



Summaries of Fiscal Year 2023 Enacted Budgets

September 20, 2022

On the following pages, please find summaries detailing states' enacted budgets for fiscal 2023. Also included are links to enacted budgets and supporting documents. If you would like additional information, please contact [Brian Sigriz](#) at 202-624-8439.

Overview of Enacted Budgets

Forty-six states began fiscal 2023 on July 1 (New York began its fiscal year on April 1, Texas on September 1, and Alabama and Michigan begin on October 1). Thirty-four states enacted new budgets for fiscal 2023, including three states enacting two-year budgets covering both fiscal 2023 and fiscal 2024. Last year, 16 states enacted budgets covering both fiscal 2022 and fiscal 2023 (7 of those states enacted revised or supplemental budgets this year). Only three states did not have a fiscal 2023 budget enacted by the start of their fiscal year, and all states had enacted a budget by the end of July.

Most states enacted new budgets for fiscal 2023 in the spring of 2022, during a time when revenues were exceeding forecast for nearly all states, leading to large surpluses. A number of factors contributed to fiscal 2022's strong revenue growth including gains in the economy following the initial effects of the pandemic, the role of federal COVID-19 relief aid, and the impact of inflation on both salaries and the price of goods. The large surpluses allowed states the opportunity to make additional investments in fiscal 2023, while also taking actions such as further increasing the size of rainy day funds, providing tax relief, paying down long-term debt, and making supplemental pension payments. In their fiscal 2023 budgets, states also stressed the importance of directing surplus funds to one-time initiatives instead of ongoing spending. Based on enacted budgets, both general fund spending and revenue are expected to increase in fiscal 2023, although at slower growth rates than the rapid gains experienced in fiscal 2022.

Several topics received increased attention in fiscal 2023 enacted budgets including workforce challenges facing both the private and public sector. To help the private sector find

and attract workers, states made additional investments in workforce training while also establishing new programs aimed at economic development, regional partnerships, apprenticeships, housing development, and childcare support. To help the public sector hire and maintain workers, many budgets included salary increases and one-time bonuses, as well as initiatives aimed at providing state employees with greater flexibility and career development opportunities. Another focus was determining the best use of remaining *American Rescue Plan Act* (ARPA) funds, with states continuing to allocate funds towards responding to the negative economic impacts of COVID-19, public health, premium pay, infrastructure, revenue replacement, and administrative costs. Enacted budgets also emphasized the importance of ensuring structural balance including using one-time funds for one-time purposes, focusing on core services, and further increasing rainy day fund levels.

Program areas highlighted in enacted budgets included education, infrastructure, public safety, and health and human services. Much of the new funding in fiscal 2023 was directed towards elementary and secondary education, including for increased overall K-12 support, teacher pay raises, expanded early education, funding for school construction and maintenance, additional support for low-income students, and addressing learning loss related to the pandemic. In the area of higher education, budgets included increased operating support for higher education institutions and community colleges, restoring prior austerity cuts, expanded student financial aid, and freezing tuition rates. Funding mechanisms for infrastructure projects included both greater utilization of one-time state funds and additional federal funding through ARPA and in some instance, the *Infrastructure Investment and Jobs Act* (IIJA). The funding was directed towards maintenance

of capital projects and state facilities, new construction, and upgrading broadband infrastructure.

Public safety received greater attention in many enacted budgets this year, including for salary increases for public safety personnel, hiring new personnel, local law enforcement grants, new correctional facilities, and initiatives aimed at reducing crime. Areas of emphasis in health and human services included increased support for public health initiatives, COVID-19 mitigation efforts, extended postpartum benefits, additional support for hospitals and other healthcare facilities, enhanced behavioral health services, and added funding for children and family services. Other areas of focus in fiscal 2023 enacted budgets included funding for childcare assistance, affordable housing, homelessness reduction, cybersecurity, state parks, wildfire prevention, climate change initiatives, clean water and air quality programs, agricultural producers, and aid to small businesses.

In addition to spending changes, states enacted a larger than usual number of tax changes and other revenue measures in either their fiscal 2023 budget or other bills passed during the 2022 legislative session. A number of states passed measures using part of their fiscal 2022 surplus to provide one-time rebates to taxpayers. States also passed measures aimed at lessening the impact of inflation including lowering grocery taxes and pausing gas taxes. Several states approved measures

reducing personal income tax rates over a series of years, with some including triggers ensuring revenue targets are met. Sales tax measures included rate reductions, the expansion of the sales tax to additional services, and sales tax holidays. Other measures included reducing corporate income tax rates, small business tax relief, tax breaks for retirees, eliminating taxes on military retirement benefits, property tax relief, expanded eligibility for Earned Income Tax Credits, creation of new child tax credits, new electric and hybrid vehicle fees, accelerating the car tax phase out, and other changes to tax credits and exemptions.

As states progress through fiscal 2023, they will closely monitor current economic and fiscal conditions. While revenue growth is expected to slow in fiscal 2023, the slower growth rate is from a high baseline, as it follows record high growth in fiscal 2021 and strong gains in fiscal 2022. Over the past two years, states have taken steps to prepare for any future slowdown in tax collections through actions such as using one-time funds for one-time purposes, paying down debt, making supplemental pension payments, and increasing the size of rainy day funds to record levels, and they continue to take such actions in enacted budgets for fiscal 2023.

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ALABAMA

On April 7, Alabama Governor Kay Ivey signed the \$2.7 billion fiscal 2023 General Fund budget, an increase of \$52.8 million or 1.96 percent over the fiscal 2022 budgeted amount. On April 14, the governor signed the \$8.3 billion Education Trust Fund budget, which increases funding over the fiscal 2022 budgeted amount by \$589.01 million, or 7.68 percent, and represents the largest budget in nominal terms in state history. The General Fund budget includes increases for the judicial system (\$2.1 million), Department of Corrections (\$19.6 million), District Attorneys (\$4.1 million), and Alabama Medicaid Agency (\$23.8 million). The budget includes additional funding for existing and new crisis diversion centers, \$28 million to fund a 4.0 percent salary increase for state employees, \$4.8 million for a retiree bonus, and \$40 million in conditional appropriations for the hiring and training of additional corrections officers. The Education Trust Fund budget makes strategic investments in community colleges (\$45.7 million), early childhood education (\$24.3 million), the K-12 Foundation Program (\$222.3 million), and colleges and universities (\$118.5 million). The budget adds Pre-K classrooms and funds teacher pay raises of between 4.0 and 21.0 percent, dependent on experience, while also increasing the pay for substitute teachers. The governor noted that for the first time in history the budgets fully fund both the General Fund Budget Reserve and Education Trust Fund’s rainy day fund.

Enacted Budget Information

[General Fund Spreadsheet](#)

[Education Trust Fund Spreadsheet](#)

[Governor’s General Fund Statement](#)

[Governor’s Education Trust Fund Statement](#)



ALASKA

Alaska Governor Mike Dunleavy signed the state’s fiscal 2023 budget into law on June 28, while also announcing line-item vetoes. The budget provides for total operating expenditures of \$9.6 billion from all funds (a 16.3 percent decline), including \$4.8 billion in unrestricted general fund spending (a 1.2 percent decline) and \$3.2 billion in federal fund spending (a 52.9 percent decline). Additionally, the budget provides for total capital appropriations of \$2.6 billion, including \$734 million in unrestricted general fund spending and \$1.8 billion in federal fund spending. The budget assumes unrestricted general fund revenues totaling \$5.0 billion, a 28 percent increase from fiscal 2022 estimated levels. The budget projects additional revenue of \$3.4 billion from a statutory drawdown from the Permanent Fund, with \$2.1 billion of that revenue used to provide Permanent Fund Dividend (PFD) payments to state residents and the remaining \$1.3 billion available to support government services. Additional revenue from carryforward and adjustments – including *American Rescue Plan Act* revenue replacement funds of \$187 million – total \$1.2 billion. The projected general fund surplus (or ending balance) is \$1.9 billion before transfers to savings. After deposits, the Constitutional Budget Reserve (or rainy day fund) is projected to have a fiscal 2023 ending balance of \$3.0 billion. The budget invests in public safety, education, and infrastructure projects, as well as funds broadband projects in rural communities and agriculture initiatives. The spending plan also calls for the highest ever PFD payment of \$3,200 per eligible Alaskan and for replenishing state savings accounts.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Veto Summary](#)

[Revenue Forecast](#)

[Governor’s Press Release](#)



ARIZONA

Arizona Governor Doug Ducey signed the state’s fiscal 2023 budget into law on June 28. The budget provides for spending from total appropriated and non-appropriated funds of \$63.2 billion. This includes \$15.8 billion in general fund spending, a 23 percent increase over fiscal 2022. The budget assumes general fund resources (inclusive of a \$4.5 billion beginning balance and after diversions and other transfers out) of \$16.8 billion, a 2.8 percent decline compared to fiscal 2022 levels. Ongoing revenue is expected to decrease 8.1 percent to total \$15.8 billion, after increasing 19.5 percent in fiscal 2022. The general fund ending balance is expected to be \$1.1 billion and the projected balance in the Budget Stabilization Fund is \$1.4 billion, for a total balance of \$2.5 billion. The budget increases general fund spending on K-12 education by \$1 billion, including the largest increase in per pupil funding in 20 years and a record investment in school facilities. The budget also eliminates the statewide personal property tax used to help fund schools and backfills the lost property tax revenue with state general fund support. The adopted spending plan also makes investments in higher education and workforce training, public safety, the healthcare workforce and other health initiatives, rural tourism, and wildfire suppression and prevention. Due to substantial surplus funds, the budget included several major one-time supplemental appropriations for fiscal 2022 totaling \$1.3 billion, including paying down pension debt, as well as \$2.3 billion in one-time diversions to agency funds in fiscal 2023, including for transportation and road projects, border security, and a large deposit to the rainy day fund.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Appropriations Report](#)

[Governor’s Press Release](#)



ARKANSAS

On March 8, Arkansas Governor Asa Hutchison signed the state’s budget bill for fiscal 2023. The budget totals \$6.02 billion, an increase of \$175 million, or 2.99 percent, from fiscal 2022 levels. Fiscal 2023 estimated gross general revenues are \$7.53 billion while net available general revenues are \$6.22 billion, an increase of \$352 million, or 6 percent, from fiscal 2022. The budget prioritizes distributions with two categories listed as A and B. The revenue forecast is expected to fully fund both categories. Funding increases for fiscal 2023 include the following: \$28.5 million to the Educational Facilities Partnership to meet adequacy recommendation; \$11 million to Department of Human Services for children and family services and \$6 million for behavioral health; \$5.8 million to the Economic Development Commission; \$7.3 million for State Trooper raises; and \$6.4 million to the Department of Corrections to increase reimbursements to county jails from \$32 per day to \$40 per day.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Summary of 2022 Fiscal Session](#)



CALIFORNIA

California Governor Gavin Newsom signed the state budget for fiscal 2023 on June 30, providing for total state expenditures (excluding federal funds) of \$307.9 billion for fiscal 2023. This includes \$234.4 billion in general fund spending, a 3.5 percent decline from fiscal 2022. The year-over-year decrease can be attributed to significant one-time spending from surplus funds in fiscal 2022. The budget is based on a general fund revenue forecast (before a transfer to the rainy day fund) of \$222.7 billion, representing an annual decline of 4.3 percent. The enacted budget projects a \$37.2 billion balance (15.9 percent of general fund expenditures) in the state's rainy day fund accounts (including the Budget Stabilization Fund, Public School System Stabilization Account, Special Fund for Economic Uncertainties, and Safety Net Reserve) in addition to \$4.3 billion in the Reserve for Liquidation of Encumbrances, for a total balance of \$41.5 billion. The budget provides for a \$17 billion inflation relief package, including \$9.5 billion in additional tax refunds to families to help offset rising prices and a one-year suspension of the state sales tax on diesel. In addition, the spending plan makes a multiyear commitment of \$53.9 billion to fight climate change. For education, the budget increases funds for K-14 education by \$35.8 billion over last year's enacted levels, and includes funds to address learning loss, expand school enrichment programs, and build school facilities. The budget also includes \$14.8 billion for investments in transportation infrastructure. Additionally, the spending plan invests in expanding health care access, addressing homelessness and the mental health crisis, and increasing public health and safety funding (including for the continuation of COVID-19 response efforts). To promote budget resiliency, the adopted budget focuses on directing surplus funds to one-time investments instead of ongoing spending as well as directs additional funds to reserves, debt repayment, and reducing retirement liabilities. The enacted budget also adjusts some Coronavirus State Fiscal Recovery Fund (SFRF) appropriations, including increasing the amount allocated for revenue replacement.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget Summary](#)

[Budget Detail](#)

[Governor's Press Release](#)



COLORADO

Colorado Governor Jared Polis signed the state's fiscal 2023 budget bill into law on April 25. The budget includes \$39.28 billion in operating appropriations from all funds and \$13.9 billion in general fund operating appropriations. This represents a 6.6 percent increase in total fund spending and a 13.5 percent increase in general fund spending over fiscal 2022 levels. After accounting for rebates and other expenditure adjustments, transportation and capital projects, and transfers and diversions, general fund spending obligations in the budget total \$17.2 billion. According to a March forecast, general fund revenue is expected to increase 2.8 percent in fiscal 2023. The enacted budget leaves an ending balance in the General Fund Reserve of \$2.1 billion, or 15 percent of appropriations, a record amount. The budget includes investments in air quality, public safety, workforce support including childcare centers, and education.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Appropriations Report](#)

[March 2022 Revenue Forecast](#)



CONNECTICUT

Connecticut Governor Ned Lamont signed the state’s fiscal 2023 budget adjustments on May 9. The budget totals \$24.2 billion with general fun spending of \$22.1 billion, representing a growth rate of 6.4 percent over fiscal 2022 for all funds and 6.5 percent for general funds. The budget includes fiscal 2023 total revenues of \$24.8 billion and general fund revenues of \$22.4 billion. The budget leaves much of its surplus unspent enabling the state to make a \$3.5 billion payment on its unfunded pension debt. Highlights of the budget include more than \$660 million in tax relief and significant new investments in childcare and social services. Specifically, it creates for one year a new \$250 per-child tax credit for lower and middle earning families and expands for one year eligibility for the Earned Income Tax Credit. The budget also includes a 25-cent gas tax cut and continues to fund free bus service until December. Other highlights of the budget include efforts aimed at cutting crime; creating a sustainable state employee workforce; investing in housing; protecting the environment; taking care of the most vulnerable residents; and added investments in healthcare. Additionally, the budget includes \$1.8 billion in new allocations from the *American Rescue Plan Act* (ARPA) for a number of grant programs and initiatives.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget Adjustments](#)

[Office of Fiscal Analysis Fiscal Note](#)

[Governor's Press Release](#)



DELAWARE

Delaware Governor John Carney signed a \$5.0 billion fiscal 2023 general fund operating budget on June 28, an increase of 6.9 percent in spending over fiscal 2022. The enacted budget increases the size of the rainy day fund from \$280 million to \$316 million and the budget stabilization fund from \$287 million to \$402 million. Highlights of the budget include pay increases for state employees, including 2 percent to 9 percent increases for all merit employees as well as increases for public school transportation drivers. All state employees will also receive a \$500 one-time bonus. Additionally, the budget includes increases in education programs including K-12 mid-year unit count and programming at the University of Delaware, Delaware State University, and Delaware Technical Community College. In addition to the operating budget, the governor signed a \$378.6 million one-time supplemental appropriation which includes funding for the implementation of paid family leave, funding for the Library Connection program and various contingency mechanisms.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Fiscal Year 2023 Enacted Supplemental](#)

[Governor's Press Release](#)



FLORIDA

On June 2, Florida Governor Ron DeSantis signed the fiscal 2023 budget after vetoing \$3.1 billion in spending. The budget totals \$109.9 billion in all funds, an increase of \$8.3 billion, or 8.2 percent, over the current year. The general revenue portion of the fiscal 2023 budget totals \$41.8 billion, an increase of \$5.4 billion, or 14.8 percent, over the current year. Based on a revenue forecast from January 21, 2022, net general revenue fund revenues are forecasted to be \$39.04 billion in fiscal 2023, a 2.9 percent decrease from the \$40.19 billion forecasted for fiscal 2022. The state’s total reserves for fiscal 2023 are estimated at over \$16 billion, or 15 percent of the total budget. The fiscal 2023 budget increases education funding through provisions such as increasing the base student allocation by \$214.49, providing an additional \$250 million towards the continuing goal of raising the minimum K-12 teacher salary to \$47,500 while giving raises to veteran teachers and other instructional personnel, and increasing funding for safe school initiatives by \$30 million. The budget includes \$395 million to provide all state employees a 5.38 percent salary increase and \$72.6 million to increase all state employees to \$15 per hour; targeted salary increases are also provided to state sworn law enforcement officers, and security and other positions at the Departments of Corrections and Juvenile Justice. Other priorities include Everglades restoration, targeted water quality improvements, public safety, and transportation. In addition, the budget provides over \$1.24 billion in tax relief through sales tax holidays for gas, school supplies, diapers and baby clothes, children’s books, disaster preparedness, home improvement items, outdoor recreation items, and Energy Star appliances.

Enacted Budget Information

[Fiscal Year 2023 Budget Highlights](#)

[Appropriation Transmittal Letter](#)

[Veto List](#)

[Governor’s Press Release](#)

[Revenue Estimating Conference](#)



GEORGIA

On May 12, Georgia Governor Brian Kemp signed the state’s fiscal 2023 budget after making line-item vetoes, with total appropriations from all funds of \$57.9 billion. Total state funds are \$30.2 billion, and state general funds are \$25.9 billion. The fiscal 2023 budget is set by a revenue estimate of \$30.2 billion for state funds, an increase of \$2.9 billion, or 10.8 percent, over the fiscal 2022 original budget. The budget includes significant investments in public safety, education and health care. For K-12 education, the budget fully funds the Quality Basic Education program, totaling \$11.8 billion in state funds, restores \$382.0 million in austerity reductions made in fiscal 2021, and provides \$291.7 million for a \$2,000 salary increase for teachers. In higher education, the budget restores prior year reductions of \$229.6 million for the purpose of eliminating the special institutional fee charged to students. The enacted budget allocates significant resources to mental health services, including for assisted outpatient treatment, expansion of co-responder mobile crisis teams, expanded capacity at crisis stabilization units, and provision of housing supports. The budget also provides \$28.2 million to increase postpartum Medicaid coverage from six months to one year. Salary increases are provided for state employees (\$5,000 cost of living adjustment) along with targeted increases for correctional officers and other positions to improve retention. The governor also signed a separate bill authorizing income tax cuts, reducing the current rate of 5.75 percent to 4.99 percent by 2029, assuming certain revenue targets are met.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Veto Letter](#)

[Legislative Budget Highlights](#)

[Budget Brief](#)

[Governor’s Budget Press Release](#)

[Governor’s Press Release – Tax Cuts](#)



HAWAII

In 2021, Hawaii enacted a biennial budget for fiscal 2022-2023. On July 7, 2022, Governor David Ige signed into law the state’s supplemental budget for the fiscal 2022-2023 biennium. According to the conference committee report, the revised budget called for total operating spending from all funds in fiscal 2023 of \$17.0 billion, a net increase of \$1.9 billion compared to the original fiscal 2023 budget adopted last year. General fund spending in fiscal 2023 is set at \$8.7 billion under the supplemental budget, an increase of \$1.2 billion over the originally enacted level for fiscal 2023. Under the supplemental budget approved in conference committee, fiscal 2023 operating spending from all funds is set to increase 8.0 percent and spending from general funds is set to increase 17.5 percent compared to fiscal 2022 revised levels. The state’s revenue forecast at the time the budget was signed projected general fund revenues of \$9.7 billion in fiscal 2023, reflecting a 5.0 percent growth rate compared to fiscal 2022 revenues. The supplemental budget also made minor revisions to fiscal 2022 spending levels. The governor also used line-item veto power for several items, including removing all appropriations for the *American Rescue Plan Act* (ARPA) Coronavirus State Fiscal Recovery Funds because the legislature over-appropriated the funds and did not comply with the federal maintenance of effort requirements for the Elementary and Secondary Schools Emergency Relief (ESSER) Fund; the governor also intends to reallocate funds to essential tourism activities.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget \(supplemental\)](#)

[Conference Committee Report](#)

[Governor’s Press Release](#)

[Revenue Forecast \(May 2022\)](#)



IDAHO

Idaho Governor Brad Little signed a series of bills comprising the state’s fiscal 2023 budget. The enacted budget calls for \$4.6 billion in general fund appropriations, a 9.5 percent increase over original enacted levels for fiscal 2022. The budget is based on general fund revenues, before tax policy changes, of \$5.5 billion, representing annual growth of 5.3 percent over fiscal 2022 estimates. After tax changes, total general fund revenues are estimated at \$5.2 billion and net revenues (after transfers) amount to \$4.9 billion. The state is expected to end fiscal 2023 with a general fund balance of \$235 million and total rainy day funds of \$1.1 billion. The budget provides a 12.5 percent increase in K-12 education, the largest in state history, as well as key investments in career and workforce training, transportation, public safety, water and agriculture projects, public health, and election integrity. The budget also provides \$1.5 billion in tax relief over five years, including one-time income tax rebates of \$350 million (recognized in fiscal 2022) and ongoing reductions to income tax rates. In addition, the enacted budget continues to boost rainy day funds, pay off debt, and fund deferred maintenance. The state also appropriated *American Rescue Plan Act* (ARPA) funds for job training, water projects, outdoor recreation, workforce housing development, and childcare infrastructure, largely in line with the governor’s recommendations.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget Activity Summary](#)

[Governor’s Press Release](#)



ILLINOIS

Illinois Governor JB Pritzker signed the state’s fiscal 2023 budget on April 19. The grand total of all appropriations (including new appropriations, continuing appropriations, and reappropriations) is \$182.7 billion for fiscal 2023, 0.9 percent below fiscal 2022’s total. Appropriations for general funds and special state funds saw increases in fiscal 2023, while appropriations for federal trust funds, debt service funds, and bond financed funds declined. The budget calls for general fund spending of \$44.8 billion in fiscal 2023, a 2.5 percent increase from fiscal 2022. General fund revenues are projected to total \$46.4 billion, less than fiscal 2022’s actual total of \$51.1 billion. The decline in revenue in fiscal 2023 is partly due to fiscal 2022’s exceptionally strong revenue performance and other unique factors. The enacted budget assumes a general fund surplus of \$444 million. Highlights of the budget includes historic funding for education, human services, law enforcement, and violence prevention. It also funds pensions at \$500 million more than required, repays the state’s remaining outside debts, and puts \$1 billion into the Budget Stabilization Fund. The budget provides \$1.83 billion in tax relief including suspending the tax on groceries for a year; freezing the motor fuel tax for six months; providing a one-time property tax rebate; permanently expanding the earned income tax credit; providing direct rebate checks to working families; and providing a “back to school” sales tax holiday.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget Walkdown](#)

[Illinois Budget Summary – General Assembly](#)

[Governor’s Press Release](#)



INDIANA

In 2021, Indiana enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Budget Information](#)

[Budget Report](#)



IOWA

In June, Iowa Governor Kim Reynolds finished acting on the various spending bills that comprise the fiscal 2023 budget. General fund appropriations totaled \$8.21 billion in fiscal 2023, an increase of \$84.0 million, or 1 percent, compared to revised fiscal 2022 appropriations. Net receipts are estimated to be \$9.16 billion, a decline of 0.16 percent from revised fiscal 2022 levels. The enacted budget assumes an ending balance of \$1.11 billion. Additionally, the combined balance in the state’s reserve funds is estimated to total \$895.2 million, which fills reserves to the statutory maximum of 10 percent of the adjusted revenue estimate. Significant funding increases included a 4.5 percent increase in school aid, a 3.9 percent increase for the Future Ready Last-Dollar scholarship program, and a 241.0 percent (or \$70.9 million) increase for mental health and disability services. During the legislative session, the legislature passed, and the governor signed bills which cut taxes, invested in biofuels, and worked to strengthen families, communities, schools, workforce, and the economy. Tax changes included reducing individual income tax rates, creating new exemptions from the individual income tax, reducing the corporate income tax rate, and making changes to tax credits.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[End of Session Information](#)

[Fiscal Report](#)

[Summary of Legislation](#)

[Governor’s Press Release](#)



KANSAS

Kansas Governor Laura Kelly signed the state’s budget bill for fiscal 2023 on April 20. The fiscal 2023 all funds budget totals \$22.9 billion, a 2.4 percent increase from fiscal 2022. General fund expenditures for fiscal 2023 total \$9.2 billion, a 7.7 percent increase from fiscal 2022’s approved level. General fund revenues for fiscal 2023 are projected to be \$8.91 billion, a 15.8 percent increase above the revised fiscal 2022 estimate. The increase is influenced by large transfers from the State General Fund to the Kansas Public Employees Retirement Fund and to the Budget Stabilization Fund that reduced fiscal 2022 receipts along with various state tax legislation that is estimated to reduce fiscal 2023 receipts. The enacted budget for fiscal 2023 projects the ending balance in the State General Fund to be \$945.1 million, or 10.3 percent of total expenditures. The budget also makes a \$500 million deposit in the state’s budget stabilization fund. When signing the budget, the governor noted that the budget allows the state to continue improving core services while investing in the future and setting the stage for additional economic growth. The budget closes the Bank of KDOT and ends other transfers from the State Highway Fund; restores full funding for the State Water Plan Fund; restores higher education funding; includes significant salary enhancements for Kansas Highway Patrol officers; and increases coverage for post-partum mothers from 60 days to 12 months.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Comparison Report](#)

[Legislative Summary](#)

[Press Release](#)



KENTUCKY

On April 11, Kentucky Governor Andy Beshear signed the state’s biennial budget for fiscal years 2023 and 2024. The budget includes general fund spending of \$14.1 billion in fiscal 2023, an increase of 3.6 percent over the prior year, and \$14.2 billion in fiscal 2024, a 0.6 percent increase. The official enacted forecast for the biennium estimates general fund revenues of \$13.8 billion in fiscal 2023, a 0.0 percent growth rate over fiscal 2022, and \$14.2 billion in fiscal 2024, a 2.9 percent growth rate over the prior year. The budget provides \$250 million in a direct appropriation to the Budget Reserve Trust Fund in fiscal 2023, which will bring the balance to more than \$1.7 billion, or 12.6 percent of the fiscal 2023 estimated revenues. The enacted budget also notes that recurring spending in both years is less than recurring revenues, with recurring revenues exceeding recurring spending by 3.5 percent in fiscal 2024. Provisions in the biennial budget include an 8.0 percent across-the-board salary increase for state employees, increased funding of \$80 million per year for higher education, \$50 million each year for a building site identification and development program, increased preK-12 education funding of nearly \$2 billion over the biennium, creation of an Office for Broadband Development, and substantial funding to pay down the pension liability of the state’s nonhazardous pension plan. The budget also outlines \$1.2 billion in spending from the federal State Fiscal Recovery Fund. During the legislative session, there were five bills enacted and one Executive Order signed that will affect revenues in the 2022-2024 biennium. Provisions in these bills include a decrease to the individual income tax rate from 5.0 percent to 4.5 percent; expansion of the sales and use tax to 35 additional services; creation of an electric and hybrid vehicle ownership fee; and creation of a new excise tax on the use of charging stations for electric vehicles.

Enacted Budget Information

[Fiscal Years 2023-2024 Budget in Brief](#)

[Operating Budget](#)

[Capital Budget](#)

[Appropriations and Revenue Bills](#)

[Governor’s Press Release](#)



LOUISIANA

Louisiana Governor John Bel Edwards signed the state's fiscal 2023 budget bill on June 1 after making a series of line-item vetoes. The fiscal 2023 all funds budget totals \$47 billion, a 4.1 percent increase from fiscal 2022. General fund expenditures for fiscal 2023 total \$10.87 billion, an 8 percent increase from fiscal 2022. General fund revenues are projected to be \$10.94 billion for fiscal 2023. When signing the budget, the governor noted that the budget invests heavily in the programs that improve the lives of Louisianans including education and infrastructure. The budget includes pay raises for higher education faculty and a pay raise for K-12 teachers. Additionally, the budget makes investments in several large-scale infrastructure projects including the Mississippi River Bridge in Baton Rouge, the bridge in Lake Charles, and the I-49 Lafayette Connector. The governor also noted the budget does not spend any non-recurring revenue on recurring expenditures.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget Documents](#)

[Fiscal 2023 Budget Tracker](#)



MAINE

Maine Governor Janet Mills signed the state's fiscal 2022-2023 supplemental budget on April 20. The supplemental budget totals \$8.67 billion in general fund spending, an increase of \$175 million or 2 percent above the originally enacted 2022-2023 biennial budget. It uses \$729 million of a projected biennial surplus to provide a one-time \$850 direct relief payment to approximately 858,000 Maine residents to manage the effects of inflation and other rising costs. Other tax relief measures include a tax break for Maine retirees, additional property tax relief, and increased tax relief for working families. Highlights of the budget include establishing a new education stabilization fund; two years of free community college; overhauling the student loan debt repayment program; increased pay for childcare workers and early childhood educators; fully funding free school meals; expanded children's health insurance; increased MaineCare rates; support for hospitals and nursing homes; additional investments in behavioral health; and addressing PFAS contamination. Additionally, the supplemental budget includes a one-time \$100 million transfer to the Maine Department of Transportation to repair roads and bridges, preventing the need to bond for transportation money. The budget maintains the budget stabilization fund balance at \$493 million, or approximately 12.5 percent of fiscal 2023 general fund expenditures. The supplemental budget dedicates approximately 75 percent of the projected surplus to one-time initiatives.

Enacted Budget Information

[Fiscal 2022-2023 Enacted Supplemental Budget](#)

[Highlights of Supplemental Budget](#)

[Governor's Press Release](#)



MARYLAND

Maryland's fiscal 2023 budget was enacted on May 16, authorizing spending from all funds at \$61.04 billion, a decrease of 2.6 percent from the prior year, due in part to an approximately \$8.0 billion decrease in federal funds. General fund appropriations total \$27.9 billion in fiscal 2023, an increase of \$6.7 billion, or 31.9 percent, over fiscal 2022. The state had a general fund opening balance of \$4.6 billion for fiscal 2023 and general fund revenues are estimated at \$23.6 billion, an increase of 4.8 percent over fiscal 2022. The state projects a general fund closing cash balance of \$380.0 million at the end of fiscal 2023 and nearly \$2.4 billion is estimated in the Rainy Day Fund balance. The budget increases funding in several areas including employee compensation enhancements, state aid to local governments, mental health services, bonuses for childcare providers, expansion of Medicaid dental coverage to adults, and a 4.0 percent provider rate increase for nursing homes, developmental disabilities, behavioral health and foster care providers. The budget also includes tax changes including an expansion of the "hometown hero" tax exemption and a retiree income tax credit for qualifying Marylanders 65 and older.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Legislative Summary of 2022 Session](#)

[Fiscal Digest](#)

[Press Clip](#)



MASSACHUSETTS

Massachusetts Governor Charlie Baker signed the \$52.7 billion fiscal 2023 budget on July 28 which reflects approximately a 9.3 percent increase in spending over fiscal 2022, excluding the Medical Assistance Trust Fund transfer. As enacted, the budget anticipates a deposit into the stabilization fund of nearly \$1.5 billion. The fiscal 2023 budget incorporates a \$39.6 billion base tax revenue forecast, an increase of \$2.66 billion above the total fiscal 2023 consensus tax projection set in January. The budget includes \$315 million to support permanent tax reductions through separate legislation in the legislature. The budget fully funds the implementation of the Student Opportunity Act, adding a total of \$651.8 million in new spending above fiscal 2022 for K-12 education. The budget also includes a one-time \$175 million transfer to a new trust fund dedicated to supporting high-quality early education and care. Additionally, the budget bill creates a new Behavioral Health Access and Crisis Intervention Trust Fund. Other budget priorities include housing and homeownership, college financial aid, economic and workforce development, and local aid.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Governor's Press Release](#)



MICHIGAN

On July 20, Michigan Governor Gretchen Whitmer signed the state’s fiscal 2023 budget totaling \$76 billion. The budget includes a general fund total of \$15.2 billion and a school aid budget totaling \$17.5 billion. Total appropriations decline 1.8 percent in fiscal 2023 according to the Senate Fiscal Agency, while general fund appropriations increase 13.0 percent; the totals include both ongoing and one-time appropriations. Net general fund revenue is estimated to decline 1.1 percent in fiscal 2023 according to a May 2022 forecast following a projected 8.5 percent increase in fiscal 2022. The budget brings the rainy day fund to an all-time high of \$1.6 billion and makes a \$180 million deposit to the Budget Stabilization Fund. The fiscal 2023 budget pays down billions in debt, does not raise taxes, and is focused on making investments in every student and the classroom, empowering working families and growing communities, growing the economy and empowering the workforce, and protecting public health and public safety. Key investments related to supporting strong families and connected communities include honoring those who serve, building up infrastructure, and funding critical local projects. Related to growing the economy and investing in Michigan’s workforce, the budget prioritizes talent and workforce, regional economic development, and small business growth. Concerning protecting public health and public safety, the budget makes investments in behavioral health, community health, criminal justice, and law enforcement training, resources, and community programs. The governor also signed the state’s education budget on July 14. The education budget makes the highest state per-student investment in state history; invests half a billion dollars in school infrastructure; funds teacher recruitment; bolsters school safety; and expands mental health resources.

Enacted Budget Information

[Fiscal Year 2023 General Omnibus Budget](#)

[Fiscal Year 2023 Education Budget](#)

[Summary of Fiscal Year 2023 Appropriations – Senate Fiscal Agency](#)

[Governor’s Press Release – General Omnibus Budget](#)

[Governor’s Press Release – Education Budget](#)



MINNESOTA

In 2021, Minnesota enacted a two-year budget for fiscal 2022 and fiscal 2023. As of August 2022, the governor and legislature have yet to agree on a supplemental budget for the fiscal 2022-2023 biennium. The state’s previously enacted two-year budget remains in effect while the supplemental budget request is under consideration.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Legislative Session Tracking Sheets](#)

[Governor’s Press Release](#)



MISSISSIPPI

Mississippi finalized its fiscal 2023 budget in April, authorizing \$7.3 billion in state support funds, an increase of 8.18 percent, or \$554 million, over fiscal 2022. General fund appropriations total \$6.3 billion in fiscal 2023, an increase of 8.13 percent, or \$473 million, over fiscal 2022. General fund revenues are projected at \$6.99 billion, a 1.63 percent increase from the current year. The budget sets aside 2 percent of projected revenue, or \$140 million, as required by law. The legislature retained \$1.84 billion in reserve funds that is available to address shortfalls in revenues or fiscal 2023 deficits. The budget includes pay raises for most state employees including \$245.1 million for pay raises for teachers and teacher assistants. Other items in the budget include \$8.78 million to purchase modern voting systems; \$7.48 million for the Department of Health’s responsibilities under the Mississippi Medical Cannabis Act; \$21.2 million for the Department of Corrections to recruit and retain personnel at state prisons; and \$10.0 million in Capital Expense Funds to make repairs and renovations at state parks and the Museum of Natural Science. A bill to cut taxes was also passed which will eliminate the existing 4 percent tax bracket and lower the existing 5 percent tax bracket to 4 percent.

Enacted Budget Information

[2022 Legislative Session Budget Summary](#)



MISSOURI

On June 30, Missouri Governor Michael Parson completed signing the 20 bills that comprise the state’s fiscal 2023 budget. The budget calls for \$47.5 billion in total spending after recommended vetoes, a 35.8 percent increase from the final fiscal 2022 budget. The increase in total spending is largely due to higher spending from federal funds including from the *American Rescue Plan Act* (ARPA); federal funds grew approximately \$9.4 billion, or 66.2 percent, in fiscal 2023 compared to fiscal 2022. General revenue spending is projected to be \$12.5 billion after recommended vetoes, a 19.4 percent increase from fiscal 2022. The total budget is comprised of federal funds (50 percent), general revenue (26 percent), and other funds (24 percent). When signing the budget, the governor issued 32 line-item vetoes, totaling nearly \$644 million. Highlights of the budget include funding for critical infrastructure projects; investments in both education and workforce development systems; programs that improve the health, safety, and economic well-being of communities across the state; and needed upgrades and investments in state government. Specific proposals include funding for drinking water, wastewater, and stormwater infrastructure; broadband expansion projects; fully funding the K-12 education formula; capital improvements at public higher education institutions; strengthening the state’s childcare and early childhood education network; a provider rate standardization and improved MO HealthNet program integrity; an additional payment to the Missouri State Employee Retirement System; and a continuation of state employee pay raises. The governor also vetoed two tax bills and instead called for a special session to pass permanent tax relief for all taxpayers and to extend the sunset on key agricultural tax credits.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Fiscal Year 2023 Totals by Department](#)

[Summary Budget Charts](#)

[Governor’s Press Release on Budget](#)

[Governor’s Press Release on Tax Relief](#)



MONTANA

In 2021, Montana enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Legislative Fiscal Report](#)

[Governor's Press Release](#)



NEBRASKA

Nebraska Governor Pete Ricketts signed a mid-biennium adjustment bill on April 4. The enacted budget adjustment raises General Fund appropriations for FY2022-23 to \$5.13 billion. The governor also signed measures to phase down the individual income tax rate from 6.84 percent to 5.84 percent and the business income tax rate from 7.5 percent to 5.84 percent by the 2027 tax year. At the end of session, the governor highlighted the achievements of the legislative session including delivering \$3.4 billion of additional tax relief to Nebraskans through the 2027 tax year and the legislature passing a measure to allocate \$1.04 billion of federal assistance received through the *American Rescue Plan Act* (ARPA).

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Mid-Biennium Adjustments](#)

[Budget Information](#)

[Governor's Press Release - Enacted Budget](#)

[Governor's Press Release - End of Session](#)



NEVADA

In 2021, Nevada enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budgets](#)

[Budget Summary](#)

[May 2021 Revenue Forecast](#)



NEW HAMPSHIRE

In 2021, New Hampshire enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Governor's Press Release](#)



NEW JERSEY

New Jersey Governor Phil Murphy signed the \$50.6 billion fiscal 2023 budget on June 30. The budget includes total resources for all funds of \$57.7 billion, total general fund resources of \$33.2 billion, and federal revenues of \$24.1 billion. The budget assumes a \$6.8 billion surplus, which is 13.4 percent of budgeted appropriations. It makes a \$6.82 billion pension payment, including contributions from the state lottery, meeting 100 percent of the actuarially determined contribution. The budget includes an additional \$5.15 billion deposit into the Debt Defeasance and Prevention Fund to support construction on a pay-as-you-go basis. Highlights of the budget include \$650 million in additional funding for K-12 formula aid; expanded preschool education aid; funding to improve higher education access and affordability; support for affordable housing; and significant investments to combat climate change. The budget also includes efforts to protect health and safety such as a newborn home nurse visitation program, increased Medicaid rates for maternity care providers, an anti-hunger package, funding to make prescription drugs more affordable, and a mental health package. Additionally, the budget provides \$2 billion for a property tax relief program, creates a new child tax credit, and enacts a 10-day sales tax holiday. Finally, the budget allocates \$2.13 billion in *American Rescue Plan Act* funds for investments across the state, leaving over \$1 billion remaining to be allocated in fiscal 2024.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Appropriations Handbook](#)

[Veto Message and Summary](#)

[Revenue Certification](#)

[Governor's Press Release](#)



NEW MEXICO

On March 9, New Mexico Governor Michelle Lujan Grisham signed the state budget for fiscal 2023. The budget totals nearly \$8.5 billion in recurring general fund spending, a 13.8 percent increase over fiscal 2022 levels. The legislature also passed \$235 million in nonrecurring spending. The enacted budget is based on recurring general fund revenues of \$8.8 billion in fiscal 2023, reflecting annual growth of 8.4 percent. The state's general fund reserves are estimated at \$2.1 billion which is 25 percent of recurring expenditures and includes \$1.5 billion in the Tax Stabilization Reserve fund, which is the state's rainy day fund. The fiscal 2023 budget made investments in education by providing \$77 million to increase teacher salary minimums, \$190.5 million for pay raises for teachers and other public education staff, and \$75 million to expand the state's tuition-free college program. Other items in the budget included making investments in public safety, social support services, and providing funds to increase wages for state employees.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Post-Session Review](#)

[Governor's Press Release](#)



NEW YORK

New York Governor Kathy Hochul signed the fiscal 2023 budget on April 10, which calls for \$220.0 billion in spending from all funds. State operating funds spending is projected to total \$122.7 billion, or 4.5 percent above the prior year. General fund spending, including transfers to other funds, is expected to total nearly \$96.1 billion in fiscal 2023, an increase of \$7.1 billion, or 8.0 percent, from fiscal 2022. All funds receipts at \$222.3 billion are \$5.6 billion below fiscal 2022, or 2.5 percent. General fund receipts, including transfers, are expected to total \$100.5 billion in fiscal 2023, an increase of \$4.1 billion, or 4.2 percent, over fiscal 2022. The budget brings reserves to 15 percent of state operating funds spending by 2025 with planned deposits of \$5 billion in fiscal 2022, \$5.1 billion in fiscal 2023, \$2.5 billion in fiscal 2024 and \$2.9 billion in fiscal 2025. The budget provides \$31.5 billion in total school aid for school year 2023, representing a year-to-year increase of \$2.1 billion, or 7.2 percent, compared to the prior school year. The agreement includes a \$20 billion multi-year healthcare investment, with \$1.2 billion dedicated to frontline healthcare worker bonuses, as well as a \$4.5 billion multi-year investment in payment reform. Additionally, the budget provides \$343 million for childcare provider stabilization grants. Other highlights of the budget include \$328 billion for transportation infrastructure; a historic investment in clean energy infrastructure, climate resiliency and preservation funding; a \$25 billion comprehensive housing plan; expanded access to childcare; funding to support recovery from the pandemic; efforts to protect public safety and take action against gun violence; and critical reforms to state government. Finally, the budget includes accelerated tax relief to middle-class earners through reduced tax rates, additional tax relief for small businesses, the creation of a property tax relief credit, and a temporary suspension of 16 cents of state gas tax.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[First Quarterly Update to the Fiscal 2023 Enacted Financial Plan](#)

[Governor's Press Release](#)



NORTH CAROLINA

On July 11 North Carolina Governor Roy Cooper signed budget adjustments into law for fiscal 2023. With the adjustments, general fund spending totals \$27.9 billion, an increase of 3.4 percent, or \$921.5 million, over the original amount enacted in November 2021. The prior fiscal 2023 general fund certified revenue amount was \$28.8 billion, and the Consensus Revenue Forecast May Revision increased that to \$30.7 billion, an increase of 6.8 percent. The state is projected to have a beginning unreserved general fund balance for fiscal 2023 of \$6.5 billion and an unappropriated balance of \$25.2 million at the close of the fiscal year. A total of \$7.7 billion is set aside in reserves, including \$1.0 billion in a new Stabilization and Inflation Reserve. The budget adjustments increase the planned 2.5 percent state employee pay raise to 3.5 percent and increase the average pay raises for teachers from 2.5 percent to 4.2 percent, with first-year teachers seeing base salaries of \$37,000. Other provisions include an additional \$32.0 million for school safety grants, increased Pre-K reimbursement rates for all providers (totaling 9.0 percent for child care centers), and an additional \$1.3 million for implementation of the 988 Crisis Helpline. The budget transfers a portion of sales taxes, ranging from 2.0-6.0 percent of proceeds, from the General Fund to the Highway Fund and Highway Trust fund, which is estimated to reduce General Fund revenues by \$193.1 million in fiscal 2023. Medicaid expansion is not included in the enacted budget adjustments.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget Adjustments](#)

[Bill Text](#)

[Joint Conference Committee Report](#)

[Governor's Press Release](#)

[Press Clip](#)



NORTH DAKOTA

In 2021, North Dakota enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Budget Highlights](#)

[Legislative Budget Information](#)

[Governor's Press Release](#)



OHIO

In 2021, Ohio enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Enacted Operating Budget Documents](#)

[Legislative Budget Documents](#)

[Governor's Press Release](#)



OKLAHOMA

On May 20, the Oklahoma House and Senate approved the general appropriations budget bill for fiscal 2023 and sent it to the governor for approval. On May 27, the bill became law without the governor's signature. The total budget, which includes the general appropriations bill and other smaller bills, authorizes \$10.9 billion in spending, an increase of \$1.9 billion, or 20.8 percent, over fiscal 2022. Fiscal 2023 revenues are projected at \$11.9 billion, an increase of \$1.4 billion, or 13.1 percent, over fiscal 2022. Total general fund revenue expenditures total \$7.6 billion which is a 15 percent increase from fiscal 2022. The current balance of the rainy day fund is \$1.1 billion which meets the constitutional limit of 15 percent of the prior year's total general revenue collections. The fiscal 2023 budget prioritizes services including education, health and mental health care, transportation, and law enforcement and public safety while also making investments in economic development. The budget includes \$32.5 million for the Department of Human Services to address the waiting list for individuals with developmental disabilities; increases pay for several law enforcement entities; includes an increase to higher education with a portion to be used for a teacher incentive program; and directs \$698 million to the Large-Scale Economic Activity and Development (LEAD) Fund to be distributed to large corporations that meet certain requirements for building factories in Oklahoma.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Oklahoma Board of Equalization Revenue Certification Packet](#)

[Revenue and Rainy Day Fund Press Release](#)



OREGON

In 2021, Oregon enacted a two-year budget for fiscal 2022 and fiscal 2023. Since that time, the legislature approved budget adjustments, largely implemented through a series of measures recommended by the Joint Committee on Ways and Means during the 2022 session and signed by the governor on April 4. These adjustments, combined with other authorized executive branch administrative actions through March 2022, result in a total budget for the biennium of \$121.2 billion in all funds spending, an increase of \$8.4 billion from the original budget. This increase includes an additional \$2.4 billion in general funds, \$84 million in lottery funds, \$2.9 billion in other state funds, and \$3.0 billion in federal funds over previously enacted levels. The revised budget includes \$27.9 billion in general fund spending for the biennium, \$1.5 billion in lottery funds, \$51.4 billion in other state funds, and \$40.4 billion in federal funds. Total spending for the current biennium is set to increase 7.7 percent over the previous biennium, while combined general fund and lottery fund spending represents a 22.6 percent increase over the previous biennium. The projected combined balance in the state's two reserve funds (Rainy Day Fund and Education Stability Fund) is \$1.98 billion, or 9 percent of projected general fund revenues. The projected general fund ending balance after these revisions is \$778 million. The revised budget was based on the March 2022 revenue forecast, which estimated net general fund revenues of \$24.8 billion for the biennium, including roughly \$12.37 billion in fiscal 2023. Bolstered by upward revisions to state revenue projections compared to original budget estimates, the revised budget makes new investments in homeless services, affordable housing programs, workforce training, apprenticeships, summer learning programs, and rural infrastructure projects, as well as one-time payments to assist low-income workers.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget \(supplemental\)](#)

[Revenue Forecast \(March 2022\)](#)



PENNSYLVANIA

Pennsylvania Governor Tom Wolfe signed the fiscal 2023 budget on July 8. The \$42.8 billion general fund budget is \$3.4 billion, or 8.7 percent, above the prior year. The budget deposits \$2.1 billion into the rainy day fund, building it to a balance of nearly \$5 billion, and includes a \$5.3 billion surplus on top of the rainy day fund. The budget includes a \$1.8 billion increase in education spending for Pre-K through college. Human service programs total \$18 billion, \$1.5 billion, or 9.3 percent, above the prior year. Other highlights of the budget include funding for direct property tax relief; affordable housing; stabilizing the childcare workforce; a new child care tax credit; women's reentry; a hunger free campus initiative; adult mental health; student mental health support; student loan relief for nurses; conservation, recreation, and preservation; and supporting safer communities. The budget also reduces the corporate net income tax rate from 9.99 percent to 8.99 percent on January 1, 2023, with the rate decreasing each year by 0.5 percentage points until it reaches 4.99 percent at the beginning of 2031. Finally, the budget allocates \$2.2 billion in remaining federal COVID-19 aid for housing, conservation, and childcare programs.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Governor's Press Release](#)



RHODE ISLAND

Rhode Island Governor Dan McKee signed the state’s fiscal 2023 budget on June 27. The budget calls for \$13.6 billion in total spending, 3.6 percent above the fiscal 2022 enacted amount. The budget includes \$5.0 billion in general fund expenditures, 10.8 percent above fiscal 2022 enacted levels, and \$5.7 billion in federal funds. Total general revenues at \$4.9 billion are 3.4 percent below fiscal 2022’s projected level of \$5.1 billion. The budget includes full funding of the rainy day fund. Highlights of the enacted budget include: a \$250 million housing investment; the expansion of Medicaid coverage for all children and postpartum women through 12 months; expanded child care and early education programming; full funding of the state’s education formula, increasing the total by \$17 million over the current level; added investments to bolster the blue economy and combat climate change; support for small businesses; and strategic investments in the state’s workforce and education infrastructure. Tax relief measures include accelerating the car tax phase-out; eliminating the \$8 license plate fee; child tax rebates of \$250 per child, up to three children; ending the tax on military retirement benefits; increasing the existing tax exemption on retirement income from the first \$15,000 to the first \$20,000; expanding the state’s property tax circuit breaker program for elderly and disabled residents; and reducing Unemployment Insurance taxes for local businesses. Lawmakers also allocated \$190 million in *American Rescue Plan Act* (ARPA) funds for future COVID response costs.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Senate Fiscal Report](#)

[Governor’s Press Release](#)



SOUTH CAROLINA

South Carolina’s fiscal 2023 budget became effective July 1 following a legislative override of several vetoes from Governor Henry McMaster. The governor vetoed provisions totaling over \$52.6 million; of the 73 vetoes, the legislature voted to override 26. Total expenditures are \$34.7 billion for fiscal 2023 and the general fund appropriations total \$10.3 billion. Total general fund revenues are estimated to be \$11.2 billion in fiscal 2023, with \$661.95 million transferred to tax relief trust funds, for net general fund revenues of \$10.5 billion. The state has two constitutionally required rainy day funds: the General Reserve Fund is fully funded for fiscal 2023 at \$732.2 million and the Capital Reserve Fund received a set aside of \$209.2 million. The budget raises the minimum starting salary for new public school teachers to \$40,000 and increases the salary schedule by \$4,000 per step while also reforming the state’s K-12 funding formula by simplifying funding streams and giving additional flexibility to school districts. State employees will receive a 3.0 percent raise and a one-time \$1,500 bonus, with an additional \$38.0 million allocated to starting salary increases for state law enforcement and corrections officers. The budget funds a cut to income taxes that will gradually reduce the top rate from 7.0 percent to 6.0 percent while also eliminating the state income tax on military retirement income; the budget also funds a \$1.0 billion rebate to income taxpayers.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Bill Text](#)

[Governor’s Veto Message](#)

[Budget FAQs](#)

[Governor’s Press Release](#)

[Press Clip](#)



SOUTH DAKOTA

On March 24, South Dakota Governor Kristi Noem completed signing bills that comprise the state’s fiscal 2023 budget into law. The budget calls for \$5.86 billion in total spending in fiscal 2023, a 21.2 percent decline from fiscal 2022; much of the decline was related to anticipating less federal funding in fiscal 2023. In addition, fiscal 2022 totals include emergency special appropriations passed by the 2022 legislature as well as transfers. The budget projects \$2.06 billion in general fund spending in fiscal 2023, a 1.4 percent decline from fiscal 2022. Total general fund receipts are estimated to decline 5.3 percent compared to fiscal 2022’s revised forecast. The state is expected to end the year with an unobligated cash balance of \$4.8 million. The budget includes a 6 percent salary increase for all permanent state employees, as well as one-time expenditures such as additional funding for nursing home staff and a land purchase for a new women’s prison.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget in Brief](#)

[Governor’s Press Release](#)



TENNESSEE

On June 1, Tennessee Governor Bill Lee signed the state’s fiscal 2023 budget that appropriates \$52.58 billion in all funds. The budget deposits \$250.0 million into the state’s Rainy Day Fund, raising the balance to \$1.8 billion. The budget funds several priorities including an additional \$1.0 billion in K-12 funding, making a total investment of \$6.5 billion, which includes \$125.0 million to increase teacher salaries. Other education investments include \$500.0 million in career and technical education (CTE) grants for high school and middle school students and \$88.0 million to expand scholarship awards. In public safety, the budget includes \$25.0 million to fund legislation that protects victims of crime and establishes “truth in sentencing” for certain violent offenses, while also supporting \$100.0 million for crime prevention, \$16.0 million for 100 new state troopers, and \$43.2 million to increase correctional officers’ salaries. The budget invests funds in health and welfare including \$5.5 million for mental health treatment centers, \$3.0 million to establish a dental safety net fund pilot program, and \$9.7 million for caseworker salary raises in the Department of Children’s Services. Several targeted tax cuts were also authorized in the budget, including \$80.0 million for a grocery sales tax holiday for August 2022, \$68.0 million for a sales tax reduction on broadband supplies, and \$9.0 million toward continued elimination of the professional privilege tax.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Legislative Press Release](#)

[Press Clip](#)



In 2021, Texas enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Governor's Veto Statement](#)

[Conference Committee Report
Highlights](#)

[Conference Committee Report](#)



Utah Governor Spencer J. Cox signed the state budget for fiscal 2023 providing \$26.0 billion in appropriations from all funds, a 1.4 percent increase compared to the original fiscal 2022 budget but 6.1 percent below revised fiscal 2022 spending estimates. The decline from current spending levels can be attributed to a one-time federal funds increase, mostly from *American Rescue Plan Act* (ARPA) funds, and one-time state spending on transportation infrastructure and capital facilities in fiscal 2022. The enacted budget provides for combined General and Education Funds spending in fiscal 2023 of \$11.6 billion, a 13.4 percent increase over revised fiscal 2022 levels. The budget is based on available ongoing General and Education Fund estimated revenue of \$9.7 billion in fiscal 2023 after incorporating tax policy changes, a 4.1 percent decline from revised fiscal 2022 projections, along with one-time revenue surpluses from the prior year of \$2.0 billion. Projected General and Education rainy day fund balances at the end of fiscal 2022 totaled \$976 million, or 9.5 percent of combined General and Education Fund appropriations. Top priorities in the budget include state-funded investments in one-time transportation and infrastructure projects; a six percent increase in weighted per-pupil K-12 spending; performance funding for higher education; new arts, history and heritage competitive grant programs; state employee and contractor compensation increases; debt elimination and rainy day fund deposits. Tax policy changes adopted include an income tax rate reduction, expansion of the social security tax credit, and a new earned income tax credit, which together reduce ongoing revenue by an estimated \$193 million, as well as other amendments to sales, income, business, and severance tax exemptions and credits, resulting in more modest revenue reductions. During the 2022 session, the legislature appropriated \$844 million in ARPA funds as one-time adjustments for fiscal 2022, including \$333 million for revenue replacement, as well as funds for water projects, affordable housing, technology infrastructure, workforce training, teacher bonuses, and other priorities.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Budget Summary](#)

[Quick Budget Facts](#)



VERMONT

Vermont Governor Phil Scott signed the \$8.1 billion fiscal 2023 budget on June 9. Total appropriations for fiscal 2023 including funding allocated in related bills equals \$8.3 billion, compared to \$7.9 billion in fiscal 2022, reflecting a 4.4 percent increase. The general fund totals \$2 billion, a 1.3 percent decrease from the prior year, and the education fund totals \$1.9 billion, or 4.3 percent above fiscal 2022. Federal funds total \$3 billion in fiscal 2023. The budget includes major investments of \$66 million to train, retain and recruit more workers; \$96 million for broadband; \$225 million to help reduce carbon emissions; \$104 million to improve and expand water infrastructure; \$87 million to help retain jobs, support businesses and strengthen communities; and \$90 million to increase and improve rental housing, build more homes and help families exit homelessness. The budget also provides \$40 million in tax relief measures including an expanded income threshold for social security exemption, an expansion of the earned income tax credit and a new child tax credit.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Legislative Budget Information](#)

[Governor's Press Release](#)



VIRGINIA

On June 22 Virginia Governor Glenn Youngkin signed the state's two-year budget bill for fiscal 2023 and 2024. The budget totals \$80.7 billion in all funds in fiscal 2023 and \$78.8 billion in fiscal 2024 while the general fund spending totals \$29.3 billion in fiscal 2023 and \$28.3 billion in fiscal 2024. The official general fund revenue estimate for the bill is \$24.9 billion in fiscal 2023 and \$27.3 billion in fiscal 2024 with available funds of \$31.8 billion in fiscal 2023 and \$27.9 billion in fiscal 2024; the first year of the budget has an unreserved beginning balance of \$4.7 billion. The budget increases direct aid funding for K-12 schools by \$2.9 billion over the biennium and includes \$224.1 million in fiscal 2023 and \$505.5 million in fiscal 2024 to support the state's share of a 5.0 percent salary increase each year for teachers and support positions. Federal *American Rescue Plan Act* (ARPA) funds are used for one-time school bonuses as well as recruitment incentives. The budget provides an additional \$1.4 billion for health and human resources over the biennium, including fully funding forecasted Medicaid costs and increasing several provider rates. In public safety, the budget includes \$113.0 million in compensation increases for public safety officers and corrections officers and \$13.0 million for community violence-focused grant programs. State employees will receive a 5.0 percent salary increase each year, as well as a \$1,000 bonus. The budget contains several tax changes including eliminating the 1.5 percent state grocery tax; nearly doubling the standard deduction to \$8,000 for single filers and \$16,000 for joint filers; distributing a tax rebate of \$250 for single filers and \$500 for joint filers; and exempting \$40,000 of veteran retirement income for veterans over age 55. The budget also appropriates \$1.1 billion in remaining State and Local Fiscal Recovery Funds across initiatives including water and wastewater projects, business assistance, and public health initiatives.

Enacted Budget Information

[Fiscal Years 2023-2024 Enacted Budget](#)

[Bill Text](#)

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[Governor's Press Release](#)



WASHINGTON

In 2021, Washington enacted a biennial budget for fiscal 2022-2023. On March 31, 2022, Washington Governor Jay Inslee signed the state’s supplemental budget, with partial vetoes. The supplemental operating budget provides for two-year total fund spending of \$130.9 billion, and near-general fund spending of \$64.1 billion. Enacted supplemental changes include an increase of \$9.2 billion in total funds, and an increase of \$5.1 billion in near-general funds. The supplemental budget was based on a February 2022 revenue forecast for the biennium of \$61.7 billion, including \$31.0 billion in fiscal 2023 (a 1.1 percent increase over the fiscal 2022 revenue estimate). Biennial projections were since revised upward in June to \$63.2 billion. The supplemental biennial budget is expected to spend down some of the state’s cash balance, and the near general fund balance at the end of fiscal 2023 is projected at \$1.8 billion. The projected ending balance in the budget stabilization account, or rainy day fund, is \$611 million. Additionally, the Washington Rescue Plan Transition Account, established last year, has a projected ending balance of \$2.1 billion (after a \$1.1 billion transfer from the state general fund). The supplemental operating budget also appropriates \$1.1 billion in Coronavirus State Fiscal Recovery Fund (CSFRF) dollars from the *American Rescue Plan Act*, including \$346 million for public school enrollment stabilization funding. Additionally, the supplemental budget invests state funds and CSFRF in transportation and other capital projects; long term care and developmental disability service; natural resources; paid family leave; higher education and financial aid; housing and homelessness programs (including utility assistance); state employee compensation; behavioral health services (including for children and youth); community reinvestment grants; poverty reduction programs; and other priorities. The enacted supplemental budget, when the transportation and capital budgets are included, provides total funding of \$155.6 billion for the biennium.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Supplemental Budget](#)

[Biennium Report](#)

[Governor’s Highlights of Supplemental Enacted Budget](#)

[Partial Veto Letter](#)

[Enacted Budget Balance Sheet](#)

[Revenue Forecast \(February 2022\)](#)

[Revenue Forecast \(June 2022\)](#)



WEST VIRGINIA

West Virginia Governor Jim Justice signed the state’s fiscal 2023 budget bill on March 18 following one line-item veto. The General Revenue budget totals \$4.64 billion in fiscal 2023, an increase of \$55.2 million, or 1.2 percent, over the fiscal 2022 budgeted amount. A January estimate projects general revenues at \$4.65 billion for fiscal 2023, an increase of 1.43 percent over the fiscal 2022 estimate. The budget includes a 5 percent average pay raise for state employees along with additional pay raises for the State Police and Child Protection Service employees, and it also freezes regional jail per diem fees. A compromise reached between the legislature and the governor identified approximately \$1 billion in surplus appropriations; these are items that would be funded with surplus tax revenues available from the close of fiscal 2022, ranked in order of priority.

Enacted Budget Information

[Fiscal Year 2023 Enacted Budget](#)

[Veto Message](#)

[Governor’s Press Release](#)

[Press Clip](#)



WISCONSIN

In 2021, Wisconsin enacted a two-year budget for fiscal 2022 and fiscal 2023.

Enacted Budget Information

[Fiscal Years 2022-2023 Enacted Budget](#)

[Biennial Budget Information](#)

[Legislative Budget Information](#)

[Governor's Press Release](#)



WYOMING

Wyoming Governor Mark Gordon signed the state's budget bill for fiscal 2023-2024 on March 10, with several line-item vetoes. The biennial budget provides for total fund spending of \$9.7 billion, including \$2.8 billion in general fund spending and \$1.8 billion in School Foundation Program Account spending, over two years. The budget was based on the state's January consensus revenue forecast, which projected general revenue fund collection of \$1.1 billion for fiscal 2023, a 2.1 percent increase from projected collections for fiscal 2022. The forecast projects total general fund revenues of \$2.3 billion for the 2023-2024 biennium, compared to \$2.5 billion for the fiscal 2021-2022 biennium. The budget maintains funding for education and avoids any further cuts to state entities that made large reductions last year. The budget also includes market adjustments for state employees.

Enacted Budget Information

[Fiscal Years 2023-2024 Enacted Budget](#)

[Governor's Line-Item Veto Letter](#)

[Fiscal Profile](#)