

# The State Expenditure Report



**National Association of State Budget Officers**

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**THE STATE EXPENDITURE REPORT**

by

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**July 1987**

**National Association of State Budget Officers**

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# THE STATE EXPENDITURE REPORT

## Table of Contents

<u>Chapter 1: Introduction and Definitions</u>	page
Introduction.....	1
Expenditure Definitions.....	3
Comparing Census and NASBO Data.....	4
Differences with Census Data.....	4
 <u>Chapter 2: State Spending Trends</u>	
Components of State Spending.....	7
Why State Spending Comparisons are Difficult to Make.....	10
 <u>Budget Function Expenditure Tables</u>	
Primary and Secondary Education.....	17
Higher Education.....	21
Cash Assistance for Public Welfare.....	24
Medicaid (Total).....	28
Medicaid (excluding mental retardation and mental health).....	32
Medicaid (reimbursable mental retardation).....	34
Medicaid (reimbursable mental health).....	37
Mental Retardation (excluding Medicaid).....	40
Mental Health (excluding Medicaid).....	43
Corrections.....	46
Transportation.....	49
Capital Expenditures.....	53
All Other Expenditures.....	56
Total Expenditures.....	59
 Appendix A: Survey Instrument.....	62

## Chapter 1

# THE STATE EXPENDITURE REPORT

### Introduction

Forty-nine states have just completed work on their Fiscal Year 1988 budgets, and 20 states with biennial budgets have also adopted their budget plan for Fiscal Year 1989. However, the most recent expenditure data available for all fifty states is for Fiscal Year 1985. This three-year lag in data fails to capture current state spending trends--leaving state policy analysts with no knowledge about such issues as to whether:

- states have allocated new funding for elementary and secondary education, thereby continuing reform efforts started in Fiscal 1984
- federal mandates in thirty-eight states have forced corrections spending to rise substantially because of poor prison conditions or
- states have continued to experience some success in controlling escalating health care costs which year after year generally increases faster than any other cost-of-living index

The only comprehensive state expenditure data available is from the State Government Finances, prepared annually by the U.S. Bureau of the Census, Governments Division. The Bureau has a well-established methodology for combing state finance documents and compiling accurate and comparable government revenue

and expenditure information. The principle drawback, however, is that the information is published several years after the expenditures take place. The National Association of State Budget Officers (NASBO), which is comprised of the 50-state governors' chief fiscal advisors, decided that it was necessary to have more timely data available on how states spend public tax dollars. In addition, it was important to determine the source of the revenue for each expenditure, such as how much federal money or how much in state general funds, were allocated to each budget function. Realizing that this project poses a considerable undertaking, the Association is prepared to commit resources annually to publish such a document and understands that it may take several years of conducting this survey to guarantee accuracy sufficient for research purposes.

The first survey instrument was submitted to budget directors in the summer of 1986. The expenditure figures were compiled and the data was sent back to the directors for verification and update in early 1987. Overall, forty-two states responded to the NASBO survey, representing 88 percent of total state expenditures. Although this report does not include all states, the majority of spending is reported and it includes states from all geographic regions with both large and small populations. Future reports will include total 50-state spending.

This report provides figures for actual Fiscal Year 1985 expenditures, estimated Fiscal Year 1986 expenditures (since the fiscal year was not yet completed at the time the survey was distributed), and appropriated Fiscal Year 1987 expenditures. By the end of the year, NASBO's second survey will be completed and Fiscal Year 1988 figures will be available along with an update of the previous two years.



The survey collects the expenditure information for total state spending and spending for eight separate budget functions. The information is also segregated by the different types of funds: general fund, federal funds, state trust funds (such as a state highway fund that uses dedicated motor fuel taxes), or bond funds. Analyzing this type of information provides an understanding of budgeting distinctions between states.

**Expenditure Definitions.** The budget functions selected were major categories. Expenditure figures were collected for: elementary and secondary education; higher education; cash assistance for public welfare; Medicaid; mental health/retardation; corrections; transportation; capital expenditures, and all other state programs. (Refer to Appendix A for a copy of the survey instrument.) All capital expenditures were subtracted from each budget function and listed separately, except for the transportation budget since capital outlay is such a large component for that area. State employee salary and benefits are included with each budget function; however, employee pension benefits are included in the "all other" category. As the survey becomes more institutionalized and problems with categorization of numbers are clarified, it is expected that more detailed budget information will be collected that may include a break-down of individual programs within a function.

One major area which causes problems when comparing state expenditures for a budget function is defining the expenditures included in the base. For example, what does each state include as elementary and secondary education expenditures? One state may include the school lunch program in its elementary and secondary education budget, while another state may classify this program as a child nutrition program administered by the human resources department. It is difficult to have each state use only one definition for K-12 education,

therefore each state used its own definition. It was felt that separate definitions would cause only marginal changes in the figures, and most aggregate figures properly display education expenditures.

This is the area where the Bureau of the Census excels. Census painstakingly rebuilds each state's expenditures and makes them comparable with one another. Analysts pore through state financial documents, using an established methodology, to present consistent numbers between states and to ensure that each new year is comparable to past analyses.

**Comparing Census and NASBO Data.** Despite these differences in methodology, and keeping in mind the amount of resources available to Census, NASBO and Census figures are reasonably close in aggregate terms for Fiscal Year 1985, the one year where the data overlaps. Table 1 compares figures for each budget function, making adjustments in Census data for the eight states that did not report in the NASBO survey.

Spending figures by Census and NASBO for the primary budget categories are extremely close. These categories represent two-thirds of total state general expenditures. The remaining one-third includes all other state government general expenditures, comprising many smaller state programs.

**Differences with Census Data.** NASBO data differs with Census data in other budget areas not included in Table 1. These include:

**Table 1**

**COMPARISON OF SELECTED STATE EXPENDITURES, FISCAL 1985**

(\$ in billions)

	<u>Census</u>	<u>NASBO</u>	<u>\$ Difference</u>
K-12 Education	\$66.6	\$66.5	\$-0.1
Higher Education	33.8	33.3	-0.5
Cash Assistance Welfare	22.9*	18.4	-4.6
Medicaid	29.3**	33.1	3.7
Corrections	7.3	6.7	-0.6
Transportation	31.1	32.1	1.1
<b>Total</b>	<b>\$191.0</b>	<b>\$190.1</b>	<b>\$-1.0</b>

\* NASBO figures include spending for only three cash assistance programs: Aid to Families with Dependent Children (AFDC), Supplemental Social Security, and General Assistance. Census figures include some additional welfare programs.

\*\* Census classifies most of Medicaid funds under "Public Welfare-Vendor Payments." Some Medicaid spending is included under "Hospitals" when either the state or local government provides the service directly. Consequently, the Census and NASBO figures are not directly comparable.

- **Insurance Trust Funds.** Census records how much states spend annually for total benefit payments made from the state Unemployment Compensation Fund and the Workmen's Compensation Fund for all public and private employees in the state. It is likely most states recorded expenditures only for state employees requiring these benefits. Also, for Pension/Retirement Funds, it is likely that some states reported their contribution to the fund, rather than the sum of individual state employee retirement benefits paid-out as pension benefits as Census does.
- **Capital Expenditures/Bond Funds.** Major differences exist in these two related areas. Census reported substantially higher state activity. The NASBO survey requested that all quasi-state bond activity to be deleted from the survey, thereby excluding such items as expenditures made from bond proceeds for housing, port authorities, veterans, or industrial development. In recent years, bond activity has been very strong in these areas; however, they are not usually considered expenditures for general government purposes. In addition, actions taken by quasi-state government bond authorities often do not need legislative approval and may not appear in budget documents.
- **Federal Funds.** Some federal funds may not be closely monitored by a few states, especially if a state does not appropriate federal funds. In addition, a few states reported federal funds co-mingled with their General Fund which distorts certain figures. This has occurred primarily in the Medicaid and transportation areas. These monies are so closely intertwined with state funds, that the state lumps them together. One state reported that they use "full cost budgeting" whereby the state appropriates

state dollars for a particular purpose, and is later reimbursed for the expenditure by the federal government.

- **Accounting Differences.** Census relies on financial reports rather than budget documents. These figures are similar, but not exactly the same. In addition, Census primarily reports expenditure figures on a cash basis, while many states have accounting systems based on the accrual method. However, the differences between NASBO and Census due to accounting practices should be minimal.

Since this is NASBO's first effort into this complicated fiscal area caution should be used in making state-by-state spending comparisons; however, comparisons within a state over this selected three-year period should prove accurate.

## Chapter 2

### State Spending Trends

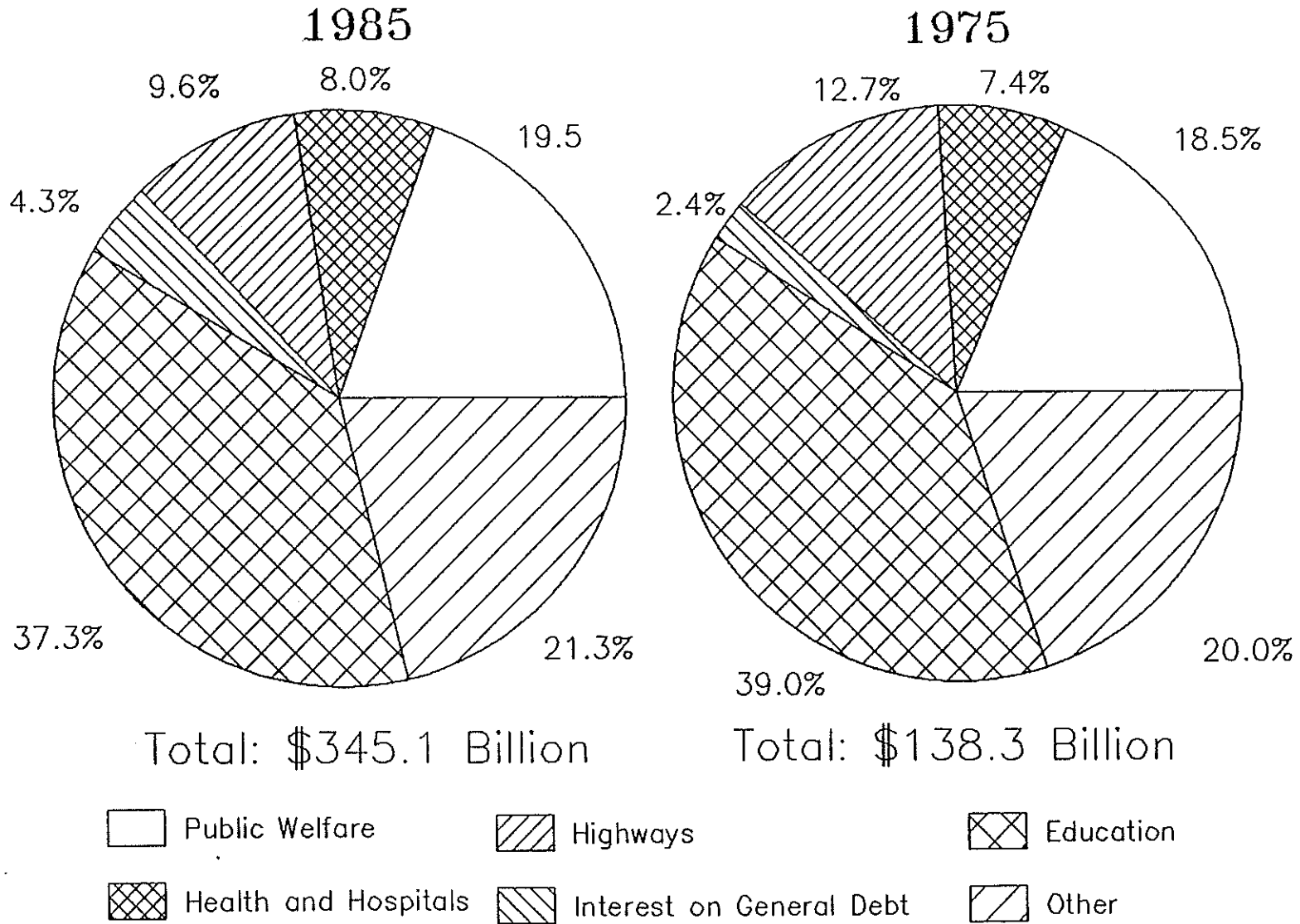
**Components of State Spending.** According to the Bureau of the Census, Fiscal 1985 total state general expenditures amounted to \$345.1 billion which is approximately one-third the amount spent by the federal government. Over the past ten years, state government grew by 28 percent in real terms compared to 52 percent real growth in federal government expenditures. State growth has been slowing in recent years. These figures include state spending of federal intergovernmental aid.

As Figure 1 shows, the largest expenditure for state governments is for education which comprised 37.3 percent of total state expenditures in Fiscal 1985. From 1975 to 1985, education expenditures experienced real growth of 22 percent; however, this is significantly lower than the growth for total expenditures. In fact, in 1975 education comprised 39 percent of total spending, indicating that education spending has not kept pace with other budget areas.

This decrease is due primarily to decreased school enrollments both for K-12 and higher education. Generally, states have been spending more on a per pupil basis but because there are fewer students, the aggregate spending totals have been rising more slowly than the totals for other budget areas.

Since 1984, national attention has been focused on the need for greater education spending, and many states have appropriated new General Fund monies for this purpose, with some even raising taxes. Despite this attention on elementary and secondary school budgets, aggregate state spending increases have not risen

**Figure 1**  
**General Expenditures of State Government by Function**



Source: Bureau of the Census, State Government Finance

significantly, but have maintained increases closely matching increases for total spending. Using Census data, the 1984 to 85 increase for education was 10.8 percent, 0.6 percent lower than the increase in total general state expenditures. Using NASBO data for K-12 expenditures, Table 2 shows the increase between Fiscal Year 1985 and 1986 was 10.1 percent and for Fiscal Year 1987 it grew 6.8 percent. Total state expenditures grew 10.4 percent and 5.6 percent for those years.

Government spending for elementary and secondary education is primarily the responsibility of state and local governments. In Fiscal Year 1985, the federal government contributed only 6.6 percent to the education budget. Most of the federal government's dollars are earmarked for special student populations.

The next largest budget area for states is for public welfare which includes cash assistance and medical care for the poor, and other social service programs. This program area equals about 19.5 percent of total spending and has increased in real terms 25 percent over the last ten years.

The NASBO survey records small increases for cash assistance programs of 7.8 percent and 5.0 percent for Fiscal 1986 and 1987. Both figures are substantially smaller than almost any other budgeted increase for other budget functions. This trend over a period of years has erode the purchasing power of those receiving Aid to Families with Dependent Children (AFDC), Supplemental Social Security, and General Assistance.

On the other hand, Medicaid--the health care program for the poor--has been growing substantially over the last decade. For Fiscal 1986, the program increased 11.4 percent, but only 5.1 percent for the following year.



Table 2

## TOTAL STATE EXPENDITURES BY BUDGET FUNCTION\*

(\$ in billions)

	FY 1985	FY1986	FY 1987	Percentage Change	
				'85 to '86	'86 to '87
1. Education	\$ 66,482	\$73,177	\$78,166	10.1%	6.8%
2. Higher Education	33,282	35,912	38,664	7.9	7.7
3. Cash Assistance for Public Welfare	18,365	19,794	20,778	7.8	5.0
4. Medicaid (excluding Mental Retardation and Mental Health)	29,187	32,433	34,284	11.1	5.7
5a. Medicaid Reimbursable Mental Retardation	3,327	3,822	3,866	14.9	1.2
5b. Medicaid Reimbursable Mental Health	1,115	1,279	1,380	14.7	7.9
5c. Mental Retardation (Excluding Medicaid)	3,822	3,939	4,583	3.1	16.3
5d. Mental Health (Excluding Medicaid)	5,538	6,082	6,685	9.8	9.9
6. Corrections	6,715	7,741	8,461	15.3	9.3
7. Transportation (Include Capital Expenditures)	32,154	35,418	34,972	10.2	-1.3
8. Capital Expenditures (Exclude Transport.)	5,546	7,609	7,725	37.2	1.5
9. All Other	96,254	105,669	110,011	9.8	4.1
10. Total State Expenditures*	300,109	331,348	349,852	10.4	5.6
EXHIBIT: Medicaid Total	33,059	36,837	38,714	11.4	5.1

\*Figures do not include all fifty states. Several states did not respond to the NASBO survey and states with partial data were generally not included in the total.

Corrections, not depicted in Figure 1, currently makes up only 2.6 percent of total spending, but it has risen from \$2.2 billion in Fiscal 1975 to \$9.2 billion in Fiscal 1985. In real terms, this represents a 113 percent increase and will continue to grow rapidly in future years due to rising incarceration rates.

Both NASBO and Census data show the Corrections budget receiving some of the largest increases of all budget functions for the past several years. Census reports a 18.6 percent increase in Fiscal 1985, while NASBO shows a continuation of this spending trend with an increase of 15.3 percent in 1986 and a 9.3 percent increase in 1987.

The only budget area that witnessed a real spending decrease is highways. Highway expenditures shrunk 3 percent, and decreased from 12.7 percent of total state spending to 9.6 percent during this ten year period. This can be attributed to smaller increases in motor fuel tax collections which are earmarked in almost all states solely for highway purposes. Since most gasoline excise taxes are levied on a cents-per-gallon basis, revenue growth has not kept pace with other tax revenues because the demand for gasoline is slowly declining. This can be attributed to drivers' conservation efforts and better gas mileage in automobiles.

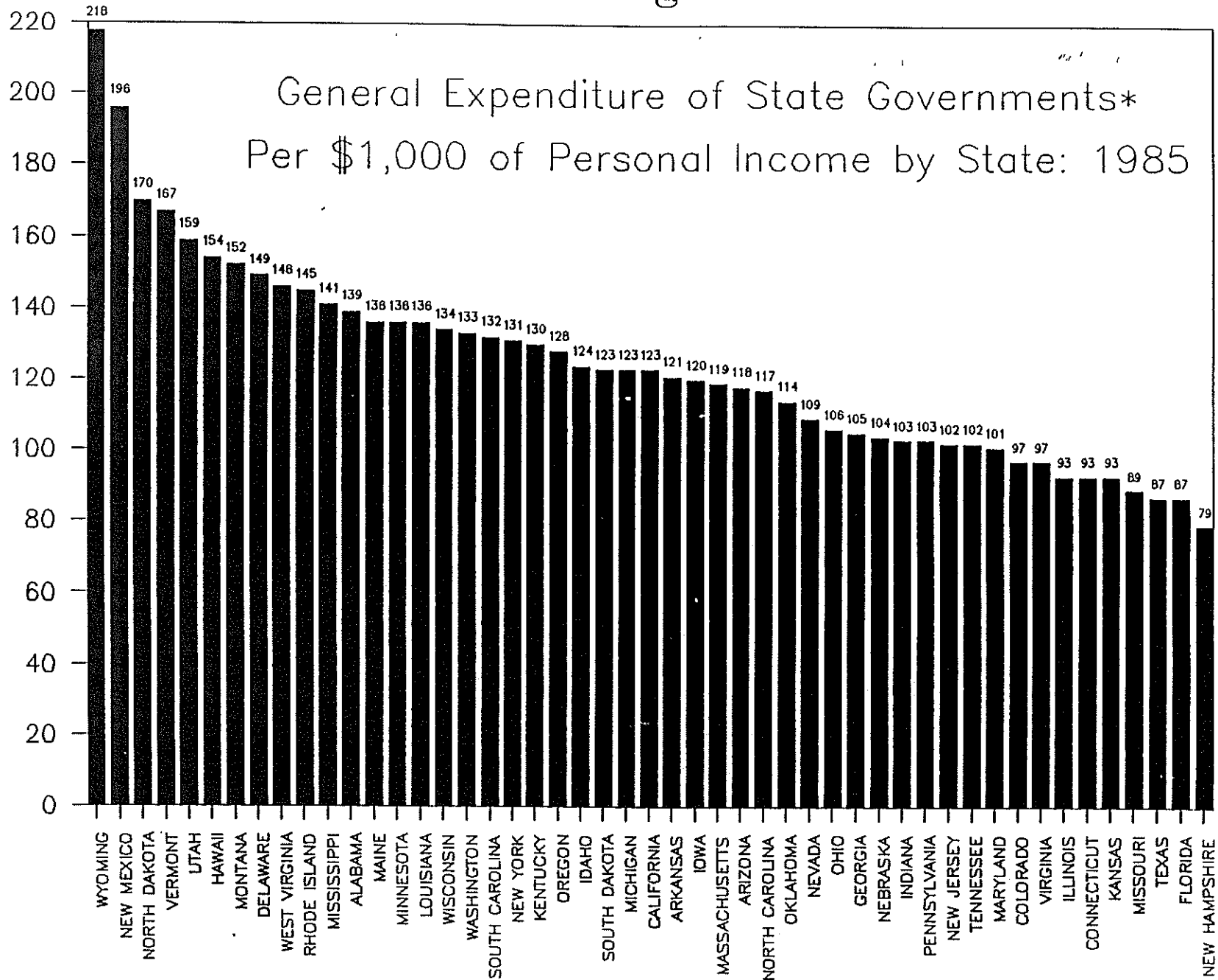
Transportation expenditures can fluctuate dramatically from year to year because capital construction projects are the major components in this budget area. This is apparent in NASBO data. For Fiscal 1986, the transportation budget increased 10.2 percent, whereas in Fiscal 1987 a 1.3 percent decrease was recorded.

**Why State Spending Comparisons are Difficult to Make.** Figure 2 shows that on average, for every \$1,000 of personal income earned by taxpayers, \$115 is spent by the state to fund public services. However, significant spending differences exist between states. Explanations for these differences include:

- **Cost-of-Living Differences/Regional Differences.** The cost of purchasing certain goods and services varies significantly across the country. For example, many eastern and Great Lake states have higher labor costs because these states are more highly unionized in both the public and private sectors than are other regions of the country. In almost any state expenditure ranking, Alaska almost always ranks as one of the highest. This is primarily because most goods must be transported from the lower 48 states, making Alaska's cost-of-living the highest in the country. Salaries are correspondingly high, but they were also offered as a lure during Alaska's "boom" days when technical expertise was needed from outside the state.

Other regional cost differences exist because of economies of scale. Often times less resources are needed to provide a service if there is more of a demand for a service. For example, spending for elementary and secondary education is substantially higher in several geographically large, low-populated western states like Wyoming and North Dakota. Factors attributing to this high cost include: small class size, high transportation costs to transport children back and forth to school, more administrative personnel to oversee fewer schools, and fewer opportunities to take advantage of bulk purchasing.

# Figure 2



\* Excludes Alaska, the highest ranked state [5527 per \$1,000 of Personal Income]

- **Different State "Needs."** As presented in the above example, large western states must spend more for education than eastern states simply to provide a comparable service. This is also true for highways. Western states are responsible for maintaining great expanses of roads and highways, with fewer people purchasing motor fuels and less tax revenue flowing into the state's highway trust fund. Western states need to spend a greater portion of their budget in this area because of their unique geography.

Other examples can demonstrate different states' needs. Costs for social welfare programs are often lower for rural agrarian states than eastern states since the unemployment rate is usually lower than the national average even when the farm economy is performing poorly. Usually, family members will continue to work on the farm and not apply for public assistance. Each state will require different spending amounts depending on their geography, demography, and economic factors.

- **Public "Taste" for Spending.** It is clear that there exists a distinct regional difference in the public's desire for government services. For example, Minnesota and Wisconsin have had a long tradition of supporting human resource programs, while many western and southwestern states espouse a more independent personal philosophy. Spending for public welfare programs is generally the most often used indicator that reflects the different public attitudes about the role of government and the level of spending.

- **Revenue Sources.** Spending cannot occur without revenues to support it. The revenue "mix" that a state has traditionally relied upon can often determine how much can be spent. Some examples show that a few western states that rely on severance taxes experienced higher spending levels as their revenues increased during the 1970s. Other states that do not have a sales or income tax may restrain spending levels more than other states.

A national or regional recession may also alter state spending practices, forcing states to cut service levels when revenue collections are weak.

- **Dividing State and Local Spending Responsibilities.** The most important factor that differentiates between how much each state spends is how program financing responsibilities are divided between state and local governments. To obtain a complete picture of service levels within a state, one has to compare total spending by both levels of government since each state determines how much of a service should be funded with state dollars or local dollars.

The best and most often cited example is in the education area. The State of Hawaii has a highly centralized elementary and secondary school system with the state funding 91 percent of the total cost. However, the approach taken by the State of New Hampshire shows the state contributing only 5 percent of the cost. For comparison purposes, the national average shows state funding 50 percent of education costs, local governments 44 percent, and the federal government 7 percent.

Another area where wide differences exist in the state-local funding distribution is for public welfare. Some states require cities and counties to share the cost, while in other states it is completely funded (excluding the federal share) and administered by state governments. New York, Arizona, and New Hampshire are examples where local governments substantially share in the financing.

It is very important to take this division of government responsibilities into consideration when comparing how many tax dollars are spent within state borders. A comparison of Figure 2 with Figure 3 shows how spending levels can change when viewing just state spending alone, or combining it with that of local governments. Generally states that allow local governments significant taxing powers, particularly access to sales and income tax authority, will show state ranking for spending to change significantly. States under this category include: Colorado, New York, Delaware, Oregon, Massachusetts, and Arizona.

Interstate expenditure comparisons can be useful. It is important, however, to keep in mind the many caveats and limitations such data provides. Used in the correct manner, it is possible with some degree of accuracy, to measure service levels for a variety of public programs across state lines. It is these differences that provide the strength of our intergovernmental federalist system of government.

## **EXPENDITURE TABLES**



## NOTES ON THE SURVEY

A survey of this nature presents many problems for the people who are asked to complete it. In some states, the classification of funds and activities contained in the Expenditure Survey are substantially different from what is prepared for internal budgetary purposes.

When the findings of this survey are compared to data in other sources, discrepancies are found. They are due not to carelessness but to differences in definition. The Census Bureau, for example, defines a state to include many agencies that the state budget office would not be likely to include. Thus, Census figures are generally higher for any given category of expenditure than are the figures presented here. To the extent possible, footnotes are used in conjunction with specific tables to explain state-by-state idiosyncrasies in expenditures.

The notes that follow are included to explain general problems that states may have had in completing the survey, or to qualify general response areas.

**AL:** The State does not break down federal, local or state fund sources in any dependable format. It is not possible to provide all of the information requested.

**AK:** Figures for 1984-85 are budgeted, not actual.

**AZ:** All figures reported are for appropriated and non-appropriated funds.

**CA:** The category "All Other Funds" excludes non-governmental cost funds (e.g., trust funds, enterprise funds, revolving funds).

**DE:** Figures for 1985-86 are actual, not budgeted. Figures for 1986-87 are appropriated and non-appropriated.

**HA:** Data were compiled from sources that classify costs under different categories than this survey uses. Therefore, data should be viewed as estimates.

**ID:** Figures for 1985-86 are actual, not budgeted.

**IL:** Figures for 1985-86 are actual, not budgeted.

**KS:** 1886-87 General Fund appropriations reflect revisions to original appropriations as recommended by the Governor to the 1987 Legislature. These amounts reflect rescissions from the original appropriations which were necessary due to lower than anticipated General Fund revenues.

**KY:** Figures listed under the category "All Other Funds" include bond proceeds.

**MD:** Figures listed under the category "All Other Funds" represents "Special" Funds. In the case of universities and colleges it includes all current restricted and unrestricted funds and unrestricted funds that include Federally financed research grants, contracts, and scholarships/fellowships. Capital expenditures from bond proceeds are available only for actual years' data as they are not routinely estimated.

**MA:** The column "Federal Funds" pertains to maintenance budgets and excludes capital outlay expenditures. By definition, bond expenditures should exclude housing, port authorities, veterans, pollution control equipment and IDB's. Because of the complexities of the Commonwealth's budgetary and expense record keeping system, it is not really possible to extract veterans, pollution control equipment and IDB's, and no attempt has been made to separate same. However, it should also be noted that expenditures under the Federal Highway Program for FY85 and FY86 are included.

**MT:** Figures for 1986-87 may not reflect reductions in appropriations that were made after the fiscal year started. Also, some funds are budgeted so that many of the actual expenditures are not appropriated.

**NE:** Figures listed for 1986-87 under the category "All Other Funds" include trust funds, even though these are not appropriated.

**NH:** Figures reported were relayed over the telephone by broad category only.

**NM:** All figures were derived from the "Status of the State: 1986," and represent estimates only.

**NJ:** For 1984-85, amounts pertaining to departments and programs not specifically requested in the survey are summarized in "All Other." The amount in that row pertaining to bond funds (\$245 million) represents expenditures of both state and non-state funds.

For 1985-86, information is taken from two different sources. Amounts for the following programs have been taken from an internal data source and represent early estimates that are subject to adjustment and revision: Higher Education, Cash Assistance for Public Welfare, Medicaid and Medicaid-Reimbursable amounts for Mental Retardation and Mental Health, and amounts for Mental Retardation and Mental Health excluding Medicaid.

For 1986-87, information is taken from the Senate Appropriations Act (1900) as adjusted for the effects of the Governor's Veto and the Director of the Office and Management and Budget rulings. These amounts may be adjusted further.

**NY:** Figures reported are disbursements rather than expenditures. 1985-86 figures are actual, not estimates. 1986-87 figures are estimated, not appropriated.

**OH:** The federal reimbursement for welfare programs (primarily Medicaid and ADC) is deposited into the General Revenue Fund (GRF) and expenditures are reported as GRF expenditures in this survey.

**OR:** For 1984-85, amounts were computed by taking 52 percent of the biennial budgeted appropriations and expenditure limitations less estimated General Fund reversions. For 1985-86, amounts were computed by taking 48 percent of the biennial budgeted appropriations and expenditure limitations. For 1986-87, amounts were computed by taking 52 percent of the biennial budgeted appropriations and expenditure limitations.

**SC:** Bond expenditures exclude local funds.

**TN:** The total figure for General Fund expenditures includes debt service payments allocated to the debt service fund from general fund taxes, and those payments are reported in the row "All Other." All capital expenditures, except highways, are reported in the capital projects fund. This includes expenditures from bond proceeds, current taxes revenues and surplus. The source of the revenue cannot be readily identified for individual expenditures. The figures reported in Capital Expenditures are the actual expenditures made in the capital projects fund from all sources of revenue.

**UT:** Expenditures under the four categories for Mental Health/Retardation are estimates since state agencies do not track the funds in those categories.

**VA:** By tracking information over three years, the budget office must move from actual expenditures to appropriations. This causes discrepancies between years due to the transfers of appropriations between funds prior to final expenditure. Because of differences between the information requested in this survey and information requested in the Fiscal Survey, the figures contained in the categories "All Other" and "Total" may result in objections by those who look at expenditures from an accounting perspective.

**WA:** For 1985-86, expenditures are computed as 49 percent of biennial budget. For 1986-87, expenditures are computed as 51 percent of biennial budget. Figures reported for 1986-87 are budgeted, not appropriated.

**WI:** For 1985-86, figures reported are 50 percent of biennial total. For 1986-87, figures reported are 50 percent of biennial total.

**WY:** Figures reported are taken from a pilot survey conducted in December, 1985 and are not complete.

PRIMARY AND SECONDARY EDUCATION  
(\$ in millions)

STATE:	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	822	122	3		947	919	122	3		1,044	976	126	89		1,191
Maine	349	49	4	3	404	414	60	7		481	452	65	8		525
Massachusetts*	64	212	1,263		1,539	45	232	1,330		1,607	45	246	1,584		1,875
New Hampshire															
Rhode Island	231	33	5		269	254	36	5		295	270	37	5		312
Vermont	99	25	5	2	128	105	21	5	3	135	118	23	6	2	148
MIDEAST															
Delaware	267	32	94		394	291	35	106		432	307	36	98		441
D.C.															
Maryland	1,252	183	19	27	1,480	1,326	198	23		1,548	1,420	198	19		1,637
New Jersey	2,363	271			2,634	2,664	286			2,950	2,904	301			3,205
New York	4,942	717	616		6,274	5,750	826	728		7,304	6,412	849	869		8,131
Pennsylvania	3,216	366	4		3,586	3,457	410	17		3,884	3,674	429	3		4,106
GREAT LAKES															
Illinois	2,324	425	19		2,768	2,612	452	19		3,083	2,817	450	20		3,287
Indiana	1,089	194	407		1,690	1,233	227	452		1,911	1,312	231	495		2,038
Michigan	446	405	1,759		2,610	560	423	1,898		2,881	609	470	2,043		3,122
Ohio	2,751	349	68		3,168	3,030	374	58		3,463	3,275	378	98		3,752
Wisconsin	1,311	162	39		1,512	1,285	140	48		1,473	1,304	140	50		1,493
PLAINS															
Iowa	801	97	1		898	803	100	1		903	848	103	1		951
Kansas	725	82	49		857	778	90	55		922	766	98	61		924
Minnesota	1,493	121	25		1,639	1,611	122	25		1,758	1,732	124	25		1,881
Missouri*	798	194	396		1,388	984	233	419		1,636	1,099	227	456		1,782
Nebraska	188	46			234	184	49			233	180	52			232
N. Dakota*	194	26	28		247	208	31	27		266	216	32	29		277
S. Dakota	68	35			103	81	39			119	86	41			127
SOUTHEAST															
Alabama*	985					1,154					1,029				
Arkansas	703	123	8		834	763	116	10		890	794	116	12		922
Florida	2,872	456	28		3,356	3,101	512	35		3,648	3,410	606	29		4,044
Georgia	1,659	288	3	80	2,029	2,126	318	6		2,451	2,082	294	2	14	2,392
Kentucky*	1,153	192	24		1,368	1,245	209	30		1,484	1,388	213	25		1,626
Louisiana	1,305	261	35		1,601	1,328	276	52		1,656	1,234	286	85		1,605
Mississippi															
N. Carolina															
S. Carolina*	877	157	189		1,222	917	163	250		1,330	942	166	242		1,349
Tennessee	968	194	3		1,165	1,055	199	14		1,268	1,168	221	10		1,399
Virginia	1,355	111	13		1,480	1,552	117	25		1,694	1,707	130	18		1,854
W. Virginia															
SOUTHWEST															
Arizona	946	177	23		1,145	1,010	124	31		1,164	1,032	126	45		1,203
New Mexico*						692					734				
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado	778	83	47		908	809	89	43		941	858	93	44		994
Idaho	288	5	139		432	293	5	152		450	325	5	151		481
Montana	63	89	86		238	62	90	90		242	64	90	90		244
Utah	549	64	217		829	618	71	234		922	660	71	237		968
Wyoming	237	15													
FAR WEST															
California	9,942	992	221	190	11,345	10,984	1,198	217	250	12,649	12,064	1,136	59	200	13,460
Nevada															
Oregon	557	89	7		653	544	93	9		647	590	101	10		701
Washington	1817	106	55		1978	2082	111	23		2216	2167	110	29		2306
Alaska	670	33	21		724	702	37	40		779	682	40	44		765
Hawaii	344	50	12		406	360	46	12		418	360	48	14		422
TOTAL	53,861	7,631	5,935	302	66,482	59,991	8,280	6,499	253	73,177	64,112	8,508	7,105	216	78,172

ANNUAL PERCENTAGE CHANGE IN ELEMENTARY AND SECONDARY EDUCATION EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	11.8	0.0	10.2	15.5	3.3	14.1
Maine	18.3	22.4	19.1	9.3	8.3	9.1
Massachusetts	7.4	9.4	4.4	18.5	6.0	16.7
New Hampshire						
Rhode Island	9.7	9.1	9.7	6.2	2.8	5.8
Vermont	6.6	-16.0	5.5	11.5	9.5	9.6
MIDEAST						
Delaware	10.0	9.4	9.6	2.0	2.9	2.1
D.C.						
Maryland	5.9	8.2	4.6	6.7	0.0	5.7
New Jersey	12.7	5.5	12.0	9.0	5.2	8.6
New York	16.6	15.2	16.4	12.4	2.8	11.3
Pennsylvania	7.9	12.0	8.3	5.8	4.6	5.7
GREAT LAKES						
Illinois	12.3	6.4	11.4	7.8	-0.4	6.6
Indiana	12.6	17.0	13.1	7.2	1.8	6.6
Michigan	11.5	4.4	10.4	7.9	11.1	8.4
Ohio	9.5	7.2	9.3	9.2	1.1	8.3
Wisconsin	-1.3	-13.6	-2.6	1.6	0.0	1.4
PLAINS						
Iowa	0.2	3.1	0.6	5.6	3.0	5.3
Kansas	7.6	9.8	7.6	-0.7	8.9	0.2
Minnesota	7.8	0.8	7.3	7.4	1.6	7.0
Missouri	17.5	20.1	17.9	10.8	-2.6	8.9
Nebraska	-2.1	6.5	-0.4	-2.2	6.1	-0.4
N. Dakota	5.9	19.2	7.7	4.3	3.2	4.1
S. Dakota	19.1	11.4	15.5	6.2	5.1	6.7
SOUTHEAST						
Alabama	17.2			-10.8		
Arkansas	8.7	-5.7	6.7	4.3	0.0	3.6
Florida	8.1	12.3	8.7	9.7	18.4	10.9
Georgia	22.4	10.4	20.8	-1.6	-7.5	-2.4
Kentucky	8.3	8.9	8.5	10.8	1.9	9.6
Louisiana	3.0	5.7	3.4	-4.4	3.6	-3.1
Mississippi						
N. Carolina						
S. Carolina	9.5	3.8	8.8	1.5	1.8	1.4
Tennessee	10.1	2.6	8.8	10.2	11.1	10.3
Virginia	15.3	5.4	14.5	9.4	11.1	9.4
W. Virginia						
SOUTHWEST						
Arizona	7.4	-29.9	1.7	3.5	1.6	3.4
New Mexico				6.1		
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	3.3	7.2	3.6	5.9	4.5	5.6
Idaho	4.2	0.0	4.2	7.0	0.0	6.9
Montana	2.0	1.1	1.7	1.3	0.0	0.8
Utah	11.2	10.9	11.2	5.3	0.0	5.0
Wyoming						
FAR WEST						
California	10.6	20.8	11.5	7.6	-5.2	6.4
Nevada						
Oregon	-2.0	4.5	-0.9	8.5	8.6	8.3
Washington	12.4	4.7	12.0	4.3	-0.9	4.1
Alaska	7.4	12.1	7.6	-2.2	8.1	-1.8
Hawaii	4.5	-8.0	3.0	0.5	4.3	1.0
TOTAL	11.1	8.5	10.1	7.0	2.8	6.8

PRIMARY AND SECONDARY EDUCATION EXPENDITURES  
AS A PERCENT OF TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
<b>NEW ENGLAND</b>			
Connecticut	19.8	19.2	19.3
Maine	25.0	26.6	27.8
Massachusetts	15.8	14.5	16.8
New Hampshire	0.0	0.0	0.0
Rhode Island	19.4	19.6	20.1
Vermont	18.0	16.7	17.1
<b>MIDEAST</b>			
Delaware	23.6	21.5	22.7
D.C.			
Maryland	21.1	20.0	20.0
New Jersey	26.1	25.9	26.3
New York	19.9	21.0	21.7
Pennsylvania	22.8	22.3	22.8
<b>GREAT LAKES</b>			
Illinois	18.6	19.4	19.3
Indiana	23.9	25.0	25.6
Michigan	20.9	20.5	21.4
Ohio	19.7	20.7	20.3
Wisconsin	17.6	16.0	15.6
<b>PLAINS</b>			
Iowa	15.2	14.9	15.3
Kansas	26.3	25.9	25.5
Minnesota	22.2	22.3	23.1
Missouri	27.0	25.6	27.1
Nebraska	11.9	11.4	11.1
N. Dakota	22.3	22.3	21.6
S. Dakota	12.1	12.5	13.0
<b>SOUTHEAST</b>			
Alabama			
Arkansas	26.7	27.3	24.9
Florida	25.0	24.5	23.9
Georgia	26.4	29.2	26.9
Kentucky	28.7	25.4	23.3
Louisiana	23.5	22.9	23.5
Mississippi			
N. Carolina			
S. Carolina	25.2	24.0	22.9
Tennessee	26.0	26.0	24.6
Virginia	19.6	20.1	20.3
W. Virginia			
<b>SOUTHWEST</b>			
Arizona	29.9	27.2	26.8
New Mexico			
Oklahoma			
Texas			
<b>ROCKY MOUNTAIN</b>			
Colorado	27.6	25.3	25.7
Idaho	32.4	31.3	32.2
Montana	18.8	17.8	17.7
Utah	33.5	35.2	36.8
Wyoming	0.0		
<b>FAR WEST</b>			
California	25.5	24.7	26.0
Nevada			
Oregon	11.9	10.7	10.7
Washington	25.8	24.9	24.9
Alaska	15.5	19.7	24.3
Hawaii	16.4	15.0	14.2
TOTAL	22.2	22.1	22.4

FEDERAL, STATE, AND LOCAL SHARE OF EDUCATION FINANCE\*

STATE	FISCAL 1985		
	FEDERAL	STATE	LOCAL
<b>NEW ENGLAND</b>			
Connecticut	5	38.8	56.2
Maine	8.1	50.1	41.8
Massachusetts	5.5	42.5	51.9
New Hampshire	3.9	4.9	91.2
Rhode Island	4.3	40.7	54.9
Vermont	6.1	33.9	60
<b>MIDEAST</b>			
Delaware	8.4	68.2	23.5
D.C.	7.2		92.0
Maryland	5.7	40.4	53.9
New Jersey	4.8	43.2	51.9
New York	3.8	43.5	52.7
Pennsylvania	5	45.3	49.7
<b>GREAT LAKES</b>			
Illinois	7.4	37.5	55.1
Indiana	3.8	58.2	38.1
Michigan	4.9	35.2	59.9
Ohio	5.3	45.1	49.6
Wisconsin	4.9	37.3	57.8
<b>PLAINS</b>			
Iowa	5.9	40.7	53.4
Kansas	4.8	44	51.2
Minnesota	4.6	55	40.4
Missouri	6.8	36.5	56.7
Nebraska	5.5	28.1	66.4
N. Dakota	8.3	53.4	38.4
S. Dakota	11.7	26.4	61.9
<b>SOUTHEAST</b>			
Alabama	12.7	70.7	16.6
Arkansas	10.5	60.8	28.8
Florida	7.7	53	39.2
Georgia	9.4	54.2	36.3
Kentucky	11	68.9	20.2
Louisiana	10.4	53.7	25.9
Mississippi	18.1	56.1	25.8
N. Carolina	9.4	62.3	28.2
S. Carolina	9.9	59.1	31
Tennessee	10.2	49.2	40.7
Virginia	6.6	42.2	51.2
W. Virginia	8.3	64.9	26.8
<b>SOUTHWEST</b>			
Arizona	10.5	52.4	37.1
New Mexico	11	77.4	11.6
Oklahoma	6	63.5	30.5
Texas	7.6	47.6	44.8
<b>ROCKY MOUNTAIN</b>			
Colorado	5.1	37.1	57.9
Idaho	6.8	64.7	28.5
Montana	6.4	51.7	41.9
Utah	5.9	51.7	42.4
Wyoming	2.4	37.3	60.3
<b>FAR WEST</b>			
California	7.9	68.3	23.8
Nevada	4.4	37	58.7
Oregon	5.2	28.5	66.3
Washington	5.8	74.5	19.7
Alaska	3.1	76.1	20.8
Hawaii	9.3	90.5	0.2
TOTAL	6.6	49.6	43.7

## NOTES ON PRIMARY AND SECONDARY EDUCATION EXPENDITURES

- AL: Only General Fund expenditures are reported. All other figures are unknown.
- KY: Figures include expenditures for the Department of Education, School Building Authority, School Facilities Construction Commission, Teacher's Retirement System, Career Ladder Commission and Pilot Projects.
- MO: General Fund expenditures include \$57 million (1984-85), \$95 million (1985-86), and \$138 million (1986-87) for court-ordered payments for desegregation in St. Louis and Kansas City.
- MA: The Local Aid Fund picks up most education expenditures and is included under the category "All Other Funds."
- NM: Figures were taken from "Status of the State: 1986" and are not complete.
- ND: 1985-86 figures are 49 percent of biennial appropriation. 1986-87 figures are 51 percent of biennial appropriation.
- SC: "All Other Funds" and "Bonds" exclude local funds.
- WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

HIGHER EDUCATION  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut*	258	24	4		286	286	26	4		316	316	26	63		405
Maine	74			3	77	83			12	95	105			5	110
Massachusetts	571	27			598	622	37			658	628	42			670
New Hampshire															
Rhode Island*	102				102	107				108	123				123
Vermont	42			3	45	43			3	47	46			4	50
MIDEAST															
Delaware	95	15			110	103	15	5		122	107	15	1		124
D.C.															
Maryland	489	3	436	17	945	538	3	521		1,062	561	2	552		1,115
New Jersey	723	34			757	818	37			855	843	38			881
New York	2,112	66	502		2,680	2,237	65	329		2,631	2,459	74	698		3,231
Pennsylvania	872	3	210	40	1,125	950		219	86	1,256	1,006		198	110	1,315
GREAT LAKES															
Illinois	1,125	4	293		1,422	1,237	7	325		1,569	1,304	7	405		1,716
Indiana	626	5	2		633	648	5	3		656	706	5	3		714
Michigan	1,005	3			1,008	1,154	3			1,157	1,226	4	8		1,238
Ohio	1,101	3	6		1,110	1,255	3	6		1,264	1,385	3	8		1,397
Wisconsin	555	231	581		1,367	569	243	608		1,420	558	252	634		1,444
PLAINS															
Iowa	352	64	414		830	339	66	434		839	339	68	461		867
Kansas*	307	64	193		564	319	71	196		586	294	79	223		597
Minnesota	646	23			669	707	21			728	759				759
Missouri*	382	3	15		400	466	5	54		525	478	5	54		537
Nebraska	213	34	163		411	210	40	173		424	217	38	177		432
N. Dakota*	120		38		158	120		41		161	124		43		167
S. Dakota	77	29	54		160	84	30	65		178	85	32	65		182
SOUTHEAST															
Alabama*	488				488	588				588	517				517
Arkansas	250				250	266				266	278				278
Florida	1,005	23	17		1,045	1,079	23	19		1,121	1,214	24	21		1,258
Georgia	627		493	28	1,148	683		600	24	1,307	731		563	65	1,359
Kentucky*	427	67	396		890	454	74	447		976	490	76	473		1,039
Louisiana	540	23	183		746	525	27	230		782	502	33	304		839
Mississippi															
N. Carolina															
S. Carolina*	390	55	237		682	436	66	259		761	431	115	293		839
Tennessee*	506	4	2		512	559	7	4		570	629	15			645
Virginia	680	165	467		1,311	792	187	533		1,511	926	204	554		1,684
W. Virginia															
SOUTHWEST															
Arizona	372	115	351	28	866	433	122	342	28	925	476	128	390	28	1,022
New Mexico*															
Oklahoma											230				
Texas															
ROCKY MOUNTAIN															
Colorado	384	20			404	399	20			419	423	18			441
Idaho	99	1	14		114	105	1	12		118	110	1	12		123
Montana	91	3	22		116	89	3	26		118	89	3	25		117
Utah	230	5	13		247	247	3	17		268	257	5	14		276
Wyoming	103		2												
FAR WEST															
California	4,080	2,520	8		6,608	4,463	2,630	63		7,156	4,826	2,812	6	35	7,679
Nevada															
Oregon	234		496		730	223		441		664	242		478	14	734
Washington	675		486		1161	707		446		1153	736		464		1200
Alaska	232	6	47		286	237	8	63		309	218	9	65		292
Hawaii	170	6	45		221	182	6	55		243	184	7	57		248
TOTAL	23,430	3,648	6,190	119	33,282	25,362	3,854	6,540	153	35,912	27,178	4,140	7,312	261	38,664



## ANNUAL PERCENTAGE CHANGE IN HIGHER EDUCATION EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	10.7	8.3	10.5	30.7	0.0	28.2
Maine	23.4		23.4	15.8		15.8
Massachusetts	8.9	37.0	10.0	1.0	13.5	1.8
New Hampshire						
Rhode Island	4.9		5.9	15.0		13.9
Vermont	2.2		4.4	8.7		6.4
MIDEAST						
Delaware	13.7	0.0	10.9	0.0	0.0	1.6
D.C.						
Maryland	12.4	0.0	12.4	5.1	-33.3	5.0
New Jersey	13.1	8.8	12.9	3.1	2.7	3.0
New York	-1.8	-1.5	-1.8	23.0	13.8	22.8
Pennsylvania	11.9	-100.0	11.6	4.7		4.7
GREAT LAKES						
Illinois	10.2	75.0	10.3	9.4	0.0	9.4
Indiana	3.7	0.0	3.6	8.9	0.0	8.8
Michigan	14.8	0.0	14.8	6.9	33.3	7.0
Ohio	13.9	0.0	13.9	10.5	0.0	10.5
Wisconsin	3.6	5.2	3.9	1.3	3.7	1.7
PLAINS						
Iowa	0.9	3.1	1.1	3.5	3.0	3.3
Kansas	3.0	10.9	3.9	0.4	11.3	1.9
Minnesota	9.4	-8.7	8.8	7.4	-100.0	4.3
Missouri	31.0	66.7	31.3	2.3	0.0	2.3
Nebraska	1.9	17.6	3.2	2.9	-5.0	1.9
N. Dakota	1.9		1.9	3.7		3.7
S. Dakota	13.7	3.4	11.3	0.7	6.7	2.2
SOUTHEAST						
Alabama	20.5		20.5	-12.1		-12.1
Arkansas	6.4		6.4	4.5		4.5
Florida	7.4	0.0	7.3	12.5	4.3	12.2
Georgia	13.9		13.9	4.0		4.0
Kentucky	9.5	10.4	9.7	6.9	2.7	6.5
Louisiana	4.4	17.4	4.8	6.8	22.2	7.3
Mississippi						
N. Carolina					1	
S. Carolina	10.8	20.0	11.6	4.2	74.2	10.2
Tennessee	10.8	75.0	11.3	11.7	114.3	13.2
Virginia	15.5	13.3	15.3	11.7	9.1	11.4
W. Virginia						
SOUTHWEST						
Arizona	6.9	6.1	6.8	11.3	4.9	10.5
New Mexico						
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	3.9	0.0	3.7	6.0	-10.0	5.3
Idaho	3.5	0.0	3.5	4.3	0.0	4.2
Montana	1.8	0.0	1.7	-0.9	0.0	-0.8
Utah	8.6	-40.0	8.5	2.7	66.7	3.0
Wyoming						
FAR WEST						
California	10.7	4.4	8.3	7.5	6.9	7.3
Nevada						
Oregon	-9.0		-9.0	10.5		10.5
Washington	-0.7		-0.7	4.1		4.1
Alaska	7.5	33.3	8.0	-5.7	12.5	-5.5
Hawaii	10.2	0.0	10.0	1.7	16.7	2.1
TOTAL	7.8	5.6	7.9	8.4	7.4	7.7

## HIGHER EDUCATION EXPENDITURES AS A PERCENT OF TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
NEW ENGLAND			
Connecticut	6.0	5.8	6.5
Maine	4.8	5.3	5.8
Massachusetts	6.1	5.9	6.0
New Hampshire	0.0	0.0	0.0
Rhode Island	7.3	7.2	7.9
Vermont	6.3	5.8	5.8
MIDEAST			
Delaware	4.4	6.1	6.4
D.C.			
Maryland	13.5	13.7	13.6
New Jersey	7.5	7.5	7.2
New York	8.5	7.6	8.6
Pennsylvania	7.1	7.2	7.3
GREAT LAKES			
Illinois	9.6	9.9	10.1
Indiana	8.9	8.6	9.0
Michigan	8.1	8.2	8.5
Ohio	6.9	7.5	7.5
Wisconsin	15.9	15.4	15.1
PLAINS			
Iowa	14.0	13.9	14.0
Kansas	17.3	16.4	16.5
Minnesota	9.1	9.2	9.3
Missouri	7.8	8.2	8.2
Nebraska	20.8	20.7	20.7
N. Dakota	14.3	13.5	13.0
S. Dakota	18.8	18.7	18.6
SOUTHEAST			
Alabama			
Arkansas	8.0	8.2	7.5
Florida	7.8	7.5	7.4
Georgia	14.9	15.6	15.3
Kentucky	18.7	16.7	14.9
Louisiana	10.9	10.8	12.3
Mississippi			
N. Carolina			
S. Carolina	14.0	13.7	14.2
Tennessee	11.4	11.7	11.4
Virginia	17.4	18.0	18.4
W. Virginia			
SOUTHWEST			
Arizona	22.6	21.6	22.7
New Mexico			
Oklahoma			
Texas			
ROCKY MOUNTAIN			
Colorado	12.3	11.3	11.4
Idaho	8.6	8.2	8.2
Montana	9.2	8.7	8.5
Utah	10.0	10.2	10.5
Wyoming	0.0		
FAR WEST			
California	14.9	14.0	14.8
Nevada			
Oregon	13.3	11.0	11.2
Washington	15.1	13.0	13.0
Alaska	6.1	7.8	9.3
Hawaii	8.9	8.7	8.4
TOTAL	11.1	10.8	11.1

## NOTES ON HIGHER EDUCATION EXPENDITURES

- AL: Only General Fund figures were provided. All other data are unknown.
- CT: Expenditures listed under "Other Funds" for 1986-87 include the Clinical Programs Fund in UCONN Health Center (\$63 million). They exclude Tuition Fund (\$50 million) and Auxiliary, Extension, Private, Research, Fees, and Funds.
- KS: Federal Funds expenditures for higher education include federal research grants. There was no detail available to separate these amounts from general federal support.
- KY: Figures include appropriations for Statewide Coordination Board and Higher Education Assistance Authority. FY 1987 figures do not reflect budget reduction for Higher Education of \$12 million.
- MO: For 1985-86, part of increase is attributable to a move of fringe benefits into college and university budgets from a statewide pool.
- ND: Federal Funds and All Other Funds are combined. 1985-86 data is 49 percent of biennial appropriation; 1986-87 data is 51 percent of biennial appropriation.
- NM: Figures were taken from "Status of the State: 1986" and are not complete.
- RI: Figures represent state appropriations only. They do not include tuition and fee revenue or sponsored research funding.
- SC: "All Other Funds" excludes local funds.
- TN: The two systems of higher education operate outside the general accounting system. Only the payment of state appropriations is reported in the central system. Those figures are reported in the first column, and no other revenue sources for the two systems are listed in the survey.
- WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

CASH ASSISTANCE FOR PUBLIC WELFARE  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
<b>NEW ENGLAND</b>															
Connecticut	129	102			231	133	104			237	235	104			339
Maine*	40	76	14		130	43	86	15		144	46	87	14		148
Massachusetts	645				645	708				708	731		67		799
New Hampshire															
Rhode Island	57	41			98	60	43			102	65	44			109
Vermont	13	34			48	14	36	1		51	23	37	2		61
<b>MIDEAST</b>															
Delaware	17	13			30	15	12			28	17	14			31
D.C.															
Maryland	162	119			281	179	130	1		310	186	133	1		319
New Jersey*	262	239			501	265	245			510	263	252			515
New York	1,080	938			2,018	1,240	981			2,221	1,277	1,040			2,317
Pennsylvania	559	423	61		1,043	584	443	60		1,088	581	451	63		1,096
<b>GREAT LAKES</b>															
Illinois	1,143	34			1,177	1,175	35			1,210	1,170	37			1,207
Indiana*	37	93			130	35	94			129	36	97			133
Michigan	888	564			1,452	832	633	122		1,587	801	607	129		1,537
Ohio*	905				905	967				967	981				981
Wisconsin*	300	304			605	329	315			644	357	359			716
<b>PLAINS</b>															
Iowa	65	93	21		178	61	87	21		169	59	85	21		165
Kansas	56	62			118	58	62			121	61	71			132
Minnesota	178	147			325	143	155			298	153	166			319
Missouri*	85	120			205	89	124			213	91	126			217
Nebraska	31	31			62	32	33			65	32	34			66
N. Dakota	7	11	1		19	8	11	2		21	9	12	2		23
S. Dakota	6	13			18	6	13			19	6	13			20
<b>SOUTHEAST</b>															
Alabama	1	82	33		115	2	76	36		114	2	83	37		122
Arkansas*	10	29			39	13	35			48	13	36			49
Florida	113	170			283	117	160			277	126	173			301
Georgia	63	131			194	72	141			212	80	157			237
Kentucky	49	117			166	50	121	2		173	51	123	2		177
Louisiana	55	102			157	59	105			164	62	109			171
Mississippi															
N. Carolina															
S. Carolina	22	62			84	32	89			121	32	90			123
Tennessee	25	60	3		88	27	66	5		99	33	78	5		116
Virginia	68	94	4		166	80	102	8		190	75	97	11		183
W. Virginia															
<b>SOUTHWEST</b>															
Arizona	29	41			71	36	49			85	38	56			94
New Mexico*					51					51					52
Oklahoma															
Texas															
<b>ROCKY MOUNTAIN</b>															
Colorado*	38	48	32		118	39	46	33		117	40	49	34		123
Idaho	10	11	4		25	9	12	4		26	10	12	4		26
Montana	14	19	2		35	18	25	8		51	16	22	7		46
Utah	19	35			54	20	38			58	20	39			59
Wyoming*	9	8													
<b>FAR WEST</b>															
California*	2,840	2,858	145		5,843	3,200	3,098	157		6,455	3,472	3,272	165		6,910
Nevada															
Oregon	43	60	6		110	49	77	6		131	56	90	6		152
Washington	213	171			384	233	182			415	234	197			431
Alaska	22	20			42	24	22	2		48	27	27			53
Hawaii	70	51			121	69	48			117	62	41			103
<b>TOTAL</b>	<b>10,378</b>	<b>7,626</b>	<b>326</b>	<b>0</b>	<b>18,365</b>	<b>11,125</b>	<b>8,134</b>	<b>483</b>	<b>0</b>	<b>19,794</b>	<b>11,631</b>	<b>8,520</b>	<b>570</b>	<b>0</b>	<b>20,778</b>

ANNUAL PERCENTAGE CHANGE IN STATE WELFARE EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	3.1	2.0	2.6	76.7	0.0	43.0
Maine	7.4	13.2	10.8	3.4	1.2	2.8
Massachusetts	9.8		9.8	12.7		12.9
New Hampshire						
Rhode Island	5.3	4.9	4.1	8.3	2.3	6.9
Vermont	15.4	5.9	6.3	66.7	2.8	19.6
MIDEAST						
Delaware	-11.8	-7.7	-6.7	13.3	16.7	10.7
D.C.						
Maryland	11.1	9.2	10.5	3.9	2.3	2.9
New Jersey	1.1	2.5	1.8	-0.8	2.9	1.0
New York	14.8	4.6	10.1	3.0	6.0	4.3
Pennsylvania	3.9	4.7	4.3	0.0	1.8	0.7
GREAT LAKES						
Illinois	2.8	2.9	2.8	-0.4	5.7	-0.2
Indiana	-5.4	1.1	-0.8	2.9	3.2	3.1
Michigan	7.4	12.2	9.3	-2.5	-4.1	-3.2
Ohio	6.9		6.9	1.4		1.4
Wisconsin	9.7	3.6	6.4	8.5	14.0	11.2
PLAINS						
Iowa	-4.7	-6.5	-5.1	-2.4	-2.3	-2.4
Kansas	3.6	0.0	2.5	5.2	14.5	9.1
Minnesota	-19.7	5.4	-8.3	7.0	7.1	7.0
Missouri	4.7	3.3	3.9	2.2	1.6	1.9
Nebraska	3.2	6.5	4.8	0.0	3.0	1.5
N. Dakota	25.0	0.0	10.5	10.0	9.1	9.5
S. Dakota	-0.0	0.0	5.6	0.0	0.0	5.3
SOUTHEAST						
Alabama	11.8	-7.3	-0.9	2.6	9.2	7.0
Arkansas	30.0	20.7	23.1	0.0	2.9	2.1
Florida	3.5	-5.9	-2.1	9.4	8.1	8.7
Georgia	14.3	7.6	9.3	11.1	11.3	11.8
Kentucky	6.1	3.4	4.2	1.9	1.7	2.3
Louisiana	7.3	2.9	4.5	5.1	3.8	4.3
Mississippi						
N. Carolina						
S. Carolina	45.5	43.5	44.0	0.0	1.1	1.7
Tennessee	14.3	10.0	12.5	18.8	18.2	17.2
Virginia	22.2	8.5	14.5	-2.3	-4.9	-3.7
W. Virginia						
SOUTHWEST						
Arizona	24.1	19.5	19.7	5.6	14.3	10.6
New Mexico			0.0			2.0
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	2.9	-4.2	-0.8	2.8	6.5	5.1
Idaho	-7.1	9.1	4.0	7.7	0.0	0.0
Montana	62.5	31.6	45.7	-11.5	-12.0	-9.8
Utah	5.3	8.6	7.4	0.0	2.6	1.7
Wyoming						
FAR WEST						
California	12.5	8.4	10.5	8.3	5.6	7.0
Nevada						
Oregon	12.2	28.3	19.1	12.7	16.9	16.0
Washington	9.4	6.4	8.1	0.4	8.2	3.9
Alaska	18.2	10.0	14.3	3.8	22.7	10.4
Hawaii	-1.4	-5.9	-3.3	-10.1	-14.6	-12.0
TOTAL	8.4	6.7	7.8	5.1	4.7	5.0

WELFARE EXPENDITURES AS A PERCENT  
OF TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
<b>NEW ENGLAND</b>			
Connecticut	4.8	4.4	5.5
Maine	8.0	8.0	7.8
Massachusetts	6.6	6.4	7.2
New Hampshire	0.0	0.0	0.0
Rhode Island	7.1	6.8	7.0
Vermont	6.8	6.3	7.1
<b>MIDEAST</b>			
Delaware	1.8	1.4	1.6
D.C.			
Maryland	4.0	4.0	3.9
New Jersey	5.0	4.5	4.2
New York	6.4	6.4	6.2
Pennsylvania	6.6	6.2	6.1
<b>GREAT LAKES</b>			
Illinois	7.9	7.6	7.1
Indiana	1.8	1.7	1.7
Michigan	11.6	11.3	10.5
Ohio	5.6	5.8	5.3
Wisconsin	7.0	7.0	7.5
<b>PLAINS</b>			
Iowa	3.0	2.8	2.7
Kansas	3.6	3.4	3.6
Minnesota	4.4	3.8	3.9
Missouri	4.0	3.3	3.3
Nebraska	3.1	3.2	3.2
N. Dakota	1.7	1.8	1.8
S. Dakota	2.1	2.0	2.0
<b>SOUTHEAST</b>			
Alabama			
Arkansas	1.3	1.5	1.3
Florida	2.1	1.9	1.8
Georgia	2.5	2.5	2.7
Kentucky	3.5	3.0	2.5
Louisiana	2.3	2.3	2.5
Mississippi			
N. Carolina			
S. Carolina	1.7	2.2	2.1
Tennessee	2.0	2.0	2.0
Virginia	2.2	2.3	2.0
W. Virginia			
<b>SOUTHWEST</b>			
Arizona	1.9	2.0	2.1
New Mexico			
Oklahoma			
Texas			
<b>ROCKY MOUNTAIN</b>			
Colorado	3.6	3.1	3.2
Idaho	1.9	1.8	1.7
Montana	2.8	3.8	3.3
Utah	2.2	2.2	2.2
Wyoming	0.0		
<b>FAR WEST</b>			
California	13.1	12.6	13.3
Nevada			
Oregon	2.0	2.2	2.3
Washington	5.0	4.7	4.7
Alaska	0.9	1.2	1.7
Hawaii	4.9	4.2	3.5
<b>TOTAL</b>	<b>6.1</b>	<b>6.0</b>	<b>6.0</b>

FEDERAL, STATE, AND LOCAL SHARE OF WELFARE  
FINANCE

STATE	-----FISCAL 1985----- Percentage Financed by:		
	Federal	State	Local
<b>NEW ENGLAND</b>			
Connecticut	49	46	5
Maine	60	39	1
Massachusetts	52	46	2
New Hampshire	59	20	21
Rhode Island	53	47	0
Vermont	77	23	0
<b>MIDEAST</b>			
Delaware	52	47	0
D.C.	52		48
Maryland	51	47	2
New Jersey	55	39	6
New York	59	17	24
Pennsylvania	55	45	0
<b>GREAT LAKES</b>			
Illinois	49	48	3
Indiana	61	25	13
Michigan	50	45	5
Ohio	45	45	10
Wisconsin	54	36	10
<b>PLAINS</b>			
Iowa	50	43	8
Kansas	54	44	2
Minnesota	47	33	20
Missouri	70	29	1
Nebraska	57	35	7
N. Dakota	62	30	8
S. Dakota	75	17	8
<b>SOUTHEAST</b>			
Alabama	78	21	1
Arkansas	82	16	1
Florida	52	42	6
Georgia	72	27	1
Kentucky	70	28	2
Louisiana	65	34	2
Mississippi	74	24	3
N. Carolina	76	12	13
S. Carolina	83	15	2
Tennessee	67	28	5
Virginia	60	32	8
W. Virginia	67	33	0
<b>SOUTHWEST</b>			
Arizona	22	48	30
New Mexico	73	24	3
Oklahoma	62	39	0
Texas	66	31	4
<b>ROCKY MOUNTAIN</b>			
Colorado	48	49	3
Idaho	76	19	5
Montana	58	30	12
Utah	65	35	0
Wyoming	60	38	2
<b>FAR WEST</b>			
California	52	45	3
Nevada	42	45	13
Oregon	66	29	6
Washington	51	59	0
Alaska	42	54	4
Hawaii	57	42	2
<b>TOTAL</b>	<b>56</b>	<b>36</b>	<b>8</b>

SOURCE: ACIR, Significant Features of Fiscal Federalism, 1986-87 Edition.

## NOTES ON CASH ASSISTANCE FOR PUBLIC WELFARE

- AR: Figures exclude Supplemental Security Income payments.
- CA: General assistance expenditures are funded by county general purpose revenue. No State funds are involved. In addition, the State does not have data on general assistance expenditures until they have actually occurred. The amounts reported here represent the county funds for the AFDC cash grant program and have been added to the State totals for purposes of this survey.
- CO: Of the amounts listed under "All Other Funds," \$32 million (1984-85), \$12 million (1985-86), and \$12 million (1986-87) is from the Old Age Pension Fund which is taken directly off the top of the General Fund.
- IN: Total figures exclude \$25 million (1984-85), \$24 million (1985-86), and \$24 million (1986-87) paid by county government.
- IL: Federal funds are included in General Fund column.
- MA: Federal funds are included in the General Fund column.
- ME: Figures include \$24 million (1984-85), \$26 million (1985-86), and \$26 million (1986-87) paid directly by the federal government to SSI recipients. Also included are collections recovered from delinquent child support payments.
- MO: Figures exclude Supplemental Security Income.
- NJ: For 1985-86, figures have been taken from internal data sources and represent early estimates that are subject to adjustment and revision.
- NM: Figures were taken from "Status of the State: 1986" and are not complete.
- OH: The federal reimbursement for welfare programs is deposited directly into the General Revenue Fund (GRF) and all expenditures are treated as GRF expenditures.
- WI: Figures include GR.
- WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

TOTAL MEDICAID EXPENDITURES  
(all categories)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
<b>NEW ENGLAND</b>															
Connecticut	292	279			570	323	308			631	345	342			687
Maine	79	161			240	84	171			254	94	201			295
Massachusetts*	1,162				1,162	1,430	11			1,440	1,386	13	30		1,430
New Hampshire															
Rhode Island	106	146			252	117	153			270	126	164			290
Vermont	27	57			83	30	67			96	31	67			98
<b>MIDEAST</b>															
Delaware	36	37			73	39	40			78	42	43			84
D.C.															
Maryland*	437	334			774	473	359			830	515	391			906
New Jersey	584	580	5		1,169	633	633	17		1,283	698	718	35		1,451
New York	2,179	3,566			5,745	2,559	4,124			6,683	2,754	4,305			7,059
Pennsylvania	1,049	1,090	161		2,300	1,158	1,252	162		2,572	1,170	1,260	162		2,592
<b>GREAT LAKES</b>															
Illinois*	1,873				1,873	1,950				1,950	1,889				1,889
Indiana	298	438			737	317	509			827	355	555			910
Michigan	847	843	8		1,699	806	1,028	8		1,843	757	1,011	9		1,779
Ohio*	1,577	73			1,650	1,774	80			1,854	1,953	80			2,033
Wisconsin	433	571			1,004	449	608			1,058	463	632			1,095
<b>PLAINS</b>															
Iowa*	216	193			409	209	186			395	206	183			389
Kansas	136	124	11		271	143	134	11		288	147	145	9		301
Minnesota	441	532	48		1,022	434	548	48		1,030	436	553	49		1,039
Missouri	184	293			477	205	318			522	213	330			543
Nebraska	59	89	13		162	63	110	7		181	78	108			186
N. Dakota*	39	70	5		113	46	66	5		117	60	87	5		152
S. Dakota	28	74	1		102	30	84	1		115	32	79			111
<b>SOUTHEAST</b>															
Alabama*	101	294	18		413	104	315	26		445	106	335	26	0	468
Arkansas	99	270			370	104	298			403	110	312			422
Florida	412	592	11		1,016	468	647	20		1,137	541	784	71		1,395
Georgia	246	508			754	275	621			895	326	641			967
Kentucky	160	387			547	168	410			578	193	458			651
Louisiana*	317	528			845	289	508			797	312	601			913
Mississippi															
N. Carolina	88	233	2		323	108	302	7		417	117	337	13		467
S. Carolina	167	403			570	208	489			697	248	582			829
Tennessee	244	320			564	279	365			644	304	349			654
Virginia															
W. Virginia															
<b>SOUTHWEST</b>															
Arizona*	125	67	65		257	132	70	61		263	133	85	77		295
New Mexico*					141					162					163
Oklahoma															
Texas															
<b>ROCKY MOUNTAIN</b>															
Colorado	163	168	12		344	171	179	10		359	178	184	10		372
Idaho	19	42	1		63	19	45	1		66	20	47	1		69
Montana	33	57	13		104	28	68	21		117	27	65	19		111
Utah	36	87	8		131	42	106	10		158	45	112	9		166
Wyoming*	14	14													
<b>FAR WEST</b>															
California	2,038	2,039			4,077	2,405	2,369			4,775	2,490	2,423			4,913
Nevada															
Oregon	158	154	11		323	175	181	15		372	176	188	16		380
Washington	345	276			621	317	316			633	332	332			664
Alaska*	47	31	1		79	52	36	1		88	58	42	3		103
Hawaii	108	84	8		200	113	91	6		211	118	96	7		222
<b>TOTAL</b>	<b>16,835</b>	<b>15,701</b>	<b>402</b>	<b>0</b>	<b>33,087</b>	<b>18,521</b>	<b>17,716</b>	<b>437</b>	<b>0</b>	<b>36,837</b>	<b>19,336</b>	<b>18,658</b>	<b>551</b>	<b>0</b>	<b>38,714</b>

ANNUAL PERCENTAGE CHANGE IN TOTAL MEDICAID EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
<b>NEW ENGLAND</b>						
Connecticut	10.6	10.4	10.7	6.8	11.0	8.9
Maine	6.3	6.2	5.8	11.9	17.5	16.1
Massachusetts	23.1	ERR	23.9	-1.0	18.2	-0.7
New Hampshire						
Rhode Island	10.4	4.8	7.1	7.7	7.2	7.4
Vermont	11.1	17.5	15.7	3.3	0.0	2.1
<b>MIDEAST</b>						
Delaware	8.3	8.1	6.8	7.7	7.5	7.7
D.C.						
Maryland	8.2	7.5	7.2	8.9	8.9	9.2
New Jersey	10.4	9.1	9.8	13.5	13.4	13.1
New York	17.4	15.6	16.3	7.6	4.4	5.6
Pennsylvania	9.1	14.9	11.8	1.2	0.6	0.8
<b>GREAT LAKES</b>						
Illinois	4.1		4.1	-3.1		-3.1
Indiana	6.4	16.2	12.2	12.0	9.0	10.0
Michigan	-4.8	21.9	8.5	-6.0	-1.7	-3.5
Ohio	12.5	9.6	12.4	10.1	0.0	9.7
Wisconsin	3.7	6.5	5.4	3.1	3.9	3.5
<b>PLAINS</b>						
Iowa	-3.2	-3.6	-3.4	-1.4	-1.6	-1.5
Kansas	4.8	8.1	6.3	1.5	8.2	4.5
Minnesota	-1.4	3.0	0.8	0.8	0.9	0.9
Missouri	11.4	8.5	9.4	3.9	3.8	4.0
Nebraska	-2.8	23.6	11.7	14.3	-1.8	2.8
N. Dakota	15.9	-5.7	3.5	34.1	31.8	29.9
S. Dakota	6.9	13.5	12.7	3.4	-6.0	-3.5
<b>SOUTHEAST</b>						
Alabama	9.2	7.1	7.7	2.6	6.3	5.2
Arkansas	5.1	10.4	8.9	5.8	4.7	4.7
Florida	15.4	9.3	11.9	27.7	21.2	22.7
Georgia	11.8	22.2	18.7	18.5	3.2	8.0
Kentucky	5.0	5.9	5.7	14.9	11.7	12.6
Louisiana	-8.8	-3.8	-5.7	8.0	18.3	14.6
Mississippi						
N. Carolina						
S. Carolina	27.8	29.6	29.1	14.9	11.6	12.0
Tennessee	24.6	21.3	22.3	19.2	19.0	18.9
Virginia	14.3	14.1	14.2	9.0	-4.4	1.6
W. Virginia						
<b>SOUTHWEST</b>						
Arizona	1.6	4.5	2.3	23.9	21.4	12.2
New Mexico			14.9			0.6
Oklahoma						
Texas						
<b>ROCKY MOUNTAIN</b>						
Colorado	3.4	6.5	4.4	4.3	2.8	3.6
Idaho	0.0	7.1	4.8	5.6	4.4	4.5
Montana	6.5	19.3	12.5	-42.9	-4.4	-5.1
Utah	18.2	21.8	20.6	6.3	5.7	5.1
Wyoming						
<b>FAR WEST</b>						
California	18.0	16.2	17.1	3.5	2.3	2.9
Nevada						
Oregon	12.4	17.5	15.2	1.3	3.9	2.2
Washington	-8.1	14.5	1.9	4.7	5.1	4.9
Alaska	10.4	16.1	11.4	15.7	16.7	17.0
Hawaii	2.6	8.3	5.5	5.6	5.5	5.2
<b>TOTAL</b>	<b>10.0</b>	<b>12.8</b>	<b>11.3</b>	<b>5.1</b>	<b>5.3</b>	<b>5.1</b>



MEDICAID EXPENDITURES AS A PERCENT OF  
TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
<b>NEW ENGLAND</b>			
Connecticut	10.3	9.9	9.5
Maine	13.0	12.2	13.6
Massachusetts	11.6	12.6	12.3
New Hampshire	0.0	0.0	0.0
Rhode Island	14.6	14.1	14.8
Vermont	9.1	8.8	8.5
<b>MIDEAST</b>			
Delaware	3.6	3.2	3.6
D.C.			
Maryland	10.0	9.5	9.9
New Jersey	9.7	9.6	10.3
New York	16.1	17.0	16.6
Pennsylvania	11.4	11.6	11.4
<b>GREAT LAKES</b>			
Illinois	11.4	11.2	10.1
Indiana	9.7	10.1	10.7
Michigan	11.5	10.5	9.7
Ohio	9.8	10.6	10.6
Wisconsin	10.5	10.4	10.3
<b>PLAINS</b>			
Iowa	5.5	5.2	5.0
Kansas	6.8	6.6	6.7
Minnesota	10.8	10.1	9.8
Missouri	9.2	8.0	8.1
Nebraska	6.8	7.5	7.6
N. Dakota	7.9	7.6	7.6
S. Dakota	9.4	9.4	9.2
<b>SOUTHEAST</b>			
Alabama			
Arkansas	9.9	10.5	9.6
Florida	6.6	6.7	7.4
Georgia	8.9	9.7	9.8
Kentucky	10.0	8.6	8.1
Louisiana	8.9	8.1	10.3
Mississippi			
N. Carolina			
S. Carolina	5.4	5.9	6.1
Tennessee	11.0	12.3	12.8
Virginia	6.0	6.2	5.8
W. Virginia			
<b>SOUTHWEST</b>			
Arizona	6.7	6.1	6.6
New Mexico			
Oklahoma			
Texas			
<b>ROCKY MOUNTAIN</b>			
Colorado	7.8	7.3	7.1
Idaho	4.6	4.5	4.5
Montana	7.0	7.4	6.9
Utah	4.0	4.5	4.6
Wyoming	0.0		
<b>FAR WEST</b>			
California	8.4	8.3	8.6
Nevada			
Oregon	3.5	3.7	3.5
Washington	6.5	5.3	5.4
Alaska	1.2	1.7	2.5
Hawaii	7.3	6.8	6.6
TOTAL	9.7	9.8	9.8

FEDERAL, STATE, AND LOCAL SHARE OF HEALTH  
AND HOSPITAL FINANCE: FISCAL YEAR 1985

STATE	Percent financed by:		
	FEDERAL	STATE	LOCAL
<b>NEW ENGLAND</b>			
Connecticut	15	80	5
Maine	11	65	23
Massachusetts	5	68	27
New Hampshire	15	79	5
Rhode Island	10	89	1
Vermont	26	71	4
<b>MIDEAST</b>			
Delaware	15	84	1
D.C.	6		94
Maryland	9	88	4
New Jersey	8	56	36
New York	4	50	46
Pennsylvania	9	71	20
<b>GREAT LAKES</b>			
Illinois	7	50	43
Indiana	8	33	58
Michigan	7	51	42
Ohio	10	48	42
Wisconsin	6	49	45
<b>PLAINS</b>			
Iowa	4	39	56
Kansas	9	47	44
Minnesota	5	46	48
Missouri	7	41	52
Nebraska	6	43	52
N. Dakota	11	85	4
S. Dakota	27	48	25
<b>SOUTHEAST</b>			
Alabama	5	43	52
Arkansas	13	44	43
Florida	9	30	62
Georgia	8	23	69
Kentucky	14	50	36
Louisiana	8	48	45
Mississippi	7	28	65
N. Carolina	8	53	39
S. Carolina	7	50	42
Tennessee	9	32	59
Virginia	8	66	26
W. Virginia	14	37	48
<b>SOUTHWEST</b>			
Arizona	10	34	56
New Mexico	11	67	22
Oklahoma	6	48	46
Texas	8	38	53
<b>ROCKY MOUNTAIN</b>			
Colorado	8	46	46
Idaho	10	22	68
Montana	18	53	28
Utah	16	66	18
Wyoming	3	27	70
<b>FAR WEST</b>			
California	5	47	48
Nevada	6	17	77
Oregon	9	63	29
Washington	18	30	52
Alaska	4	79	17
Hawaii	9	88	3
TOTAL	7	47	45

SOURCE: ACIR, Significant Features of Fiscal  
Federalism, 1986-87 edition

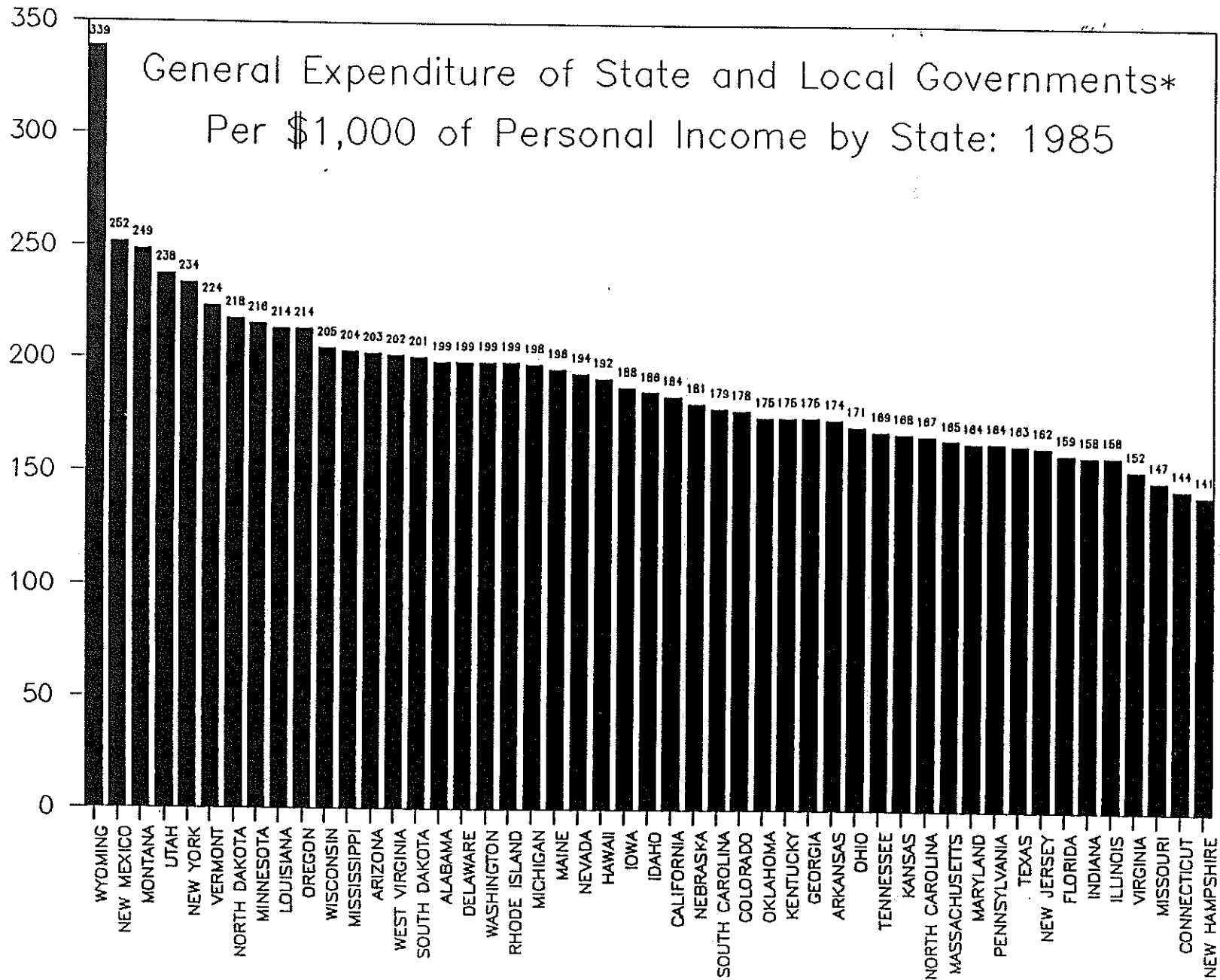
## NOTES ON MEDICAID EXPENDITURES

- AZ: Figures represent expenditures under the AHCCCS program.
- DE: Figures include payments to five state institutions and are not limited to vendor payments.
- KY: Figures for 1984-85 and 1985-86 are actual. Figures for 1986-87 represent total appropriations less estimated expenditures for mental health and mental retardation.
- IL: Federal funds are included in the General Fund column.
- MA: Federal funds are included in the General Fund column.
- NJ: Figures have been taken from internal data sources and represent early estimates that are subject to adjustment and revision.
- NM: Figures are taken from "Status of the State: 1986" and are not complete.
- OH: The Federal reimbursement for welfare programs is deposited into the general Revenue Fund (GRF) and all expenditures are treated as GRF expenditures.
- WY: Figures are taken from pilot survey conducted in December, 1985 and are not complete.

MEDICAID  
(excluding mental retardation and mental health)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	253	241			494	277	263			539	294	291			585
Maine	69	141			210	73	148			220	81	176			257
Massachusetts	1,127				1,127	1,385	11			1,395	1,330	13	30		1,374
New Hampshire					203	92	120			212	100	130			230
Rhode Island	85	118			65	23	48			71	24	49			73
Vermont	22	44			65										
MIDEAST					61	32	33			65	35	36			70
Delaware*	30	31			61										
D.C.					700	427	313			739	467	343			810
Maryland	401	298			983	543	527	17		1,087	610	608	35		1,253
New Jersey*	501	477	5		5,072	2,473	3,432			5,905	2,659	3,531			6,190
New York	2,102	2,970			1,798	921	943	162		2,026	942	956	162		2,060
Pennsylvania	829	808	161												
GREAT LAKES					1,693	1,783				1,783	1,717				1,717
Illinois	1,693				684	296	475			772	332	520			852
Indiana	277	406			1,440	622	851	8		1,482	601	806	9		1,417
Michigan	720	712	8		1,577	1,774				1,774	1,953				1,953
Ohio*	1,577				902	405	547			952	417	569			986
Wisconsin	389	513													
PLAINS					327	130	186			316	128	183			311
Iowa	134	193			222	117	108	11		236	119	115	9		243
Kansas	112	99	11		795	335	423	37		795	334	424	37		795
Minnesota	343	414	38		474	201	312			513	210	326			536
Missouri	183	291			135	53	93	7		154	67	92			159
Nebraska	47	74	13		87	34	52	5		91	35	57	5		97
N. Dakota	32	50	5		80	23	66	1		90	24	66			90
S. Dakota	21	59	1												
SOUTHEAST					353	104	270	9		382	106	289	8		404
Alabama	100	251	2		308	88	252			341	92	262			354
Arkansas	83	225			880	414	558	20		993	487	691	71		1,248
Florida	358	510	11		684	246	565			811	293	578			871
Georgia	223	461			476	145	357			502	167	398			565
Kentucky*	139	337			605	194	390			584	239	466			705
Louisiana	212	393													
Mississippi					263	84	237	7		328	87	258	13		357
N. Carolina	72	189	2		492	179	421			600	216	509			724
S. Carolina	144	348			450	224	301			525	246	283			529
Tennessee	195	255													
Virginia															
U. Virginia															
SOUTHWEST					257	132	70	61		263	133	85	77		295
Arizona*	125	67	65		122					142					141
New Mexico*															
Oklahoma															
Texas															
ROCKY MOUNTAIN					257	126	134	10		270	129	135	10		274
Colorado	120	125	12		61	19	43	1		64	20	45	1		67
Idaho	19	40	1		89	27	66	7		100	26	63	6		95
Montana	32	56			98	33	85			118	33	88			121
Utah	29	69													
Wyoming	14	14													
FAR WEST					3,732	2,137	2,101			4,238	2,297	2,177			4,474
California	1,886	1,846			194	95	128			224	90	138			228
Nevada					499	238	237			475	250	250			500
Oregon	83	111			58	33	33			67	40	38			79
Washington	284	215			180	102	80	6		189	104	83	7		195
Alaska	29	28	1												
Hawaii	98	74	8												
TOTAL	15,192	13,553	344	0	29,187	16,639	15,279	370	0	32,433	17,534	16,127	481	0	34,284

# Figure 3



\* Excludes Alaska, the highest ranked state (\$567 per \$1,000 of Personal Income)

## ANNUAL PERCENTAGE CHANGE IN MEDICAID EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	9.5	9.1	9.1	6.1	10.6	8.5
Maine	5.8	5.0	4.8	11.0	18.9	16.8
Massachusetts	22.9		23.8	-1.8	18.2	-1.5
New Hampshire		ERR				
Rhode Island	8.2	1.7	4.4	8.7	8.3	8.5
Vermont	4.5	9.1	9.2	4.3	2.1	2.8
MIDEAST						
Delaware	6.7	6.5	6.6	9.4	9.1	7.7
D.C.						
Maryland	6.5	5.0	5.6	9.4	9.6	9.6
New Jersey	10.7	10.5	10.6	15.2	15.4	15.3
New York	17.6	15.6	16.4	7.5	2.9	4.8
Pennsylvania	9.4	16.7	12.7	1.9	1.4	1.7
GREAT LAKES						
Illinois	5.3		5.3	-3.7		-3.7
Indiana	6.9	17.0	12.9	12.2	9.5	10.4
Michigan	-13.5	19.5	2.9	-3.2	-5.3	-4.4
Ohio	12.5		12.5	10.1		10.1
Wisconsin	4.1	6.6	5.5	3.0	4.0	3.6
PLAINS						
Iowa	-3.0	-3.6	-3.4	-1.5	-1.6	-1.6
Kansas	4.1	9.1	6.3	0.0	6.5	3.0
Minnesota	-2.4	2.2	0.0	-0.3	0.2	0.0
Missouri	9.8	7.2	8.2	4.5	4.5	4.5
Nebraska	0.0	25.7	14.1	11.7	-1.1	3.2
N. Dakota	5.4	4.0	4.6	2.6	9.6	6.6
S. Dakota	9.1	11.9	12.5	0.0	0.0	0.0
SOUTHEAST						
Alabama	10.8	7.6	8.2	0.9	7.0	5.8
Arkansas	6.0	12.0	10.7	4.5	4.0	3.8
Florida	17.6	9.4	12.8	28.6	23.8	25.7
Georgia	10.3	22.6	18.6	19.1	2.3	7.4
Kentucky	4.3	5.9	5.5	15.2	11.5	12.5
Louisiana	-8.5	-0.8	-3.5	23.2	19.5	20.7
Mississippi						ee
N. Carolina						
S. Carolina	23.0	25.4	24.7	9.9	8.9	8.8
Tennessee	24.3	21.0	22.0	20.7	20.9	20.7
Virginia	14.9	18.0	16.7	9.8	-6.0	0.8
W. Virginia						
SOUTHWEST						
Arizona	1.6	4.5	2.3	8.8	21.4	12.2
New Mexico			16.4			-0.7
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	3.0	7.2	5.1	2.2	0.7	1.5
Idaho	0.0	7.5	4.9	5.0	4.7	4.7
Montana	6.3	17.9	12.4	-5.9	-4.5	-5.0
Utah	13.8	23.2	20.4	0.0	3.5	2.5
Wyoming						
FAR WEST						
California	13.3	13.8	13.6	7.5	3.6	5.6
Nevada						
Oregon	14.5	15.3	15.5	-5.5	7.8	1.8
Washington	-16.2	10.2	-4.8	5.0	5.5	5.3
Alaska	13.3	17.9	15.5	20.6	15.2	17.9
Hawaii	1.9	8.1	5.0	2.8	3.8	3.2
TOTAL	9.5	12.7	11.1	5.9	5.6	5.7

MEDICAID REIMBURSABLE MENTAL RETARDATION  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	25	25			50	31	31			63	35	35			70
Maine	9	18			27	10	20			30	11	22			33
Massachusetts	23				23	30				30	37				37
New Hampshire															
Rhode Island	20	27			47	24	32			56	25	33			58
Vermont	4	11			15	5	14			18	5	14			19
MIDEAST															
Delaware	5	5			10	6	6			11	6	6			12
D.C.															
Maryland	26	26			53	34	34			68	36	36			72
New Jersey	68	86			154	79	93			172	77	97			174
New York	77	371			448	86	440			526	95	473			568
Pennsylvania	149	191			340	162	211			374	165	220			386
GREAT LAKES															
Illinois	144				144	144				144	142				142
Indiana	20	30			50	19	31			50	21	32			53
Michigan	88	91			179	146	128			274	72	95			168
Ohio		59			59		67			67		68			68
Wisconsin*	30	39			69	30	41			72	31	43			74
PLAINS															
Iowa	50				50	48				48	47				47
Kansas	18	19			37	20	20			40	22	23			45
Minnesota	93	112	10		216	94	118	10		222	96	122	11		230
Missouri*	1	2			3	4	6			9	3	4			7
Nebraska	10	13			23	9	15			24	10	14			24
N. Dakota	5	18			22	10	12			22	23	28			51
S. Dakota	7	14			21	7	17			24	8	12			20
SOUTHEAST															
Alabama*															
Arkansas	11	35			46	12	35			47	13	36			49
Florida	47	73			120	48	82			130	45	81			126
Georgia	20	41			61	25	49			74	29	56			85
Kentucky*	14	34			48	15	35			50	17	40			57
Louisiana	96	118			214	87	104			191	64	115			179
Mississippi															
N. Carolina	13	35			48	18	50			68	22	59			82
S. Carolina	16	39			55	21	49			70	21	50			71
Tennessee	37	49			86	42	49			91	44	50			94
Virginia															
W. Virginia															
SOUTHWEST															
Arizona*	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
New Mexico*					19					20					22
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado	32	32			64	33	33			65	36	36			72
Idaho		1			1		1			1		1			1
Montana	1	1			2	1	2			3	1	2			3
Utah*	7	18	1		26	9	21	2		32	12	24	1		37
Wyoming															
FAR WEST															
California	152	152			304	205	205			410	193	193			386
Nevada															
Oregon	29	34	3		66	31	42	6		79	35	39	6		81
Washington	50	50			100	59	59			118	64	64			128
Alaska	5	2			7	5	2			7	5	3			8
Hawaii	10	10			20	11	11			22	14	13			27
TOTAL	1,412	1,881	14	0	3,327	1,620	2,165	18	0	3,822	1,582	2,239	18	0	3,866

ANNUAL PERCENTAGE CHANGE IN  
MEDICAID REIMBURSABLE MENTAL RETARDATION EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	24.0	24.0	26.0	12.9	12.9	11.1
Maine	11.1	11.1	11.1	10.0	10.0	10.0
Massachusetts	30.4		30.4	23.3		23.3
New Hampshire						
Rhode Island	20.0	18.5	19.1	4.2	3.1	3.6
Vermont	25.0	27.3	20.0	0.0	0.0	5.6
MIDEAST						
Delaware	20.0	20.0	10.0	0.0	0.0	9.1
D.C.						
Maryland	30.8	30.8	28.3	5.9	5.9	5.9
New Jersey	16.2	8.1	11.7	-2.5	4.3	1.2
New York	11.7	18.6	17.4	10.5	7.5	8.0
Pennsylvania	8.7	10.5	10.0	1.9	4.3	3.2
GREAT LAKES						
Illinois	0.0		0.0	-1.4		-1.4
Indiana	-5.0	3.3	0.0	10.5	3.2	6.0
Michigan	65.9	40.7	53.1	-50.7	-25.8	-38.7
Ohio		13.6	13.6		1.5	1.5
Wisconsin	0.0	5.1	4.3	3.3	4.9	2.8
PLAINS						
Iowa	-4.0		-4.0	-2.1		-2.1
Kansas	11.1	5.3	8.1	10.0	15.0	12.5
Minnesota	1.0	5.4	2.8	2.9	3.4	3.6
Missouri	300.0	200.0	200.0	-25.0	-33.3	-22.2
Nebraska	-10.0	15.4	4.3	11.1	-6.7	0.0
N. Dakota	100.0	-33.3	0.0	130.0	133.3	131.8
S. Dakota	0.0	21.4	14.3	14.3	-29.4	-16.7
SOUTHEAST						
Alabama						
Arkansas	9.1	0.0	2.2	8.3	2.9	4.3
Florida	2.1	12.3	8.3	-6.3	-1.2	-3.1
Georgia	25.0	19.5	21.3	16.0	14.3	14.9
Kentucky	7.1	2.9	4.2	13.3	14.3	14.0
Louisiana	-9.4	-11.9	-10.7	-26.4	10.6	-6.3
Mississippi						
N. Carolina						
S. Carolina	38.5	42.9	41.7	22.2	18.0	20.6
Tennessee	31.3	25.6	27.3	0.0	2.0	1.4
Virginia	13.5	0.0	5.8	4.8	2.0	3.3
W. Virginia						
SOUTHWEST						
Arizona						
New Mexico			5.3			10.0
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	3.1	3.1	1.6	9.1	9.1	10.8
Idaho	ERR	0.0	0.0	ERR	0.0	0.0
Montana	0.0	100.0	50.0	0.0	0.0	0.0
Utah	37.5	16.7	23.1	18.2	14.3	15.6
Wyoming						
FAR WEST						
California	34.9	34.9	34.9	-5.9	-5.9	-5.9
Nevada						
Oregon	15.6	23.5	19.7	10.8	-7.1	2.5
Washington	18.0	18.0	18.0	8.5	8.5	8.5
Alaska	0.0	0.0	0.0	0.0	50.0	14.3
Hawaii	10.0	10.0	10.0	27.3	18.2	22.7

## NOTES ON MEDICAID REIMBURSABLE MENTAL RETARDATION EXPENDITURES

AL: Expenditures for Medicaid reimbursable mental retardation are combined with expenditures for Medicaid reimbursable mental health and are contained in that table.

AR: This expenditure category is not applicable.

KY: Figures for 1984-85 and 1985-86 are actual expenditures. Figures for 1986-87 represent approximately the same percentage of total Medicaid expenditure as 1985-86.

MO: With the exception of a small community-based ICF-MR program all Medicaid eligible mental retardation and mental health programs are fully funded from the General Revenue Fund. Services are billed to Medicaid and collections returned to the General Revenue Fund. 1984-85 collections totaled \$32 million, 1985-86 collections totaled \$38 million and 1986-87 collections are expected to total between \$39-\$43 million.

NM: Figures are taken from "Status of the State: 1986" and are not complete.

UT: Figures listed are estimates since the State does not track expenditures under the same categories.

WI: This category includes state operated centers for the developmentally disabled only.

WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.



MEDICAID REIMBURSABLE MENTAL HEALTH  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	14	13			26	15	14			29	16	16			32
Maine	1	2			3	1	3			4	2	3			5
Massachusetts	12				12	15				15	19				19
New Hampshire															
Rhode Island	1	1			2	1	1			2	1	1			2
Vermont	1	2			3	2	5			7	2	4			6
MIDEAST															
Delaware	1	1			2	1	1			2	1	1			2
D.C.															
Maryland	10	10			21	12	12			23	12	12			24
New Jersey*	15	17			32	11	13			24	11	13			24
New York		225			225		252			252		301			301
Pennsylvania	71	91			162	75	98			172	63	84			146
GREAT LAKES															
Illinois	36				36	23				23	30				30
Indiana	1	2			3	2	3			5	2	3			5
Michigan	39	40			80	38	49			87	84	110			194
Ohio		14			14		13			13		12			12
Wisconsin	14	19			33	14	20			34	15	20			35
PLAINS															
Iowa	32				32	31				31	31				31
Kansas	6	6			12	6	6			12	6	7			13
Minnesota	5	6			11	5	7	1		13	6	7	1		14
Missouri*	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Nebraska	2	2			4	1	2			3	1	2			3
N. Dakota	2	2			4	2	2			4	2	2			4
S. Dakota		1			1		1			1		1			1
SOUTHEAST															
Alabama*	1	43	16		60	0	45	17		63	0	46	18	0	64
Arkansas	5	10			16	4	11			15	5	14			19
Florida	7	9			16	6	7			14	9	12			21
Georgia	3	6			9	4	7			10	4	7			11
Kentucky*	7	16			23	8	18			26	9	20			29
Louisiana	9	17			26	8	14			22	9	20			29
Mississippi															
N. Carolina															
S. Carolina	3	9			12	6	15			21	8	20			28
Tennessee	7	16			23	8	19			27	11	23			34
Virginia	12	16			28	13	15			28	14	16			31
W. Virginia															
SOUTHWEST															
Arizona*	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
New Mexico															
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado	11	11			23	12	12			24	13	13			26
Idaho		1			1		1			1		1			1
Montana			13		13			14		14			13		13
Utah			7		7			8		8			8		8
Wyoming															
FAR WEST															
California		41			41	63	63			127		53			53
Nevada															
Oregon	46	9	8		63	49	11	9		69	51	11	10		71
Washington	11	11			22	20	20			40	18	18			36
Alaska	13	1			14	14	1			14	13	1	2		16
Hawaii*	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
TOTAL	398	670	44	0	1,115	470	761	49	0	1,279	468	874	52	0	1,393

## ANNUAL CHANGE IN MEDICAID REIMBURSABLE MENTAL HEALTH EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	7.1	7.7	11.5	6.7	14.3	10.3
Maine	0.0	50.0	33.3	100.0	0.0	25.0
Massachusetts	25.0		25.0	26.7		26.7
New Hampshire						
Rhode Island	0.0	0.0	0.0	0.0	0.0	0.0
Vermont	100.0	150.0	133.3	0.0	-20.0	-14.3
MIDEAST						
Delaware	0.0	0.0	0.0	0.0	0.0	0.0
D.C.						
Maryland	20.0	20.0	9.5	0.0	0.0	4.3
New Jersey	-26.7	-23.5	-25.0	0.0	0.0	0.0
New York		12.0	12.0		19.4	19.4
Pennsylvania	5.6	7.7	6.2	-16.0	-14.3	-15.1
GREAT LAKES						
Illinois	-36.1		-36.1	30.4		30.4
Indiana	100.0	50.0	66.7	0.0	0.0	0.0
Michigan	-2.6	22.5	8.8	121.1	124.5	123.0
Ohio		-7.1	-7.1		-7.7	-7.7
Wisconsin	0.0	5.3	3.0	7.1	0.0	2.9
PLAINS						
Iowa	-3.1		-3.1	0.0		0.0
Kansas	0.0	0.0	0.0	0.0	16.7	8.3
Minnesota	20.0	16.7	18.2	16.7	0.0	7.7
Missouri						
Nebraska	-50.0	0.0	-25.0	0.0	0.0	0.0
N. Dakota	0.0	0.0	0.0	0.0	0.0	0.0
S. Dakota		0.0	0.0		0.0	0.0
SOUTHEAST						
Alabama	0.0	4.7	5.0	5.9	2.2	1.6
Arkansas	-20.0	10.0	-6.3	25.0	27.3	26.7
Florida	-14.3	-22.2	-12.5	50.0	71.4	50.0
Georgia	33.3	16.7	11.1	0.0	0.0	10.0
Kentucky	14.3	12.5	13.0	12.5	11.1	11.5
Louisiana	-11.1	-17.6	-15.4	12.5	42.9	31.8
Mississippi						
N. Carolina						
S. Carolina	100.0	66.7	75.0	33.3	33.3	33.3
Tennessee	14.3	18.8	17.4	37.5	21.1	25.9
Virginia	8.3	-6.3	0.0	7.7	6.7	10.7
W. Virginia						
SOUTHWEST						
Arizona						
New Mexico						
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	9.1	9.1	4.3	8.3	8.3	8.3
Idaho		0.0	0.0		0.0	0.0
Montana	7.7		7.7	-7.1		-7.1
Utah	14.3		14.3	0.0		0.0
Wyoming						
FAR WEST						
California		53.7	209.8	-100.0	-15.9	-58.3
Nevada						
Oregon	7.4	22.2	9.5	5.2	0.0	2.9
Washington	81.8	81.8	81.8	-10.0	-10.0	-10.0
Alaska	7.7	0.0	0.0	7.1	0.0	14.3
Hawaii						
TOTAL	17.4	13.6	14.7	0.2	14.8	8.9

## NOTES ON MEDICAID REIMBURSABLE MENTAL HEALTH EXPENDITURES

AL: Expenditures represent a combined total for Medicaid reimbursable mental health and Medicaid reimbursable mental retardation.

AZ: This expenditure category is not applicable.

HA: No expenditures were reported for this category.

KY: Figures represent actual expenditures for 1984-85 and 1985-86. Figures for 1986-87 are calculated as the same percentage of total Medicaid expenditures as 1985-86.

MO: With the exception of a small community-based IFC-MR program all Medicaid eligible mental retardation and mental health programs are fully funded from the General Revenue Fund. Services are billed to Medicaid and collections returned to the General Revenue Fund. 1984-85 collections totaled \$32 million, 1985-86 collections totaled \$38 million, and 1986-87 collections are expected to total between \$39-\$43 million.

NJ: Amounts listed are taken from an internal data source and represent early estimates that are subject to adjustment and revision.

MENTAL RETARDATION  
(excluding Medicaid)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	104	6			110	144	6			150	172	5			177
Maine	9				9	10				10	11				11
Massachusetts	353				353	372				372	391				391
New Hampshire															
Rhode Island*	9				9	4				4	7				7
Vermont	3				3	4				4	4				4
MIDEAST															
Delaware	17	2			19	21	2			23	25	1			25
D.C.															
Maryland*	75	6	2		83	77	10	1		89	87	14	2		102
New Jersey*	127	11	17		155	154	21	18		194	169	18	19		206
New York	479	4	82		565	477	5	69		551	513		111		624
Pennsylvania	180	21	16		217	182	21	16		219	205	21	14		240
GREAT LAKES															
Illinois	291	18	15		324	302	12	55		369	312	16	18		346
Indiana	88	18			106	100	17			117	107	16			124
Michigan	183	2			185	90	2	4		95	413	2			415
Ohio	215	25	8		248	212	28	9		249	237	31	10		278
Wisconsin	38	15			53	40	15			55	40	14			55
PLAINS															
Iowa*	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Kansas	5	1	5		11	8	1	4		13	11	2	4		16
Minnesota	4				4	4				4	4				4
Missouri*	99	6			104	103	7			110	122	7			129
Nebraska	22	5	3		29	23	5	2		30	24	5	2		31
N. Dakota	19	1			20	31		2		33	10		1		11
S. Dakota		3			3		3			3	1	3			4
SOUTHEAST															
Alabama*															
Arkansas		1	1		8	7	1	3		11	9	1	3		13
Florida	85	24	4		113	90	17	4		111	114	18	4		136
Georgia*	267	49	54	10	380	304	50	59		412	328	50	65		442
Kentucky*	6	3	28		37	8	7	23		38	10	3	26		39
Louisiana*	25	1			26	36	2			38	NA	NA	NA	NA	NA
Mississippi															
N. Carolina															
S. Carolina	57	2	1		61	66	2	3		71	65	3	2		71
Tennessee	21	1	3		25	22	1	4		27	30	1	3		35
Virginia	6	1	16		22	16	2	9		26	18	1	9		29
W. Virginia															
SOUTHWEST															
Arizona	49	1	3		53	56	1	4		61	66	1	3		70
New Mexico*					10					10					10
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado	27		2		29	27		3		30	27		10		37
Idaho	5	2			7	5	2			7	5	2			7
Montana	10	2			12	4	11			15	2	11			13
Utah*	3	2			5	2	2			5	1	1			2
Wyoming*															
FAR WEST															
California	368	1	3		372	362	1	3		366	416	1	5		422
Nevada															
Oregon*	11	10	3		25	6		3		8	7	6	3		15
Washington	31	10			41	22	10			32	14	14			28
Alaska	7				7	9				9	8				8
Hawaii	5				5	6				6	6				6
TOTAL	3,309	254	266	10	3,822	3,406	264	298	0	3,939	3,991	268	314	0	4,583

## ANNUAL PERCENTAGE CHANGE IN MENTAL RETARDATION EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	38.5	0.0	36.4	19.4	-16.7	18.0
Maine	11.1		11.1	10.0		10.0
Massachusetts	5.4		5.4	5.1		5.1
New Hampshire						
Rhode Island	-55.6		-55.6	75.0		75.0
Vermont	33.3		33.3	0.0		0.0
MIDEAST						
Delaware	23.5	0.0	21.1	19.0	-50.0	8.7
D.C.						
Maryland	1.3	66.7	7.2	14.1	40.0	14.6
New Jersey	19.4	90.9	25.2	9.3	-14.3	6.2
New York	-2.7	25.0	-2.5	14.3	-100.0	13.2
Pennsylvania	1.0	0.0	0.9	10.6	0.0	9.6
GREAT LAKES						
Illinois	16.7	-33.3	13.9	-7.6	33.3	-6.2
Indiana	13.6	-5.6	10.4	7.0	-5.9	6.0
Michigan	-48.6	0.0	-48.6	339.4	0.0	336.8
Ohio	-0.9	12.0	0.4	11.8	10.7	11.6
Wisconsin	5.3	0.0	3.8	0.0	-6.7	0.0
PLAINS						
Iowa						
Kansas	20.0	0.0	18.2	25.0	100.0	23.1
Minnesota	0.0		0.0	0.0		0.0
Missouri	4.0	16.7	5.8	18.4	0.0	17.3
Nebraska	0.0	0.0	3.4	4.0	0.0	3.3
N. Dakota	73.7	-100.0	65.0	-66.7		-66.7
S. Dakota		0.0	0.0		0.0	33.3
SOUTHEAST						
Alabama						
Arkansas	42.9	0.0	37.5	20.0	0.0	18.2
Florida	5.6	-29.2	-1.8	25.5	5.9	22.5
Georgia	9.7	2.0	8.4	8.3	0.0	7.3
Kentucky	-8.8	133.3	2.7	16.1	-57.1	2.6
Louisiana						
Mississippi						
N. Carolina	19.0	0.0	16.4	-2.9	50.0	0.0
S. Carolina	8.3	0.0	8.0	26.9	0.0	29.6
Tennessee	13.6	100.0	18.2	8.0	-50.0	11.5
Virginia						
W. Virginia						
SOUTHWEST						
Arizona	15.4	0.0	15.1	15.0	0.0	14.8
New Mexico			0.0			0.0
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	3.4		3.4	23.3		23.3
Idaho	0.0	0.0	0.0	0.0	0.0	0.0
Montana	-60.0	450.0	25.0	-50.0	0.0	-13.3
Utah	-33.3	0.0	0.0	-50.0	-50.0	-60.0
Wyoming						
PACIFIC WEST						
California	-1.6	0.0	-1.6	15.3	0.0	15.3
Nevada						
Oregon	-35.7	-100.0	-68.0	11.1		87.5
Washington	-29.0	0.0	-22.0	-36.4	40.0	-12.5
Alaska	28.6		28.6	-11.1		-11.1
Hawaii	20.0		20.0	0.0		0.0
TOTAL	3.3	3.9	3.1	16.2	1.5	16.3

## NOTES ON MENTAL RETARDATION EXPENDITURES

- AL: Expenditures for this category are combined with expenditures for Mental Health and are included in the Mental Health table.
- GA: Figures listed represent the combined expenditure for both this item and Mental Health.
- IA: No expenditures were reported for this category.
- KY: Figures include Medicaid expenditures for state mental retardation facilities and AIS/MR waiver under other funds.
- LA: No 1986-87 expenditures were reported for this category.
- MO: With the exception of a small, community-based ICF-MR program all Medicaid eligible mental retardation and mental health programs are fully funded from the General Fund. Services are billed to Medicaid and collections returned to the General Revenue Fund. 1984-85 collections totaled \$32 million, 1985-86 collections totaled \$38 million, and 1986-87 collections are expected to total between \$39-\$43 million.
- MD: Expenditures from bond proceeds are not available for this category. They have been included in the "Capital Expenditures" category.
- NJ: For 1985-86, amounts listed have been taken from an internal data source and represent early estimates that are subject to adjustment and revision.
- NM: Figures were taken from "Status of the State: 1986" and are not complete.
- OR: Figures listed are estimates only.
- RI: Expenditures in the category "Bonds" are combined for this item and Mental Health and are listed in the Mental Health table.
- UT: Expenditures listed under this category are estimates since State agencies do not track funds under the same categories.
- WY: No expenditures were reported for this category on a pilot survey that was conducted in December, 1985.

MENTAL HEALTH  
(excluding Medicaid)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUNDS	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
<b>NEW ENGLAND</b>															
Connecticut	129	4			133	138	4			142	178	3			182
Maine	35				36	39				39	43				43
Massachusetts	238	10			248	320	11			331	369	11	1		381
New Hampshire															
Rhode Island*	29			6	35	31			6	37	36			7	42
Vermont	11	4			15	13	4			17	13	4			17
<b>MIDEAST</b>															
Delaware	30	2			32	32	3			34	32	2			34
D.C.															
Maryland*	149	1	3		153	165	3	3		171	171	2	3		176
New Jersey*	199	16			215	236	12			249	249	11			260
New York	890	5	52		947	928	5	60		993	996	17	68		1,081
Pennsylvania	346	42	40		427	353	54	41		448	358	52	46		456
<b>GREAT LAKES</b>															
Illinois	73	4	4		81	88	3	6		97	84	4	4		94
Indiana	137	28			165	151	25			176	161	24			185
Michigan	326	5	2		333	387	5	3		395	521	5	5		531
Ohio	262	63	52		378	283	66	53		403	303	63	59		426
Wisconsin	87	20			107	89	20	22		131	90	19	22		132
<b>PLAINS</b>															
Iowa	3				3	3				3	3				3
Kansas	36		9		45	37		10		47	46	3	9		58
Minnesota	9	1			11	8	2			10	8	2			10
Missouri*	127	7			134	145	9			154	146	9			155
Nebraska	21	1	8		31	21	1	7		30	23	2			25
N. Dakota	15		3		18	16	1	3		20	17	1	3		21
S. Dakota	12	5			17	12	5			17	13	5			17
<b>SOUTHEAST</b>															
Alabama*	40	15	94		148	52	12	98		163	57	11	98		167
Arkansas	29	7	3		40	32	7	3		42	29	7	5		41
Florida	224	48	2		273	250	51	2		303	276	50	2		328
Georgia*															
Kentucky*	49	9	17		75	59	10	14		83	68	6	12		86
Louisiana*	105	8			113	93	5	4		102	68	5	14		87
Mississippi															
N. Carolina															
S. Carolina	102	5	23		130	114	5	28		148	129	6	33		168
Tennessee	86	12	6		104	87	15	7		109	108	13	6		128
Virginia	98		11		109	100		18		117	97		20		117
W. Virginia															
<b>SOUTHWEST</b>															
Arizona	14	3			17	14	5			19	18	4	1		23
New Mexico*					28					28					28
Oklahoma															
Texas															
<b>ROCKY MOUNTAIN</b>															
Colorado	52	4	5		61	59	4	12		75	61	3	12		77
Idaho	4	2			6	4	1			6	4	1			6
Montana	38	5			43	40	4			45	40	5			45
Utah*	20	2			22	21	2			23	22	2			24
Wyoming	4														
<b>FAR WEST</b>															
California	645				645	693	21			714	856				856
Nevada															
Oregon*	17	3	9		29	9		4		13	10	1	4		15
Washington	93	7			100	106	4			110	111	7	1		119
Alaska	6	1			6	8	1			9	10	1			11
Hawaii	23	2			25	25	4			29	26	4			30
<b>TOTAL</b>	<b>4,813</b>	<b>351</b>	<b>343</b>	<b>6</b>	<b>5,538</b>	<b>5,261</b>	<b>384</b>	<b>398</b>	<b>6</b>	<b>6,082</b>	<b>5,850</b>	<b>365</b>	<b>428</b>	<b>7</b>	<b>6,685</b>

ANNUAL PERCENTAGE CHANGE IN MENTAL HEALTH EXPENDITURES  
(excluding Medicaid)

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
<b>NEW ENGLAND</b>						
Connecticut	7.0	0.0	6.8	29.0	-25.0	28.2
Maine	11.4		8.3	10.3		10.3
Massachusetts	34.5	10.0	33.5	15.6	0.0	15.1
New Hampshire						
Rhode Island	5.7		5.7	16.2		13.5
Vermont	18.2	0.0	13.3	0.0	0.0	0.0
<b>MIDEAST</b>						
Delaware	6.7	50.0	6.3	0.0	-33.3	0.0
D.C.						
Maryland	10.5	200.0	11.8	3.6	-33.3	2.9
New Jersey	18.6	-25.0	15.8	5.5	-8.3	4.4
New York	4.9	0.0	4.9	7.7	240.0	8.9
Pennsylvania	2.1	28.6	4.9	2.5	-3.7	1.8
<b>GREAT LAKES</b>						
Illinois	22.1	-25.0	19.8	-6.4	33.3	-3.1
Indiana	10.2	-10.7	6.7	6.6	-4.0	5.1
Michigan	18.9	0.0	18.6	34.9	0.0	34.4
Ohio	7.0	4.8	6.6	7.7	-4.5	5.7
Wisconsin	27.6	0.0	22.4	0.9	-5.0	0.8
<b>PLAINS</b>						
Iowa	0.0		0.0	0.0		0.0
Kansas	4.4		4.4	17.0		23.4
Minnesota	-11.1	100.0	-9.1	0.0	0.0	0.0
Missouri	14.2	28.6	14.9	0.7	0.0	0.6
Nebraska	-3.4	0.0	-3.2	-17.9	100.0	-16.7
N. Dakota	5.6		11.1	5.3	0.0	5.0
S. Dakota	0.0	0.0	0.0	8.3	0.0	0.0
<b>SOUTHEAST</b>						
Alabama	11.9	-20.0	10.1	3.3	-8.3	2.5
Arkansas	9.4	0.0	5.0	-2.9	0.0	-2.4
Florida	11.5	6.3	11.0	10.3	-2.0	8.3
Georgia						
Kentucky	10.6	11.1	10.7	9.6	-40.0	3.6
Louisiana	-7.6	-37.5	-9.7	-15.5	0.0	-14.7
Mississippi						
N. Carolina						
S. Carolina	13.6	0.0	13.8	14.1	20.0	13.5
Tennessee	2.2	25.0	4.8	21.3	-13.3	17.4
Virginia	8.3		7.3	-0.8		0.0
W. Virginia						
<b>SOUTHWEST</b>						
Arizona	0.0	66.7	11.8	35.7	-20.0	21.1
New Mexico			0.0			0.0
Oklahoma						
Texas						
<b>ROCKY MOUNTAIN</b>						
Colorado	24.6	0.0	23.0	2.8	-25.0	2.7
Idaho	0.0	-50.0	0.0	0.0	0.0	0.0
Montana	5.3	-20.0	4.7	0.0	25.0	0.0
Utah	5.0	0.0	4.5	4.8	0.0	4.3
Wyoming						
<b>FAR WEST</b>						
California	7.4		10.7	23.5	-100.0	19.9
Nevada						
Oregon	-50.0	-100.0	-55.2	7.7		15.4
Washington	14.0	-42.9	10.0	5.7	75.0	8.2
Alaska	33.3	0.0	50.0	25.0	0.0	22.2
Hawaii	8.7	100.0	16.0	4.0	0.0	3.4
<b>TOTAL</b>	<b>9.7</b>	<b>9.4</b>	<b>9.8</b>	<b>10.9</b>	<b>-4.9</b>	<b>9.9</b>



## NOTES ON MENTAL HEALTH EXPENDITURES

- AL:** Amounts listed represent combined expenditures for Mental Health and Mental Retardation.
- GA:** Expenditures for Mental Health are combined with Mental Retardation expenditures and listed in the Mental Retardation table.
- KY:** Expenditures include Medicaid payments to state psychiatric facilities.
- LA:** No expenditures were reported for this category for 1985-86 or 1986-87.
- MD:** Expenditures from bond proceeds are not available for this category. They have been included in the "Capital Expenditure" category.
- MO:** With the exception of a small community-based ICF-MR program all Medicaid eligible mental retardation and mental health programs are fully funded from the General Revenue Fund. Services are billed to Medicaid and collections returned to the General Revenue Fund. 1984-85 collections totaled \$32 million, 1985-86 collections totaled \$38 million, and 1986-87 collections are expected to total between \$39-\$43 million.
- NJ:** Amounts listed for 1985-86 are taken from an internal data source and represent early estimates that are subject to adjustment and revision.
- NM:** Figures were taken from "Status of the State: 1986" and are not complete.
- OR:** Figures are estimates only.
- RI:** Amounts listed under "Bonds" represent expenditures for both Mental Health and Mental Retardation.
- UT:** Figures are estimates since state agencies do not track funds in these categories.
- WY:** Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

CORRECTIONS  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut*	81	2			83	95	2			97	95	2			97
Maine	30		1		31	31	1			32	32	1			33
Massachusetts	121	1			121	140				140	142				142
New Hampshire															
Rhode Island	30			3	34	32			1	33	34			1	35
Vermont	15				15	16				16	17				17
MIDEAST															
Delaware	41				41	47				47	49		1		50
D.C.															
Maryland*	338	1	31		371	369	3	33		404	384	3	43		430
New Jersey	266	2			268	291	2			293	323	2			325
New York	624				624	677		16		693	771	1	17		789
Pennsylvania	161		18		180	185		20		206	205		20		225
GREAT LAKES															
Illinois	332		11		343	372		12		384	392		15		407
Indiana	104	2	9		115	144	2	11		156	149	2	12		163
Michigan	305	1	4		309	389	2	6		397	472	2	8		482
Ohio	304	7	37		348	305	5	40		351	406	5	51		462
Wisconsin	119	1	27		148	130		31		161	132		32		165
PLAINS															
Iowa	72				72	71				71	71				71
Kansas	56		4		60	66		5		71	59		6		65
Minnesota	86		19		105	86	1	21		108	91	1	22		114
Missouri	79	1	8		87	99	2	11		112	123	2	12		137
Nebraska	36		3		40	34		3		38	35		5		40
N. Dakota	5		2		8	6		2		8	7		2		9
S. Dakota	9	1	2		11	12	1	2		15	13	1	2		17
SOUTHEAST															
Alabama	95		10		105	99		11		110	101		13		114
Arkansas	35		7		43	37		9		46	38		13		50
Florida	306	7	8		321	337	4	6		348	441	4	10		455
Georgia															
Kentucky	80				88	92		9		101	96		8		105
Louisiana*	285	6	10		301	295	19	18		332	303	21	61		385
Mississippi															
N. Carolina															
S. Carolina	126	3	15		144	134	4	21		159	157	3	27		187
Tennessee	142		13		155	174		14		187	227	1	18		246
Virginia	319	3	3		325	360	7	2		370	384	7	2		393
W. Virginia															
SOUTHWEST															
Arizona	134	1	8		142	170	1	9		181	202	1	16		219
New Mexico*					81					78					76
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado*	51	1	6		57	57	1	6		64	62	1	6		69
Idaho	13		3		16	15		5		20	15		5		20
Montana	20	4			24	22	4			26	21	4			25
Utah*	49		7		56	54		6		61	59		6		65
Wyoming															
FAR WEST															
California	1,046	1	10	175	1,232	1,295	1	22	312	1,630	1,511	1	29	95	1,636
Nevada															
Oregon	73		4		77	75		8		83	76		8		84
Washington	144			42	186	162			21	184	169			5	174
Alaska	71		1		72	78		1		79	83		1		84
Hawaii	31				31	36				36	44				45
TOTAL	6,092	45	268	220	6,715	6,915	62	346	334	7,741	7,764	64	453	101	8,461

## ANNUAL PERCENTAGE CHANGE IN CORRECTIONS EXPENDITURES

STATE	FISCAL 1985 TO 1986:			FISCAL 1986 TO 1987:		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	17.3	0.0	16.9	0.0	0.0	0.0
Maine	0.0		3.2	3.2	0.0	3.1
Massachusetts	15.7	-100.0	15.7	1.4		1.4
New Hampshire						
Rhode Island	0.0		-2.9	6.1		6.1
Vermont	6.7		6.7	6.3		6.3
MIDEAST						
Delaware	14.6		14.6	6.4		6.4
D.C.						
Maryland	8.9	200.0	8.9	6.2	0.0	6.4
New Jersey	9.4	0.0	9.3	11.0	0.0	10.9
New York	11.1		11.1	13.7		13.9
Pennsylvania	14.5		14.4	9.8		9.2
GREAT LAKES						
Illinois	12.0		12.0	6.0		6.0
Indiana	37.2	0.0	35.7	3.9	0.0	4.5
Michigan	27.8	100.0	28.5	21.5	0.0	21.4
Ohio	1.2	-28.6	0.9	32.5	0.0	31.6
Wisconsin	10.3	-100.0	8.8	1.9		2.5
PLAINS						
Iowa	-1.4		-1.4	0.0		0.0
Kansas	18.3		18.3	-8.5		-8.5
Minnesota	1.9		2.9	5.6	0.0	5.6
Missouri	26.4	100.0	28.7	22.7	0.0	22.3
Nebraska	-5.1		-5.0	8.1		5.3
N. Dakota	14.3		0.0	12.5		12.5
S. Dakota	27.3	0.0	36.4	7.1	0.0	13.3
SOUTHEAST						
Alabama	4.8		4.8	3.6		3.6
Arkansas	9.5		7.0	10.9		8.7
Florida	9.2	-42.9	8.4	31.5	0.0	30.7
Georgia						
Kentucky	26.3		14.8	3.0		4.0
Louisiana	6.1	216.7	10.3	16.3	10.5	16.0
Mississippi						
N. Carolina						
S. Carolina	9.9	33.3	10.4	18.7	-25.0	17.6
Tennessee	21.3			30.3		
Virginia	12.4	133.3	13.8	6.6	0.0	6.2
W. Virginia						
SOUTHWEST						
Arizona	26.1	0.0	27.5	21.8	0.0	21.0
New Mexico			-3.7			-2.6
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	10.5	0.0	12.3	7.9	0.0	7.8
Idaho	25.0		25.0	0.0		0.0
Montana	10.0	0.0	8.3	-4.5	0.0	-3.8
Utah	7.1		8.9	8.3		6.6
Wyoming						
FAR WEST						
California	32.3	0.0	32.3	0.4	0.0	0.4
Nevada						
Oregon	7.8		7.8	1.2		1.2
Washington	-1.6		-1.1	-4.9		-5.4
Alaska	9.7			6.3		6.3
Hawaii	16.1		16.1	22.2		25.0
TOTAL	15.4	37.8	15.3	9.5	3.2	9.3

## CORRECTIONS EXPENDITURES AS A PERCENT OF TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
NEW ENGLAND			
Connecticut	1.7	1.8	1.6
Maine	1.9	1.8	1.7
Massachusetts	1.2	1.3	1.3
New Hampshire	0.0	0.0	0.0
Rhode Island	2.4	2.2	2.3
Vermont	2.1	2.0	2.0
MIDEAST			
Delaware	2.5	2.3	2.6
D.C.			
Maryland	5.3	5.2	5.3
New Jersey	2.7	2.6	2.7
New York	2.0	2.0	2.1
Pennsylvania	1.1	1.2	1.2
GREAT LAKES			
Illinois	2.3	2.4	2.4
Indiana	1.6	2.0	2.0
Michigan	2.5	2.8	3.3
Ohio	2.2	2.1	2.5
Wisconsin	1.7	1.8	1.7
PLAINS			
Iowa	1.2	1.2	1.1
Kansas	1.8	2.0	1.8
Minnesota	1.4	1.4	1.4
Missouri	1.7	1.8	2.1
Nebraska	2.0	1.9	1.9
N. Dakota	0.7	0.7	0.7
S. Dakota	1.3	1.6	1.7
SOUTHEAST			
Alabama			
Arkansas	1.4	1.4	1.4
Florida	2.4	2.3	2.7
Georgia	0.0	0.0	0.0
Kentucky	1.8	1.7	1.5
Louisiana	4.4	4.6	5.6
Mississippi			
N. Carolina			
S. Carolina	3.0	2.9	3.2
Tennessee	3.5	3.8	4.4
Virginia	4.3	4.4	4.3
W. Virginia			
SOUTHWEST			
Arizona	3.7	4.2	4.9
New Mexico			
Oklahoma			
Texas			
ROCKY MOUNTAIN			
Colorado	1.7	1.7	1.8
Idaho	1.2	1.4	1.3
Montana	1.9	1.9	1.8
Utah	2.3	2.3	2.5
Wyoming	0.0		
FAR WEST			
California	2.8	3.2	3.2
Nevada			
Oregon	1.4	1.4	1.3
Washington	2.4	2.1	1.9
Alaska	1.5	2.0	2.7
Hawaii	1.2	1.3	1.5
TOTAL	2.3	2.4	2.5

### NOTES ON CORRECTIONS EXPENDITURES

- CO: Figures do not include expenditures for juvenile corrections. Figures are actual, not estimated.
- CT: Figures do not include prison industries.
- LA: Figures are reported for the Department of Public Safety and Corrections which is not limited solely to the corrections function.
- MD: Figures are reported for the Department of Public Safety and Correctional Services which is not limited solely to the corrections function. Expenditures from bond proceeds are not available for this category. They are included under the "Capital Expenditures" category.
- NM: Figures are taken from "Status of the State: 1986" and are not complete.
- UT: Figures include probation and parole expenditures.

TRANSPORTATION  
(including capital expenditures)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	9	200	354	133	696	5	295	457	196	951		295	469	210	974
Maine		68	148	6	222		85	158	4	247		78	150	15	244
Massachusetts*	151	5	209	252	617	181	3	237	321	743	203	3	250	0	457
New Hampshire															
Rhode Island	52	9	11	27	100	60	5	13	22	100	58	6	15	24	103
Vermont		49	71	5	124		58	59	1	117		63	72		135
MIDEAST															
Delaware	60	1	7	84	152	71	3	8	87	170	67	3	31	55	155
D.C.															
Maryland*		414	865		1,279		513	991		1,504		460	1,016	100	1,576
New Jersey	665	142	10		817	551	364	12		927	560	482	13		1,055
New York	760	486	1,214	115	2,574	799	564	1,071	172	2,606	859	502	951	276	2,589
Pennsylvania	179	629	1,207	43	2,059	189	844	1,435	43	2,510	193	863	1,437	188	2,682
GREAT LAKES															
Illinois	18	28	1,762	118	1,926	24	45	1,701	160	1,930	18	54	1,981	155	2,208
Indiana	23	282	595		899		303	592		895	1	347	579		927
Michigan	1	281	907		1,189		286	985		1,271		290	1,032		1,322
Ohio	34	1	969	71	1,075	34	10	1,107	99	1,251	39		1,152	131	1,322
Wisconsin*		215	557		772		244	626		870		244	619		863
PLAINS															
Iowa	9	164	322		495	8	169	332		509	1	174	342		517
Kansas		189	262		451		243	251		493		240	302		542
Minnesota	24	159	902		1,085	22	175	894		1,091	19	186	921		1,126
Missouri	4	5	632	5	646	4	12	600	24	640	5	8	623		636
Nebraska	5	3	310		317	3	2	286		291	5	1	307		313
N. Dakota		100	84		184		93	60		153		110	89		199
S. Dakota	1	79	102		182	1	105	92		197	1	98	88		186
SOUTHEAST															
Alabama		685	522	59	1,266		760	426	60	1,247		291	281	2	574
Arkansas	3	12	302		317	2		409		411	2	2	412		416
Florida		482	892		1,374		597	892		1,490		683	971		1,654
Georgia	316	355	342	84	1,097	284	387	330	82	1,083	453	380	20	83	936
Kentucky*	2	253	477	58	790	2	276	498	75	851	3	263	646	154	166
Louisiana*	211	355	196	238	762	197	403	246	157	1,003	157	309	307	67	840
Mississippi															
N. Carolina															
S. Carolina	3	147	294		443	4	173	289		465	4	189	315		507
Tennessee*		316	308		624		344	237		581		303	378		681
Virginia	8	283	727	47	1,064	12	458	1,072	39	1,581	19	401	1,009	80	1,508
W. Virginia															
SOUTHWEST															
Arizona		242	196	72	510		264	202	72	538		246	273	72	590
New Mexico*					352					342	18				382
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado		269	202		471		229	191		420		195	172		367
Idaho		85	80		165		103	94		197		95	90		185
Montana		131	138	18	287	1	127	193		321	1	134	171		305
Utah	5	173	195		373	1	160	172		333	1	175	162		339
Wyoming															
WEST															
California		1,166	1,735		2,901		1,361	2,006		3,367	36	1,313	2,146		3,495
Nevada															
Oregon	4	5	431		440	4	4	457		466	4	5	495		504
Washington		318	376	35	729		330	467	50	847		401	428	127	956
Alaska					1					1					1
Hawaii		67	200	60	327		61	233	115	408		98	236	101	435
TOTAL	2,547	8,853	19,113	1,530	32,154	2,459	10,458	20,381	1,779	35,418	2,727	9,990	20,951	1,840	34,972

ANNUAL PERCENTAGE CHANGE IN TRANSPORTATION EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	32.7	47.5	36.6	3.2	0.0	2.4
Maine	5.2	25.0	11.3	1.9	-8.2	-1.2
Massachusetts	20.8	-40.0	20.4	-38.7	0.0	-38.5
New Hampshire						
Rhode Island	5.6	-44.4	0.0	2.1	20.0	3.0
Vermont	-21.1	18.4	-5.6	20.0	8.6	15.4
MIDEAST						
Delaware	9.9	200.0	11.8	-7.8	0.0	-8.8
D.C.						
Maryland	14.6	23.9	17.6	12.6	-10.3	4.8
New Jersey	-16.6	156.3	13.5	1.8	32.4	13.8
New York	-2.2	16.0	1.2	2.2	-11.0	-0.7
Pennsylvania	16.7	34.2	21.9	9.1	2.3	6.9
GREAT LAKES						
Illinois	-0.7	60.7	0.2	14.3	20.0	14.4
Indiana	-4.2	7.4	-0.4	-2.0	14.5	3.6
Michigan	8.5	1.8	6.9	4.8	1.4	4.0
Ohio	15.5	900.0	16.4	6.6	-100.0	5.7
Wisconsin	12.4	13.5	12.7	-1.1	0.0	-0.8
PLAINS						
Iowa	2.7	3.0	2.8	0.9	3.0	1.6
Kansas	-4.2	28.6	9.3	20.3	-1.2	9.9
Minnesota	-1.1	10.1	0.6	2.6	6.3	3.2
Missouri	-2.0	140.0	-0.9	0.0	-33.3	-0.6
Nebraska	-8.3	-33.3	-8.2	8.0	-50.0	7.6
N. Dakota	-28.6	-7.0	-16.8	48.3	18.3	30.1
S. Dakota	-9.7	32.9	8.2	-4.3	-6.7	-5.6
SOUTHEAST						
Alabama	-16.4	10.9	-1.5	-41.8	-61.7	-54.0
Arkansas	34.8	-100.0	29.7	0.7		1.2
Florida	0.0	23.9	8.4	8.9	14.4	11.0
Georgia	-6.2	9.0	-1.3	-20.1	-1.8	-13.6
Kentucky	7.1	9.1	7.7	39.7	-4.7	-80.5
Louisiana	-7.0	13.5	31.6	-11.5	-23.3	-16.3
Mississippi						
N. Carolina						
S. Carolina	-1.3	17.7	5.0	8.9	9.2	9.0
Tennessee	-23.1	8.9	-6.9	59.5	-11.9	17.2
Virginia	43.6	61.8	48.6	-1.3	-12.4	-4.6
W. Virginia						
SOUTHWEST						
Arizona	2.2	9.1	5.5	25.9	-6.8	9.7
New Mexico			-2.8			11.7
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	-5.4	-14.9	-10.8	-9.9	-14.8	-12.6
Idaho	17.5	21.2	19.4	-4.3	-7.8	-6.1
Montana	24.4	-3.1	11.8	-11.3	5.5	-5.0
Utah	-13.5	-7.5	-10.7	-5.8	9.4	1.8
Wyoming						
FAR WEST						
California	15.6	16.7	16.1	8.8	-3.5	3.8
Nevada						
Oregon	6.0	-20.0	5.9	8.4	25.0	8.2
Washington	25.8	3.8	16.2	7.4	21.5	12.9
Alaska			0.0			0.0
Hawaii	33.8	-9.0	24.8	-3.2	60.7	6.6
TOTAL	6.2	18.1	10.2	3.7	-4.5	-1.3

TRANSPORTATION EXPENDITURES AS A PERCENT  
OF TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
<b>NEW ENGLAND</b>			
Connecticut	14.5	17.5	15.7
Maine	13.7	13.7	12.9
Massachusetts	6.3	6.7	4.1
New Hampshire	0.0	0.0	0.0
Rhode Island	7.2	6.6	6.6
Vermont	17.4	14.5	15.6
<b>MIDEAST</b>			
Delaware	9.1	8.5	8.0
D.C.			
Maryland	18.3	19.4	19.3
New Jersey	8.1	8.1	8.6
New York	8.2	7.5	6.9
Pennsylvania	13.1	14.4	14.9
<b>GREAT LAKES</b>			
Illinois	12.9	12.1	13.0
Indiana	12.7	11.7	11.6
Michigan	9.5	9.0	9.1
Ohio	6.7	7.5	7.1
Wisconsin	9.0	9.5	9.0
<b>PLAINS</b>			
Iowa	8.4	8.4	8.3
Kansas	13.8	13.8	15.0
Minnesota	14.7	13.8	13.8
Missouri	12.6	10.0	9.7
Nebraska	16.1	14.2	15.0
N. Dakota	16.6	12.8	15.5
S. Dakota	21.4	20.7	19.0
<b>SOUTHEAST</b>			
Alabama			
Arkansas	10.2	12.6	11.2
Florida	10.2	10.0	9.8
Georgia	14.3	12.9	10.5
Kentucky	16.6	14.6	2.4
Louisiana	11.2	13.9	12.3
Mississippi			
N. Carolina			
S. Carolina	9.1	8.4	8.6
Tennessee	13.9	11.9	12.0
Virginia	14.1	18.8	16.5
W. Virginia			
<b>SOUTHWEST</b>			
Arizona	13.3	12.6	13.1
New Mexico			
Oklahoma			
Texas			
<b>ROCKY MOUNTAIN</b>			
Colorado	14.3	11.3	9.5
Idaho	12.4	13.7	12.4
Montana	22.7	23.6	22.1
Utah	15.1	12.7	12.9
Wyoming	0.0		
<b>FAR WEST</b>			
California	6.5	6.6	6.7
Nevada			
Oregon	8.0	7.7	7.7
Washington	9.5	9.5	10.3
Alaska	0.0	0.0	0.0
Hawaii	13.2	14.6	14.7
TOTAL	10.7	10.7	10.0

FEDERAL, STATE, AND LOCAL SHARE OF HIGHWAY  
FINANCE

STATE	-----FISCAL 1985----- Percentage Financed by:		
	Federal	State	Local
<b>NEW ENGLAND</b>			
Connecticut	28	44	28
Maine	26	43	32
Massachusetts	19	44	37
New Hampshire	28	43	30
Rhode Island	42	34	25
Vermont	34	40	25
<b>MIDEAST</b>			
Delaware	29	51	20
D.C.	42		58
Maryland	35	51	14
New Jersey	37	32	31
New York	16	31	53
Pennsylvania	29	54	17
<b>GREAT LAKES</b>			
Illinois	27	51	22
Indiana	32	58	9
Michigan	30	50	21
Ohio	28	53	18
Wisconsin	19	35	46
<b>PLAINS</b>			
Iowa	26	49	25
Kansas	27	37	36
Minnesota	22	35	42
Missouri	31	43	25
Nebraska	29	44	26
N. Dakota	37	38	25
S. Dakota	34	35	31
<b>SOUTHEAST</b>			
Alabama	35	46	19
Arkansas	27	61	12
Florida	22	50	28
Georgia	44	36	21
Kentucky	35	53	13
Louisiana	25	43	32
Mississippi	27	47	26
N. Carolina	41	47	12
S. Carolina	35	55	10
Tennessee	33	47	20
Virginia	22	62	15
W. Virginia	43	49	7
<b>SOUTHWEST</b>			
Arizona	31	47	22
New Mexico	25	52	23
Oklahoma	20	60	20
Texas	26	37	38
<b>ROCKY MOUNTAIN</b>			
Colorado	28	39	33
Idaho	34	52	14
Montana	45	36	19
Utah	43	38	18
Wyoming	23	62	15
<b>FAR WEST</b>			
California	35	34	32
Nevada	35	41	24
Oregon	30	52	28
Washington	34	42	23
Alaska	32	50	18
Hawaii	33	31	36
TOTAL	29	45	27

SOURCE: ACIR, Significant Features of Fiscal  
Federalism, 1986-87 Edition.

## NOTES ON TRANSPORTATION EXPENDITURES

- IL: Federal funds are included in the column, "All Other Funds."
- KY: Figures for 1985-86 are actual, not estimated.
- LA: Bond expenditures of \$238 million (1984-85), \$157 million (1985-86), and \$62 million (1986-87) are not included in total.
- MA: Bond expenditures include \$169 million (1984-85) and \$210 million (1985-86) for the accelerated Highway program. Also, federal funds are included in the column, "All Other Funds."
- MD: Expenditures from bond proceeds are not segregated but are used along with current revenues to fund operations, including capital construction; therefore, the amount shown in the "Bonds" column represents bonds issued to meet immediate cash needs.
- NM: Figures are taken from "Status of the State: 1986" and are not complete.
- OH: Federal funds are included in the column, "All Other Funds."
- TN: Actual expenditures are reported, but the column "All Other Funds" includes earmarked taxes and bond proceeds. Expenditures from those categories cannot be easily separated.
- WI: All expenditures are Department of Transportation funds.



CAPITAL EXPENDITURES  
(excluding transportation)  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
<b>NEW ENGLAND</b>															
Connecticut				77	77				81	81				77	77
Maine	2			4	6	2				2	2			2	
Massachusetts				281	281				266	266				274	274
New Hampshire															
Rhode Island	2			20	22	4			18	22	1			24	26
Vermont				13	13				16	16				17	17
<b>MIDEAST</b>															
Delaware				38	38				31	31				42	42
D.C.															
Maryland*				115	115	4				4	8				9
New Jersey	26				26	316				316	57				57
New York		24	515	85	624		27	471	83	581		14	521	96	631
Pennsylvania				129	129				169	169				207	207
<b>GREAT LAKES</b>															
Illinois	7		3	149	159	22		10	108	140	30		16	148	194
Indiana	90	57	23		170	131	57	27		215	131	56	27		214
Michigan	80	21	21		123	174	44	67		285	129	37	92		258
Ohio	46			324	371	23			294	317	83			892	975
Wisconsin	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>PLAINS</b>															
Iowa*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Kansas	10		27		37	18		46		64	11		57		68
Minnesota	13			67	80				118	118				116	116
Missouri	4	5	15	88	112	93	9	41	342	485	56	11	40	19	126
Nebraska	12	2	23		37	23	3	12		38	18	2	17		37
N. Dakota*	4		11		15	5		9		14	4	4		41	49
S. Dakota	3		1		4	4	1	3		7	4		4		8
<b>SOUTHEAST</b>															
Alabama*	12					38					0				
Arkansas	30	5	14		49	30	4	12		46	1	3	10		14
Florida	53	1	172	100	326	70	2	520	154	747	114	1	594	393	1,102
Georgia	507			121	628	607				607	581				581
Kentucky			111		111	1		142		143	16	55	242		314
Louisiana*		3	48	238	51		7	18	168	25	79	17		69	165
Mississippi															
N. Carolina															
S. Carolina	20	5	63	106	194	25	3	75	121	225	25	8	79	140	252
Tennessee*		8		55	63		6		114	120		5		125	130
Virginia	56	2	63	26	146	78	2	70	20	170	94	8	25	31	158
W. Virginia															
<b>SOUTHWEST</b>															
Arizona*	18				18	25		9		34	27		25		52
New Mexico*	23		26	121	171			7	109	116					
Oklahoma															
Texas															
<b>ROCKY MOUNTAIN</b>															
Colorado	35	5	13		52	4	35	103		143	24	67	43		135
Idaho	3		6		10	2		2		4			20		20
Montana	2	2	14	10	29		5	10	26	41	0	5	10	37	52
Utah	54	2	107	10	173	17	2	34	59	112	3	3	59	23	88
Wyoming	10														
<b>FAR WEST</b>															
California	7	8	142	109	266	79	35	375	781	1,270		41	139	419	599
Nevada															67
Oregon	8	11	20		39	2	6	54		62	2	6	59		
Washington		1	716	167	884	1	1	430	156	588	1		271	177	450
Alaska*	1				1	NA				NA					1
Hawaii		3		100	104	6	2		158	165	14	3		209	226
<b>TOTAL</b>	<b>1,138</b>	<b>165</b>	<b>2,154</b>	<b>2,553</b>	<b>5,583</b>	<b>1,804</b>	<b>251</b>	<b>2,547</b>	<b>3,392</b>	<b>7,673</b>	<b>1,436</b>	<b>408</b>	<b>2,367</b>	<b>3,576</b>	<b>7,793</b>

## ANNUAL PERCENTAGE CHANGE IN CAPITAL EXPENDITURES

CAPITAL EXPENDITURES AS A PERCENT  
OF TOTAL STATE EXPENDITURES

STATE	FISCAL 1985 TO 1986			FISCAL 1986 TO 1987			STATE	1984-85	1985-86	1986-87
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL				
NEW ENGLAND										
Connecticut	5.2		5.2	-4.9		-4.9	Connecticut	1.6	1.5	1.2
Maine	-66.7		-66.7	0.0		0.0	Maine	0.4	0.1	0.1
Massachusetts	-5.3		-5.3	3.0		3.0	Massachusetts	2.9	2.4	2.5
New Hampshire							New Hampshire	0.0	0.0	0.0
Rhode Island	0.0		0.0	13.6		18.2	Rhode Island	1.6	1.5	1.7
Vermont	23.1		23.1	6.3		6.3	Vermont	1.8	2.0	2.0
MIDEAST										
Delaware	-18.4		-18.4	35.5		35.5	Delaware	2.3	1.5	2.2
D.C.							D.C.			
Maryland	-96.5		-96.5	100.0		125.0	Maryland	1.6	0.1	0.1
New Jersey	1115.4		1115.4	-82.0		-82.0	New Jersey	0.3	2.8	0.5
New York	-7.7	12.5	-6.9	11.4	-48.1	8.6	New York	2.0	1.7	1.7
Pennsylvania	31.0		31.0	22.5		22.5	Pennsylvania	0.8	1.0	1.1
GREAT LAKES										
Illinois	-11.9		-11.9	38.6		38.6	Illinois	1.1	0.9	1.1
Indiana	39.8	0.0	26.5	0.0	-1.8	-0.5	Indiana	2.4	2.8	2.7
Michigan	138.6	109.5	131.7	-8.3	-15.9	-9.5	Michigan	1.0	2.0	1.8
Ohio	-14.3		-14.6	207.6		207.6	Ohio	2.3	1.9	5.3
Wisconsin							Wisconsin	0.0	0.0	0.0
PLAINS										
Iowa							Iowa	0.0	0.0	0.0
Kansas	73.0		73.0	6.3		6.3	Kansas	1.1	1.8	1.9
Minnesota	47.5		47.5	-1.7		-1.7	Minnesota	1.1	1.5	1.4
Missouri	344.9	80.0	333.0	-75.8	22.2	-74.0	Missouri	2.2	7.6	1.9
Nebraska	0.0	50.0	2.7	0.0	-33.3	-2.6	Nebraska	1.9	1.9	1.8
N. Dakota	-6.7		-6.7	221.4	ERR	250.0	N. Dakota	1.4	1.2	3.8
S. Dakota	75.0		75.0	14.3	-100.0	14.3	S. Dakota	0.5	0.7	0.8
SOUTHEAST										
Alabama	216.7			-100.0			Alabama			
Arkansas	-4.5	-20.0	-6.1	-73.8	-25.0	-69.6	Arkansas	1.6	1.4	0.4
Florida	128.9	100.0	129.1	48.0	-50.0	47.5	Florida	2.4	5.0	6.5
Georgia	-3.3		-3.3	-4.3		-4.3	Georgia	8.2	7.2	6.5
Kentucky	28.8		28.8	80.4		119.6	Kentucky	2.3	2.4	4.5
Louisiana	-35.0	133.3	-51.0	-53.8	1028.6	560.0	Louisiana	0.7	0.3	2.4
Mississippi							Mississippi			
N. Carolina							N. Carolina			
S. Carolina	16.9	-40.0	16.0	10.4	166.7	12.0	S. Carolina	4.0	4.1	4.3
Tennessee	107.3	-25.0	90.5	9.6	-16.7	8.3	Tennessee	1.4	2.5	2.3
Virginia	15.9	0.0	16.4	-10.7	300.0	-7.1	Virginia	1.9	2.0	1.7
W. Virginia							W. Virginia			
SOUTHWEST										
Arizona	88.9		88.9	52.9		52.9	Arizona	0.5	0.8	1.2
New Mexico							New Mexico			
Oklahoma							Oklahoma			
Texas							Texas			
ROCKY MOUNTAIN										
Colorado	122.9	600.0	175.0	-37.4	91.4	-5.6	Colorado	1.6	3.8	3.5
Idaho	-55.6		-60.0	400.0		400.0	Idaho	0.8	0.3	1.3
Montana	38.5	150.0	41.4	30.6	0.0	26.8	Montana	2.3	3.0	3.8
Utah	-35.7	0.0	-35.3	-22.7	50.0	-21.4	Utah	7.0	4.3	3.3
Wyoming							Wyoming	0.0		
FAR WEST										
California	378.7	337.5	377.4	-54.8	17.1	-52.8	California	0.6	2.5	1.2
Nevada							Nevada			
Oregon	100.0	-45.5	59.0	8.9	0.0	8.1	Oregon	0.1	1.0	1.0
Washington	-33.5	0.0	-33.5	-23.5	-100.0	-23.5	Washington	11.5	6.6	4.9
Alaska	-100.0		-100.0				Alaska	0.0	0.0	0.0
Hawaii	64.0	-33.3	58.7	36.0	50.0	37.0	Hawaii	4.2	5.9	7.6
TOTAL	32.5	52.1	37.4	-4.7	62.5	1.6	TOTAL	1.9	2.3	2.2

## NOTES ON CAPITAL EXPENDITURES

AL: Only General Fund expenditures are reported for 1984-85 and 1985-86. All other figures are unknown. For 1986-87, General Fund expenditure is reported as zero and all other figures are unknown.

AZ: Capital expenditures exclude higher education.

AK: Total capital expenditures do not exceed \$1.0 million for 1985-86 or 1986-87.

IA: No expenditures are listed for this category.

LA: Expenditures listed under "Bonds" are excluded from Total.

MD: Figures do not include maintenance and repairs.

ND: General, Federal, and All Other Funds are combined.

NM: Figures are taken from, "Status of the State: 1986," and are not complete.

TN: All capital expenditures, except highways, are reported in the capital projects fund. This includes expenditures from bond proceeds, current tax revenues, and surplus. The source of revenue cannot easily be separated for individual expenditures. The figures reported in this category are the actual expenditures made in the capital projects fund from all sources of revenue.

WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

ALL OTHER EXPENDITURES  
(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	1,411	164	4	77	1,656	1,523	171	4	81	1,779	1,979		4	77	2,059
Maine	211	181	69		461	210	198	92		500	208	185	93		486
Massachusetts	2,265	477	1,435		4,177	2,468	490	1,840		4,798	2,623	531	1,563		4,717
New Hampshire															
Rhode Island	355	111	13	8	487	395	137	9	9	552	395	106	11	13	525
Vermont	151	37	47		236	164	88	56		309	174	87	54		316
MIDEAST															
Delaware	237	55	450		742	311	165	370		845	294	103	571		968
D.C.															
Maryland*	878	305	342		1,525	1,046	347	430		1,824	1,165	332	515		2,013
New Jersey*	2,447	680	176	245	3,548	2,841	585	181	199	3,806	2,968	877	176	219	4,240
New York	6,470	2,028	1,017		9,515	7,083	1,929	1,450		10,462	7,309	2,222	1,408		10,940
Pennsylvania	2,023	1,183	1,815		5,021	2,285	1,334	1,830		5,448	2,276	1,323	1,934		5,533
GREAT LAKES															
Illinois	2,092	758	1,928	38	4,816	2,232	731	2,176	48	5,187	2,209	807	2,571	67	5,654
Indiana	207	1,548	678		2,433	390	1,343	828		2,562	389	1,304	865		2,558
Michigan	1,375	939	1,287		3,601	1,637	1,093	1,372		4,102	1,218	1,155	1,541		3,914
Ohio	1,403	889	4,507		6,799	1,683	1,156	3,789		6,629	1,923	1,010	3,947		6,881
Wisconsin*	1,743	477	566	251	3,039	2,056	477	620	230	3,383	2,182	479	705	230	3,596
PLAINS															
Iowa	598	501	1,932		3,031	149	537	1,982		2,668	656	566	2,029		3,252
Kansas	303	192	261		757	324	192	324		839	337	187	393		917
Minnesota	1,480	329	644		2,453	1,498	408	826		2,732	1,491	613	682		2,785
Missouri	783	413	380	7	1,583	924	496	542	36	1,998	1,001	509	811		2,320
Nebraska	235	181	236		652	243	192	283		718	270	182	272		724
N. Dakota*	113		214		327	96		290		386	111		250		361
S. Dakota	116	85	50		251	121	98	62		280	130	108	69		307
SOUTHEAST															
Alabama*	676					734					724				
Arkansas	388	409	351		1,148	331	368	393		1,092	440	497	560		1,496
Florida	1,214	1,159	2,937		5,310	1,384	1,332	3,005		5,721	1,560	1,240	3,453		6,253
Georgia	331	553	419		1,303	651	481	56		1,189	489	532	514	145	1,680
Kentucky	527	168	101		797	600	582	147		1,329	718	568	564		1,851
Louisiana	1,231	396	535		2,162	1,292	515	639		2,446	1,370	224	568		2,162
Mississippi															
N. Carolina															
S. Carolina	732	582	257		1,572	802	667	378		1,847	884	643	409		1,936
Tennessee	564	436	173		1,173	541	462	213		1,216	625	582	260		1,467
Virginia	1,041	444	864		2,349	793	509	809		2,110	1,053	561	956		2,570
W. Virginia															
SOUTHWEST															
Arizona	378	255	121		754	473	263	273		1,009	531	268	127		926
New Mexico															
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado*	238	186	427		851	306	229	612		1,147	324	200	717		1,241
Idaho	115	267	111		493	117	271	155		543	122	277	157		556
Montana	109	52	212	5	378	114	55	213		382	169	38	216		423
Utah	335	189	58		582	270	224	182		676	259	171	218		648
Wyoming	2	2													
FAR WEST															
California	4,755	3,788	2,532	114	11,189	5,475	4,149	2,907	238	12,769	4,979	3,729	2,989	181	11,878
Nevada															
Oregon*	509	318	2,227		3,055	509	328	2,764		3,601	567	349	2,995		3,911
Washington	990	449	79	72	1,590	901	474	1266	71	2,713	950	488	1415	70	2,924
Alaska	2,810	260	379		3,449	1,728	454	446		2,628	1,273	481	83		1,837
Hawaii*	703	68	269		1,040	849	104	200		1,153	914	105	209		1,228
TOTAL	44,544	21,514	30,103	817	96,305	47,549	23,634	34,014	912	105,378	49,259	23,639	36,874	1,002	110,053

OTHER EXPENDITURES AS A PERCENT OF  
TOTAL STATE EXPENDITURES

STATE	1984-85	1985-86	1986-87
<b>NEW ENGLAND</b>			
Connecticut	34.6	32.8	33.3
Maine	28.5	27.7	25.8
Massachusetts	42.9	43.4	42.4
New Hampshire	0.0	0.0	0.0
Rhode Island	35.1	36.6	33.8
Vermont	33.2	38.2	36.6
<b>MIDEAST</b>			
Delaware	44.4	42.1	49.8
D.C.			
Maryland	21.8	23.5	24.6
New Jersey	35.2	33.4	34.8
New York	30.1	30.1	29.3
Pennsylvania	31.9	31.3	30.7
<b>GREAT LAKES</b>			
Illinois	32.3	32.6	33.3
Indiana	34.4	33.5	32.1
Michigan	28.8	29.2	26.9
Ohio	42.4	39.6	37.2
Wisconsin	35.3	36.8	37.6
<b>PLAINS</b>			
Iowa	51.2	44.1	52.3
Kansas	23.2	23.5	25.3
Minnesota	33.2	34.7	34.2
Missouri	30.8	31.2	35.2
Nebraska	33.0	35.1	34.7
N. Dakota	29.5	32.3	28.1
S. Dakota	29.5	29.4	31.3
<b>SOUTHEAST</b>			
Alabama			
Arkansas	36.8	33.5	40.4
Florida	39.6	38.4	37.0
Georgia	17.0	14.2	18.9
Kentucky	16.7	22.7	26.5
Louisiana	31.7	33.8	31.6
Mississippi			
N. Carolina			
S. Carolina	32.4	33.3	32.8
Tennessee	26.2	24.9	25.8
Virginia	31.2	25.1	28.1
W. Virginia			
<b>SOUTHWEST</b>			
Arizona	19.7	23.6	20.6
New Mexico			
Oklahoma			
Texas			
<b>ROCKY MOUNTAIN</b>			
Colorado	25.8	30.8	32.1
Idaho	37.0	37.8	37.2
Montana	29.9	28.1	30.7
Utah	23.5	25.8	24.6
Wyoming	0.0		
<b>FAR WEST</b>			
California	25.2	25.0	22.9
Nevada			
Oregon	55.7	59.6	59.6
Washington	20.7	30.5	31.6
Alaska	73.9	66.5	58.2
Hawaii	41.9	41.4	41.4
<b>TOTAL</b>	<b>32.1</b>	<b>31.8</b>	<b>31.6</b>

#### NOTES ON ALL OTHER EXPENDITURES

- AL: Only General Fund expenditures are reported. All other figures are unknown.
- CO: Total figures include \$3 million (1984-85), \$3 million (1985-86), and \$3 million (1986-87) of Medicaid expenditures.
- HA: Expenditures include pay and benefit packages since appropriations were lump sum.
- MD: Figures do not include pension benefits, the figures for which are not available.
- NJ: Amounts pertaining to departments and agencies not specifically requested are summarized here. The amount listed for bond expenditures in 1984-85 and 1985-86 represents an early estimate for Bond Fund expenditures of only state funds. This figure is an early estimate and is subject to adjustment and revision. The amount pertaining to bond funds in 1986-87 represents an estimate of state and non-state bond fund expenditures.
- ND: Federal funds and all other funds are combined.
- OR: For 1984-85, this category includes only expenditures in the legislatively adopted budget. Some trust funds are dedicated by law and expenditures do not require review by the legislature.
- WI: Bond expenditures listed for 1985-86 and 1986-87 each represent one half of biennial total.
- WY: Figures are taken from a pilot survey conducted in December, 1985 and are not complete.

## TOTAL EXPENDITURES

(\$ in millions)

STATE	FISCAL 1985					ESTIMATED FISCAL 1986					APPROPRIATED FISCAL 1987				
	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL	GENERAL FUND	FEDERAL FUNDS	OTHER FUNDS	BONDS	TOTAL
NEW ENGLAND															
Connecticut	3,233	905	365	287	4,790	3,561	1,038	468	358	5,424	4,297	902	625	364	6,187
Maine	830	535	236	16	1,617	916	601	272	16	1,806	983	619	265	19	1,886
Massachusetts*	5,570	732	2,907	533	9,742	6,285	783	3,407	588	11,063	6,520	847	3,495	274	11,136
New Hampshire*	437		469	29	935	500		515	17	1,032	452		682	NA	1,134
Rhode Island*	973	340	29	48	1,389	1,065	374	28	40	1,507	1,116	356	31	48	1,552
Vermont	358	207	124	22	711	389	273	122	23	808	426	281	133	23	863
MIDEAST															
Delaware	799	158	552	122	1,631	929	273	489	118	1,810	939	217	702	97	1,954
D.C.															
Maryland	3,781	1,368	1,697	158	7,004	4,178	1,567	2,003		7,748	4,498	1,534	2,151		8,183
New Jersey	7,661	1,975	208	245	10,090	8,769	2,186	227	199	11,382	9,035	2,699	244	219	12,197
New York	19,535	7,834	3,997	200	31,566	21,751	8,527	4,194	255	34,728	23,351	9,025	4,644	372	37,392
Pennsylvania	8,586	3,751	3,532	213	16,088	9,344	4,357	3,800	298	17,799	9,668	4,399	3,879	505	18,451
GREAT LAKES															
Illinois	9,278	1,271	4,036	305	14,890	10,014	1,285	4,304	316	15,919	10,225	1,375	5,030	370	17,000
Indiana	2,700	2,665	1,714		7,079	3,149	2,584	1,912		7,645	3,348	2,637	1,980		7,965
Michigan	5,456	3,064	3,988		12,508	6,028	3,520	4,464		14,012	6,146	3,583	4,868		14,597
Ohio	8,598	1,411	5,646	395	16,050	9,567	1,723	5,063	392	16,746	10,585	1,572	5,327	1,023	18,507
Wisconsin	4,588	1,997	1,771	251	8,607	4,947	2,063	1,954	230	9,193	5,128	2,141	2,062	230	9,561
PLAINS															
Iowa	2,115	1,111	2,690		5,915	2,141	1,144	2,770		6,055	2,182	1,178	2,853		6,214
Kansas	1,634	715	821		3,171	1,750	792	902		3,444	1,732	824	1,064		3,620
Minnesota	4,374	1,313	1,638	67	7,392	4,514	1,433	1,814	118	7,879	4,694	1,645	1,697	116	8,153
Missouri	2,545	1,045	1,447	100	5,137	3,119	1,213	1,666	402	6,400	3,334	1,232	1,996	19	6,582
Nebraska	822	392	760		1,974	838	435	774		2,047	881	425	780		2,087
N. Dakota*	516		592		1,108	536		643		1,179	558		670	40	1,268
S. Dakota	319	322	210		851	350	378	225		953	370	361	228		980
SOUTHEAST															
Alabama*	2,397					2,770					2,536				
Arkansas	1,553	856	686		3,096	1,586	830	840		3,256	1,711	975	1,014		3,701
Florida	6,286	2,961	4,070	100	13,417	6,897	3,345	4,505	154	14,901	7,799	3,581	5,154	393	16,927
Georgia	4,210	1,885	1,326	389	7,809	5,226	1,998	1,067	105	8,397	5,316	2,054	1,181	346	8,897
Kentucky	2,453	1,197	1,161	58	4,869	2,678	1,689	1,312	75	5,754	3,034	1,766	1,998	154	6,952
Louisiana	4,132	1,682	1,012		6,825	4,123	1,829	1,120	325	7,397	3,775	2,080	1,555	136	7,546
Mississippi															
N. Carolina															
S. Carolina	2,417	1,251	1,080	106	4,855	2,639	1,475	1,310	121	5,545	2,786	1,561	1,412	140	5,900
Tennessee	2,478	1,433	510	55	4,476	2,674	1,590	496	114	4,874	3,068	1,803	681	125	5,676
Virginia	3,876	1,422	2,166	72	7,536	4,061	1,749	2,545	59	8,414	4,676	1,758	2,603	111	9,148
W. Virginia															
SOUTHWEST															
Arizona*	2,064	902	768	100	3,834	2,350	899	930	100	4,280	2,523	913	956	100	4,493
New Mexico*	1,372					1,414					1,428				
Oklahoma															
Texas															
ROCKY MOUNTAIN															
Colorado	1,766	784	745		3,295	1,871	831	1,013		3,715	1,996	811	1,047		3,854
Idaho	557	415	360		1,332	571	441	427		1,438	611	439	443		1,494
Montana	380	363	488	33	1,265	377	394	561	26	1,358	429	376	539	37	1,380
Utah	1,300	559	604	10	2,473	1,293	609	655	59	2,616	1,327	578	706	23	2,634
Wyoming	378	39													
FAR WEST															
California*	25,722	13,372	4,796	588	44,478	28,957	14,864	5,749	1,581	51,151	30,650	14,728	5,538	929	51,846
Nevada															
Oregon	1,615	652	3,215		5,482	1,596	689	3,761		6,046	1,729	747	4,074	14	6,564
Washington*	4308	1338	1712	316	7,674	4533	1429	2631	298	8890	4716	1550	2608	379	9253
Alaska	3,866	351	449		4,667	2,838	558	553		3,950	2,359	599	196		3,154
Hawaii	1,454	331	535	161	2,481	1,646	362	507	272	2,787	1,729	402	523	310	2,964
TOTAL	169,292	64,904	65,112	4,979	300,109	184,740	72,130	71,998	6,659	331,348	194,666	74,593	77,634	6,916	349,852

## ANNUAL PERCENTAGE CHANGE IN TOTAL EXPENDITURES

STATE	FISCAL 1985 TO 1986:			FISCAL 1986 TO 1987:		
	STATE FUNDS	FEDERAL FUNDS	TOTAL	STATE FUNDS	FEDERAL FUNDS	TOTAL
NEW ENGLAND						
Connecticut	12.9	14.7	13.2	20.5	-13.1	14.1
Maine	11.3	12.3	11.7	5.2	3.0	4.4
Massachusetts	14.1	7.0	13.6	0.1	8.2	0.7
New Hampshire	10.4		10.4	9.9		9.9
Rhode Island	7.9	10.0	8.5	5.5	-4.8	3.0
Vermont	6.0	31.9	13.6	9.0	2.9	6.8
MIDEAST						
Delaware	4.3	72.8	11.0	13.2	-20.5	8.0
D.C.						
Maryland	9.7	14.5	10.6	7.6	-2.1	5.6
New Jersey	13.3	10.7	12.8	3.3	23.5	7.2
New York	10.4	8.8	10.0	8.3	5.8	7.7
Pennsylvania	9.0	16.2	10.6	4.5	1.0	3.7
GREAT LAKES						
Illinois	7.5	1.1	6.9	6.8	7.0	6.8
Indiana	14.7	-3.0	8.0	5.3	2.1	4.2
Michigan	11.1	14.9	12.0	5.0	1.8	4.2
Ohio	2.6	22.1	4.3	12.7	-8.8	10.5
Wisconsin	7.9	3.3	6.8	4.1	3.8	4.0
PLAINS						
Iowa	2.2	3.0	2.4	2.5	3.0	2.6
Kansas	8.0	10.8	8.6	5.4	4.0	5.1
Minnesota	6.0	9.1	6.6	0.9	14.8	3.5
Missouri	26.8	16.1	24.6	3.1	1.6	2.8
Nebraska	1.9	11.0	3.7	3.0	-2.3	2.0
N. Dakota	6.4		6.4	7.5		7.5
S. Dakota	8.7	17.4	12.0	4.0	0.8	2.8
SOUTHEAST						
Alabama	15.6			-8.4		
Arkansas	8.4	-3.0	5.2	12.3	17.5	13.7
Florida	10.5	13.0	11.1	15.5	7.1	13.6
Georgia	8.0	6.0	7.5	7.0	2.8	6.0
Kentucky	10.7	41.1	18.2	27.6	4.6	20.8
Louisiana	8.2	8.7	8.4	-1.8	13.7	2.0
Mississippi						
N. Carolina						
S. Carolina	13.0	17.9	14.2	6.6	5.8	6.4
Tennessee	7.9	11.0	8.9	18.0	13.4	16.5
Virginia	9.0	23.0	11.7	10.9	0.5	8.7
W. Virginia						
SOUTHWEST						
Arizona	15.3	-0.3	11.6	5.9	1.6	5.0
New Mexico	3.1			1.0		
Oklahoma						
Texas						
ROCKY MOUNTAIN						
Colorado	14.9	6.0	12.7	5.5	-2.4	3.7
Idaho	8.8	6.3	8.0	5.6	-0.5	3.9
Montana	7.0	8.5	7.4	4.3	-4.6	1.6
Utah	4.9	8.9	5.8	2.4	-5.1	0.7
Wyoming						
FAR WEST						
California	16.7	11.2	15.0	2.3	-0.9	1.4
Nevada						
Oregon	10.9	5.7	10.3	8.6	8.4	8.6
Washington	17.8	6.8	15.8	3.2	8.5	4.1
Alaska	-21.4	59.0	-15.4	-24.7	7.3	-20.2
Hawaii	12.8	9.4	12.3	5.6	11.0	6.4
TOTAL	10.0	11.1	10.4	6.0	3.4	5.6



## NOTES ON TOTAL EXPENDITURES

AL: Only General Fund expenditures are provide. All other figures are unknown.

AZ: For 1986-87, General Fund expenditure does not include administrative adjustments, emergencies or transfers.

CA: The amounts reported under "All Other Funds" include county funds for the AFDC cash grant program and have been added to the state total for purposes of this survey.

MA: Bond expenditures include \$169 million (1984-85) and \$210 million (1985-86) of Federal Funds for the accelerated Highway program.

NH: Figures were taken from a source that did not contain similar fund breakdowns and should be viewed as estimates.

NM: Figures are taken from "Status of the State: 1986" and are not complete.

ND: Federal Funds and all other funds are combined. 1985-86 expenditures are 49 percent of biennial appropriation and 1986-87 expenditures are 51 percent of biennial appropriation.

RI: For 1985-86, Federal Funds include balance forward from prior years and therefore overstates the amount which is likely to be spent.

WA: "All Other Funds" includes \$814 million (1985-86) and \$847 million (1986-87) budgeted, non-appropriated funds.

## **APPENDIX A**

# NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

HALL OF THE STATES

400 NORTH CAPITOL STREET, N.W.

WASHINGTON, D.C. 20001

(202) 624-5382

## NASBO EXPENDITURE SURVEY INSTRUCTIONS

### GENERAL DEFINITIONS AND EXPLANATIONS

To the extent possible, the survey instrument relies on your state's own definition of categories and funds. To avoid double counting be sure each item is exclusive from one another so that when added the total shows all state expenditures. Unless otherwise noted, categories exclude capital expenditures.

#### Level of Detail

Please express all items to the nearest tenth of million (e.g., \$2,100,000 equals \$2.1). It is understood that detail may not add due to rounding.

#### Biennial Budgets

Please provide an annual estimate for each year, regardless of whether biennial or annual budgets are involved. If biennial amounts are divided into annual amounts by a formula rather than projections, please footnote and explain the formula.

#### General Funds

General fund excludes federal funds and trust or dedicated funds. The total for this column should equal the general fund total as reported in NASBO's Fiscal Survey of the States.

### GENERAL INSTRUCTIONS

#### Treatment of State Employee Benefits

Pension benefits and other programs for retired state employees should be included in Row 9 "All Other." Annual state employee pay and benefit packages should be divided into each line item where appropriate.

#### Column 3: All Other Funds

Include expenditures made from trust funds, user fees, earmarked taxes, etc. and exclusive of federal funds.

#### Column 4: Bonds

Include expenditures (not bond issuances or authorizations) made from bond sales that are of direct benefit to the state. Do not include bond expenditures made for housing, port authorities, veterans, pollution control equipment or IDBs. Include bond expenditures for student loans, capital construction projects, and general state operations.

#### Row 2: Higher Education

Exclude all tuition fees, and federal research grants completely from the survey (do not add to Row 9). Exclude capital expenditures.

Row 3: Cash Assistance for Public Welfare

Include Aid to Families with Dependent Children, Supplemental Security Income, and General Assistance expenditures. Exclude all administrative costs in this item--these should be added to "All Other" category (Row 9).

Row 4: Medicaid

Exclude all administrative costs in this item--these should be added to "All Other" category (Row 9). Also exclude Medicaid expenditures for mental health and mental retardation which are covered in Rows 5a and 5b.

Rows 5a-5d: Mental Health and Mental Retardation

The purpose of this section is to capture state dollars spent for mental health and mental retardation. Rows 5a and 5b should include federal Medicaid funds and the required state match. Rows 5c and 5d include all other funds except those for Medicaid for mental health and mental retardation.

Row 6: Corrections

Do not include capital expenditures. Capital expenditures appear in Row 8.

Row 7: Transportation

Since capital expenditures comprise a large part of the transportation budget, please include these expenditures in Row 7.

Row 8: Capital Expenditures

Be sure to include expenditures made from bond proceeds and exclude transportation capital expenditures reported in Row 7. Capital construction includes maintenance and repairs.

Row 9: All Other

For those states with lotteries, exclude all revenues paid to lottery winners. Include debt service in this item.

If you have any questions, please call Karen Benker at 202/624-5382. Please note any comments or problems you have regarding this survey. Thank you for your cooperation.

Please return survey by June 30, 1986 to: Karen Benker, NASBO, 400 North Capitol Street, N.W., Suite 295, Washington, D.C. 20001.

# NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

HALL OF THE STATES

400 NORTH CAPITOL STREET, N.W.

WASHINGTON, D.C. 20001

(202) 624-3382

## NASBO EXPENDITURE SURVEY

June 1986

State: \_\_\_\_\_ Date: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone: \_\_\_\_\_

Organization: \_\_\_\_\_

### FY84-85 STATE EXPENDITURES (actual)

	General Fund.	Federal Funds	All Other Funds	Bonds	Total
1. Education					
2. Higher Education					
3. Cash Assistance for Public Welfare					
4. Medicaid (excluding Mental Retardation and Mental Health)					
<u>Mental Health/Retardation</u>					
5a. Medicaid Reimbursable Mental Retardation					
5b. Medicaid Reimbursable Mental Health					
5c. Mental Retardation (Excluding Medicaid)					
5d. Mental Health (Excluding Medicaid)					
6. Corrections					
7. Transportation (Include Capital Exp.)					
8. Capital Expenditures (Exclude Transport.)					
9. All Other					
<b>Total State Expenditures</b>					

# NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

HALL OF THE STATES

400 NORTH CAPITOL STREET, N.W.

WASHINGTON, D.C. 20001

(202) 624-5382

## NASBO EXPENDITURE SURVEY

June 1986

State: \_\_\_\_\_ Date: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone \_\_\_\_\_

Organization: \_\_\_\_\_

### FY86-87 STATE EXPENDITURES (appropriated)

	General Fund	Federal Funds	All Other Funds	Bonds	Total
1. Education					
2. Higher Education					
3. Cash Assistance for Public Welfare					
4. Medicaid (excluding Mental Retardation and Mental Health)					
<u>Mental Health/Retardation</u>					
5a. Medicaid Reimbursable Mental Retardation					
5b. Medicaid Reimbursable Mental Health					
5c. Mental Retardation (Excluding Medicaid)					
5d. Mental Health (Excluding Medicaid)					
6. Corrections					
7. Transportation (Include Capital Exp.)					
8. Capital Expenditures (Exclude Transport.)					
9. All Other					
Total State Expenditures					

# NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS

HALL OF THE STATES

400 NORTH CAPITOL STREET, N.W.

WASHINGTON, D.C. 20001

(202) 624-5382

## NASBO EXPENDITURE SURVEY

June 1986

State: \_\_\_\_\_ Date: \_\_\_\_\_

Contact: \_\_\_\_\_ Telephone \_\_\_\_\_

Organization: \_\_\_\_\_

### FY85-86 STATE EXPENDITURES (budgeted)

	General Fund	Federal Funds	All Other Funds	Bonds	Total
1. Education					
2. Higher Education					
3. Cash Assistance for Public Welfare					
4. Medicaid (excluding Mental Retardation and Mental Health)					
<u>Mental Health/Retardation</u>					
5a. Medicaid Reimbursable Mental Retardation					
5b. Medicaid Reimbursable Mental Health					
5c. Mental Retardation (Excluding Medicaid)					
5d. Mental Health (Excluding Medicaid)					
6. Corrections					
7. Transportation (Include Capital Exp.)					
8. Capital Expenditures (Exclude Transport.)					
9. All Other					
<b>Total State Expenditures</b>					