

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2021 FORECAST

Source	FY 17 Actual	FY18 Actual	% Chg.	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY21 Actual	% Chg.	FY21 Budget	FY21 Variance	% Var
Nursing Facility Tax	36,162,788	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-12.0%	40,863,804	(2,649,129)	-6.5%
Residential Treatment Facility (ICFs/MR) Tax	1,939,129	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	12.8%	2,392,205	145,755	6.1%
Hospital Tax *	95,028,525	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%	115,888,162	(9)	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	43,710,762	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-2.7%	52,250,796	(670,181)	-1.3%
Total - Health Care Provider Taxes	176,841,205	185,149,775	4.7%	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-2.8%	211,394,967	(3,173,564)	-1.5%

* The hospital tax base year was modified in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11; again in PL 2013, c. 368 to hospital fiscal years ending during calendar year 2012 beginning in FY 14; again in PL 2017, c.284 to hospital fiscal years ending during calendar year 2014 beginning in FY 18; in PL 2019, c.343 to hospital fiscal years ending during calendar year 2016 beginning in FY 20 and again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2021 FORECAST

Source	FY22 Budget	% Chg.	Recom. Chg.	FY22 Revised	% Chg.	FY23 Budget	% Chg.	Recom. Chg.	FY23 Revised	% Chg.
Nursing Facility Tax	40,709,502	6.5%	512,375	41,221,877	7.9%	41,725,243	2.5%	1,418,907	43,144,150	4.7%
Residential Treatment Facility (ICFs/MR) Tax	2,175,357	-14.3%	347,399	2,522,756	-0.6%	148,357	-93.2%	347,399	495,756	-80.3%
Hospital Tax *	127,706,538	10.2%	0	127,706,538	10.2%	127,706,538	0.0%	0	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	57,768,292	12.0%	(3,528,670)	54,239,622	5.2%	62,811,563	8.7%	(3,093,717)	59,717,846	10.1%
Total - Health Care Provider Taxes	228,359,689	9.7%	(2,668,896)	225,690,793	8.4%	232,391,701	1.8%	(1,327,411)	231,064,290	2.4%
Change in Biennial Totals								(3,996,307)		

* The hospital tax base year was modified in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11; again in PL 2013, c. 368 to hospital fiscal years ending during calendar year 2012 beginning in FY 14; again in PL 2017, c.284 to hospital fiscal years ending during calendar year 2014 beginning in FY 18; in PL 2019, c.343 to hospital fiscal years ending during calendar year 2016 beginning in FY 20 and again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2021 FORECAST

Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Budget	% Chg.
Nursing Facility Tax	41,725,243	0.0%	1,418,907	43,144,150	0.0%	41,725,243	0.0%	1,418,907	43,144,150	0.0%
Residential Treatment Facility (ICFs/MR) Tax	148,357	0.0%	347,399	495,756	0.0%	148,357	0.0%	347,399	495,756	0.0%
Hospital Tax *	127,706,538	0.0%	0	127,706,538	0.0%	127,706,538	0.0%	0	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	62,811,563	0.0%	(3,093,717)	59,717,846	0.0%	62,811,563	0.0%	(3,093,717)	59,717,846	0.0%
Total - Health Care Provider Taxes	232,391,701	0.0%	(1,327,411)	231,064,290	0.0%	232,391,701	0.0%	(1,327,411)	231,064,290	0.0%
Change in Biennial Totals								(2,654,822)		

* The hospital tax base year was modified in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11; again in PL 2013, c. 368 to hospital fiscal years ending during calendar year 2012 beginning in FY 14; again in PL 2017, c.284 to hospital fiscal years ending during calendar year 2014 beginning in FY 18; in PL 2019, c.343 to hospital fiscal years ending during calendar year 2016 beginning in FY 20 and again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22.

New Approp	REV SHORT TITLE	REV SRC	FY 2017	2016-2017	FY 2018	2017-2018	FY 2019	2018-2019	FY 2020	2019-2020	FY 2021	2020-2021
			Actuals	% Chg.	Actuals	% Chg.	Actuals	% Chg.	Actuals	% Chg.	Actuals	% Chg.
	NURSING FACILITIES-NF TAX	0670	36,162,788	-2.5%	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-5.9%
01410AZ219753	RES TRMT FACILITIES TAX	0671	1,777,492	-3.4%	1,905,823	7.2%	1,886,325	-1.0%	2,061,980	9.3%	2,336,341	5.1%
01410AZ21057	RES TRMT FACILITIES TAX	0671	58,705	-5.8%	61,404	4.6%	60,153	-2.0%	65,649	9.1%	60,626	4.1%
01410AZ21254	RES TRMT FACILITIES TAX	0671	102,932	-0.7%	110,852	7.7%	109,027	-1.6%	122,693	12.5%	140,993	28.1%
	Subtotal RTF Tax		1,939,129	-3.3%	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	6.3%
01410A014704	MEDICAL CARE-HOSPITAL TAX	1913	95,028,525	-0.3%	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%
01410AZ21050	MED MATCH MR-PNMI TAX	0675	730,857	13.2%	759,814	4.0%	793,987	4.5%	767,968	-3.3%	655,253	-1.4%
01410AZ21052	MED MATCH MR-SERV PROV TAX	0675	20,436,200	9.5%	21,859,304	7.0%	23,642,031	8.2%	25,264,933	6.9%	24,877,236	-2.2%
01410AZ20144	MH SERV COMM MED-PNMI TAX	0675	2,972,538	12.3%	3,090,313	4.0%	3,229,302	4.5%	3,104,342	-3.9%	5,907,990	107.3%
01410AZ20140	MH COMMUNITY SUPPORT TAX	0675	2,926,850	-27.6%	3,315,623	13.3%	3,532,821	6.6%	3,278,670	-7.2%	3,319,023	0.3%
01410AZ20241	MEDICAID SEED-PNMI TAX	0675	785,368	13.2%	816,485	4.0%	853,207	4.5%	819,676	-3.9%	200,278	-61.0%
01410A014701	MEDICAL CARE SERVICES	0675	15,858,949	18.1%	16,118,882	1.6%	18,373,373	14.0%	19,754,717	7.5%	16,620,835	-15.2%
	Subtotal Service Provider (PNMI) Tax		43,710,762	8.9%	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-1.4%
			176,841,205	1.3%	185,149,775	4.7%	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-1.3%
	Nursing Home Tax		36,162,788	-2.5%	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-5.9%
	RTF's Tax		1,939,129	-3.3%	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	6.3%
	Hospital Tax		95,028,525	-0.3%	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%
	Service Provider (PNMI) Tax		43,710,762	8.9%	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-1.4%
			176,841,205	1.3%	185,149,775	4.7%	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-1.3%

New Approp	REV SHORT TITLE REV SRC	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022	2021-2022	FY 2023	FY 2023	FY 2023	FY 2023	FY 2023	2022-2023	
		Rev. Est. May-21	Leg. Changes Dec-21	Rev. Budget Dec-21	Req. Chg. Dec-21	Rev. Est. Dec-21	% Chg.	Rev. Est. May-21	Leg. Changes Dec-21	Rev. Budget Dec-21	Req. Chg. Dec-21	Rev. Est. Dec-21	% Chg.	
	NURSING FACILITIES-NF TAX	0670	38,929,267	1,780,235	40,709,502	512,375	41,221,877	-4.7%	38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	-2.1%
01410AZ19753	RES TRMT FACILITIES TAX	0671	1,999,627	-	1,999,627	306,662	2,306,289	-7.7%	1,999,627	(1,865,000)	134,627	306,662	441,289	0.0%
01410AZ21057	RES TRMT FACILITIES TAX	0671	52,374	-	52,374	12,786	65,160	-23.3%	52,374	(57,000)	(4,626)	12,786	8,160	0.0%
01410AZ21254	RES TRMT FACILITIES TAX	0671	123,356	-	123,356	27,951	151,307	-21.5%	123,356	(105,000)	18,356	27,951	46,307	0.0%
	Subtotal RTF Tax		2,175,357	-	2,175,357	347,399	2,522,756	-9.1%	2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%
01410A014704	MEDICAL CARE-HOSPITAL TAX	1913	127,706,538	-	127,706,538	-	127,706,538	10.2%	127,706,538	-	127,706,538	-	127,706,538	0.0%
01410AZ21050	MED MATCH MR-PNMI TAX	0675	1,418,435	96,436	1,514,871	(782,666)	732,205	87.4%	1,418,435	1,038,229	2,456,664	(1,628,563)	828,101	0.0%
01410AZ21052	MED MATCH MR-SERV PROV TAX	0675	27,845,608	696,255	28,541,863	(2,709,844)	25,832,019	12.7%	25,893,379	6,976,434	32,869,813	(1,942,811)	30,927,002	-7.0%
01410AZ20144	MH SERV COMM MED-PNMI TAX	0675	5,354,992	-	5,354,992	761,078	6,116,070	-16.8%	5,354,992	(3,030,000)	2,324,992	761,078	3,086,070	0.0%
01410AZ20140	MH COMMUNITY SUPPORT TAX	0675	3,488,669	131,678	3,620,347	157,434	3,777,781	6.0%	3,488,669	(2,435,256)	1,053,413	211,331	1,264,744	0.0%
01410AZ20241	MEDICAID SEED-PNMI TAX	0675	516,854	-	516,854	(305,984)	210,870	61.7%	516,854	(516,854)	-	-	-	0.0%
01410A014701	MEDICAL CARE SERVICES	0675	16,366,500	1,852,865	18,219,365	(648,688)	17,570,677	-2.3%	16,141,263	7,965,418	24,106,681	(494,752)	23,611,929	-1.4%
	Subtotal Service Provider (PNMI) Tax		54,991,058	2,777,234	57,768,292	(3,528,670)	54,239,622	5.2%	52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	-4.0%
			223,802,220	4,557,469	228,359,689	(2,668,896)	225,690,793	5.9%	220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	-1.3%
	Nursing Home Tax		38,929,267	1,780,235	40,709,502	512,375	41,221,877	-4.7%	38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	-2.1%
	RTF's Tax		2,175,357	-	2,175,357	347,399	2,522,756	-9.1%	2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%
	Hospital Tax		127,706,538	-	127,706,538	-	127,706,538	10.2%	127,706,538	-	127,706,538	-	127,706,538	0.0%
	Service Provider (PNMI) Tax		54,991,058	2,777,234	57,768,292	(3,528,670)	54,239,622	5.2%	52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	-4.0%
			223,802,220	4,557,469	228,359,689	(2,668,896)	225,690,793	5.9%	220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	-1.3%

New Approp	REV SHORT TITLE REV SRC	FY 2024	FY 2024	FY 2024	FY 2024	FY 2024	2023-2024	FY 2025	FY 2025	FY 2025	FY 2025	FY 2025	2024-2025	
		Rev. Est. May-21	Leg. Changes Dec-21	Rev. Budget Dec-21	Req. Chg. Dec-21	Rev. Est. Dec-21	% Chg.	Rev. Est. May-21	Leg. Changes Dec-21	Rev. Budget Dec-21	Req. Chg. Dec-21	Rev. Est. Dec-21	% Chg.	
	NURSING FACILITIES-NF TAX	0670	38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	0.0%	38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	0.0%
01410A014802	RES TRMT FACILITIES TAX	0671	1,999,627	(1,865,000)	134,627	306,662	441,289	0.0%	1,999,627	(1,865,000)	134,627	306,662	441,289	0.0%
01410AZ21057	RES TRMT FACILITIES TAX	0671	52,374	(57,000)	(4,626)	12,786	8,160	0.0%	52,374	(57,000)	(4,626)	12,786	8,160	0.0%
01410AZ21254	RES TRMT FACILITIES TAX	0671	123,356	(105,000)	18,356	27,951	46,307	0.0%	123,356	(105,000)	18,356	27,951	46,307	0.0%
	Subtotal RTF Tax		2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%	2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%
01410A014704	MEDICAL CARE-HOSPITAL TAX	1913	127,706,538	-	127,706,538	-	127,706,538	0.0%	127,706,538	-	127,706,538	-	127,706,538	0.0%
01410AZ21050	MED MATCH MR-PNMI TAX	0675	1,418,435	1,038,229	2,456,664	(1,628,563)	828,101	0.0%	1,418,435	1,038,229	2,456,664	(1,628,563)	828,101	0.0%
01410AZ21052	MED MATCH MR-SERV PROV TAX	0675	25,893,379	6,976,434	32,869,813	(1,942,811)	30,927,002	0.0%	25,893,379	6,976,434	32,869,813	(1,942,811)	30,927,002	0.0%
01410AZ20144	MH SERV COMM MED-PNMI TAX	0675	5,354,992	(3,030,000)	2,324,992	761,078	3,086,070	0.0%	5,354,992	(3,030,000)	2,324,992	761,078	3,086,070	0.0%
01410AZ20140	MH COMMUNITY SUPPORT TAX	0675	3,488,669	(2,435,256)	1,053,413	211,331	1,264,744	0.0%	3,488,669	(2,435,256)	1,053,413	211,331	1,264,744	0.0%
01410AZ20241	MEDICAID SEED-PNMI TAX	0675	516,854	(516,854)	-	-	-	0.0%	516,854	(516,854)	-	-	-	0.0%
01410A014701	MEDICAL CARE SERVICES	0675	16,141,263	7,965,418	24,106,681	(494,752)	23,611,929	0.0%	16,141,263	7,965,418	24,106,681	(494,752)	23,611,929	0.0%
	Subtotal Service Provider (PNMI) Tax		52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	0.0%	52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	0.0%
			220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	0.0%	220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	0.0%
	Nursing Home Tax		38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	0.0%	38,127,461	3,597,782	41,725,243	1,418,907	43,144,150	0.0%
	RTF's Tax		2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%	2,175,357	(2,027,000)	148,357	347,399	495,756	0.0%
	Hospital Tax		127,706,538	-	127,706,538	-	127,706,538	0.0%	127,706,538	-	127,706,538	-	127,706,538	0.0%
	Service Provider (PNMI) Tax		52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	0.0%	52,813,592	9,997,971	62,811,563	(3,093,717)	59,717,846	0.0%
			220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	0.0%	220,822,948	11,568,753	232,391,701	(1,327,411)	231,064,290	0.0%