

1. Record Nr.	UNINA9910698733303321
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Titolo	State and local fiscal challenges [[electronic resource] ] : rising health care costs drive long-term and immediate pressures : statement for the record for the Committee on Finance, U.S. Senate // statement of Stanley J. Czerwinski
Pubbl/distr/stampa	[Washington, D.C.] : , : U.S. Govt. Accountability Office, , [2008]
Descrizione fisica	12 pages : digital, PDF file
Collana	Testimony ; ; GAO-09-210T
Soggetti	Medical care, Cost of - United States State governments - United States - Finance Local government - United States - Finance Statistics.
Lingua di pubblicazione	Inglese
Formato	Materiale a stampa
Livello bibliografico	Monografia
Note generali	Title from title screen (viewed Dec. 22, 2008) "For release ... November 19, 2008."
Nota di bibliografia	Includes bibliographical references.
Sommario/riassunto	GAO was asked to provide its views on projected trends in health care costs and their effect on the long-term outlook for state and local governments in the context of the current economic environment. This statement addresses three key points: (1) the state and local government sector's long-term fiscal challenges; (2) rapidly rising health care costs which drive the sector's long-term fiscal difficulties, and (3) the considerations involved in targeting supplemental funds to states through the Medicaid program during economic downturns.