

**2025**

# **Citizens' Guide to the Budget**

**Based on Louisiana's  
FY25 State Budget**





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## Introduction

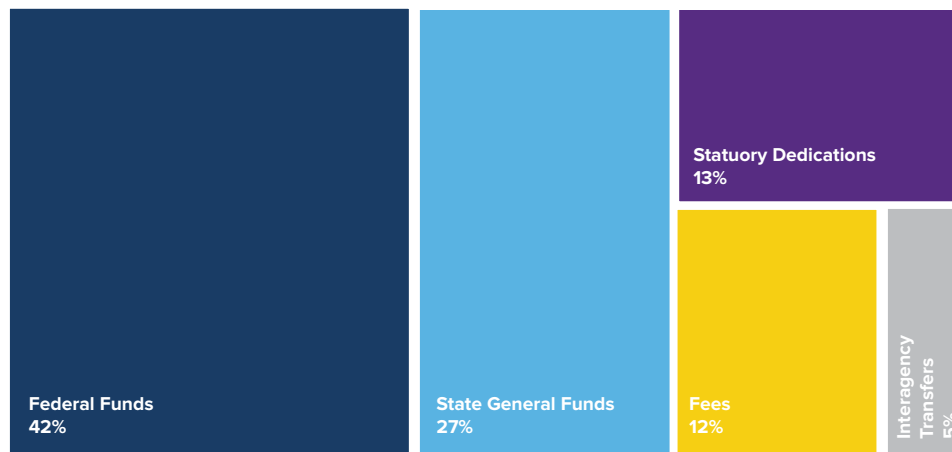
Louisiana's state budget touches the lives of every resident, funding critical services like education, healthcare, and infrastructure. However, the state's budgeting process can be complex, often leaving the public and even policymakers in the dark about where their tax dollars are going and how spending compares to other states. This guide offers a detailed yet accessible look at Louisiana's budget: how it works, where the funds are allocated, what has driven spending increases, and what reforms can help ensure the state's long-term fiscal health.

## Understanding Louisiana's State Budget

### THE BUILDING BLOCKS OF STATE SPENDING

Louisiana's budget comes from five main sources: federal funds, the state's general fund, money collected through fees and self-generated revenues, money placed into protected funds called statutory dedications, and interagency transfers. Federal funds are the largest contributor, providing support for healthcare, education, and infrastructure projects. The state's general fund, which comes from state income and sales taxes, is the second largest.

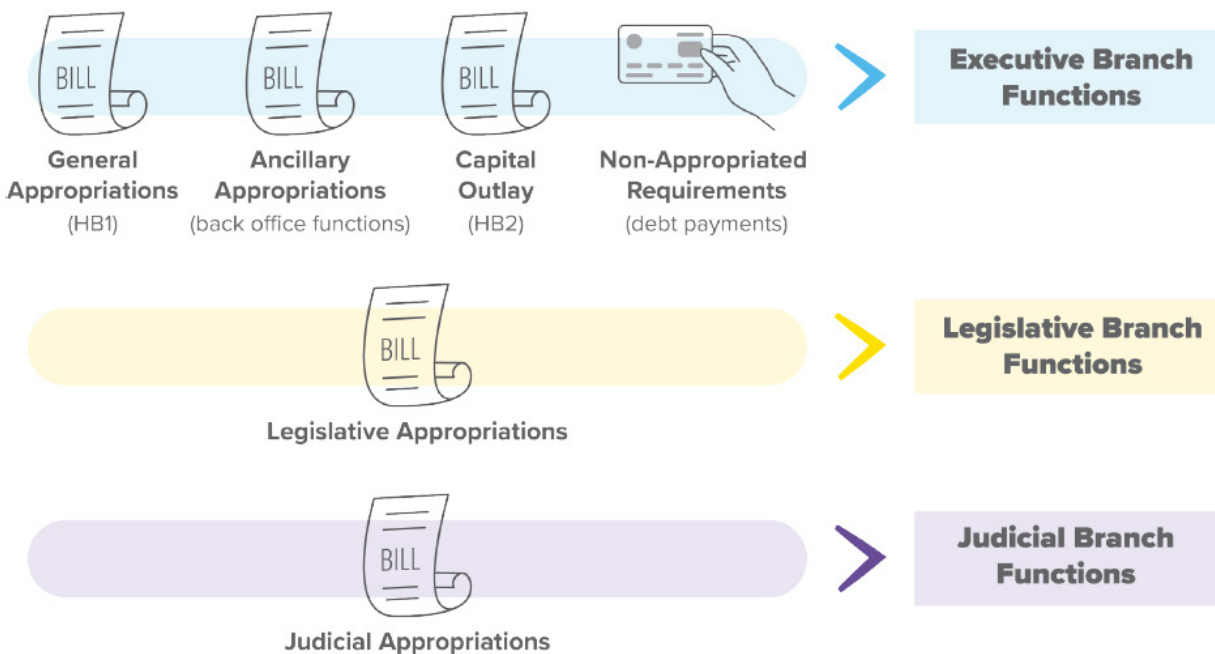
#### Building Blocks of the Budget



The annual budgeting process begins with the governor's executive budget recommendation that serves as a proposal to the state legislature. It may not exceed the official revenue forecast adopted by the Revenue Estimating Conference.<sup>1</sup>



The state's entire budget is spread across several bills that the Louisiana Legislature considers each year in its regular sessions.



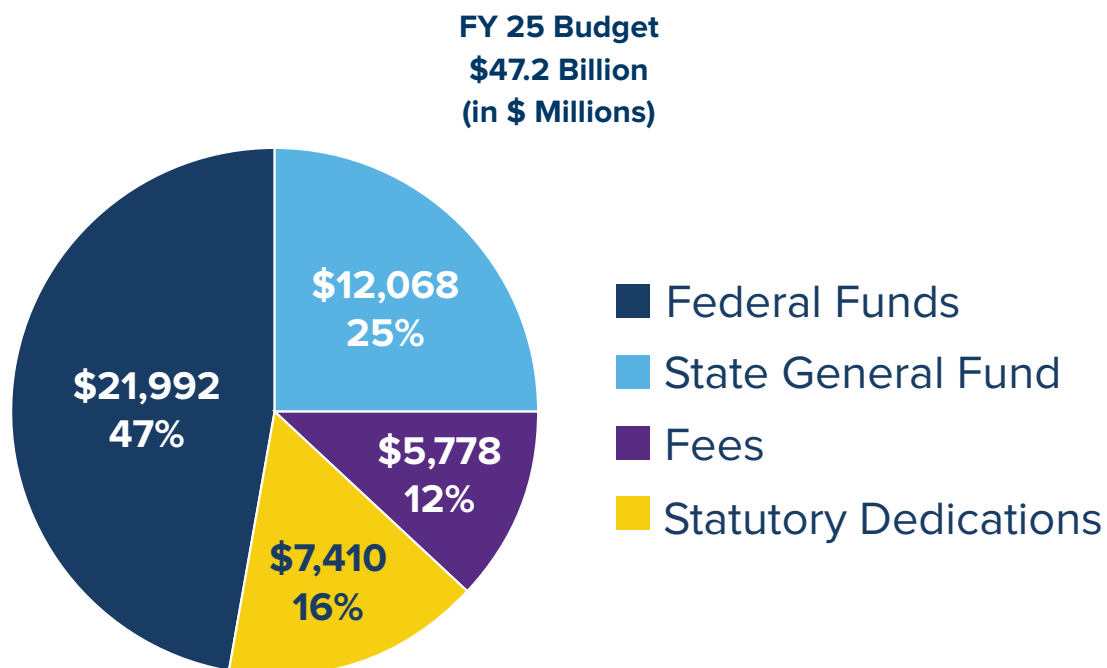
Louisiana employs an incremental budgeting system, which builds upon the previous year's budget, adjusting for inflation, workload increases, and program expansion.<sup>2</sup> As a result, government spending continues to grow even when the state economy struggles or the population declines.<sup>3</sup>

While this method ensures some predictability, it lacks the soundness and flexibility needed to reduce or eliminate unnecessary and underperforming programs and shift funding to

higher-priority areas. Louisiana's budget often includes inflated growth projections, further widening the gap between projected revenues and actual needs. A shift toward zero- or performance-based budgeting, leveraging state performance audits that assess program effectiveness and efficiency, and tying state agency and department sunset reviews to the budgeting process would address these needs and move the state toward a more sound budgeting process.

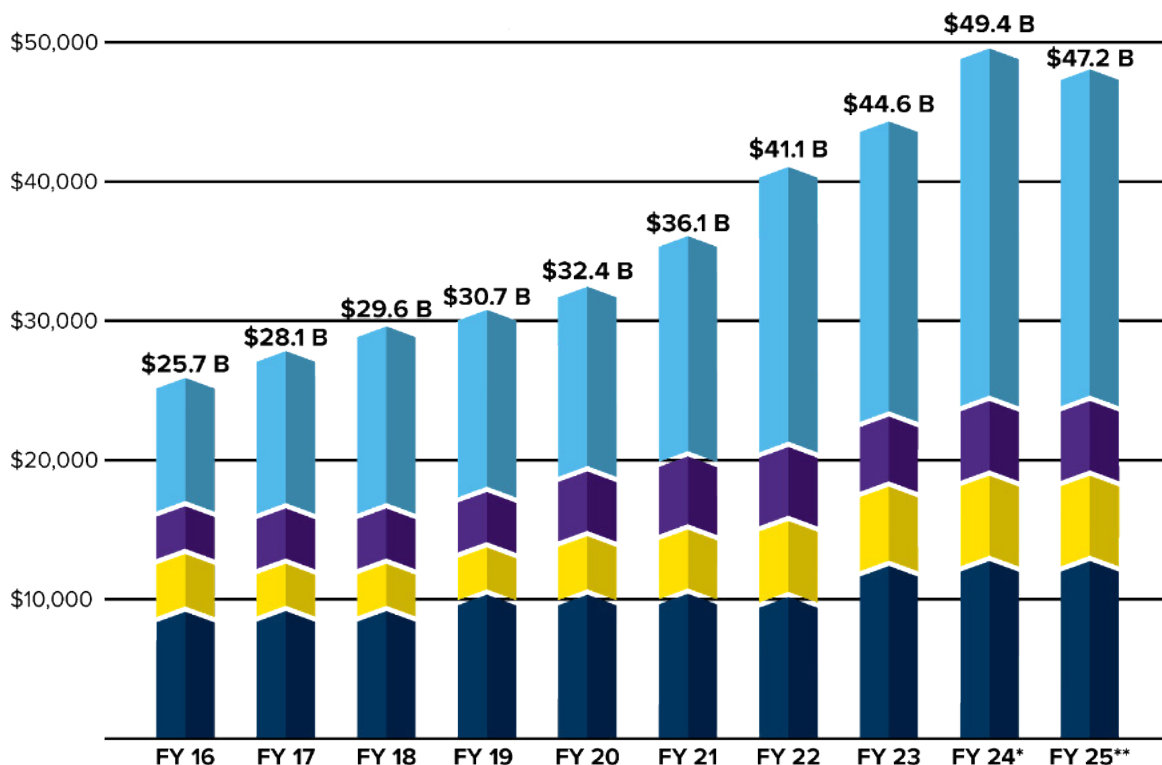
## Louisiana's Spending Surge: A Decade of Growth

For fiscal year 2025, Louisiana's appropriated budget stands at \$47.2 billion,<sup>4</sup> down slightly from the previous year due to the reduction of temporary federal disaster and COVID-19 aid. However, the state's budget is still \$2.6 billion higher than 2023, reflecting a long-term trend that has seen total spending increase by 84% over the past decade.



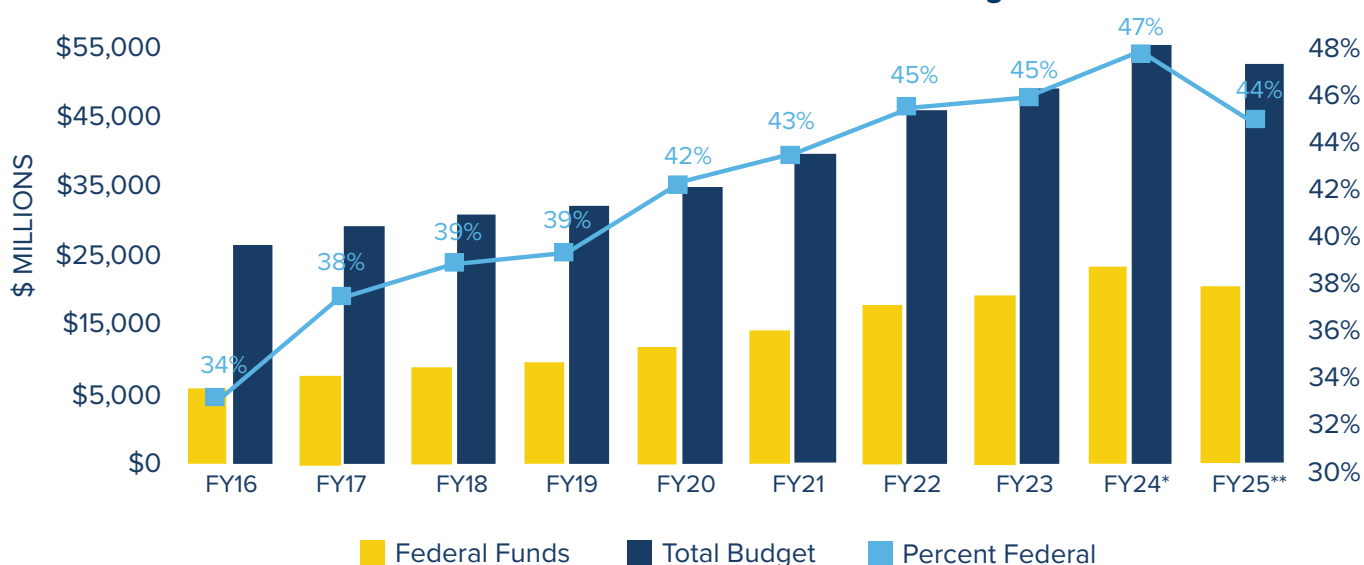
State funds alone (including the general fund, fees, and dedicated revenues) have increased by 53% over the past decade, while federal dollars have poured into Louisiana's coffers largely due to Medicaid expansion and disaster recovery funds. In 2016, a sales tax increase brought in new revenue, temporarily relieving the state's financial shortfalls but fueling additional government growth.

## Louisiana Spending Growth (\$Billions)



The state has increased its dependence on federal funds. Louisiana expanded Medicaid via executive order, resulting in a substantial increase in federal funds. This added billions to the budget, but the requirement to provide matching funds ate up a larger portion of the general fund dollars. Disaster-related recovery, COVID-19, and increased spending on K-12 education have also contributed to the increased use of federal funds.<sup>5</sup>

## Federal Funds as a Percent of the State Budget



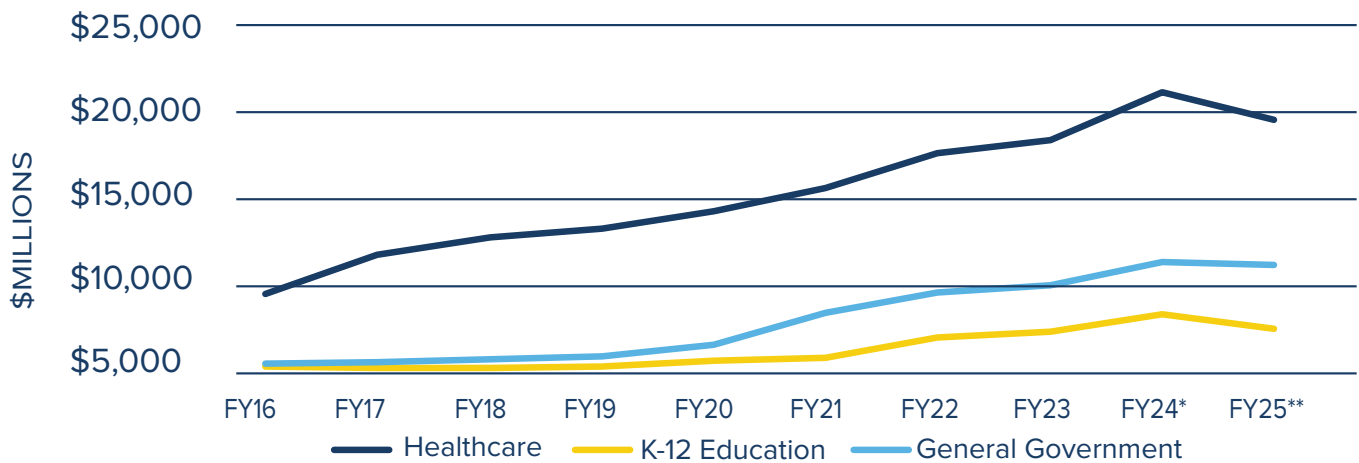
## What's Causing the Spending Increases?

Three areas have dominated Louisiana's spending growth over the past decade: Medicaid, K–12 education, general government operations, and debt service.

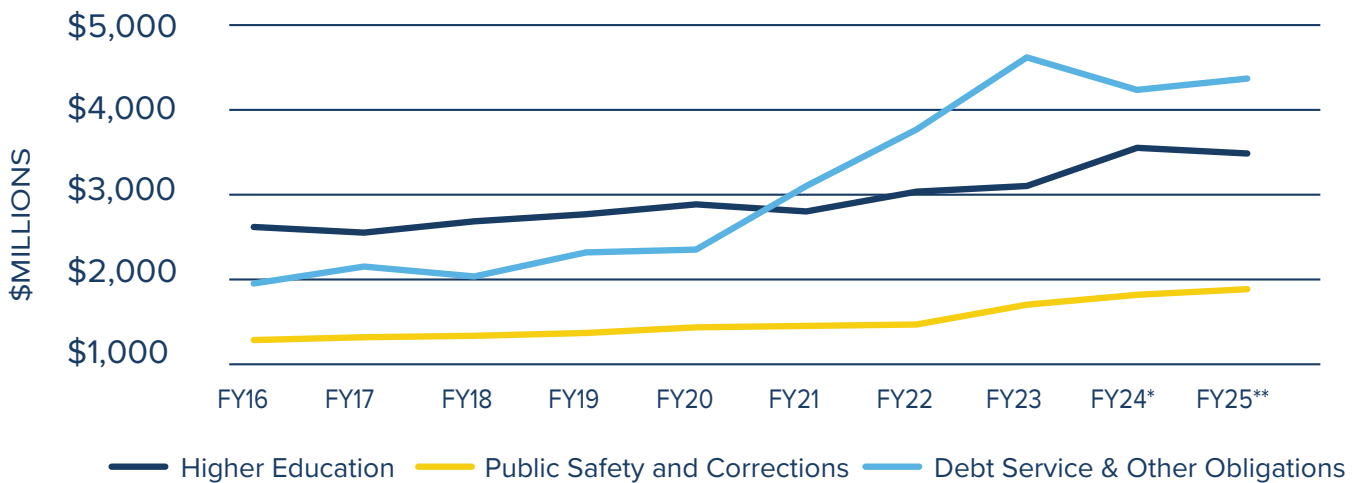
- **Medicaid expansion:** Since Louisiana expanded Medicaid under the Affordable Care Act in 2017, healthcare spending has soared. Medicaid now consumes 40% of the state budget, funded by a mix of federal dollars and state matching funds. Medicaid enrollment has ballooned to over 2 million residents—44% of the state's population—driving increased state and federal healthcare spending.

also increased, primarily through the Minimum Foundation Program (MFP), which funds public schools. While Louisiana ranks 23rd nationally in per-student spending and is making incremental progress in student achievement, it stands at 32nd in overall performance on the most recent National Assessment of Educational Progress. The MFP has grown steadily despite declining student enrollment, further straining state resources.

- **K–12 education:** Education spending has

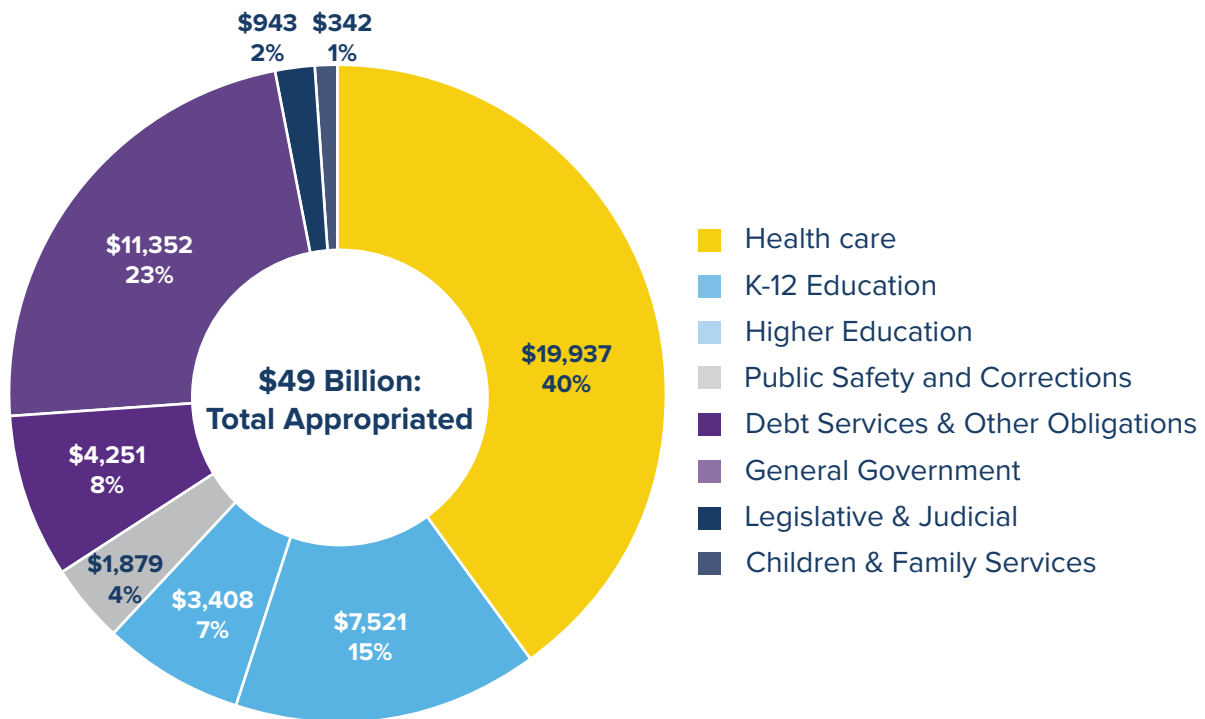


- **General government and debt:** Debt service payments, alongside general government spending on various programs, have more than doubled over the past decade.

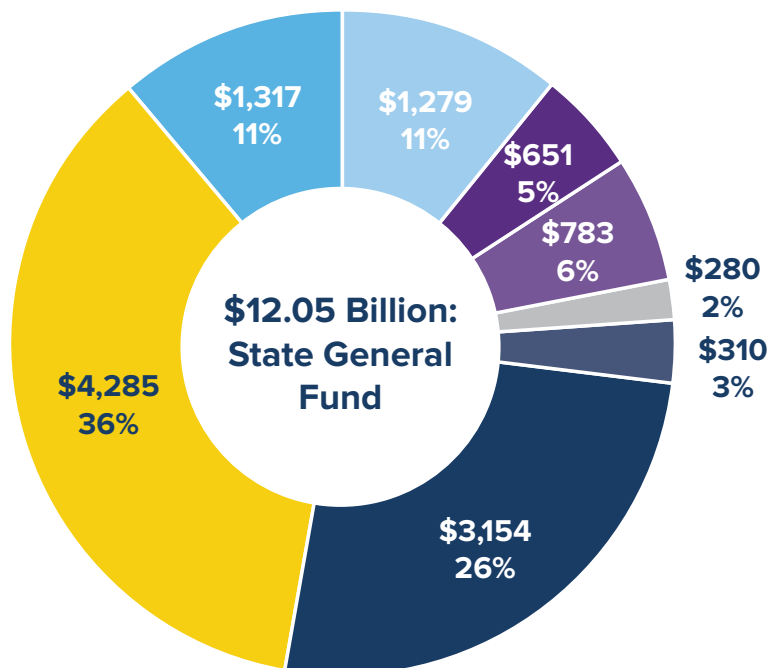


## What Spending Categories Take the Most Money?

The size and scope of the major budget areas change dramatically based on the type of funding they receive. Education is the largest expense coming out of the state's general fund. However, when looking at the total state budget, including federal funds, healthcare comprises 40% of the state's spending.



### FY 25 Budget Breakdown





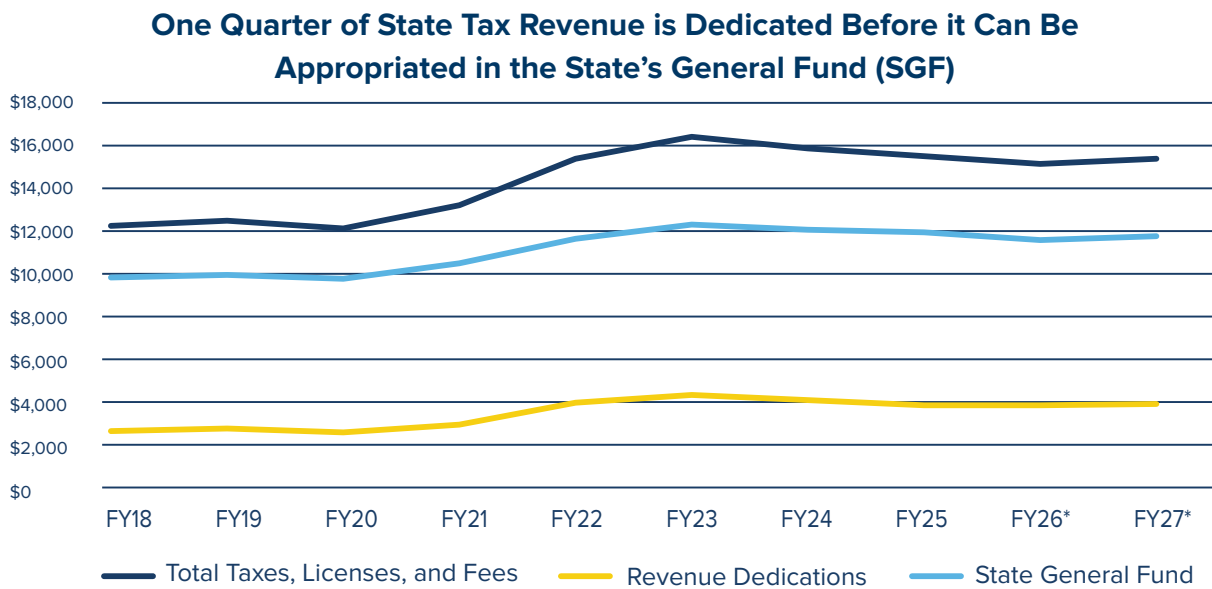
Going forward, state leaders can avoid rapid increases in spending that exceed what taxpayers can afford by tying the state’s expenditure limit to population growth and inflation. They can also better prioritize spending by achieving greater flexibility in the budgeting process.

## Budget Constraints: Why Lawmakers Have Limited Flexibility

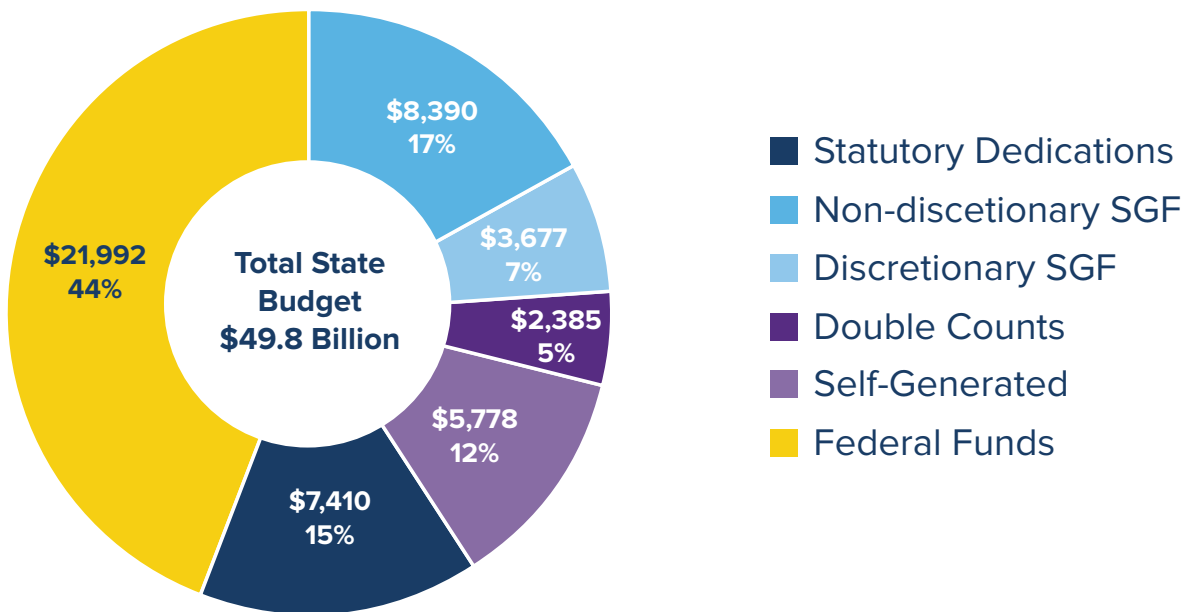
### CONSTITUTIONAL AND STATUTORY REQUIREMENTS BOX IN STATE SPENDING

Louisiana’s budget is highly constrained by a variety of constitutional and statutory requirements that earmark significant portions of state revenue for specific purposes.<sup>6</sup> This limits lawmakers’ discretion in allocating funds to address current priorities or fiscal emergencies.

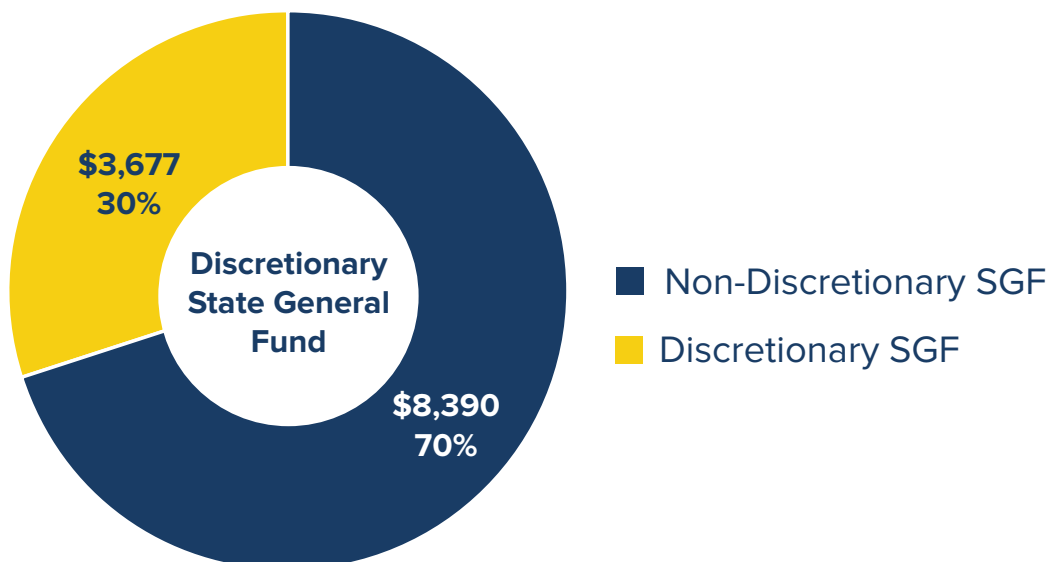
- **Dedications of revenue:** Nearly one-quarter of the state’s tax revenues are automatically set aside for specific purposes before lawmakers even begin drafting the budget.



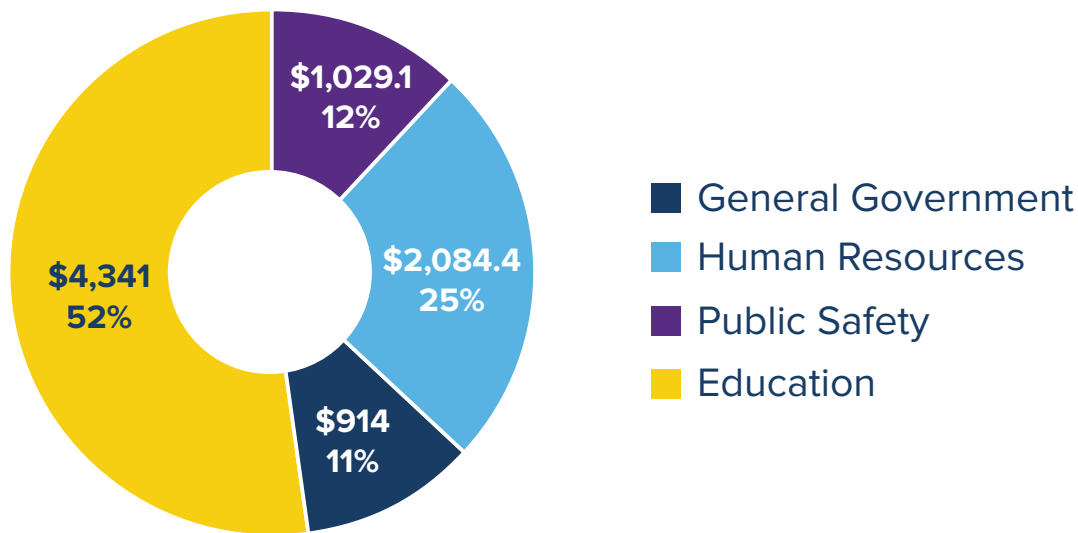
- **Dedicated funds:** Over the years, Louisiana has created more than 400 special-purpose funds, many of which are tied to specific taxes or fees. These funds are often treated as off-limits to budget cuts or reallocation and receive little scrutiny during the budget process.



- **Non-discretionary general fund spending:** About 70% of the state’s general fund is considered non-discretionary, meaning it is legally tied to specific programs or services; more than half of this amount is spent on K–12 education and a quarter is spent on healthcare and social services. This leaves only 30% of the budget available for cuts or adjustments, severely limiting the state’s ability to reduce spending in times of fiscal crisis.



## Non-Discretionary State General Fund



In the November 2024 Third Extraordinary Session of the Louisiana Legislature, lawmakers approved bills to free up several restricted and dedicated funds. Some provisions were moved from the state's constitution into statutes, giving lawmakers greater flexibility to amend them as needed to balance the budget and focus

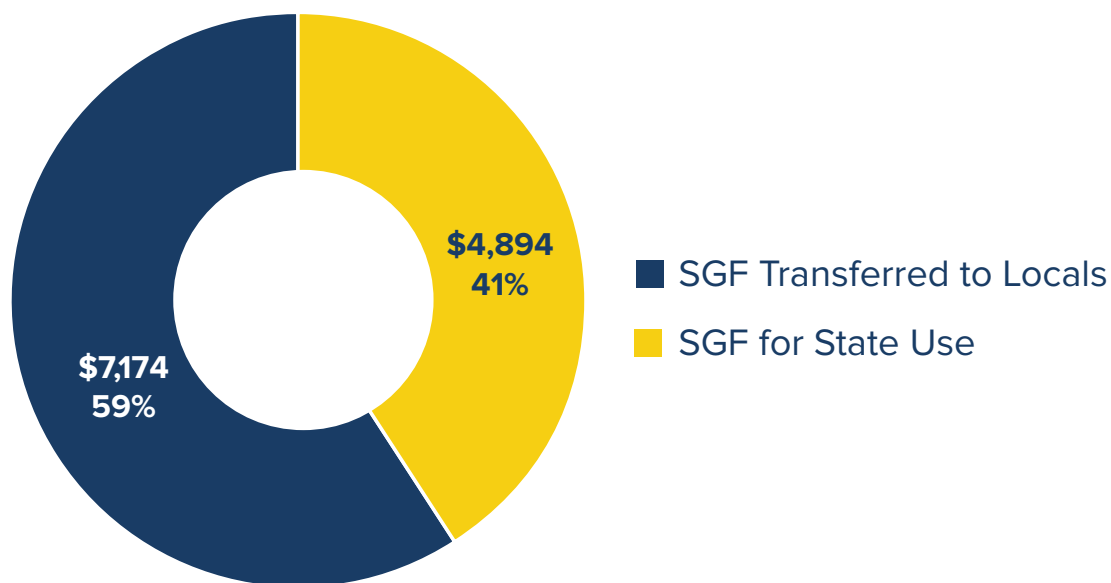
spending on priorities. Voters will be asked to sign off on these changes in the March 2025 election. Lawmakers can continue reducing dedications to allow the budget flexibility they need to address priorities and support activities that yield positive outcomes.

## The State's General Fund Constraints

### GENERAL FUND DOLLARS TRANSFERRED TO LOCAL GOVERNMENT

Louisiana has historically provided a large amount of funding to local governments for various purposes and programs, many of which are required by the state constitution. During the 1930s, Governor Huey P. Long established power at the state level to exert control over parish and municipal governments, creating incentives for local leaders to lobby the state for money. Even today, the state funds many local government functions. More than \$4 billion from the state's general fund is transferred each year to local governments for education, roads, infrastructure, and local employee salary support. **More than 40% of the state's general fund (SGF) dollars go to local governments.**

By shifting greater responsibility for local projects to local governments, lawmakers can shift state funds to focus on statewide priorities like health care, education, and infrastructure. Doing so would also place government spending closer to the people it serves, giving voters easier access to local elected officials to offer input about local funding priorities.

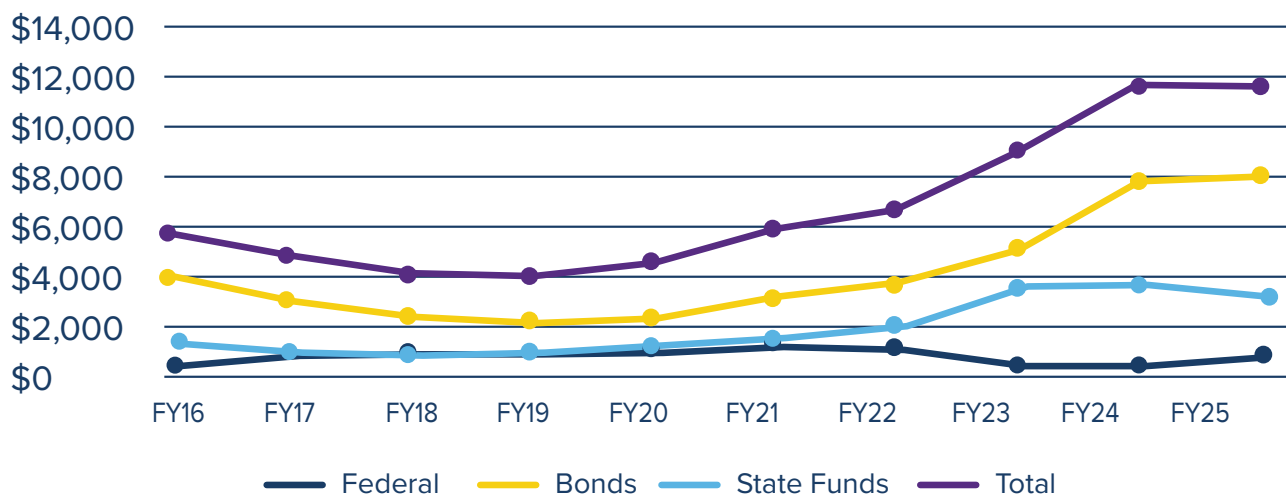


### Louisiana’s Capital Construction Budget

Louisiana’s capital outlay<sup>7</sup> process is designed to fund large-scale public infrastructure projects through a mix of state funds and bonds. While some of these projects, like roads and bridges, are critical to the state’s infrastructure, the capital outlay bill frequently funds non-essential projects such as sports arenas and museums. These often benefit local governments and non-governmental organizations (NGOs), but place additional strain on

state resources, contributing to Louisiana’s growing debt burden.

For fiscal year 2025, the state allocated \$232 million for 48 building and renovation projects for non-governmental organizations,<sup>8</sup> raising concerns about the prioritization of funding and the long-term sustainability of the state’s debt load.



Lawmakers can reduce debt and free up state funds for more critical state needs by restricting capital outlay spending to essential infrastructure projects, such as roads, bridges, water, sewer, and drainage projects.



# The “Fiscal Cliff:”

## Why Louisiana Faces Repeated Budget Shortfalls

### HOW TEMPORARY FIXES CREATE LONG-TERM DEFICITS

Louisiana’s reliance on temporary federal funds and short-term tax increases has led to recurring “fiscal cliffs.” These occur not because there’s insufficient money, but because spending has been allowed to grow without long-term planning and responsibility. When temporary revenues

disappear as planned, the state faces a crisis rather than business as usual.

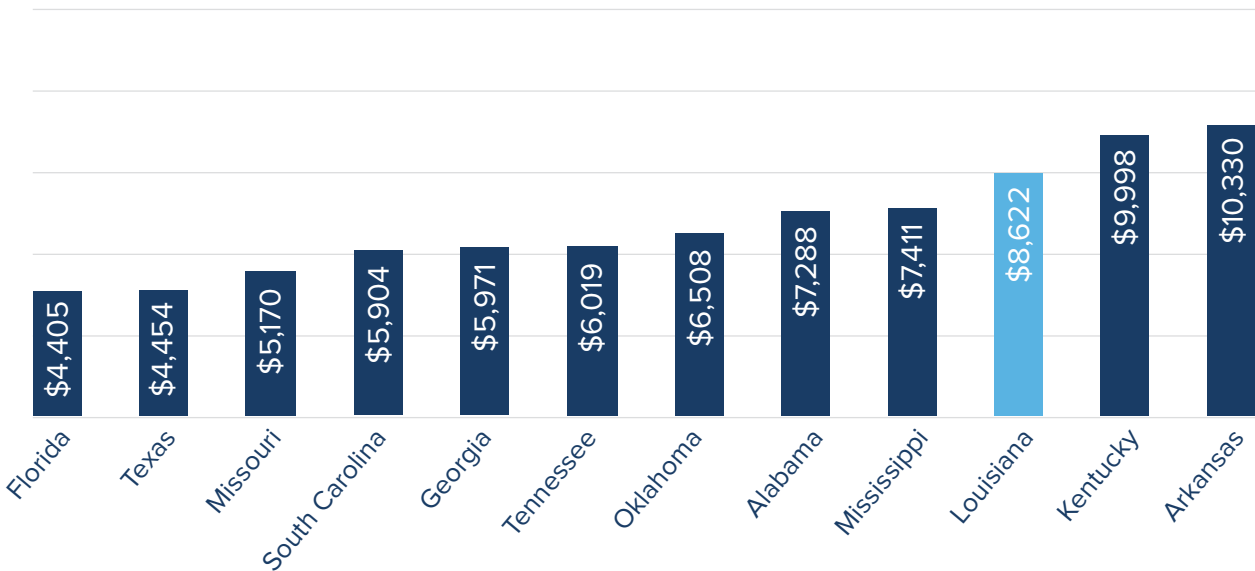
Without proper budgetary restraint, Louisiana’s spending will continue to outpace revenue, forcing future lawmakers to either raise taxes or make deep cuts. To prevent this, the state must implement sustainable budgeting practices that prioritize long-term stability over short-term fixes.

## How Does Louisiana Stack Up Against Other States?

### COMPARING STATE SPENDING, EDUCATION, AND MEDICAID COSTS

Louisiana ranks 23rd nationally in total state spending per capita, with \$8,622 spent per person each year. However, among the Southeastern Conference (SEC) states, Louisiana ranks 3rd highest in per-capita spending but lags behind most in economic growth and public service outcomes.<sup>9</sup>

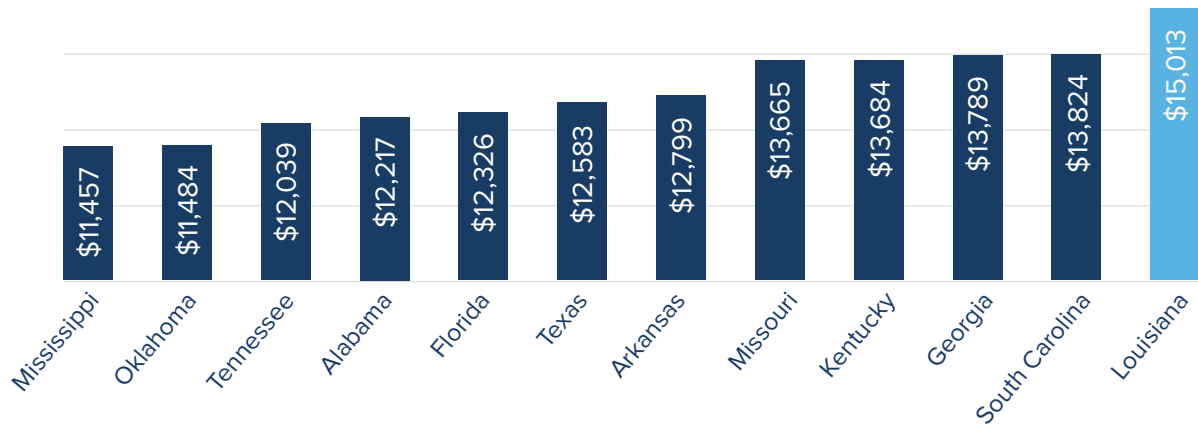
Total State-Level Spending Per Person  
Among the Southeastern Conference States



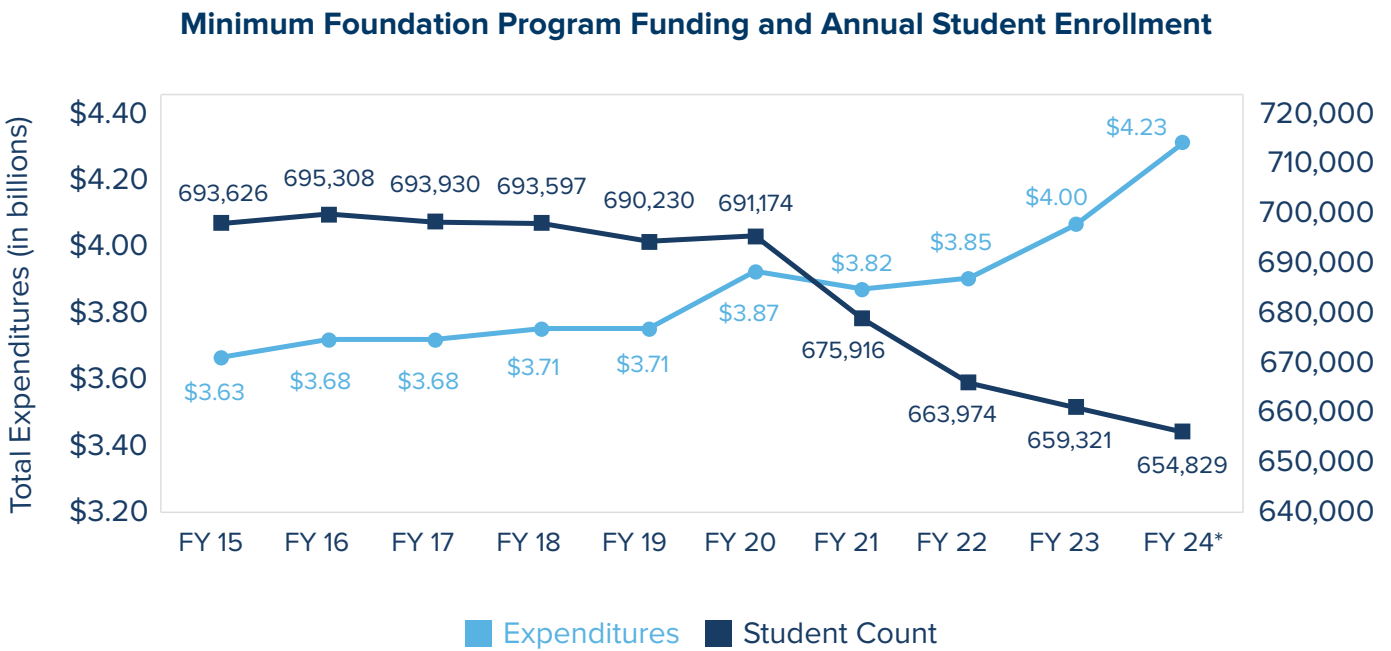
### K–12 education

Louisiana spent \$15,013 per student enrolled in a public school in 2023.<sup>10</sup> Nationally, the state is in the middle of the pack on spending per student, ranking 23rd,<sup>11</sup> but ranks lower (32nd) in educational outcomes.<sup>12</sup> Among the 12 Southeastern Conference states, Louisiana’s spending is the highest while its academic performance ranks 9th.<sup>13</sup>

## K-12 Education Spending Among the Southeastern Conference States



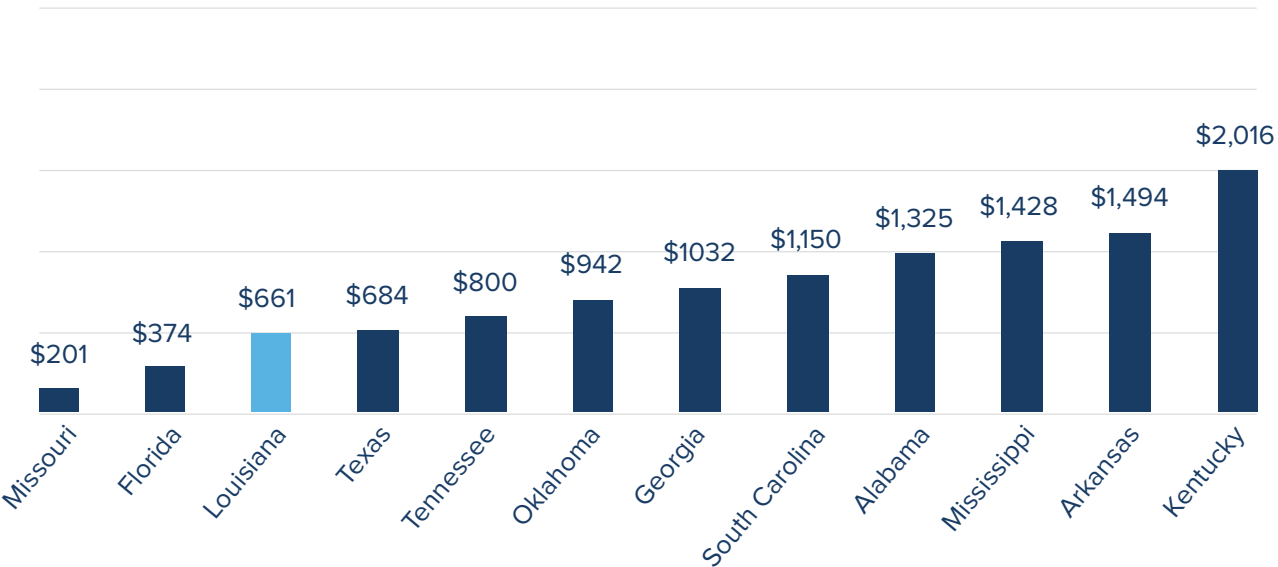
In 2023, Louisiana spent more than \$4 billion just from state funds on the Minimum Foundation Program (MFP), which is the funding formula the state uses to support local school systems. This fund has been steadily growing despite decreasing student enrollment.



## Higher Education

In 2023, states collectively increased higher education spending to \$258.7 billion, a 7% rise from the previous year. This growth mainly stemmed from state funds, as federal COVID-19 relief declined. Louisiana ranks 22nd in the nation and 3rd lowest among Southeastern Conference states for per capita higher education spending, indicating a strong but regionally moderate investment in its public universities, community colleges, and technical institutions.<sup>14</sup>

### Higher Education Spending Per Capita



## Medicaid

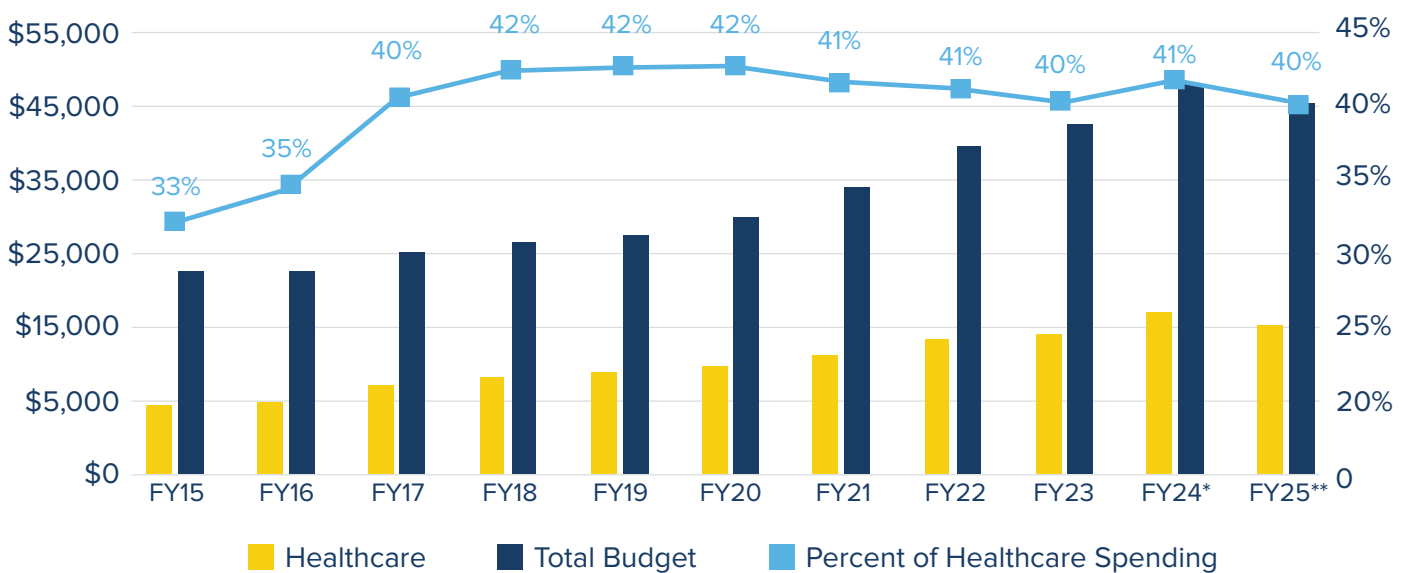
Medicaid is a joint federal and state program providing healthcare to low-income individuals, including children, disabled adults, and low-income seniors. The federal government covers 67% of costs for traditional Medicaid, with Louisiana covering the remaining 33%.

In 2017, Louisiana expanded Medicaid to include low-income, able-bodied adults without dependents, initially funded with a 90% federal

match. Though this higher match was set to expire in 2020, it has continued, but when reduced, the state will need to cover more costs.

Currently, over 2 million<sup>15</sup> Louisianans—44% of the population—are Medicaid recipients. This year, Louisiana budgeted \$20 billion for healthcare, which accounts for 40% of the state's total budget and 26% of the general fund.

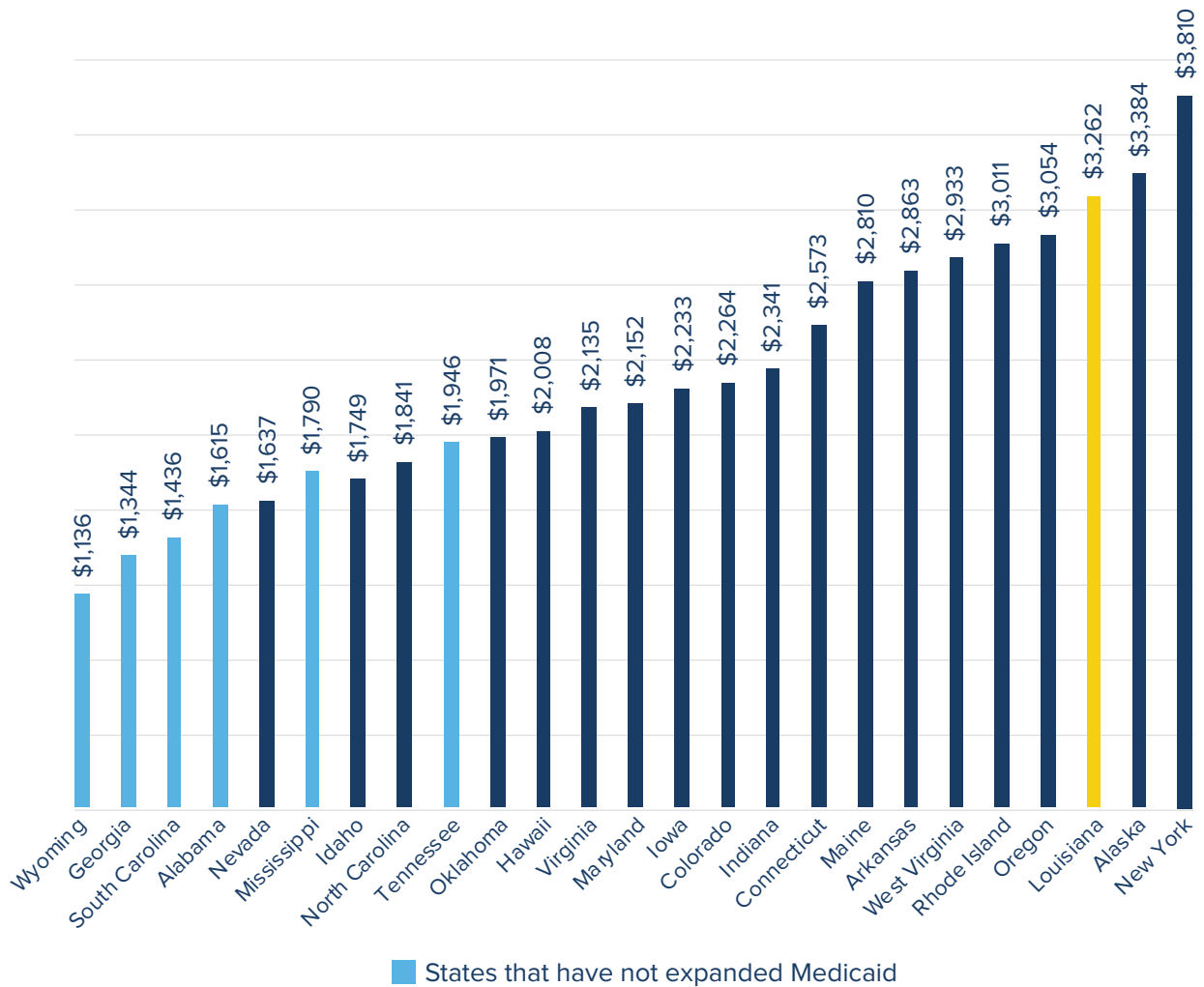
**Healthcare Spending in Louisiana**



Louisiana spends \$3,262 per capita on Medicaid, which is the 6th highest in the nation.<sup>16</sup> As of 2024, 10 states have not expanded their Medicaid programs.<sup>17</sup> These states spend significantly less per capita than those that expanded Medicaid.



## Medicaid Per Capita Spending

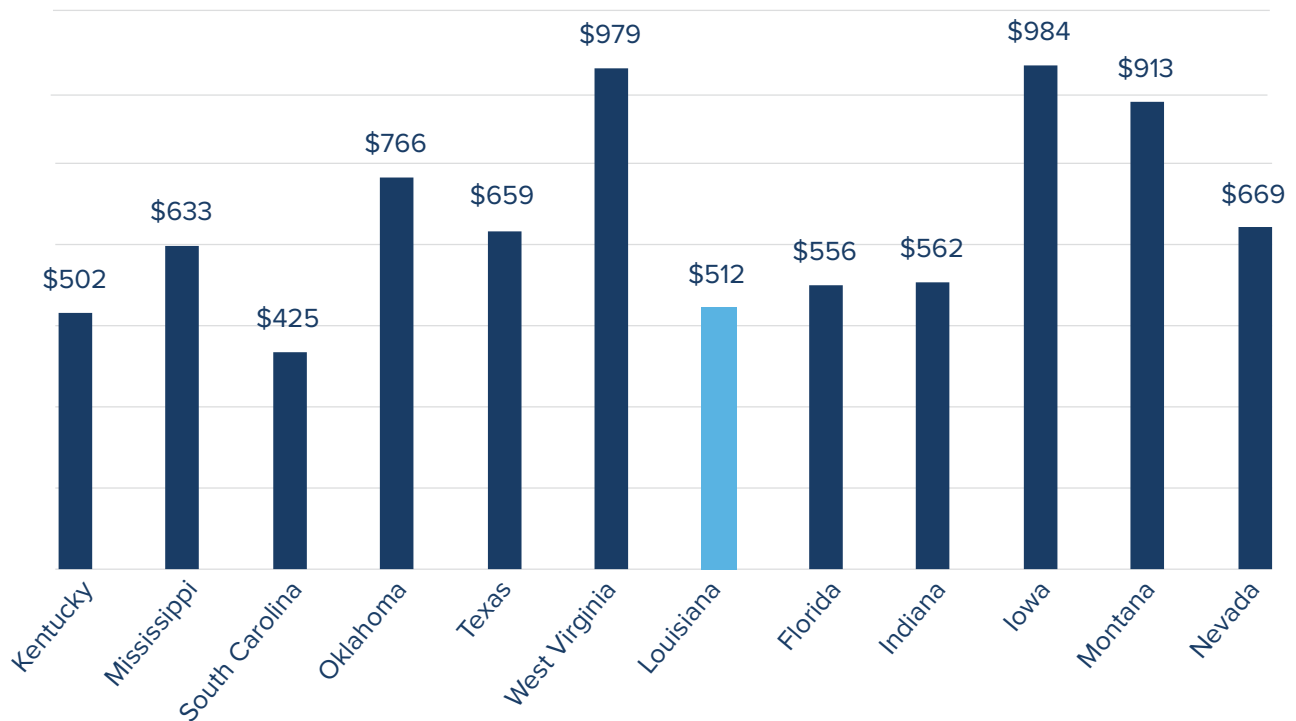


## Transportation Funding

Louisiana ranks 7th in highway and road spending per capita among Southeastern Conference states and 13th lowest nationwide.<sup>18</sup> While overall U.S. highway spending varies depending on factors like road network size and population density, Louisiana's relatively high position in its region

reflects specific infrastructure needs despite its lower national ranking. This spending pattern aligns with regional differences highlighted in the recent Federal Infrastructure Bill, which aims to bolster federal funding for state-level transportation initiatives.<sup>19</sup>

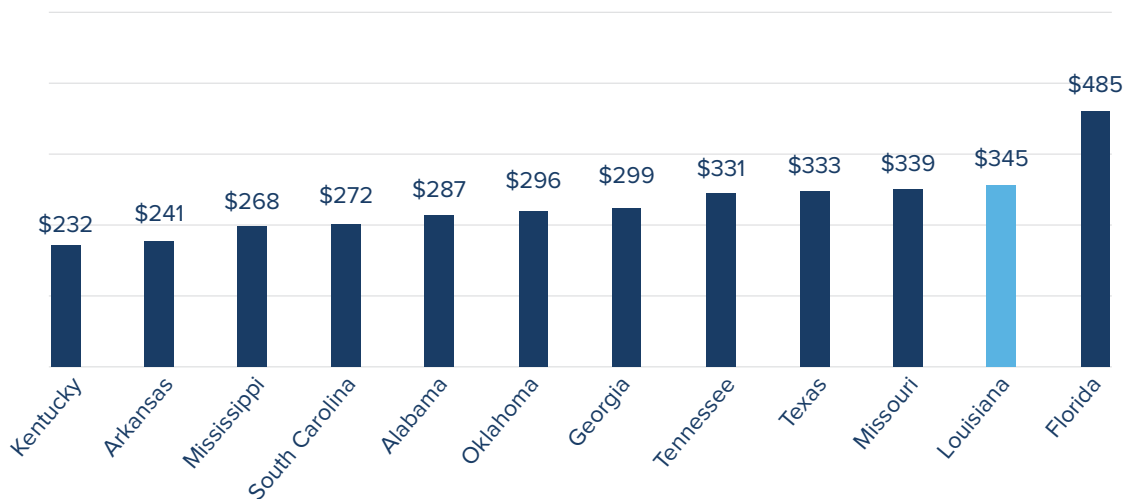
## Transportation Per Capita Spending



## Police and Public Safety

In 2021, state and local governments allocated \$135 billion to police expenditures, covering departments like sheriffs and highway patrol. Localities bore most costs (87%), with funds mainly directed toward salaries and operational needs. Louisiana's police spending stood out as the second-highest per capita (\$345) among Southeastern Conference states. Nationally, police spending averages \$407 per capita, with states differing due to factors like population density and cost of living.<sup>20</sup>

## Per Capita Spending on Police & Public Safety



## Rainy-Day Funds

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States use reserves, or rainy-day funds, to manage budgetary uncertainty,<sup>21</sup> including revenue forecasting errors, budget gaps during economic downturns, and other unforeseen emergencies like natural disasters. This financial cushion can soften the need for spending cuts or tax increases when states need to balance their budgets in response to temporary shocks.<sup>22</sup> Because reserves are vital to managing unexpected changes and maintaining fiscal stability, their levels are tracked closely by bond rating agencies.

In Louisiana, as in most states, there are restrictions on when and how much the state can spend from the Budget Stabilization Fund, which is the official name for the rainy-day fund. Money from this fund can only be used when there is a predicted budget deficit. A deficit occurs when the revenue is less than what is spent. Additionally, the portion of the fund that can be used in any one deficit year is limited.

Generally, the strength of a state's rainy-day fund can be measured by the number of days the government could run on just that balance, or as a percentage of the state's general fund expenditures. As of 2023, the median number of

days any state government can operate on rainy-day funds is 46 days. Louisiana can only operate for 23 days on the balance of the fund, the 8th worst in the nation. Using the alternate metric, Louisiana's rainy-day fund is 6.3% of the state's general fund, also the 8th worst in the nation. The national median is 12.6%. Wyoming, which has no state income tax, has 306 operating days in their savings account.<sup>23</sup>

In addition to the Budget Stabilization Fund, Louisiana created the Revenue Stabilization Fund in 2017. The goal of this fund was to help ease some of the unpredictability of corporate revenue sources. Any revenue collected over \$600 million a year from the corporate income tax and the corporate franchise tax are automatically reverted to this fund. The money has some restrictions—it can only be used on one-time items in a declared emergency. However, the legislature could vote to use the entire balance, currently almost \$2.5 billion, at once.

Combining the savings found in the rainy-day fund with the Revenue Stabilization Fund yields approximately 75 days of operating expenses. The Legislature has proposed to merge these two funds, which voters will consider in March 2025.

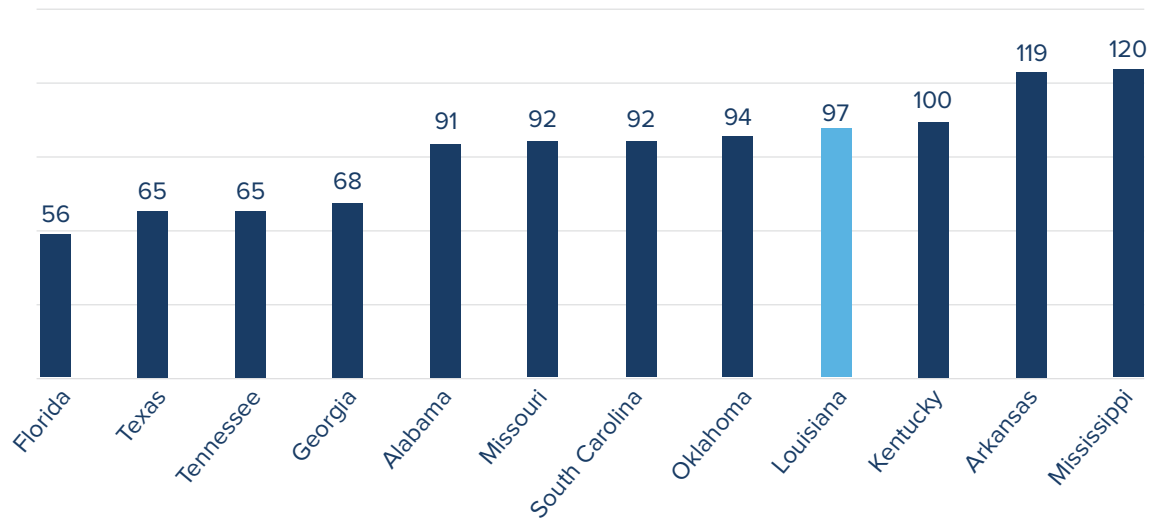
## State Government Employees

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Personnel costs are one of the largest expenses of a state government, and one of the hardest items in the budget to reduce. In fact, outside of healthcare costs, it is the only expense that continues to grow year after year, no matter how other spending changes. This is because of

continual salary increases and associated higher benefit and retirement costs. Louisiana has 97 state government employees for every 10,000 people in the state. This is among the highest in the Southeastern Conference states and an increasing burden on taxpayers.

### State Employees Per 10,000 Citizens Full-Time Equivalent Among Southeastern Conference States



### State Debt

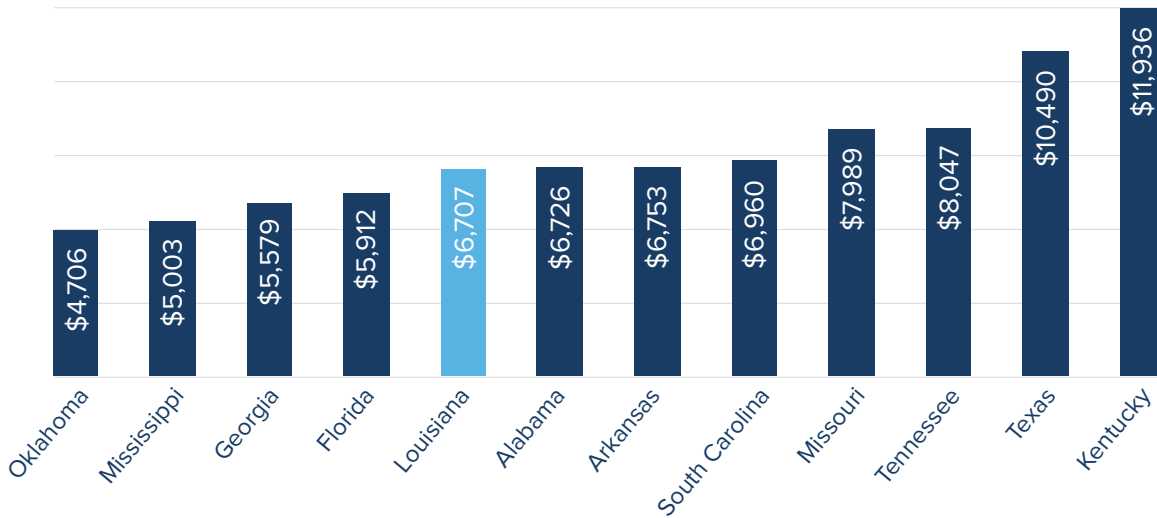
State government-held debt has accumulated to fund programs like capital projects, infrastructure, and pensions.<sup>24</sup>

Nearly all states have balanced operating budget requirements, but most borrow to fund much of their capital expenditures and most states have pension debt. All states recognize that debt is costly and risky, and so they impose constitutional, statutory, and procedural restrictions on it. State finance agencies and credit rating firms routinely examine state finances to ensure that debt is held to affordable levels.<sup>25</sup>

Louisiana's constitution caps borrowing for state-funded capital projects. Payments cannot exceed 6% of the state general fund revenues in each fiscal year.<sup>26</sup> However, the cap does not include debt issued by the state on behalf of the state employee retirement systems. In 2021, the amount of money the Louisiana government owed topped \$30 billion—\$19 billion of which was state employee pension debt. This equals \$6,707 per person.<sup>27</sup>



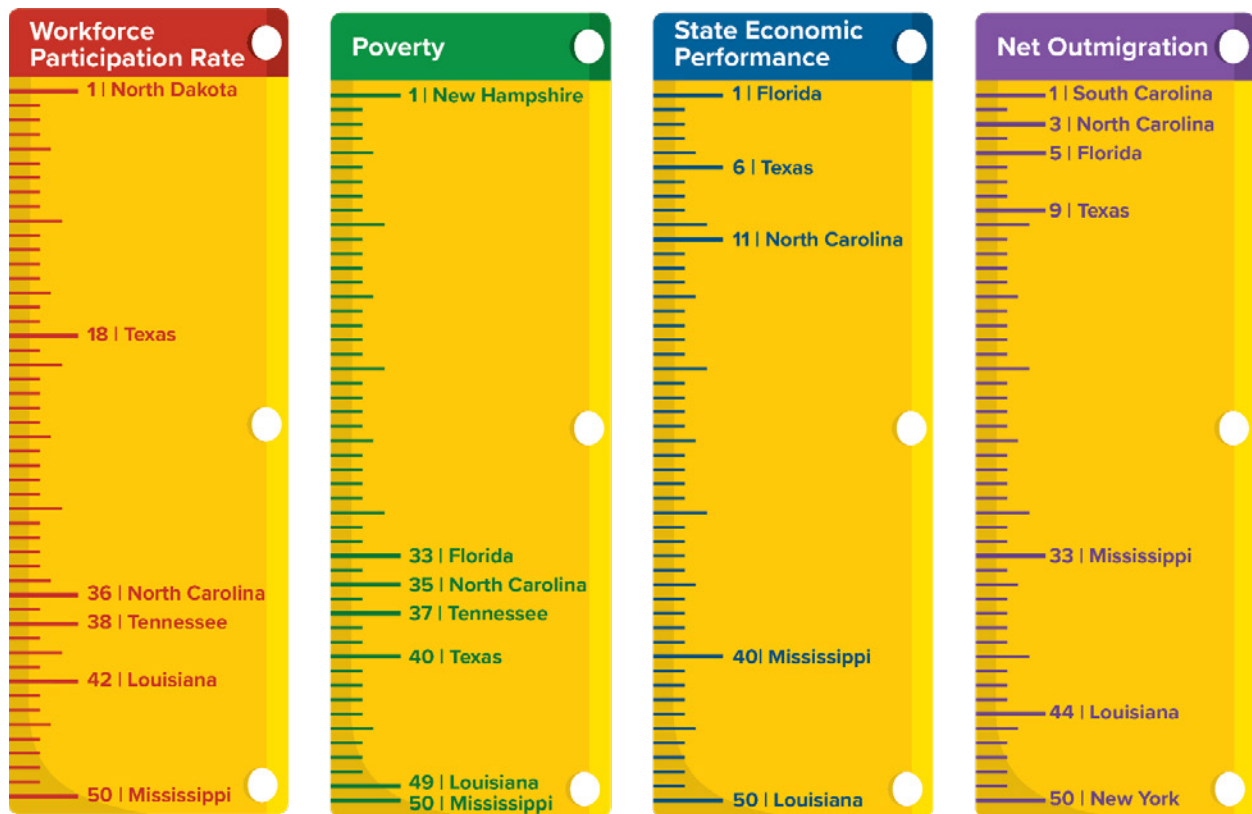
## Louisiana's Per Capita Debt



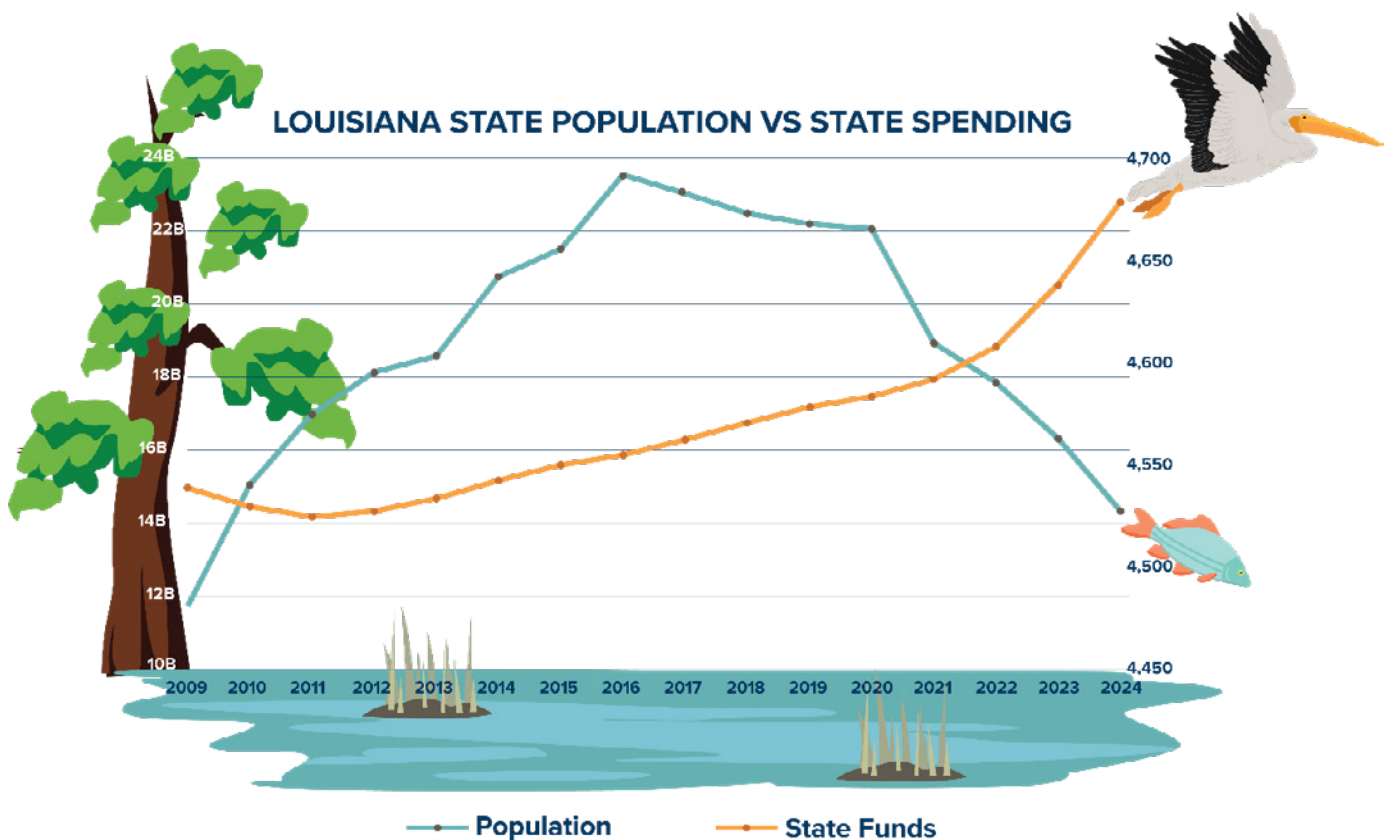
## Achieving Fiscal Stability

Louisiana has long faced slow economic growth, population loss, and fiscal instability. The state consistently ranks poorly in both economic health and individual well-being, and without addressing these systemic issues, meaningful progress remains out of reach. To move forward, Louisiana must prioritize fiscal sustainability that encourages real, long-term growth.

Despite ranking in the top 10 states for net outmigration in the country,<sup>28</sup> Louisiana's government spending has ballooned by 84% over the past decade—twice the rate of inflation. Instead of reining in spending alongside a shrinking population, state leaders have relied heavily on temporary federal funds and tax revenues to prop up an expanding government.



In 2018, lawmakers approved a temporary sales tax increase from 4% to 4.45% to address a projected budget deficit. Then lawmakers proceeded to expand government programs and the number of state employees, adding recurring expenses without a plan. This has led to another looming deficit—what some call a fiscal cliff—thanks to years of unchecked spending and a failure to implement long-term fiscal reforms.



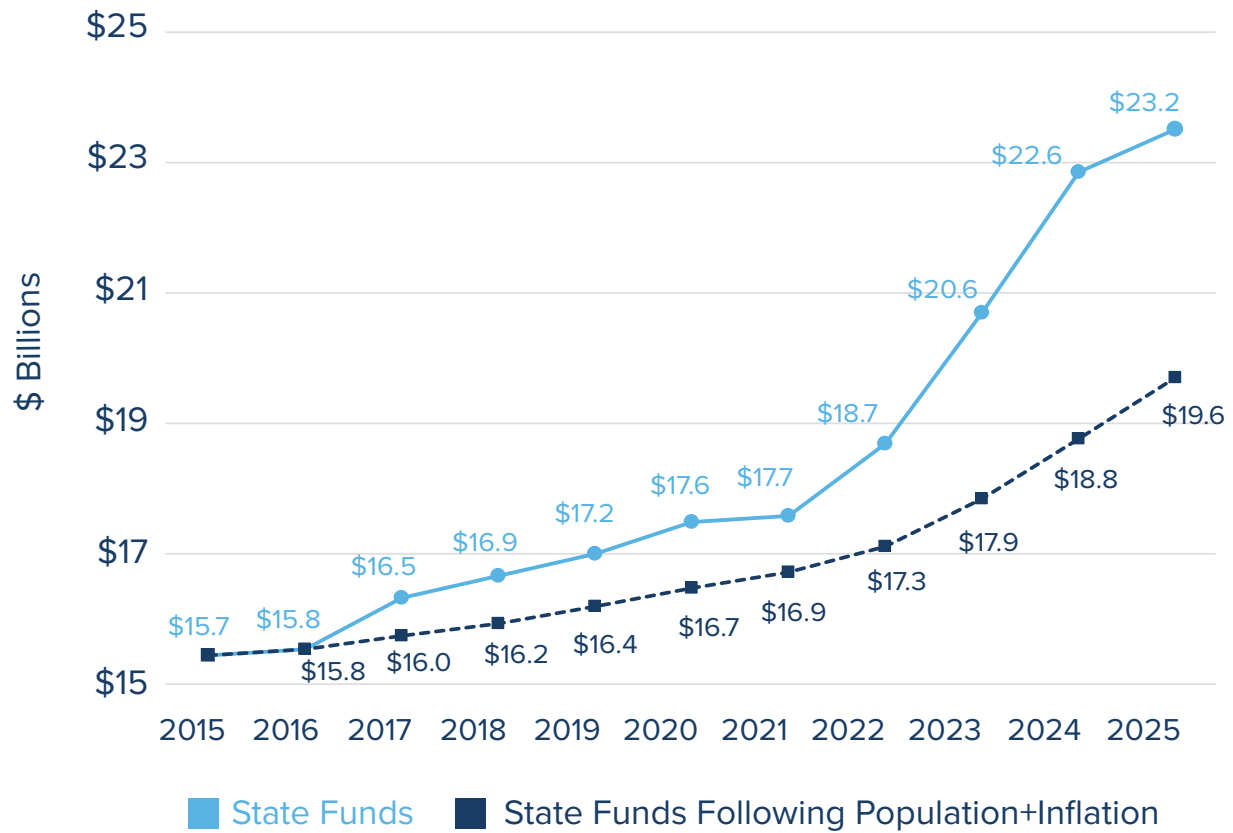
## A Spending Limit With Teeth

To ensure that government spending aligns with revenue and doesn't outpace taxpayers' ability to support it, Louisiana needs a stronger expenditure limit. Such a limit, when paired with tax reform, can help control the growth of government while fostering a more competitive economic environment. Unchecked spending leads to budget deficits, higher taxes, or cuts to essential services.

During the Third Extraordinary Session of the Louisiana Legislature in November 2024, lawmakers approved a Government Growth Limit (GGL) that will constrain the growth of recurring spending from the state's general fund. If approved by voters in March 2025,<sup>29</sup> that form of spending will not be allowed to exceed the state's rate of inflation and population; however, the restriction will not apply to non-recurring spending and spending from other sources. The only limitation that would apply would be the state's current expenditure limit that has been ineffective

in constraining the growth of government thus far. The GGL is a great start, but there is work left to do. Governor Landry acknowledged this when he announced the formation of a new Fiscal Responsibility Program<sup>30</sup> in partnership with legislative leadership to identify further streamlining and efficiency opportunities.

Data shows that if Louisiana had enforced an effective overall spending limit over the last decade, spending would be over \$3.5 billion lower today, almost enough to eliminate the state's personal income tax. The gap between actual spending and a fiscally responsible limit is growing. From 2016 to 2025, state appropriations grew at a 4% rate, far exceeding the 2.3% growth rate of a population-plus-inflation model. Over the past decade, state appropriations have totaled \$15.1 billion more than they would have under a stricter limit. This excess budgeting has cost Louisianans an additional \$3,300 per person or \$13,200 for a family of four.



Expenditure limits are crucial for long-term tax reform and economic competitiveness. The strongest expenditure limits, used by four states, are tied to population growth and inflation, providing flexibility while preventing runaway spending. Over a dozen other states are working toward similar reforms, and Louisiana should follow suit.

By strengthening its overall spending limit, Louisiana can get its budget on track, make government more efficient, reduce the tax burden on citizens, and foster a more vibrant economy.

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# Solutions for Better Budgeting in Louisiana

## SMART REFORMS TO PROMOTE FISCAL RESPONSIBILITY AND SUSTAINABILITY

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Louisiana's fiscal health depends on adopting long-term reforms to control spending, improve budgeting efficiency, and prioritize essential services. Several key reforms are needed to bring the state's budget under control:

- 1. Strengthen the overall state spending limit:** Tie spending increases to a three-year average of population growth and inflation to keep budget growth sustainable.
- 2. Shift to zero- or performance-based budgeting:** Move away from continuation-based, incremental budgeting and instead build the state's budget each year from zero, leveraging performance audits to assess program effectiveness and efficiency. Lawmakers should also tie state agency and department sunset reviews to the budgeting process.
- 3. Reduce dedicated funds:** Continue eliminating or reducing the number of statutory dedications to increase flexibility in how taxpayer dollars can be spent to address priorities and support activities yielding positive outcomes.
- 4. Reform the state–local government relationship:** Shift greater financial responsibility for local projects to local governments, allowing state funds to focus on statewide priorities like healthcare, education, and infrastructure. In so doing, lawmakers would place government spending closer to the people it serves, giving voters easier access to elected officials to offer input about funding priorities.
- 5. Refocus capital outlay:** Restrict capital outlay spending to essential infrastructure projects, such as roads, bridges, water, sewer, and drainage projects. This will reduce debt and free up funds for more critical state needs.

By adopting these reforms, Louisiana can curb wasteful spending, fund priorities, and create a more competitive, thriving state economy.

# Endnotes

- 1 Title 39, Section 2(11) and 29(D) of the Louisiana Revised Statutes
- 2 Title 39, Section 34 of the Louisiana Revised Statutes
- 3 Office of Planning and Budget, Five-Year Baseline Projection of the State General Fund at Continuation
- 4 Division of Administration, Office of Planning and Budget, Executive Budget Documents
- 5 Division of Administration, Office of Planning and Budget, Executive Budget Documents
- 6 <https://revenue.louisiana.gov/NewsAndPublications/Publications>
- 7 Louisiana Legislature, House Bill 2 (Capital Outlay) of the 2024 Regular Legislative Session
- 8 <https://pelicanpolicy.org/tax-budget/the-louisiana-legislatures-use-of-extra-funds-and-capital-outlay/>
- 9 [https://higherlogicdownload.s3.amazonaws.com/NASBO/9d2d2db1-c943-4f1b-b750-0fca152d64c2/UploadedImages/SER%20Archive/2023\\_State\\_Expenditure\\_Report-S.pdf](https://higherlogicdownload.s3.amazonaws.com/NASBO/9d2d2db1-c943-4f1b-b750-0fca152d64c2/UploadedImages/SER%20Archive/2023_State_Expenditure_Report-S.pdf)
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- 11 Ibid.
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