

## FY 2011 TOTAL GENERAL FUND EXPENDITURES

Major Categories	FY 2011 EXPENDITURES	% OF TOTAL
General Purpose Aid for Local Schools	\$842,642,113	29.5% <sup>4 &amp; 6</sup>
Medicaid/MaineCare	\$483,312,486	16.9% <sup>4 &amp; 6</sup>
Personal Services	\$407,400,396	14.2% <sup>1 &amp; 4</sup>
Higher Education	\$268,331,934	9.4% <sup>6</sup>
Teachers' Retirement	\$219,061,198	7.7% <sup>2</sup>
Tax Relief and Reimbursement Programs	\$22,041,997	0.8% <sup>5</sup>
Debt Service	\$113,144,014	4.0% <sup>3</sup>
Other	<u>\$503,108,975</u>	<u>17.6%</u>
<b>Total General Fund Expenditures</b>	<b>\$2,859,043,111</b>	<b>100.0%</b>

**Notes:**

- <sup>1</sup> \* Personal Services includes:
 

Salaries and Wages	266,563,254	9.3%
Retirement	71,610,236	2.5%
Health Insurance	57,108,240	2.0%
Other Fringe Benefits	<u>12,118,665</u>	<u>0.4%</u>
Total	407,400,396	14.2%
  
- <sup>2</sup> Teachers' Retirement includes Retired Teachers Health and Group Life Insurance.
- <sup>3</sup> Debt Service includes General Obligation Debt and all Maine Governmental Facilities Authority Debt.
- <sup>4</sup> Medicaid excludes Personal Services expenditures totaling \$14,306,959 that would normally be included, but are excluded here to avoid double counting the amounts in the Personal Services group. Medicaid administrative costs are also not included here. General Purpose Aid for Local Schools excludes Personal Services expenditures of \$1,589,971.
- <sup>5</sup> Expenditures for the Maine Residents Property Tax Program (Circuit Breaker) and the Business Equipment Tax Reimbursement (BETR) Program were accounted for as reductions to revenue beginning in FY05 and FY06, respectively. Actual expenditures for the Maine Residents Property Tax Program were \$41,449,010 and for the BETR Program were \$55,220,851 in FY11. Beginning in FY09, the Municipal Business Equipment Tax Exemption Reimbursement program (BETE) began with its expenditures also recorded as revenue reductions. BETE Program expenditures totaled \$17,264,724 in FY11.
- <sup>6</sup> In FY11, federal American Recovery and Reinvestment Act of 2009 (ARRA) funding allowed reductions to General Fund expenditures for General Purpose Aid for Local Schools of \$56,338,354 and Higher Education by \$10,866,299. Medicaid/MaineCare expenditures were also reduced significantly by the availability of ARRA funds through enhance matching rates. Total savings in Medicaid/MaineCare for all funds totaled \$198,997,106.

