

Table 3: Expenditure Items Included in the Capital Budget									
State	Capital Construction	Equipment	Information Technology	Asset Must Be of a Physical Nature	Expenditure Must Be Non-recurring	Minimum Useful Life Must Be for a Defined Period	Funds or Grants to Local Governments for Capital Purposes	Land/Site Acquisition	Other
Alabama*	X	X	X			X	X	X	
Alaska*	X	X	X				X	X	X
Arizona	X							X	
Arkansas	X	X	X		X	X	X	X	
California	X	X		X	X			X	
Colorado	X	X	X	X				X	
Connecticut	X	X	X	X	X	X	X	X	
Delaware	X	X	X			X		X	
Florida*	X						X	X	X
Georgia	X	X	X		X	X	X	X	
Hawaii	X	X	X	X	X	X	X	X	
Idaho	X			X				X	
Illinois	X	X	X	X	X		X	X	
Indiana	X	X		X				X	
Iowa	X	X			X				
Kansas*	X			X					X
Kentucky	X	X	X					X	
Louisiana	X	X	X	X	X	X	X	X	
Maine	X	X	X			X		X	
Maryland	X	X	X	X		X		X	
Massachusetts	X	X	X			X	X	X	
Michigan	X	X		X				X	
Minnesota*	X			X	X	X	X	X	
Mississippi	X	X	X	X		X		X	
Missouri	X	X	X	X	X		X	X	
Montana	X							X	
Nebraska	X	X		X		X		X	
Nevada*	X	X		X				X	X
New Hampshire	X	X	X		X	X	X	X	
New Jersey	X	X	X	X	X	X		X	
New Mexico*	X	X	X		X	X	X	X	X
New York	X	X	X	X		X	X	X	
North Carolina	X	X						X	
North Dakota	X	X	X		X			X	
Ohio	X	X			X	X	X	X	
Oklahoma	X	X	X	X	X	X		X	
Oregon*	X				X	X		X	
Pennsylvania	X	X		X	X	X	X	X	
Rhode Island	X	X	X	X	X	X		X	
South Carolina	X	X		X				X	
South Dakota*	X	X	X		X		X	X	X
Tennessee	X	X		X	X	X	X	X	
Texas	X	X	X			X		X	
Utah	X								
Vermont*	X						X	X	X
Virginia*	X	X		X	X		X	X	X
Washington*	X	X	X		X	X	X	X	X
West Virginia	X	X	X	X				X	
Wisconsin*	X	X	X	X	X	X	X	X	X
Wyoming	X	X	X			X	X	X	
District of Columbia	X	X	X	X		X		X	
Total	50	41	29	26	24	27	24	47	10

NOTE: *See Notes to Table 3 on page 28.

Table 4: Expenditure Items Included in the Capital Budget Continued

State	Capital Construction Exceeding a Dollar Amount	Equipment Exceeding a Dollar Amount	Information Technology Exceeding a Dollar Amount	Minimal Useful Life of the Asset in Years
Alabama*	No dollar limit.	\$5,000	\$5,000	Exceeding 1 year
Alaska	\$25,000	\$25,000	\$25,000	1 year
Arizona	\$25,000			
Arkansas	Any	\$5,000	\$5,000 unless internally generated. Internally generated software in excess of \$1,000,000 is capitalized.	Exceeding 1 year
California	No dollar threshold, capital is defined by activity.	No dollar limit.		
Colorado	\$2,000,000	\$2,000,000	\$500,000	N/A
Connecticut		Per unit value of \$1,000 or more and a useful life of not less than 5 years.		5 years
Delaware	N/A	N/A	N/A	10 Years
Florida	Not based on a dollar threshold but based on the type of project.			
Georgia	Project Cost generally over \$100,000.	Project Cost generally over \$100,000.	Project Cost generally over \$100,000.	Generally 5 years
Hawaii				15-20 years, or less, depending upon financing instrument.
Idaho	\$30,000			
Illinois	N/A	N/A	N/A	Does not apply to all capital assets.
Indiana	Varies by agency			
Iowa				
Kansas	Kansas does not set a dollar threshold for defining a capital project.	Equipment, in and of itself, is defined as capital outlay, an operating expense, not a capital expense.	IT projects exceeding \$250,000 are monitored, but not as part of the capital budgeting process.	For budget purposes, Kansas does not set an asset life threshold for defining a capital project.
Kentucky	\$600,000	\$200,000	\$600,000	
Louisiana	\$50,000	\$50,000	\$50,000	10 years
Maine	\$100,000 in the Proprietary Funds and \$1,000,000 in Governmental Funds.	\$5,000	\$1,000,000	Exceeding 1 year
Maryland				15 years
Massachusetts				
Michigan	\$1,000,000	undefined	N/A	undefined
Minnesota*				
Mississippi	\$1,000,000	\$1,000		
Missouri	\$25,000	\$25,000		
Montana	\$150,000	any	Not included	N/A
Nebraska	\$100,000	\$5,000	N/A	Minimum 3 years
Nevada	\$100,000	\$100,000 unless part of a new construction project.	N/A	N/A
New Hampshire	\$50,000	\$25,000	\$25,000	New construction, additions and or improvements to facilities must have at least 20 years. Equipment must have at least 15 years of life.
New Jersey	\$50,000	\$50,000	\$50,000	Exceeding 1 year
New Mexico	N/A	\$5,000	N/A	10 years
New York	N/A	N/A	N/A	N/A

NOTE: *See Notes to Table 4 on page 28.

Table 4: Expenditure Items Included in the Capital Budget Continued

State	Capital Construction Exceeding a Dollar Amount	Equipment Exceeding a Dollar Amount	Information Technology Exceeding a Dollar Amount	Minimal Useful Life of the Asset in Years
North Carolina				
North Dakota	\$5,000	\$5,000	\$5,000	
Ohio		\$500		5 Years
Oklahoma	\$25,000	\$25,000	\$25,000	5 Years
Oregon	\$1,000,000	\$5,000	\$5,000	1 year
Pennsylvania	\$100,000 if financed by bonds or \$300,000 if financed by operating revenues.	No threshold	N/A	10 years or more depending on the category. Cannot be less than the life of the bonds financing the project.
Rhode Island	\$100,000	\$100,000	\$100,000	N/A
South Carolina	\$100,000 for state agencies, \$500,000 or \$1,000,000 for higher education institutions	\$100,000 for state agencies; \$1,000,000 for higher education institutions		
South Dakota				
Tennessee	\$100,000	\$100,000		20 Years if bond funds are used.
Texas	\$100,000	\$100,000	\$100,000	1 year
Utah	\$500,000			
Vermont	\$25,000			
Virginia*	\$1,000,000			
Washington	\$25,000	\$25,000	\$25,000	13 years
West Virginia	\$100,000	\$50,000	\$50,000	Significantly increases useful life
Wisconsin	There is no minimum.	\$5,000	\$5,000	2 years on equipment and information technology related assets (per the Wisconsin GAAP Conversion Manual). Bond funded assets have a 5 year minimum. Also, if bonded, the useful life of the asset must equal or exceed the life of the bond.
Wyoming	\$10,000	\$5,000	\$5,000	1 year
District of Columbia	\$250,000	Must have a unit value in excess of \$5,000 and a cumulative value in excess of \$25,000.	\$250,000	5 Years

NOTE: *See Notes to Table 4 on page 28.