

TABLE 7.8  
**Medicaid Expenditures (In millions of dollars)**

State	Actual Fiscal 2016					Actual Fiscal 2017				
	General fund	Federal funds	Other state funds	Bonds	Total	General fund	Federal funds	Other state funds	Bonds	Total
<b>Total</b>	\$272,975	\$52,122	\$43,230	\$2,781	\$371,108	\$282,732	\$52,091	\$44,264	\$2,322	\$381,409
Alabama (a)	4,157	1,008	189	58	5,412	4,373	1,010	193	60	5,636
Alaska	1,429	208	52	0	1,689	1,379	226	63	0	1,668
Arizona (b)	4,197	1,129	1,202	172	6,700	4,330	1,146	1,369	170	7,015
Arkansas	2,228	540	760	0	3,528	2,241	548	767	0	3,556
California	45,118	6,416	44	266	51,844	46,231	6,694	57	150	53,132
Colorado (c)	3,478	628	4,598	0	8,704	3,768	602	4,703	0	9,073
Connecticut	3,332	525	6	896	4,759	3,248	528	5	278	4,059
Delaware	1,337	200	763	102	2,402	1,415	195	795	133	2,538
Florida	10,639	1,774	1,141	0	13,554	10,939	1,722	1,319	0	13,980
Georgia	8,465	2,317	583	272	11,637	9,083	2,319	388	252	12,042
Hawaii	1,680	227	62	0	1,969	1,709	256	55	0	2,020
Idaho	1,500	278	78	0	1,856	1,612	282	82	0	1,976
Illinois (d)	6,971	2,323	59	17	9,370	7,477	2,255	61	60	9,853
Indiana	7,880	1,042	149	0	9,071	8,039	1,042	157	0	9,238
Iowa	3,094	458	72	0	3,624	3,223	460	91	0	3,774
Kansas	3,009	474	967	0	4,450	3,097	489	1,014	0	4,600
Kentucky	4,455	839	39	0	5,333	4,974	879	42	0	5,895
Louisiana	3,566	1,058	695	0	5,319	3,575	1,163	491	0	5,229
Maine	1,153	201	32	0	1,386	1,193	213	29	0	1,435
Maryland (e)	5,925	1,036	401	314	7,676	5,998	1,052	498	337	7,885
Massachusetts	5,451	1,003	806	4	7,264	5,535	1,010	826	18	7,389
Michigan (f)	98	1,661	11,952	0	13,711	220	1,699	12,093	0	14,012
Minnesota	8,507	749	50	11	9,317	8,901	775	51	2	9,729
Mississippi (g)	2,236	724	339	0	3,299	2,227	691	327	5	3,250
Missouri	3,236	978	1,465	0	5,679	3,297	1,013	1,505	1	5,816
Montana	788	168	55	0	1,011	819	175	47	0	1,041
Nebraska	1,248	340	60	0	1,648	1,268	324	54	0	1,646
Nevada	1,389	267	316	0	1,972	1,471	267	360	0	2,098
New Hampshire	88	181	957	5	1,231	87	190	967	12	1,256
New Jersey	12,861	837	21	0	13,719	13,312	920	17	0	14,249
New Mexico	2,723	414	6	214	3,357	2,671	414	6	244	3,335
New York	22,254	3,906	3,299	17	29,476	23,261	3,763	3,460	50	30,534
North Carolina	8,344	1,502	645	0	10,491	8,623	1,507	758	0	10,888
North Dakota	823	140	184	0	1,147	888	145	154	0	1,187
Ohio (h)	7,966	1,900	1,189	233	11,288	8,253	1,970	1,183	237	11,643
Oklahoma	1,717	690	1,097	0	3,504	1,725	674	1,041	0	3,440
Oregon	3,736	636	258	0	4,630	3,737	610	444	0	4,791
Pennsylvania	10,766	2,467	622	0	13,855	11,432	2,482	622	0	14,536
Rhode Island	1,065	191	33	6	1,295	1,113	194	32	3	1,342
South Carolina	2,688	951	739	0	4,378	2,978	976	907	0	4,861
South Dakota	432	164	5	0	601	522	168	6	0	696
Tennessee	4,467	1,078	122	0	5,667	4,715	1,124	159	0	5,998
Texas (i)	20,862	4,967	3,618	0	29,447	20,633	4,365	3,317	0	28,315
Utah	2,871	431	190	0	3,492	3,093	446	185	0	3,724
Vermont	402	125	1,246	0	1,773	417	129	1,269	1	1,816
Virginia	5,593	962	702	0	7,257	5,745	1,040	809	0	7,594
Washington	8,679	822	182	171	9,854	9,234	783	228	286	10,531
West Virginia	1,894	424	121	23	2,462	1,907	347	91	23	2,368
Wisconsin	6,177	763	253	0	7,193	6,744	809	276	0	7,829
Wyoming	1	0	806	0	807	0	0	891	0	891

See footnotes at end of table

## STATE FINANCE

TABLE 7.8

### Medicaid Expenditures (In millions of dollars) (continued)

State	Estimated Fiscal 2018				
	General fund	Federal funds	Other state funds	Bonds	Total
<b>Total</b>	\$294,812	\$53,645	\$47,106	\$3,252	\$398,815
Alabama (a)	4,417	1,421	196	28	6,062
Alaska	1,389	249	58	0	1,696
Arizona (b)	4,542	1,164	1,618	170	7,494
Arkansas	2,259	543	771	0	3,573
California	49,209	6,956	108	713	56,986
Colorado (c)	4,080	595	4,804	0	9,479
Connecticut	3,084	540	5	518	4,147
Delaware	1,435	196	785	129	2,545
Florida	11,587	1,766	1,363	0	14,716
Georgia	9,373	2,309	644	252	12,578
Hawaii	1,777	226	93	0	2,096
Idaho	1,713	283	96	0	2,092
Illinois (d)	8,212	2,166	61	14	10,453
Indiana	8,222	1,056	186	0	9,464
Iowa	3,254	483	96	0	3,833
Kansas	3,393	503	1,068	0	4,964
Kentucky	4,938	854	42	0	5,834
Louisiana	3,629	1,146	664	0	5,439
Maine	1,232	220	30	0	1,482
Maryland (e)	6,077	1,050	504	362	7,993
Massachusetts	5,714	1,034	860	29	7,637
Michigan (f)	122	1,839	12,793	0	14,754
Minnesota	9,275	861	55	5	10,196
Mississippi (g)	2,221	835	366	5	3,427
Missouri	3,351	990	1,518	3	5,862
Montana	780	183	49	0	1,012
Nebraska	1,249	380	59	0	1,688
Nevada	1,636	286	368	0	2,290
New Hampshire	84	183	961	12	1,240
New Jersey	13,348	905	15	0	14,268
New Mexico	2,684	414	32	233	3,363
New York	24,209	3,394	3,580	111	31,294
North Carolina	8,893	1,510	731	0	11,134
North Dakota	724	126	303	0	1,153
Ohio (h)	8,402	1,848	1,204	420	11,874
Oklahoma	1,739	661	1,092	0	3,492
Oregon	4,253	639	426	0	5,318
Pennsylvania	11,858	2,613	626	0	15,097
Rhode Island	1,161	209	37	0	1,407
South Carolina	3,071	957	936	0	4,964
South Dakota	557	167	7	0	731
Tennessee	5,018	1,125	150	3	6,296
Texas (i)	21,874	5,114	3,999	0	30,987
Utah	3,298	542	284	0	4,124
Vermont	461	128	1,277	0	1,866
Virginia	6,021	1,034	791	0	7,846
Washington	10,263	788	231	222	11,504
West Virginia	1,920	351	8	23	2,302
Wisconsin	6,804	803	266	0	7,873
Wyoming	0	0	890	0	890

See footnotes at end of table

TABLE 7.8

**Medicaid Expenditures (In millions of dollars) (continued)**

Source: National Association of State Budget Officers, *2018 State Expenditure Report*.

Notes: States were asked to report Medicaid expenditures as follows: General funds: all general funds appropriated to the Medicaid agency and any other agency which are used for direct Medicaid matching purposes under Title XIX. Other state funds: other funds and revenue sources used as Medicaid match, such as local funds and provider taxes, fees, donations, assessments (as defined by the Centers for Medicare and Medicaid Services). Federal Funds: all federal matching funds provided pursuant to Title XIX.

- (1) The states were asked to separately detail the amount of provider taxes, fees, donations, assessments and local funds reported as Other State Funds.
- (2) Small dollar amounts, when rounded, cause an aberration in the percentage increase. In these instances, the actual dollar amounts should be consulted to determine the exact percentage increase.
- (3) "State funds" refers to general funds plus other state fund spending. State spending from bonds is excluded.
- (4) "Total funds" refers to funding from all sources—general fund, federal funds, other state funds and bonds.
- (5) For all states, Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

Key:

- (a) Other State Funds includes Medicaid provider taxes in the amounts of: \$399M for FY16; \$372M for FY17; and \$381M for Estimated FY18.
- (b) CHIP is included in "Medicaid" expenditures, all part of the Department of Health Care Policy and Financing.
- (c) For fiscal 2018, Illinois borrowed approximately \$6 billion to address the backlog of bills; \$2.5 billion of the proceeds were deposited directly into the General Funds. A portion of the bond proceeds were used to pay prior year Medicaid bills, which generated \$1.2 billion in federal match to the General Funds.
- (d) Medicaid expenditure totals reflect pharmacy rebates.
- (e) Figures for FY16–FY18 are re-stated to better align with the NASBO category definitions. Certain items that were previously counted (i.e. interfund transfers, bond refundings, certain administrative items) are now excluded. Medicaid figures for FY16–FY18 are re-stated to exclude federal spending for the Community Choices program; this is now categorized as All Other spending. Massachusetts credits federal reimbursements for Medicaid to the General Fund. Per the NASBO guidelines, federal reimbursements are shown as federal funds.
- (f) Other State Funds used to match federal Medicaid funds include local funds of \$68 million and provider revenues of \$1,140 mil-

lion for FY 2016, local funds of \$67 million and provider revenues of \$1,136 for FY 2017, and estimated local funds of \$66 million and provider revenues of \$1,227 for FY 2018. Public health and community and institutional care for mentally and developmentally disabled persons are partially reported in the Medicaid totals.

- (g) Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund (GRF) are deposited into the GRF. Federal reimbursements for Medicaid expenditures from non-GRF sources are deposited into the appropriate federal fund. Expenditures of federal funds are contained in the General Fund number to be consistent with Ohio accounting practices and with other portrayals of Ohio's general fund. This amounts to \$9,479.1 million in fiscal 2018. This will tend to make Ohio's GRF expenditures look higher and conversely make Ohio's federal expenditures look lower relative to most other states that don't follow this practice.
- (h) In last year's report, CHIP was included in total Medicaid expenditures. This year, CHIP has been removed from all years of the survey and is instead reflected in the "All Other" total per the instructions.
- (i) Premium revenue: fiscal 2016 totals \$323 million, fiscal 2017 totals \$323 million, and fiscal 2018 totals \$323 million. Certified Public Expenditures—Local fund from Hospitals: fiscal 2016 totals \$211 million, fiscal 2017 totals \$200 million, and fiscal 2018 totals \$204 million. Nursing Home Tax: fiscal 2016 totals \$107 million, fiscal 2017 totals \$121 million, and fiscal 2018 totals \$121 million. ICF/MR 6 percent Gross Receipts Tax: fiscal 2016 totals \$11 million, fiscal 2017 totals \$11 million, and fiscal 2018 totals \$11 million. Intergovernmental Transfers: fiscal 2016 totals \$100 million, fiscal 2017 totals \$100 million, and fiscal 2018 totals \$100 million.
- (j) Medicaid figures in this survey submission reflect only programs which the non-federal share is state General Revenue. Medicaid supplemental payments (i.e. uncompensated care, delivery system reform incentive program), funded primarily through local intergovernmental transfers, are excluded from this survey.
- (k) The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2016 (in millions): provider tax \$152; employee assessment \$18; local match provided by schools \$22; tobacco litigation settlement funds \$30; other \$119. The breakdown is as follows for fiscal 2017: provider tax \$159; employee assessment \$19; local match provided by schools \$23; tobacco litigation settlement funds \$30, other \$131. The breakdown is as follows for estimated fiscal 2018: provider tax \$164; employee assessment \$20; local match provided by schools \$27; tobacco litigation settlement funds \$21, other \$149.