenue Change,
Fiscal 2019 to Fiscal 2021

State	Fiscal 2019	Fiscal 2020	Fiscal 2021
Alabama	7.1%	4.1%	2.2%
Alaska	8.9	-39.5	-27.5
Arizona	10.9	-2.3	9.5
Arkansas	7.8	-2.8	-1.1
California	6.6	-3.4	-14.3
Colorado	7.2	2.4	-4.7
Connecticut	8.0	-2.3	5.5
Delaware	4.5	-1.4	0.5
Florida	6.7	-6.5	-1.8
Georgia	5.1	-0.4	-5.2
Hawaii	3.3	-3.5	-13.1
Idaho	0.1	6.1	4.1
Illinois	6.1	-2.9	-3.4
Indiana	5.4	-6.3	12.0
Iowa	6.4	0.9	-1.2
Kansas	1.0	-6.4	8.6
Kentucky	5.2	1.5	0.3
Louisiana	2.4	-5.4	-3.6
Maine	9.8	3.9	1.8
Maryland	5.9	1.3	4.0
Massachusetts	6.7	-1.5	-3.7
Michigan	0.9	-8.0	-7.0
Minnesota	6.5	-2.6	-4.7
Mississippi	4.8	-2.5	-2.2
Missouri	1.0	-6.6	1.5
Montana	7.0	-1.6	-10.6
Nebraska	7.2	0.9	3.8
Nevada	6.7	3.7	3.4
New Hampshire	1.6	-6.0	5.6
New Jersey	7.9	-0.8	-4.1
New Mexico	14.9	0.1	-15.8
New York	-1.2	12.3	-16.1
North Carolina	5.4	-3.6	-2.0
North Dakota	-2.8	9.1	-16.3
Ohio	4.0	-0.8	8.0
Oklahoma	16.4	-8.2	-9.0
Oregon	13.2	-28.5	54.8
Pennsylvania	0.8	-7.4	7.3
Rhode Island	3.0	1.0	-8.3
South Carolina	8.4	4.3	-5.0
South Dakota	3.0	3.6	2.5
Tennessee	4.0	0.7	-2.7
Texas	1.2	-3.5	-6.3
Utah	7.2	-5.3	18.3
Vermont	2.9	-6.8	9.5
Virginia*	2.8	13.7	1.0
Washington	8.6	-0.4	9.2
West Virginia	12.0	-5.5	1.8
Wisconsin	7.4	1.1	0.8
Wyoming	14.7	0.0	-12.9
Total	5.7%	-1.4%	-3.5%
Median	6.3%	-1.6%	-1.2%

*See Notes to Table 16 on page 80. **Fiscal 2019 reflects changes from fiscal 2018 revenues (actual) to fiscal 2019 revenues (actual). Fiscal 2020 reflects changes from fiscal 2019 revenues (actual) to fiscal 2020 revenues (preliminary). Fiscal 2021 reflects changes from fiscal 2020 revenues (preliminary) to fiscal 2021 revenues (enacted).

TABLE 17

General Fund Revenue Collections Compared to Projections, Fiscal 2020 and Fiscal 2021

State	Fiscal 2020			Fiscal 2021		
	On Target	Lower	Higher	On Target	Lower	Higher
Alabama	X					
Alaska						X
Arizona		X			X	
Arkansas		X		X		
California		X				
Colorado		X				X
Connecticut		X			X	
Delaware		X				X
Florida		X			X	
Georgia		X				X
Hawaii		X				
Idaho			X		X	
Illinois		X				X
Indiana		X			X	
Iowa	X			X		
Kansas		X			X	
Kentucky			X		X	
Louisiana	X			X		
Maine			X			
Maryland	X				X	
Massachusetts		X				
Michigan		X				
Minnesota		X			X	
Mississippi		X				X
Missouri		X				X
Montana			X		X	
Nebraska	X					X
Nevada		X			X	
New Hampshire		X		X		
New Jersey		X		X		
New Mexico			X			
New York*			X			X
North Carolina		X				
North Dakota		X			X	
Ohio		X				X
Oklahoma		X				X
Oregon		X				X
Pennsylvania		X				X
Rhode Island		X				
South Carolina			X			X
South Dakota	X					X
Tennessee			X			
Texas		X			X	
Utah		X				X
Vermont		X				X
Virginia		X				
Washington		X			X	
West Virginia		X				X
Wisconsin			X	X		
Wyoming		X				
Total	6	35	9	6	14	18

Notes: Fiscal 2020 reflects whether general fund revenues from all sources came in higher, lower, or on target with original projections used to adopt the Fiscal 2020 budget. Fiscal 2021 reflects whether collections thus far have been coming in higher, lower, or on target with projections used to adopt the Fiscal 2021 budget. Some states did not have enough data available to provide information on fiscal 2021 at time of data collection. Comparisons to projections were also affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. *See Notes to Table 17 on page 80.

TABLE 18A

Fiscal 2020 General Fund Revenue Collections Compared with Projections Used in Adopting Fiscal 2020 Budgets (Millions)**

State	Sales Tax		Personal Income Tax		Corporate Income Tax	
	Original Estimate	Preliminary Actual	Original Estimate	Preliminary Actual	Original Estimate	Preliminary Actual
Alabama	\$2,829	\$2,848	\$4,255	\$4,205	\$471	\$477
Alaska	0	0	0	0	135	100
Arizona	5,433	5,392	5,089	4,530	554	512
Arkansas	2,572	2,544	3,579	3,419	405	482
California*	27,241	24,941	102,413	95,566	13,133	13,870
Colorado	3,934	3,759	8,459	8,646	949	728
Connecticut	4,444	4,318	9,673	9,398	1,100	934
Delaware	N/A	N/A	1,590	1,472	112	117
Florida	26,059	24,591	0	0	2,695	2,474
Georgia	6,525	6,174	12,754	12,408	1,260	1,233
Hawaii	3,643	3,430	2,659	2,359	128	8
Idaho	1,702	1,689	1,785	1,905	282	243
Illinois	8,543	8,255	19,703	18,471	2,444	2,081
Indiana	8,076	8,042	6,174	5,272	851	691
Iowa	3,316	3,176	4,831	4,652	653	649
Kansas	2,785	2,832	3,750	3,338	450	384
Kentucky	4,056	4,071	4,661	4,765	768	639
Louisiana	3,861	3,693	3,513	3,778	400	563
Maine	1,630	1,614	1,770	1,836	205	216
Maryland	5,026	4,635	10,377	10,699	962	1,052
Massachusetts	5,177	4,816	17,386	17,348	2,525	2,523
Michigan	1,605	1,487	7,028	6,837	446	404
Minnesota	5,824	5,019	12,352	11,987	1,650	1,129
Mississippi	2,481	2,496	1,900	1,820	555	549
Missouri	2,313	2,248	6,840	5,984	315	323
Montana	58	58	1,411	1,435	166	187
Nebraska	1,750	1,848	2,625	2,446	325	391
Nevada	1,364	1,264	0	0	0	0
New Hampshire	0	0	0	0	434	410
New Jersey	11,152	10,593	16,493	16,194	3,607	4,169
New Mexico	2,716	2,980	1,605	1,676	116	60
New York	13,994	13,626	48,534	50,508	6,104	6,370
North Carolina	8,203	7,821	13,030	12,415	736	658
North Dakota	928	971	397	352	65	92
Ohio*	11,014	10,686	8,726	7,881	1,639	1,671
Oklahoma	2,919	2,675	3,107	2,863	238	289
Oregon	N/A	N/A	8,632	7,172	695	488
Pennsylvania	11,454	10,818	14,570	12,835	3,558	2,827
Rhode Island	1,180	1,167	1,427	1,406	164	149
South Carolina	3,294	3,287	4,096	4,454	353	374
South Dakota	1,075	1,073	0	0	0	0
Tennessee	8,914	8,980	69	101	2,394	2,602
Texas*	32,779	30,428	0	0	0	0
Utah	2,247	2,265	4,410	3,985	527	356
Vermont*	0	0	894	764	108	129
Virginia	3,730	3,707	15,263	15,352	1,031	1,012
Washington	12,352	11,928	0	0	0	0
West Virginia	1,390	1,387	2,155	1,948	137	152
Wisconsin	5,877	5,836	8,923	8,742	1,166	1,608
Wyoming	448	492	0	0	0	0
Total	\$277,913	\$265,959	\$408,905	\$393,222	\$57,007	\$56,375

NOTES: N/A indicates data are not available. **Unless otherwise noted, original estimates reflect the figures used when the fiscal 2020 budget was initially adopted. Comparisons to projections were also affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. * See notes to Table 18 on page 80.

TABLE 18A

Fiscal 2020 General Fund Revenue Collections Compared with Projections Used in Adopting Fiscal 2020 Budgets (Millions)**

State	Gaming/Lottery Revenue		All Other Revenue		Total	
	Original Estimate	Preliminary Actual	Original Estimate	Preliminary Actual	Original Estimate	Preliminary Actual
Alabama	\$0	\$0	\$2,188	\$2,237	\$9,743	\$9,768
Alaska	13	9	2,156	1,480	2,304	1,589
Arizona	85	104	426	436	11,588	10,974
Arkansas	33	34	467	489	7,056	6,968
California*	5	3	5,022	5,222	147,814	139,602
Colorado	0	0	372	383	13,714	13,515
Connecticut	594	504	3,733	4,039	19,544	19,194
Delaware	202	177	2,713	2,760	4,617	4,526
Florida	368	20	4,385	4,282	33,507	31,366
Georgia	0	0	5,605	5,664	26,143	25,479
Hawaii	0	0	1,715	1,840	8,144	7,637
Idaho	0	0	193	194	3,961	4,032
Illinois	1,003	825	8,495	8,428	40,188	38,060
Indiana	418	291	1,033	1,079	16,552	15,375
Iowa	92	81	-1,052	-627	7,839	7,931
Kansas	0	0	447	346	7,432	6,900
Kentucky	256	271	1,721	1,820	11,462	11,567
Louisiana	416	355	1,535	1,394	9,725	9,783
Maine	57	65	155	239	3,816	3,969
Maryland	548	549	1,652	1,700	18,566	18,634
Massachusetts	1,355	1,226	8,766	8,167	35,208	34,079
Michigan	0	0	1,218	1,083	10,297	9,811
Minnesota	152	149	3,345	4,663	23,323	22,947
Mississippi	142	116	781	837	5,858	5,817
Missouri	0	0	353	378	9,822	8,934
Montana	75	66	799	787	2,508	2,533
Nebraska	0	1	229	254	4,929	4,940
Nevada	811	623	2,271	2,190	4,446	4,077
New Hampshire	0	0	1,132	1,115	1,567	1,525
New Jersey	0	0	6,947	6,757	38,199	37,712
New Mexico	64	46	2,933	3,155	7,433	7,917
New York	15	14	8,470	8,689	77,117	79,207
North Carolina	0	0	3,101	3,046	25,070	23,939
North Dakota	10	16	662	658	2,062	2,089
Ohio*	0	0	12,686	13,267	34,065	33,506
Oklahoma	178	145	1,402	1,085	7,844	7,057
Oregon	0	0	693	639	10,020	8,299
Pennsylvania	181	143	5,734	5,653	35,497	32,276
Rhode Island	413	284	995	1,058	4,179	4,064
South Carolina	0	0	974	1,064	8,717	9,179
South Dakota	128	125	499	544	1,701	1,741
Tennessee	388	400	3,771	3,467	15,536	15,550
Texas*	1,431	1,606	26,568	23,812	60,779	55,846
Utah	0	0	617	638	7,801	7,244
Vermont*	0	0	645	728	1,647	1,621
Virginia	0	0	1,534	1,668	21,557	21,738
Washington	0	0	11,748	11,546	24,100	23,474
West Virginia	342	327	1,012	1,008	5,036	4,822
Wisconsin	0	0	1,338	1,346	17,304	17,532
Wyoming	0	0	569	979	1,017	1,471
Total	\$9,774	\$8,575	\$154,752	\$153,687	\$908,352	\$877,818

NOTES: N/A indicates data are not available. **Unless otherwise noted, original estimates reflect the figures used when the fiscal 2020 budget was initially adopted. Comparisons to projections were also affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. * See notes to Table 18 on page 80.

TABLE 18B

Fiscal 2020 General Fund Revenue Collections Compared with Projections (Percentage Above or Below)**

State	Sales Tax	Personal Income Tax	Corporate Income Tax	Gaming/ Lottery		Total
				Revenue	All Other Revenue	
Alabama	0.7%	-1.2%	1.2%	N/A	2.3%	0.3%
Alaska	N/A	N/A	-25.9	-30.5	-31.3	-31.0
Arizona	-0.8	-11.0	-7.6	22.4	2.3	-5.3
Arkansas	-1.1	-4.5	19.2	2.4	4.8	-1.3
California*	-8.4	-6.7	5.6	-40.4	4.0	-5.6
Colorado	-4.5	2.2	-23.3	N/A	2.9	-1.5
Connecticut	-2.8	-2.8	-15.0	-15.1	8.2	-1.8
Delaware	N/A	-7.4	4.0	-12.4	1.7	-2.0
Florida	-5.6	N/A	-8.2	-94.7	-2.4	-6.4
Georgia	-5.4	-2.7	-2.1	N/A	1.0	-2.5
Hawaii	-5.8	-11.3	-93.4	N/A	7.3	-6.2
Idaho	-0.7	6.8	-13.7	N/A	0.5	1.8
Illinois	-3.4	-6.3	-14.9	-17.7	-0.8	-5.3
Indiana	-0.4	-14.6	-18.8	-30.4	4.4	-7.1
Iowa	-4.2	-3.7	-0.7	-11.5	-40.4	1.2
Kansas	1.7	-11.0	-14.6	N/A	-22.5	-7.1
Kentucky	0.4	2.2	-16.7	6.0	5.7	0.9
Louisiana	-4.4	7.6	40.7	-14.6	-9.2	0.6
Maine	-1.0	3.7	5.6	13.3	54.5	4.0
Maryland	-7.8	3.1	9.3	0.2	2.9	0.4
Massachusetts	-7.0	-0.2	-0.1	-9.5	-6.8	-3.2
Michigan	-7.3	-2.7	-9.4	N/A	-11.1	-4.7
Minnesota	-13.8	-3.0	-31.5	-1.5	39.4	-1.6
Mississippi	0.6	-4.2	-1.2	-18.3	7.2	-0.7
Missouri	-2.8	-12.5	2.6	N/A	7.1	-9.0
Montana	0.2	1.7	12.9	-12.5	-1.5	1.0
Nebraska	5.6	-6.8	20.4	N/A	10.8	0.2
Nevada	-7.4	N/A	N/A	-23.2	-3.6	-8.3
New Hampshire	N/A	N/A	-5.6	N/A	-1.5	-2.6
New Jersey	-5.0	-1.8	15.6	N/A	-2.7	-1.3
New Mexico	9.7	4.4	-48.3	-27.8	7.6	6.5
New York	-2.6	4.1	4.4	-6.7	2.6	2.7
North Carolina	-4.7	-4.7	-10.6	N/A	-1.8	-4.5
North Dakota	4.6	-11.2	40.1	65.7	-0.6	1.3
Ohio*	-3.0	-9.7	2.0	N/A	4.6	-1.6
Oklahoma	-8.3	-7.9	21.6	-18.8	-22.6	-10.0
Oregon	N/A	-16.9	-29.8	N/A	-7.8	-17.2
Pennsylvania	-5.6	-11.9	-20.5	-21.0	-1.4	-9.1
Rhode Island	-1.1	-1.5	-9.4	-31.2	6.4	-2.7
South Carolina	-0.2	8.8	6.2	N/A	9.2	5.3
South Dakota	-0.2	N/A	N/A	-2.0	9.0	2.4
Tennessee	0.7	46.0	8.7	3.1	-8.1	0.1
Texas*	-7.2	N/A	N/A	12.2	-10.4	-8.1
Utah	0.8	-9.6	-32.5	N/A	3.3	-7.1
Vermont*	N/A	-14.5	18.8	N/A	12.8	-1.6
Virginia	-0.6	0.6	-1.9	N/A	8.7	0.8
Washington	-3.4	N/A	N/A	N/A	-1.7	-2.6
West Virginia	-0.3	-9.6	11.0	-4.3	-0.3	-4.2
Wisconsin	-0.7	-2.0	38.0	N/A	0.6	1.3
Wyoming	9.8	N/A	N/A	N/A	72.1	44.7
Total	-4.3%	-3.8%	-1.1%	-12.3%	-0.7%	-3.4%
Median	-2.6%	-3.3%	-1.2%	-12.4%	2.0%	-1.7%
On target	6	1	1	1	2	4
Higher	9	12	20	7	28	14
Lower	30	29	24	21	20	32

NOTES: N/A indicates data are not available because, in most cases, these states do not have that type of tax, or it is not part of the general fund. **Unless otherwise noted, figures reflect preliminary actual collections for fiscal 2019 as a percentage above or below original estimates used when the fiscal 2019 budget was adopted.

TABLE 19A

Fiscal 2021 General Fund Revenue Current Estimates Compared with Projections Used in Adopting Fiscal 2021 Budgets (Millions)**

State	Sales Tax		Personal Income Tax		Corporate Income Tax	
	Original Estimate	Current Estimate	Original Estimate	Current Estimate	Original Estimate	Current Estimate
Alabama	\$2,878	\$2,878	\$4,390	\$4,390	\$488	\$488
Alaska	0	0	0	0	75	75
Arizona	5,678	5,276	5,333	5,070	583	445
Arkansas*	2,569	2,569	3,359	3,359	449	449
California	20,583	20,583	77,567	77,567	16,534	16,534
Colorado	3,481	3,975	6,795	7,942	576	655
Connecticut	4,588	4,116	10,005	8,418	1,083	764
Delaware	0	0	1,562	1,650	77	107
Florida	27,023	24,142	0	0	2,843	2,350
Georgia	6,722	6,722	12,653	12,653	1,536	1,536
Hawaii	3,045	3,071	2,058	2,169	111	101
Idaho	1,789	1,781	1,875	1,899	293	254
Illinois	7,846	8,101	18,352	19,164	2,039	2,059
Indiana*	8,277	8,460	6,380	6,396	834	872
Iowa	3,170	3,170	5,134	5,134	721	721
Kansas	2,905	2,770	4,065	3,770	475	370
Kentucky*	4,191	4,191	4,771	4,771	546	546
Louisiana	3,529	3,529	3,645	3,645	415	415
Maine	1,752	1,515	1,849	1,588	212	177
Maryland	5,041	4,625	11,037	10,784	1,097	1,095
Massachusetts*	4,890	4,890	15,932	15,932	2,501	2,501
Michigan	1,415	1,415	6,212	6,212	269	269
Minnesota	6,049	5,019	13,195	12,051	1,541	1,155
Mississippi	2,291	2,291	2,005	2,005	481	481
Missouri	2,048	2,048	6,400	6,400	325	325
Montana	58	47	1,470	1,253	167	125
Nebraska	1,820	1,765	2,750	2,607	360	408
Nevada	1,411	1,213	0	0	0	0
New Hampshire	0	0	0	0	452	380
New Jersey*	10,690	10,690	15,016	15,016	3,410	3,410
New Mexico	3,056	2,174	1,661	1,298	134	102
New York	11,342	10,457	41,602	40,071	6,506	6,506
North Carolina*	N/A	N/A	N/A	N/A	N/A	N/A
North Dakota	940	940	407	407	67	67
Ohio*	11,181	11,181	9,187	9,187	1,653	1,653
Oklahoma*	2,869	N/A	3,277	N/A	299	N/A
Oregon	N/A	N/A	9,615	10,963	423	776
Pennsylvania	11,076	11,076	15,164	15,164	2,828	2,828
Rhode Island	1,109	1,109	1,296	1,296	132	132
South Carolina	3,294	3,372	4,096	4,113	353	324
South Dakota	1,102	1,102	0	0	0	0
Tennessee	8,600	8,600	68	68	2,153	2,153
Texas*	33,911	30,157	0	0	0	0
Utah	2,296	2,296	5,168	5,168	383	383
Vermont	0	0	836	836	49	49
Virginia	3,893	3,347	16,159	15,448	1,019	1,042
Washington	12,933	10,841	0	0	0	0
West Virginia	1,422	1,422	2,156	2,156	145	145
Wisconsin	5,961	5,920	9,142	8,543	1,205	1,864
Wyoming	545	418	0	0	0	0
Total	\$258,399	\$245,261	\$360,365	\$356,562	\$57,544	\$57,091

NOTES: N/A indicates data are not available. **Unless otherwise noted, original estimates reflect the figures used when the fiscal 2021 budget was adopted, and current estimates reflect most current revenue forecast for fiscal 2021. For many states, original estimates are the most current estimate available. Totals by revenue type exclude Oklahoma and North Carolina, which were not able to provide amounts for original and/or current revenue by type. *See Notes to Table 19 on page 80.

TABLE 19A (CONTINUED)

Fiscal 2021 General Fund Revenue Current Estimates Compared with Projections Used in Adopting Fiscal 2021 Budgets (Millions)**

State	Gaming/Lottery Revenue		All Other Revenue		Total	
	Original Estimate	Current Estimate	Original Estimate	Current Estimate	Original Estimate	Current Estimate
Alabama	\$0	\$0	\$2,215	\$2,215	\$9,971	\$9,971
Alaska	5	5	1,073	1,073	1,153	1,153
Arizona	87	87	247	177	11,928	11,054
Arkansas*	33	33	484	484	6,895	6,895
California	2	2	4,960	4,960	119,647	119,647
Colorado	0	0	389	390	11,240	12,962
Connecticut	602	603	3,974	4,156	20,253	18,057
Delaware	172	205	2,740	2,816	4,550	4,778
Florida	22	20	4,561	4,478	34,449	30,990
Georgia	0	0	3,236	3,236	24,147	24,147
Hawaii	0	0	1,406	2,045	6,621	7,387
Idaho	0	0	191	178	4,149	4,111
Illinois	636	975	7,896	7,804	36,769	38,103
Indiana*	421	455	1,056	1,078	16,968	17,260
Iowa	81	81	-1,269	-1,269	7,838	7,838
Kansas	0	0	231	321	7,676	7,231
Kentucky*	277	277	1,819	1,819	11,603	11,603
Louisiana	263	263	1,307	1,307	9,160	9,160
Maine	57	60	202	203	4,070	3,542
Maryland	568	572	1,639	1,634	19,382	18,710
Massachusetts*	1,362	1,362	8,140	8,140	32,826	32,826
Michigan	0	0	1,227	1,227	9,123	9,123
Minnesota	159	135	3,357	3,247	24,300	21,607
Mississippi	121	121	793	793	5,691	5,691
Missouri	0	0	293	293	9,066	9,066
Montana	71	71	804	767	2,570	2,264
Nebraska	0	0	220	221	5,150	5,001
Nevada	822	822	2,363	2,545	4,596	4,580
New Hampshire	0	0	1,159	1,160	1,611	1,540
New Jersey*	0	0	7,038	7,038	36,154	36,154
New Mexico	69	54	2,964	3,041	7,883	6,669
New York	11	11	6,981	7,288	66,442	64,333
North Carolina*	N/A	N/A	N/A	N/A	23,466	23,466
North Dakota	10	10	324	324	1,748	1,748
Ohio*	0	0	14,174	14,174	36,195	36,195
Oklahoma*	180	N/A	1,271	N/A	7,895	6,758
Oregon	0	0	856	1,049	10,895	12,788
Pennsylvania	176	176	5,387	5,387	34,631	34,631
Rhode Island	265	265	924	924	3,726	3,726
South Carolina	0	0	974	1,013	8,717	8,821
South Dakota	134	134	506	506	1,743	1,743
Tennessee	403	403	3,901	3,901	15,125	15,125
Texas*	1,454	1,465	26,986	21,365	62,351	52,987
Utah	0	0	582	604	8,429	8,451
Vermont	0	0	833	833	1,718	1,718
Virginia	0	0	1,617	1,517	22,688	21,353
Washington	0	0	12,703	11,390	25,636	22,231
West Virginia	386	386	853	853	4,960	4,960
Wisconsin	0	0	1,347	1,337	17,655	17,664
Wyoming	0	0	650	598	1,195	1,016
Total	\$8,670	\$9,053	\$146,313	\$140,640	\$862,653	\$838,831

NOTES: N/A indicates data are not available. **Unless otherwise noted, original estimates reflect the figures used when the fiscal 2021 budget was adopted, and current estimates reflect most current revenue forecast for fiscal 2021. For many states, original estimates are the most current estimate available. Totals by revenue type exclude Oklahoma and North Carolina, which were not able to provide amounts for original and/or current revenue by type. *See Notes to Table 19 on page 80.

TABLE 19B

Fiscal 2021 General Fund Revenue Current Estimates Compared with Budget Projections (Percentage Above or Below)**

State	Sales Tax	Personal Income Tax	Corporate Income Tax	Gaming/Lottery		Total
				Revenue	All Other Revenue	
Alabama	0.0%	0.0%	0.0%	N/A	0.0%	0.0%
Alaska	N/A	N/A	0.0	0.0	0.0	0.0
Arizona	-7.1	-4.9	-23.7	0.0	-28.3	-7.3
Arkansas*	0.0	0.0	0.0	0.0	0.0	0.0
California	0.0	0.0	0.0	0.0	0.0	0.0
Colorado	14.2	16.9	13.7	N/A	0.2	15.3
Connecticut	-10.3	-15.9	-29.4	0.2	4.6	-10.8
Delaware	N/A	5.7	39.1	19.1	2.8	5.0
Florida	-10.7	N/A	-17.3	-10.8	-1.8	-10.0
Georgia	0.0	0.0	0.0	N/A	0.0	0.0
Hawaii	0.9	5.4	-9.1	N/A	45.4	11.6
Idaho	-0.5	1.2	-13.4	N/A	-6.7	-0.9
Illinois	3.3	4.4	1.0	53.3	-1.2	3.6
Indiana*	2.2	0.2	4.6	8.0	2.1	1.7
Iowa	0.0	0.0	0.0	0.0	0.0	0.0
Kansas	-4.6	-7.3	-22.1	N/A	39.0	-5.8
Kentucky*	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	0.0	0.0	0.0	0.0	0.0	0.0
Maine	-13.5	-14.1	-16.4	5.3	0.5	-13.0
Maryland	-8.3	-2.3	-0.2	0.6	-0.3	-3.5
Massachusetts*	0.0	0.0	0.0	0.0	0.0	0.0
Michigan	0.0	0.0	0.0	N/A	0.0	0.0
Minnesota	-17.0	-8.7	-25.1	-14.8	-3.3	-11.1
Mississippi	0.0	0.0	0.0	0.0	0.0	0.0
Missouri	0.0	0.0	0.0	N/A	0.0	0.0
Montana	-19.1	-14.7	-25.2	0.1	-4.6	-11.9
Nebraska	-3.0	-5.2	13.4	N/A	0.3	-2.9
Nevada	-14.1	N/A	N/A	0.0	7.7	-0.4
New Hampshire	N/A	N/A	-15.9	N/A	0.1	-4.4
New Jersey*	0.0	0.0	0.0	N/A	0.0	0.0
New Mexico	-28.8	-21.8	-24.2	-21.2	2.6	-15.4
New York	-7.8	-3.7	0.0	0.0	4.4	-3.2
North Carolina*	N/A	N/A	N/A	N/A	N/A	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0
Ohio*	0.0	0.0	0.0	N/A	0.0	0.0
Oklahoma*	N/A	N/A	N/A	N/A	N/A	-14.4
Oregon	N/A	14.0	83.3	N/A	22.6	17.4
Pennsylvania	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	2.3	0.4	-8.1	N/A	3.9	1.2
South Dakota	0.0	N/A	N/A	0.0	0.0	0.0
Tennessee	0.0	0.0	0.0	0.0	0.0	0.0
Texas*	-11.1	N/A	N/A	0.7	-20.8	-15.0
Utah	0.0	0.0	0.0	N/A	3.7	0.3
Vermont	N/A	0.0	0.0	N/A	0.0	0.0
Virginia	-14.0	-4.4	2.2	N/A	-6.2	-5.9
Washington	-16.2	N/A	N/A	N/A	-10.3	-13.3
West Virginia	0.0	0.0	0.0	0.0	0.0	0.0
Wisconsin	-0.7	-6.6	54.6	N/A	-0.7	0.1
Wyoming	-23.3	N/A	N/A	N/A	-8.0	-15.0
Total	-5.1%	-1.1%	-0.8%	4.4%	-3.9%	-2.8%
No change	21	22	23	19	25	22
Higher	5	6	8	6	12	9
Lower	17	12	12	3	11	19

NOTES: N/A indicates data are not available or not applicable. **Unless otherwise noted, original estimates reflect the figures used when the fiscal 2021 budget was adopted, and current estimates reflect most current revenue forecast for fiscal 2021. For many states, original estimates are the most current estimates available, and therefore show a zero percent variance. *See Notes to Table 19 on page 80.

TABLE 20A

Comparison of General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, and Enacted and Current Fiscal 2021 (\$ in millions)

State	Sales Tax				Personal Income Tax			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	\$2,647	\$2,848	\$2,878	\$2,878	\$4,094	\$4,205	\$4,390	\$4,390
Alaska	0	0	0	0	0	0	0	0
Arizona	5,097	5,392	5,678	5,276	5,009	4,530	5,333	5,070
Arkansas*	2,465	2,544	2,569	2,569	3,520	3,419	3,359	3,359
California	26,150	24,941	20,583	20,583	99,189	95,566	77,567	77,567
Colorado*	3,695	3,759	3,481	3,975	8,247	8,646	6,795	7,942
Connecticut	4,338	4,318	4,588	4,116	9,640	9,398	10,005	8,418
Delaware	N/A	N/A	0	0	1,528	1,472	1,562	1,650
Florida	25,385	24,591	27,023	24,142	0	0	0	0
Georgia	6,250	6,174	6,722	6,722	12,177	12,408	12,653	12,653
Hawaii	3,542	3,430	3,045	3,071	2,568	2,359	2,058	2,169
Idaho	1,598	1,689	1,789	1,781	1,661	1,905	1,875	1,899
Illinois	8,409	8,255	7,846	8,101	19,236	18,471	18,352	19,164
Indiana	7,915	8,042	8,277	8,460	6,057	5,272	6,380	6,396
Iowa	3,046	3,176	3,170	3,170	4,944	4,652	5,134	5,134
Kansas	2,767	2,832	2,905	2,770	3,756	3,338	4,065	3,770
Kentucky	3,938	4,071	4,191	4,191	4,545	4,765	4,771	4,771
Louisiana	3,836	3,693	3,529	3,529	3,719	3,778	3,645	3,645
Maine	1,563	1,614	1,752	1,515	1,701	1,836	1,849	1,588
Maryland*	4,812	4,635	5,041	4,625	10,272	10,699	11,037	10,784
Massachusetts*	4,852	4,816	4,890	4,890	17,109	17,348	15,932	15,932
Michigan	1,552	1,487	1,415	1,415	7,114	6,837	6,212	6,212
Minnesota	5,762	5,019	6,049	5,019	12,405	11,987	13,195	12,051
Mississippi	2,465	2,496	2,291	2,291	1,898	1,820	2,005	2,005
Missouri	2,198	2,248	2,048	2,048	6,664	5,984	6,400	6,400
Montana	65	58	58	47	1,429	1,435	1,470	1,253
Nebraska	1,658	1,848	1,820	1,765	2,546	2,446	2,750	2,607
Nevada	1,285	1,264	1,411	1,213	0	0	0	0
New Hampshire	0	0	0	0	0	0	0	0
New Jersey	10,847	10,593	10,690	10,690	15,903	16,194	15,016	15,016
New Mexico	2,738	2,980	3,056	2,174	1,672	1,676	1,661	1,298
New York	12,856	13,626	11,342	10,457	42,967	50,508	41,602	40,071
North Carolina	7,751	7,821	N/A	N/A	13,166	12,415	N/A	N/A
North Dakota	957	971	940	940	414	352	407	407
Ohio*	10,573	10,686	11,181	11,181	8,910	7,881	9,187	9,187
Oklahoma	2,779	2,675	2,869	N/A	2,713	2,863	3,277	N/A
Oregon	N/A	N/A	N/A	N/A	9,909	7,172	9,615	10,963
Pennsylvania	11,100	10,818	11,076	11,076	14,096	12,835	15,164	15,164
Rhode Island	1,126	1,167	1,109	1,109	1,397	1,406	1,296	1,296
South Carolina	3,186	3,287	3,294	3,372	4,161	4,454	4,096	4,113
South Dakota	1,025	1,073	1,102	1,102	0	0	0	0
Tennessee*	8,758	8,980	8,600	8,600	131	101	68	68
Texas*	29,839	30,428	33,911	30,157	0	0	0	0
Utah	2,116	2,265	2,296	2,296	4,320	3,985	5,168	5,168
Vermont	0	0	0	0	875	764	836	836
Virginia	3,580	3,707	3,893	3,347	15,227	15,352	16,159	15,448
Washington	11,864	11,928	12,933	10,841	0	0	0	0
West Virginia	1,370	1,387	1,422	1,422	2,097	1,948	2,156	2,156
Wisconsin	5,696	5,836	5,961	5,920	8,994	8,742	9,142	8,543
Wyoming	519	492	545	418	0	0	0	0
Total***	\$255,440	\$255,463	\$258,399	\$245,261	\$382,100	\$377,944	\$360,365	\$356,562

NOTES: N/A indicates data are not available. Totals by revenue type for all years exclude Oklahoma and North Carolina, which were not able to provide amounts for all four points in time as shown broken down by type. Therefore, totals shown by revenue type will not add up to the total columns for all sources combined. Year-over-year changes were affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. *See Notes to Table 20 on page 81.

TABLE 20A (CONTINUED)

Comparison of General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, and Enacted and Current Fiscal 2021 (\$ in millions)

State	Corporate Income Tax				Gaming/Lottery Revenue			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	\$455	\$477	\$488	\$488	\$0	\$0	\$0	\$0
Alaska	115	100	75	75	13	9	5	5
Arizona	514	512	583	445	83	104	87	87
Arkansas*	570	482	449	449	72	34	33	33
California	14,075	13,870	16,534	16,534	5	3	2	2
Colorado*	920	728	576	655	0	0	0	0
Connecticut	1,061	934	1,083	764	619	504	602	603
Delaware	148	117	77	107	216	177	172	205
Florida	3,140	2,474	2,843	2,350	270	20	22	20
Georgia	1,271	1,233	1,536	1,536	0	0	0	0
Hawaii	164	8	111	101	0	0	0	0
Idaho	283	243	293	254	0	0	0	0
Illinois	2,389	2,081	2,039	2,059	1,000	825	636	975
Indiana	948	691	834	872	443	291	421	455
Iowa	706	649	721	721	90	81	81	81
Kansas	437	384	475	370	0	0	0	0
Kentucky	763	639	546	546	264	271	277	277
Louisiana	631	563	415	415	411	355	263	263
Maine	253	216	212	177	63	65	57	60
Maryland*	1,033	1,052	1,097	1,095	552	549	568	572
Massachusetts*	2,927	2,523	2,501	2,501	1,335	1,226	1,362	1,362
Michigan	699	404	269	269	0	0	0	0
Minnesota	1,660	1,129	1,541	1,155	159	149	159	135
Mississippi	644	549	481	481	143	116	121	121
Missouri	348	323	325	325	0	0	0	0
Montana	187	187	167	125	75	66	71	71
Nebraska	424	391	360	408	1	1	0	0
Nevada	0	0	0	0	758	623	822	822
New Hampshire	475	410	452	380	0	0	0	0
New Jersey	4,344	4,169	3,410	3,410	0	0	0	0
New Mexico	173	60	134	102	65	46	69	54
New York	5,501	6,370	6,506	6,506	15	14	11	11
North Carolina	830	658	N/A	N/A	0	0	N/A	N/A
North Dakota	148	92	67	67	15	16	10	10
Ohio*	1,632	1,671	1,653	1,653	0	0	0	0
Oklahoma	293	289	299	N/A	173	145	180	N/A
Oregon	927	488	423	776	0	0	0	0
Pennsylvania	3,398	2,827	2,828	2,828	132	143	176	176
Rhode Island	155	149	132	132	397	284	265	265
South Carolina	449	374	353	324	0	0	0	0
South Dakota	0	0	0	0	128	125	134	134
Tennessee*	2,515	2,602	2,153	2,153	385	400	403	403
Texas*	0	0	0	0	1,523	1,606	1,454	1,465
Utah	521	356	383	383	0	0	0	0
Vermont	134	129	49	49	0	0	0	0
Virginia	943	1,012	1,019	1,042	0	0	0	0
Washington	0	0	0	0	0	0	0	0
West Virginia	198	152	145	145	407	327	386	386
Wisconsin	1,338	1,608	1,205	1,864	0	0	0	0
Wyoming	0	0	0	0	0	0	0	0
Total***	\$59,615	\$55,429	\$57,544	\$57,091	\$9,641	\$8,431	\$8,670	\$9,053

NOTES: N/A indicates data are not available. Totals by revenue type for all years exclude Oklahoma and North Carolina, which were not able to provide amounts for all four points in time as shown broken down by type. Therefore, totals shown by revenue type will not add up to the total columns for all sources combined. Year-over-year changes were affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. *See Notes to Table 20 on page 81.

TABLE 20A (CONTINUED)

Comparison of General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, and Enacted and Current Fiscal 2021 (\$ in millions)

State	All Other Revenue				Total			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	\$2,172	\$2,237	\$2,215	\$2,215	\$9,367	\$9,768	\$9,971	\$9,971
Alaska	2,500	1,480	1,073	1,073	2,627	1,589	1,153	1,153
Arizona	528	436	247	177	11,231	10,974	11,928	11,054
Arkansas*	517	489	484	484	7,144	6,968	6,895	6,895
California	5,066	5,222	4,960	4,960	144,485	139,602	119,647	119,647
Colorado*	395	383	389	390	13,257	13,515	11,240	12,962
Connecticut	3,991	4,039	3,974	4,156	19,650	19,194	20,253	18,057
Delaware	2,701	2,760	2,740	2,816	4,592	4,526	4,550	4,778
Florida	4,619	4,282	4,561	4,478	33,414	31,366	34,449	30,990
Georgia	5,873	5,664	3,236	3,236	25,571	25,479	24,147	24,147
Hawaii	1,643	1,840	1,406	2,045	7,917	7,637	6,621	7,387
Idaho	193	194	191	178	3,735	4,032	4,149	4,111
Illinois	8,161	8,428	7,896	7,804	39,195	38,060	36,769	38,103
Indiana	1,043	1,079	1,056	1,078	16,406	15,375	16,968	17,260
Iowa	-927	-627	-1,269	-1,269	7,859	7,931	7,838	7,838
Kansas	408	346	231	321	7,368	6,900	7,676	7,231
Kentucky	1,884	1,820	1,819	1,819	11,393	11,567	11,603	11,603
Louisiana	1,444	1,394	1,307	1,307	10,041	9,783	9,160	9,160
Maine	269	239	202	203	3,849	3,969	4,070	3,542
Maryland*	1,729	1,700	1,639	1,634	18,399	18,634	19,382	18,710
Massachusetts*	8,387	8,167	8,140	8,140	34,611	34,079	32,826	32,826
Michigan	1,295	1,083	1,227	1,227	10,661	9,811	9,123	9,123
Minnesota	3,492	4,663	3,357	3,247	23,478	22,947	24,300	21,607
Mississippi	818	837	793	793	5,968	5,817	5,691	5,691
Missouri	358	378	293	293	9,567	8,934	9,066	9,066
Montana	818	787	804	767	2,574	2,533	2,570	2,264
Nebraska	268	254	220	221	4,896	4,940	5,150	5,001
Nevada	2,244	2,190	2,363	2,545	4,288	4,077	4,596	4,580
New Hampshire	1,147	1,115	1,159	1,160	1,622	1,525	1,611	1,540
New Jersey	6,907	6,757	7,038	7,038	38,000	37,712	36,154	36,154
New Mexico	3,262	3,155	2,964	3,041	7,910	7,917	7,883	6,669
New York	9,205	8,689	6,981	7,288	70,544	79,207	66,442	64,333
North Carolina	3,079	3,046	N/A	N/A	24,827	23,939	23,466	23,466
North Dakota	382	658	324	324	1,916	2,089	1,748	1,748
Ohio*	12,652	13,267	14,174	14,174	33,768	33,506	36,195	36,195
Oklahoma	1,734	1,085	1,271	N/A	7,691	7,057	7,895	6,758
Oregon	706	639	856	1,049	11,542	8,299	10,895	12,788
Pennsylvania	6,132	5,653	5,387	5,387	34,858	32,276	34,631	34,631
Rhode Island	950	1,058	924	924	4,025	4,064	3,726	3,726
South Carolina	1,007	1,064	974	1,013	8,803	9,179	8,717	8,821
South Dakota	520	544	506	506	1,674	1,741	1,743	1,743
Tennessee*	3,653	3,467	3,901	3,901	15,443	15,550	15,125	15,125
Texas*	26,506	23,812	26,986	21,365	57,868	55,846	62,351	52,987
Utah	586	638	582	604	7,543	7,244	8,429	8,451
Vermont	684	728	833	833	1,693	1,621	1,718	1,718
Virginia	1,557	1,668	1,617	1,517	21,308	21,738	22,688	21,353
Washington	11,707	11,546	12,703	11,390	23,571	23,474	25,636	22,231
West Virginia	1,091	1,008	853	853	5,163	4,822	4,960	4,960
Wisconsin	1,314	1,346	1,347	1,337	17,341	17,532	17,655	17,664
Wyoming	875	979	650	598	1,394	1,471	1,195	1,016
Total***	\$152,729	\$149,555	\$146,313	\$140,640	\$892,043	\$877,818	\$862,653	\$838,832

NOTES: N/A indicates data are not available. Totals by revenue type for all years exclude Oklahoma and North Carolina, which were not able to provide amounts for all four points in time as shown broken down by type. Therefore, totals shown by revenue type will not add up to the total columns for all sources combined. Year-over-year changes were affected by the delay in tax deadlines for some states; see Table 21 for states that deferred delayed tax payments to fiscal 2021. *See Notes to Table 20 on page 81.

TABLE 20B

Annual Percentage Change in General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, Enacted Fiscal 2021, and Current Fiscal 2021

State	Sales Tax				Personal Income Tax			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	7.1%	7.6%	1.1%	1.1%	7.1%	2.7%	4.4%	4.4%
Alaska	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Arizona	6.5	5.8	5.3	-2.1	10.2	-9.6	17.7	11.9
Arkansas*	2.0	3.2	1.0	1.0	4.8	-2.9	-1.7	-1.7
California*	4.7	-4.6	-17.5	-17.5	5.8	-3.7	-18.8	-18.8
Colorado*	8.6	1.7	-7.4	5.7	8.8	4.8	-21.4	-8.1
Connecticut*	3.2	-0.5	6.3	-4.7	-10.5	-2.5	6.5	-10.4
Delaware	N/A	N/A	N/A	N/A	7.0	-3.6	6.1	12.1
Florida*	5.2	-3.1	9.9	-1.8	N/A	N/A	N/A	N/A
Georgia	5.1	-1.2	8.9	8.9	4.6	1.9	2.0	2.0
Hawaii	4.3	-3.2	-11.2	-10.5	5.7	-8.1	-12.7	-8.0
Idaho	7.2	5.7	5.9	5.4	-9.1	14.7	-1.6	-0.3
Illinois	7.7	-1.8	-5.0	-1.9	8.5	-4.0	-0.6	3.8
Indiana*	3.3	1.6	2.9	5.2	4.1	-13.0	21.0	21.3
Iowa	3.5	4.3	-0.2	-0.2	4.2	-5.9	10.4	10.4
Kansas	0.7	2.3	2.6	-2.2	11.3	-11.1	21.8	12.9
Kentucky*	9.2	3.4	2.9	2.9	-1.3	4.9	0.1	0.1
Louisiana	-11.1	-3.7	-4.4	-4.4	13.8	1.6	-3.5	-3.5
Maine	5.4	3.3	8.5	-6.1	6.6	7.9	0.7	-13.5
Maryland	3.6	-3.7	8.8	-0.2	8.0	4.2	3.2	0.8
Massachusetts*	5.5	-0.7	1.5	1.5	5.4	1.4	-8.2	-8.2
Michigan	-2.8	-4.2	-4.9	-4.9	-0.2	-3.9	-9.1	-9.1
Minnesota	5.7	-12.9	20.5	0.0	5.3	-3.4	10.1	0.5
Mississippi	5.3	1.3	-8.2	-8.2	3.9	-4.1	10.2	10.2
Missouri	1.1	2.3	-8.9	-8.9	1.0	-10.2	6.9	6.9
Montana	8.5	-10.5	0.2	-18.9	10.1	0.4	2.4	-12.7
Nebraska	3.5	11.5	-1.5	-4.5	7.8	-3.9	12.4	6.6
Nevada	8.0	-1.6	11.7	-4.1	N/A	N/A	N/A	N/A
New Hampshire	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
New Jersey*	3.7	-2.3	0.9	0.9	5.8	1.8	-7.3	-7.3
New Mexico	12.3	8.9	2.5	-27.0	10.1	0.2	-0.9	-22.5
New York*	1.7	6.0	-16.8	-23.3	-8.5	17.6	-17.6	-20.7
North Carolina*	5.6	0.9	N/A	N/A	5.2	-5.7	N/A	N/A
North Dakota	15.5	1.4	-3.1	-3.1	13.6	-14.9	15.5	15.5
Ohio*	4.2	1.1	4.6	4.6	5.9	-11.5	16.6	16.6
Oklahoma*	4.3	-3.7	7.2	N/A	11.9	5.5	14.5	N/A
Oregon	N/A	N/A	N/A	N/A	11.7	-27.6	34.1	52.9
Pennsylvania	6.9	-2.5	2.4	2.4	5.2	-8.9	18.1	18.1
Rhode Island	6.5	3.7	-5.0	-5.0	3.8	0.6	-7.8	-7.8
South Carolina	5.0	3.2	0.2	2.6	7.9	7.1	-8.0	-7.7
South Dakota	3.7	4.6	2.7	2.7	N/A	N/A	N/A	N/A
Tennessee*	5.6	2.5	-4.2	-4.2	-20.6	-22.9	-32.4	-32.4
Texas*	-3.4	2.0	11.4	-0.9	N/A	N/A	N/A	N/A
Utah	4.8	7.0	1.3	1.3	8.0	-7.7	29.7	29.7
Vermont*	N/A	N/A	N/A	N/A	5.2	-12.7	9.5	9.5
Virginia	3.4	3.5	5.0	-9.7	7.9	0.8	5.3	0.6
Washington	8.6	0.5	8.4	-9.1	N/A	N/A	N/A	N/A
West Virginia	9.9	1.2	2.5	2.5	8.9	-7.1	10.7	10.7
Wisconsin	4.5	2.5	2.1	1.4	6.1	-2.8	4.6	-2.3
Wyoming	8.1	-5.2	10.8	-15.0	N/A	N/A	N/A	N/A
Total	3.6%	0.0%	1.1%	-4.0%	3.7%	-1.1%	-4.7%	-5.7%
Median	5.1%	1.4%	2.3%	-1.9%	5.9%	-3.5%	4.4%	0.6%

NOTES: N/A indicates data are not available because, in most cases, these states do not have that type of tax. **Unless otherwise noted, fiscal 2019 figures reflect actual tax collections, fiscal 2020 figures reflect estimated tax collections, and fiscal 2021 figures reflect the estimates based on governors' recommended budgets.

TABLE 20B (CONTINUED)

Annual Percentage Change in General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, Enacted Fiscal 2021, and Current Fiscal 2021

State	Corporate Income Tax				Gaming/Lottery Revenue			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	17.8%	4.9%	2.2%	2.2%	N/A	N/A	N/A	N/A
Alaska	-4.0	-12.9	-25.0	-25.0	15.5	-28.3	-49.5	-49.5
Arizona	37.8	-0.4	13.8	-13.2	21.3	25.3	-16.6	-16.6
Arkansas*	40.2	-15.5	-6.8	-6.8	7.5	-52.4	-2.6	-2.6
California*	14.3	-1.5	19.2	19.2	-83.9	-39.0	-24.1	-24.1
Colorado*	17.6	-20.8	-20.9	-10.1	N/A	N/A	N/A	N/A
Connecticut*	15.2	-11.9	15.8	-18.3	1.1	-18.6	19.4	19.6
Delaware	64.8	-21.2	-34.1	-8.3	1.8	-17.8	-3.1	15.4
Florida*	30.1	-21.2	14.9	-5.0	-24.5	-92.7	13.3	N/A
Georgia	26.6	-3.0	24.6	24.6	N/A	N/A	N/A	N/A
Hawaii	24.9	-94.9	1,223.8	1,103.6	N/A	N/A	N/A	N/A
Idaho	18.6	-14.1	20.4	4.2	N/A	N/A	N/A	N/A
Illinois	18.4	-12.9	-2.0	-1.1	0.9	-17.5	-22.9	18.2
Indiana*	43.6	-27.1	20.7	26.3	2.6	-34.3	44.6	56.2
Iowa	25.0	-8.2	11.2	11.2	6.9	-10.3	0.1	0.1
Kansas	11.5	-12.1	23.6	-3.7	N/A	N/A	N/A	N/A
Kentucky*	49.1	-16.2	-14.6	-14.6	4.3	2.8	2.1	2.1
Louisiana	32.0	-10.8	-26.2	-26.2	-0.7	-13.5	-25.9	-25.9
Maine	36.2	-14.6	-2.1	-18.1	0.6	3.0	-11.8	-7.1
Maryland	25.9	1.8	4.3	4.1	3.3	-0.7	3.6	4.2
Massachusetts*	22.4	-13.8	-0.9	-0.9	15.6	-8.2	11.1	11.1
Michigan	87.9	-42.2	-33.5	-33.5	N/A	N/A	N/A	N/A
Minnesota	26.3	-32.0	36.4	2.2	12.7	-6.1	6.3	-9.4
Mississippi	12.5	-14.7	-12.4	-12.4	5.1	-19.1	4.7	4.7
Missouri	15.9	-7.1	0.4	0.4	N/A	N/A	N/A	N/A
Montana	11.6	0.4	-10.8	-33.2	6.2	-13.1	8.8	9.0
Nebraska	35.1	-7.7	-8.0	4.4	N/A	N/A	-100.0	N/A
Nevada	N/A	N/A	N/A	N/A	6.6	-17.9	31.9	31.9
New Hampshire	-1.3	-13.6	10.3	-7.3	N/A	N/A	N/A	N/A
New Jersey*	74.9	-4.0	-18.2	-18.2	N/A	N/A	N/A	N/A
New Mexico	62.1	-65.5	124.5	70.2	4.5	-29.1	48.9	17.4
New York*	11.9	15.8	2.1	2.1	0.0	-6.7	-21.4	-21.4
North Carolina*	12.4	-20.8	N/A	N/A	N/A	N/A	N/A	N/A
North Dakota	60.1	-38.0	-27.1	-27.1	39.0	12.3	-40.2	-40.2
Ohio*	7.1	2.4	-1.1	-1.1	N/A	N/A	N/A	N/A
Oklahoma*	25.4	-1.5	3.5	N/A	7.1	-16.4	24.5	N/A
Oregon	25.4	-47.3	-13.3	58.9	N/A	N/A	N/A	N/A
Pennsylvania	18.0	-16.8	0.0	0.0	7.3	8.3	23.1	23.1
Rhode Island	21.5	-4.2	-11.0	-11.0	8.5	-28.6	-6.6	-6.6
South Carolina	34.7	-16.7	-5.8	-13.4	N/A	N/A	N/A	N/A
South Dakota	N/A	N/A	N/A	N/A	7.5	-2.7	7.4	7.4
Tennessee*	8.5	3.4	-17.2	-17.2	12.2	3.8	0.7	0.7
Texas*	N/A	N/A	N/A	N/A	10.0	5.4	-9.5	-8.8
Utah	16.3	-31.7	7.7	7.7	N/A	N/A	N/A	N/A
Vermont*	36.4	-4.0	-61.7	-61.7	N/A	N/A	N/A	N/A
Virginia	9.5	7.2	0.7	3.0	N/A	N/A	N/A	N/A
Washington	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
West Virginia	79.9	-23.3	-4.9	-4.9	N/A	N/A	17.8	N/A
Wisconsin	49.7	20.2	-25.0	15.9	N/A	N/A	N/A	N/A
Wyoming	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Total	22.5%	-7.0%	3.8%	3.0%	9.0%	-12.6%	2.8%	7.4%
Median	25.0%	-12.9%	-1.0%	-3.7%	6.4%	-13.3%	1.4%	1.4%

NOTES: N/A indicates data are not available because, in most cases, these states do not have that type of tax. **Unless otherwise noted, fiscal 2019 figures reflect actual tax collections, fiscal 2020 figures reflect estimated tax collections, and fiscal 2021 figures reflect the estimates based on governors' recommended budgets.

TABLE 20B (CONTINUED)

Annual Percentage Change in General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, Enacted Fiscal 2021, and Current Fiscal 2021

State	All Other Revenue				Total			
	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current	Fiscal 2019	Fiscal 2020	Fiscal 2021 Enacted	Fiscal 2021 Current
Alabama	4.9%	3.0%	-1.0%	-1.0%	7.1%	4.3%	2.1%	2.1%
Alaska	9.5	-40.8	-27.5	-27.5	8.9	-39.5	-27.5	-27.5
Arizona	58.1	-17.4	-43.3	-59.4	11.1	-2.3	8.7	0.7
Arkansas*	8.5	-5.3	-1.1	-1.1	6.2	-2.5	-1.0	-1.0
California*	15.2	3.1	-5.0	-5.0	6.6	-3.4	-14.3	-14.3
Colorado*	-31.7	-3.1	1.6	1.8	7.4	1.9	-16.8	-4.1
Connecticut*	135.8	1.2	-1.6	2.9	8.0	-2.3	5.5	-5.9
Delaware	1.4	2.2	-0.7	2.0	4.5	-1.4	0.5	5.6
Florida*	7.2	-7.3	6.5	4.6	7.0	-6.1	9.8	-1.2
Georgia	2.6	-3.6	-42.9	-42.9	5.1	-0.4	-5.2	-5.2
Hawaii	-3.6	12.0	-23.5	11.2	3.3	-3.5	-13.3	-3.3
Idaho	10.3	0.7	-1.5	-8.1	0.1	8.0	2.9	2.0
Illinois	-2.8	3.3	-6.3	-7.4	6.1	-2.9	-3.4	0.1
Indiana*	4.2	3.5	-2.1	-0.1	5.4	-6.3	10.4	12.3
Iowa	-2.8	-32.4	102.2	102.2	6.4	0.9	-1.2	-1.2
Kansas	-47.9	-15.1	-33.4	-7.4	1.0	-6.4	11.2	4.8
Kentucky*	1.0	-3.4	-0.1	-0.1	5.1	1.5	0.3	0.3
Louisiana	2.4	-3.4	-6.2	-6.2	1.6	-2.6	-6.4	-6.4
Maine	3.0	-11.2	-15.6	-15.1	7.3	3.1	2.5	-10.8
Maryland	-7.2	-1.7	-3.6	-3.9	5.9	1.3	4.0	0.4
Massachusetts*	4.1	-2.6	-0.3	-0.3	6.7	-1.5	-3.7	-3.7
Michigan	-10.8	-16.4	13.3	13.3	1.0	-8.0	-7.0	-7.0
Minnesota	-5.1	33.6	-28.0	-30.4	4.9	-2.3	5.9	-5.8
Mississippi	0.3	2.3	-5.3	-5.3	4.8	-2.5	-2.2	-2.2
Missouri	-9.4	5.7	-22.5	-22.5	1.0	-6.6	1.5	1.5
Montana	1.0	-3.7	2.1	-2.6	7.0	-1.6	1.5	-10.6
Nebraska	-7.6	-5.3	-13.3	-13.0	7.2	0.9	4.3	1.2
Nevada	6.0	-2.4	7.9	16.2	6.7	-4.9	12.7	12.3
New Hampshire	2.9	-2.8	3.9	4.0	1.6	-6.0	5.6	1.0
New Jersey*	-8.4	-2.2	4.2	4.2	7.0	-0.8	-4.1	-4.1
New Mexico	18.3	-3.3	-6.1	-3.6	14.9	0.1	-0.4	-15.8
New York*	33.3	-5.6	-19.7	-16.1	-1.2	12.3	-16.1	-18.8
North Carolina*	3.6	-1.1	N/A	N/A	5.4	-3.6	-2.0	-2.0
North Dakota	-43.5	72.4	-50.7	-50.7	-2.9	9.1	-16.3	-16.3
Ohio*	2.1	4.9	6.8	6.8	4.0	-0.8	8.0	8.0
Oklahoma*	54.6	-37.4	17.1	N/A	16.4	-8.2	11.9	-4.2
Oregon	11.6	-9.5	34.0	64.2	12.7	-28.1	31.3	54.1
Pennsylvania	-21.2	-7.8	-4.7	-4.7	0.8	-7.4	7.3	7.3
Rhode Island	-6.2	11.5	-12.8	-12.8	3.0	1.0	-8.3	-8.3
South Carolina	12.1	5.7	-8.4	-4.8	8.4	4.3	-5.0	-3.9
South Dakota	7.2	4.5	-6.8	-6.8	5.1	4.0	0.1	0.1
Tennessee*	-2.2	-5.1	12.5	12.5	4.0	0.7	-2.7	-2.7
Texas*	6.5	-10.2	13.3	-10.3	1.2	-3.5	11.6	-5.1
Utah	2.4	8.9	-8.7	-5.4	7.2	-4.0	16.4	16.7
Vermont*	51.5	6.5	14.4	14.4	3.2	-4.3	6.0	6.0
Virginia	7.3	7.1	-3.1	-9.1	7.2	2.0	4.4	-1.8
Washington	12.2	-1.4	10.0	-1.4	10.3	-0.4	9.2	-5.3
West Virginia	22.1	-7.6	-15.4	-15.4	21.4	-6.6	2.9	2.9
Wisconsin	-0.7	2.4	0.1	-0.6	7.4	1.1	0.7	0.8
Wyoming	-4.2	11.9	-33.6	-38.9	0.1	5.5	-18.8	-30.9
Total	5.0%	-2.1%	-2.2%	-6.0%	5.2%	-1.6%	-1.7%	-4.4%
Median	2.7%	-2.3%	-3.1%	-4.3%	6.0%	-1.9%	1.1%	-1.9%

NOTES: N/A indicates data are not available because, in most cases, these states do not have that type of tax. **Unless otherwise noted, fiscal 2019 figures reflect actual tax collections, fiscal 2020 figures reflect estimated tax collections, and fiscal 2021 figures reflect the estimates based on governors' recommended budgets.

TABLE 21

States With Delayed Tax Deadlines and Revenue Amounts Deferred to Fiscal 2021

State	Delayed Tax Deadline	Delayed Revenues Recognized in Which Year?	FY 2020 Revenues Deferred to FY 2021			
			Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Total
Alabama	Yes	FY 2020				
Alaska	Yes	FY 2020				
Arizona*	Yes	FY 2021		\$600		\$600
Arkansas*	Yes	FY 2021		TBD	TBD	TBD
California	Yes	FY 2020				
Colorado	Yes	FY 2020				
Connecticut	Yes	FY 2020				
Delaware	Yes	FY 2021		131	\$23	154
Florida*	Yes	FY 2020				
Georgia	Yes	FY 2020				
Hawaii	Yes	FY 2021		282	27	308
Idaho	Yes	FY 2020				
Illinois	Yes	FY 2021		1,000	100	1,100
Indiana	Yes	FY 2021		700	200	900
Iowa	Yes	FY 2020				
Kansas*	Yes	FY 2021		560	75	635
Kentucky	Yes	FY 2020				
Louisiana	Yes	FY 2020				
Maine	Yes	FY 2020				
Maryland	Yes	FY 2020				
Massachusetts*	Yes	FY 2020	\$97		50	147
Michigan	Yes	FY 2020				
Minnesota	Yes	FY 2020				
Mississippi	Yes	FY 2021		120	81	201
Missouri	Yes	FY 2021		605	118	723
Montana	Yes	FY 2020				
Nebraska	Yes	FY 2021		219	53	272
Nevada	N/A	N/A				
New Hampshire*	N/A	N/A				
New Jersey	Yes	N/A				
New Mexico	Yes	FY 2020				
New York*	Yes	N/A				
North Carolina*	Yes	FY 2021	55	836	152	1,130
North Dakota*	Yes	FY 2021		50		50
Ohio	Yes	FY 2021		659		659
Oklahoma*	Yes	FY 2021		312	97	408
Oregon	Yes	FY 2021	N/A	TBD	TBD	TBD
Pennsylvania*	Yes	FY 2021	191	1,329	277	1,797
Rhode Island	Yes	FY 2020				
South Carolina*	Yes	FY 2020		-147	-12	-159
South Dakota	N/A	N/A				
Tennessee*	Yes	FY 2020				
Texas	N/A	N/A				
Utah	Yes	FY 2021		785	60	845
Vermont	Yes	FY 2021		162	19	181
Virginia	Yes	FY 2020				
Washington*	N/A	N/A				
West Virginia	Yes	FY 2021		144	56	200
Wisconsin	Yes	FY 2020				
Wyoming	N/A	N/A				
Total			\$343	\$8,346	\$1,376	\$10,152
District of Columbia	Yes	N/A				

Note: Nineteen states reported that they recognized delayed tax payments due to the tax deadline shift in fiscal 2021 that normally would have been recognized in fiscal 2020. Additionally, South Carolina reported deferring tax refunds until fiscal 2021. * See Notes to Table 21 on page 82.

Enacted Fiscal 2021 Revenue Actions

States' enacted budgets for fiscal 2021 included tax and fee changes that resulted in a net revenue increase of \$5.2 billion, with 11 states enacting net increases and 16 states enacting smaller net decreases. The dollar amount of the net increase is driven almost entirely by corporate income tax changes approved in California, including temporarily suspending the use of net operating losses and putting a cap on business incentive tax credits. Compared to what states reported as proposed revenue changes in the Spring 2020 Fiscal Survey, which would have resulted in a net revenue increase of \$2.4 billion, enacted revenue changes looked rather different. In some states, governors had proposed tax changes that were not considered, given legislatures' focus on addressing the immediate public health and economic crisis wrought by the pandemic, coupled with some sessions having to end early due to health concerns. A few states enacted tax changes in response to the crisis, including a few increases to help close budget shortfalls and decouple from certain provisions in the federal CARES Act. While proposed revenue changes in governors' budgets were expected to result in a \$588 million decline in general fund-only revenue, enacted revenue changes are expected to have a \$4.1 billion positive impact on general fund revenue.

Overall, not many states so far have turned to tax and fee increases as a significant means to address projected budget shortfalls. However, the longer the crisis continues and absent additional federal aid, more states may resort to revenue changes as a budget balancing tool. Looking back at the Great Recession, states made minimal use of revenue changes early on in the crisis to balance their budgets, enacting a net increase of only \$1.5 billion in fiscal 2009, the first year where states saw revenues decline year-over-year. However, by fiscal 2010, states enacted \$23.9 billion in net revenue increases. (See [Tables 22 and Figure 3](#))

Below is a summary of the revenue impacts by category. (See [Tables 23 and 24](#)) More detailed, state-by-state information on tax and fee changes enacted in fiscal 2021 is available in the Appendix of this report (See [Table A-1](#)).

Sales Taxes — Seven states enacted sales and use tax increases and five enacted decreases, which together have a net positive revenue impact of \$128 million (\$102 million general fund impact) in fiscal 2021. Included here are some states' marketplace facilitator provisions to require marketplace sellers/facilitators to collect and remit applicable sales taxes.

Personal Income Taxes—Three states enacted net personal income tax increases, while 12 states enacted decreases, resulting in a net revenue increase of \$250 million (-\$124 million general fund impact). Increases in this category include California's suspension of net operating loss usage and business credit limitations and Colorado's decoupling from the CARES Act, as well as New Jersey's expanded millionaire's tax which does not affect the general fund. Decreases include a phased-in income tax rate decrease in Arkansas, California's expansion of the Earned Income Tax Credit, and reducing the bottom two tax bracket rates in Wisconsin.

Corporate Income Taxes—Four states enacted corporate income tax increases while five states enacted decreases for a net increase of \$4.3 billion (\$4.3 billion general fund impact). This figure is driven almost entirely by California temporarily suspending the use of net operating losses and putting a cap on business incentive tax credits, which together are expected to yield \$4.1 billion in additional general fund revenues in fiscal 2021.

Cigarette and Tobacco Taxes—Two states enacted tax increases on cigarettes and tobacco products, and two states enacted changes expected to yield revenue decreases, resulting in a net decrease of \$77 million (-\$61 million general fund impact). Massachusetts's restriction of the sale of flavored tobacco product, and corresponding decline in projected revenues from that source, drives the net decrease in this category.

Motor Fuel Taxes — No states reported enacted tax changes in this category for fiscal 2021.

Alcohol Taxes — No states reported enacted tax changes in this category for fiscal 2021.

Gaming Taxes/Lottery Revenue — One state reported a proposed increase in general fund revenue of \$35 million from sports wagering; this change was reported by Massachusetts, which based its survey response on the governor's revised proposed budget dated October 2020, since the state had not yet enacted a full-year budget for fiscal 2021 at the time this report went to print.

Other Taxes & Revenue — Six states enacted increases for other tax and revenue sources, while three states enacted decreases, resulting in a net positive revenue impact of \$462 million but a negative impact on state general fund revenue of \$98 million. A nursing facility fee increase in California, which

will be deposited in a special fund, accounts for the bulk of the net increase in revenue. Meanwhile, Nebraska reported a substantial revenue decrease for property tax relief.

Fees — Three states enacted a net fee increase and one state enacted a decrease, resulting in a total increase of \$52 million (-\$21 million general fund impact).

Fiscal 2021 Revenue Measures. In addition to tax and fee changes, states also enacted new revenue measures with a total net impact of \$6.5 billion, including a \$6.2 billion increase for states' general funds. These measures often enhance general fund revenue but, in most cases, do not affect taxpayer liability and include actions to enforce existing laws, tax amnesties, additional audits and compliance efforts, as well as fund transfers, diversions and borrowing. New Jersey's action to borrow \$4.5 billion as a budget balancing measure accounts for the bulk of the revenue impact reported here. (See Appendix Table A-2)

Mid-Year Revenue Changes in Fiscal 2020

Fourteen states enacted changes in taxes and fees in the middle of fiscal 2020, with six states enacting increases and eight states enacting decreases, for a total net revenue decrease of \$228 million. Personal income tax reductions as well as motor fuel vehicle fee hikes in Wisconsin, income tax credits in Georgia, an increase in the standard deduction and other tax changes in North Carolina, and a state emergency telephone fee increase in California account for some of the mid-year changes reported. Several states also enacted mid-year revenue measures that generally do not affect taxpayer liability, with a total fiscal 2020 revenue impact of -\$1.4 billion. (See Table 25, Appendix Tables A-3 and A-4)

TABLE 22

Enacted State Revenue Changes, Fiscal 1979 to Fiscal 2021

Fiscal Year	Revenue Change (Billions)
2021	\$5.2
2020	6.7
2019	3.1
2018	9.9
2017	1.3
2016	0.5
2015	-2.3
2014	-2.1
2013	6.9
2012	-0.7
2011	6.2
2010	23.9
2009	1.5
2008	4.5
2007	-2.1
2006	2.5
2005	3.5
2004	9.6
2003	8.3
2002	0.3
2001	-5.8
2000	-5.2
1999	-7.0
1998	-4.6
1997	-4.1
1996	-3.8
1995	-2.6
1994	3.0
1993	3.0
1992	15.0
1991	10.3
1990	4.9
1989	0.8
1988	6.0
1987	0.6
1986	-1.1
1985	0.9
1984	10.1
1983	3.5
1982	3.8
1981	0.4
1980	-2.0
1979	-2.3

SOURCES: Fiscal 1979-1987 data from Advisory Commission on Intergovernmental Relations, Significant Features of Fiscal Federalism, 1985-86 edition, page 77, based on data from the Tax Foundation and the National Conference of State Legislatures. Fiscal 1988-2021 data provided by the National Association of State Budget Officers.

FIGURE 3:

Enacted State Revenue Changes, Fiscal 1979 to Fiscal 2021 (\$ in Billions)

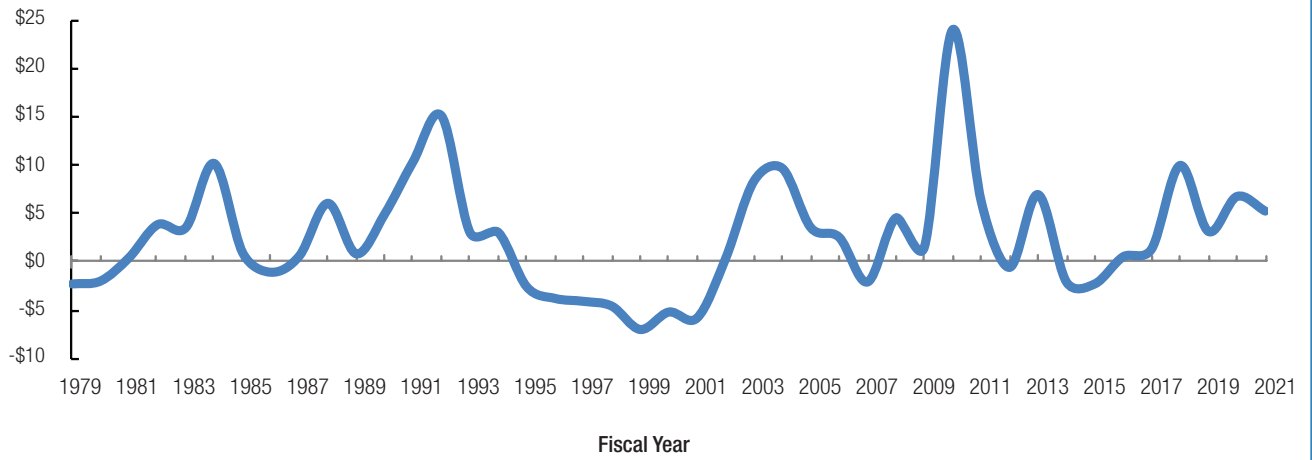


TABLE 23

Enacted Fiscal 2021 Revenue Actions by Type of Revenue and Net Increase or Decrease (Millions)

State	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Cigarette/ Tobacco Tax	Motor Fuel Tax	Alcohol Tax	Gaming Tax/ Lottery Revenue	Other Taxes and Revenues	Fees	Total
Alabama	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Alaska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arizona	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-164.1	-164.1
Arkansas	0.0	-74.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-74.1
California	25.9	99.3	4,116.9	0.0	0.0	0.0	0.0	500.0	208.8	4,950.9
Colorado	3.7	193.1	38.8	0.0	0.0	0.0	0.0	0.0	0.0	235.6
Connecticut*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delaware	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	-36.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-36.6
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	0.0	-2.9	-4.3	0.0	0.0	0.0	0.0	0.0	0.0	-7.2
Illinois	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indiana	0.0	-6.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-6.2
Iowa	-4.3	-6.0	-29.1	0.0	0.0	0.0	0.0	0.3	0.0	-39.1
Kansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kentucky	-0.1	0.0	0.0	-1.0	0.0	0.0	0.0	6.6	0.0	5.5
Louisiana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maine	16.6	-1.8	-1.8	9.2	0.0	0.0	0.0	0.0	0.0	22.2
Maryland*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Massachusetts	2.0	0.0	0.0	-94.9	0.0	0.0	35.0	19.0	0.0	-38.9
Michigan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minnesota	0.0	-64.7	-25.3	0.0	0.0	0.0	0.0	0.0	3.6	-86.4
Mississippi	30.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	30.0
Missouri	0.0	-42.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-42.1
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nebraska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-125.0	0.0	-125.0
Nevada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54.5	0.0	54.5
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	0.0	374.0	210.0	0.0	0.0	0.0	0.0	0.0	0.0	584.0
New Mexico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New York	0.0	-6.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	4.0
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio*	0.0	-28.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-28.9
Oklahoma	0.0	0.0	-3.6	0.0	0.0	0.0	0.0	0.0	0.0	-3.6
Oregon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pennsylvania*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	-20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-20.0
Tennessee	112.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	112.4
Texas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utah	3.1	0.0	4.0	0.0	0.0	0.0	0.0	0.0	4.0	11.0
Vermont	0.0	-1.4	0.0	0.0	0.0	0.0	0.0	-1.3	0.0	-2.7
Virginia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	-5.1	0.0	0.0	0.0	0.0	0.0	0.0	-3.1	0.0	-8.3
West Virginia	0.0	-3.1	0.0	0.0	0.0	0.0	0.0	11.1	0.0	8.0
Wisconsin	0.0	-179.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-179.0
Wyoming	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	\$127.5	\$250.2	\$4,305.5	-\$76.7	\$0.0	\$0.0	\$35.0	\$462.0	\$52.3	\$5,155.9
Increases	7	3	4	2	0	0	1	6	3	11
Decreases	5	12	5	2	0	0	0	3	1	16

NOTE: See Appendix Table A-1 for details on specific revenue changes. *See Notes to Table 23 on page 83.

TABLE 24

Enacted Fiscal 2021 Revenue Actions — General Fund Impact (Millions)

State	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Cigarette/Tobacco Tax	Motor Fuel Tax	Alcohol Tax	Gaming Tax/Lottery Revenue	Other Taxes and Revenues	Fees	Total
Alabama	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Alaska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arizona	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-24.1	-24.1
Arkansas	0.0	-74.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-74.1
California	12.0	99.3	4,116.9	0.0	0.0	0.0	0.0	0.0	0.0	4,228.2
Colorado	3.7	193.1	38.8	0.0	0.0	0.0	0.0	0.0	0.0	235.6
Connecticut	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delaware	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	-36.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-36.6
Georgia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Hawaii	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho*	0.0	-2.9	-4.3	0.0	0.0	0.0	0.0	0.0	0.0	-7.2
Illinois	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indiana	0.0	-6.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-6.2
Iowa	-4.3	-6.0	-29.1	0.0	0.0	0.0	0.0	0.3	0.0	-39.1
Kansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kentucky	-0.1	0.0	0.0	-1.0	0.0	0.0	0.0	6.6	0.0	5.5
Louisiana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maine	16.6	-1.8	-1.8	9.2	0.0	0.0	0.0	0.0	0.0	22.2
Maryland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Massachusetts	1.8	0.0	0.0	-79.1	0.0	0.0	35.0	0.0	0.0	-42.2
Michigan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Minnesota	0.0	-64.7	-25.3	0.0	0.0	0.0	0.0	0.0	3.6	-86.4
Mississippi	18.2	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.2
Missouri	0.0	-42.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-42.1
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nebraska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-125.0	0.0	-125.0
Nevada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	54.5	0.0	54.5
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	0.0	0.0	210.0	0.0	0.0	0.0	0.0	0.0	0.0	210.0
New Mexico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New York	0.0	-6.0	0.0	10.0	0.0	0.0	0.0	0.0	0.0	4.0
North Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio	0.0	-28.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-28.9
Oklahoma	0.0	0.0	-3.6	0.0	0.0	0.0	0.0	0.0	0.0	-3.6
Oregon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pennsylvania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	-20.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-20.0
Tennessee	112.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	112.4
Texas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utah	3.1	0.0	4.0	0.0	0.0	0.0	0.0	0.0	0.0	7.0
Vermont	0.0	-1.4	0.0	0.0	0.0	0.0	0.0	-1.3	0.0	-2.7
Virginia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	-5.1	0.0	0.0	0.0	0.0	0.0	0.0	-3.1	0.0	-8.3
West Virginia	0.0	-3.1	0.0	0.0	0.0	0.0	0.0	-29.9	0.0	-33.0
Wisconsin	0.0	-179.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-179.0
Wyoming	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	\$101.6	-\$123.8	\$4,305.5	-\$60.9	\$0.0	\$0.0	\$35.0	-\$98.0	-\$20.5	\$4,139.0
Increases	7	2	4	2	0	0	1	3	1	10
Decreases	5	12	5	2	0	0	0	4	1	17

NOTE: See Appendix Table A-1 for details on specific revenue changes.

TABLE 25

Enacted Mid-Year Fiscal 2020 Revenue Actions by Type of Revenue and Net Increase or Decrease (Millions)

State	Sales & Use Tax	Personal Income Tax	Corporate Income Tax	Cigarette/Tobacco Tax	Motor Fuel Tax	Alcohol Tax	Gaming Tax/Lottery Revenue	Other Taxes and Revenues	Fees	Total
Alabama	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Alaska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arizona	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Arkansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
California	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	62.5	62.5
Colorado	0.0	61.5	6.9	0.0	0.0	0.0	0.0	0.0	0.0	68.4
Connecticut	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Delaware	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Florida	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Georgia	-1.5	-38.5	-3.5	0.0	0.0	0.0	0.0	-180.0	-2.4	-225.8
Hawaii	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Idaho	0.0	-6.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-6.6
Illinois	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indiana	0.0	-7.9	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-7.9
Iowa	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kansas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Kentucky	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Louisiana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Maine	12.4	-2.7	-0.2	5.0	0.0	0.0	0.0	0.0	0.0	14.5
Maryland	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Massachusetts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Michigan	0.0	0.0	0.0	0.0	0.0	0.0	4.4	0.0	0.0	4.4
Minnesota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mississippi	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Missouri	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Montana	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nebraska	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Nevada	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Hampshire	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Jersey	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Mexico	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New York	0.0	0.0	-32.0	0.0	0.0	0.0	0.0	0.0	0.0	-32.0
North Carolina	62.1	-80.3	3.0	0.0	0.0	0.0	0.0	-4.0	0.0	-19.2
North Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ohio	-1.1	-17.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-18.7
Oklahoma	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Oregon	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pennsylvania	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Rhode Island	0.0	2.1	0.0	0.0	0.0	0.0	0.0	-0.4	0.0	1.7
South Carolina	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
South Dakota	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Tennessee	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Texas	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Utah	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	-3.4	-3.4
Vermont	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Virginia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Washington	0.0	0.0	0.0	0.0	0.0	0.0	0.0	18.0	0.0	18.0
West Virginia	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Wisconsin	0.0	-244.2	0.0	2.3	4.9	0.0	0.0	0.0	153.6	-83.4
Wyoming	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	\$72.0	-\$334.2	-\$25.8	\$7.3	\$4.9	\$0.0	\$4.4	-\$166.4	\$210.3	-\$227.5
Increases	2	2	2	2	1	0	1	1	2	6
Decreases	2	7	3	0	0	0	0	3	2	8

NOTE: See Appendix Table A-3 for details on specific revenue changes.

CHAPTER 2 NOTES

Table 16: General Fund Nominal Percentage Revenue Change, Fiscal 2019 to Fiscal 2021

Virginia	The revenue increase for fiscal 2020 reflects additional transfers into the general fund. See Notes to Tables 3–5 for additional explanation of state general fund revenue amounts used to calculate these percentages.
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Table 17: General Fund Revenue Collections Compared to Projections, Fiscal 2020 and Fiscal 2021

New York	Receipts have performed slightly above initial estimates mainly due higher income tax withholding collections, including withholding on unemployment compensation, and lower than expected refund payments, as well as the receipt of an unplanned \$220 million from a bank penalty issued by the Department of Financial Services. These positive variances are offset by lower income tax collections related to extensions, final returns and delinquencies; business tax receipts; and consumption tax, which continue to fall below projections due to “Stay-at-Home” order and retail closures in response to the COVID-19 pandemic.
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Tables 18A and 18B: Fiscal 2020 General Fund Revenue Collections Compared With Projections Used in Adopting Fiscal 2020 Budgets

California	Fiscal 2020 estimates on the 2019 Fall survey included \$4b in revenue transfers and loans from the General Fund. For ease of comparison between the two points in time, revenues and transfers have been removed from total revenues.
Ohio	Corporate Income Tax: Ohio doesn’t have a corporate income tax and instead has a commercial activities tax (CAT). All Other General Revenue Fund Revenue: Federal reimbursements for Medicaid expenditures make up the majority of revenue in this category.
Texas	Figures taken from Table A-12 in revised CRE July 2020 and the October 2019 CRE.
Vermont	“All Other GF Revenue” in FY2020 preliminary actual includes \$52M in adjusted revenue, which itself includes a \$51.2M CRF transfer to the general fund.

Tables 19A and 19B: Fiscal 2021 General Fund Revenue Collections Compared With Projections Used in Adopting Fiscal 2021 Budgets

Arkansas	As Budgets were enacted after revenues have been revised due to the pandemic, both ‘Projections in Fiscal Year 2021 Enacted Budget Fiscal 2021’ and ‘Most Current Revenue Estimates Fiscal 2021’ are the same and have not changed.
Indiana	Most Current FY2021 revenue estimates are based on the last revenue forecast presented which was on December 20, 2019 (pre-COVID-19).
Kentucky	Updated FY 2021 revenue estimate yet to be released.
Massachusetts	The Commonwealth has not yet enacted a final fiscal 2021 budget. All responses are based on the Governor’s revised proposed budget filed on October 14, 2020.
New Jersey	All other general fund revenue excludes \$4.5 billion in planned general fund borrowing.
North Carolina	Details of North Carolina’s revenue forecast for the fiscal 2021 (revised) enacted budget are not available by tax type. The consensus forecast developed in May consisted of a top-level amount only, without details by revenue type. The next consensus revenue forecast for fiscal 2021, and fiscal 2022 will be available in February 2021.
Ohio	Corporate Income Tax: Ohio doesn’t have a corporate income tax and instead has a commercial activities tax (CAT). All Other General Revenue Fund Revenue: Federal reimbursements for Medicaid expenditures make up the majority of revenue in this category. At time of data collection, Ohio was currently updating revenue estimates based on Q2 + Q3 actual data.
Oklahoma	Projected revenues reported for FY 2021 enacted are artificially inflated because anticipated effects of the COVID-19 pandemic and depressed oil and gas markets could not be “officially” included in the GRF estimates after February. Legislators restricted spending from the GRF by approximately 18%, or \$1.1 billion, from the official estimate based on unofficial projected changes to major revenue streams. These “official” estimates will not match the enacted budget reported in Table 5.

No official updated estimates are available; however, an updated projection will be presented to the State BOE in December. Currently, a comparable projection, considering the unofficial expectations related FY 2021 enacted revenue projections, would be approximately \$6,758.4 million in total. No estimates can be made for individual revenue streams at this time.

Texas Figures taken from Table A-12 in revised CRE July 2020 and the October 2019 CRE.

Tables 20A and 20B: Comparison of General Fund Revenue Collections in Fiscal 2019, Fiscal 2020, Enacted and Current Fiscal 2021

Arkansas	<p>Revenue amounts are reported as “gross” (before refunds and special dedications/payments).</p> <p>As Budgets were enacted after revenues have been revised due to the pandemic, both ‘Projections in Fiscal Year 2021 Enacted Budget Fiscal 2021’ and ‘Most Current Revenue Estimates Fiscal 2021’ are the same and have not changed.</p>
California	<p>Revenue estimates as of April 2020.</p> <p>Fiscal 2019 does not include \$4.4b in revenue transfers and loans from the General Fund.</p> <p>Fiscal 2020 does not include \$4b in revenue transfers and loans from the General Fund or \$2b in estimated cost recoveries for COVID-19 and wildfires.</p> <p>Fiscal 2021 does not include \$12.3b for revenue transfers and loans to the General Fund (primarily comprised of a transfer of \$7.8b from the rainy day fund) as well as \$5.7b in estimated cost recoveries for COVID-19 and wildfires.</p>
Colorado	<p>Revenue amounts reported here include funds diverted to the State Education Fund as required by law. These diversions are excluded in the total revenue amounts reported in Tables 3–5.</p>
Connecticut	<p>FY 2019 Actual: Of the total \$19,649.9 million in revenue collections, \$2,083.8 million is Federal Grant Revenue; without the \$2,083.8 million in Federal Grant revenue, “All Other GF Revenue” would be \$1,907.6 million and the total GF revenue would be \$17,566.1 million.</p> <p>FY 2020 Originally Adopted Budget: Public Act 19-117 included the originally adopted budget which was later amended by Public Act 19-1 of the December Special Session as a result of a settlement between the State of CT and its hospitals; Of the total \$19,543.7 million in revenue collections, \$1,588.9 million is Federal Grant Revenue; without the \$1,588.9 million in Federal Grant revenue, “All Other GF Revenue” would be \$2,450.4 million and the total GF revenue would be \$17,954.8 million.</p> <p>FY 2020 Preliminary Actual: Of the total \$19,193.5 million in revenue collections, \$1,796.8 million is Federal Grant Revenue; without the \$1,796.8 million in Federal Grant revenue, “All Other GF Revenue” would be \$2,242.5 million and the total GF revenue would be \$17,396.7 million.</p> <p>FY 2021 Enacted: Adopted Budget: Public Act 19-117 included the originally adopted budget which was later amended by Public Act 19-1 of the December Special Session as a result of a settlement between the State of CT and its hospitals; Of the total \$20,252.5 million in revenue collections, \$1,571.5 million is Federal Grant Revenue; without the \$1,571.5 million in Federal Grant revenue, “All Other GF Revenue” would be \$2,402.7 million and the total GF revenue would be \$18,681.0 million.</p> <p>FY 2021 Most Recent Estimates: Of the total \$18,056.5 million in revenue collections, \$1,507.5 million is Federal Grant Revenue; without the \$1,507.5 million in Federal Grant revenue, “All Other GF Revenue” would be \$2,648.2 million and the total GF revenue would be \$16,549.0 million.</p>
Florida	<p>Total revenue amounts reported exclude reappropriations, reversions, and fund transfers.</p>
Indiana	<p>Most Current FY2021 revenue estimates are based on the last revenue forecast presented which was on December 20, 2019 (pre-COVID-19).</p>
Kentucky	<p>Updated FY 2021 revenue estimate yet to be released.</p>

Massachusetts	The Commonwealth has not yet enacted a final fiscal 2021 budget. All responses are based on the Governor's revised proposed budget filed on October 14, 2020.
New Jersey	All other general fund revenue for fiscal 2021 excludes \$4.5 billion in planned general fund borrowing.
New York	<p>In prior NASBO surveys, amounts reported for various tax categories inappropriately included portions of those taxes that were initially deposited into Debt Service Funds and used to pay debt service. Technically these taxes were never deposited into the General Fund and as such are not considered General Fund taxes. The All Other General Fund amounts previously reported in the survey were reduced by these taxes. The Fall 2020 Fiscal Survey properly reports these taxes.</p> <p>FY 2021 All Other General Fund Revenue excludes \$4.5 billion in PIT note sales executed in the first quarter of FY 2021. The borrowings were done to address liquidity needs in response to the Federal government's decision to extend the calendar year 2019 income tax filing from April 15, 2020 to July 15, 2020. The FY 2021 Enacted Budget authorized up to \$8 billion of short-term borrowing in the form of personal income tax revenue or bond anticipation notes and up to \$3 billion of credit facilities in the form of a line of credit at one or more banks.</p>
North Carolina	Details of North Carolina's revenue forecast for the fiscal 2021 (revised) enacted budget are not available by tax type. The consensus forecast developed in May consisted of a top-level amount only, without details by revenue type. The next consensus revenue forecast for fiscal 2021, and fiscal 2022 will be available in February 2021.
Ohio	Corporate Income Tax: Ohio doesn't have a corporate income tax and instead has a commercial activities tax (CAT). All Other General Revenue Fund Revenue: Federal reimbursements for Medicaid expenditures make up the majority of revenue in this category. At time of data collection, Ohio was currently updating revenue estimates based on Q2 + Q3 actual data.
Oklahoma	<p>Projected revenues reported for FY 2021 enacted are artificially inflated because anticipated effects of the COVID-19 pandemic and depressed oil and gas markets could not be "officially" included in the GRF estimates after February. Legislators restricted spending from the GRF by approximately 18%, or \$1.1 billion, from the official estimate based on unofficial projected changes to major revenue streams. These "official" estimates will not match the enacted budget reported in Table 5.</p> <p>No official updated estimates are available; however, an updated projection will be presented to the State BOE in December. Currently, a comparable projection, considering the unofficial expectations related FY 2021 enacted revenue projections, would be approximately \$6,758.4 million in total. No estimates can be made for individual revenue streams at this time.</p>
Tennessee	Sales tax, personal income tax, and corporate income tax are shared with local governments. Corporate income tax includes franchise tax.
Texas	Figures taken from Table A-12 in revised CRE July 2020 and the October 2019 CRE.
Vermont	"All Other GF revenue" in FY2020 preliminary actual includes \$52M in adjusted revenue, which itself includes a \$51.2M CRF transfer to the general fund.

Table 21: States With Delayed Tax Deadlines Recognizing Deferred Revenues (or Refunds) in Fiscal 2021

Arizona	Arizona is shifting deferred income tax revenue from 2020 to 2021, to the tune of a current estimate of \$600M, almost all of which we are accounting for as individual income tax.
Arkansas	Amounts collected from income tax are counted toward the fiscal year in which the collection was made. As of September 25, 2020, the Arkansas tax filing season for tax year 2019 is not complete until after the October 15 extension. Arkansas will not be able to make a determination of the amounts deferred from FY20 to FY21 until after the extension.
Florida	For Corporate Income Tax the returns deadline was shifted into the next fiscal year but the payments deadline, while extended, remained in the same fiscal year.
Kansas	The FY 2020 revenues that were deferred until FY 2021 are estimates.

Massachusetts	<p>Room Occupancy Excise Tax is included within Sales & Use Tax here only. On March 18, 2020, Governor Baker announced administrative tax relief measures postponing the collection of regular sales tax, meals tax and room occupancy taxes for small businesses that would be due in March, April and May until June 20, 2020, which has been further extended such that any payments due from March 2020 through April 2021 are due on May 20, 2021.</p> <p>On March 27, 2020, Massachusetts extended the state income tax filing and payment deadline from April 15, 2020 to July 15, 2020, consistent with the extension enacted by the federal government. Pursuant to special legislation approved on May 15, 2020, any income tax payments or refunds associated with this extension and received through August 31, 2020 were recorded as FY20 revenue.</p>
New Hampshire	Corporate Income taxes were deferred to June 2020.
New York	<p>As many New York State taxpayers file their State returns in tandem with their Federal returns, the State pushed their April 15th tax deadline out to July 15th to consistent with the extended Federal filing date. New York State's Fiscal Year ends on March 31. As such, there was no impact on Fiscal Year 2020 from the delay in receipt, however the delay within Fiscal Year 2021 caused the State to execute short-term borrowing to provide liquidity financing.</p> <p>The extension of the Personal Income Tax filing is estimated to have delayed the receipt of approximately \$8 billion of State personal income tax collections from April to July, creating liquidity pressure for the State.</p> <p>Note: Sales & Use and Personal Income taxes reported above exclude amounts used to pay Debt Service as such amounts are deposited into Debt Service funds.</p>
North Carolina	We also experienced delayed payments for corporate franchise tax and alcoholic beverage tax collections, totaling \$87 million. These estimates are based on OSBM calculations and are not a consensus estimate with our legislative counterparts.
North Dakota	The \$50.0 million for personal income tax is an estimate.
Oklahoma	All amounts listed as "Deferred to Fiscal 2021" are estimates only and only include amounts distributed to general funds as reported in NASBO surveys.
Pennsylvania	The amount of corporate income tax deferred may be understated as corporations were able to defer payments until August (their due date is 30 days after filing with the federal government). What is presented here is an estimate.
South Carolina	The State accrued income taxes received after year-end as revenue in FY2020. The accrual, however, did not include related tax refunds paid after year-end. The amounts shown reflect a negative adjustment to FY2020 revenues for the refunds.
Tennessee	Tennessee's income tax is assessed on dividend income only and includes a rate reduction from the prior year.
Washington	Please note that Washington State does not have an income tax (personal or corporate). For businesses negatively impacted by the COVID-19 pandemic, Washington State has granted some extensions and payment plans to taxpayers for taxes owed on excise tax returns. This includes a number of different taxes in addition to sale & use tax that will ultimately go towards general fund revenue collections. There is some amount of general fund revenue that has been deferred from FY 2020 to FY 2021, but we do not have a reliable estimate of this amount at this time.

Table 23: Enacted Fiscal 2021 Revenue Actions by Type of Revenue and Net Increase or Decrease

Connecticut	Due to the COVID-19 pandemic, CT was unable to complete the 2020 regular legislative session. Comparing the Fall 2020 Fiscal Survey of the States to the Fall 2019 Fiscal Survey of the States, there are no new tax/fee increases or changes in revenue measures for FY 2021 as to what was reported for FY 2020 as part of the FY 2020–FY 2021 biennium in the Fall 2019 survey.
Maryland	All revenue measures passed by the legislature were vetoed by the Governor citing concerns about economic distress from COVID-19
Ohio	Tax increase and decrease figures provided are relative to fiscal year 2019 law baseline and are not incremental to the tax changes scored for fiscal year 2021.
Pennsylvania	Pennsylvania has a 5-month budget and revenue changes were deferred to November.

STATE BALANCES

CHAPTER THREE

Overview

Before the COVID-19 crisis hit, state rainy day funds and total balances were at an all-time high, after a decade of rebuilding reserves following the Great Recession. Since fiscal 2010, the median rainy day fund balance level as a percentage of general fund spending had grown from 1.6 percent to 7.9 percent in fiscal 2019, with rainy day fund balances totaling \$79.0 billion in fiscal 2019. As states cope with revenue declines and increased spending demands in the wake of COVID-19, these rainy day funds and other reserves are serving as a critical budget management tool for states, though in the aggregate they are not expected to be enough to cover the budget shortfalls expected this year and in the years to come. Also, reserve levels vary by state, though overall, most individual state rainy day fund balances are more robust now than they were going into the last recession.

Facing in some cases substantial budget gaps as a result of the pandemic-induced public health and economic crisis, a number of states turned to their rainy day funds to close shortfalls in fiscal 2020. So far, some states have made use of their rainy day funds to address projected gaps in fiscal 2021 as well, either in their enacted or revised budgets. States have reported a \$12.2 billion projected decline in rainy day fund balances from fiscal 2019 to fiscal 2021, though it is important to note that usage of rainy day funds in fiscal 2021 is ongoing; balances reported in this survey are based on states' enacted budgets, some of which pre-date COVID-19, and are therefore subject to change.

After total balances — states' rainy day fund balances combined with general fund ending balances — reached an all-time high in fiscal 2019, some states started drawing down on their larger-than-expected ending balances in fiscal 2020 and fiscal 2021, including to help close budget shortfalls resulting from the pandemic. States have so far reported a \$33.3 billion decline in total balances from fiscal 2019 to fiscal 2021, including the \$12.2 billion in rainy day fund balance declines. The use of balances and reserves is widespread, with 30 states showing decreases in total balance levels from fiscal 2019 to fiscal 2021.

Rainy Day Funds

When NASBO last published its *Budget Processes in the States* survey in 2015, 47 states reported having at least one budget stabilization fund or reserve account established to supplement general fund spending during a revenue downturn or other unanticipated shortfall (if the specific restrictions on the use of the fund are met).⁵ However, in the last few years, the three remaining states — Arkansas, Kansas and Montana — have each taken steps to create a rainy day fund. Other states have also taken deliberate policy actions recently to strengthen their reserves such as by refining methods of deposit and tying target fund size to revenue volatility.

Pre-COVID Rainy Day Fund Levels. Since the Great Recession, governors and state lawmakers have focused on rebuilding their states' rainy day funds, or budget stabilization funds. Rainy day fund balances, in the aggregate, have grown substantially over the last decade, reaching \$79.0 billion in fiscal 2019 (with a median balance of 7.9 percent as a share of general fund spending). Overall, states were in a relatively strong position in terms of their reserve levels as they entered the COVID-19 recession. By comparison, when states entered the Great Recession crisis in fiscal 2008, the median rainy day fund balance was 4.8 percent, falling to a low of 1.6 percent in fiscal 2010. That said, rainy day fund levels continue to be somewhat uneven across the states. *(See Tables 26 and Figure 4)*

Rainy Day Fund Levels Vary Across States. Rainy day fund levels, as a share of expenditures, vary across states, ranging in fiscal 2019 from a low of 0 percent to a high of 97 percent. This variation is related to differing rainy day fund structures, policy decisions, revenue volatility levels, fiscal conditions, and other factors. In fiscal 2019, 19 states had rainy day fund balances greater than 10 percent as a share of their general fund expenditures, 17 states had balances between 5 percent and 10 percent, 11 states had balances between 1 percent and 5 percent, and three states had balances of less than 1 percent of general fund spending. According to states' enacted budgets for fiscal 2021, this breakdown has changed only modestly, with 16 states projecting rainy day fund balances greater

⁵ For more details on states' budget stabilization or rainy day funds, see NASBO's *Budget Processes in the States* report (2015), Table 14.

than 10 percent as a share of their general fund expenditures, 16 states with balances between 5 percent and 10 percent, nine states had balances between 1 percent and 5 percent, and four states had balances of less than 1 percent of general fund spending (data were not available for all states). (See [Table 27](#))

Rainy Day Fund Use in the Post-COVID Era. Facing in some cases substantial budget gaps as a result of the pandemic-induced public health and economic crisis, a number of states turned to their rainy day funds to close shortfalls in fiscal 2020. However, this survey's results show how states have strived not to drain their rainy day funds all at once or too early in the downturn. Rather, they have tried to spread out the use of these funds over the span of the crisis and rely on a mix of spending cuts and controls, reserves and other tools. Some states also tended to use their general fund balances before tapping their rainy day fund reserves, as will be discussed in the next section on "Total Balances".

As shown in Table 11 of this report, 15 states reported using their rainy day fund as a budget management strategy in the middle of fiscal 2020. The data in this chapter show the reserve level outcomes as a result of these actions. In the aggregate, rainy day fund balances in fiscal 2020 totaled \$69.3 billion (excluding one state unable to provide preliminary actual data), with 13 states reporting decreases. So far, some states have made use of their rainy day funds to address projected gaps in fiscal 2021 as well, either in their enacted or revised budgets. Earlier in the survey, 10 states reported already using their rainy day funds in fiscal 2021, and balances at year-end are projected to total \$59.8 billion (though several states are excluded from this total). When adjusting the totals to remove the five states that did not report rainy day fund balance information for fiscal 2021, states so far reported a \$12.2 billion decline in rainy day fund balances from fiscal 2019 to fiscal 2021. Total rainy day fund levels have declined as a percentage of general fund spending from an all-time high of 9.1 percent to 7.8 percent in fiscal 2021. Twelve states reported a decrease in their rainy day fund balance in fiscal 2021 so far. Despite these declines, the median projected balance for fiscal 2021 is somewhat higher than its fiscal 2019 level, at 8.4 percent. This is due to uneven use of balances, with some states that had larger balance levels using them to a more significant degree. It is also important to note that usage of rainy day funds in fiscal 2021 is ongoing; balances are based on states' enacted


budgets, some of which pre-date COVID-19, and are therefore subject to change. (See [Table 28A and 28B](#))

Rainy Day Fund Names. All states now have at least one rainy day fund established to supplement general fund spending during a revenue downturn or other unanticipated shortfall, most commonly referred to as a "budget stabilization fund" or "budget reserve fund." Some states also have a reserve fund dedicated to supplement education funding or for other specific purposes. States reported to NASBO the name of the fund(s) included in their rainy day fund balance amounts. (See [Table 29](#)). For more details on how these funds are structured, as well as information on other more targeted state budget stabilization funds not included here, see NASBO's *Budget Processes in the States* (2015), Table 14.

Total Balances

Total balances include general fund ending balances (both reserved and unreserved) and the amounts in states' budget stabilization or rainy day funds. Since fiscal 2009 and fiscal 2010, when states' total balance levels declined due to the severe drop in revenues resulting from the Great Recession, states have made significant progress rebuilding budget reserves. In fiscal 2019, total balances reached a new all-time high in actual dollars, totaling \$121.6 billion, and as a share of general fund spending, at 14.0 percent. (See [Table 30, Figure 5](#)) According to NASBO's *Fall 2018 Fiscal Survey of States*, enacted budgets for fiscal 2019 projected that total balances at year-end would amount to \$85.0 billion, a far lower amount than the actual amount reported in this survey. The much larger total balance figure for fiscal 2019 reflects how revenues outpaced projections in nearly all states in fiscal 2018 and fiscal 2019, leading to unanticipated budget surpluses that helped to bolster states' ending balances and rainy day funds.

After reaching an all-time high in fiscal 2019, some states started drawing down on those larger-than-expected ending balances in fiscal 2020 and fiscal 2021, including to help close budget shortfalls resulting from the pandemic. In fiscal 2020, total balances ended the year totaling \$105.5 billion, with 23 states reporting decreases in their total balance levels. For fiscal 2021, based on enacted budgets, states were forecasting total balances of \$81.2 billion (10.2 percent of general fund expenditures), excluding four states unable to provide complete balance data. When adjusting the totals to remove the



four states that did not report comparable balance information for fiscal 2021, states so far reported a \$33.3 billion decline in total balances from fiscal 2019 to fiscal 2021, with 30 states showing decreases; this includes the \$12.2 billion in rainy day fund balances cited earlier. In fiscal 2019, 38 states reported total balance levels above 10 percent. By fiscal 2021, that number had dropped to 25 states. Total balances are based on states' enacted budget projections, some of which pre-date COVID-19, and are likely to change. [\(See Tables 31-32\)](#)

TABLE 26
Rainy Day Fund Balances, Fiscal 1988 to Fiscal 2021

Fiscal Year	RDF Balance (Billions)	Total RDF Balance (Percentage of Expenditures)	Median RDF Balance (Percentage of Expenditures)
2021*	\$59.8	7.8%	8.4%
2020*	69.3	7.9	8.0
2019	79.0	9.1	7.9
2018	68.0	8.3	6.5
2017	55.7	6.9	5.6
2016	51.9	6.6	5.3
2015	48.1	6.3	4.9
2014	48.0	6.6	4.4
2013	41.8	6.0	3.6
2012	36.9	5.5	2.4
2011	29.0	4.5	1.8
2010	27.3	4.4	1.6
2009	29.3	4.4	2.6
2008	33.2	4.8	4.8
2007	31.1	4.8	4.7
2006	31.9	5.3	4.6
2005	25.0	4.5	2.5
2004	12.3	2.4	1.8
2003	8.4	1.7	0.7
2002	10.9	2.1	1.7
2001	22.0	4.4	4.6
2000	27.9	6.0	4.1
1999	21.0	4.8	3.5
1998	19.5	4.8	3.3
1997	13.7	3.5	2.6
1996	11.0	3.0	2.4
1995	9.1	2.6	1.9
1994	5.7	1.7	1.6
1993	5.3	1.7	1.0
1992	3.0	1.0	0.0
1991	3.0	1.0	0.0
1990	3.6	1.3	0.7
1989	4.2	1.6	1.5
1988	3.0	1.3	0.8

NOTE: *Figures for fiscal 2020 are preliminary actual; figures for fiscal 2021 are projected based on states' enacted budgets. Figures for fiscal 2020 exclude Georgia, and figures for fiscal 2021 exclude Georgia, Ohio, Oklahoma, Pennsylvania and Wisconsin. Historical rainy day fund balance data shown in this table may differ from figures published in previous editions of *The Fiscal Survey of States*, as figures for some years were updated based on a review of original source data.

TABLE 27**Rainy Day Fund Balances as a Percentage of Expenditures,
Fiscal 2019 to Fiscal 2021**

Percentage	Number of States		
	Fiscal 2019 (Actual)	Fiscal 2020 (Preliminary Actual)	Fiscal 2021 (Enacted)
Less than 1%	3	4	4
> 1% but < 5%	11	11	9
> 5% but < 10%	17	17	16
10% or more	19	17	16
N/A	0	1	5

NOTE: See Table 28 for state-by-state data. Georgia was unable to provide rainy day fund balance data for fiscal 2020, and Georgia, Ohio, Oklahoma, Pennsylvania and Wisconsin were unable to provide rainy day fund balance projections for fiscal 2021.

FIGURE 4:

Rainy Day Fund Balances as a Percentage of Expenditures Fiscal 2000 to Fiscal 2021

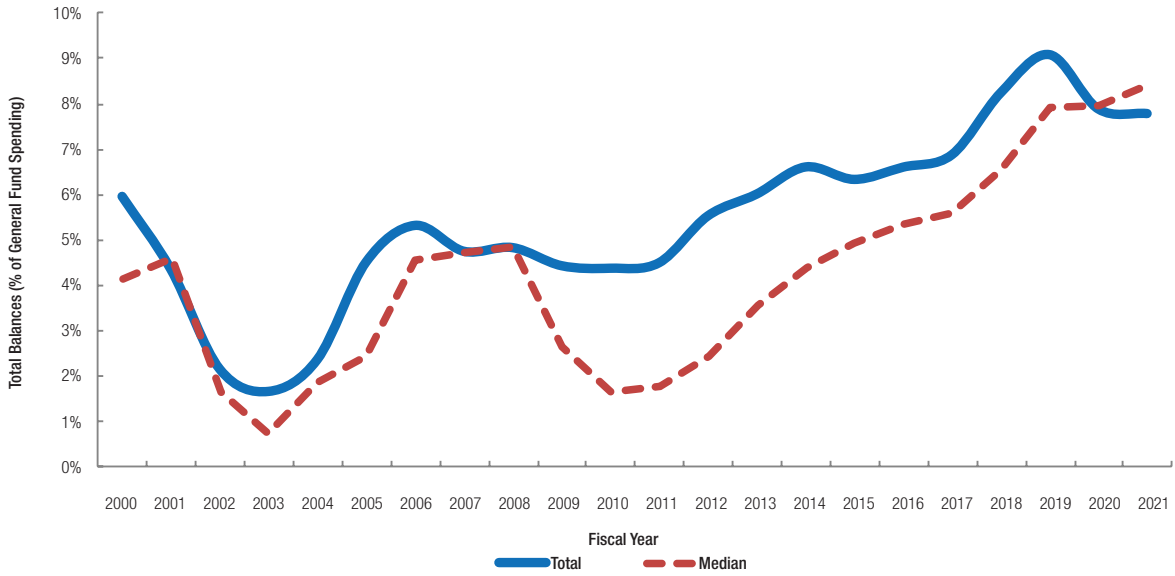


FIGURE 5:

Total Balances as a Percentage of Expenditures, Fiscal 2000 to Fiscal 2021

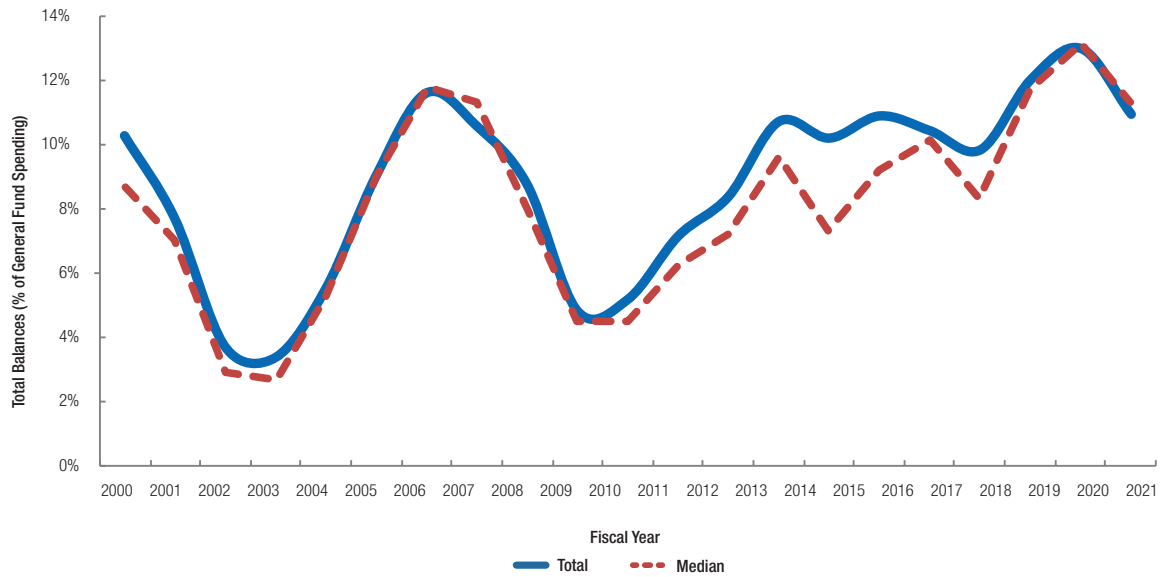


TABLE 28A

Rainy Day Fund Balances, Dollar Amount and Percentage of Expenditures, Fiscal 2011 to Fiscal 2021

State	Rainy Day Fund Balances (\$ in Millions)**				
	2011	2012	2013	2014	2015
Alabama	\$0	\$14	\$14	\$11	\$412
Alaska	12,981	15,880	16,332	15,597	10,442
Arizona	0	250	454	455	458
Arkansas	0	0	0	0	0
California*	0	0	1,573	4,619	4,085
Colorado	157	281	373	411	709
Connecticut*	0	93	271	519	406
Delaware	186	186	199	202	213
Florida	279	494	709	925	1,139
Georgia	328	378	717	863	1,431
Hawaii	0	24	24	83	90
Idaho	0	24	135	162	244
Illinois	0	0	0	276	276
Indiana	57	352	515	969	1,254
Iowa	440	601	611	670	698
Kansas	0	0	0	0	0
Kentucky	0	122	122	77	77
Louisiana	647	443	444	445	470
Maine	0	45	60	93	119
Maryland	624	672	705	764	774
Massachusetts	1,379	1,652	1,557	1,248	1,252
Michigan	2	365	506	386	498
Minnesota	9	658	656	661	994
Mississippi	191	100	32	110	395
Missouri	507	498	505	557	543
Montana	0	0	0	0	0
Nebraska	313	429	384	719	728
Nevada	0	39	85	28	0
New Hampshire	9	9	9	9	22
New Jersey	0	0	0	0	0
New Mexico	501	713	651	638	613
New York	1,206	1,306	1,306	1,481	1,798
North Carolina*	296	419	651	651	852
North Dakota	386	386	584	584	573
Ohio	0	247	482	1,478	1,478
Oklahoma	249	578	535	535	385
Oregon	16	128	69	153	391
Pennsylvania	0	0	0	0	0
Rhode Island	130	153	172	177	185
South Carolina	712	288	388	408	447
South Dakota	107	135	135	139	149
Tennessee	284	306	356	456	492
Texas	5,012	6,133	6,170	6,704	8,469
Utah	233	277	403	432	491
Vermont	54	58	74	71	76
Virginia	299	303	440	688	468
Washington	1	130	270	415	513
West Virginia	659	851	915	956	869
Wisconsin	17	125	279	280	280
Wyoming	752	765	927	926	1,811
Total**	\$29,024	\$36,911	\$41,798	\$48,028	\$48,067

NOTES: N/A indicates data not available. Fiscal 2019 are actual figures, fiscal 2020 are preliminary actual figures, and fiscal 2021 are enacted figures. *See Notes to Table 28 on page 98. **Total Rainy day fund balances for fiscal 2020 exclude Georgia, and fiscal 2021 exclude Georgia, Ohio, Oklahoma, Pennsylvania, and Wisconsin.

TABLE 28A (CONTINUED)

Rainy Day Fund Balances, Dollar Amount and Percentage of Expenditures, Fiscal 2011 to Fiscal 2021

State	Rainy Day Fund Balances (\$ in Millions)**					
	2016	2017	2018	2019	2020	2021
Alabama	\$530	\$766	\$784	\$848	\$968	\$1,093
Alaska	7,109	4,641	2,533	2,288	1,448	587
Arizona	461	461	458	743	978	993
Arkansas	0	123	127	153	185	185
California*	7,224	11,251	20,842	23,001	15,813	11,376
Colorado	513	614	1,366	1,262	1,656	2,935
Connecticut*	236	213	1,185	2,506	3,075	3,542
Delaware	215	221	232	240	252	252
Florida	1,354	1,384	1,417	1,483	1,574	1,674
Georgia	2,033	2,309	2,557	2,808	N/A	N/A
Hawaii	101	311	376	378	59	68
Idaho	259	413	354	373	393	423
Illinois	277	10	4	4	4	4
Indiana	1,468	1,474	1,419	1,436	877	887
Iowa	729	605	620	757	777	784
Kansas	0	0	0	0	82	82
Kentucky	236	151	94	129	303	466
Louisiana	359	287	321	405	568	503
Maine	122	209	288	309	273	273
Maryland	832	833	857	877	1,177	1,204
Massachusetts	1,292	1,301	2,001	3,424	3,501	2,207
Michigan	612	710	1,006	1,149	836	896
Minnesota	1,969	1,980	2,092	2,480	2,765	2,794
Mississippi	350	269	295	350	501	521
Missouri	586	591	616	651	652	611
Montana	0	0	0	60	115	115
Nebraska	731	681	340	334	426	412
Nevada	0	146	180	332	401	0
New Hampshire	93	100	110	115	115	115
New Jersey	0	0	0	421	0	0
New Mexico	148	0	527	1,834	1,493	817
New York	1,798	1,798	1,798	2,048	2,476	2,476
North Carolina*	1,575	1,838	1,849	1,849	1,169	1,128
North Dakota	573	38	113	659	717	727
Ohio	2,005	2,034	2,034	2,692	2,692	N/A
Oklahoma	241	93	452	806	230	N/A
Oregon	550	761	940	1,288	1,153	1,377
Pennsylvania	0	0	0	22	340	N/A
Rhode Island	192	193	199	204	91	105
South Carolina	459	487	509	871	1,181	1,337
South Dakota	143	157	160	170	174	193
Tennessee	568	668	800	875	1,200	1,450
Texas	9,715	10,290	11,043	10,099	9,699	8,788
Utah	493	508	578	697	716	817
Vermont	78	107	133	224	228	227
Virginia	236	549	440	792	1,072	1,149
Washington	550	1,638	1,369	1,618	1,693	1,963
West Virginia	779	652	710	753	856	900
Wisconsin	281	283	320	649	762	N/A
Wyoming	1,811	1,538	1,538	1,577	1,577	1,388
Total**	\$51,881	\$55,687	\$67,983	\$79,040	\$69,295	\$59,844

NOTES: N/A indicates data not available. Fiscal 2019 are actual figures, fiscal 2020 are preliminary actual figures, and fiscal 2021 are enacted figures. *See Notes to Table 28 on page 98. **Total Rainy day fund balances for fiscal 2020 exclude Georgia, and fiscal 2021 exclude Georgia, Ohio, Oklahoma, Pennsylvania, and Wisconsin.

TABLE 28B

Rainy Day Fund Balances, Dollar Amount and Percentage of Expenditures, Fiscal 2011 to Fiscal 2021

State	Rainy Day Fund Balances as a Percent of General Fund Expenditures				
	2011	2012	2013	2014	2015
Alabama	0.0%	0.2%	0.2%	0.1%	5.3%
Alaska	238.2	226.4	209.9	213.0	173.6
Arizona	0.0	3.0	5.4	5.2	4.9
Arkansas	0.0	0.0	0.0	0.0	0.0
California*	0.0	0.0	1.6	4.6	3.6
Colorado	2.3	3.9	4.7	4.7	7.4
Connecticut*	0.0	0.5	1.4	3.1	2.3
Delaware	5.7	5.2	5.4	5.3	5.5
Florida	1.2	2.1	2.9	3.4	4.1
Georgia	1.9	2.2	3.9	4.5	7.1
Hawaii	0.0	0.4	0.4	1.3	1.4
Idaho	0.0	0.9	5.0	5.8	8.3
Illinois	0.0	0.0	0.0	0.9	0.9
Indiana	0.4	2.6	3.6	6.7	8.4
Iowa	8.2	10.0	9.5	10.4	9.9
Kansas	0.0	0.0	0.0	0.0	0.0
Kentucky	0.0	1.3	1.3	0.8	0.8
Louisiana	8.3	5.4	5.3	5.2	5.5
Maine	0.0	1.4	1.9	3.0	3.7
Maryland	4.7	4.5	4.7	4.9	4.8
Massachusetts	4.3	5.1	4.6	3.5	3.3
Michigan	0.0	4.4	5.7	4.3	5.4
Minnesota	0.1	4.0	3.5	3.4	4.9
Mississippi	4.2	2.1	0.7	2.0	7.1
Missouri	6.6	6.3	6.3	6.6	6.2
Montana	0.0	0.0	0.0	0.0	0.0
Nebraska	9.4	12.4	10.7	19.0	18.1
Nevada	0.0	1.3	2.6	0.9	0.0
New Hampshire	0.7	0.7	0.7	0.7	1.7
New Jersey	0.0	0.0	0.0	0.0	0.0
New Mexico	9.4	12.8	11.2	10.6	9.7
New York	2.2	2.3	2.2	2.4	2.9
North Carolina*	1.6	2.1	3.2	3.1	4.1
North Dakota	23.4	17.4	24.8	18.0	17.5
Ohio	0.0	0.9	1.7	4.9	4.7
Oklahoma	4.6	9.9	8.5	8.2	6.0
Oregon	0.3	1.9	1.0	2.0	4.8
Pennsylvania	0.0	0.0	0.0	0.0	0.0
Rhode Island	4.4	4.9	5.3	5.3	5.4
South Carolina	13.8	5.2	6.3	6.4	6.6
South Dakota	9.3	11.2	10.4	9.7	10.8
Tennessee	2.8	2.7	3.1	3.8	4.0
Texas	12.9	13.8	15.1	14.3	17.2
Utah	4.9	5.7	7.9	8.0	8.5
Vermont	4.7	4.6	5.6	5.1	5.3
Virginia	1.9	1.9	2.6	3.9	2.6
Washington	0.0	0.9	1.7	2.6	3.1
West Virginia	17.5	20.6	21.4	22.7	20.5
Wisconsin	0.1	0.9	1.9	1.9	1.8
Wyoming	47.6	48.4	51.8	51.8	86.2
Total**	4.5%	5.5%	6.0%	6.6%	6.3%
Median	1.8%	2.4%	3.6%	4.4%	4.9%

NOTES: N/A indicates data not available. Fiscal 2019 are actual figures, fiscal 2020 are preliminary actual figures, and fiscal 2021 are enacted figures. *See Notes to Table 28 on page 98. **Total Rainy day fund balances for fiscal 2020 exclude Georgia, and fiscal 2021 exclude Georgia, Ohio, Oklahoma, Pennsylvania, and Wisconsin.

TABLE 28B (CONTINUED)

Rainy Day Fund Balances, Dollar Amount and Percentage of Expenditures, Fiscal 2011 to Fiscal 2021

State	Rainy Day Fund Balances as a Percent of General Fund Expenditures					
	2016	2017	2018	2019	2020	2021
Alabama	6.8%	9.4%	9.4%	9.8%	10.2%	11.4%
Alaska	129.9	103.2	56.4	46.8	30.3	13.0
Arizona	4.8	4.8	4.7	6.9	8.5	8.4
Arkansas	0.0	2.3	2.3	2.7	3.2	3.3
California*	6.3	9.4	16.7	16.4	10.8	8.5
Colorado	5.0	5.9	12.2	9.8	13.0	25.9
Connecticut*	1.3	1.2	6.3	13.0	16.1	17.6
Delaware	5.5	5.4	5.6	5.5	5.6	5.5
Florida	4.6	4.6	4.5	4.5	4.6	4.7
Georgia	9.3	10.0	10.6	11.1	N/A	N/A
Hawaii	1.5	4.2	4.8	4.8	0.7	0.9
Idaho	8.5	12.7	10.2	10.1	10.0	10.4
Illinois	1.0	0.0	0.0	0.0	0.0	0.0
Indiana	9.8	9.5	9.0	8.8	5.3	5.1
Iowa	10.1	8.3	8.6	10.1	9.9	10.1
Kansas	0.0	0.0	0.0	0.0	1.1	1.0
Kentucky	2.3	1.3	0.8	1.1	2.6	3.9
Louisiana	4.1	3.1	3.3	4.1	5.9	5.4
Maine	3.7	6.2	8.2	8.4	6.9	6.6
Maryland	5.0	4.8	5.0	4.9	6.0	6.1
Massachusetts	3.2	3.2	6.4	10.4	10.4	6.4
Michigan	6.3	7.2	10.0	11.0	9.0	8.4
Minnesota	9.8	9.4	9.4	10.8	11.4	11.4
Mississippi	6.1	4.7	5.3	6.3	8.7	9.3
Missouri	6.5	6.5	6.6	6.8	7.1	6.2
Montana	0.0	0.0	0.0	2.5	4.7	4.5
Nebraska	17.4	15.7	7.8	7.6	9.5	8.7
Nevada	0.0	3.7	4.5	7.5	9.1	0.0
New Hampshire	6.7	6.6	7.3	7.7	6.8	7.3
New Jersey	0.0	0.0	0.0	1.1	0.0	0.0
New Mexico	2.3	0.0	8.5	24.4	19.0	11.1
New York	2.6	2.6	2.6	2.8	3.2	3.4
North Carolina*	7.4	8.3	8.1	7.8	4.9	4.6
North Dakota	19.0	1.5	5.2	29.9	30.4	29.2
Ohio	5.8	5.8	6.4	8.0	8.0	N/A
Oklahoma	3.9	1.6	7.5	11.5	3.1	N/A
Oregon	6.1	8.4	9.6	12.7	10.8	12.3
Pennsylvania	0.0	0.0	0.0	0.1	1.0	N/A
Rhode Island	5.4	5.2	5.2	5.2	2.3	2.7
South Carolina	6.4	6.4	6.4	10.7	13.7	15.6
South Dakota	9.8	10.2	10.0	10.4	10.2	11.1
Tennessee	4.5	5.0	5.8	6.1	7.7	9.0
Texas	18.0	19.2	19.7	19.3	16.4	16.8
Utah	7.8	7.9	8.6	9.2	9.8	9.7
Vermont	5.3	6.9	8.5	14.0	14.2	13.6
Virginia	1.2	2.7	2.2	3.7	4.8	4.9
Washington	3.0	8.5	6.7	7.1	7.0	7.6
West Virginia	18.7	15.4	16.8	16.4	18.7	19.7
Wisconsin	1.8	1.7	1.9	3.6	4.1	N/A
Wyoming	109.7	100.5	100.5	96.9	96.9	93.3
Total**	6.6%	6.9%	8.3%	9.1%	7.9%	7.8%
Median	5.3%	5.6%	6.5%	7.9%	8.0%	8.4%

NOTES: N/A indicates data not available. Fiscal 2019 are actual figures, fiscal 2020 are preliminary actual figures, and fiscal 2021 are enacted figures. *See Notes to Table 28 on page 98. **Total Rainy day fund balances for fiscal 2020 exclude Georgia, and fiscal 2021 exclude Georgia, Ohio, Oklahoma, Pennsylvania, and Wisconsin.

TABLE 29

State Rainy Day Fund Names*

State	Fund Name(s)
Alabama	Education Trust Fund Budget Stabilization Fund, General Fund Budget Reserve Fund, Education Trust Fund Rainy Day Account, and General Fund Rainy Day Account
Alaska	Constitutional Budget Reserve Fund and Statutory Budget Reserve Fund
Arizona	Budget Stabilization Fund
Arkansas	Long Term Reserve Fund
California	Special Fund for Economic Uncertainties (SFEU) Budget Stabilization Account (BSA) Safety Net Reserve Fund
Colorado	General Fund Reserve
Connecticut	Budget Reserve Fund
Delaware	Budget Reserve Account
Florida	Budget Stabilization Fund
Georgia	Revenue Shortfall Reserve
Hawaii	Emergency and Budget Reserve Fund
Idaho*	Budget Stabilization Fund, Economic Recovery Reserve Fund, Public Education Stabilization Fund, and Higher Education Stabilization Fund
Illinois	Budget Stabilization Fund
Indiana	Medicaid Contingency & Reserve, State Tuition Reserve, and the Counter-Cyclical Revenue and Economic Stabilization Fund (i.e., Rainy Day Fund)
Iowa	Cash Reserve Fund, Economic Emergency Fund
Kansas	Budget Stabilization Fund
Kentucky	Budget Reserve Trust Fund
Louisiana	Budget Stabilization Fund
Maine	Budget Stabilization Fund and the Reserve for Operating Capital
Maryland	Revenue Stabilization Account
Massachusetts	Commonwealth Stabilization Fund
Michigan	Countercyclical Budget and Economic Stabilization Fund
Minnesota	Rainy Day Fund = Budget Reserve + Cash Flow Account
Mississippi	Working Cash Stabilization Fund
Missouri	Budget Reserve Fund
Montana	Budget Stabilization Reserve Fund
Nebraska	Cash Reserve Fund
Nevada	Rainy Day Fund or Account to Stabilize the Operation of State Government
New Hampshire	Revenue Stabilization Reserve Account
New Jersey	Surplus Revenue Fund
New Mexico	Tax Stabilization Reserve Fund, Operating Reserves, Appropriation Contingency, State Support Reserves, Tobacco Settlement Permanent Fund
New York	Tax Stabilization Reserve and Rainy Day Reserve
North Carolina	Budget Stabilization Reserve
North Dakota	Budget Stabilization Fund
Ohio	Budget Stabilization Fund
Oklahoma	Constitutional Reserve Fund (Rainy Day Fund); Revenue Stabilization Fund
Oregon	Rainy Day Fund & Education Stability Fund
Pennsylvania	Budget Stabilization Reserve Fund
Rhode Island	Budget Reserve and Cash Stabilization Fund
South Carolina	General, Capital, and Contingency Reserve Funds
South Dakota	Budget Reserve Fund and the General Revenue Replacement Fund
Tennessee	Revenue Fluctuation Reserve
Texas	Economic Stabilization Fund
Utah	General Fund Budget Reserve Account and Education Budget Reserve Account
Vermont	Budget Stabilization Reserve, Human Services Caseload Reserve, General Fund Balance Reserve, and the 27/53 Reserve
Virginia	Revenue Stabilization Fund, Revenue Cash Reserve
Washington	Budget Stabilization Account
West Virginia	Revenue Shortfall Reserve Fund, Revenue Shortfall Reserve Fund Part B
Wisconsin	Budget Stabilization Fund
Wyoming	Legislative Stabilization Reserve Account (LSRA)

Notes: *Above are the names of those funds that are included in the rainy day fund balances reported in this survey. For more details on how these funds are structured, as well as information on other more targeted state budget stabilization funds not included here, see NASBO's Budget Processes in the States (2015), Table 14. *See Notes to Table 29 on page 98.

TABLE 30

Total Balances, Fiscal 1979 to Fiscal 2021

Fiscal Year	Total Balance (Billions)	Total Balance (Percentage of Expenditures)
2021*	\$81.2	10.2%
2020*	105.5	11.7
2019*	121.6	14.0
2018	98.9	12.0
2017	79.4	9.8
2016	81.8	10.4
2015	82.5	10.9
2014	74.0	10.2
2013	74.4	10.7
2012	55.8	8.4
2011	46.0	7.1
2010	32.1	5.2
2009	31.6	4.8
2008	60.1	8.7
2007	69.2	10.6
2006	69.5	11.6
2005	50.0	9.0
2004	28.7	5.5
2003	16.9	3.3
2002	18.7	3.7
2001	38.8	7.7
2000	48.1	10.3
1999	39.3	9.0
1998	35.4	8.6
1997	30.7	7.9
1996	25.1	6.8
1995	20.6	5.8
1994	16.9	5.1
1993	13.0	4.2
1992	5.3	1.8
1991	3.1	1.1
1990	9.4	3.4
1989	12.5	4.8
1988	9.8	4.2
1987	6.7	3.1
1986	7.2	3.5
1985	9.7	5.3
1984	6.4	3.8
1983	2.3	1.5
1982	4.5	2.9
1981	6.5	4.4
1980	11.8	9.4
1979	11.2	9.8

NOTE: *Figures for fiscal 2020 are preliminary actual; figures for fiscal 2021 are projected based on states' enacted budgets. Figures for fiscal 2021 exclude Ohio, Oklahoma, Pennsylvania and Wisconsin. Historical total balance data shown in this table may differ from figures published in previous editions of *The Fiscal Survey of States*, as figures for some years were updated based on a review of original source data.

TABLE 31**Total Balances as a Percentage of Expenditures,
Fiscal 2019 to Fiscal 2021**

Percentage	Number of States		
	Fiscal 2019 (Actual)	Fiscal 2020 (Preliminary)	Fiscal 2021* (Enacted)
Less than 1%	1	2	2
> 1% but < 5%	4	3	4
> 5% but < 10%	7	10	15
10% or more	38	35	25
N/A	0	0	4

NOTE: See Table 32 for state-by-state data. *Ohio, Oklahoma, Pennsylvania and Wisconsin were unable to provide complete total balance data for fiscal 2021.

TABLE 32

Total Balances, Dollar Amount and Percentage of Expenditures, Fiscal 2019 to Fiscal 2021

State	Total Balances (\$ in Millions)			Total Balances as a Percent of General Fund Expenditures		
	Fiscal 2019	Fiscal 2020	Fiscal 2021	Fiscal 2019	Fiscal 2020	Fiscal 2021
Alabama	\$1,823	\$1,637	\$1,756	21.1%	17.2%	18.3%
Alaska	2,288	1,448	587	46.8	30.3	13.0
Arizona	1,700	1,351	1,722	15.9	11.7	14.6
Arkansas	448	188	185	8.0	3.3	3.3
California	26,176	18,988	14,551	18.6	12.9	10.9
Colorado***	1,262	1,656	2,935	9.8	13.0	25.9
Connecticut*	2,506	3,075	3,542	13.0	16.1	17.6
Delaware***	947	959	906	21.6	21.3	19.7
Florida	3,973	7,397	3,041	11.9	21.5	8.5
Georgia***	3,047	2,567	2,567	12.0	9.8	10.6
Hawaii	1,130	1,051	614	14.3	13.1	7.8
Idaho	475	449	478	12.8	11.5	11.8
Illinois***	466	194	320	1.3	0.5	0.8
Indiana	2,270	1,419	1,597	13.9	8.6	9.3
Iowa	1,047	1,083	1,100	13.9	13.8	14.2
Kansas	1,105	564	138	15.7	7.5	1.7
Kentucky	259	656	515	2.2	5.6	4.3
Louisiana	940	568	518	9.4	5.9	5.6
Maine	448	465	387	12.2	11.8	9.3
Maryland	1,851	1,881	1,432	10.3	9.6	7.3
Massachusetts***	3,959	4,254	2,322	12.0	12.6	6.7
Michigan	2,065	2,452	936	19.8	26.3	8.8
Minnesota***	3,971	2,911	480	17.2	12.0	2.0
Mississippi	354	509	521	6.4	8.8	9.3
Missouri	1,305	1,455	1,106	13.7	15.8	11.3
Montana	421	566	272	17.5	23.2	10.6
Nebraska	1,070	1,137	702	24.5	25.3	14.8
Nevada	685	816	384	15.5	18.5	8.4
New Hampshire	308	79	111	20.5	4.7	7.0
New Jersey***	1,712	1,712	2,514	4.5	4.3	6.2
New Mexico***	1,834	1,988	817	24.4	25.3	11.1
New York***	7,206	8,944	6,717	9.9	11.5	9.2
North Carolina*	3,558	2,640	1,586	15.0	11.0	6.5
North Dakota	724	973	798	32.8	41.3	32.1
Ohio	4,230	3,962	N/A	12.6	11.7	N/A
Oklahoma	1,116	540	N/A	15.9	7.3	N/A
Oregon	3,997	1,448	3,090	39.3	13.5	27.7
Pennsylvania	22	-2,394	N/A	0.1	-7.0	N/A
Rhode Island	234	271	19	6.0	6.9	0.5
South Carolina***	1,709	1,805	1,960	21.0	20.9	22.9
South Dakota	189	193	193	11.5	11.4	11.1
Tennessee	2,517	2,548	1,785	17.6	16.3	11.1
Texas	14,820	9,020	6,903	28.3	15.3	13.2
Utah	989	946	1,081	13.0	13.0	12.8
Vermont	224	228	227	14.0	14.2	13.6
Virginia	1,022	2,257	2,159	4.8	10.1	9.1
Washington	2,617	1,848	2,936	11.4	7.6	11.4
West Virginia	1,271	1,311	1,341	27.6	28.6	29.3
Wisconsin	1,736	1,934	N/A	9.7	10.5	N/A
Wyoming	1,577	1,577	1,388	96.9	96.9	93.3
Total**	\$121,602	\$105,526	\$81,238	14.0%	11.7%	10.2%
			Median	13.9%	12.3%	10.7%

Notes: Total balances include both the ending balance and Rainy Day Funds. Fiscal 2019 are actual figures, fiscal 2020 are preliminary actual figures, and fiscal 2021 are enacted figures. N/A indicates data not available. *See notes to Table 32 on page 98. **Fiscal 2021 figures exclude Ohio, Oklahoma, Pennsylvania, and Wisconsin, as complete data were not available for these years. ***Ending Balance includes Rainy Day Fund.

CHAPTER 3 NOTES

Table 28: Rainy Day Fund Balances and Rainy Day Fund Balances as a Percentage of Expenditures, Fiscal 2019 to Fiscal 2021

California	Safety Net Reserve Fund created in the 2018 Budget Act to maintain existing benefits and services for Medi-Cal and CalWORKs during economic downturns.
Connecticut	The state of CT has a volatility cap that applies to the Estimates and Finals component of the Personal Income Tax and the state's Pass-through Entity Tax. The cap was \$3,196.8 million in FY 2019 which resulted in a deposit of \$949.7 million to the Budget Reserve Fund. The cap was \$3,294.2 million in FY 2020 with a deposit of \$530.3 million due to the volatility cap and a preliminary final surplus of \$38.7 million. The cap is \$3,385.4 million in FY 2021 with an estimated a deposit of \$301.5 million at budget adoption. These amounts are deposited to the Rainy Day Fund in addition to the operating surplus/deficit at the end of each fiscal year, therefore, the Rainy Day Fund balance includes the ending balance in each fiscal year.
North Carolina	There are several restricted reserves that are not included in either the ending balance above or the rainy day fund. They include A Medicaid Transformation Reserve (\$425.3 M), Medicaid Contingency Reserve (\$186.4M), and the states emergency disaster fund (\$64.7M), Hurricane Florence Disaster Recovery Reserve (127.4 M), carry forward reserve to liquidate prior year encumbrances (\$461.7 M), Federal Coronavirus Relief Reserve (\$1,492.4 M), and Local Government Coronavirus Relief Reserve (\$133,160).

See Notes to Tables 3-5 for additional explanation of state rainy day fund balances reported.

Table 29: Rainy Day Fund Names

Idaho	Idaho also has a Public Education Stabilization Fund that can be used as necessary to supplement the General Fund when estimates are short.
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Table 32: Total Balances and Total Balances as a Percentage of Expenditures, Fiscal 2019 to Fiscal 2021

Connecticut	The state of CT has a volatility cap that applies to the Estimates and Finals component of the Personal Income Tax and the state's Pass-through Entity Tax. The cap was \$3,196.8 million in FY 2019 which resulted in a deposit of \$949.7 million to the Budget Reserve Fund. The cap was \$3,294.2 million in FY 2020 with a deposit of \$530.3 million due to the volatility cap and a preliminary final surplus of \$38.7 million. The cap is \$3,385.4 million in FY 2021 with an estimated a deposit of \$301.5 million at budget adoption. These amounts are deposited to the Rainy Day Fund in addition to the operating surplus/deficit at the end of each fiscal year, therefore, the Rainy Day Fund balance includes the ending balance in each fiscal year.
North Carolina	There are several restricted reserves that are not included in either the ending balance above or the rainy day fund. They include A Medicaid Transformation Reserve (\$425.3 M), Medicaid Contingency Reserve (\$186.4M), and the states emergency disaster fund (\$64.7M), Hurricane Florence Disaster Recovery Reserve (127.4 M), carry forward reserve to liquidate prior year encumbrances (\$461.7 M), Federal Coronavirus Relief Reserve (\$1,492.4 M), and Local Government Coronavirus Relief Reserve (\$133,160).

See Notes to Tables 3-5 for additional explanation of state general fund ending balances and rainy day fund balances reported.

OTHER STATE BUDGETING CHANGES

CHAPTER FOUR

Enacted Changes in Aid to Local Governments, Fiscal 2021

Some states reported on changes in their enacted budgets for fiscal 2021 affecting state aid to local governments as well as other changes with a fiscal impact on localities. States were asked to report on these changes organized by the following categories: 1) general aid to local governments; 2) revenue-sharing payments; 3) funding for education; 4) funding for transportation; 5) funding for other specific grant programs; 6) pension/OPEB contributions; 7) local government revenue capacity; 8) local property tax relief; and 9) other. (See Table 33)

States reported some decreases to local aid due to the COVID-19 crisis and its economic impacts so far. Earlier in this survey, three states reported reductions in local aid as a budget management strategy in the middle of fiscal 2020, while six states indicated reducing local aid as a strategy to balance their budgets in fiscal 2021. Nonetheless, most of the narrative descriptions of aid to localities presented in this chapter represent mostly modest increases for fiscal 2021.

General Aid to Local Governments. Nine states reported on various changes to general aid for local governments in their fiscal 2021 enacted budgets. Arkansas reported a 5 percent reduction in its general revenue allocation to localities as a result of its revenue forecast. New York State reported an increase in state support for major local aid programs and savings initiatives due to caseload and existing statutory requirements; however, certain actions in the enacted budget will result in a net negative impact on New York City and counties outside NYC. Several other states reported on various general aid funding increases for localities, some supported with federal Coronavirus Relief Fund dollars for eligible costs.

Revenue-Sharing Payments. Three states reported on enacted actions related to revenue-sharing payments, including West Virginia, which provided that the aggregate amount of state coal severance tax sharing with producing counties may not be less than the actual amount shared in fiscal 2019, as well as providing for the gradual transfer to counties of state property transfer taxes beginning next year.

Funding for Education. Public education funding is typically the largest component of state spending that interacts with local government finances. Significant variation exists in how states help fund school districts and the share of K-12 spending covered by state versus local revenues. Twelve states reported on changes affecting education funding in fiscal 2021. California eliminated the Cost-of-Living Adjustment for the state's school funding formula for fiscal 2021, and deferred approximately \$11 billion of formula funding to fiscal 2022, while Alaska repealed the school debt reimbursement program. Most states reported funding increases provided for K-12 education and in some cases community college as well.

Funding for Transportation. Five states reported on budget actions related to transportation funding, include three increases and two modest decreases.

Other Specific Grant Program Funding. Two states noted funding for other specific grant programs, including a mix of increases and decreases for various corrections programs in California.

Pension/OPEB Contributions. Five states enacted changes to pension and/or OPEB contributions in fiscal 2021 affecting plans that cover school districts, community colleges, and other local government employers. The items reported reflect the variances in how state funding contributes to local government and school system pensions. Changes reported included a contribute rate increase in Arkansas, a 15 percent increase in New Jersey's benefit payments on behalf of localities, a slight decrease in Maryland's local pension aid amount, South Carolina's suspension of a contribution rate increase, and a change in the supplemental payment schedule for California.

Local Government Revenue Capacity. Two states reported items in this category. For example, Maryland reported on growth in its Disparity Grants program, which addresses differences in counties' ability to raise revenue from local income taxes.

Local Property Tax Relief. Two states reported on enacted property tax relief changes, including the next phase of Property Tax Relief and Homestead Exemption increase in Nebraska, as

well as a decrease in direct property tax relief in New Jersey due to a decline in participation among programs.

Other Changes. Additional changes enacted for fiscal 2021 affecting local governments including clarifications and adjustments to previously passed criminal justice reform laws in New York and funding in California to address homelessness.

Local Government Fiscal Conditions

Like state governments, local government fiscal conditions changed rapidly as a result of the pandemic, after a long stretch of mostly modest growth and improving stability after the Great Recession. According to the 2020 edition of *City Fiscal Conditions* by the National League of Cities, general fund revenues grew at a robust rate in fiscal 2019. Similar to most states, most cities experienced only a couple of months of the pandemic recession in fiscal 2020, and estimates at the time of data collection showed year-over-year general fund revenue growth at near zero (0.4 percent) for fiscal 2020. According to the report, cities estimate general fund revenue loss – measured as the difference between fiscal 2020 budgeted revenues and fiscal 2020 current revenue estimates plus the difference between fiscal 2020 and fiscal 2021 general fund revenues – to average between -2.9 percent and -12.9 percent over fiscal 2020 and fiscal 2021. Among the cities that responded to the survey, 87 percent indicated that they expect to be less able to meet the fiscal needs of their jurisdictions in fiscal 2021.

Changes to Budgeting and Financial Management Practices

Several states reported on enacted changes to budget and financial management practices for fiscal 2021. (See *Table 34*) Some examples of the changes reported include:

Major Restructuring Efforts. Alaska continues to consolidate procurement, human resources and information technology.

Workforce Policy Changes. California approved 80 hours of paid sick leave for certain first responders and health care workers due to COVID-19, as well as a rebuttable presumption that COVID-19 is work-related for those occupations for purposes of workers' compensation benefits.

Statewide Review of Expenditures or Revenues. Montana described a bill enacted in 2019 calling for legislative studies of financial modernization and budget stabilization, and Minnesota noted a COVID-19 related review of expenditures.

Budget Process Changes. Rhode Island noted that because a fiscal 2021 budget is not enacted, statutory authority was provided to the Budget Officer to establish monthly allotments based on the prior-year enacted budget. New York cited authority granted to the Budget Director to reduce local aid by any amount needed to achieve a balanced budget and other related authorities.

Budget System Changes. Delaware mentioned implementing a new budget system in the fall of 2020.

TABLE 33

Enacted Changes in Aid to Local Governments, Fiscal 2021

State	Description
GENERAL AID TO LOCAL GOVERNMENTS	
Arkansas	Under current revenue forecast, there is a 5% overall cut to the total general revenue allocation for County and Municipal Aid.
California	<p>The 2020 Budget Act includes:</p> <ul style="list-style-type: none"> • The appropriation for the Office of Emergency Services' California Disaster Assistance Act program was \$9.5 million higher (10.3 percent) than the previous fiscal year. • \$750 million realignment backfill for local governments.
Maryland	Aid totals \$8.6 billion, an increase of \$327.8 million (3.9%) over FY 2020.
Massachusetts	Maintains FY20 investment of \$1.129 billion. In addition, the Administration has made up to \$502 million available from the federal Coronavirus Relief Fund to local cities and towns for eligible costs related to the COVID-19 response effort. This includes costs related to first responders, municipal staff, school reopening and distance learning, PPE, cleaning and disinfecting of public buildings, social distancing measures, and food security.
Nebraska	\$55 million in Aid to Counties for Flood relief; \$83 million in Cash Reserve Funds made available to support local Public Health Districts, Counties, and Cities with Coronavirus Relief.
New Jersey	General aid to local governments was increased by a total of \$35 million through increases to existing grant programs and the addition of new programs. Increases include an increase of \$10 million in the Transitional Aid program (9%), as well as the addition of 12 new line items providing a total of \$27 million in aid to individual municipalities. A line item intended to provide one-time funding in FY20 at \$2 million was eliminated.
New York	The Enacted Budget proposes to provide local governments with over \$43.6 billion in State support through major local aid programs and savings initiatives, which is higher than the amount provided in the prior year due to increases in caseload or existing statutory requirements. This includes nearly \$19 billion for school districts, over \$18 billion for New York City, over \$5 billion for counties, and over \$1 billion for other cities, towns, and villages. New York City will realize a negative net impact of \$367 million in City Fiscal Year 2021 due to Enacted Budget actions. This is primarily due to increasing the City's support for distressed health care facilities, Paratransit MTA, and certain social services programs. These impacts are partially offset by savings from increased essential plan rates. The Enacted Budget is estimated to result in a negative impact of \$103 million in Local Fiscal Year (LFY) 2021 for counties outside NYC. This is due primarily to increasing county support for distressed health care facilities as well as various changes to human services and mental hygiene programs. The Enacted Budget is expected to positively impact other cities, towns, and villages by \$17 million in LFY 2021.
Rhode Island	Final FY 2021 budget not yet enacted but there will likely be state aid reductions with offsets in full or in part with Coronavirus Relief Fund or other CARES act resources.
Tennessee	\$50M in grants to counties and \$60.5M in grants to cities and towns.

Table 33 continues on next page.

TABLE 33 (CONTINUED)

Enacted Changes in Aid to Local Governments, Fiscal 2021

State	Description
REVENUE-SHARING PAYMENTS	
Maryland	The State provides very small grants for payments in lieu of taxes (PILOT), with insignificant year over year growth.
New York	The Budget authorizes the redirection of up to \$40 million in asset forfeitures and seizures from the Office of the Manhattan District Attorney to counties, cities, towns, and villages across New York State to assist with costs associated with implementing the discovery and pre-trial services reforms.
West Virginia	(1) The aggregate amount of 5% sharing of state coal severance tax with producing counties may not fall below actual amount shared in Fiscal Year 2019. (2) State property transfer tax will be gradually transferred to counties at a phase-in rate of 10% per year beginning July 1, 2021
FUNDING FOR EDUCATION	
Alaska	Repeal School Debt Reimbursement Program -\$100.1
California	The 2020 Budget Act provided no Cost-of-Living Adjustment to the Local Control Funding Formula in FY 2021 and deferred approximately \$11 billion of funding for the formula to FY 2022.
Kansas	\$16.6 million increase; 0.5%
Maryland	K-12 education totals \$7.3 billion, an increase of \$212.6 million (3.0%). Community Colleges funding totals \$371.2 million, an increase of \$36.7 million (11.0%).
Massachusetts	\$108 million increase to direct education assistance (i.e., "Chapter 70 Aid"), in addition to at least \$442 million in new federal supports for K-12 schools to assist with educating our students during the public health crisis.
Michigan	2.3%/\$319 million increase. Includes increase in pension and OPEB payments, special education. Increasing enrollment payment
New Hampshire	The enacted budget for FY 2021 designates \$62.5 million to be deposited in the Education Trust Fund, to support the State's contribution for funding kindergarten through grade 12 if needed.
New Jersey	Local school aid for K-12 education represented an increase of 3.1% (\$457.8 million).
New York	The Enacted Budget is estimated to result in a positive impact of \$93 million for school districts. This reflects an increase in school aid and is offset by eliminating the state share for certain human services costs.
North Carolina	\$345M in additional education funding was added to the budget in FY 2021 compared to FY 2020.
South Dakota	2.0% increase
Wisconsin	In FY21, K-12 school districts were provided a \$221.6 million GPR increase in school aid over FY20. Additionally, districts were provided a \$179 per pupil revenue limit increase for the 2020-21 school year, permitting districts to levy property taxes for additional school funding. Further, the low revenue adjustment (the minimum amount of total revenue per pupil) was increased by \$300 from FY20 to FY21. The Wisconsin Technical College System also received an increase of \$6.5 million GPR over FY20.

Table 33 continues on next page.

TABLE 33 (CONTINUED)

Enacted Changes in Aid to Local Governments, Fiscal 2021

State	Description
FUNDING FOR TRANSPORTATION	
Alaska	Repeal Capital Project Debt Reimbursement -\$2.4
Maryland	Transportation funding totals \$270.0 million, an increase of \$8.3 million (3.2%).
New Jersey	There was a \$1.45 million decrease in transportation aid.
New York	The Enacted Budget secures additional funding for the MTA, including \$3 billion in capital funding from the City for the 2020-24 Capital Program and additional operating funding from the City for the paratransit program.
Wisconsin	Increase general transportation aid payments to counties and municipalities by 10.0% annually beginning in CY20 (creating a \$20.2 million increase in state payments in FY20 and a \$46.0 million increase in state payments FY21). Also increase mass transit operating aids by 10% beginning in CY20 (increasing state FY20 payments by \$2.8 million and state FY21 payments by \$11.1 million).
FUNDING FOR OTHER SPECIFIC GRANT PROGRAMS	
California	<p>The 2020 Budget Act includes:</p> <ul style="list-style-type: none"> • \$36 million for the Adult Reentry Grant Program; a 9 percent increase from the 2019 Budget Act. • \$9 million for the California Violence Intervention Prevention Program, a 70 percent decrease from the 2019 Budget Act. • A reduction of \$10.6 million for county charges associated with prosecuting inmate crimes committed in state prison, a 28 percent decrease from the 2019 Budget Act.
Maryland	The State also provides aid for libraries (\$83.8 million), police and fire aid (\$183.2 million), local health (\$60.0 million), program open space (\$50.2 million), etc.
PENSION/OPEB CONTRIBUTIONS	
Arkansas	State law required an increase in the Arkansas Teacher Retirement System employer contribution rate from 14.25% to 14.5% in FY21 and to 15% by FY23. The state is required by law to fund the increase employer contribution rate.
California	A \$3.15 billion payment in fiscal 2019 from the state's General Fund to the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) Schools Pool on behalf of participating school employers (i.e., school districts, community colleges, County Offices of Education) was included as part of the 2020 Budget Act. The initial direction of the payment to produce short and long-term contribution savings to school employers was revised as part of the fiscal 2021 state budget. The \$3.15 billion payment reducing school employers contributions to CalSTRS and the CalPERS Schools Pool as follows: by \$500 million in 2019-20, by \$1.5 billion in 2020-21, and by \$1.15 billion in 2021-22.
Maryland	Local pension aid totals \$815.9 million, a decrease of \$18.5 million (-2.2%).
New Jersey	An increase of \$33.9 million (15.2%) for Employee Benefits on behalf of Local Governments.
South Carolina	Suspended 1.0 percentage point increase in employer's retirement contribution rate.

Table 33 continues on next page.

TABLE 33 (CONTINUED)

Enacted Changes in Aid to Local Governments, Fiscal 2021

State	Description
LOCAL GOVERNMENT REVENUE CAPACITY	
Maryland	Revenue capacity considerations are built throughout the K-12 funding model, as well as local aid programs. The Disparity Grant program in particular provides noncategorical State aid to low-wealth jurisdictions for county government purposes. Disparity grants address the difference in the abilities of counties to raise revenues from the local income tax, which for most counties is one of their larger revenue sources. The Disparity Grant is funded at \$158.3 million in FY 2021, \$12.1 million more than FY 2020.
New Hampshire	The enacted budget for FY 2021 includes \$3.8 million as a one time appropriation for Wastewater State Aid Grants.
LOCAL PROPERTY TAX RELIEF	
Nebraska	Net Value for Property Tax Relief was \$125 million
New Jersey	A decrease in direct property tax relief of \$23.3 million (4%), due to a decline in overall participation among programs.
OTHER	
California	The 2020 Budget Act includes \$50 million to address homelessness due to the COVID-19 pandemic.
Colorado	CARES Act funding
New York	<p>The Enacted Budget clarifies the 2019 Bail Reform Law to make sure judges know all the options available to them with respect to non-monetary conditions for release; enhances the options upon which a judge can condition release, including mental health referrals and requirements to attend counseling; and it adds several offenses that can be bail eligible, including sex trafficking offenses, money laundering in support of terrorism in the 3rd and 4th degree, child pornography offenses, repeat offenders, and crimes resulting in death.</p> <p>The Enacted Budget adjusts the 2019 Discovery Law to include enhancements to the discovery process. These refinements include providing prosecutors up to 20 days to provide discovery to defense counsel for persons held in custody and up to 35 days to provide discovery for persons not held in custody. In addition, the legislation provides additional safeguards for victim and witness information to ensure their protection during the pendency of a case.</p>
West Virginia	Local municipal sales tax option extended to an additional 13 municipalities effective July 1, 2020

TABLE 34

Enacted Changes to Budget and Financial Management Practices, Fiscal 2021

State	Description
MAJOR RESTRUCTURING OF PRIMARY GOVERNMENT FUNCTIONS	
Alaska	Continue consolidation of procurement, HR, and Information Technology.
MAJOR POLICY PROPOSAL WITH RESPECT TO YOUR WORKFORCE	
California	80 hours of Paid Sick Leave for time-off work due to COVID-19 for first responders and health care workers employed by firms with over 500 employees, and a rebuttable presumption that COVID-19 is a work related injury for first responders and health care workers for purposes of workers' compensation benefits.
STATEWIDE REVIEW OF EXPENDITURES OR REVENUES	
Minnesota	COVID-19 Related review
Montana	HB 715, enacted by the 2019 Montana Legislature, provides for legislative studies of financial modernization and risk analysis, and long term budget stabilization.
Nebraska	Property Tax Relief of \$125 million
MAJOR CHANGE IN BUDGET PROCESSES OR AUTHORITY, INCLUDING PERFORMANCE BUDGETING	
Nebraska	Increase Federal Fund authority by \$1.034 Billion from Federal CARES Act Coronavirus Relief Fund
New York	The Enacted Budget granted the Budget Director the authority to reduce aid-to-localities appropriations and disbursements by any amount needed to achieve a balanced budget, as estimated by DOB. In addition, the Director is authorized to withhold and reduce specific local aid payments during the fiscal year. Any of these reductions can be mitigated during the fiscal year if additional Federal aid is made available or revenues perform better than forecast.
Rhode Island	Because FY 2021 Budget is not enacted, statutory authority provided to the Budget Officer to establish monthly allotments based on the prior year enacted budget has been invoked
CHANGE TO YOUR AUTOMATED BUDGET OR FINANCIAL SYSTEM	
Delaware	Implementing new budget system in the fall of 2020

APPENDIX

TABLE A-1

Enacted Revenue Changes by Type of Revenue, Fiscal 2021

State	Tax Change Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
SALES TAXES					
California	Used Car Dealer Remit Sales Tax to DMV	01-21	\$12.0	\$13.9	\$25.9
Colorado	Long-Term Lodging Tax Exemption Limit	01-20	3.7		3.7
Florida	Holidays (Back to School & Disaster Preparedness)	07-20	-36.6		-36.6
Iowa	Various law changes	various	-4.3		-4.3
Kentucky	Municipal golf admissions	08-20	1.9		1.9
	New and expanded industry equipment sales tax exemption for machinery directly used in the manufacturing of distilled spirits, wine, or malt beverages on the premises of the manufacturer that includes a retail establishment	08-20	-2.0		-2.0
Maine	Increase sales tax by changing the process of collecting tax	06-20	16.6		16.6
Massachusetts	Establish civil penalties related to the sale and installation of automated sales suppression devices or "zappers," which falsify electronic records for purposes of tax evasion	07-20	1.8	0.2	2.0
Mississippi	HB 379 — Create the MS Marketplace Facilitator Act of 2020. To revise the definition of the term "person doing business in this state" under the MS Use Tax law and to define the terms "marketplace facilitator", "marketplace seller" and "remote seller" under the MS Use Tax law. This would expand the number of marketplace sellers/facilitators that would collect and remit all applicable use tax.	07-20	18.2	11.9	30.0
South Dakota	Loss of Internet Access Sales Tax	07-20	-20.0		-20.0
Tennessee	Marketplace Facilitator	10-20	112.4		112.4
Utah	Repeals sales tax exemption for locomotive engine fuel	01-20	3.1		3.1
Washington	Tribal Tax Sharing Compacts	01-21	-1.0	0.0	-1.0
	Feminine Hygiene Product Sales Tax Exemption	07-20	-4.1	0.0	-4.1
Total Revenue Changes—Sales Tax			\$101.6	\$25.9	\$127.5

Table A-1 continues on next page.

TABLE A-1 (CONTINUED)

Enacted Revenue Changes by Type of Revenue, Fiscal 2021

State	Tax Change Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
PERSONAL INCOME TAXES					
Arkansas	Income Tax Rate Decrease to be phased in	Tax Year 2021	-\$74.1	\$0.0	-\$74.1
	NOL Usage Limitation	01-20	91.0	0.0	91.0
California	Credit Usage Limitation	01-20	97.8	0.0	97.8
	Interaction NOL & Credit Limitations	01-20	30.6	0.0	30.6
	Earned Income Tax Credit Expansion to ITINs	01-20	-120.0	0.0	-120.0
Colorado	DOR Admin Rule + CARES Act Tax Expenditure	03-20	193.1		193.1
Idaho	Property Tax Exemption	07-20	-1.0		-1.0
	Tax Advantaged Savings	07-20	-1.9		-1.9
Indiana	Internal Revenue Code conformity updates	01-20	-6.2		-6.2
Iowa	Various law changes	various	-6.0		-6.0
Maine	Adjust revenue for tax conformity	03-20	-1.8		-1.8
Minnesota	Retro Sec 179 for Like-Kind Exchange Property	07-20	-0.9		-0.9
	Full Sec 179 Expensing for All Properties	07-20	-63.8		-63.8
Missouri	COVID Stimulus Check Income Exemption	08-20	-36.4	0.0	-36.4
	Long-Term Dignity Act	08-20	-5.4	0.0	-5.4
	9/11 Victims Tax Exemption	08-20	-0.3		-0.3
New Jersey	Expanded Millionaire's tax	10-20		390.0	390.0
	ETC phase-in	01-20		-16.0	-16.0
New York	Authorize DTF to Provide Unclaimed Tax Benefits	04-20	-2.0		-2.0
	Make Exceptions for Late Enhanced STAR Filers	04-20	-4.0		-4.0
Ohio	Repeals provisions which disallowed the business income deduction and the 3% taxable business income tax rate on income not meeting the definition of eligible business income	01-20	-25.0		-25.0
	Exempts disability severance payments for honorably discharged veterans	01-20	-3.9		-3.9
Vermont	Military retirement income tax exclusion	10-20	-1.4		-1.4
West Virginia	Phase-in of partial social security income exclusion	01-20	-3.1		-3.1
Wisconsin	Reduction in the bottom two brackets from 3.86% and 5.04% to 3.54% and 4.65%, respectively.	01-20	-179.0		-179.0
Total Revenue Changes—Personal Income Tax			-\$123.8	\$374.0	\$250.2

Table A-1 continues on next page.

TABLE A-1 (CONTINUED)

Recommended Revenue Changes by Type of Revenue, Fiscal 2021

State	Tax Change Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
CORPORATE INCOME TAXES					
California	NOL Usage Limitation	01-20	\$1,729.0	\$0.0	\$1,729.0
	Credit Usage Limitation	01-20	1,857.3	0.0	1,857.3
	Interaction NOL & Credit Limitations	01-20	580.6	0.0	580.6
	Exempt LLCs from First-Year \$800 Fee	01-20	-50	0	-50
Colorado	DOR Admin Rule + CARES Act Tax Expenditure	03-20	38.8		38.8
Idaho	Conformity	01-20	-4.3		-4.3
Iowa	Various law changes	various	-29.1		-29.1
Maine	Increase the seed tax investment credit	03-20	-1.3		-1.3
	Adjust revenue for tax conformity	03-20	-0.5		-0.5
Minnesota	Retro Sec 179 for Like-Kind Exchange Proper	07-20	-1.1		-1.1
	Full Sec 179 Expensing for All Properties	07-20	-24.2		-24.2
New Jersey	Extend surtax	10-20	210		210
Oklahoma	Increased cap on Railroad Tax Credit	07-20	-3.6		-3.6
Utah	Closes corporate tax loophole	01-20	-1		-1
	Tax credit adjustments	01-20	5.0		5.0
Total Revenue Changes—Corporate Income Tax			\$4,305.5	\$0.0	\$4,305.5
CIGARETTE TAXES					
Kentucky	Delayed payment compliance loss estimate	08-20-20	-\$1.0		-\$1.0
Maine	Increase sales tax on tobacco products	07-20-20	9.2		9.2
Massachusetts	Restriction of the sale of flavored tobacco products, including flavored vaping products, in addition to 75% excise tax on electronic nicotine delivery systems	06-1-20	-79.1	-15.8	-94.9
New York	Reform the Tobacco Products Tax	10-1-20	10.0		10.0
Total Revenue Changes—Cigarette Tax			-\$60.9	-\$15.8	-\$76.7
GAMING TAXES / LOTTERY REVENUE					
Massachusetts	Sports wagering	Upon enactment	\$35.0	\$0.0	\$35.0
Total Revenue Changes—Gaming Tax			\$35.0	\$0.0	\$35.0

Table A-1 continues on next page.

TABLE A-1 (CONTINUED)

Enacted Revenue Changes by Type of Revenue, Fiscal 2021

State	Tax Change Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
OTHER TAXES					
California	Skilled Nursing Facility Quality Assurance Fee	08-20	\$0.0	\$500.0	\$500.0
Iowa	Various law changes	07-20	0.3		0.3
Kentucky	E-cigarettes, vaping products	08-20	7.9		7.9
	Coal severance tax refund for exported coal	08-20	-1.3		-1.3
Massachusetts	Pharmacy manufacturer price penalties as part of multi-pronged approach for increasing accountability for drug manufacturers, proposed in a comprehensive health care bill	Upon enactment	0.0	19.0	19.0
Nebraska	Property Tax Relief (Net)	01-21	-125.0	0.0	-125.0
Nevada	Requires the advance payment on the net proceeds of minerals ("NPM") tax in FY 2021 based on the estimated net proceeds for the current calendar year 2021 for the General Fund portion only. The provisions of S.B. 3 also apply to FY 2022 and FY 2023, but the NPM tax reverts back to the former method (tax due based on actual mining activity from the preceding calendar year) of taxing net proceeds on July 1, 2023.	07-20	54.5		54.5
Vermont	Downtown development tax credit	10-20	-1.3		-1.3
Washington	Tribal Tax Sharing Compacts	01-21	-3.1	0.0	-3.1
West Virginia	Annuity Exemption from Insurance Premium Tax	01-21	-4.6		-4.6
	Lower Steam Coal Severance Tax Rate	07-20	-12.0		-12.0
	Power Plant Capacity Tax Exemption	01-20	-10.5		-10.5
	Lower Severance Tax Rate on Low-Volume Vertical Wells	01-20	-2.9		-2.9
	Health Care Tax on HMO	07-20		41.0	41.0
Total Revenue Changes—Other Tax			-\$98.0	\$560.0	\$462.0
FEES					
FEES-COURT					
Utah	Increased court fees for court security	07-20		\$4.0	\$4.0
FEES-TRANSPORTATION/MOTOR VEHICLE					
Arizona	Highway Safety Fee Repeal	07-21	-\$24.1	-\$140.0	-\$164.1
California	Zero Emission Vehicle Fee passed in 2017 (SB 1)	07-20	0.0	10.1	10.1

Table A-1 continues on next page.

TABLE A-1 (CONTINUED)

Enacted Revenue Changes by Type of Revenue, Fiscal 2021

State	Tax Change Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
FEES-USER FEES					
California	State Emergency Telephone Network Account (SETNA) Surcharge net increase (at full year implementation).	01-20	\$0.0	\$125.4	\$125.4
	Genetic Disease Screening Program — Newborn Screening Fee Increase	07-20	0.0	15.5	15.5
FEES-OTHER					
California	Oil, Gas, and Geothermal Administrative Fee	07-20	\$0.0	\$19.2	\$19.2
	Air Resources Board Cost of Implementation Account Fees	07-20	0.0	5.2	5.2
	Farm Animal Confinement (Proposition 12)	07-20	0.0	1.4	1.4
	Department of Consumer Affairs: Regulatory Increase	01-21	0.0	5.3	5.3
	Increased alcohol license application and renewal fees in the Alcohol Beverage Control Act concurrent with changes in CPI.	01-21	0.0	1.1	1.1
	Licensing and Certification Program — Statewide Fee Increase	07-20	0.0	16.1	16.1
	Managed Care Fines and Penalties Fund Fee Increase	07-20	0.0	7.4	7.4
	Licensing and Certification Program — Los Angeles County Supplemental Fee Increase	07-20	0.0	2.1	2.1
Minnesota	DHS SOS Revenue	07-20	3.6		3.6
Total Revenue Changes—Fees			-\$20.5	\$72.8	\$52.3

TABLE A-2

Enacted Revenue Measures, Fiscal 2021

State	Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
SALES TAXES					
Massachusetts	Sales Tax Acceleration: updating the collection and remittance of sales tax for the state's largest vendors has the effect of generating a one-time \$267 M increase in revenues	07-20	\$187.1	\$79.9	\$267.0
Mississippi	HB 379 of the 2020 Regular Session, provides an additional diversion of \$1.0M monthly to the Local System Bridge Replacement & Rehabilitation Fund. Beginning on or before 8/15/2020 through 7/15/2022.	07-20	-12.0	12.0	0.0
Oklahoma	Redirected apportionment from pension funds to Education 1017 Fund	07-20		32.2	32.2
PERSONAL INCOME TAXES					
New York	Extend Warrantless State Tax Debt Collection Methods for Five Years	04-20	\$40.0		\$40.0
Ohio	Extends to July 15 the filing and payment date for tax year 2019 annual returns and for 1st & 2nd quarter 2020 estimated payment returns	04-20	636.7	22.3	659.0
Oklahoma	Redirected apportionment from pension funds to Education 1017 Fund	07-20		217.7	217.7
Utah	Filing deadline moved to July 15	01-20	785.0		785.0
Virginia	Conformity Technical		-1.3		-1.3
	Conformity (HB1413)		-4.7		-4.7
CORPORATE INCOME TAXES					
New Hampshire	The enacted budget for the Biennium FY 2020–2021 includes changes to the State's Tax code that aligns it more closely to the Federal code related to Taxes on business operations.	01-20	\$17.0	\$4.0	\$21.0
	The enacted budget for the Biennium, FY 2020–2021, adds provisions relative to global intangible low-taxed income (GILTI) to the Business Profits Tax.	01-20	8.1	1.9	10.0
	The enacted budget for the Biennium, FY 2020–2021, adds provisions to law that modifies the apportionment to the state of sales of a business organization with activity in other states as well as the apportionment of dividends of a business enterprise based on sales made within New Hampshire.	01-21	8.1	1.9	10.0
Oklahoma	Redirected apportionment from pension funds to Education 1017 Fund	07-20		1.1	1.1
Utah	Filing deadline moved to July 15	01-20	60.0		60.0
CIGARETTE/TOBACCO TAXES					
New York	Implement Various Tobacco Control Policies	07-20		-\$25.0	-\$25.0
GAMING TAX / LOTTERY REVENUE					
Arkansas	Transfer collections above \$31.2M from general revenue to highway fund.	10-19	\$0.0	\$0.0	\$0.0

TABLE A-2 (CONTINUED)

Enacted Revenue Measures, Fiscal 2021

State	Description	Effective Date	Fiscal 2021 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
OTHER TAXES AND REVENUES					
Alaska	Repeal School Debt Reimbursement	07-20	-\$84.3	-\$15.8	-\$100.1
	Repeal Project Debt Reimbursement	07-20	-2.4		-2.4
California	Timber Harvest Fees	07-20	0.0	1.0	1.0
Nevada	Requires 100% of the proceeds from the portion of the Governmental Services Tax (GST) generated from the 10% depreciation schedule change, approved in S.B. 429 (2009), to be allocated to the State General Fund in FY 2021 only. Beginning in FY 2022, the distribution reverts to 75% of the additional revenue generated from the GST, 10% depreciation schedule change to be deposited in the State Highway Fund and 25% deposited in the State General Fund, as approved in S.B.541 (2019).	07-20	71.3	-71.3	0.0
	Requires the Department of Taxation to establish and conduct a tax amnesty program by which taxpayers may pay a fee, tax, or assessment required to be paid to the Department without incurring any penalties or interest that would otherwise be required as a result of the unpaid fee, tax, or assessment. This program is required to be conducted by the Department for a period of not more than 90 calendar days and must be concluded no later than June 30, 2021.	07-20	14.0	7.0	21.0
New Jersey	Borrowing	10-20	4,500.0		4,500.0
Oklahoma	Redirected apportionment from pension funds to Education 1017 Fund (Insurance Premium Tax)	07-20		45.6	45.6
FEES					
New Hampshire	The enacted budget for the Biennium, FY 2020-2021, changes provisions for tax applicability to include prepaid wireless telecommunication services and voice over internet protocol (VOIP).	01-20	\$2.5		\$2.5
Total			\$6,225.1	\$314.4	\$6,539.6

* See Notes to Table A-2 on page .

TABLE A-3

Enacted Mid-Year Revenue Changes by Type of Revenue, Fiscal 2020

State	Tax Change Description	Effective Date	Fiscal 2020 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
SALES TAXES					
Georgia	Sales Tax Exemption	07-19	-\$7.4	\$0.0	-\$7.4
	Sales Tax Exemption	07-19	-7.6	0.0	-7.6
	Sales Tax Exemption	07-19	-2.1	0.0	-2.1
	Sales Tax Exemption	07-19	-3.3	0.0	-3.3
	Sales Tax Break	07-19	-0.2	0.0	-0.2
	Sales Tax Exemption	07-19	-3.3	0.0	-3.3
	Sales Tax Collection	07-19	2.4	0.0	2.4
	Sales Tax Collection	04-20	20.0	0.0	20.0
Maine	Increase sales tax by changing the process of collecting tax	06-20	12.4		12.4
North Carolina	Require marketplace-seller collections	02-20	62.1		62.1
Ohio	Exempt sales of feminine hygiene products	04-20	-1.1		-1.1
Total Revenue Changes — Sales Tax			\$72.0	\$0.0	\$72.0
PERSONAL INCOME TAXES					
Colorado	DOR Admin Rule + CARES Act Tax Expenditure	03-20	\$61.5		\$61.5
Georgia	Income Tax Credits	07-19	-38.45	0.0	-38.5
	Income Tax Deduction	07-19	0	0.0	0.0
Indiana	Internal Revenue Code conformity update from the Consolidated Appropriation Act 2020	01-20	-7.9		-7.9
Maine	Adjust revenue for tax conformity	03-20	-2.7		-2.7
North Carolina	Increase standard deduction	01-20	-80.3		-80.3
Ohio	Delay repeal of campaign contribution tax credit	01-19	-2.9		-2.9
	Delay repeal of tax credit for owners of financial institution pass-through entities on their share of FIT tax liability	01-19	-5.1		-5.1
	Conforms Ohio income tax with Internal Revenue Code changes made by the "Further Consolidated Appropriations Act, 2020"	01-20	-9.6		-9.6
Rhode Island	Correction to reflect gross contingency fee revenue	07-19	2.1		2.1
Wisconsin	Reduction of 2nd bracket from 5.84% to 5.21%.	01-19	-166.9		-166.9
	Reduction in the bottom two brackets from 4.00% and 5.21% to 3.86% and 5.04%, respectively.	01-19	-77.3		-77.3
Total Revenue Changes — Personal Income Tax			-\$334.2	\$0.0	-\$334.2
CORPORATE INCOME TAXES					
Colorado	DOR Admin Rule + CARES Act Tax Expenditure	03-20	\$6.9		\$6.9
Georgia	Income Tax Credits	07-19	-1.5	0.0	-1.5
	New tax credit for manufacturers of PPE	04-20	-2.0		-2.0
Maine	Adjust revenue for tax conformity	03-20	-0.2		-0.2
New York	Exempt a portion of global intangible low-taxed income (GILTI) from tax	01-20	-27.0	-5.0	-32.0
North Carolina	Market-based sourcing	01-20	3.0		3.0
Total Revenue Changes — Corporate Income Tax			-\$20.8	-\$5.0	-\$25.8

TABLE A-3 (CONTINUED)

Enacted Mid-Year Revenue Changes by Type of Revenue, Fiscal 2020

State	Tax Change Description	Effective Date	Fiscal 2020 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
CIGARETTE / TOBACCO TAX					
Maine	Increases sales tax on tobacco products	07-20	\$5.0		\$5.0
Wisconsin	5 Cents/ml Tax on Vapor Liquids or Substances	10-19	2.3		2.3
Total Revenue Changes — Cigarette / Tobacco Tax			\$7.3	\$0.0	\$7.3
MOTOR FUEL TAX					
Wisconsin	Decrease Licensed Motor Vehicle Fuel Supplier Administrative Allowance from 1.35% to 0.65%	01-20		\$2.8	\$2.8
	Eliminate Retailer Refunds for Evaporation	01-20		2.1	2.1
Total Revenue Changes — Motor Fuel Tax			\$0.0	\$4.9	\$4.9
GAMING TAX / LOTTERY REVENUE					
Michigan	New Gaming, Sports Betting	12-19	\$0.0	\$4.4	\$4.4
Total Revenue Changes — Gaming Tax / Lottery Revenue			\$0.0	\$4.4	\$4.4
OTHER TAXES AND REVENUES					
Georgia	Reallocation of car title tax between state and local governments	07-20	-\$180.0		-\$180.0
North Carolina	Remove double taxation for franchise taxpayer	01-20	-4.0		-4.0
Rhode Island	Reduction in Insurance gross premiums due to projected change in Medicaid spending	07-19	-0.4		-0.4
Washington	Aerospace B&O Taxes	04-20	18.0	0.0	18.0
Total Revenue Changes — Other			-\$166.4	\$0.0	-\$166.4
FEES					
California	State Emergency Telephone Network Account (SETNA) Surcharge net increase (at half-year implementation)	01-20		\$62.5	\$62.5
Georgia	Title Ad Valorem — Leasing	07-19	-2.4	0.0	-2.4
Utah	Shifts sales of medical cannabis from state stores to private pharmacies	09-20		-3.4	-3.4
Wisconsin	Increase State Vehicle Registration Fee from \$75 to \$85	10-19		28.0	28.0
	Increase State Vehicle Registration Fee for Light Trucks under 6,000 lbs. to \$100	10-19		10.9	10.9
	Increase State Vehicle Title Fee by \$95 to \$164.50	10-19		114.7	114.7
Total Revenue Changes — Fees			-\$2.4	\$212.7	\$210.3

TABLE A-4

Enacted Mid-Year Revenue Measures, Fiscal 2020

State	Tax Change Description	Effective Date	Fiscal 2020 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
SALES TAXES					
Georgia	Marketplace facilitator law	04-20	\$75.0		\$75.0
Nevada	Marketplace facilitators, defined as a person who facilitates the sale of tangible personal property by a marketplace seller in the state of Nevada, are required to collect and remit sales and use taxes on certain sales that are facilitated on behalf of the marketplace seller.	10-19	17.1		17.1
Wisconsin	Require Internet Marketplaces to Collect Sales and Use Tax on 3rd Party Sales Facilitated by the Marketplace	01-20	33.5		33.5
PERSONAL INCOME TAXES					
Michigan	Fund Transfer	03-20	-173.1	173.1	0.0
Ohio	Reduce employer withholding tax rates by 4.0%	01-20	-178.2	-6.2	-184.4
	Extends to July 15 the filing and payment date for tax year 2019 annual returns and for 1st & 2nd quarter 2020 estimated payment returns	04-20	-636.7	-22.3	-659.0
Utah	Filing deadline moved to July 15	01-20	-785.0		-785.0
Virginia	Conformity Technical		-2.0		-2.0
	Conformity (HB1413)		-17.5		-17.5
West Virginia	Use Refund Reserve Account	4-20	23.0		23.0
CORPORATE INCOME TAXES					
Utah	Filing deadline moved to July 15	01-20	-60.0		-60.0
CIGARETTE/TOBACCO TAXES					
Nevada	Alternative nicotine products and vapor products, including e-cigarettes and their components, are subject to the 30 percent wholesale tax on other tobacco products.	01-20	3.7		3.7
OTHER TAXES AND REVENUES					
Connecticut	Health Provider Taxes — Revised downward pursuant to a settlement with the hospital industry	12-20	-10.0		-10.0
	Refunds of Taxes — Revised upward pursuant to a settlement with the hospital industry	12-20	-70.0		-70.0
	Federal Grants Revenue — Revised upward pursuant to a settlement with the hospital industry	12-20	62.9		62.9
	Transfers From Other Funds — Revised upward pursuant to a settlement with the hospital industry	12-20	100.6		100.6
Rhode Island	Transfers from closed bond project accounts	Transfer by 06-30-20	0.3		0.3
	Transfer surplus funds from restricted receipt accounts	Transfer by 06-30-20	0.5		0.5
	Transfers from Quasi-public entities	06-20	23.3		23.3
	Interest on CARES Act Funds	06-20	0.4		0.4

TABLE A-4 (CONTINUED)

Enacted Mid-Year Revenue Measures, Fiscal 2020

State	Tax Change Description	Effective Date	Fiscal 2020 Revenue Impact (\$ in millions)		
			General Fund	Other State Fund	Total
OTHER TAXES AND REVENUES CONTINUED					
West Virginia	Additional deposit from abandoned/unclaimed property	06-20	\$3.25		\$3.3
	Double refund accounting adjustment	06-20	4.4		4.4
	CARES Fund Expenditure Reimbursements	06-20	57.0		57.0
FEES					
West Virginia	Accelerated timing of 10-year retail renewal licenses	06-20	15.7		15.7
Total			-\$1,511.9	\$144.6	-\$1,367.3