



Ohio Legislative Service Commission

BUDGET FOOTNOTES INFOGRAPHIC

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- ◆ Total GRF tax receipts were in line with the OBM estimate in September, coming in \$4.1 million (0.2%) above estimate and increasing the positive year-to-date (YTD) variance to \$31.9 million (0.6%). The sales and use tax, the largest GRF tax, outperformed its September estimate by \$12.7 million (1.6%) and posted a positive YTD variance of \$60.3 million (2.3%). The personal income tax (PIT), the second largest GRF tax, however, was \$13.5 million (0.6%) below the YTD estimate although this tax was above its September estimate by \$4.8 million (0.6%). The commercial activity tax (CAT), the third largest GRF tax, underperformed its September and YTD estimates by \$7.2 million (70.5%) and \$20.1 million (5.5%), respectively.
- ◆ Compared to actual receipts for the corresponding months of FY 2018, the PIT and sales and use tax grew 6.9% (\$143.5 million) and 3.0% (\$76.3 million), respectively. In contrast, the CAT decreased 2.4% (\$8.4 million) compared to FY 2018.
- ◆ Overall GRF program expenditures for FY 2019 were below estimate at the end of September by \$232.9 million (2.5%). Due partly to timing, expenditures from GRF Medicaid and non-Medicaid Health and Human Services were below the YTD estimates by \$313.0 million (7.0%) and \$33.1 million (10.3%), respectively. These negative variances were partially offset by a timing-related positive YTD variance of \$149.7 million (35.0%) in property tax reimbursements.
- ◆ Non-GRF Medicaid expenditures were also below the YTD estimate, by \$440.1 million (16.4%). Including both the GRF and non-GRF, all funds Medicaid expenditures were \$753.1 million (10.6%) below the YTD estimate. Over half (\$418.6 million, 55.6%) of the negative variance in all funds expenditures was due to two large payments scheduled for September that have been delayed.

GRF & Medicaid Variances – Actual vs. Estimate

Tax revenue

\$4.1 million
0.2%

Federal grants

-\$115.1 million
-12.6%

Total GRF sources

-\$153.7 million
-5.6%

Program expenditures

-\$106.9 million
-3.3%

Month of September

Total GRF uses

-\$109.3 million
-3.4%

GRF Medicaid

-\$144.3 million
-10.3%

Non-GRF Medicaid

-\$394.9 million
-32.5%

All funds Medicaid

-\$539.3 million
-20.6%

Tax revenue

\$31.9 million
0.6%

Federal grants

-\$224.9 million
-7.8%

Total GRF sources

-\$236.9 million
-2.8%

Program expenditures

-\$232.9 million
-2.5%

YTD through September

Total GRF uses

-\$232.6 million
-2.3%

GRF Medicaid

-\$313.0 million
-7.0%

Non-GRF Medicaid

-\$440.1 million
-16.4%

All funds Medicaid

-\$753.1 million
-10.6%