

Table 7.8
MEDICAID EXPENDITURES BY STATE
(In millions of dollars)

State	Actual fiscal 2013			Actual fiscal 2014			Estimated fiscal 2015					
	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds			
Total	\$132,294	\$228,262	\$45,812	\$406,368	\$137,885	\$258,987	\$48,117	\$444,989	\$144,859	\$317,302	\$50,154	\$512,315
Alabama (a).....	595	3,820	1,171	5,586	625	3,920	1,266	5,811	685	4,155	1,192	6,032
Alaska (b).....	568	817	3	1,388	445	816	1	1,262	694	951	5	1,650
Arizona.....	2,069	5,756	606	8,431	2,125	6,332	557	9,014	2,279	8,040	602	10,921
Arkansas.....	736	3,180	595	4,511	818	3,802	404	5,024	898	4,568	593	6,059
California (c).....	14,473	25,715	6,211	46,399	15,711	30,983	5,687	52,381	16,599	52,658	5,699	74,956
Colorado (d).....	1,844	2,805	1,736	6,385	2,091	3,489	1,636	7,216	2,312	4,557	735	7,604
Connecticut (e).....	6,202	0	0	6,202	3,779	2,992	0	6,771	3,496	3,483	0	6,979
Delaware.....	707	870	0	1,577	662	1,001	0	1,663	668	1,193	14	1,875
Florida.....	4,721	11,823	3,789	20,333	5,015	12,716	4,056	21,787	5,294	13,799	4,487	23,580
Georgia.....	2,755	5,914	363	9,032	2,769	6,236	370	9,375	3,052	5,943	329	9,324
Hawaii.....	796	877	0	1,673	844	1,112	0	1,956	888	1,160	0	2,048
Idaho.....	467	1,241	168	1,876	469	1,262	189	1,920	475	1,304	250	2,029
Illinois.....	4,811	7,464	3,098	15,373	4,354	8,135	3,452	15,941	4,445	9,921	3,235	17,601
Indiana.....	1,883	5,950	956	8,789	1,815	6,225	679	8,719	2,009	6,476	677	9,162
Iowa.....	987	2,140	749	3,876	1,171	2,390	690	4,251	1,268	2,846	691	4,805
Kansas.....	1,100	1,425	58	2,583	1,176	1,583	544	3,303	1,281	1,689	578	3,548
Kentucky.....	1,267	3,923	436	5,626	1,443	5,042	449	6,934	1,501	7,517	504	9,522
Louisiana.....	1,425	4,721	704	6,850	1,725	4,668	916	7,309	1,610	4,588	1,216	7,414
Maine (f).....	737	1,517	256	2,510	746	1,767	267	2,780	753	1,510	270	2,533
Maryland (g).....	2,758	3,893	974	7,625	2,893	4,807	860	8,560	2,922	5,688	951	9,561
Massachusetts.....	5,916	4,884	316	11,116	6,359	5,542	143	12,044	7,120	6,704	171	13,995
Michigan (h).....	2,330	8,194	1,990	12,514	2,428	9,287	1,995	13,710	2,797	12,494	2,029	17,320
Minnesota.....	4,127	4,293	131	8,551	4,453	5,143	154	9,750	4,533	6,187	164	10,884
Mississippi.....	316	3,627	891	4,834	475	3,312	781	4,568	640	3,633	635	4,908
Missouri (i).....	1,636	4,112	2,289	8,037	1,804	4,246	2,254	8,304	1,778	4,511	2,419	8,708
Montana.....	235	736	110	1,081	255	714	86	1,055	271	748	91	1,110
Nebraska.....	784	1,003	35	1,822	817	1,006	34	1,857	850	968	37	1,855
Nevada.....	549	1,043	181	1,773	521	1,363	142	2,026	564	2,225	114	2,903
New Hampshire.....	511	605	169	1,285	546	660	175	1,581	548	917	166	1,631
New Jersey (j).....	3,718	5,546	1,092	10,356	3,961	6,920	1,043	11,924	3,869	8,912	1,068	13,849
New Mexico.....	868	2,560	250	3,678	874	3,063	235	4,172	862	4,036	238	5,136
New York.....	10,602	23,421	4,769	38,792	10,981	24,237	4,754	39,972	11,161	29,393	5,114	45,668
North Carolina (k).....	3,518	7,720	1,406	12,644	3,404	8,433	1,467	13,304	3,594	8,752	1,435	13,781
North Dakota.....	355	421	6	782	388	455	6	849	441	697	7	1,145
Ohio (l).....	12,030	4,102	878	17,010	13,571	6,317	2,053	21,941	14,861	7,541	1,925	24,327
Oklahoma.....	1,343	2,931	646	4,920	1,412	3,079	692	5,183	1,417	2,930	717	5,064
Oregon.....	923	3,476	1,111	5,510	1,342	4,623	791	6,756	728	6,683	1,260	8,671
Pennsylvania.....	7,620	12,245	2,364	22,229	7,945	12,371	2,632	22,948	8,298	12,996	2,849	24,143
Rhode Island (m).....	939	1,007	28	1,974	998	1,190	31	2,219	1,067	1,482	30	2,579
South Carolina.....	688	3,519	683	4,890	746	3,909	773	5,428	1,023	4,359	640	6,022

See footnotes at end of table.

MEDICAID EXPENDITURES BY STATE — Continued
(In millions of dollars)

State	Actual fiscal 2013			Actual fiscal 2014			Estimated fiscal 2015				
	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds	General fund	Federal funds	Other state funds		
	Total	Total	Total	Total	Total	Total	Total	Total	Total		
South Dakota.....	316	500	0	816	335	0	833	364	484	0	848
Tennessee (n).....	2,787	6,121	491	9,399	3,071	5,869	452	3,316	6,673	370	10,359
Texas.....	10,190	17,483	1,845	29,518	10,724	19,674	2,807	11,381	22,197	3,983	37,561
Utah (o).....	380	1,435	369	2,184	364	1,593	424	400	1,614	467	2,481
Vermont (p).....	295	775	334	1,404	282	797	332	283	824	335	1,442
Virginia.....	3,862	3,772	0	7,634	3,954	3,961	0	4,114	4,123	0	8,237
Washington.....	1,764	1,993	280	4,037	2,023	3,612	366	2,008	5,285	180	7,473
West Virginia.....	375	2,143	490	3,008	518	2,612	404	520	2,610	400	3,530
Wisconsin.....	2,144	4,435	762	7,341	2,411	4,806	1,044	2,650	4,969	1,259	8,878
Wyoming (q).....	272	309	23	604	267	317	24	272	309	23	604

Source: National Association of State Budget Officers, State Expenditure Report (Fiscal 2013–2015).
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, determining the exact 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) All States: Medicaid reflects provider taxes, fees, assessments, donations, and local funds in Other State Funds.

Key:
 (a) Fiscal 2013 through fiscal 2015 Other State Funds includes provider taxes in the amounts of \$3,566M, \$3,748M, and \$3,700M, respectively. Amounts shown in fiscal years 2013 and 2014 are based on actual expenditures during these years, regardless of the year appropriated. Fiscal 2015 amounts shown are equal to actual expenditures through 9 months and then annualized for the year.
 (b) Due to a one-time accounting item, \$132 million of state general fund expenditures were moved from prior year (fiscal 2014) to current year (fiscal 2015). This does not reflect a change in Medicaid spending for the fiscal year; rather, this is a technical audit adjustment regarding the issuance of advanced payments to providers following the rollout of a new information system. General Funds include Unrestricted General Funds only. Designated general funds are reported in the other state funds category. Additionally, a \$3 billion transfer to the state retirement systems (PERS and TRS) was made at the beginning of fiscal 2015 from the Constitutional Budget reserve fund in order to pay down a \$12 billion unfunded pension liability, and is included in fiscal 2015 other state funds for the "all other" category.
 (c) Changes in Medicaid program costs in fiscal 2015 reflect, among other things, increased costs associated with the Affordable Care Act's Medicaid expansion.
 (d) In fiscal 2015, there was a policy change to split and charge expenses directly to cash funds rather than as transfers out from the cash funds to the General Fund from which the payment was made. In

the past the cash funds data included both the transfer and the real expenses; this is a permanent change going forward. CHIP is included in "Medicaid" expenditures, all part of the Department of Health Care Policy and Financing.

(e) "In fiscal 2013, Medicaid was "gross funded" with federal funds deposited directly to the General Fund. Beginning in fiscal 2014, the Medicaid appropriation in the Department of Social Services (DSS) is "net funded" while other Medicaid expenditures remain gross funded. With the exception of an enhanced reimbursement rate for certain populations and services, Connecticut's FMAP is 50%. Includes Medicaid expenditures for administrative services organizations and fiscal intermediaries in DSS. Excludes state portion of Qualified Increase in General Fund expenditures and increase in Federal Funds expenditures from Fiscal 2013 to 2014 due to net budgeting of Medicaid, Medicare Beneficiaries and School-Based Child Health as those expenditures are netted out of federal Medicaid reimbursement. Also excludes provider taxes, which are deposited directly to the General Fund.

(f) Medicaid Other State Funds provider taxes are: fiscal 2013, \$153.3 million; fiscal 2014, \$168.1 million; and fiscal 2015, \$171.7 million.

(g) For Medicaid and CHIP fiscal 2015 estimate: Used actual data for the first three quarters of the year and projected the fourth quarter using the average of the first three. Fourth quarter data will be updated when available.

(h) Increased spending in fiscal 2014 and fiscal 2015 is primarily due to Medicaid expansion under the federal Affordable Care Act (ACA) known as the Healthy Michigan Plan. Other state funds include local funds of \$99.0 million and provider taxes of \$973.6 million for fiscal 2013; local funds of \$86.0 million and provider taxes of \$977.4 million for fiscal 2014; and local funds of \$76.3 million and provider taxes of \$1.04 billion for fiscal 2015. Public health and community and institutional care for mentally and developmentally disabled persons are partially reported in the Medicaid totals.

(i) Total Medicaid expenditures were incorrectly reported in the 2013 survey. The amount reported in 2013 included CHIP funding. The amounts reported on the 2014 survey are correct. The fiscal 2015 amounts reported are actual expenditures. Total expenditure amounts do not include employee benefits by each expenditure category; those are included in the "All Other" state expenditures.

(j) Medicaid Other State Funds: FY13/FY14/FY15 (in millions); Nursing Home Provider Tax \$134/126/127; Other Assessments/Taxes/Fees \$570/571/584. Beginning in federal fiscal year 2014, CHIP parents were moved to Medicaid (Title XIX).

(k) Fiscal 2013 and fiscal 2014 in this edition of the State Expenditure Report have been adjusted from last year's edition.

(l) Federal reimbursements for Medicaid expenditures funded from the General Revenue Fund

MEDICAID EXPENDITURES BY STATE — Continued (In millions of dollars)

(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 \$9,355.6 million in fiscal 2015. 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. Also, inherent in Ohio's budgetary accounting environment are significant overstatements of total state spending due to two phenomena. First, fiduciary fund expenditures represent the distribution of funds collected by the state on behalf of other entities. These are not operating, program, or subsidy expenditures of the state. Examples of this would be the collection and distribution of county and local permissive sales taxes or motor vehicle registration taxes. Fiduciary fund group expenditures totaled \$6,476.9 million in fiscal 2015. Second, "double counting" of revenue and expenditures related to intrastate transactions overstates overall state expenditure activity. Intrastate transactions totaled \$710.8 million in fiscal 2015. These accounting practices will tend to make Ohio's "All-Other" expenditures look higher, on a dollar and percentage basis, and conversely make Ohio's other categories look lower, on a percentage basis, relative to other states that don't follow similar practices.

(m) Fiscal 2013 expenditures are revised to more accurately reflect actual expenditures, primarily in Medicaid, Corrections, Transportation, and "All Other State Expenditures."

(n) Regarding premium revenue: fiscal 2013 totals \$302 million, fiscal 2014 totals \$322 million, and fiscal 2015 totals \$323 million. Certified Public Expenditures — Local Fund from Hospitals: fiscal 2013 totals \$378 million, fiscal 2014 totals \$120 million, and fiscal 2015 totals \$124 million. Nursing Home Tax:

fiscal 2013 totals \$83 million, fiscal 2014 totals \$84 million, and fiscal 2015 totals \$107 million. ICF/MR 6 percent Gross Receipts Tax: fiscal 2013 totals \$14 million, fiscal 2014 totals \$12 million, and fiscal 2015 totals \$11 million. Intergovernmental Transfers: fiscal 2013 totals \$70 million, fiscal 2014 totals \$100 million, and fiscal 2015 totals \$100 million. Tennessee collects personal income tax on income from dividends on stocks and interest on certain bonds. Tax revenue estimates do not include federal funds and other departmental revenues. However, federal funds and other departmental revenues are included in the budget as funding sources for the general fund, along with state tax revenues.

(o) Expenditures of operating and capital budgets include expendable revenue funds and accounts, but do not include any expenditures of local property tax revenue.

(p) The breakdown of local funds, etc. included in Other State Funds is as follows for fiscal 2013: provider tax \$148,638,656; employee assessment \$11,886,600; local match provided by schools \$17,758,156; tobacco litigation settlement funds \$31,343,693; other \$124,012,725. The breakdown is as follows for fiscal 2014: provider tax \$140,255,562; employee assessment \$12,995,400; local match provided by schools \$19,206,889; tobacco litigation settlement funds \$35,975,693; other \$123,177,964. The breakdown is as follows for estimated fiscal 2015: provider tax \$143,454,419; employee assessment \$15,640,000; local match provided by schools \$20,649,819; tobacco litigation settlement funds \$33,031,032; other \$122,650,110.

(q) Part of Wyoming's yearly variation in expenditure totals is due to the fact that the state budget is on a two-year cycle.