



Ohio Legislative Service Commission

BUDGET FOOTNOTES INFOGRAPHIC

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- ◆ Total GRF tax revenue for FY 2019 was above estimate at the end of August by \$27.8 million (0.7%). This positive variance was due to a positive variance of \$47.6 million (2.7%) in sales and use tax receipts, which was partially offset by negative variances of \$18.3 million (1.3%) in personal income tax (PIT) receipts and \$12.9 million (3.6%) in commercial activity tax (CAT) receipts.
- ◆ Compared to actual receipts for the corresponding months of FY 2018, the PIT and sales and use tax grew 5.2% and 1.8%, respectively. In contrast, the CAT decreased 0.4% compared to FY 2018.
- ◆ GRF program expenditures for FY 2019 were below estimate at the end of August by \$126.0 million (2.0%), due mainly to negative variances of \$168.7 million (5.5%) in Medicaid spending and \$45.4 million (3.1%) in primary and secondary education spending. These negative variances were partially offset by a timing-related positive variance of \$112.6 million (67.6%) in property tax reimbursements.
- ◆ In addition to the negative year-to-date (YTD) variance in GRF Medicaid expenditures, non-GRF Medicaid expenditures were also below estimate, by \$45.1 million (3.1%). All major payment categories were under estimate: Fee-For-Service by \$121.4 million (9.0%), Managed Care by \$64.8 million (2.3%), Administration by \$15.4 million (8.0%), and Premium Assistance by \$12.2 million (6.5%).

GRF & Medicaid Variances – Actual vs. Estimate

Tax revenue

\$16.2 million
0.8% ↑

Federal grants

-\$37.3 million
-3.9% ↓

Total GRF sources

-\$24.8 million
-0.8% ↓

Program expenditures

-\$14.5 million
-0.5% ↓

Month of August

Total GRF uses

-\$13.7 million
-0.5% ↓

GRF Medicaid

-\$70.2 million
-4.9% ↓

Non-GRF Medicaid

-\$12.0 million
-1.6% ↓

All funds Medicaid

-\$82.2 million
-3.8% ↓

Tax revenue

\$27.8 million
0.7% ↑

Federal grants

-\$109.8 million
-5.5% ↓

Total GRF sources

-\$83.2 million
-1.4% ↓

Program expenditures

-\$126.0 million
-2.0% ↓

YTD through August

Total GRF uses

-\$123.2 million
-1.8% ↓

GRF Medicaid

-\$168.7 million
-5.5% ↓

Non-GRF Medicaid

-\$45.1 million
-3.1% ↓

All funds Medicaid

-\$213.9 million
-4.7% ↓