Building for Ohio's Next Generation

Budget of the State of Ohio • Fiscal Years 2018–2019

Budget Highlights

The State of Ohio Budget, As Enacted
Fiscal Years 2018-2019

Governor John R. Kasich
Office of Budget and Management
Director Timothy S. Keen

Building for Ohio's Next Generation

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Budget Overview

Ohio's Enacted Budget
FY 2018 and FY 2019

In the Enacted Budget for the FY 2018 - FY 2019 biennium, all funds appropriation is $70.0 billion in FY 2018 (a 4.3% increase over FY 2017 spending) and $71.3 billion in FY 2019 (a 1.8% increase over FY 2018). These appropriation totals include authorizations from all four budget bills approved by the General Assembly (the Main Operating, Transportation, Workers' Compensation, and Industrial Commission budget bills).

Total GRF appropriations in the Enacted Budget are $32.2 billion in FY 2018 (6.7% below FY 2017 spending) and $33.3 billion in FY 2019 (3.5% above FY 2018). The state share of the GRF, not including federal appropriations within the Department of Medicaid, is $22.4 billion in FY 2018 (a decrease of 1.0% from FY 2017 spending) and $23.0 billion in FY 2019 (an increase of 2.4% over FY 2018). The decline in both the total and state share GRF appropriations is largely due to the elimination of the sales tax on Medicaid managed care companies and the adoption of a provider tax on all managed care companies. The provider tax, unlike the sales tax, will be deposited in a non-GRF dedicated purpose fund.

• **Medicaid** is the single-largest program in the state budget, with all funds appropriations of $27.2 billion (6.0% increase above FY 2017 spending levels) and $28.3 billion in FY 2019 (4.1% increase from FY 2018). GRF appropriations are $14.8 billion in FY 2018 (a 15.0% decrease from 2017 spending) and $15.7 billion in FY 2019 (a 5.7% increase from FY 2018). The state share of these appropriations total $5.1 billion in FY 2018 (9.8% below FY 2017 spending) and $5.4 billion in FY 2019 (5.4% increase from FY 2018). See above.

• **Primary and Secondary Education** all funds appropriations total $11.2 billion (1.9% above FY 2017 spending levels) and $11.3 billion in FY 2019 (1.4% above FY 2018). GRF appropriations total $8.0 billion in FY 2018 (1.5% above FY 2017 spending levels) and $8.1 billion in FY 2019 (1.6% increase from FY 2018). This comprises the second-largest GRF area of expense and the largest in terms of state-only funding.

• **Higher Education** recommended all funds appropriations total $2.61 billion in FY 2018 (0.3% above FY 2017 spending levels) and $2.65 billion in FY 2019 (1.6% above FY 2018) GRF appropriations total $2.56 billion in FY 2018 (0.8% above FY 2017 spending) and $2.60 billion in FY 2019 (1.4% increase from FY 2018).

• **Other Education** all funds appropriations total $507.4 million (7.6% above FY 2017 spending levels) and $537.7 million in FY 2019 (6.0% above FY 2018). Recommend GRF appropriations total $476.8 million in FY 2018 (7.6% above FY 2017 spending) and $507.0 million in FY 2019 (6.3% increase from FY 2018). The largest agency in this category is the Facilities Construction Commission/School Facilities Commission.

• **Health and Human Services** all funds appropriations total $5.3 billion (10.2% above FY 2017 spending levels) and $5.3 billion in FY 2019 (0.0% above FY 2018). GRF appropriations total $1.3 billion in FY 2018 (0.9% below FY 2017 spending) and $1.3 billion in FY 2019 (0.2% increase from FY 2018). The largest agency in this category is the non-Medicaid portion of the Department of Job & Family Services.

• **Justice and Public Protection** all funds appropriations total $3.46 billion (8.6% above FY 2017 spending levels) and $3.49 billion in FY 2019 (0.8% above FY 2018). GRF appropriations total $2.24 billion in FY 2018 (4.2% above FY 2017 spending levels) and $2.28 billion in FY 2019 (1.8% increase from FY 2018). The largest agencies in this category are the Departments of Rehabilitation & Correction and Youth Services.

• **General Government** all funds appropriations in this category total $12.20 billion (1.2% above FY 2017 spending levels) and $12.23 billion in FY 2019 (0.2% above FY 2018). GRF appropriations total $927.6 million in FY 2018 (1.6% above FY 2017 spending levels) and $930.8 million in FY 2019 (0.3% increase from FY 2018). The largest agency in this category is the Department of Transportation.

• **State Revenue Distributions** consists primarily of funds collected or held by the state on behalf of other government entities. The all funds appropriations for these payments total $7.6 billion (2.7% above FY 2017 spending levels) and $7.5 billion in FY 2019 (1.6% below FY 2018). General Revenue Distributions spending consists of payments to school districts and local governments related to the 10.0% and 2.5% property tax rollbacks and the homestead exemption. GRF appropriations for these payments total $1.82 billion in FY 2018 and $1.85 billion in FY 2019.

While this document highlights the appropriations and revenue projections for the FY 2018 – 2019 biennium, the Office of Budget and Management provides an online resource with additional details about actual expenditures and revenues. Ohio's Interactive Budget (interactivebudget.ohio.gov) is a first of its kind, comprehensive open checkbook that enables visitors to see how state money is spent, and how state revenue is generated and allocated via the state budget. Ohio's Interactive Budget website – an extension of the state accounting system – provides the public with access to the financial and transactional data maintained in the state's accounting system.

Expenditures and Appropriations by Budget Fund Group
FYs 2017, 2018, 2019

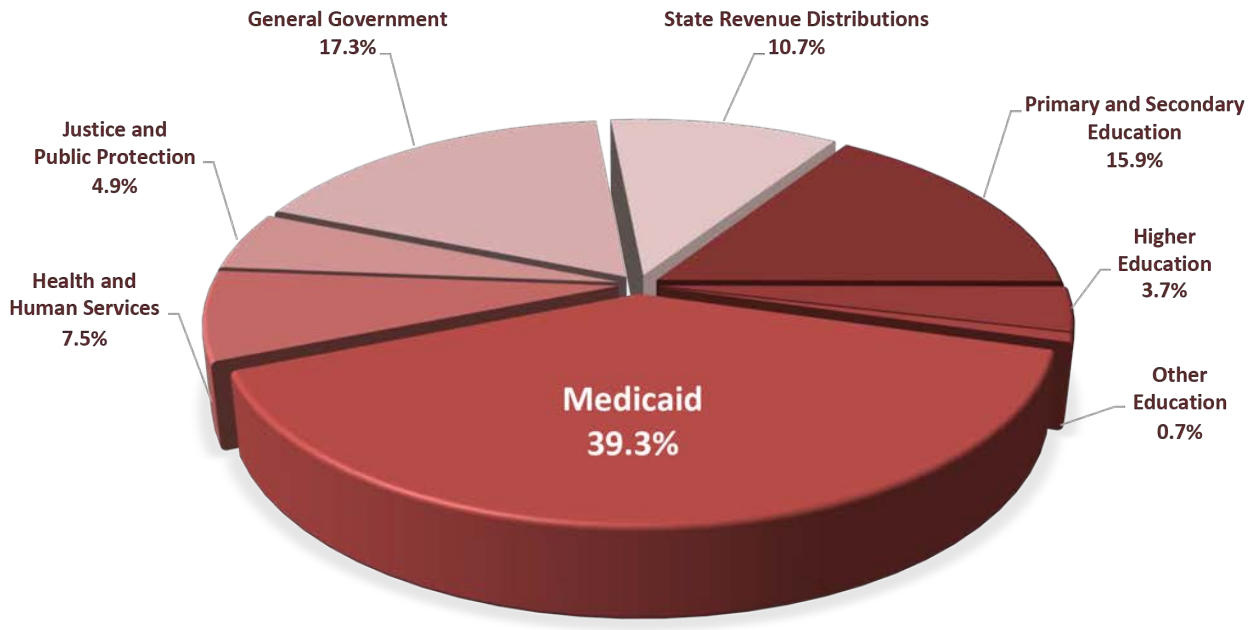
Budget fund groups are categories used to group similar funds for reporting purposes. Ohio's funds are categorized according to their revenue sources and the purposes for which they are used. Budget Fund Group definitions can be found on Ohio's Interactive Budget website (interactivebudget.ohio.gov).

Budget Fund Group	FY 2017 Actuals	FY 2018 Approp	% Change	FY 2019 Approp	% Change
General Revenue	$ 34,503,523,048	$ 32,180,923,229	-6.7%	$ 33,294,153,103	3.5%
Federal	$ 11,090,672,298	$ 14,993,675,295	35.2%	$ 15,241,013,434	1.6%
Fiduciary Funds	$ 7,382,154,489	$ 7,130,208,935	-3.4%	$ 7,298,976,626	2.4%
Dedicated Purpose	$ 4,568,026,076	$ 5,685,705,877	24.5%	$ 5,694,619,054	0.2%
Highway Operating	$ 2,997,231,022	$ 2,752,812,939	-8.2%	$ 2,787,242,384	1.3%
Revenue Distribution Funds	$ 2,212,432,773	$ 2,375,666,193	7.4%	$ 2,132,639,288	-10.2%
State Lottery	$ 1,476,317,490	$ 1,477,295,982	0.1%	$ 1,479,597,152	0.2%
Debt Service	$ 1,169,322,527	$ 1,173,518,100	0.4%	$ 1,263,586,393	7.7%
Internal Service Activity	$ 774,802,808	$ 946,805,739	22.2%	$ 946,918,696	0.0%
Highway Safety	$ 506,821,945	$ 526,661,887	3.9%	$ 535,721,914	1.7%
Capital Projects	$ 296,384,787	$ 555,445,438	87.4%	$ 397,313,539	-28.5%
Bond Research and Development	$ 76,498,566	$ 121,310,250	58.6%	$ 121,310,250	0.0%
Holding Account	$ 48,771,453	$ 51,019,479	4.6%	$ 51,019,479	0.0%
Facilities Establishment	$ 10,915,947	$ 37,500,000	243.5%	$ 37,500,000	0.0%
Grand Total	**67,113,875,230**	**70,008,549,343**	**4.3%**	**71,281,611,312**	**1.8%**

Source: Ohio Office of Budget and Management, July 2017

FY2018 - 2019 Total Operating All Funds Appropriations

Article II, Section 22 of the Ohio Constitution specifies that “no money shall be drawn from the state treasury, except in pursuance of a specific appropriation, made by law; and no appropriation shall be made for a longer period than two years.” In the fiscal year 2018-2019 biennium, the General Assembly passed four budget bills which authorized appropriations from 764 funds. This pie chart displays “all funds” appropriations by major spending category.



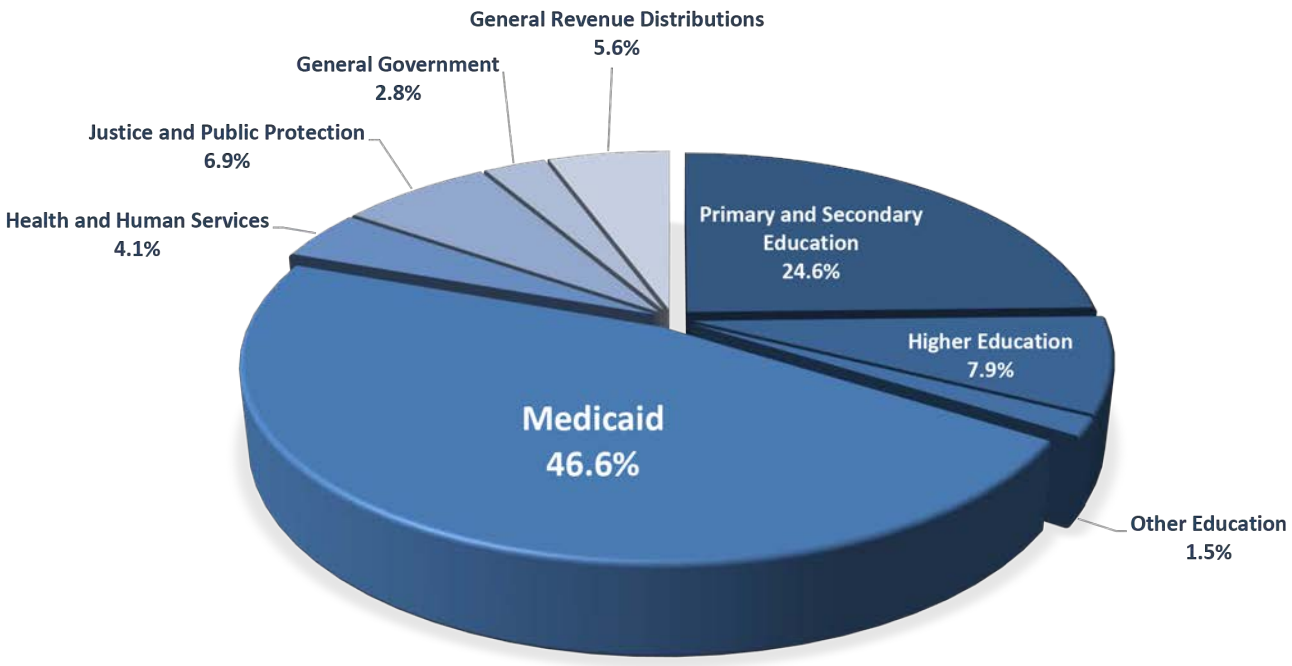
All Funds Appropriations (dollars in millions)

Function	FY 2017 Actual	FY 2018 Approp	% Change	FY 2019 Approp	% Change
Primary and Secondary Education	$ 10,956.7	$ 11,166.2	1.9%	$ 11,318.0	1.4%
Higher Education	$ 2,600.0	$ 2,607.8	0.3%	$ 2,648.7	1.6%
Other Education	$ 471.5	$ 507.4	7.6%	$ 537.7	6.0%
Medicaid	$ 25,664.3	$ 27,196.7	6.0%	$ 28,311.8	4.1%
Health and Human Services	$ 4,791.1	$ 5,281.1	10.2%	$ 5,280.9	0.0%
Justice and Public Protection	$ 3,187.1	$ 3,462.7	8.6%	$ 3,489.5	0.8%
General Government	$ 12,053.0	$ 12,201.4	1.2%	$ 12,231.6	0.2%
State Revenue Distributions	$ 7,388.4	$ 7,585.4	2.7%	$ 7,463.5	-1.6%
Total	**$ 67,112.3**	**$ 70,008.5**	**4.3%**	**$ 71,281.6**	**1.8%**

Note: Numbers may not add to total due to rounding
Source: Ohio Office of Budget and Management, July 2017

FY2018 - 2019 Operating Budget
Total General Revenue Fund Appropriations

The General Revenue Fund (GRF) is the largest single fund of the state and receives most general purpose tax dollars. The General Assembly and Governor have the greatest discretion in the allocation of these state resources. Total GRF appropriations include expenditures for the Medicaid Program, a portion of which are reimbursed from the federal government. This pie chart illustrates how total GRF appropriations are split among major spending categories.



GRF Appropriations (dollars in millions)

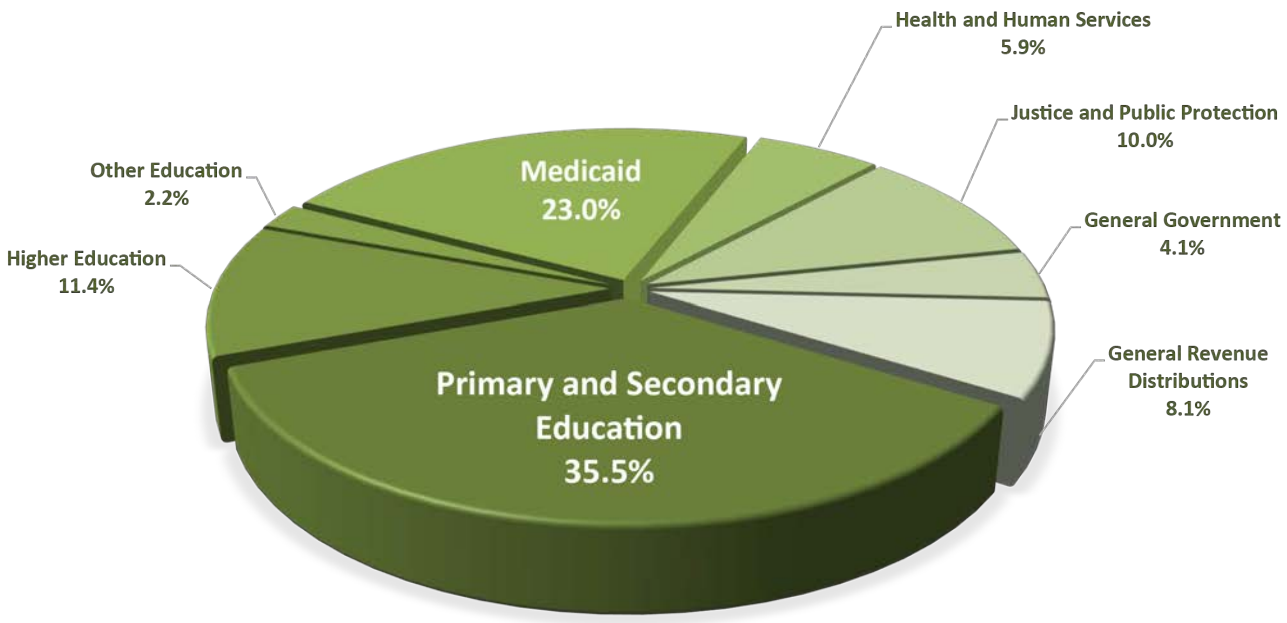
Function	FY 2017 Actual	FY 2018 Approp	% Change	FY 2019 Approp	% Change
Primary and Secondary Education	$ 7,873.6	$ 7,988.4	1.5%	$ 8,117.1	1.6%
Higher Education	$ 2,540.3	$ 2,560.4	0.8%	$ 2,596.2	1.4%
Other Education	$ 443.1	$ 476.8	7.6%	$ 507.0	6.3%
Medicaid	$ 17,437.4	$ 14,824.1	-15.0%	$ 15,672.9	5.7%
Health and Human Services	$ 1,352.6	$ 1,340.4	-0.9%	$ 1,343.2	0.2%
Justice and Public Protection	$ 2,152.0	$ 2,242.0	4.2%	$ 2,282.0	1.8%
General Government	$ 912.8	$ 927.6	1.6%	$ 930.8	0.3%
General Revenue Distributions	$ 1,790.3	$ 1,821.1	1.7%	$ 1,845.1	1.3%
Total	**$ 34,502.0**	**$ 32,180.9**	**-6.7%**	**$ 33,294.2**	**3.5%**

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, July 2017

FY2018 - 2019 Operating Budget
State Only General Revenue Fund Appropriations

Unlike most other states, federal reimbursements for Medicaid expenditures funded from the GRF are deposited into the GRF rather than into a federal fund. In order to depict state only GRF expenditures, this pie chart removes appropriations supported by federal reimbursement.



GRF Appropriations (dollars in millions)
State Only

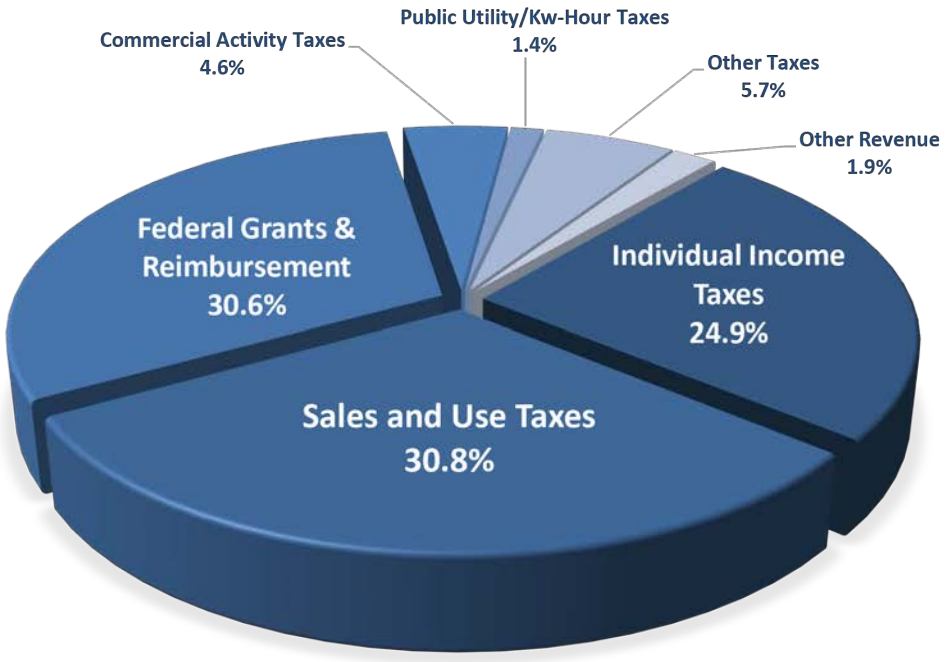
Function	FY 2017 Actual	FY 2018 Approp	% Change	FY 2019 Approp	% Change
Primary and Secondary Education	$ 7,873.6	$ 7,988.4	1.5%	$ 8,117.1	1.6%
Higher Education	$ 2,540.3	$ 2,560.4	0.8%	$ 2,596.2	1.4%
Other Education	$ 443.1	$ 476.8	7.6%	$ 507.0	6.3%
Medicaid	$ 5,644.2	$ 5,089.1	-9.8%	$ 5,361.4	5.4%
Health and Human Services	$ 1,319.9	$ 1,340.4	1.6%	$ 1,343.2	0.2%
Justice and Public Protection	$ 2,152.0	$ 2,242.0	4.2%	$ 2,282.0	1.8%
General Government	$ 912.8	$ 927.6	1.6%	$ 930.8	0.3%
General Revenue Distributions	$ 1,790.3	$ 1,821.1	1.7%	$ 1,845.1	1.3%
Total	**$ 22,676.0**	**$ 22,445.9**	**-1.0%**	**$ 22,982.7**	**2.4%**

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, July 2017

FY2018 - 2019 Operating Budget
Total General Revenue Fund Estimated Revenues

The General Revenue Fund (GRF) is the largest single fund of the state and receives most general purpose tax dollars. The General Assembly and Governor have the greatest discretion in the allocation of these state resources. Total GRF revenues include revenues received from the federal government as reimbursement for eligible Medicaid expenditures made from the GRF. This pie chart shows total estimated GRF revenue by major revenue source.



Estimated GRF Revenues (dollars in millions)

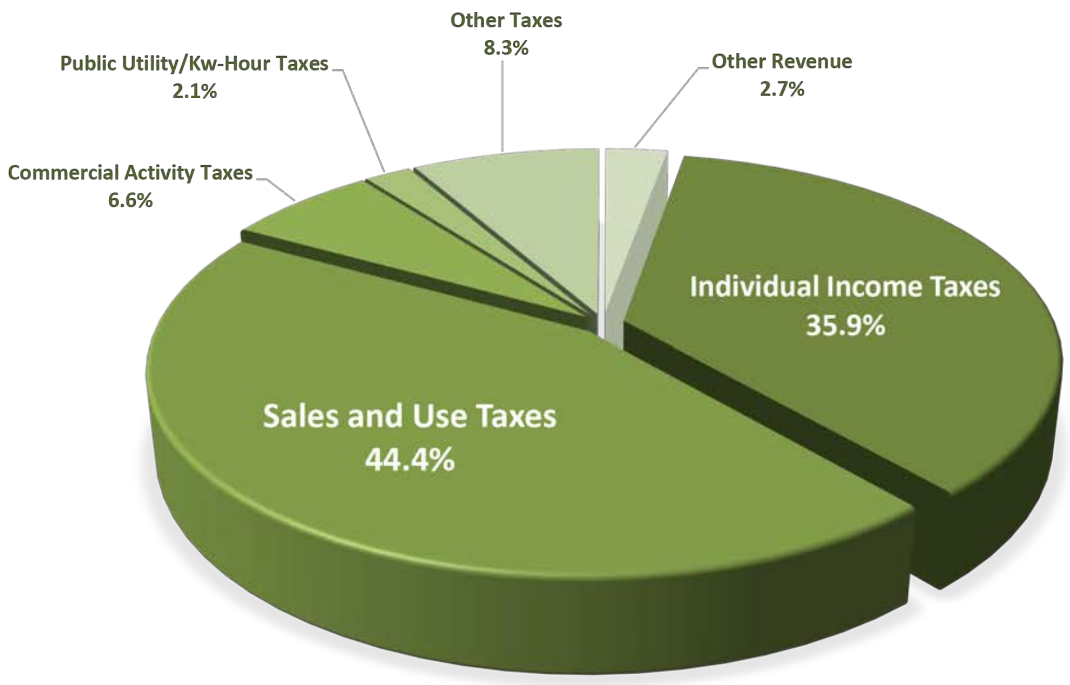
Revenue Source	FY 2017	FY 2018	% Change	FY 2019	% Change
Individual Income Taxes	$ 7,606.5	$ 7,977.2	4.9%	$ 8,368.1	4.9%
Sales and Use Taxes	$ 10,614.6	$ 10,027.9	-5.5%	$ 10,209.1	1.8%
Federal Grants & Reimbursement	$ 11,761.2	$ 9,743.4	-17.2%	$ 10,319.5	5.9%
Commercial Activity Taxes	$ 1,301.5	$ 1,494.3	14.8%	$ 1,524.3	2.0%
Public Utility/Kw-Hour Taxes	$ 454.3	$ 462.8	1.9%	$ 472.3	2.1%
Other Taxes	$ 1,908.9	$ 1,886.9	-1.2%	$ 1,882.2	-0.2%
Other Revenue	$ 531.1	$ 680.4	28.1%	$ 561.6	-17.5%
Total	**$ 34,178.0**	**$ 32,272.8**	**-5.6%**	**$ 33,337.0**	**3.3%**

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, July 2017

FY2018 - 2019 Operating Budget
State Only General Revenue Fund Estimated Revenues

Unlike most other states, federal reimbursements for Medicaid expenditures funded from the GRF are deposited into the GRF rather than into a federal fund. In order to depict state only GRF estimated revenues, this pie chart removes estimated federal reimbursement revenue.



State Only Estimated GRF Revenues (dollars in millions)

Revenue Source	FY 2017	FY 2018	% Change	FY 2019	% Change
Individual Income Taxes	$ 7,606.5	$ 7,977.2	4.9%	$ 8,368.1	4.9%
Sales and Use Taxes	$ 10,614.6	$ 10,027.9	-5.5%	$ 10,209.1	1.8%
Commercial Activity Taxes	$ 1,301.5	$ 1,494.3	14.8%	$ 1,524.3	2.0%
Public Utility/Kw-Hour Taxes	$ 454.3	$ 462.8	1.9%	$ 472.3	2.1%
Other Taxes	$ 1,908.9	$ 1,886.9	-1.2%	$ 1,882.2	-0.2%
Other Revenue	$ 531.1	$ 680.4	28.1%	$ 561.6	-17.5%
Total	**$ 22,416.8**	**$ 22,529.4**	**0.5%**	**$ 23,017.5**	**2.2%**

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, July 2017

Expenditures and Appropriations by Agency
All Funds, FYs 2017, 2018, 2019

State Agency	FY 2017 Actuals	FY 2018 Approp	% Change	FY 2019 Approp	% Change
Primary and Secondary Education					
Education, Department of	$ 10,956,726,034	$ 11,166,181,125	1.9%	$ 11,317,961,018	1.4%
Total Primary and Secondary Education	**10,956,726,034**	**11,166,181,125**	**1.9%**	**11,317,961,018**	**1.4%**
Higher Education					
Higher Education, Department of [2]	$ 2,600,036,188	$ 2,607,758,081	0.3%	$ 2,648,693,703	1.6%
Total Higher Education	**2,600,036,188**	**2,607,758,081**	**0.3%**	**2,648,693,703**	**1.6%**
Other Education					
Arts Council	$ 16,217,484	$ 16,453,879	1.5%	$ 16,453,879	0.0%
Broadcast Education Media Commission	$ 9,260,779	$ 9,346,920	0.9%	$ 9,346,920	0.0%
Career Colleges and Schools, Board of	$ 495,892	$ 540,260	8.9%	$ 540,260	0.0%
Facilities Construction/School Facilities Comm [2]	$ 389,186,726	$ 423,348,000	8.8%	$ 453,246,900	7.1%
Higher Education Facilities Commission	$ 7,554	$ 12,500	65.5%	$ 12,500	0.0%
Historical Society	$ 13,203,478	$ 11,960,448	-9.4%	$ 11,960,448	0.0%
Library Board	$ 21,721,753	$ 21,807,930	0.4%	$ 21,812,930	0.0%
Ohioana Library Association [3]	$ 160,000	$ -	-100.0%	$ -	N/A
State School for The Blind	$ 10,195,399	$ 11,905,788	16.8%	$ 12,143,959	2.0%
State School for The Deaf	$ 11,079,908	$ 11,995,486	8.3%	$ 12,218,316	1.9%
Total Other Education	**471,528,974**	**507,371,211**	**7.6%**	**537,736,112**	**6.0%**
Medicaid					
Aging, Department of [1]	$ 6,808,439	$ 7,115,584	4.5%	$ 7,115,584	0.0%
Developmental Disabilities, Department of [1]	$ 2,488,145,691	$ 2,755,921,749	10.8%	$ 2,826,824,654	2.6%
Health, Department of [1]	$ 27,492,353	$ 27,130,029	-1.3%	$ 27,840,949	2.6%
Education, Department of [1]	$ -	$ 1,045,500	N/A	$ 1,045,500	0.0%
Job and Family Services, Department of [1]	$ 220,929,557	$ 265,119,931	20.0%	$ 216,611,836	-18.3%
Medicaid, Department of	$ 22,913,700,113	$ 24,128,124,984	5.3%	$ 25,220,106,327	4.5%
Mental Health and Addiction Services, Department of [1]	$ 7,223,532	$ 12,250,367	69.6%	$ 12,250,367	0.0%
Total Medicaid	**25,664,299,685**	**27,196,708,144**	**6.0%**	**28,311,795,217**	**4.1%**
Health and Human Services					
Aging, Department of [1]	$ 72,573,201	$ 84,302,737	16.2%	$ 84,302,737	0.0%
Developmental Disabilities, Department of [1][2]	$ 140,325,466	$ 137,526,551	-2.0%	$ 134,642,951	-2.1%
Health, Department of [1]	$ 511,269,824	$ 596,732,619	16.7%	$ 597,779,839	0.2%
Hispanic-Latino Affairs, Commission on	$ 412,729	$ 469,953	13.9%	$ 484,943	3.2%
Industrial Commission	$ 45,997,305	$ 51,427,815	11.8%	$ 52,167,300	1.4%
Job and Family Services, Department of [1]	$ 2,763,193,911	$ 3,058,819,080	10.7%	$ 3,063,639,335	0.2%
Mental Health and Addiction Services, Department of [1][2]	$ 623,834,031	$ 699,235,392	12.1%	$ 692,023,656	-1.0%
Minority Health, Commission on	$ 2,404,384	$ 2,635,665	9.6%	$ 2,635,665	0.0%
Opportunities for Ohioans with Disabilities Agency	$ 239,461,010	$ 258,606,185	8.0%	$ 262,188,290	1.4%
Service and Volunteerism, Commission on	$ 6,691,197	$ 8,307,594	24.2%	$ 8,300,000	-0.1%
Veterans' Organizations	$ 1,824,755	$ 1,887,986	3.5%	$ 1,887,986	0.0%
Veterans' Services, Department of [2]	$ 99,457,029	$ 90,699,387	-8.8%	$ 90,240,703	-0.5%
Workers' Compensation, Bureau of	$ 283,704,545	$ 290,416,264	2.4%	$ 290,618,764	0.1%
Total Health and Human Services	**4,791,149,387**	**5,281,067,228**	**10.2%**	**5,280,912,169**	**0.0%**
Justice and Public Protection					
Adjutant General	$ 42,577,212	$ 53,311,479	25.2%	$ 53,311,479	0.0%
Attorney General [2]	$ 293,146,767	$ 343,598,735	17.2%	$ 329,374,377	-4.1%
Civil Rights Commission	$ 8,008,190	$ 8,625,008	7.7%	$ 8,923,253	3.5%
Court of Claims	$ 7,857,941	$ 3,517,634	-55.2%	$ 3,556,162	1.1%
Ethics Commission	$ 2,172,354	$ 2,319,271	6.8%	$ 2,374,311	2.4%
Judicial Conference	$ 902,313	$ 1,126,745	24.9%	$ 1,146,509	1.8%
Judiciary/Supreme Court	$ 163,077,774	$ 176,896,670	8.5%	$ 185,081,183	4.6%
Public Defender Commission	$ 94,526,556	$ 99,594,336	5.4%	$ 101,108,788	1.5%
Public Safety, Department of [2]	$ 624,090,153	$ 720,763,755	15.5%	$ 723,121,953	0.3%
Rehabilitation and Correction, Department of [2]	$ 1,725,459,644	$ 1,823,007,660	5.7%	$ 1,847,730,245	1.4%
Tax Appeals, Board of	$ 1,864,823	$ 1,822,552	-2.3%	$ 1,857,751	1.9%
Youth Services, Department of [2]	$ 223,463,393	$ 228,066,297	2.1%	$ 231,871,332	1.7%
Total Justice and Public Protection	**3,187,147,119**	**3,462,650,142**	**8.6%**	**3,489,457,343**	**0.8%**

State Agency	FY 2017 Actuals	FY 2018 Approp	% Change	FY 2019 Approp	% Change
General Government					
Administrative Services, Department of [2]	$ 657,353,119	$ 761,811,772	15.9%	$ 761,709,588	0.0%
Agriculture, Department of	$ 79,954,473	$ 81,594,340	2.1%	$ 82,149,203	0.7%
Air Quality Development Authority	$ 965,868	$ 1,050,000	8.7%	$ 1,050,000	0.0%
Auditor of State	$ 79,171,057	$ 82,394,033	4.1%	$ 83,894,033	1.8%
Budget and Management, Office of	$ 24,250,812	$ 28,208,741	16.3%	$ 29,032,360	2.9%
Capital Square Review and Advisory Commission	$ 7,612,248	$ 8,783,256	15.4%	$ 8,918,537	1.5%
Casino Control Commission	$ 12,677,949	$ 13,577,155	7.1%	$ 13,909,745	2.4%
Commerce, Department of	$ 219,493,541	$ 205,600,314	-6.3%	$ 204,377,090	-0.6%
Consumers' Counsel, Office of	$ 5,130,339	$ 5,541,093	8.0%	$ 5,541,093	0.0%
Controlling Board	$ -	$ 7,500,000	N/A	$ 7,500,000	0.0%
Deposit, Board of	$ 1,463,832	$ 1,876,000	28.2%	$ 1,876,000	0.0%
Development Services Agency [2]	$ 903,182,618	$ 1,143,873,919	26.6%	$ 1,150,263,319	0.6%
Elections Commission	$ 2,029,716	$ 618,073	-69.5%	$ 634,681	2.7%
Employee Benefits Funds	$ 1,628,565,156	$ 1,715,028,716	5.3%	$ 1,821,540,407	6.2%
Environmental Protection Agency	$ 185,431,737	$ 181,430,031	-2.2%	$ 183,089,043	0.9%
Environmental Review Appeals Commission	$ 557,708	$ 608,205	9.1%	$ 608,205	0.0%
Expositions Commission	$ 15,663,133	$ 15,451,916	-1.3%	$ 15,951,916	3.2%
Governor, Office of the	$ 2,513,535	$ 3,089,813	22.9%	$ 3,089,813	0.0%
House of Representatives	$ 21,342,333	$ 25,228,078	18.2%	$ 25,228,078	0.0%
Housing Finance Agency	$ 11,107,182	$ 12,176,000	9.6%	$ 12,176,000	0.0%
Inspector General, Office of	$ 2,074,088	$ 2,226,581	7.4%	$ 2,226,581	0.0%
Insurance, Department of	$ 35,981,259	$ 38,688,539	7.5%	$ 38,688,539	0.0%
Joint Committee on Agency Rule Review	$ 408,043	$ 496,885	21.8%	$ 496,885	0.0%
Joint Committee on Medicaid Oversight	$ 475,848	$ 340,814	-28.4%	$ 502,982	47.6%
Joint Education Oversight Committee	$ 203,422	$ 350,000	72.1%	$ 350,000	0.0%
Joint Legislative Ethics Committee	$ 726,643	$ 710,000	-2.3%	$ 710,000	0.0%
Lake Erie Commission	$ 412,808	$ 568,000	37.6%	$ 571,000	0.5%
Legislative Service Commission	$ 26,532,993	$ 27,728,640	4.5%	$ 27,328,640	-1.4%
Liquor Control Commission	$ 758,636	$ 844,553	11.3%	$ 851,269	0.8%
Lottery Commission	$ 399,113,801	$ 370,665,982	-7.1%	$ 371,967,152	0.4%
Natural Resources, Department of [2]	$ 310,566,548	$ 346,993,933	11.7%	$ 344,700,972	-0.7%
Pension Subsidies	$ 20,398,161	$ 20,400,000	0.0%	$ 20,400,000	0.0%
Petrol. Undergd Storage Tank Release Comp. Bd.	$ 1,110,725	$ 1,433,220	29.0%	$ 1,461,073	1.9%
Professional Licensing Boards	$ 44,172,305	$ 52,171,124	18.1%	$ 53,392,494	2.3%
Public Utilities Commission	$ 48,494,517	$ 51,749,375	6.7%	$ 51,999,375	0.5%
Public Works Commission [2]	$ 323,886,309	$ 329,187,579	1.6%	$ 325,120,743	-1.2%
Racing Commission	$ 27,513,588	$ 32,306,090	17.4%	$ 32,333,043	0.1%
Secretary of State	$ 21,677,754	$ 18,265,426	-15.7%	$ 18,245,226	-0.1%
Senate	$ 11,647,206	$ 15,483,664	32.9%	$ 15,483,664	0.0%
Sinking Fund, Commissioners of	$ 1,168,218,589	$ 1,172,055,575	0.3%	$ 1,262,181,000	7.7%
Southern Ohio Agriculture Redevelopment	$ 271,368	$ 352,930	30.1%	$ 352,930	0.0%
State Employment Relations Board	$ 3,678,041	$ 3,945,336	7.3%	$ 3,959,961	0.4%
Taxation, Department of	$ 2,397,992,357	$ 2,049,009,998	-14.6%	$ 2,015,390,998	-1.6%
Transportation, Department of [2]	$ 3,303,572,497	$ 3,323,891,678	0.6%	$ 3,199,372,924	-3.7%
Treasurer of State [2]	$ 44,619,960	$ 46,099,842	3.3%	$ 30,949,900	-32.9%
Total General Government	**12,052,973,822**	**12,201,407,219**	**1.2%**	**12,231,576,462**	**0.2%**
State Revenue Distributions					
General Revenue Distributions	$ 1,790,260,474	$ 1,821,100,000	1.7%	$ 1,845,100,000	1.3%
Fiduciary Collections and Distributions	$ 3,453,822,913	$ 3,421,240,000	-0.9%	$ 3,510,040,000	2.6%
State Holding Funds and Internal Distributions	$ 130,881,812	$ 159,200,000	21.6%	$ 164,200,000	3.1%
State Revenue Subsidy and Distributions	$ 2,013,459,127	$ 2,183,866,193	8.5%	$ 1,944,139,288	-11.0%
Total State Revenue Distributions	**7,388,424,326**	**7,585,406,193**	**2.7%**	**7,463,479,288**	**-1.6%**
Reissued Warrants	$ 1,589,694	$ -	N/A	$ -	N/A
Grand Total	**$ 67,113,875,230**	**$ 70,008,549,343**	**4.3%**	**$ 71,281,611,312**	**1.8%**

[1] For these agencies, Medicaid related lines are included in the Medicaid category; non-Medicaid lines are included in the Health and Human Service category.

[2] For these agencies, debt service payments are included in the appropriation totals.

[3] Beginning in fiscal year 2018, the Ohioana Library Association subsidy is included in the Library Board's budget.

Source: Ohio Office of Budget and Management, July 2017

Note: Does Not Include Capital Spending or Capital Appropriations

Expenditures and Appropriations by Agency
General Revenue Fund, FYs 2017, 2018, 2019

State Agency	FY 2017 Actuals	FY 2018 Approp	% Change	FY 2019 Approp	% Change
Primary and Secondary Education					
Education, Department of	$ 7,873,631,736	$ 7,988,416,035	1.5%	$ 8,117,129,893	1.6%
Total Primary and Secondary Education	**7,873,631,736**	**7,988,416,035**	**1.5%**	**8,117,129,893**	**1.6%**
Higher Education					
Higher Education, Department of [2]	$ 2,540,291,994	$ 2,560,414,560	0.8%	$ 2,596,150,182	1.4%
Total Higher Education	**2,540,291,994**	**2,560,414,560**	**0.8%**	**2,596,150,182**	**1.4%**
Other Education					
Arts Council	$ 14,935,162	$ 14,653,879	-1.9%	$ 14,653,879	0.0%
Broadcast Education Media Commission	$ 9,170,929	$ 9,240,920	0.8%	$ 9,240,920	0.0%
Facilities Construction/School Facilities Comm [2]	$ 379,598,024	$ 414,848,000	9.3%	$ 444,496,900	7.1%
Historical Society	$ 13,110,478	$ 11,800,448	-10.0%	$ 11,800,448	0.0%
Library Board	$ 5,775,198	$ 5,295,114	-8.3%	$ 5,300,114	0.1%
Ohioana Library Association [3]	$ 160,000	$ -	-100.0%	$ -	N/A
State School for The Blind	$ 9,753,503	$ 10,147,767	4.0%	$ 10,385,938	2.3%
State School for The Deaf	$ 10,562,545	$ 10,856,987	2.8%	$ 11,079,816	2.1%
Total Other Education	**443,065,840**	**476,843,115**	**7.6%**	**506,958,015**	**6.3%**
Medicaid					
Aging, Department of [1]	$ 3,655,911	$ 3,295,584	-9.9%	$ 3,295,584	0.0%
Developmental Disabilities, Department of [1]	$ 552,508,849	$ 583,275,649	5.6%	$ 590,775,649	1.3%
Health, Department of [1]	$ 3,906,889	$ 3,500,000	-10.4%	$ 3,500,000	0.0%
Education, Department of [1]	$ -	$ 295,500	N/A	$ 295,500	0.0%
Job and Family Services, Department of [1]	$ 72,920,185	$ 85,119,931	16.7%	$ 44,119,931	-48.2%
Medicaid, Department of	$ 16,802,611,464	$ 14,147,408,844	-15.8%	$ 15,029,621,162	6.2%
Mental Health and Addiction Services, Department of [1]	$ 1,750,366	$ 1,250,367	-28.6%	$ 1,250,367	0.0%
Total Medicaid	**17,437,353,664**	**14,824,145,875**	**-15.0%**	**15,672,858,193**	**5.7%**
Health and Human Services					
Aging, Department of [1]	$ 12,125,564	$ 11,580,434	-4.5%	$ 11,580,434	0.0%
Developmental Disabilities, Department of [1][2]	$ 104,252,870	$ 90,035,305	-13.6%	$ 88,151,705	-2.1%
Health, Department of [1]	$ 74,709,978	$ 71,044,339	-4.9%	$ 72,044,339	1.4%
Hispanic-Latino Affairs, Commission on	$ 399,140	$ 445,395	11.6%	$ 460,385	3.4%
Job and Family Services, Department of [1]	$ 693,342,475	$ 703,125,314	1.4%	$ 699,197,862	-0.6%
Mental Health and Addiction Services, Department of [1][2]	$ 395,142,068	$ 406,315,694	2.8%	$ 415,962,958	2.4%
Minority Health, Commission on	$ 2,384,992	$ 2,585,665	8.4%	$ 2,585,665	0.0%
Opportunities for Ohioans with Disabilities Agency	$ 16,250,894	$ 16,056,210	-1.2%	$ 16,056,210	0.0%
Service and Volunteerism, Commission on	$ 322,735	$ 300,000	-7.0%	$ 300,000	0.0%
Veterans' Organizations	$ 1,824,755	$ 1,887,986	3.5%	$ 1,887,986	0.0%
Veterans' Services, Department of [2]	$ 51,889,589	$ 37,005,661	-28.7%	$ 34,978,061	-5.5%
Total Health and Human Services	**1,352,645,060**	**1,340,382,003**	**-0.9%**	**1,343,205,605**	**0.2%**
Justice and Public Protection					
Adjutant General	$ 8,541,905	$ 8,542,068	0.0%	$ 8,542,068	0.0%
Attorney General [2]	$ 46,379,355	$ 48,542,296	4.7%	$ 48,640,096	0.2%
Civil Rights Commission	$ 5,684,546	$ 5,039,359	-11.3%	$ 5,599,288	11.1%
Court of Claims	$ 7,420,263	$ 3,055,119	-58.8%	$ 3,075,699	0.7%
Ethics Commission	$ 1,457,244	$ 1,457,245	0.0%	$ 1,724,311	18.3%
Judicial Conference	$ 646,722	$ 718,463	11.1%	$ 715,163	-0.5%
Judiciary/Supreme Court	$ 152,398,909	$ 164,744,685	8.1%	$ 173,130,454	5.1%
Public Defender Commission	$ 27,733,592	$ 36,513,017	31.7%	$ 37,873,017	3.7%
Public Safety, Department of	$ 19,466,054	$ 19,204,387	-1.3%	$ 20,390,873	6.2%
Rehabilitation and Correction, Department of [2]	$ 1,668,863,050	$ 1,741,382,660	4.3%	$ 1,765,495,245	1.4%
Tax Appeals, Board of	$ 1,864,823	$ 1,822,552	-2.3%	$ 1,857,751	1.9%
Youth Services, Department of [2]	$ 211,517,845	$ 211,026,987	-0.2%	$ 214,916,236	1.8%
Total Justice and Public Protection	**2,151,974,309**	**2,242,048,838**	**4.2%**	**2,281,960,201**	**1.8%**

State Agency	FY 2017 Actuals	FY 2018 Approp	% Change	FY 2019 Approp	% Change
General Government					
Administrative Services, Department of [2]	$ 159,990,375	$ 163,736,796	2.3%	$ 157,678,996	-3.7%
Agriculture, Department of	$ 23,625,131	$ 21,798,023	-7.7%	$ 23,946,139	9.9%
Auditor of State	$ 31,170,935	$ 29,991,460	-3.8%	$ 29,991,460	0.0%
Budget and Management, Office of	$ 4,336,266	$ 4,813,761	11.0%	$ 5,034,976	4.6%
Capital Square Review and Advisory Commission	$ 3,892,132	$ 3,866,631	-0.7%	$ 3,866,631	0.0%
Controlling Board	$ -	$ -	N/A	$ -	N/A
Development Services Agency [2]	$ 136,654,581	$ 130,544,301	-4.5%	$ 137,533,701	5.4%
Elections Commission	$ 1,806,145	$ 418,613	-76.8%	$ 435,221	4.0%
Environmental Protection Agency	$ 18,782,475	$ 8,927,160	-52.5%	$ 8,919,594	-0.1%
Environmental Review Appeals Commission	$ 557,708	$ 608,205	9.1%	$ 608,205	0.0%
Expositions Commission	$ 372,998	$ 363,750	-2.5%	$ 363,750	0.0%
Governor, Office of the	$ 2,225,859	$ 2,775,943	24.7%	$ 2,775,943	0.0%
House of Representatives	$ 20,676,938	$ 23,756,565	14.9%	$ 23,756,565	0.0%
Inspector General, Office of	$ 1,245,925	$ 1,401,581	12.5%	$ 1,401,581	0.0%
Joint Committee on Agency Rule Review	$ 408,043	$ 496,885	21.8%	$ 496,885	0.0%
Joint Committee on Medicaid Oversight	$ 475,848	$ 340,814	-28.4%	$ 502,982	47.6%
Joint Education Oversight Committee	$ 203,422	$ 350,000	72.1%	$ 350,000	0.0%
Joint Legislative Ethics Committee	$ 598,672	$ 550,000	-8.1%	$ 550,000	0.0%
Legislative Service Commission	$ 26,524,164	$ 27,718,640	4.5%	$ 27,318,640	-1.4%
Natural Resources, Department of [2]	$ 96,150,515	$ 107,257,177	11.6%	$ 109,584,097	2.2%
Pension Subsidies	$ 20,398,161	$ 20,400,000	0.0%	$ 20,400,000	0.0%
Public Works Commission [2]	$ 255,187,427	$ 265,713,500	4.1%	$ 261,645,400	-1.5%
Secretary of State	$ 2,610,890	$ -	-100.0%	$ -	N/A
Senate	$ 11,482,185	$ 15,023,367	30.8%	$ 15,023,367	0.0%
State Employment Relations Board	$ 3,647,417	$ 3,804,336	4.3%	$ 3,828,961	0.6%
Taxation, Department of	$ 67,270,743	$ 67,260,978	0.0%	$ 69,903,545	3.9%
Transportation, Department of	$ 10,882,139	$ 14,190,000	30.4%	$ 13,410,000	-5.5%
Treasurer of State [2]	$ 11,605,124	$ 11,464,317	-1.2%	$ 11,464,375	0.0%
Total General Government	**912,782,218**	**927,572,803**	**1.6%**	**930,791,014**	**0.3%**
State Revenue Distributions					
General Revenue Distributions	$ 1,790,260,474	$ 1,821,100,000	1.7%	$ 1,845,100,000	1.3%
Total State Revenue Distributions	**1,790,260,474**	**1,821,100,000**	**1.7%**	**1,845,100,000**	**1.3%**
Reissued Warrants	$ 1,517,753	$ -	N/A	$ -	N/A
Grand Total	**$ 34,503,523,048**	**$ 32,180,923,229**	**-6.7%**	**$ 33,294,153,103**	**3.5%**

[1] For these agencies, Medicaid related lines are included in the Medicaid category; non-Medicaid lines are included in the Health and Human Service category.

[2] For these agencies, debt service payments are included in the appropriation totals.

[3] Beginning in fiscal year 2018, the Ohioana Library Association subsidy is included in the Library Board's budget.

Source: Ohio Office of Budget and Management, July 2017

Note: Does Not Include Capital Spending or Capital Appropriations

Actual and Estimated Revenues for the General Revenue Fund
Fiscal Years 2016 to 2019

(dollars in millions)

	Actual			Estimated			
Revenue Source	**FY 2016**	**FY 2017**	**% Chg**	**FY 2018**	**% Chg**	**FY 2019**	**% Chg**
Tax Revenue							
Auto Sales and Use	1,346.3	1,394.0	3.5%	1,359.3	-2.5%	1,382.0	1.7%
Non-Auto Sales and Use	9,001.7	9,220.6	2.4%	8,668.6	-6.0%	8,827.1	1.8%
Subtotal Sales and Use	10,348.0	10,614.6	2.6%	10,027.9	-5.5%	10,209.1	1.8%
Personal Income	7,799.3	7,606.5	-2.5%	7,977.2	4.9%	8,368.1	4.9%
Corporate Franchise	33.2	-1.2	-103.6%	0.0	N/A	0.0	0.0%
Financial Institutions Tax	213.5	187.3	-12.3%	189.0	0.9%	191.0	1.1%
Commercial Activity Tax	1,255.3	1,301.5	3.7%	1,494.3	14.8%	1,524.3	2.0%
Petroleum Activity Tax	6.9	6.4	-7.2%	6.0	-6.1%	6.0	0.0%
Public Utility	103.3	106.9	3.5%	110.0	2.9%	113.0	2.7%
Kilowatt Hour Tax	338.0	347.4	2.8%	352.8	1.5%	359.3	1.8%
Natural Gas Consumption	60.7	61.8	1.8%	65.5	6.0%	66.5	1.5%
Foreign Insurance	293.5	301.5	2.7%	293.0	-2.8%	303.0	3.4%
Domestic Insurance	258.3	268.6	4.0%	286.0	6.5%	292.0	2.1%
Business and Property	2.2	-0.5	-121.6%	0.0	N/A	0.0	0.0%
Cigarette	1,007.6	980.5	-2.7%	944.4	-3.7%	920.7	-2.5%
Alcoholic Beverage	54.4	57.2	5.1%	57.0	-0.4%	57.0	0.0%
Liquor Gallonage	45.1	46.5	2.9%	46.0	-1.0%	46.0	0.0%
Estate	2.2	0.8	-64.7%	0.0	N/A	0.0	0.0%
Total of Tax Revenue	21,821.6	21,885.7	0.3%	21,849.0	-0.2%	22,455.9	2.8%
Non-Tax Revenue							
Earnings on Investments	35.1	48.7	38.7%	60.0	23.2%	80.0	33.3%
Licenses and Fees	56.0	57.4	2.5%	57.0	-0.7%	57.0	0.0%
Other Income	49.6	50.1	1.0%	282.8	464.1%	117.5	-58.5%
Interagency Transfers	0.2	19.0	8183.8%	9.5	-49.9%	9.5	0.0%
Total of Non-Tax Revenue	141.0	175.2	24.3%	409.3	133.6%	264.0	-35.5%
Transfers							
BSF Transfer	0.0	0.0	0.0%	0.0	0.0%	0.0	0.0%
Transfers In - Other	322.2	355.9	10.5%	271.1	-23.8%	297.6	9.8%
Transfers In - Temporary	0.0	0.0	N/A	0.0	N/A	0.0	0.0%
Total Transfers	322.2	355.9	10.5%	271.1	-23.8%	297.6	9.8%
Total Sources Excl. Federal Grants	22,284.8	22,416.9	0.6%	22,529.4	0.5%	23,017.5	2.2%
Federal Grants	11,645.7	11,761.2	1.0%	9,743.4	-17.2%	10,319.5	5.9%
Total Sources	33,930.5	34,178.1	0.7%	32,272.8	-5.6%	33,337.0	3.3%

Source: Ohio Office of Budget and Management, July 2017

Estimated General Revenue Fund Balances
For Fiscal Years 2018 and 2019
(dollars in millions)

FY 2018	
Actual FY 2018 Beginning Unencumbered Balance	**170.9**
Plus Estimated FY 2018 Revenues and Transfers into the GRF	32,272.8
Total Sources Available for Expenditure and Transfer	32,443.7
Less FY 2018 Appropriations	32,180.9
Less GRF Transfers Out	66.0
Total Uses	32,246.9
Estimated FY 2018 Ending Balance	**196.8**

FY 2019	
Estimated FY 2019 Beginning Balance	**196.8**
Plus Estimated FY 2019 Revenues and Transfers into the GRF	33,337.0
Total Sources Available for Expenditure and Transfer	33,533.8
Less Recommended FY 2019 Appropriations	33,294.2
Less GRF Transfers Out	71.5
Total Uses	33,365.7
Estimated FY 2019 Ending Balance	**168.2**

Source: Ohio Office of Budget and Management, July 2017