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Unspent TANF Funds at the End of Federal Fiscal Year 1998 by Ed Lazere

Introduction

The financing structure of the federal welfare law enacted in 1996 has given many states additional funding to invest in low-income families with children. Under the law, each state receives an annual federal TANF block grant based on the amount of federal welfare funds the state received during the early 1990's.¹ In addition, each state must meet a maintenance-of-effort (MOE) requirement by spending at least 80 percent (or in some cases, 75 percent) of what it spent in state funds in 1994 on AFDC-related programs. Since the early 1990s, welfare caseloads have declined dramatically in many states as the economy has grown and as states have implemented welfare reform policies. As a result, available funds in many states — TANF funds and state MOE funds combined— exceed the amounts the state would have needed had it continued to operate its traditional AFDC and related programs.

The welfare law gives each state broad discretion over the use of its TANF funds, and many states have responded to the availability of additional funding by making new investments in programs that help parents find and keep jobs, such as transportation assistance or child care. Some states also have taken advantage of their ability under the federal law to transfer a portion of their TANF funds to the child care block grant and the social services block grant.

Nevertheless, many states have left significant amounts of the available TANF funds unspent. The unspent amounts usually appear as federal TANF funds, rather than as state MOE funds. States must spend at least the minimum MOE level each year or face significant financial penalties. By contrast, each year's TANF allocation is available until expended, which means that any unspent federal funds from one year can be accessed and spent in future years.

Understanding the amount of unspent TANF funds in each state is important now as budget proposals for fiscal year 2000 are being considered in most states. Information on the extent to which spending in a given state is falling below

¹ States with rapidly growing populations or that historically spent less per poor person receive small supplemental TANF grants.

the available TANF and MOE funding levels helps identify the extent to which states can afford improvements in the assistance and services they provide to needy families with children — including families preparing to work and families that remain poor despite working.

This paper analyzes unspent TANF funds through the end of federal fiscal year 1998 — September 30, 1998 — based on expenditure data states have prepared for federal reporting purposes. These data can be used to identify the amount of unspent TANF funds — defined here as the amounts reported by states as "unobligated" federal funds — states have accumulated through the end of fiscal year 1998.

The results are presented in table format. There is a detailed explanation of the data in each table, including a specific state example.

This analysis shows that many states have substantial amounts of unspent TANF funds. It thus suggests that many states can afford to invest more in supports and services that help parents move into the workforce or that enable working parents to remain employed and support their families adequately. States could consider a wide range of options that help families find and keep a job, such as child care and transportation assistance, job training and education, support services for families nearing time limits, and income support to families that work but remain poor. On the other hand, many states with unspent TANF funds have expressed an interest in reserving some TANF funds for future unexpected needs, such as the need to expand assistance in the event of an economic downturn. This analysis suggests that some states could accommodate significant new investments in needy families with children while continuing to maintain reserves of unspent funds.²

Data Source

Each state is required to report to the U.S. Department of Health and Human Services on its expenditures of TANF and MOE funds on a quarterly basis, using a form known as "ACF-196." These forms detail expenditure of TANF funds by major category, such as "cash and work-based assistance" and "work activities." The tables on TANF expenditures also show the extent to which states transferred TANF funds to the social services block grant and the child care block grant, as well as the extent to which states have not spent a portion of their TANF funds. The reporting forms also include information with a similar level of detail on expenditures of state MOE funds.

² Other recommendations for using unspent TANF funds can be found in *Reinvesting Welfare Savings: Aiding Needy Families and Strengthening State Welfare Reforms*, Center on Budget and Policy Priorities, March 1998. The report is available on the Center's web site, <http://www.cbpp.org>.

This analysis includes data from ACF-196 reports for the quarter ending on September 30, 1998, the end of federal fiscal year 1998, as compiled by the United States Department of Health and Human Services. Data for each state from these reports are available from the HHS web site.³ While these reports are filed on a quarterly basis, they do not reflect spending for only one quarter. Instead, they reflect cumulative spending from the beginning of the fiscal year through the end of the relevant quarter. Thus, the reports filed for the last quarter of federal fiscal year 1998 reflect spending for all of fiscal year 1998.

These data were collected in January and February 1999 by the Center on Budget and Policy Priorities from the state agencies responsible for preparing the ACF-196 reports.

It should be noted that the deadline for submitting to HHS reports on expenditures through the first quarter of federal fiscal year 1999 (December 31, 1998) was February 15. Thus, more recent TANF financial data may be available from state welfare agencies. Typically they can be obtained from the agency's budget, accounting, or federal reporting division.

Background

A few concepts related to the budgeting and reporting of TANF and MOE expenditures are important to understand before analyzing the data that HHS has collected. These concepts are necessary to understanding the nature of a state's unspent TANF funds. They also are helpful more generally in interpreting the HHS TANF financial reports.

First, states do not have to spend a given year's TANF allocation within that year. TANF expenditures that were made during fiscal year 1998, for example, may have come from a state's 1998 block grant allocation or from its 1997 allocation. For this reason, states are required to provide separate quarterly reports for each year's block grant allocation that had unspent funds at the end of the prior quarter. In fiscal year 1998, then, many states submitted separate reports for their 1997 block grant as well as their 1998 block grant. Similarly, a state's report may show unspent TANF funds that derive from more than one year's block grant. This paper identifies the amount of *accumulated* unspent TANF funds in each state — that is, the combination of unspent funds from the 1997 and 1998 block grants — as well as the unspent balance from each year's grant.

³ The address for data on expenditures through the end of fiscal year 1998 is <http://www.acf.dhhs.gov/programs/opa/facts/finanfs.htm>.

Second, TANF funds that a state has not spent (or transferred to another block grant) actually fall into one of two categories, following traditional budgeting methods: "unliquidated obligations" and "unobligated" funds.

- "Unliquidated obligations" refer to amounts that a state has committed to spend but has not yet spent. For example, this could include funds a state has contracted to pay a private service provider, such as a child care agency, but has not yet paid out because the service has not yet been provided. Unliquidated obligations also could include payments that a state is processing, but has not finalized, for services that already have been provided. Finally, the unliquidated obligations reported in some states appear to reflect TANF funds the state has set aside in a "rainy day" reserve for future unforeseen needs, although this is not a traditional application of this term.
- "Unobligated" TANF funds refer to the funds states have neither spent nor committed to spend as of a given date.

Because unliquidated obligations generally reflect an intent to make expenditures — and thus may not be available for spending the way that unobligated funds are — this report generally does not measure unliquidated obligations in its analysis of unspent funds. Nevertheless, some portion of a state's unliquidated obligations may be available for spending. There are a number of states that report substantial amounts of unliquidated obligations — in some cases as much as a full-year's TANF allocation. These states typically report having little or no unobligated funds. As described below, it is likely that at least a portion of these funds actually reflect what are commonly considered unobligated funds. As a result, this analysis also identifies the unliquidated TANF obligations in all states that report having funds in this category.

Third, this analysis does not distinguish between the amounts of unspent TANF funds that states have set aside in "rainy day" reserves and the amounts that remain unspent for other reasons. A number of states have established such reserves in legislation. Other states have chosen not to spend all of their TANF funds in order to establish a cushion, even though they have not established a reserve account in legislation. States are not required to report such information to HHS, and thus amounts in reserve funds cannot be identified from HHS reports.⁴

⁴ Under the current interpretation of federal cash management policies, TANF block grant funds are transferred to states only as reimbursement for actual expenditures on TANF programs. Because establishment of a "rainy day" fund does not entail an expenditure on benefits and services, such funds remain as unobligated TANF funds or unliquidated obligations until the state taps into the reserve fund.

Finally, this analysis does not reflect unspent *state* funds that have been set aside as a reserve to cover expenditures that qualify for MOE purposes. A small number of states have created such reserves. But because states must meet their MOE requirement each year with expenditures on benefits and services, state funds placed in a reserve in a given year do not count toward that year's MOE requirement, and they are not reported to HHS.⁵ Such funds can count toward a state's MOE requirement when they are drawn from the reserve account and spent on allowable benefits and services.

TABLE I: Unspent TANF Funds through the End of Federal Fiscal Year 1998

Using data collected from state welfare agencies, Table I identifies the level of unspent TANF funds in each state as of September 30, 1998 — the end of federal fiscal year 1998 — the most recent data available. The table can be read as follows:

- The first column shows the amount of 1997 block grant funds that remained unspent as of September 30, 1998. During fiscal year 1998, a number of states used some of their remaining 1997 funds for new expenditures or obligations. As a result, the amount of unspent 1997 funds was lower in many states at the end of fiscal year 1998 than it had been at the end of fiscal year 1997.
- The second column indicates the amount of unspent funds from each state's fiscal year 1998 TANF allocation. These figures reflect the difference between each state's 1998 TANF allocation and the amount of TANF funds the state spent or obligated during the fiscal year.
- The third column shows the amount of unspent TANF funds accumulated from both the 1997 and 1998 block grant allocations. This column equals the sum of the figures in columns one and two.
- The final column of Table I compares the accumulated amount of unspent TANF funds — from column three — with the state's 1998 TANF allocation. This is presented as a way of gauging the size of the unspent

The funds remain in the federal treasury. For a listing of some state actions to establish reserves, see Elaine Ryan and Anna Lovejoy, "State Approaches to Human Services Future Investment Funds," American Public Human Services Association, September 1998. The report can be found on the Internet at <http://www/aphsa.org/hotnews/rainyday.htm>.

⁵ See Ryan and Lovejoy, cited in footnote four, for information on state reserves.

TANF balance. It should *not* be read to mean the portion of the 1998 block grant that is unspent because the unspent funds may come from both the 1997 and 1998 block grants. (Data on each state's full 1998 TANF allocation are provided in Table V.)

EXAMPLE: As of September 30, 1998, Maryland had \$67.1 million in funds remaining from its 1997 block grant. In addition, it ended fiscal year 1998 with \$79.9 million unobligated funds from its 1998 block grant. The sum of the state's unspent 1997 and 1998 TANF funds equaled \$146.9 million — \$67.1 million plus \$79.9 million — through the end of fiscal year 1998. That amount is equivalent to 64 percent of the state's annual block grant allocation.

The figures presented here differ somewhat from the ACF-196 reports submitted by some states in one way. In some cases, a state's report did not account for all TANF funds the state had available to it. For example, Mississippi reported spending and obligating \$86.8 million of its 1998 TANF block grant of \$88.9 million. The ACF-196 report filed by the state shows no unobligated 1998 funds, which means that \$2.2 million of the state's 1998 TANF funds were not accounted for. This analysis identifies unspent fiscal year 1998 funds by subtracting reported expenditures and obligations in the fiscal year 1998 from each state's 1998 block grant. This has the effect of adding any unaccounted funds to the state's reported amount of unobligated funds. Table I thus shows that Mississippi had \$2.2 million in unspent 1998 funds.

It also should be noted that a number of states report having no unobligated federal TANF funds. This includes some states, such as Indiana and Wyoming, that have had especially dramatic caseload declines and therefore would be expected to have some unspent funds. As discussed in the description of Table II, these states often have substantial amounts of unspent TANF funds, but they are reported as unliquidated obligations. There are indications that some of these unliquidated obligations are in fact unobligated funds available for spending. For this reason, it is worthwhile to consider the amount of each state's unliquidated obligations from the TANF block grant, which is done in Table II.

TABLE I
Unspent 1997 and 1998 TANF Funds As of September 30, 1998 (End of Fiscal Year 1998)

	Unspent Funds From FY1997	Unspent Funds From FY1998 ^a	Total Unspent Funds As of End of FY1998	Unspent Funds As Percent of Annual TANF Award ^b
<i>(figures in millions)</i>				
Alabama	\$0	\$37.4	\$37.4	39%
Alaska	0	0	0	0
Arizona	13.7	34.2	47.9	21
Arkansas	0	0	0	0
California	0	0	0	0
Colorado	0	81.2	81.2	58
Connecticut	0	0	0	0
Delaware ^c	-1.3	0	-1.3	-4
District of Columbia ^d	5.8	26.4	32.2	35
Florida	0	252.9	252.9	44
Georgia	0	51.7	51.7	15
Hawaii	0.8	6.1	6.9	7
Idaho	3.1	29.5	32.7	100
Illinois ^c	0	-19.0	-19.0	-3
Indiana	0	0	0	0
Iowa	0	28.9	28.9	23
Kansas	0	21.6	21.6	21
Kentucky	1.0	43.9	44.9	25
Louisiana	6.2	123.5	129.8	77
Maine	0	0	0	0
Maryland	67.1	79.9	146.9	64
Massachusetts ^c	-0.9	0	0	0
Michigan ^d	0	75.1	75.1	10
Minnesota	0	136.9	136.9	51
Mississippi ^d	0	2.2	2.2	2
Missouri	0	0	0	0
Montana	0	0	0	0
Nebraska	13.9	24.6	38.5	66
Nevada	0	0	0	0
New Hampshire	0	6.0	6.0	15
New Jersey	52.8	170.3	223.1	55
New Mexico	24.3	30.9	55.2	43
New York	94.2	605.9	700.1	29
North Carolina	0	93.1	93.1	30
North Dakota	2.3	0	2.3	9
Ohio	0	0	0	0
Oklahoma	0	110.2	110.2	75
Oregon	0	0	0	0
Pennsylvania	0	245.0	245.0	34
Rhode Island	9.2	6.5	15.7	17
South Carolina	10.9	23.8	34.7	35
South Dakota	0	8.0	8.0	37
Tennessee	28.7	48.3	77.0	39
Texas	0	0	0	0
Utah	0	13.6	13.6	17

Table I, Contd.

	Unspent Funds From FY1997	Unspent Funds From FY1998	Total Unspent Funds As of End of FY1998	Unspent Funds As Percent of Annual TANF Award
<i>(figures in millions)</i>				
Vermont	\$0	\$5.6	\$5.6	12%
Virginia	0	0	0	0
Washington	0	141.5	141.5	35
West Virginia	0	80.7	80.7	73
Wisconsin	0	49.0	49.0	15
Wyoming	0	0	0	0

^a This reflects the difference between the state's 1998 TANF block grant and actual expenditures and obligations of TANF funds reported by states for federal fiscal year 1998.

^b This is the accumulated total of unspent FY1997 and FY1998 funds as a percent of the FY98 TANF block grant amount.

^c Delaware and Massachusetts reported TANF expenditures and transfers from the FY 1997 block grants that were greater than their 1997 TANF allocation. Illinois reported TANF expenditures and transfers from its FY 1998 block grant that were greater than its 1998 TANF allocation.

^d In Mississippi's report on its 1998 TANF allocation, the combined amount of all reported TANF uses (expenditures, transfers, unliquidated obligations, and unobligated funds) are \$2.2 million less than its available TANF funds. The reported use of funds for the District of Columbia do not account for \$2 million of its 1998 TANF funds. In this table, unaccounted funds are considered unspent and thus an unobligated balance. In Michigan, the combined amount of expenditures, transfers, unliquidated obligations and unobligated funds are \$14.1 million *greater* than its 1998 TANF block grant. In this table, the amount of unobligated funds presented is \$14.1 million less than the state reported to take into account the over-reporting of funds.

Source: U.S. Department of Health and Human Services

TABLE II: States With Unliquidated Obligations of TANF Funds at the End of Federal Fiscal Year 1998

As noted earlier, the federal TANF funds a state has not expended can be "unobligated" or "unliquidated obligations." The latter category reflects spending commitments a state has made but not yet paid. The figures in Table I do not reflect amounts of unliquidated obligations because such funds generally are not available for new spending initiatives as unobligated funds are.

A number of states report substantial unliquidated obligations of TANF funds. It appears that in some states, at least a portion of these funds may actually reflect unobligated funds. HHS has given states little guidance on how to report unliquidated obligations, and practices among states vary greatly. Some states, for example, report as unliquidated obligations *all* TANF funds that have not been transferred or expended. State officials in Montana, Nevada, and Wyoming that prepare the TANF financial reports, for example, confirmed this practice in phone conversations.

In another example, Ohio has substantial amounts of TANF funds that it has set aside as a reserve for rainy day purposes. The state reports all of its unspent TANF funds as unliquidated obligations, presumably including the reserve funds. Other states with rainy day reserves report exactly the opposite. Colorado, for example, reports no unliquidated obligations, which means it is treating its legislated reserve as an unobligated funds, not as an unliquidated obligation.

Understanding a state's unliquidated TANF obligations thus may be an important part of understanding the full balance of unspent funds. Table II identifies the unliquidated TANF obligations through the end of federal fiscal year 1998, from each state's 1997 block grant and 1998 TANF allocation combined. A state with substantial unliquidated obligations and little or no unobligated funds may be reporting what would traditionally be considered unobligated funds as unliquidated obligations. Finally, Table II compares the amount of each state's unliquidated obligations with the state's annual TANF allocation as a way of gauging the magnitude of the unliquidated obligation amount.

EXAMPLE: As of the end of federal fiscal year 1998, Montana reported \$30 million in federal TANF funds as unliquidated obligations. This includes unliquidated obligations from both its 1997 TANF allocation and from its 1998 TANF allocation. The amount of unliquidated obligations is equivalent to 64 percent of its annual block grant allocation.

Note that the table provides data for 25 states. States that are not listed reported no unliquidated obligations as of the end of federal fiscal year 1998.

TABLE II
Unliquidated Obligations of 1997 and 1998 TANF Funds As of End of Fiscal Year 1998

	Unliquidated Obligations from FY97	Unliquidated Obligations from FY 98	Total Unliquidated Obligations	Unliquidated Obligations As a Percent of Annual TANF Grant ^a
<i>(figures in millions)</i>				
Alaska	\$4.8	\$11.8	\$16.7	26%
Arizona	0	30.8	30.8	14
Arkansas	0	29.3	29.3	50
California	690.2	782.7	1,472.9	39
Delaware	0	1.0	1.0	3
District of Columbia	0.7	6.3	7.0	8
Florida	91.3	51.5	142.9	25
Georgia	1.9	15.2	17.1	5
Hawaii	0.7	0.4	1.1	1
Indiana	20.0	175.3	195.3	94
Iowa	0	6.4	6.4	5
Massachusetts	0	28.3	28.3	6
Michigan	0	14.1	14.1	2
Mississippi	16.5	16.5	33.0	37
Missouri	0	63.2	63.2	29
Montana	10.8	19.3	30.0	64
Nevada	0	8.0	8.0	18
New Mexico	0	4.9	4.9	4
North Dakota	0	5.8	5.8	22
Ohio	75.0	469.9	544.9	75
Oregon	0	51.7	51.7	31
Pennsylvania	0	37.9	37.9	5
South Dakota	3.4	0	3.4	16
Tennessee	1.6	12.9	14.5	7
Texas	6.1	205.3	211.4	42
Virginia	0	32.3	32.3	20
Washington	0	0.9	0.9	0
Wisconsin	44.5	147.1	191.5	60
Wyoming	15.6	21.4	37.0	172

^a This is the accumulated total of unliquidated obligations from FY1997 and FY1998 funds as a percent of the FY98 TANF block grant amount.

Source: U.S. Department of Health and Human Services

TABLE III: MOE Spending in Federal Fiscal Year 1998

Table III presents each state's MOE spending level in federal fiscal year 1998 and measures the MOE spending as a percentage of the MOE baseline, which is state AFDC-related spending in federal fiscal year 1994. States must spend at least 80 percent of the baseline level to meet the minimum MOE requirement — or at least 75 percent if the state meets the welfare law's work participation requirement. States face fiscal penalties for not meeting the minimum MOE spending amount.

Table III shows that every state except Nebraska reported state expenditures equal to or greater than the 75 percent MOE level. Nebraska's MOE expenditures equaled 73.6 percent of its MOE baseline. State officials in Nebraska plan to amend their ACF-196 report, and they note that the amendments will show the state spent at the 75 percent level.

The data in Table III should be considered only a preliminary assessment of a state's MOE spending level. This is true in part because the U.S. Department of Health and Human Services must certify the MOE level each state met for a given fiscal year. It also is true because, as noted above, some states may amend their 1998 returns at some future date.

EXAMPLE: Arizona's reported MOE spending in the federal fiscal year 1998 totaled \$101.4 million, which is equal to 81 percent of the MOE baseline. If this spending amount is certified by HHS, the state will have met its MOE requirement.

Table III
State MOE Spending in Federal Fiscal Year 1998

<i>(figures in millions)</i>	Total MOE Expenditures Federal Fiscal Year 1998	Spending as a Percent of the MOE Baseline ("MOE Level")	State MOE at 100%
Alabama	\$39.2	75%	\$52.3
Alaska	52.2	80	65.3
Arizona	101.4	81	125.7
Arkansas	23.2	84	27.8
California	2,907.8	80	3,634.7
Colorado	105.5	95	110.5
Connecticut	184.8	76	244.6
Delaware	25.7	89	29.0
District of Columbia	75.1	80	93.9
Florida	398.4	81	491.2
Georgia	187.1	81	231.2
Hawaii	85.2	90	94.9
Idaho	14.6	80	18.2
Illinois	477.1	83	573.5
Indiana	121.1	80	151.4
Iowa	66.1	80	82.6
Kansas	62.9	76	82.3
Kentucky	67.6	75	89.9
Louisiana	59.1	80	73.9
Maine	40.8	82	50.0
Maryland	177.0	75	236.0
Massachusetts	358.9	75	478.6
Michigan	502.2	80	624.7
Minnesota	191.7	80	239.7
Mississippi	23.2	80	29.0
Missouri	128.1	80	160.2
Montana	16.8	80	21.0
Nebraska ^a	28.1	74	38.2
Nevada	27.2	80	34.0
New Hampshire	32.1	75	42.8
New Jersey	300.2	75	400.2
New Mexico	39.9	80	49.8
New York	1718.6	75	2,291.4
North Carolina	170.1	83	205.6
North Dakota	9.7	80	12.1
Ohio	419.1	80	521.1
Oklahoma	65.3	80	81.6
Oregon	91.6	75	122.2
Pennsylvania	434.3	80	542.8
Rhode Island	75.2	93	80.5
South Carolina	38.2	80	47.9
South Dakota	9.2	81	11.4
Tennessee	88.5	80	110.4
Texas	251.4	80	314.3
Utah	25.3	75	33.7

Table III Contd.

	Total MOE Expenditures Federal Fiscal Year 1998	Spending as a Percent of the MOE Baseline ("MOE Level")	State MOE at 100%
Vermont	27.4	80	34.1
Virginia	136.7	80	170.9
Washington	309.9	85	362.7
West Virginia	43.5	101	43.1
Wisconsin	168.9	75	225.2
Wyoming	11.3	80	14.1

^a Nebraska officials have noted that they plan to revise their 1998 TANF financial reports, and that the revision will show that the state's MOE spending was at least at the 75 percent MOE level.

Source: U.S. Department of Health and Human Services

Table IV: Basic Information on TANF and MOE Funds

This table provides the amount of each state's fiscal year 1998 TANF allocation. This includes a basic grant in all states and a supplemental grant received by a small number of states. The table presents each state's basic grant, which does not change from year to year, and also the supplemental grants for fiscal years 1998 and 1999. The total grant for each year equals the basic grant plus the supplemental grant if the state receives one. Table IV also provides MOE spending amounts at the 75 percent, 80 percent, and 100 percent level. These figures are presented for background purposes.

EXAMPLE: Mississippi's basic TANF allocation equals \$86.8 million. The state received a supplemental TANF grant of \$2.2 million in fiscal year 1998, for a total 1998 grant of \$89 million. It will receive a supplemental grant of \$4.4 million in fiscal year 1999. The state would have to spend \$21.7 million in state funds to meet the 75 percent MOE level, \$23.2 million to meet the 80 percent MOE level, and \$29 million to meet the 100% MOE level.

Table IV
TANF ALLOCATIONS AND MOE REQUIREMENTS

	Basic TANF Allocation	Supplemental Grant, FY 1998	Supplemental Grant, FY 1999	MOE Requirement		
				75% Level	80% Level	100% level
<i>(all figures in millions)</i>						
Alabama	\$93.3	\$2.7	\$5.4	\$39.2	\$41.8	\$52.3
Alaska	63.6	1.7	3.4	48.9	52.2	65.3
Arizona	220.6	5.8	11.7	94.3	100.6	125.7
Arkansas	56.7	1.5	3.0	20.8	22.2	27.8
California	3,732.7			2,726.1	2,907.8	3,634.7
Colorado	136.1	3.3	6.6	82.9	88.4	110.5
Connecticut	266.8			183.4	195.6	244.6
Delaware	32.3			21.8	23.2	29.0
D. C.	92.6			70.4	75.1	93.9
Florida	562.3	14.5	29.5	368.4	392.9	494.6
Georgia	330.7	9.0	18.2	173.4	184.9	231.2
Hawaii	98.9			71.1	75.9	97.3
Idaho	31.9	0.8	1.7	13.7	14.6	18.2
Illinois	585.1			430.1	458.8	573.5
Indiana	206.8			113.5	121.1	151.4
Iowa	131.5			62.0	66.1	82.6
Kansas	101.9			61.7	65.9	82.3
Kentucky	181.3			67.4	71.9	89.9
Louisiana	164.0	4.1	8.3	55.4	59.1	73.9
Maine	78.1			37.5	40.0	50.0
Maryland	229.1			177.0	188.8	236.0
Massachusetts	459.4			358.9	382.9	478.6
Michigan	775.4			468.5	499.8	624.7
Minnesota	268.0			179.7	191.7	239.7
Mississippi	86.8	2.2	4.4	21.7	23.2	29.0
Missouri	217.1			120.1	128.1	160.2
Montana	45.5	1.1	2.3	15.7	16.8	21.0
Nebraska	58.0			28.6	30.5	38.2
Nevada	44.0	0.9	1.8	25.5	27.2	34.0
New Hampshire	38.5			32.1	34.3	42.8
New Jersey	404.0			300.2	320.2	400.2
New Mexico	126.1	3.2	6.6	37.3	39.8	49.8
New York	2,442.9			1,718.6	1,833.2	2,291.4
North Carolina	302.2	8.7	17.6	154.2	164.5	205.6
North Dakota	\$26.4			\$9.1	\$9.7	\$12.1

Table IV, Contd.

	Basic TANF Allocation	Supplemental Grant, FY 1998	Supplemental Grant, FY 1999	MOE Requirement		
				75% Level	80% Level	100% level
<i>(all figures in millions)</i>						
Ohio	\$728.0			390.8	416.9	521.1
Oklahoma	147.8			61.2	65.3	81.7
Oregon	166.8			91.6	97.7	123.0
Pennsylvania	719.5			407.1	434.3	542.8
Rhode Island	95.0			60.4	64.4	80.5
South Carolina	100.0			35.9	38.3	47.9
South Dakota	21.3			8.5	9.1	11.7
Tennessee	191.5	5.2	10.5	82.8	88.3	110.4
Texas	486.3	12.7	25.7	235.7	251.4	314.3
Utah	76.8	2.1	4.2	25.5	27.3	33.7
Vermont	47.4			25.5	27.3	34.1
Virginia	158.3			128.2	136.7	170.9
Washington	404.3			272.0	290.1	362.7
West Virginia	110.2			32.3	34.4	43.1
Wisconsin	317.5			168.9	180.1	225.6
Wyoming	21.5			10.5	11.1	14.2
TOTAL	\$16,488.5	\$79.5	\$160.9	\$10,435.0	\$11,130.6	\$13,913.3

Source: U.S. Department of Health and Human Services.