



The State of Ohio
EXECUTIVE BUDGET
Fiscal Years 2026-2027



**Office of Budget
and Management**

Mike DeWine, Governor

Kimberly Murnieks, Director



MIKE DEWINE
GOVERNOR OF OHIO



Fellow Ohioans and Members of the General Assembly:

Every day we are driven by our commitment that Ohio is the Heart of it All.

Ohio is the Heart of Family and Prosperity. We're the Heart of Adventure, Education, Opportunity, and Innovation.

Companies are moving to Ohio from all over the country because of our thriving economy, our dedicated workforce, and our willingness to embrace the future. More children are learning to read through proven Science of Reading strategies, our Appalachian communities are benefiting from long-overdue investments, and we are finally working to fulfill the promise made decades ago to fix our mental health system.

I'm proud of all we've achieved in the last six years, but I know that there is still so much more we can accomplish.

Since taking office in 2019, my administration has successfully managed three budgets that invest in Ohio's future and embrace the notion that this is Ohio's time in history. The executive budget I present to you today builds on our successes.

We're focusing on our kids, our economy, our workforce, and our institutions of higher education. We are preserving Ohio's water supply and protecting our awe-inspiring natural resources. We're prioritizing health, mental health, and public safety.

At its heart, our executive budget is focused on giving all Ohioans the chance to live up to their God-given potential in Ohio, the Heart of it All.

Very respectfully yours,

A handwritten signature in blue ink that reads "Mike DeWine".

Mike DeWine
Governor

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SECTION A

Reader's Guide

Overview

**Governor's Message**

The first item in the Executive Budget is a letter from Governor DeWine to the people of Ohio and the General Assembly. Governor DeWine's letter provides an overview of his budget recommendations and outlines his goals and priorities for the FY 2026-2027 biennium.

**Section A**
Reader's Guide

The Reader's Guide section helps the reader understand the Executive Budget document. The Guide provides demographic and economic information about the state, a description of the budget process, a summary of the state's financial accounting methods, a listing and description of state funds, and a State of Ohio organization chart.

**Section B**
Economic Overview

This section contains information on the forecasts for the national and state economies for FY 2026-2027. It describes the methods used to estimate future revenues and includes a summary table of historical and estimated revenues and ending balances.

**Section C**
Budget Overview

This section summarizes revenue estimates and spending recommendations for FY 2026-2027. It describes historical and estimated General Revenue Fund balances and the relationship between debt service spending, General Revenue Fund revenues, and ending fund balances by budget fund group for each year of the biennium. Finally, it contains information on the state's capital budget.

**Section D**
Agency Budget Recommendations

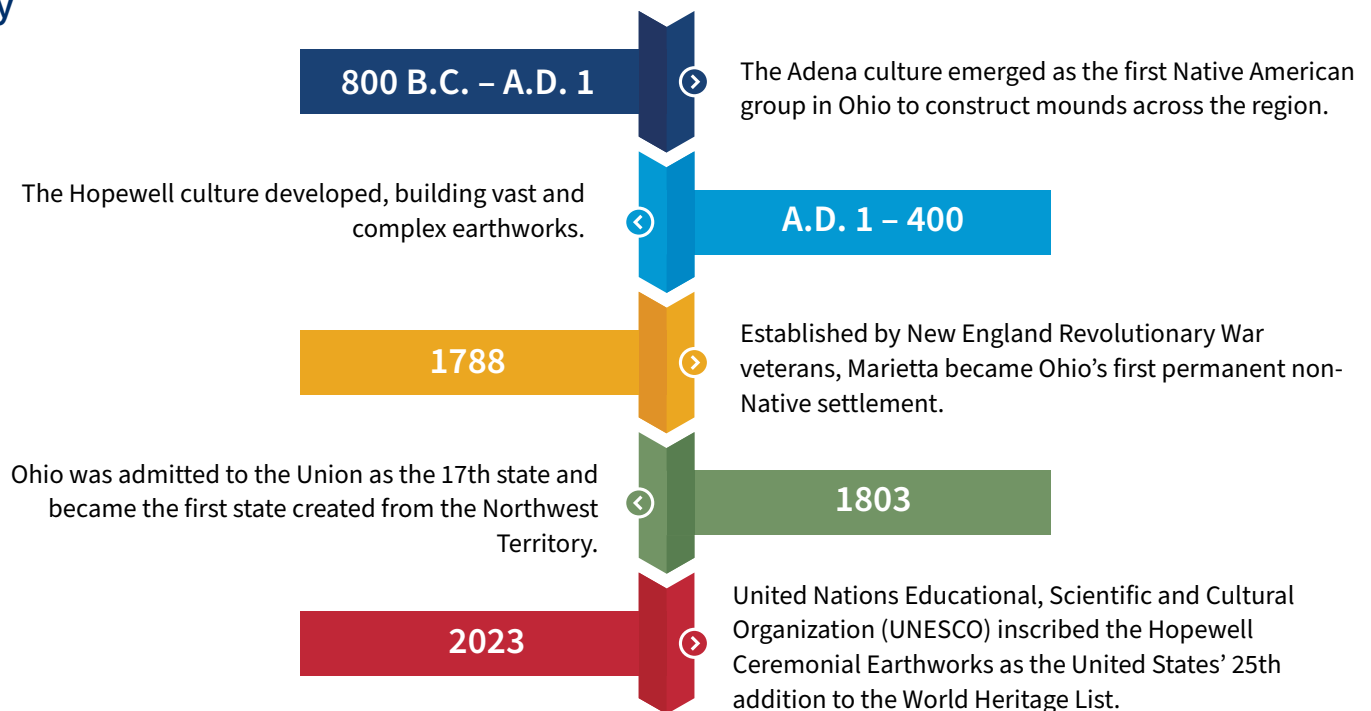
This section contains historical and recommended spending information and narrative descriptions for all state agencies. The agencies appear alphabetically by the first keyword in an agency's name. The narrative provides an overview of that agency's role, followed by the Governor's funding recommendations for FY 2026-2027.

Narratives for certain agencies may also include Appropriation Line Item (ALI) analyses, which describe changes such as ALIs that are proposed to end, ALIs with significant increases or decreases in appropriation, or ALI restructuring where current and proposed line item structures are compared. Each agency also has two main budget tables that provide historical and recommended spending information.

**Section E**
Professional Licensing Boards and Commissions Recommendations

This section provides historical spending information and recommended budgets for the state's professional licensing boards and commissions. Each agency includes a budget table that outlines past expenditures and the Governor's funding recommendation for the FY 2026-2027 biennium, organized by expense account category.

History

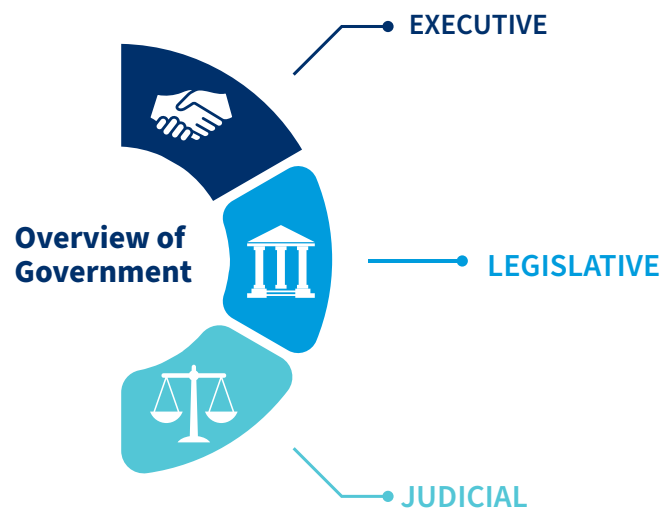


Ohioans have played essential roles in our nation's history. Eight presidents have come from Ohio, earning Ohio the nickname "the Mother of Presidents." Ohio is also the birthplace of world-famous inventors, actors, athletes, authors, and astronauts. Finally, a growing list of celebrations are being planned across Ohio's 88 counties to mark the 250th anniversary of the signing of the Declaration of Independence.

Governance

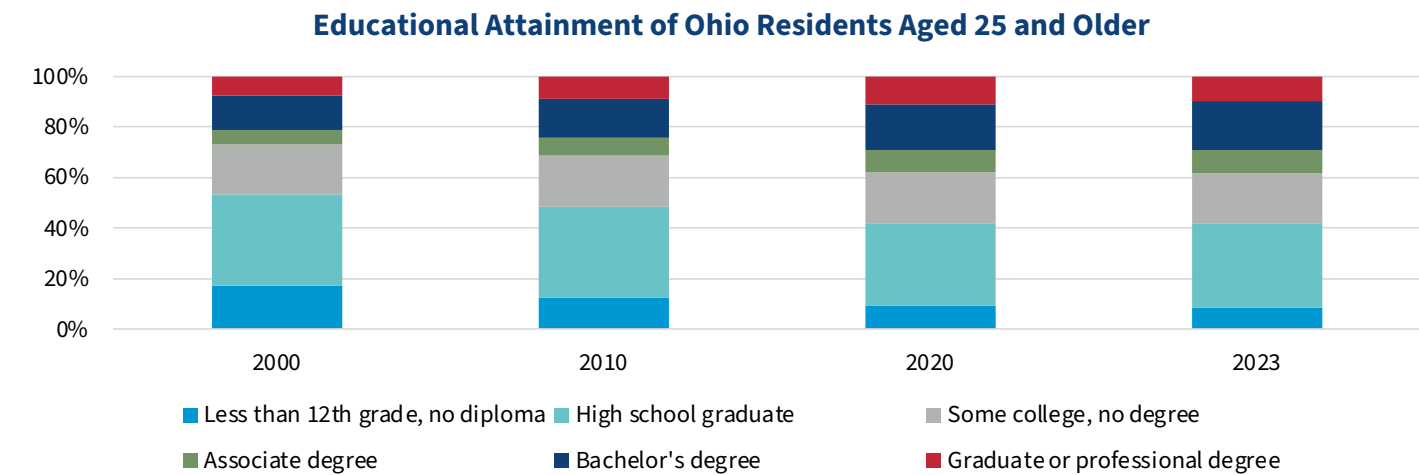
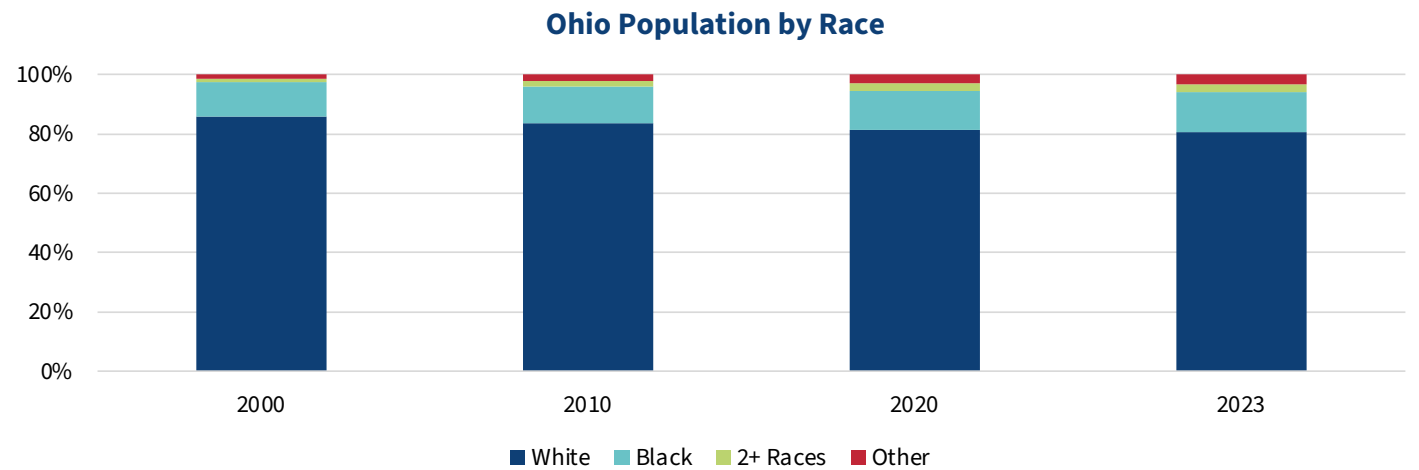
The state's first Constitution was adopted in 1802, and Ohio entered the Union in 1803. Ohio's present Constitution was modified by a state Constitutional Convention in 1851, and it has been amended several times. The Constitution establishes a state governmental structure like the federal model, with three separate branches of government.

Along with establishing the state governmental structure, the State Constitution requires Ohio to have a balanced budget. Ohio's budget is prepared for a period of two years, a biennium. A biennium contains two separate fiscal years, each beginning July 1 and ending June 30. The budget proposed by Governor DeWine in this document is for July 1, 2025 through June 30, 2027.



Demographics and Economy

Ohio’s population of approximately 11.8 million residents is the seventh largest in the nation, and it represents 3.5 percent of the total U.S. population. From 2000 to 2023, Ohio’s population grew by 3.8 percent and became more racially diverse and educated.



DECEMBER 2024
4.4%
Unemployment rate

\$61,495
2023 PER CAPITA
PERSONAL INCOME

\$73,770
2023 MEDIAN
HOUSEHOLD INCOME

5.69 Million
Nonfarm Jobs (December 2024)

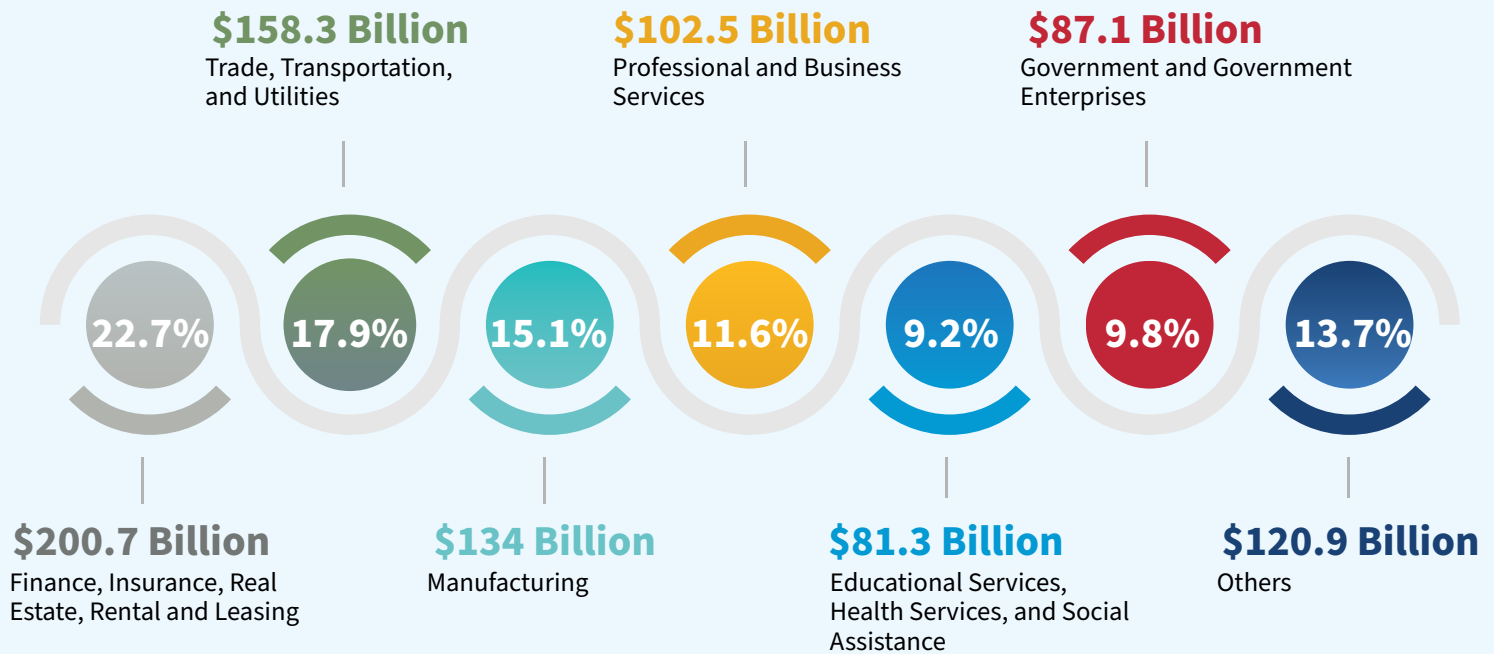
Sources: U.S. Census Bureau and U.S. Bureau of Labor Statistics.

42,300
Jobs Added in FY 2024

Estimated at \$884.8 billion in 2023, Ohio's economy is the seventh largest in the country and represents 3.1 percent of the national GDP. Between calendar years 2022 and 2023, Ohio's GDP grew 6.3 percent.

Total 2023 GDP = \$884.8 Billion

Ohio's Gross Domestic Product by Industry Sector



Source: U.S. Bureau of Economic Analysis



Finance, Insurance, Real Estate, Rental, and Leasing

Output ↑ 7.1% from 2022

324,900

Employees in 2023



Trade, Transportation, and Utilities

Output ↑ 5% from 2022

1.1 Million

Employees in 2023



Manufacturing

Output ↑ 3.3% from 2022

688,100

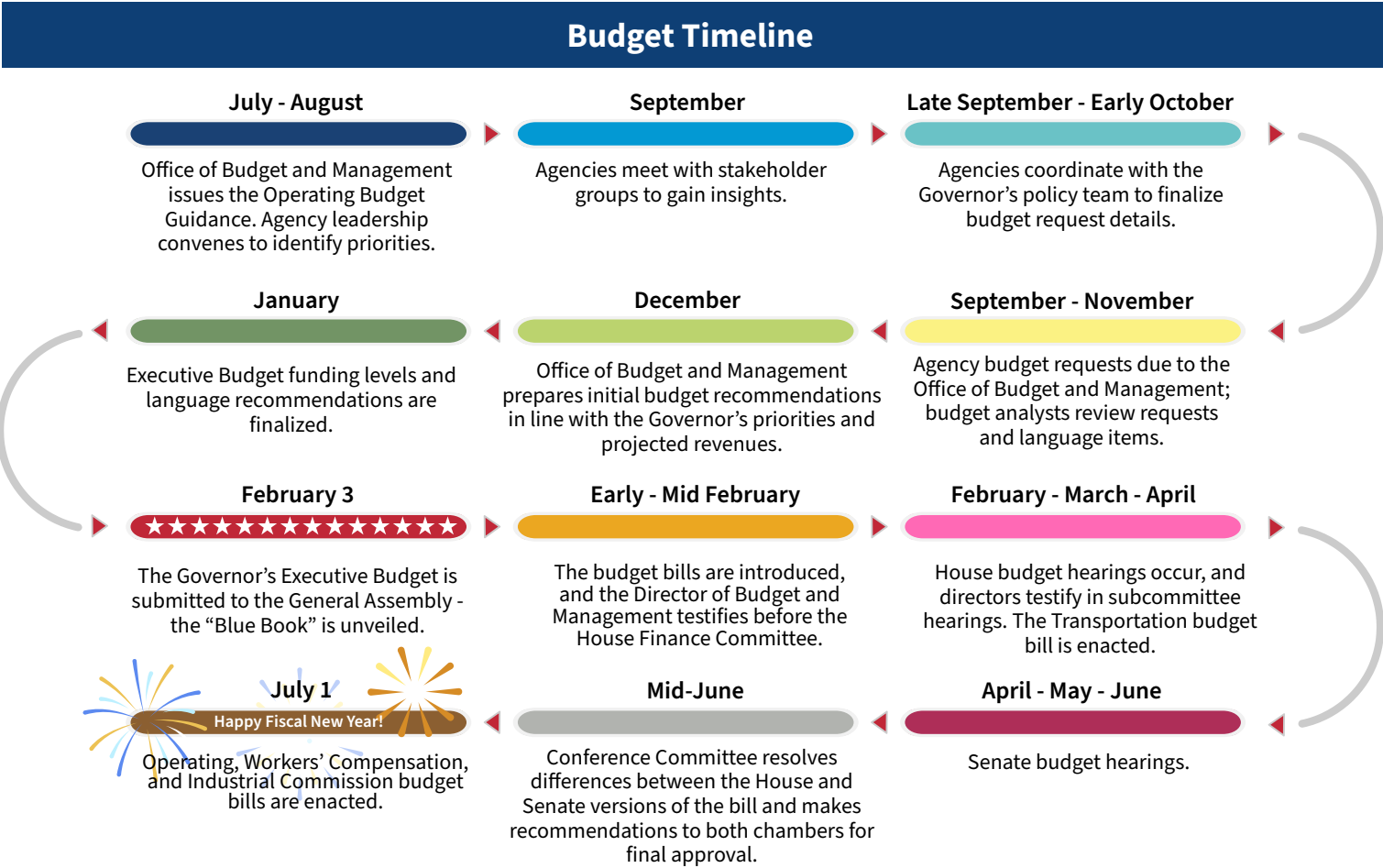
Employees in 2023

Source: U.S. Bureau of Labor Statistics

Budget Process and Timeline

Every two years, the Governor is required by section 107.03 of the Ohio Revised Code to propose a budget for the operation of state government. This operating budget proposal must be submitted to the General Assembly not later than four weeks after its organization or in years when a new Governor is inaugurated on March 15. The Governor’s budget proposal is a priorities and strategic policy direction statement. The Office of Budget and Management is the executive agency that prepares the Governor’s budget recommendations.


Although the Governor is required to make budget recommendations, the legislature has the authority to appropriate money. The Governor’s spending plan, along with any statutory amendments and uncodified law necessary to make it operational, is drafted into a bill. Separate budget bills are prepared for the Department of Transportation’s non-General Revenue Fund appropriations, the Bureau of Workers’ Compensation, and the Industrial Commission.



Ohio also must budget for capital expenditures, such as purchasing permanently affixed equipment and building or rehabilitating structures. The capital bill is generally submitted every even-numbered calendar year, while the operating bill is submitted in each odd-numbered year. The current capital budget, House Bill 2 of the 135th General Assembly, is effective for FY 2025-2026 and contains newly appropriated and reappropriated spending authority from previous biennia for ongoing projects.


Basis of Budgeting


Budgetary Control	Basis of Accounting
The state maintains its legal level of budgetary control at the departmental appropriation line item level. The Ohio Administrative Knowledge System controls expenditures at this level. Therefore, expenditures cannot exceed appropriations.	Ohio prepares its budget using the modified cash basis of accounting. Under this basis of accounting, the state recognizes revenues when cash is received and expenditures when paid. Furthermore, at the close of a fiscal year the state reserves cash sufficient to cover the payment of outstanding encumbrances and other obligations.



The state issues the Annual Comprehensive Financial Report and the Popular Annual Financial Report for external financial reporting purposes. The Annual Comprehensive Financial Report is prepared in conformity with Generally Accepted Accounting Principles.

The state budgets on a modified cash basis, which differs from Generally Accepted Accounting Principles. This reconciles differences in accruals, deferred revenues, inter-fund and loan transactions, and timing of encumbrances.





On the budgetary schedules, the state recognizes encumbrances as expenditures in the year encumbered, while on the Generally Accepted Accounting Principles basis financial statements, the state recognizes expenditures when goods or services are received regardless of the year encumbered.

Encumbrance Accounting

Encumbrance accounting records purchase orders, contracts, and other commitments for future expenditures as a reserve of the applicable appropriations. Outstanding encumbrances at the end of the fiscal year are accounted for as reservations of the fund balance for expenditure in subsequent fiscal years.

As authorized by law, prior-year legal operating encumbrances are generally canceled five months after the end of the fiscal year. Unencumbered operating appropriations lapse at the end of each fiscal year.

For external reporting in its non-Generally Accepted Accounting Principles budgetary schedules, the state also reports encumbrances as expenditures in the year when related purchase commitments are made.

The State's Budget Fund Groups

For budgetary reporting purposes, Ohio's funds are categorized into fund groups according to their revenue sources and the purposes for which they are used. The budget fund group concept is used in the Executive Budget to summarize the history and recommendations for each agency.

Bond Research and Development

Consists of funds that receive state bond proceeds to fund research and development activities, pilot or demonstration projects, and related commercialization projects. Expenditures consist of grants and loans for eligible projects undertaken by non-profit organizations, higher education institutions, political subdivisions, and private for-profit entities.

Capital Projects

Comprised of funds that receive proceeds from general obligation and special obligation debt issuance, and the sale of revenue bonds. Expenditures are for capital improvements.

Dedicated Purpose

Receive specific revenues for activities conducted in accordance with the law. Often, these funds receive fee revenue or funding transferred from another agency for specific purposes.

Federal

Receive federal grants or awards. Expenditures are made in accordance with state and federal laws.

General Revenue

Consists only of the General Revenue Fund. Pursuant to section 113.09 of the Ohio Revised Code, the General Revenue Fund receives all state revenue except when required to be credited to another fund by law. Primary sources of revenue include personal income tax, the sales and use tax, commercial activity tax, and the public utilities tax. The General Revenue Fund also includes reimbursements from the federal government for specific human service programs. The law allows for broad discretion in the purposes for which the General Revenue Fund is used.

Highway Safety

These funds receive federal grants, fees and fines related to motor vehicles, and various reimbursements, rentals, and revenues from sales. Expenditures support motor vehicle safety and law enforcement programs.

Internal Service Activity

Funds used for operations serving other funds or departments within the state or a state agency.

Revenue Distribution

Includes funds that receive tax and fees for distribution by law to other state funds or local governmental entities.

Budget Stabilization

Receives transfers from the General Revenue Fund or other funds according to the law. The purpose of the Budget Stabilization Fund, also known as the Rainy Day Fund, is to provide reserve funds for unexpected economic or other budgetary circumstances. The Budget Stabilization Fund can carry a balance of up to 10 percent of prior-year General Revenue Fund revenues.

Debt Service

Consists of several debt service funds that receive taxes, interest revenue, and transfers from authorized funds, including the General Revenue Fund. Expenditures provide for payment of general long-term debt, including principal, interest, and associated costs.

Facilities Establishment

Consists of funds that receive proceeds from the sale of revenue bonds that are used for loans and loan guarantees to assist businesses in building or expanding Ohio-based facilities. Funds that loan moneys also receive repayments of those loans.

Fiduciary

Includes funds used to account for cash receipts held by the state as a custodian or agent. Cash is ultimately distributed from these funds to individuals, corporations, private organizations, other state funds, or local governmental entities. Also includes funds that receive direct payroll charges and interest that are expended on payments to state employees for accrued vacation, sick, and personal leave time and disability benefits.

Highway Operating

Consists of transportation-related funds that receive both federal and state motor fuel taxes, highway use taxes, and other applicable federal grants. Expenditures primarily support the construction and maintenance of the highway system.

Holding Account

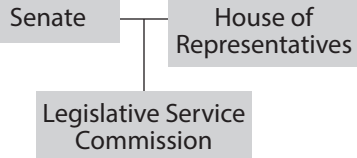
Consists of transportation-related funds that receive both federal and state motor fuel taxes, highway use taxes, and other applicable federal grants. Expenditures primarily support the construction and maintenance of the highway system.

State Lottery

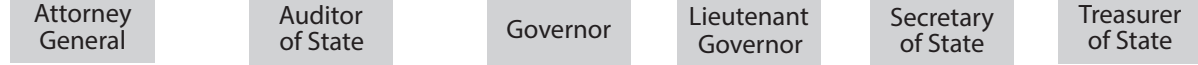
Consists of funds used to operate the Ohio Lottery Commission and funds that receive lottery profits to support elementary, secondary, vocational, and special education programs. Primary sources of revenue are lottery ticket sales and license fees.

The Citizens of Ohio

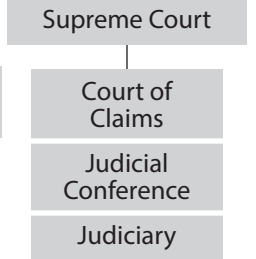
Legislative



Executive



Judicial



Health and Human Services



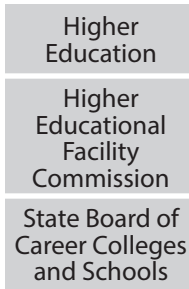
Justice and Public Protection



Primary, Secondary, and Other Education



Higher Education



Environment



General Government



Community and Economic Development



SECTION B

Economic Overview

Summary of the U.S. Economy

Most economists project the economic expansion that began in May 2020 to continue through the end of fiscal year 2025. The ongoing expansion of U.S. gross domestic product has lasted 55 months, through the third quarter of 2024, at an average rate of 3.3 percent, or one percentage point higher than the average annual gross domestic product growth that occurred from 2010 to 2019. In the face of higher borrowing costs and other inflationary headwinds, real gross domestic product grew by 2.9 percent in 2023 and 2.8 percent in 2024. Largely undeterred by the moves of the Federal Reserve, real consumer spending increased 3 percent in 2022, 2.5 percent in 2023 and an additional 2.6 percent during 2024.

U.S. Monetary Policy – A Response to Inflation

Spurred on by federal stimulus into the economy and a strong labor market, the American consumer defied expectations and increased spending in the early 2020s. Supply-chain disruptions created shortages of goods, and Russia's invasion of Ukraine in February 2022 contributed to increasing prices¹. In June 2022, inflation rose to a four-decade high as the Consumer Price Index for All Urban Consumers peaked at a seasonally adjusted average annual rate of nine percent. As a result, in June 2022, \$1.00 had the same buying power as \$0.87 in January 2020².

To combat inflation and reduce consumer demand and investment, the Federal Reserve started a tightening cycle by increasing interest rates in March of 2022. After the March rate increase, the Federal Open Market Committee voted to raise the target federal funds rate an additional six times in 2022 and four times in 2023, culminating in a target rate of 5.25 percent to 5.5 percent. The federal funds rate remained at this level for two and a half years, until September 2024 (see Figure B-1).

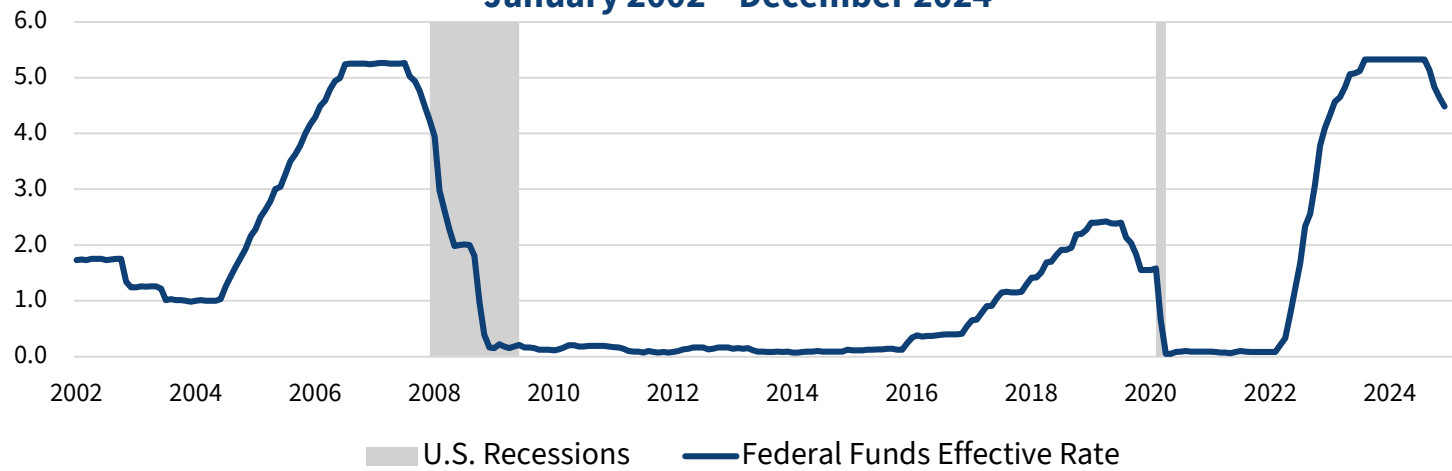
At the September 2024 Federal Open Market Committee meeting, Federal Reserve Chair Powell announced the Committee would lower the target range of the federal funds effective rate by 0.5 percentage point to a target range of 4.75 to five percent. They determined that the strength in the labor market could be maintained in an environment of moderate economic growth while inflation would continue to slow down to the Committee's long-run objective of two percent annual increase³. The Committee reduced the federal funds target rate again at both the November and December 2024 Federal Open Market Committee meetings by 0.25 percentage point, culminating in a target range of 4.25 to 4.5 percent at the time of this writing.

¹ Congressional Budget Office, *A Visual Guide to Inflation From 2020 Through 2023*, (Washington, D.C: 2024).

² U.S. Department of Labor, Bureau of Labor Statistics, *CPI Calculator* [CPI Inflation Calculator](#) (accessed January 22, 2025).

³ Board of Governors of the Federal Reserve, *Federal Open Market Committee Meeting Minutes* [The Fed - Monetary Policy](#): (accessed January 23, 2025).

Figure B-1: Federal Funds Effective Rate
January 2002 – December 2024



Labor Market and Recent Economic Performance

After the brief recession ending in April 2020, the labor market rebounded and remained strong. Nonfarm payroll employment increased rapidly throughout the nation - at an average monthly increase of 377,000 jobs added during calendar year 2022 and over 251,000 jobs per month added in 2023⁴. The U.S. added an average of 186,000 jobs during each month of 2024, and nonfarm payroll increased to a new all-time high of 159.5 million people employed by December 2024. The number of unfilled jobs hit an all-time high in March 2022 (over 12.2 million openings), before decreasing steadily as the labor market came back into a better balance to approximately 8.1 million unfilled positions as of November 2024⁵.

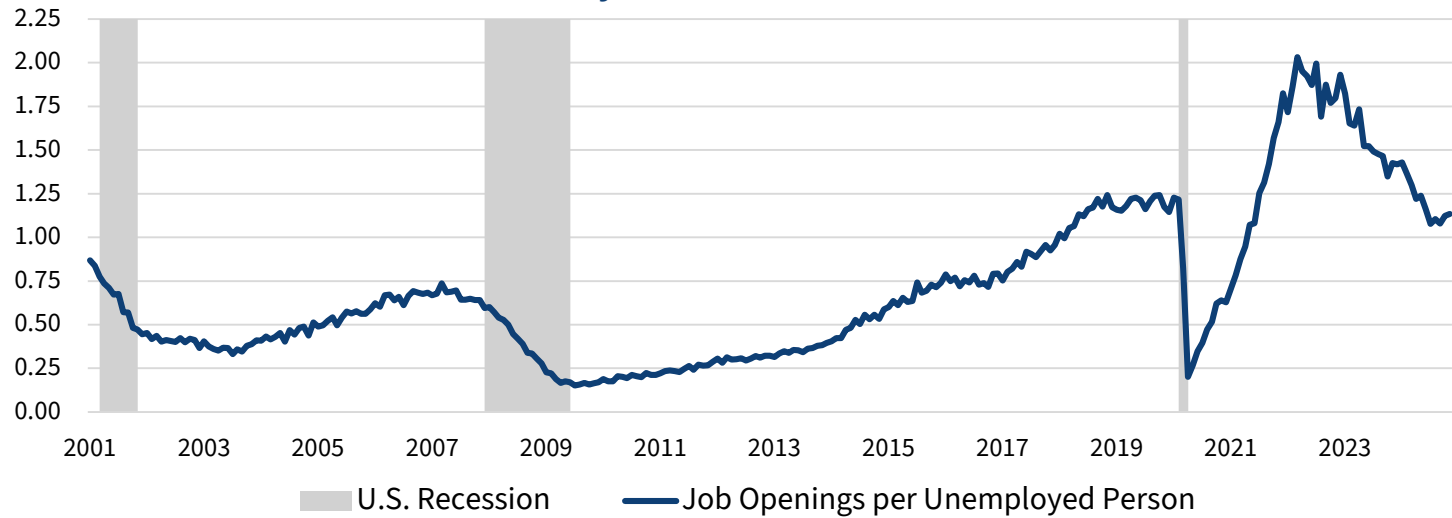
The U.S. Labor Force Participation Rate has been declining since the beginning of the 21st century. In calendar year 2000, 67.3 percent of working aged individuals participated in the labor force. Comparatively, on average, 62.6 percent of people were participating in the labor force in 2024. This reduction is due in part because of the aging of the U.S. population: baby boomers are retiring and aging out of the labor force at a faster rate than younger generations are joining it. With more job openings, and fewer people in the labor force, the labor market became tight.

One measure of labor market tightness is the ratio of nonfarm job openings compared to the level of unemployment. As shown in Figure B-2, labor market tightness peaked at over two job openings per unemployed person, in March 2022. At the same time, the Federal Reserve moved to a more restrictive stance in

⁴ U.S. Department of Labor, Bureau of Labor Statistics, *Employment, Hours, and Earnings, - State and Metro Area Databases, Tables & Calculators by Subject* (accessed January 23, 2025).
⁵ U.S. Department of Labor, Bureau of Labor Statistics, *Job Opening and Labor Turnover Survey (JOLTS) Databases, Tables & Calculators by Subject* (accessed January 23, 2025).

monetary policy. By December 2024, the U.S. unemployment rate was down to 4.1 percent, consistent with the long-run unemployment rate estimates produced by the Federal Reserve Open Market Committee⁶.

Figure B-2: Level of Aggregate U.S. Labor Market Tightness, January 2001 – November 2024



Source: U.S. Bureau of Labor Statistics and authors' calculations

As a result of the tight labor market, between 2022 and 2024, workers across the nation experienced outsized wage increases compared to recent history. Average hourly earnings across the nation accelerated 5.4 percent year-over-year in 2022, 4.6 percent in 2023 and 3.9 percent in 2024, compared to an average year-over-year increase of 2.6 percent from 2010 to 2020⁷.

The Ohio labor market followed a similar pattern, but with larger rates of change. In 2022, nonfarm payroll increased by 99,500 (1.8%) before increasing again by 58,800 (1.1%) in 2023 and 54,900 (1%) through November 2024. Like the rest of the nation, Ohioans saw outsized increases to wages compared to recent history. From 2010-2020, the average annual increase in hourly earnings for Ohioans was 2.5 percent. Ohio hourly earnings increased 6.5 percent in 2022, 5.2 percent in 2023, and 3.4 percent in 2024.

⁶ Board of Governors of the Federal Reserve, *Federal Open Market Committee Summary of Economic Projections* [The Fed - December 18, 2024: FOMC Projections materials, accessible version](#) (accessed January 23, 2023).

⁷ U.S. Department of Labor, Bureau of Labor Statistics, *Employment, Hours, and Earnings, - State and Metro Area* [Databases, Tables & Calculators by Subject](#) (accessed January 23, 2025).

U.S. Macroeconomic Forecasts

The Ohio Executive Budget reflects an economic forecast of continued, albeit moderated, growth for the nation and Ohio. Although some uncertainty remains about how the Trump Administration's tax, trade, and immigration policies will affect the economy, a consensus of economic forecasters largely agree that the U.S. economy will continue to expand. For example, the January 2025 Wall Street Journal Survey of Economists anticipated that real gross domestic product would grow two percent each year between 2025 and 2027. Additionally, the consensus among economists responding to the Wall Street Journal survey indicated a 22 percent chance of a recession in the next 12 months, this is the survey's lowest chance of a recession since January 2022⁸.

The Office of Budget and Management contracts with both Moody's Analytics and S&P Global for economic forecasting data. After analysis of both forecasts, the Office of Budget and Management selected the Moody's December baseline to forecast tax revenues over the remainder of FY 2025 and the upcoming FY 2026 – 2027 biennium primarily because Moody's Analytics provided a more consistent set of assumptions for key variables.

Moody's Analytics U.S. Forecast

Moody's December 2024 baseline forecast assumes that the Trump Administration will reduce personal and corporate income taxes, increase tariffs, and increase deportations leading to lower net immigration to the United States. Forecasters anticipate the Federal Reserve will lower interest rates twice in 2025, before ultimately reaching their long-run target of three percent by late 2026. Finally, they assume that the labor market will remain at or near full employment.

Moody's Analytics projects that real U.S. gross domestic product will slow from an estimated 2.8 percent growth rate in 2024 to 2.2 percent in 2025, 1.6 percent in 2026, and back up to 1.8 percent in 2027⁹. Key reasons for the forecast of slowing growth include recent strengthening in the U.S. dollar, a tighter monetary policy, the effects of new tariffs and uncertainty over the future of trade, and additional inflationary pressures from the new Administration's immigration policies and plans to cut federal spending.

The baseline forecast suggests U.S. nonfarm employment grew by 1.6 percent in calendar year 2024. In 2025, growth is projected to slow to 0.9 percent, followed by additional slowing in 2026 (0.4%) and 2027 (0.3%). The national unemployment rate is projected to increase modestly from an average of four percent in 2024 to 4.1 percent during 2025 and remain at an average of 4.1 percent through calendar year 2027. Likewise, Moody's Analytics estimates the labor force participation rate for working age individuals to remain relatively constant between 2024 and 2025, at 62.6 percent and then decreasing slightly to 62.5 in 2026 and 2027.

Moody's Analytics projects growth in U.S. personal income to decelerate from 5.3 percent in 2024 to 4.4 percent in 2025, 4.5 percent in 2026 and 4.2 in 2027. After remaining relatively steady at the national level in 2023 and

⁸ Kierman, P. and DeBarros, A., "Trump's Return Nudges Economists' Inflation Outlook Higher," Wall Street Journal. January 19, 2025.

⁹ Yearly averages are taken from averaging the four quarters. For example, personal income growth for 2025 is calculated using averages of Quarters 1 through 4 of 2025 estimates as an annual total.

2024, changes in wage and salary disbursements are forecasted to decelerate to a growth rate of 4.6 percent in 2025, 4.5 percent in 2026 and 3.9 percent in 2027.

The Moody's Analytics forecast expects consumer spending to continue. After growing an estimated 2.7 percent in 2024, consumers are expected to continue spending at a growth rate of 2.9 percent in 2025, 1.8 percent in 2026 and 1.6 percent in 2027. Current expectations are for nonresidential fixed investment spending, or the purchase of capital assets like buildings and equipment by businesses, to reflect a slowdown from an estimated 5.8 percent growth in 2024 to 5.1 percent in 2025, 2.7 percent in 2026, and then increase to 4.1 percent in 2027. Residential fixed investment, or spending on housing, is expected to grow at a slower rate in 2025 (2.7%) than in 2024 (5.8%), and then accelerate by 10.8 percent in 2026 and 5.3 percent in 2027.

The forecast anticipates increases in existing single-family home sales volume as well. The number of existing home sales are estimated to have decreased by 1.7 percent in 2024, and the forecast suggests they will rise by 2.8 percent in 2025, before accelerating even further in 2026, growing at 17.4 percent, and 6.6 percent in 2027. Housing starts of new construction are expected to follow a similar path, increasing 7.6 percent in 2025 after increasing 5.6 percent in 2024, before growing 10.2 percent in 2026 and 0.3 percent in 2027.

Sources of Risk and Uncertainty to the U.S. Forecast

As with any forecast, there are several risks to the Moody's Analytics U.S. baseline forecast. It is possible that stronger productivity growth could allow inflation to continue to fall while the economy outperforms expectations. The labor market might continue to grow faster than expected, allowing the Federal Reserve to continue with their preferred pace of interest rate cuts. Quicker than anticipated resolutions to ongoing conflicts in the Middle East and the Russia-Ukraine conflict would allow for a path toward lower energy prices and could strengthen consumer spending, business confidence, and investment.

However, there are also downside risks to the forecast. Progress at reducing inflation in recent years could be reversed. Tariffs, both those imposed by the U.S. and any retaliatory tariffs imposed by other countries, could push prices higher, reigniting inflation, and pushing consumer spending lower than predicted in the December baseline scenario. This could result in the Federal Reserve signaling a slower pace of rate cuts than anticipated¹⁰, or even raise the target rate again.

There is a possibility that some unanticipated weaknesses in the U.S. financial system could arise. An exogenous shock could tighten credit access for consumers and businesses more than the baseline forecast projects. If the Federal Reserve must adjust their preferred path of interest rate cuts, it could signal that household balance sheets are not as secure as anticipated and that business investment has dried up.

An escalation of the conflicts in Ukraine and/or the Middle East could weigh heavily on businesses and households alike. Energy prices could rise well above the baseline forecast, causing declines in capital markets that would lead to tighter financial conditions. Consequently, this could greatly affect business activity and credit-dependent consumer spending, such as housing and vehicle purchases.

¹⁰ The December baseline target range for Q2 and Q3 2026 is 3.7 to 3.87 percent.

Moody’s Analytics Ohio Forecast

Overall, Moody’s Analytics December 2024 baseline forecast suggests Ohio’s economy will follow the forecast for the nation. After growing 2.4 percent in calendar year 2024, Ohio’s real gross domestic product is expected to grow 1.7 percent in calendar year 2025 and 1.0 percent in 2026 before a slight acceleration in growth to 1.4 percent in 2027.

However, Ohio’s estimated employment growth forecast differs from the national one. Employment in Ohio is projected to increase by approximately 52,000 jobs, or 0.9 percent in 2025 after growing by 0.7 percent during 2024. Whereas the national forecast calls for an increase in the growth rate of employment in 2026, Moody’s baseline Ohio forecast suggests growth of 0.2 percent, or 13,600 jobs, in 2026 before holding steady in 2027. Ohio’s unemployment rate forecast follows a similar path as the nation. Ohio’s unemployment rate was 4.4 percent in December 2024 and is forecasted to increase slightly in 2025 to 4.5 percent before rising to 4.6 percent in 2026 and 2027.

Wage and salary growth is of particular importance in the Ohio economic forecast, since it is a key determinant of both income tax withholding and the non-auto sales tax. The Moody’s December baseline forecast is for Ohio wage and salary income to grow between 2025 and 2027, with growth rates of 4.5 percent in 2025, 4.1 percent in 2026, and 3.5 percent in 2027. Personal income growth is expected to be stable from 2025 to 2027, with projected increases of 4.2 percent in 2025 and 2026, and 4 percent in 2027.

The Office of Budget and Management pays particular attention to a relatively small group of key variables that either summarize the broad economy or are directly used in the equations to forecast GRF tax revenues. The FY 2025, 2026, and 2027 forecasts for those variables, along with the history for FY 2022, 2023, and 2024, are summarized in Table B-1. Values in this table are different than those discussed above because data in the table are presented by fiscal year to align with budget projections.

**Table B-1 U.S. and Ohio Key Variables in the
Moody's Analytics December 2024 Baseline Forecast**
(annual percent change unless otherwise noted)
(FY totals are averages of quarterly data)

Output	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Estimate	FY 2027 Estimate
U.S. Real GDP	4.3	1.5	3.8	2.6	1.8	1.6
Ohio Real GDP	2.8	0.1	3.3	2.0	1.2	1.1
Income						
U.S. Nominal Personal Income	3.9	4.5	7.2	4.7	4.6	4.4
Ohio Nominal Personal Income	2.1	3.9	7.2	4.6	4.3	4.1
Ohio Nominal Wage and Salary Income	7.5	4.3	7.0	5.1	4.3	3.8
Employment						
U.S. Nonfarm Employment	4.8	2.5	2.5	1.3	0.7	0.3
Ohio Nonfarm Employment	3.1	1.7	1.3	1.0	0.6	0.1
U.S. Unemployment Rate (percentage)	4.2	3.6	3.8	4.2	4.1	4.1
Ohio Unemployment Rate (percentage)	4.3	3.9	3.7	4.5	4.6	4.6
Prices						
CPI (all items)	6.7	5.1	3.9	2.2	2.4	2.4
PCE Deflator, Less Food and Energy	4.9	3.8	4.4	2.5	2.2	2.3
Consumer Spending						
U.S. Real Personal Consumption Expenditures	6.0	1.6	3.1	3.0	2.3	1.6
U.S. Nominal Personal Consumption Expenditures	12.3	6.1	7.1	5.3	4.9	4.1
U.S. Retail and Food Service Sales	12.5	5.1	3.5	3.6	4.1	3.2
U.S. Light Vehicle Sales (millions of units)	13.42	14.03	15.58	16.31	16.84	17.04

Overview

After demonstrating great resilience and dynamism this decade, Ohio General Revenue Fund tax revenue growth has moderated during the FY 2024-2025 biennium. This reflects significant tax policy changes, as state income tax burdens on Ohio citizens were reduced and commercial activity taxes were significantly lowered or even eliminated for many Ohio businesses. Even as Ohio navigates an ever-changing global and national economic environment, the state's fundamentals remain sound and support revenue growth through the next biennium. The FY 2025 through FY 2027 revenue estimates described below generally reflect a growing state economy with a solid labor market and improving demand for consumer goods.

Several approaches underlie the General Revenue Fund (GRF) revenue forecasts used in the Executive Budget. Regression forecasting equations are the basis for the revenue estimates for some sources, augmented by “outside the model” adjustments to derive the final forecast. With the use of regression equations, the underlying assumption is that recent historical relationships between tax revenues and the independent variables that affect them, such as income, retail sales, demographic variables, and gross business revenues, are sufficiently robust to remain valid through the forecast horizon. Tax sources with revenues forecasted through econometric models include the non-auto sales tax, auto sales tax, personal income tax, and commercial activity tax. For other tax revenue sources, trend analysis was the primary forecasting method used, along with analysis of expected developments in the particular industries or markets related to those taxes. Estimates for non-tax sources use forecast methods appropriate for those sources.

In developing the estimates for FY 2025 through FY 2027, the Office of Budget and Management (OBM) worked in collaboration with the Department of Taxation and subsequent references to OBM in the Revenue Estimates and Methodology document pertain to this collaboration. The process began with a review of the national and state economic forecasts produced by S&P Global and Moody's Analytics, two prominent national economic forecasting firms. The firms' respective baseline or highest probability scenarios received primary attention. OBM focused on key Ohio variables such as employment and wage and salary income, and considered a range of factors in selecting the economic forecast suitable for the tax revenue estimates. For the FY 2026-2027 Executive Budget, OBM selected the Moody's Analytics baseline forecast as the source for the key variables used as inputs in the revenue models. The exception pertains to the commercial activity tax: because only S&P Global constructs an economic variable that best comports with the nature of the tax base, forecasts from that firm were used to produce the revenue estimate.

Table B-2 contains the total current-law GRF tax revenue forecasts for the FY 2026-2027 Executive Budget estimates. The budget anticipates total tax revenue to reach \$28.44 billion in FY 2025, increasing by 1.8 percent from the previous year. The forecast reflects current law (or “baseline”) revenue amounting to \$29.62 billion in FY 2026, growing by 4.1 percent from FY 2025, and amounting to \$30.58 billion in FY 2027 with a 3.2 percent growth rate from FY 2026.

Table B-2: Total Current Law and Proposed GRF Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Current Law GRF Tax Revenue	\$28,152.5	\$28,915.7	\$27,944.5	\$28,442.8	\$29,619.6	\$30,581.9
Current Law Annual Growth Rate	6.4%	2.7%	-3.4%	1.8%	4.1%	3.2%
<i>Policy Proposals</i>						
Child Tax Credit	\$0.0	\$0.0	\$0.0	\$0.0	-\$450.0	-\$440.0
Increase Historic Preservation Tax Credit Annual Cap	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Owner-Occupied Residence Historic Preservation Credit	\$0.0	\$0.0	\$0.0	\$0.0	-\$0.0	-\$6.0
Increase Tax Rates on Cigarettes and Other Tobacco Products	\$0.0	\$0.0	\$0.0	\$0.0	\$434.0	\$463.0
1.75 Percent Revenue Share for Local Government Fund	\$0.0	\$0.0	\$0.0	\$0.0	-\$15.0	-\$16.0
1.75 Percent Revenue Share for Public Library Fund	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>\$0.0</u>	<u>-\$15.0</u>	<u>-\$16.0</u>
Sub-Total: Policy Proposals	\$0.0	\$0.0	\$0.0	\$0.0	-\$46.0	-\$15.0
Local Government Fund and Public Library Fund Feedback Effects on GRF from Tax Policy Proposals	\$0.0	\$0.0	\$0.0	\$0.0	\$0.5	-\$0.6
GRF Forecast with Policy Proposals	\$28,152.5	\$28,915.7	\$27,944.5	\$28,442.8	\$29,574.1	\$30,566.4
Annual Growth Rate with Policy Proposals	6.4%	2.7%	-3.4%	1.8%	4.0%	3.4%

The Executive Budget proposes various tax policy changes to take effect in the upcoming biennium. Table B-2 above lists the proposed changes and their estimated impact on GRF tax revenues during the FY 2026-2027 biennium. Total GRF tax revenues with the proposed changes amount to \$29.57 billion in FY 2026 and \$30.57

billion in FY 2027. The discussions of specific taxes below include a brief description of proposed tax law changes and explain the current law revenue forecast for each tax.

Non-Auto Sales and Use Tax

Under current law, the state sales and use tax on retail sales and selected services is levied at a rate of 5.75 percent, a rate that has been in effect since September 2013. For revenue reporting purposes, the sales and use tax is separated into two components: auto sales tax and non-auto sales tax. The auto component consists of the tax collected from the sale of automobiles and trucks, which excludes leases. The non-auto component includes all other sales and use tax collections, including the sales and use tax on motor vehicle leases.

The non-auto sales tax is a consumption-based levy, but with significant exceptions. These take different forms: they can be based upon the type of purchaser or seller, the type of good or service being transacted, the use of the transacted good or service, or any combination thereof. Sales tax does not apply to groceries, carry-out prepared foods, motor fuel, prescription drugs, and selected other goods. Most services are excluded from the tax. There is not a blanket sales tax exemption for business purchases, but the law excludes many business-to-business transactions. Goods acquired for resale, property incorporated into a manufactured product, and property used primarily in a manufacturing process are examples of business transactions generally not subject to sales tax.

The non-auto sales tax revenue forecast uses an econometric model to simulate and provide predictions of the performance of the sales tax base. Over time, the specific composition of the non-auto sales tax model has changed as relationships between the tax base and economic variables have evolved. For the FY 2026-2027 Executive Budget, the non-auto sales tax revenue forecast largely relies on forecasted U.S. retail sales, excluding motor vehicles and parts sales, from the Moody's Analytics baseline scenario. This reflects an update from previous OBM budget forecasts that used wage and salary income as a prime independent variable. Model testing indicated income as becoming modestly less successful in predicting sales and use tax revenues, perhaps as households have rotated from goods consumption and toward services consumption in recent years.

Non-auto sales tax GRF revenue was unusually volatile earlier this decade. Revenue increased by only 1.2 percent in FY 2020, impacted by reduced consumption late in the fiscal year. In contrast, FY 2021 growth was historically strong at 12.5 percent, caused by a suppressed FY 2020 base year and high consumer demand for goods. FY 2022 revenue growth remained elevated, at 7.2 percent. In contrast, growth has settled into a slower pace in recent years, with FY 2023 and FY 2024 year-over-year revenue increasing by 3.7 percent and 2.6 percent, respectively.

Non-auto sales tax revenue is credited to the GRF and the Public Library Fund. The amount of non-auto sales tax revenue credited to the Public Library Fund equals 50 percent of total required monthly deposits to that fund with the remaining 50 percent of monthly Public Library Fund deposits credited against the kilowatt-hour tax. The GRF portion of the non-auto sales tax equals total revenue less the amount credited to the Public Library Fund.

After netting out Public Library Fund deposits, estimated FY 2025 GRF revenue totals \$12.03 billion, or 2.1 percent above FY 2024. The current law forecast anticipates \$12.58 billion in FY 2026, 4.6 percent above FY 2025. The FY 2027 estimate equals \$12.95 billion, 3 percent above the prior year.

The Executive Budget increases funding for the Public Library Fund. Under current law, the fund receives 1.7 percent of GRF tax revenues. The budget proposes to increase the percentage to 1.75 percent. As a result, the Public Library Fund will grow as state GRF tax revenues increase and will also increase by an estimated \$31 million over the biennium due to the funding percentage increase. Shown below is the non-auto sales tax revenue impact from the proposed change in the Public Library Fund funding percentage (one-half of the total impact).

After accounting for the Public Library Fund percentage increase, proposed non-auto sales tax revenue is only modestly lower than current law revenue, representing a \$7.4 million difference in FY 2026 and \$8.1 million difference in FY 2027. The respective annual growth rates for these years are nearly the same as under current law.

Table B-3: Current Law and Proposed Non-Auto Sales Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Current Law All Funds Revenue	\$11,328.0	\$11,742.7	\$12,030.5	\$12,277.0	\$12,839.0	\$13,221.0
Less: Public Library Fund	-\$247.4	-\$254.1	-\$247.2	-\$250.0	-\$261.0	-\$269.0
Equals: Current Law GRF Revenue	\$11,080.6	\$11,488.6	\$11,783.3	\$12,027.0	\$12,578.0	\$12,952.0
Current Law Annual Growth Rate	7.2%	3.7%	2.6%	2.1%	4.6%	3.0%
<i>Policy Proposal</i>						
1.75 Percent Revenue Share for Public Library Fund	\$0.0	\$0.0	\$0.0	\$0.0	-\$7.5	-\$8.0
Plus: Public Library Fund Feedback Effects of All Tax Policy Proposals	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	-\$0.1
GRF Forecast with Policy Proposals	\$11,080.6	\$11,488.6	\$11,783.3	\$12,027.0	\$12,570.6	\$12,943.9
Annual GRF Growth Rate with Policy Proposals	7.2%	3.7%	2.6%	2.1%	4.5%	3.0%

Auto Sales Tax

The auto sales tax forecast uses an econometric model which performs a regression of the auto sales tax base with Ohio personal consumption expenditures on motor vehicles as the primary independent variable. In several previous Executive Budget forecasts, Ohio wage and salary income was the primary variable in the auto sales tax model. However, recent disruptions in the auto market have upended traditional relationships between income and auto sales. Because personal consumption expenditures have lately yielded superior results than income in forecasting auto sales tax revenues, OBM revised the model to reflect that change.

The pandemic and its aftermath have had major effects on the motor vehicle market. The auto sales tax reflects the broad dynamics of that market since early calendar year 2020. FY 2020 revenue experienced a downturn as access to and demand for motor vehicles declined at the onset of the pandemic. In contrast, revenue spiked in FY 2021 as consumer demand increased and supply was impaired. New vehicle production dramatically declined early in the pandemic and struggled to recover, creating cascading effects in the new and used vehicle markets. Motor vehicle prices rose at historic rates during FY 2021, and the large price increases continued through the first half of FY 2022. The run-up in vehicle price growth has since peaked, with used vehicle prices in particular showing a decline as market dynamics continue to evolve and interest rates increased. The FY 2025 revenue forecast anticipates a 0.5 percent decline from FY 2024, yielding \$1.91 billion in revenue. OBM expects modest increases during the upcoming biennium: the forecast anticipates \$1.95 billion in FY 2026 (reflecting 2.4 percent growth) and \$1.96 billion in FY 2027 (0.6 percent growth).

Table B-4: Current Law and Proposed Auto Sales Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
GRF Tax Revenue	\$1,949.0	\$1,994.6	\$1,917.2	\$1,907.0	\$1,952.0	\$1,963.0
Annual Growth Rate	5.0%	2.3%	5.0%	-0.5%	2.4%	0.6%

Personal Income Tax

The Ohio income tax on individuals and estates took effect in 1972, and an income tax on trusts was enacted in 2002. Ohio taxable income is federal adjusted gross income (federal taxable income for estates and trusts), with certain adjustments as well as an exemption for filers and their dependents. Individual taxpayers whose nonbusiness taxable income is less than or equal to \$26,050 do not have any Ohio income tax liability. For nonbusiness income, there are currently two income brackets: income more than \$26,050 up to \$100,000 is taxed at 2.75 percent; and income above that amount is taxed at 3.5 percent. Ohio law provides a variety of nonrefundable tax credits and several refundable tax credits: the taxpayer subtracts appropriate tax credits to derive final tax liability.

Beginning in taxable year 2013, a deduction against business income became available to taxpayers. After several changes to the deduction over time, under current law it is the lesser of taxable business income or \$250,000. Furthermore, Ohio's individual income tax rate structure was altered by providing two different sets of tax rates, with one set of tax rates applied to taxable non-business income and another tax rate applied to taxable business income. The current two-bracket marginal tax rates apply only to nonbusiness income. Since taxable year 2016, taxable business income is taxed at a flat rate of three percent.

The personal income tax revenue estimates entail two different collection components: employer withholding, and taxes derived from non-wage income. Additionally, refund payment estimates are incorporated into the overall income tax forecast.

Estimates of FY 2025 through FY 2027 employer withholding collections reflect a regression analysis, using Ohio wage and salary income as the main independent variable. The wage and salary economic forecast used by OBM emanates from the baseline scenario generated by Moody's Analytics in December 2024. The estimates for the non-wage components begin with actual aggregate Ohio resident Internal Revenue Service data for various types of non-wage income, including capital gains, dividends, rents, royalties, and interest. These amounts are projected forward using forecasts or proxies of each income type from Moody's Analytics and the Congressional Budget Office. Once the estimates for the employer withholding and non-wage income categories are crafted, OBM incorporates a refund forecast to produce a net personal income tax revenue estimate.

The forecast assumes that key relevant features of U.S. tax law remain in place during the next several years. Major provisions contained in the Tax Cuts and Jobs Act of 2017 are scheduled to expire at the end of calendar year 2025. The Act's expiration and reversion to the previous version of the U.S. tax code would substantially alter the starting point of the Ohio personal income tax, federal adjusted gross income. It would also remove a limitation on the federal deduction for state and local taxes paid, which has changed the manner by which Ohio receives tax revenue on pass-through entity income. Given the uncertainty on exactly how the federal government will act on these expiring provisions, the most viable approach for the revenue forecast is to assume that the U.S. tax law, as it existed in calendar year 2024, remains in effect.

Income tax rate reductions enacted during the several preceding operating budgets, as well as other income tax law enactments, have impacted personal income tax revenues in recent years. Notably, the income tax revenue decrease during FY 2024 largely reflects the reduced rates and tax bracket consolidations in the FY 2024-2025 budget. OBM expects resumed growth during the FY 2025-2027 period. Forecasted GRF current law revenue from this source in FY 2025 amounts to \$9.99 billion, 4.9 percent above the prior year. OBM forecasts revenue growth rates of 6.6 percent in FY 2026 and 3.9 percent in FY 2027. The FY 2026 and FY 2027 GRF revenue estimates amount to \$10.65 billion and \$11.07 billion, respectively.

Table B-5: Current Law and Proposed Personal Income Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Current Law All Funds Revenue	\$11,247.0	\$11,306.6	\$10,020.7	\$10,504.0	\$11,190.0	\$11,626.0
Less: Local Govt Fund and Local Govt Audit Support Fund	-\$494.8	-\$509.4	-\$501.4	-\$517.0	-\$541.0	-\$558.0
Equals: Current Law GRF Revenue	\$10,752.2	\$10,797.2	\$9,519.3	\$9,987.0	\$10,649.0	\$11,068.0
Current Law Annual Growth Rate	5.4%	0.4%	-11.8%	4.9%	6.6%	3.9%
<i>Policy Proposals</i>						
Child Tax Credit	\$0.0	\$0.0	\$0.0	\$0.0	-\$450.0	-\$440.0
Increase Historic Preservation Tax Credit Annual Cap	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Owner-Occupied Residence Historic Preservation Credit	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	-\$6.0
1.75 Percent Revenue Share for Local Government Fund	\$0.0	\$0.0	\$0.0	\$0.0	-\$15.0	-\$16.0
Plus: Local Government Fund Feedback Effects of Tax Policy Proposals	\$0.0	\$0.0	\$0.0	\$0.0	\$0.3	-\$0.3
GRF Forecast with Policy Proposals	\$10,752.2	\$10,797.2	\$9,519.3	\$9,987.0	\$10,184.3	\$10,605.7
Annual GRF Growth Rate with Policy Proposals	5.4%	0.4%	-11.8%	4.9%	2.0%	4.1%

The Executive Budget proposes a new tax credit to assist parents with the cost of raising small children. Ohioans with children through age six would receive a refundable income tax credit. The credit equals five percent of a taxpayer's income above a modest income threshold, with the maximum credit per child amounting to \$1,000. Because the credit is intended for those households that most need it, there is a credit phase-out feature. Married joint filers would be eligible for some portion of the credit as long as their income does not exceed \$94,000; the limit for married separate filers is \$56,500. For single filers, the credit is available on incomes up to \$69,000.

Several other Executive Budget policy initiatives impact personal income tax revenue. The budget proposes doubling the total annual amount of historic preservation tax credits available to be issued to developers intending to undertake a commercial property rehabilitation: the credit authorization increases from \$60 million per year to \$120 million per year. Although the authorization increase takes effect in FY 2026, because these credits are not issued and claimed until after the project is completed, the first impact on tax revenue would occur after the FY 2026-2027 biennium. In addition, for the first time a rehabilitation tax credit would be available to the owner-occupants of historic residential properties.

Finally, the Executive Budget proposes increasing the funding percentage for the Local Government Fund. This will increase the resources provided to this important local funding source, by an estimated \$31 million over the FY 2026-2027 biennium.

The tax policy proposals reduce income tax revenue by an estimated \$464.7 million in FY 2026 and \$462.3 million in FY 2027. Incorporating these policy initiatives into the revenue forecast results in GRF income tax revenue amounting to \$10.18 billion in FY 2026 (2 percent above FY 2025) and \$10.61 billion in FY 2027 (4.1 percent growth from FY 2026).

Commercial Activity Tax

The commercial activity tax, a tax imposed for doing business in Ohio, is levied upon taxable gross receipts sourced to Ohio from most business activities. The CAT applies to businesses with at least \$6 million in annual taxable gross receipts. The tax rate is 0.26 percent, levied on taxable gross receipts exceeding \$6 million. The FY 2024-2025 operating budget bill set the exclusion at \$3 million in calendar year 2024 and at \$6 million beginning in calendar year 2025. Prior to 2024, the exclusion had been \$1 million.

The commercial activity tax revenue estimate uses a multi-stage process that begins with forecasting taxable gross receipts. This forecast reflects the historical correlation between taxable gross receipts and gross output by industry, with forecasts of gross output (the main independent variable in the regression equation) supplied by S&P Global. OBM uses gross output only from certain industries because the commercial activity tax base excludes large amounts of particular industry groups such as finance and utilities.

After deriving projected taxable gross receipts, OBM applies adjustments intended to net out the \$6 million exclusion for each taxpayer. The resulting amount net of exclusion is multiplied by 0.26 percent to derive the total rate-based tax liability. Finally, the estimation process requires the total expected value of refundable and nonrefundable tax credits to be netted against the aggregate pre-credit tax liability: the total “all-fund” revenue is after subtracting these credits.

The GRF receives 99.35 percent of total commercial activity tax revenue remaining after accounting for 0.65 percent allocated to the Commercial Activity Tax Administration Fund. The GRF share reflects an increase enacted by the FY 2024-2025 budget bill: prior to FY 2024, the GRF share had been 84.4 percent. Commercial activity tax revenue credited to the GRF amounted to \$2.37 billion in FY 2024. OBM estimates that FY 2025 revenue will be \$2.18 billion, reflecting a 7.9 percent decrease. The forecast expects FY 2026 revenue to decrease

by 4.6 from the prior year, yielding \$2.08 billion. Anticipated revenue in FY 2027 amounts to \$2.21 billion, increasing 6.5 percent from FY 2026. The successive FY 2025 and FY 2026 revenue declines stem from phasing-in the \$6 million exclusion.

Table B-6: Current Law and Proposed Commercial Activity Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
GRF Tax Revenue	\$1,995.5	\$2,151.9	\$2,366.0	\$2,180.0	\$2,079.0	\$2,214.0
Annual Growth Rate	19.7%	7.8%	10.0%	-7.9%	-4.6%	6.5%

Cigarette and Other Tobacco Products Tax

A tax is levied upon the sale, use, consumption, or storage for consumption of cigarettes in Ohio and on the receipt or import of other tobacco products for resale in Ohio. The excise tax on cigarettes has existed since 1931. The excise tax on other tobacco products was enacted effective February 1993 and applies to cigars, chewing tobacco, snuff, smoking tobacco, and other defined tobacco products. Other tobacco products are currently taxed at 17 percent of their wholesale price. There are two exceptions: “little cigars” are taxed at 37 percent of wholesale price (with a per-cigar cap that is annually indexed); and vapor products, which became newly taxable in October 2019, are taxed at one cent per one-tenth milliliter in liquid form or one cent per one-tenth gram in non-liquid form.

Forecasting this revenue source has traditionally relied on observed trends in both cigarette and other tobacco products consumption, based on tax collection data. The aggregate trend was steadily downward, with the emergence of other tobacco products partially offsetting the long-term decline in cigarette use that has driven the tax base downward over several decades. The pandemic upended long-term revenue performance trends, resulting in a 0.6 percent year-over-year revenue decline in FY 2020 and a 1.5 percent increase in FY 2021. The small FY 2020 decline and modest FY 2021 growth constituted higher-than-trend performance. Over the preceding ten years, this tax source had been declining by an average 2.5 percent per year. The FY 2020 and FY 2021 results likely reflected largely temporary changes in consumption, due to such factors as increased time spent at home. This uptick began to unwind by the second half of FY 2022 and has continued thereafter. Revenue decreased by 6.5 percent and 9.3 percent in FY 2023 and FY 2024, respectively. Through December 2024, FY 2025 revenue is 5.7 percent below the prior year.

OBM estimates that total FY 2025 revenue will be \$703.5 million or 6.3 percent below FY 2024. The FY 2026 and 2027 current law forecasts reflect milder year-over-year declines more consistent with historic trend, with 3.5 percent annual decreases in both years. OBM expects current law revenue to be \$678.7 million in FY 2026 and \$654.9 million in FY 2027.

The Executive Budget proposes an increase in the cigarette and other tobacco products tax rates. The current \$1.60 per pack cigarette tax rate has been in effect since October 2015. The budget would bring the rate to \$3.10 per pack. Other tobacco products would be taxed at 42 percent of wholesale price, up from the current 17 percent rate that took effect in February 1993. The proposed rate would result in other tobacco products being taxed at the same effective rate as cigarettes. That is, because the \$3.10 proposed cigarette tax equals 42 percent of the average price of such products, the proposed rate on other tobacco products would be 42 percent. The tax rate on vapor products would double, to 20 cents per milliliter. In addition, noncombustible products not containing tobacco but containing nicotine would be taxed at the same rate as vapor products.

Incorporating the proposed rate increases, estimated FY 2026 revenue amounts to \$1.11 billion, 58.2 percent above the previous year. FY 2027 estimated revenue equals \$1.12 billion, 0.5 percent above FY 2026.

Table B-7: Current Law and Proposed Cigarette and Other Tobacco Products Tax Revenue

(Dollars in Millions)	Actual			Estimated	Forecasted	
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Current Law GRF Revenue	\$884.6	\$827.4	\$750.4	\$703.5	\$678.7	\$654.9
Current Law Annual Growth Rate	-4.6%	-6.5%	-9.3%	-6.3%	-3.5%	-3.5%
<i>Policy Proposal</i>						
Increase Cigarette and Other Tobacco Products Tax Rates	\$0.0	\$0.0	\$0.0	\$0.0	\$434.0	\$463.0
GRF Forecast with Policy Proposal	\$884.6	\$827.4	\$750.4	\$703.5	\$1,112.7	\$1,117.9
Annual Growth Rate with Policy Proposal	-4.6%	-6.5%	-9.3%	-6.3%	58.2%	0.5%

Kilowatt-Hour Tax

The kilowatt-hour tax took effect in 2001 as part of a broader policy change to deregulate electric utilities, replacing the public utility excise tax on electric and rural electric utilities. Electric distribution companies serving Ohio customers pay the tax. The tax base consists of each end user's electricity consumption during a given month, as measured in kilowatt-hours. The electric distribution company applies a three-tiered marginal tax rate structure to the consumer's electricity consumption during the month and aggregates all of the consumer-specific amounts to determine the company's total monthly tax liability. However, end users above 45 million kilowatt-hours in annual consumption pay a separate two-tiered tax instead of being included in the generally applied tax described above.

Because the kilowatt-hour tax base consists of electricity consumption, total tax revenues vary as consumption rises and falls. There is no discernible trend in annual kilowatt-hour tax revenues. During the FY 2018-FY 2024 period, all-funds tax revenues were within a relatively tight band ranging from \$526.7 million (in FY 2021) to \$547.5 million (in FY 2019). Without a reliable forecast path, the FY 2025 all-funds revenue estimate assumes 0.9 percent growth. The all-funds estimates for both FY 2026 and FY 2027 reflect 0.3 percent annual growth.

Kilowatt-hour tax revenue is credited to both the GRF and the Public Library Fund. The amount of kilowatt-hour tax revenue credited to the PLF equals 50 percent of total required monthly Public Library Fund deposits (the remaining 50 percent of monthly PLF deposits is credited against the non-auto sales tax). The GRF portion of the kilowatt-hour tax equals total revenue less the amount credited to the Public Library Fund. After netting out the estimated amount of Public Library Fund deposits, estimated FY 2025 GRF current law revenue amounts to \$286.4 million, or 0.7 percent above FY 2024. Forecasted current law GRF revenue amounts to \$277.8 million in FY 2026 and \$271 million in FY 2027. These estimates reflect GRF growth rates of -3 percent and -2.4 percent for FY 2026 and FY 2027, respectively.

As discussed above, the executive budget proposes an increase to the share of state tax revenue credited to the Public Library Fund. This change, in conjunction with a modest adjustment for the impact of the tax policy changes on deposits made to the Public Library Fund, would reduce kilowatt-hour tax revenue by an estimated \$7.4 million in FY 2026 and \$8.1 million in FY 2027. Proposed kilowatt -hour tax revenue amounts to \$270.4 million in FY 2026 (5.6 percent below FY 2025) and \$262.9 million in FY 2027 (2.8 percent below FY 2026).

Foreign Insurance Tax

The foreign insurance tax applies to insurance companies that are not organized under Ohio law. The tax base is the gross amount of premiums written for Ohio risks during the preceding calendar year, less specified deductions. The tax rate is 1.4 percent except for health insuring corporations which pay a one percent tax rate. In addition, a 0.75 percent premiums tax is imposed on fire insurance policies.

The tax on foreign insurers has an additional feature, referred to as a retaliatory tax. If the state in which the insurance company is organized imposes a higher tax than the Ohio tax structure imposes, the company must also pay an Ohio retaliatory tax equal to the difference between tax under law in its state of origin and the tax under Ohio law.

All revenues from the tax go to the GRF, except revenues from the 0.75 percent tax on fire insurance policies go to the Fire Marshal Fund. Recent revenue trends typically serve as an important reference for the budget estimates. FY 2023 and FY 2024 showed historically elevated growth, climbing by over 10 percent in each year. Revenue during the first half of FY 2025 have also increased by nearly 10 percent. Industry forecasts indicate continuing substantial growth in U.S. property and casualty premiums during the next several years. OBM forecasts FY 2025 revenue to be \$422.9 million, reflecting 5.2 percent growth from the prior year. OBM forecasts revenue to be \$453.8 million in FY 2026 and \$482.2 million in FY 2027, reflecting 7.3 percent and 6.3 percent annual growth, respectively.

Domestic Insurance Tax

The domestic insurance tax applies to insurance companies that are organized under Ohio law, imposed on the gross amount of premiums written to cover risks in Ohio, less specific deductions. The tax rate is 1.4 percent except for health insuring corporations which pay a one percent tax rate. In addition, a 0.75 percent premiums tax is imposed on fire insurance policies.

All revenues from the tax go to the GRF except revenues from the 0.75 percent tax on fire insurance policies go to the Fire Marshal Fund. The FY 2025 estimate, amounting to \$351 million, assumes revenue will remain nearly flat with FY 2024. The FY 2026 estimate reflects assumed 3.6 percent growth while the FY 2027 estimate assumes 4.3 growth, yielding \$363.7 million and \$379.5 million in these respective years.

Financial Institutions Tax

Beginning in FY 2014, the financial institutions tax took effect and replaced two taxes on financial institutions, the corporation franchise tax and the dealers in intangibles tax. The GRF receives all revenue collected from the financial institutions tax.

Financial institutions pay the tax based on their total Ohio equity capital, which is the portion of the financial institution's total equity capital apportioned to Ohio. Apportionment reflects the proportion of the taxpayer's gross receipts that can be assigned to activity emanating from Ohio. The tax has three marginal tax rates: 0.8 percent on the Ohio equity capital up to \$200 million; 0.4 percent on equity capital between \$200 million and \$1.3 billion; and 0.25 percent on equity capital above \$1.3 billion.

Ohio law allows a variety of credits to be claimed against the tax, such as the job creation credit, job retention credit, venture capital loan loss credit, and historic building rehabilitation credit. These credits reduce the amount of revenues paid into the GRF.

Forecasting the FIT poses a challenge because of the absence of viable forecasting variables and because the tax credits comprise a consequential and variable share of pre-credit tax liability. The FY 2025 estimate assumes that revenues will amount to \$212.7 million, up \$7.8 million (3.8%) from FY 2024. The forecast reflects two percent annual growth in FY 2026 and FY 2027, with revenue amounting to \$217 million and \$221.3 million, respectively.

Public Utility Excise Tax

The public utility excise tax is a long-standing tax on the gross receipts of public utility companies. As the regulatory structure and tax code have evolved over time, several types of regulated utilities have become exempt from this tax; electric companies and telephone companies are notable examples of utilities no longer subject to the tax. Natural gas distribution companies remain as utility excise taxpayers. Other utility excise taxpayers include pipeline, heating, waterworks, and water transportation companies.

The natural gas market impacts revenue from this tax source. Gas prices vary over time, sometimes by a significant amount. Revenues exhibited high growth in FY 2023 as prices increased, and then contracted in FY 2024. OBM estimates that FY 2025 revenue will increase by three percent from the prior year, reaching \$175.9 million. The forecast assumes continued three percent annual growth thereafter, with revenues amounting to \$181.2 million and \$186.6 million in FY 2026 and FY 2027, respectively.

Natural Gas Distribution Tax

Natural gas distribution companies pay a tax based on the volume of their customers' natural gas consumption, as measured in thousand cubic feet (McF). There are three marginal tax rates: \$0.1593 per McF for the first 100 McF consumed by a customer in a month; \$0.0877 per McF for between 101 and 2,000 McF consumed in a month; and \$0.0411 for all consumption over 2,000 McF in a month. All natural gas distribution tax revenues are credited to the GRF.

Natural gas distribution tax revenues can be volatile, as heating demand fluctuates. Since becoming a GRF tax source in FY 2012, revenue has averaged \$66.9 million per year. After reaching its most recent peak in FY 2021, revenues have decreased by more than \$1 million each year over the FY 2022-2024 period. OBM anticipates continuation of the recent trend during the next several years. The forecast anticipates \$60.6 million in FY 2025, followed by \$60 million in FY 2026 and \$59.4 million in FY 2027.

Alcoholic Beverage Tax

The alcoholic beverage tax applies to sales of beer and malt beverages, wine, and mixed alcoholic beverages. (A different tax described below applies to spiritous liquor.) The tax is a designated dollar amount per measurement unit (in gallons or ounces) with different tax rates for the various beverage types. All revenue is credited to the GRF except for five cents per gallon of wine which is credited to the Ohio Grape Industries Fund.

After a pandemic-influenced decline in revenue during FY 2020, alcoholic beverage tax revenues during FY 2021-2023 increased substantially above historic levels. A modest contraction occurred in FY 2024 with revenue totaling \$60.7 million. The forecast assumes revenue will amount to \$60.5 million, \$61 million, and \$61.5 million in fiscal years 2025, 2026, and 2027, respectively.

Liquor Gallonage Tax

Ohio imposes a \$3.38 per gallon tax on spirituous liquor sold by the JobsOhio Beverage System. The GRF receives all revenue from the tax. Average annual revenue growth was \$1.3 million during the FY 2009-FY 2018 period, followed by notably larger increases in FY 2019-FY 2021. Since then, revenues have remained roughly even with FY 2021. OBM assumes FY 2025 revenue will be \$55.5 million and grow modestly thereafter, reaching \$56 million in FY 2026 and \$56.5 million in FY 2027.

Petroleum Activity Tax

The petroleum activity tax is a 0.65 percent tax on calculated gross receipts from motor fuel sales. “Calculated gross receipts” are taxable gallons multiplied by a statewide wholesale motor fuel price per gallon. The wholesale price per gallon is an amount determined by the Tax Commissioner, updated each quarter. Motor fuel suppliers pay the tax.

One percent of petroleum activity tax revenue is designated for the Petroleum Activity Tax Administration Fund. Of remaining revenue, the portion emanating from the sale of fuel used to propel vehicles on public highways or waterways is credited to the Petroleum Activity Tax Public Highways Fund. All other revenue is directed to the GRF. Although the relative percentage of net petroleum activity tax revenue flowing to these two funds is not constant, in FY 2024 the Petroleum Activity Tax Public Highways Fund received 88.8 percent of net revenue and the GRF accounted for 11.2 percent.

Revenue from this source can be volatile due to motor fuel price fluctuations. After a significant revenue decline in FY 2021 as prices dropped to historic lows, revenue intake rebounded the following year and hit a record-high \$15.9 million in FY 2023. Revenue declined modestly in FY 2024. OBM estimates \$12.3 million in petroleum activity tax revenue for FY 2025, followed by \$12 million for FY 2026 and \$11.6 million for FY 2027.

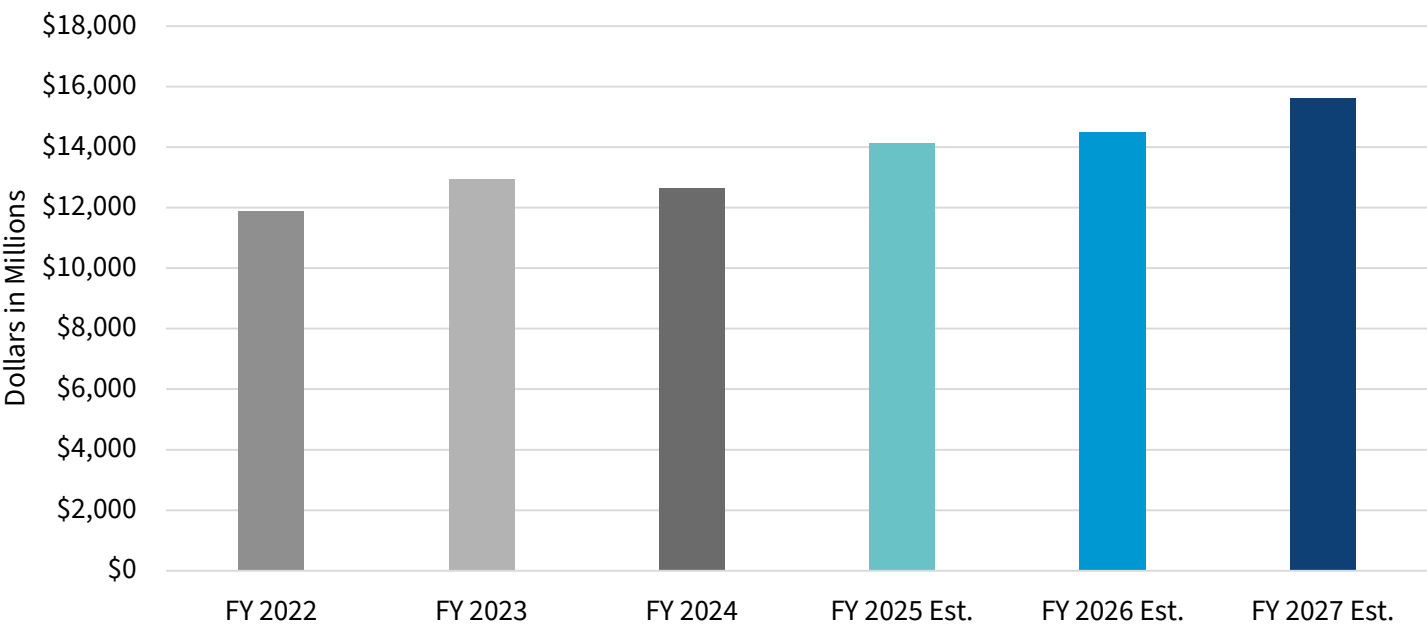
Non-Tax Sources

The non-tax section includes actual and estimated revenue receipts from several categories that are deposited into the GRF. Non-tax categories include federal grants and aid, earnings on investments, licenses and fees, other income, intrastate transfer vouchers (ISTV), and transfers in.

Federal Grants and Aid

The federal grants and aid category represents federal reimbursement for programs administered by the Department of Medicaid. This category also includes interest costs on Build America Bonds issued by the state. Figure B-3 reflects total federal grants and aid deposited into the GRF from FY 2022 through FY 2027.

Figure B-3: Federal Grants and Aid Deposited into the GRF



Medicaid Reimbursement

The federal reimbursement percentage for Medicaid is determined by the federal government prior to each federal fiscal year. This percentage is known as the Federal Medical Assistance Percentage (FMAP). FMAP is the federal government’s share of a state’s Medicaid expenditures. In general, each state’s FMAP rate is based on the ratio of the state’s per capita income compared to the national per capita income. The FMAP rate varies by service and ranges from 50 percent to 90 percent. Ohio’s average FMAP rate is projected to be 65.14 in both FY 2026 and FY 2027. For the biennium, federal revenue estimates assume that 99.25 percent of all eligible expenditures will be recovered by the state.

Not all federal reimbursement for programs administered by Medicaid are deposited into the GRF. Federal reimbursement only applies to specific GRF line items within the Department of Medicaid. Other reimbursements include:

- Reimbursements for other state agencies that administer portions of the Medicaid program such as the Department of Developmental Disabilities. Such reimbursements are deposited to special federal revenue funds in the state treasury, which are then used to fund additional Medicaid services through agency-specific funds.
- Spending estimates for all aspects of the Medicaid program are determined by caseload projections, utilization rates, and rates for services. Changes to Medicaid’s state spending will impact federal grants and aid revenue receipts.

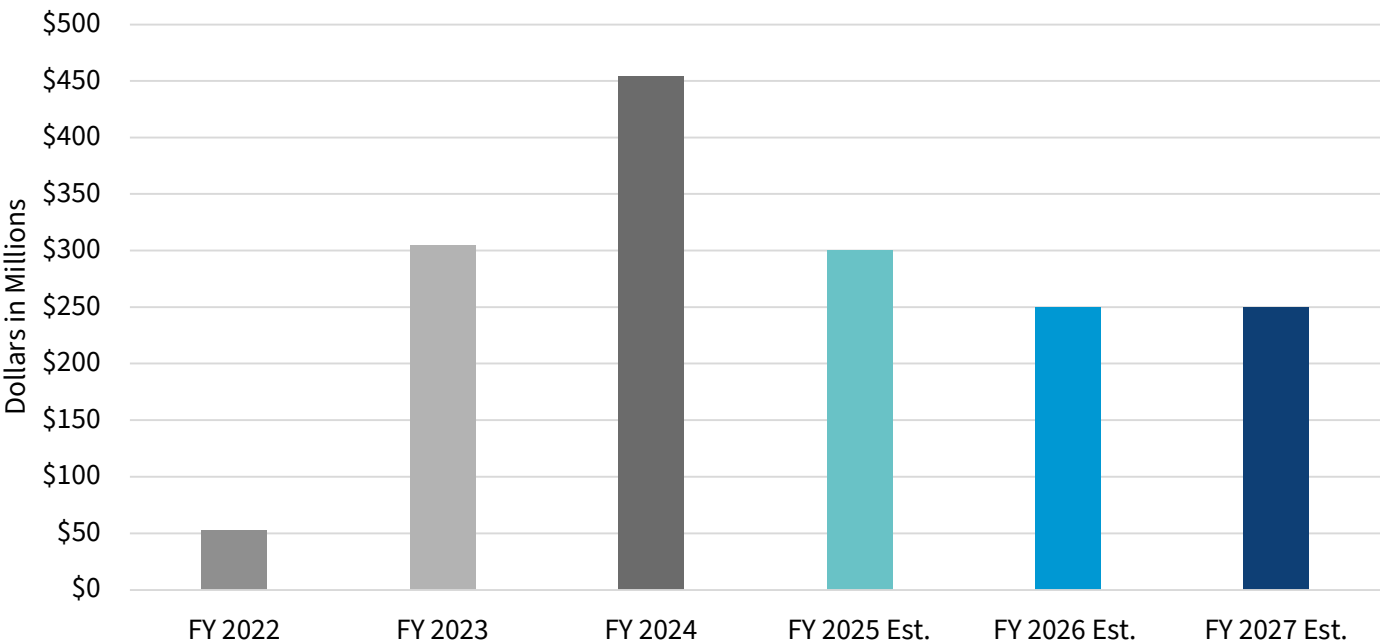
- From fiscal years 2025-2027, estimated total federal grants and aid deposited into the GRF total \$14.1 billion, \$14.5 billion, and \$15.6 billion, respectively.

Earnings on Investments

Earnings on investment revenue is heavily influenced by the average daily cash balance in the General Revenue Fund and national interest rates. The Treasurer of State is responsible for investing and managing the state’s portfolio. Often, state funds are invested in a diversified portfolio concentrated in short-term to medium-term securities that are issued by the Federal government.

Investment earnings hit record levels in FY 2023 and FY 2024 due to rising interest rate trends and robust fund balances across all state funds. OBM estimates that investment earning levels will remain elevated in FY 2026 and FY 2027 and total \$250 million per year. Earnings on Investment receipts to the GRF are displayed in Figure B-4.

Figure B-4: Investment Earnings Deposited into the GRF



Business Licenses and Fees

The Business License and Fee revenue category includes license and fees collected from businesses, occupations, and motor vehicle owners. Specifically, insurance agent fees, surplus lines insurance fees, as well as fees from occupations and businesses not elsewhere classified. Business License and Fee revenue deposited into the GRF is estimated to total \$135 million in FY 2026 and FY 2027.

Other Income

The other income revenue category consists of miscellaneous revenues from refunds, fines, and forfeitures, sales of goods and services, receipts from local governments, and other revenue not categorized elsewhere. Moreover, these revenues include repayments of various loans made from the GRF, canceled warrants, and refunds of prior-year expenditures. Other income revenue deposited into the GRF is estimated to total \$105 million in FY 2026 and FY 2027.

Intrastate Transfer Vouchers (ISTV)

The Intrastate transfer voucher category consists of appropriation reimbursements from other funds for services rendered by state agencies that receive GRF appropriations. Intrastate Transfer Voucher revenue deposited into the GRF is estimated to total \$10 million in FY 2026 and FY 2027.

Transfers In

Transfers into the GRF from various sources are estimated to total \$879 million in FY 2026 and \$190 million in FY 2027. The increase in FY 2026 is primarily attributable to an estimated transfer that will occur from the School District and Local Government Tangible Property Tax Funds to the General Revenue Fund.

Table B-8: Actual and Estimated Revenues - All Funds

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	12,039.8	12,162.5	12,604.5	12,481.8	13,094.8	13,464.0
41050 AUTO SALES AND USE	1,949.0	1,994.6	1,917.2	1,907.0	1,952.0	1,963.0
41060 SPORTS GAMING RECEIPTS TAX	0.0	29.2	140.7	209.7	322.7	334.7
41070 ADULT USE TAX	0.0	0.0	0.0	43.5	249.8	370.0
41100 PERSONAL INCOME TAX	13,604.1	14,047.4	13,637.3	13,330.2	13,498.8	13,940.6
41150 CORPORATE FRANCHISE TAX	0.7	0.5	0.2	0.1	0.0	0.0
41160 FINANCIAL INSTITUTIONS TAX	288.7	276.4	270.2	263.2	267.1	271.4
41200 COMMERCIAL ACTIVITY TAX	2,461.0	2,662.4	2,522.8	2,309.8	2,200.2	2,335.3
41210 PETROLEUM ACTIVITY TAX	84.9	138.0	117.3	118.0	118.8	119.4
41250 PUBLIC UTILITY EXCISE TAX	185.2	212.0	211.3	215.8	232.1	233.4
41300 KILOWATT HOURS EXCISE TAX	539.4	532.6	531.9	816.6	787.3	796.2
41301 NATURAL GAS DISTRIB TAX (MCF)	69.0	67.8	65.9	60.6	60.0	59.4
41400 FOREIGN INSUR COMPANIES TAX	383.3	411.9	454.6	450.9	483.8	512.2
41450 DOMESTIC INSUR FRANCHISE TAX	340.8	398.1	370.5	356.2	369.2	385.0
41500 SEVERENCE TAX	61.0	61.0	60.6	60.7	60.7	60.7
41550 MOTOR FUEL USE TAX	55.3	54.7	51.2	43.3	41.0	41.0
41600 MOTOR VEHICLE FUEL TAX	2,593.9	2,532.4	2,645.7	2,201.1	2,286.1	2,380.9
41650 HORSE RACING WAGER TAX	4.0	3.5	3.1	2.8	2.7	2.6
41700 MOTOR TRANSPORT TAX	0.8	1.0	0.8	1.4	1.4	1.4
41800 CIGARETTE TAX	886.2	831.8	754.0	706.3	1,115.5	1,120.7
41850 ALCOHOLIC BEVERAGES TAX	62.9	65.7	61.7	60.5	61.0	61.5
41900 LIQUOR GALLONAGE TAX	57.9	57.3	56.6	55.5	56.0	56.5
41950 ESTATE TAXES	0.1	0.0	0.0	0.0	0.0	0.0
49000 PERMISSIVE SALES/USE TAX	3,380.1	3,587.6	3,620.8	4,013.5	3,745.1	3,827.2
49100 PERMISSIVE TAXES NEC	712.1	748.4	766.8	813.3	788.2	818.0
49200 MUNICIPAL INCOME TAX	191.9	220.1	221.4	418.4	474.0	488.3
Total Tax Receipts	39,952.1	41,096.9	41,087.1	40,940.2	42,268.3	43,643.4
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	91.2	88.8	84.8	84.9	71.6	72.0
42050 MOTOR VEHICLE LICENSES	1,060.6	1,061.9	1,067.0	1,053.2	1,187.7	1,244.7
42100 BUSINESS LICENSES & FEES	3,159.7	3,406.1	3,669.3	4,730.3	3,724.0	5,034.2
42600 WILDLIFE WATER LIC FEE PERMIT	1,115.6	1,187.4	1,110.0	1,047.4	1,032.0	1,020.6
43000 SALES AND SERVICE	1,958.1	1,945.1	2,017.7	1,984.8	1,986.9	2,010.7
44000 AGRICULTURE	1,482.9	1,099.4	1,147.8	599.5	590.8	588.7
44010 COMMERCE	7.6	16.0	14.1	13.8	57.8	57.8
44020 DEFENSE	42.4	49.3	63.3	65.6	65.5	65.6

Table B-8: Actual and Estimated Revenues - All Funds

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
44030 HEALTH AND HUMAN SERVICES	25,486.5	25,437.9	27,918.1	31,324.6	35,910.8	38,311.3
44040 HOUSING AND URBAN DEVELOPMENT	80.2	82.4	90.3	142.0	127.5	127.7
44050 INTERIOR	32.1	55.4	88.8	121.5	130.1	144.9
44060 JUSTICE	18.2	20.7	24.8	28.4	27.9	28.2
44070 LABOR	304.1	249.8	294.5	434.8	356.6	355.3
44080 TRANSPORTATION	1,417.4	1,654.6	2,027.1	2,244.0	2,118.4	1,954.2
44090 VETERANS ADMINISTRATION	29.8	21.9	21.0	24.7	29.8	35.3
44100 ENVIRONMENTAL PROTECTION AG	42.1	41.8	47.2	100.3	93.0	93.6
44110 FEDERAL EMERGENCY MANAGEMENT	35.2	30.7	18.7	27.4	26.9	28.1
44120 EDUCATION	1,484.1	1,495.8	1,668.1	3,136.1	2,613.3	2,689.1
44130 US TREASURY	0.0	0.0	5.4	0.0	0.0	0.0
44140 HOMELAND SECURITY	23.5	22.6	27.7	30.3	30.3	30.3
44210 OTHER FEDERAL PARTICIPATION	204.9	260.9	237.1	580.0	347.7	309.6
44300 PARTICIPATION--LOCAL GOVT	895.4	837.1	992.3	1,341.8	1,402.9	1,474.9
44400 COVID RELIEF FUNDS	7,486.0	4,961.9	2,977.4	1,353.6	1,219.7	133.3
44405 STIMULUS BAB SUBSIDY	7.6	5.7	4.7	4.5	1.5	1.2
45000 FINES AND PENALTIES	180.5	93.9	136.1	225.4	226.6	261.7
45050 RENTALS & MISC REIMBURSEMENTS	510.0	520.4	478.3	359.8	447.6	391.1
45100 RECOVERIES-TOBACCO SETTLEMENT	1.9	42.1	0.4	2.7	2.7	2.7
45150 RECOVERIES	485.5	335.9	340.1	273.4	270.3	271.5
45200 INTERGOVTAL REIMBURSEMENTS	88.4	62.7	59.5	35.8	35.1	35.4
45250 OTHER REIMBURSEMENTS	2,783.3	3,405.1	2,592.7	6,505.3	5,244.2	5,565.4
45300 GIFTS AND CONTRIBUTIONS	13.4	14.2	15.5	16.2	15.9	16.0
45600 INVESTMENT INCOME	21.2	43.7	51.1	48.9	38.1	34.2
45670 UNDISTRIB INVESTMENT INCOME	119.5	612.3	1,022.0	350.0	1,050.0	975.0
46000 BOND PROCEEDS	553.1	380.0	328.0	17.6	17.1	17.1
46100 SALES OF ASSETS	13.9	2.2	1.0	1.5	1.5	1.5
46200 LOANS REPAYMENTS	110.9	105.4	99.5	30.2	30.3	30.3
47010 STATE SALES TAX GEN/ISTV	0.0	0.0	1.0	0.0	0.0	0.0
47020 LICENSES AND FEES/ISTV	6.0	8.2	6.7	6.2	6.2	6.2
47040 FEDERAL PASS THRU/ISTV	116.1	206.8	136.0	153.8	154.8	160.1
47050 PRIOR YEAR REV ADJ/ISTV	0.0	1.2	0.0	0.0	0.0	0.0
47060 RECOVERIES AND REFUNDS/ISTV	246.3	35.9	20.7	42.4	24.5	24.5
47070 EARNINGS-INVESTS/ISTV	118.5	602.0	1,032.5	568.2	509.3	501.8
47080 INTRAGOVERNMENTAL SERVICE/ISTV	703.5	816.4	871.8	971.8	983.1	993.0

Table B-8: Actual and Estimated Revenues - All Funds

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
47095 STATEWIDE INDIRECT COST ALLOCA	14.0	11.7	17.2	19.1	20.4	15.3
47100 OTHER FINAN SOURCES/ISTV	4.5	0.5	13.6	3.6	3.7	3.7
47110 PAYROLL CHECKOFFS/ISTV	133.3	130.2	154.2	20.3	21.7	22.8
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	128.2	129.2	138.2	319.6	344.4	351.4
47130 PAYROLL BENEFITS & DEDUCTIONS	1,019.7	1,008.6	1,121.8	1,198.5	1,295.5	1,339.3
47140 INTRAGOVERNMENTAL TRANSFERS	905.0	907.9	952.8	929.5	1,022.4	1,053.1
47150 DEBT SERVICE/GRF TO OTHER/ISTV	1,135.0	1,151.8	966.9	1,056.5	1,047.2	1,047.2
48000 PR/PAYROLL PROCESSING	65.1	84.3	105.9	11.9	13.0	14.0
Total Non-Tax Receipts	55,942.0	54,745.8	56,280.7	63,641.8	65,978.3	68,945.5
Total Revenue	95,894.1	95,842.7	97,367.8	104,582.0	108,246.6	112,588.9
Transfers						
885500 OPER TRANSFER IN-OTHER	6,772.1	5,585.2	10,996.3	3,971.5	5,215.0	3,917.2
88500 OPER TRANSFERS IN	229.3	158.2	166.1	0.0	0.2	0.2
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.7	0.5	0.3	0.2	0.1	0.1
Total Transfers	7,002.1	5,743.9	11,162.7	3,971.7	5,215.3	3,917.5
Total Sources	102,896.2	101,586.6	108,530.5	108,553.7	113,461.9	116,506.4

Table B-9: Actual and Estimated Revenues - General Revenue

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	11,080.6	11,488.6	11,783.3	12,027.0	12,570.6	12,943.9
41050 AUTO SALES AND USE	1,949.0	1,994.6	1,917.2	1,907.0	1,952.0	1,963.0
41100 PERSONAL INCOME TAX	10,752.2	10,797.2	9,519.3	9,987.0	10,184.3	10,605.7
41150 CORPORATE FRANCHISE TAX	0.7	0.1	0.2	0.1	0.0	0.0
41160 FINANCIAL INSTITUTIONS TAX	202.8	239.2	204.9	212.7	217.0	221.3
41200 COMMERCIAL ACTIVITY TAX	1,995.5	2,151.9	2,366.0	2,180.0	2,079.0	2,214.0
41210 PETROLEUM ACTIVITY TAX	9.3	15.9	13.2	12.3	12.0	11.6
41250 PUBLIC UTILITY EXCISE TAX	156.3	182.9	170.3	175.9	181.2	186.6
41300 KILOWATT HOURS EXCISE TAX	291.4	278.3	284.5	286.4	270.4	262.9
41301 NATURAL GAS DISTRIB TAX (MCF)	69.0	67.8	65.9	60.6	60.0	59.4
41400 FOREIGN INSUR COMPANIES TAX	328.4	362.8	402.1	422.9	453.8	482.2
41450 DOMESTIC INSUR FRANCHISE TAX	312.6	386.7	349.7	351.0	363.7	379.5
41700 MOTOR TRANSPORT TAX	0.4	0.5	0.2	0.4	0.4	0.4
41800 CIGARETTE TAX	884.6	827.4	750.4	703.5	1,112.7	1,117.9
41850 ALCOHOLIC BEVERAGES TAX	61.7	64.5	60.7	60.5	61.0	61.5
41900 LIQUOR GALLONAGE TAX	57.9	57.3	56.6	55.5	56.0	56.5
41950 ESTATE TAXES	0.1	0.0	0.0	0.0	0.0	0.0
49100 PERMISSIVE TAXES NEC	0.0	0.0	0.0	0.0	0.0	0.0
Total Tax Receipts	28,152.5	28,915.7	27,944.5	28,442.8	29,574.1	30,566.4
Non-Taxes						
42050 MOTOR VEHICLE LICENSES	1.1	0.2	0.6	0.0	0.0	0.0
42100 BUSINESS LICENSES & FEES	98.1	116.8	126.0	135.0	135.0	135.0
42600 WILDLIFE WATER LIC FEE PERMIT	0.0	0.0	0.0	0.0	0.0	0.0
43000 SALES AND SERVICE	19.3	19.3	19.3	9.6	0.0	0.0
44030 HEALTH AND HUMAN SERVICES	10,634.0	11,762.8	12,451.2	14,116.9	14,498.3	15,646.8
44300 PARTICIPATION--LOCAL GOVT	0.0	0.0	0.0	0.0	0.0	0.0
44400 COVID RELIEF FUNDS	1,257.9	1,164.5	190.7	0.0	0.0	0.0
44405 STIMULUS BAB SUBSIDY	5.5	4.1	3.7	4.5	1.5	1.2
45000 FINES AND PENALTIES	2.2	2.5	3.4	0.0	0.0	0.0
45050 RENTALS & MISC REIMBURSEMENTS	126.1	108.9	104.4	93.7	90.0	90.0
45100 RECOVERIES-TOBACCO SETTLEMENT	0.1	0.1	0.0	0.0	0.0	0.0
45150 RECOVERIES	0.0	0.0	0.0	0.0	0.0	0.0
45200 INTERGOVTAL REIMBURSEMENTS	0.9	0.9	0.9	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	23.5	8.5	17.7	15.0	15.0	15.0
45300 GIFTS AND CONTRIBUTIONS	0.0	0.0	0.0	0.0	0.0	0.0

Table B-9: Actual and Estimated Revenues - General Revenue

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
45600 INVESTMENT INCOME	0.0	0.0	0.0	0.0	0.0	0.0
45670 UNDISTRIB INVESTMENT INCOME	0.0	0.0	0.1	0.0	0.0	0.0
46100 SALES OF ASSETS	3.2	0.0	0.0	0.0	0.0	0.0
46200 LOANS REPAYMENTS	0.0	0.0	0.0	0.0	0.0	0.0
47040 FEDERAL PASS THRU/ISTV	0.0	71.2	0.0	0.0	0.0	0.0
47060 RECOVERIES AND REFUNDS/ISTV	225.8	13.9	0.1	27.9	10.0	10.0
47070 EARNINGS-INVESTS/ISTV	52.8	304.5	454.3	300.0	250.0	250.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	0.1	0.4	0.3	0.0	0.0	0.0
47095 STATEWIDE INDIRECT COST ALLOCA	0.0	0.0	0.4	0.0	0.0	0.0
47100 OTHER FINAN SOURCES/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47110 PAYROLL CHECKOFFS/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47130 PAYROLL BENEFITS & DEDUCTIONS	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	12,450.6	13,578.6	13,373.1	14,702.6	14,999.8	16,148.0
Total Revenue	40,603.1	42,494.3	41,317.6	43,145.4	44,573.9	46,714.4
Transfers						
885500 OPER TRANSFER IN-OTHER	57.1	20.7	15.4	527.8	879.0	190.3
Total Transfers	57.1	20.7	15.4	527.8	879.0	190.3
Total Sources	40,660.2	42,515.0	41,333.0	43,673.3	45,452.9	46,904.7

Table B-10: Actual and Estimated Revenues - Bond Research and Development

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
42100 BUSINESS LICENSES & FEES	0.0	0.0	0.0	0.0	0.0	0.0
45000 FINES AND PENALTIES	0.0	0.0	0.0	1.1	1.0	0.9
45050 RENTALS & MISC REIMBURSEMENTS	0.2	0.1	0.0	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	0.2	1.0	0.3	0.0	0.0	0.0
46000 BOND PROCEEDS	0.0	0.0	0.0	10.0	10.0	10.0
46200 LOANS REPAYMENTS	18.6	10.9	2.2	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	0.3	1.2	1.3	0.5	0.5	0.5
Total Non-Tax Receipts	19.2	13.2	3.8	11.6	11.5	11.4
Total Revenue	19.2	13.2	3.8	11.6	11.5	11.4
Transfers						
885500 OPER TRANSFER IN-OTHER	0.0	60.0	60.4	0.0	100.0	0.0
Total Transfers	0.0	60.0	60.4	0.0	100.0	0.0
Total Sources	19.2	73.2	64.2	11.6	111.5	11.4

Table B-11: Actual and Estimated Revenues - Budget Stabilization

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
47070 EARNINGS-INVESTS/ISTV	14.6	67.7	135.7	135.7	135.7	135.7
Total Non-Tax Receipts	14.6	67.7	135.7	135.7	135.7	135.7
Total Revenue	14.6	67.7	135.7	135.7	135.7	135.7
Transfers						
885500 OPER TRANSFER IN-OTHER	0.0	727.0	150.0	0.0	0.0	0.0
Total Transfers	0.0	727.0	150.0	0.0	0.0	0.0
Total Sources	14.6	794.7	285.7	135.7	135.7	135.7

Table B-12: Actual and Estimated Revenues - Capital Projects

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
43000 SALES AND SERVICE	0.0	0.4	0.0	0.0	0.0	0.0
45000 FINES AND PENALTIES	0.0	0.0	0.0	0.5	0.5	0.5
45050 RENTALS & MISC REIMBURSEMENTS	0.5	0.0	0.0	0.0	0.0	0.0
45150 RECOVERIES	1.3	3.0	0.0	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	0.6	5.4	6.6	0.1	0.1	0.1
45600 INVESTMENT INCOME	0.3	2.2	2.1	0.0	0.0	0.0
46000 BOND PROCEEDS	553.1	380.0	328.0	0.0	0.0	0.0
46100 SALES OF ASSETS	10.2	0.0	0.0	0.0	0.0	0.0
46200 LOANS REPAYMENTS	50.2	47.4	51.3	0.0	0.0	0.0
47040 FEDERAL PASS THRU/ISTV	0.0	1.4	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	7.6	25.1	49.0	5.5	5.5	5.5
47080 INTRAGOVERNMENTAL SERVICE/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	623.9	464.9	437.1	6.1	6.1	6.1
Total Revenue	623.9	464.9	437.1	6.1	6.1	6.1
Transfers						
88500 OPER TRANSFERS IN	0.2	0.0	0.0	0.0	0.0	0.0
885500 OPER TRANSFER IN-OTHER	1,239.3	1,311.0	2,593.6	416.9	657.5	657.5
Total Transfers	1,239.5	1,311.0	2,593.6	416.9	657.5	657.5
Total Sources	1,863.4	1,775.9	3,030.7	423.0	663.6	663.6

Table B-13: Actual and Estimated Revenues - Debt Service

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
45050 RENTALS & MISC REIMBURSEMENTS	0.0	0.0	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	0.3	1.5	2.9	0.0	0.0	0.0
47150 DEBT SERVICE/GRF TO OTHER/ISTV	1,135.0	1,151.8	966.9	1,056.5	1,047.2	1,047.2
Total Non-Tax Receipts	1,135.4	1,153.3	969.8	1,056.5	1,047.2	1,047.2
Total Revenue	1,135.4	1,153.3	969.8	1,056.5	1,047.2	1,047.2
Transfers						
88500 OPER TRANSFERS IN	25.6	0.0	0.0	0.0	0.0	0.0
885500 OPER TRANSFER IN-OTHER	127.8	157.6	174.7	5.0	0.0	0.0
Total Transfers	153.4	157.6	174.7	5.0	0.0	0.0
Total Sources	1,288.8	1,310.9	1,144.5	1,061.5	1,047.2	1,047.2

Table B-14: Actual and Estimated Revenues - Dedicated Purpose

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	34.6	36.0	35.7	10.4	10.5	10.6
41060 SPORTS GAMING RECEIPTS TAX	0.0	29.2	140.7	209.7	184.7	184.7
41070 ADULT USE TAX	0.0	0.0	0.0	43.5	249.8	370.0
41100 PERSONAL INCOME TAX	12.2	14.3	16.0	16.6	21.0	23.3
41200 COMMERCIAL ACTIVITY TAX	15.7	16.9	15.8	14.3	13.0	13.0
41210 PETROLEUM ACTIVITY TAX	0.8	1.4	1.2	1.2	1.2	1.2
41250 PUBLIC UTILITY EXCISE TAX	0.8	0.9	1.2	11.1	14.4	14.4
41400 FOREIGN INSUR COMPANIES TAX	28.6	32.0	36.3	28.0	30.0	30.0
41450 DOMESTIC INSUR FRANCHISE TAX	5.5	5.9	6.2	5.2	5.5	5.5
41500 SEVERENCE TAX	61.0	61.0	60.6	60.7	60.7	60.7
41600 MOTOR VEHICLE FUEL TAX	33.3	32.8	33.9	33.6	34.2	96.4
41650 HORSE RACING WAGER TAX	3.2	2.8	2.5	2.6	2.5	2.5
41700 MOTOR TRANSPORT TAX	0.4	0.4	0.6	0.6	0.6	0.6
41850 ALCOHOLIC BEVERAGES TAX	1.2	1.2	1.0	0.0	0.0	0.0
49000 PERMISSIVE SALES/USE TAX	33.8	35.9	36.2	37.8	38.0	38.3
49100 PERMISSIVE TAXES NEC	10.2	10.7	10.9	11.1	11.2	11.3
49200 MUNICIPAL INCOME TAX	0.0	0.2	0.0	0.1	0.1	0.1
Total Tax Receipts	241.3	281.6	398.8	486.5	677.4	862.6
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	12.2	11.2	10.7	10.3	10.6	10.9
42050 MOTOR VEHICLE LICENSES	7.0	7.5	7.1	7.1	7.2	7.2
42100 BUSINESS LICENSES & FEES	2,983.3	3,192.6	3,332.9	4,491.4	3,487.0	4,800.0
42600 WILDLIFE WATER LIC FEE PERMIT	1,110.7	1,182.4	1,104.5	1,046.7	1,031.3	1,019.9
43000 SALES AND SERVICE	60.1	67.2	65.2	71.9	71.8	73.4
44000 AGRICULTURE	4.9	9.0	2.3	185.7	18.5	8.8
44010 COMMERCE	0.0	0.0	0.0	0.0	0.0	0.0
44020 DEFENSE	0.0	0.0	0.0	0.0	0.0	0.0
44030 HEALTH AND HUMAN SERVICES	702.3	113.7	98.5	70.2	54.2	85.5
44050 INTERIOR	16.6	28.6	33.0	33.2	32.6	32.2
44070 LABOR	(8.8)	3.4	(2.8)	0.0	0.0	0.0
44090 VETERANS ADMINISTRATION	0.1	0.0	0.0	0.0	0.0	0.0
44100 ENVIRONMENTAL PROTECTION AG	0.1	0.2	0.1	0.0	0.0	0.0
44110 FEDERAL EMERGENCY MANAGEMENT	0.4	1.3	0.8	4.0	4.0	5.2
44120 EDUCATION	0.0	0.0	0.1	0.0	0.0	0.0
44140 HOMELAND SECURITY	3.5	4.2	4.2	4.8	4.8	4.8

Table B-14: Actual and Estimated Revenues - Dedicated Purpose

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
44210 OTHER FEDERAL PARTICIPATION	2.4	0.8	3.0	0.7	0.7	0.7
44300 PARTICIPATION--LOCAL GOVT	694.3	724.2	868.2	1,082.7	1,143.8	1,215.8
44400 COVID RELIEF FUNDS	3,106.2	(34.4)	0.6	699.9	3.7	3.7
45000 FINES AND PENALTIES	85.7	58.9	82.4	110.4	113.1	149.0
45050 RENTALS & MISC REIMBURSEMENTS	276.2	304.6	293.7	203.6	236.5	237.9
45100 RECOVERIES-TOBACCO SETTLEMENT	1.8	42.0	0.4	2.7	2.7	2.7
45150 RECOVERIES	207.4	80.0	92.4	105.4	105.4	106.7
45200 INTERGOVTAL REIMBURSEMENTS	22.9	17.9	16.4	25.1	25.1	25.1
45250 OTHER REIMBURSEMENTS	712.7	813.1	680.7	1,417.2	1,023.2	1,170.9
45300 GIFTS AND CONTRIBUTIONS	8.1	8.6	9.4	9.8	9.4	9.7
45600 INVESTMENT INCOME	3.1	16.1	34.9	36.1	25.1	21.0
46000 BOND PROCEEDS	0.0	0.0	0.0	2.1	2.3	2.4
46100 SALES OF ASSETS	0.4	2.2	0.9	1.5	1.5	1.5
46200 LOANS REPAYMENTS	4.6	4.6	5.6	2.6	2.6	2.6
47010 STATE SALES TAX GEN/ISTV	0.0	0.0	1.0	0.0	0.0	0.0
47020 LICENSES AND FEES/ISTV	1.4	1.0	1.2	1.3	1.3	1.2
47040 FEDERAL PASS THRU/ISTV	0.4	0.5	0.7	0.3	0.3	0.3
47050 PRIOR YEAR REV ADJ/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47060 RECOVERIES AND REFUNDS/ISTV	3.1	3.6	5.1	1.3	1.3	1.3
47070 EARNINGS-INVESTS/ISTV	21.6	108.6	208.5	48.8	48.8	48.8
47080 INTRAGOVERNMENTAL SERVICE/ISTV	64.5	72.8	75.6	115.9	104.6	97.3
47095 STATEWIDE INDIRECT COST ALLOCA	5.1	4.8	6.6	8.9	9.5	4.2
47100 OTHER FINAN SOURCES/ISTV	4.2	0.3	13.2	3.6	3.7	3.7
47110 PAYROLL CHECKOFFS/ISTV	3.0	2.9	3.0	0.0	0.0	0.0
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	2.1	2.0	1.8	3.6	3.5	3.5
47140 INTRAGOVERNMENTAL TRANSFERS	2.9	4.3	(0.2)	4.5	4.5	4.5
48000 PR/PAYROLL PROCESSING	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	10,126.5	6,860.7	7,061.7	9,813.3	7,594.6	9,162.4
Total Revenue	10,367.8	7,142.3	7,460.5	10,299.8	8,272.0	10,025.0
Transfers						
88500 OPER TRANSFERS IN	14.6	0.0	0.0	0.0	0.2	0.2
885500 OPER TRANSFER IN-OTHER	3,185.9	950.2	5,669.4	976.1	1,390.0	894.5

Table B-14: Actual and Estimated Revenues - Dedicated Purpose

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.2	0.2	0.0	0.0	0.0	0.0
Total Transfers	3,200.7	950.4	5,669.4	976.1	1,390.2	894.7
Total Sources	13,568.5	8,092.7	13,129.9	11,275.9	9,662.2	10,919.7

Table B-15: Actual and Estimated Revenues - Facilities Establishment

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	0.0	0.0	0.0	0.1	0.1	0.1
42100 BUSINESS LICENSES & FEES	0.1	0.1	0.0	0.0	0.0	0.0
45000 FINES AND PENALTIES	0.0	0.0	0.0	9.6	17.1	14.8
45050 RENTALS & MISC REIMBURSEMENTS	7.8	6.4	6.6	0.0	0.0	0.0
45150 RECOVERIES	0.0	0.0	0.2	0.0	0.0	0.0
46000 BOND PROCEEDS	0.0	0.0	0.0	5.0	4.4	4.3
46200 LOANS REPAYMENTS	9.1	6.5	9.1	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	1.5	5.0	6.8	1.6	2.1	2.6
Total Non-Tax Receipts	18.5	17.9	22.7	16.2	23.7	21.8
Total Revenue	18.5	17.9	22.7	16.2	23.7	21.8
Transfers						
885500 OPER TRANSFER IN-OTHER	20.0	2.6	25.0	6.0	43.6	0.0
Total Transfers	20.0	2.6	25.0	6.0	43.6	0.0
Total Sources	38.5	20.5	47.7	22.2	67.2	21.8

Table B-16: Actual and Estimated Revenues - Federal

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	0.0	0.4	0.0	0.0	0.0	0.0
49000 PERMISSIVE SALES/USE TAX	0.0	0.0	0.0	0.4	0.3	0.2
Total Tax Receipts	0.0	0.4	0.0	0.4	0.3	0.2
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	0.0	0.0	0.0	0.1	0.1	0.1
42100 BUSINESS LICENSES & FEES	1.0	2.5	34.0	0.0	0.0	0.0
42600 WILDLIFE WATER LIC FEE PERMIT	0.0	0.0	0.0	0.0	0.0	0.0
43000 SALES AND SERVICE	0.0	0.0	0.0	0.0	0.0	0.0
44000 AGRICULTURE	1,477.9	1,090.4	1,145.5	413.8	572.2	579.8
44010 COMMERCE	7.6	16.0	14.1	13.8	57.8	57.8
44020 DEFENSE	42.3	49.2	63.2	65.6	65.5	65.5
44030 HEALTH AND HUMAN SERVICES	14,150.2	13,561.3	15,368.5	15,975.8	20,048.9	21,027.1
44040 HOUSING AND URBAN DEVELOPMENT	80.2	82.4	90.3	142.0	127.5	127.7
44050 INTERIOR	15.4	26.8	55.8	88.3	97.5	112.6
44060 JUSTICE	18.2	20.7	24.8	28.4	27.9	28.2
44070 LABOR	312.9	246.4	297.3	434.8	356.6	355.3
44080 TRANSPORTATION	18.2	18.6	21.2	34.3	33.4	33.6
44090 VETERANS ADMINISTRATION	29.7	21.9	21.0	24.7	29.8	35.3
44100 ENVIRONMENTAL PROTECTION AG	36.8	36.9	42.9	95.9	88.6	89.2
44110 FEDERAL EMERGENCY MANAGEMENT	34.9	29.4	17.9	23.4	22.9	22.9
44120 EDUCATION	1,484.1	1,495.8	1,667.9	3,136.1	2,613.3	2,689.1
44130 US TREASURY	0.0	0.0	5.4	0.0	0.0	0.0
44140 HOMELAND SECURITY	19.9	18.4	23.4	25.5	25.5	25.5
44210 OTHER FEDERAL PARTICIPATION	202.4	260.0	234.1	579.2	347.0	308.9
44300 PARTICIPATION--LOCAL GOVT	0.2	0.0	0.4	175.0	175.0	175.0
44400 COVID RELIEF FUNDS	3,097.1	3,828.5	2,778.7	653.7	1,216.0	129.6
45000 FINES AND PENALTIES	52.5	17.0	9.1	56.5	60.2	61.7
45050 RENTALS & MISC REIMBURSEMENTS	39.3	40.0	23.6	0.1	0.1	0.1
45150 RECOVERIES	135.7	147.5	162.6	15.3	15.2	15.2
45200 INTERGOVTAL REIMBURSEMENTS	64.7	43.9	42.3	10.7	10.0	10.3
45250 OTHER REIMBURSEMENTS	1,986.2	2,330.3	1,823.2	3,072.4	2,114.7	2,261.2
45300 GIFTS AND CONTRIBUTIONS	1.2	1.5	1.6	1.3	1.4	1.1
46000 BOND PROCEEDS	0.0	0.0	0.0	0.6	0.5	0.4
46200 LOANS REPAYMENTS	3.2	7.5	3.2	0.0	0.0	0.0

Table B-16: Actual and Estimated Revenues - Federal

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
47020 LICENSES AND FEES/ISTV	0.2	0.1	0.0	0.0	0.0	0.0
47040 FEDERAL PASS THRU/ISTV	115.5	121.8	133.8	148.4	151.5	156.8
47060 RECOVERIES AND REFUNDS/ISTV	2.4	0.6	1.1	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	0.9	4.8	19.7	1.9	3.0	3.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	20.5	67.0	75.8	75.9	72.0	72.1
47095 STATEWIDE INDIRECT COST ALLOCA	0.2	0.2	0.0	0.0	0.0	0.0
47100 OTHER FINAN SOURCES/ISTV	0.3	0.3	0.4	0.0	0.0	0.0
47110 PAYROLL CHECKOFFS/ISTV	0.0	0.0	0.1	0.1	0.1	0.1
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47140 INTRAGOVERNMENTAL TRANSFERS	0.1	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	23,451.9	23,587.7	24,202.9	25,293.6	28,334.2	28,445.1
Total Revenue	23,451.9	23,588.1	24,202.9	25,294.0	28,334.5	28,445.3
Transfers						
885500 OPER TRANSFER IN-OTHER	3.2	0.4	0.8	1.6	1.6	1.6
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.1	0.0	0.0	0.0	0.0	0.0
Total Transfers	3.3	0.4	0.8	1.6	1.6	1.6
Total Sources	23,455.2	23,588.5	24,203.7	25,295.6	28,336.1	28,446.9

Table B-17: Actual and Estimated Revenues - Fiduciary

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	140.8	257.7	126.1	98.8	99.2	98.3
41100 PERSONAL INCOME TAX	2,357.1	2,740.8	3,616.6	2,796.6	2,776.8	2,778.5
41150 CORPORATE FRANCHISE TAX	0.0	0.4	0.0	0.0	0.0	0.0
41160 FINANCIAL INSTITUTIONS TAX	85.9	37.1	65.3	50.5	50.1	50.1
41200 COMMERCIAL ACTIVITY TAX	97.6	113.9	141.0	109.0	108.2	108.3
41210 PETROLEUM ACTIVITY TAX	0.6	0.1	0.1	0.0	0.0	0.0
41250 PUBLIC UTILITY EXCISE TAX	28.0	28.3	39.8	28.9	36.6	32.4
41300 KILOWATT HOURS EXCISE TAX	0.6	0.3	0.2	0.2	0.2	0.2
41301 NATURAL GAS DISTRIB TAX (MCF)	0.0	0.0	0.0	0.0	0.0	0.0
41400 FOREIGN INSUR COMPANIES TAX	26.3	17.1	16.2	0.0	0.0	0.0
41450 DOMESTIC INSUR FRANCHISE TAX	22.6	5.5	14.7	0.0	0.0	0.0
41600 MOTOR VEHICLE FUEL TAX	22.5	28.3	31.7	24.5	24.3	24.3
41650 HORSE RACING WAGER TAX	0.2	0.1	0.1	0.2	0.1	0.1
41800 CIGARETTE TAX	1.7	4.4	3.6	2.8	2.8	2.8
49000 PERMISSIVE SALES/USE TAX	3,346.3	3,551.7	3,584.6	3,975.3	3,706.8	3,788.7
49100 PERMISSIVE TAXES NEC	702.0	737.7	755.9	802.2	777.0	806.6
49200 MUNICIPAL INCOME TAX	191.9	219.9	221.4	418.4	474.0	488.2
Total Tax Receipts	7,024.0	7,743.4	8,617.0	8,307.3	8,056.1	8,178.6
Non-Taxes						
42050 MOTOR VEHICLE LICENSES	243.2	242.0	243.9	242.0	262.0	270.0
42100 BUSINESS LICENSES & FEES	5.8	12.8	9.3	13.6	12.5	12.6
43000 SALES AND SERVICE	0.5	0.0	4.2	6.1	4.5	4.5
44300 PARTICIPATION--LOCAL GOVT	0.2	0.2	0.3	0.6	0.6	0.6
45000 FINES AND PENALTIES	0.0	0.0	0.0	0.0	0.0	0.0
45050 RENTALS & MISC REIMBURSEMENTS	1.2	2.3	3.0	2.3	2.4	2.5
45150 RECOVERIES	140.1	99.2	71.9	143.8	148.7	148.7
45250 OTHER REIMBURSEMENTS	0.0	0.0	0.3	0.3	0.0	0.0
45300 GIFTS AND CONTRIBUTIONS	2.7	2.8	2.8	3.1	3.2	3.3
45670 UNDISTRIB INVESTMENT INCOME	119.5	612.3	1,021.9	350.0	1,050.0	975.0
47060 RECOVERIES AND REFUNDS/ISTV	13.5	14.4	14.5	13.2	13.2	13.2
47070 EARNINGS-INVESTS/ISTV	3.2	13.7	25.2	1.0	1.0	1.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	1.9	1.3	1.0	0.0	0.0	0.0
47130 PAYROLL BENEFITS & DEDUCTIONS	1,019.7	1,008.6	1,121.8	1,198.5	1,295.5	1,339.3

Table B-17: Actual and Estimated Revenues - Fiduciary

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
47140 INTRAGOVERNMENTAL TRANSFERS	902.1	903.6	953.0	925.0	1,018.0	1,048.6
48000 PR/PAYROLL PROCESSING	65.1	84.3	105.9	11.9	13.0	14.0
Total Non-Tax Receipts	2,518.7	2,997.5	3,578.9	2,911.5	3,824.5	3,833.2
Total Revenue	9,542.7	10,740.9	12,195.9	11,218.7	11,880.6	12,011.8
Transfers						
885500 OPER TRANSFER IN-OTHER	0.6	3.0	45.8	0.0	0.2	0.2
Total Transfers	0.6	3.0	45.8	0.0	0.2	0.2
Total Sources	9,543.4	10,743.8	12,241.8	11,218.7	11,880.8	12,012.0

Table B-18: Actual and Estimated Revenues - Highway Operating

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	0.0	0.0	0.0	0.0	0.0	0.0
41550 MOTOR FUEL USE TAX	55.3	54.7	51.2	43.3	41.0	41.0
41600 MOTOR VEHICLE FUEL TAX	1,110.1	1,083.8	1,133.1	1,131.7	1,138.8	1,144.5
Total Tax Receipts	1,165.4	1,138.5	1,184.4	1,175.0	1,179.8	1,185.5
Non-Taxes						
42050 MOTOR VEHICLE LICENSES	13.2	16.2	20.3	19.5	21.5	23.5
42100 BUSINESS LICENSES & FEES	44.6	47.6	51.3	51.0	50.0	47.0
43000 SALES AND SERVICE	0.9	2.2	1.5	1.7	1.7	1.7
44080 TRANSPORTATION	1,399.3	1,636.0	2,005.9	2,209.6	2,084.9	1,920.5
44300 PARTICIPATION--LOCAL GOVT	200.7	112.7	123.5	83.5	83.5	83.5
44400 COVID RELIEF FUNDS	24.8	3.4	7.4	0.0	0.0	0.0
44405 STIMULUS BAB SUBSIDY	2.1	1.6	1.0	0.4	0.0	0.0
45000 FINES AND PENALTIES	0.8	1.4	9.1	6.0	7.0	7.0
45050 RENTALS & MISC REIMBURSEMENTS	5.4	8.3	8.6	5.2	5.2	5.2
45150 RECOVERIES	0.0	0.0	0.1	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	12.7	17.7	16.9	19.4	19.4	19.4
45300 GIFTS AND CONTRIBUTIONS	1.3	1.3	0.7	1.0	1.0	1.0
45600 INVESTMENT INCOME	0.0	0.0	0.0	0.0	0.0	0.0
46200 LOANS REPAYMENTS	25.1	28.4	27.7	27.5	27.5	27.5
47040 FEDERAL PASS THRU/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	9.1	39.6	71.3	62.5	55.0	50.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	13.9	17.9	12.3	2.9	2.9	2.9
Total Non-Tax Receipts	1,753.7	1,934.1	2,357.6	2,490.2	2,359.5	2,189.1
Total Revenue	2,919.1	3,072.7	3,541.9	3,665.2	3,539.3	3,374.6
Transfers						
88500 OPER TRANSFERS IN	32.5	0.0	0.0	0.0	0.0	0.0
885500 OPER TRANSFER IN-OTHER	509.0	579.0	556.5	506.8	530.6	513.3
Total Transfers	541.5	579.0	556.5	506.8	530.6	513.3
Total Sources	3,460.6	3,651.7	4,098.4	4,172.0	4,069.9	3,887.9

Table B-19: Actual and Estimated Revenues - Highway Safety

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	77.9	76.6	73.1	72.7	59.2	59.2
42050 MOTOR VEHICLE LICENSES	411.9	406.1	404.1	412.6	517.9	553.0
42100 BUSINESS LICENSES & FEES	7.3	7.1	5.3	5.3	5.3	5.3
42600 WILDLIFE WATER LIC FEE PERMIT	0.6	0.6	0.7	0.7	0.7	0.7
43000 SALES AND SERVICE	17.6	19.6	24.3	24.7	25.8	26.9
45000 FINES AND PENALTIES	14.2	13.0	12.1	12.0	11.9	11.9
45050 RENTALS & MISC REIMBURSEMENTS	1.7	1.7	2.2	1.8	1.8	1.8
45250 OTHER REIMBURSEMENTS	13.6	12.1	14.2	13.9	14.4	14.0
46100 SALES OF ASSETS	0.0	0.0	0.1	0.0	0.0	0.0
47040 FEDERAL PASS THRU/ISTV	0.0	0.0	1.4	0.0	0.0	0.0
47060 RECOVERIES AND REFUNDS/ISTV	0.6	0.0	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	1.3	6.4	12.5	9.7	7.7	4.7
47080 INTRAGOVERNMENTAL SERVICE/ISTV	2.1	2.0	1.3	1.5	1.5	1.5
47095 STATEWIDE INDIRECT COST ALLOCA	0.0	0.3	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	548.9	545.4	551.2	554.7	645.9	678.8
Total Revenue	548.9	545.4	551.2	554.7	645.9	678.8
Transfers						
885500 OPER TRANSFER IN-OTHER	4.3	2.1	2.2	4.0	2.2	2.1
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.3	0.2	0.1	0.0	0.0	0.0
Total Transfers	4.6	2.3	2.4	4.0	2.2	2.1
Total Sources	553.5	547.8	553.6	558.7	648.1	680.9

Table B-20: Actual and Estimated Revenues - Holding Account

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	235.7	(178.6)	115.4	26.3	17.4	17.4
41060 SPORTS GAMING RECEIPTS TAX	0.0	0.0	0.0	0.0	138.0	150.0
41600 MOTOR VEHICLE FUEL TAX	0.0	0.0	(0.1)	72.8	101.7	108.2
Total Tax Receipts	235.7	(178.6)	115.3	99.1	257.1	275.6
Non-Taxes						
42100 BUSINESS LICENSES & FEES	0.0	0.0	0.0	0.0	0.0	0.0
42600 WILDLIFE WATER LIC FEE PERMIT	4.3	4.5	4.7	0.0	0.0	0.0
43000 SALES AND SERVICE	0.3	0.5	0.5	0.5	0.5	0.5
44030 HEALTH AND HUMAN SERVICES	0.0	0.0	0.0	0.5	0.5	0.5
45000 FINES AND PENALTIES	25.0	1.0	19.7	15.0	1.9	2.0
45050 RENTALS & MISC REIMBURSEMENTS	13.9	8.9	2.5	3.7	58.7	0.2
45150 RECOVERIES	0.0	6.1	12.9	8.9	1.0	1.0
45250 OTHER REIMBURSEMENTS	1.6	0.0	0.1	0.1	0.2	0.2
47070 EARNINGS-INVESTS/ISTV	0.1	0.7	1.6	1.0	0.0	0.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	1.0	1.8	3.8	1.9	1.0	1.0
47140 INTRAGOVERNMENTAL TRANSFERS	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	46.2	23.5	45.8	31.6	63.8	5.4
Total Revenue	281.9	(155.1)	161.1	130.7	320.9	281.0
Transfers						
885500 OPER TRANSFER IN-OTHER	0.2	0.2	0.8	0.0	0.0	0.0
Total Transfers	0.2	0.2	0.8	0.0	0.0	0.0
Total Sources	282.1	(154.9)	161.9	130.7	320.9	281.0

Table B-21: Actual and Estimated Revenues - Internal Services Activity

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	0.0	0.2	0.0	0.0	0.0	0.0
Total Tax Receipts	0.0	0.2	0.0	0.0	0.0	0.0
Non-Taxes						
42100 BUSINESS LICENSES & FEES	4.2	4.1	4.9	4.2	4.4	4.5
42600 WILDLIFE WATER LIC FEE PERMIT	0.0	0.0	0.0	0.0	0.0	0.0
43000 SALES AND SERVICE	27.1	30.4	24.8	28.7	29.9	31.0
44000 AGRICULTURE	0.0	0.0	0.0	0.0	0.0	0.0
44010 COMMERCE	0.0	0.1	0.0	0.0	0.0	0.0
44020 DEFENSE	0.1	0.1	0.1	0.1	0.1	0.1
44050 INTERIOR	0.0	0.0	0.0	0.0	0.0	0.0
44100 ENVIRONMENTAL PROTECTION AG	5.1	4.8	4.2	4.4	4.4	4.4
44140 HOMELAND SECURITY	0.0	0.0	0.1	0.0	0.0	0.0
44210 OTHER FEDERAL PARTICIPATION	0.1	0.1	0.1	0.1	0.1	0.1
44300 PARTICIPATION--LOCAL GOVT	0.0	0.1	0.0	0.0	0.0	0.0
44405 STIMULUS BAB SUBSIDY	0.0	0.0	0.0	0.0	0.0	0.0
45000 FINES AND PENALTIES	0.1	0.1	0.1	13.3	13.4	13.4
45050 RENTALS & MISC REIMBURSEMENTS	37.4	38.9	33.5	26.1	26.7	27.2
45150 RECOVERIES	1.0	0.0	0.0	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	18.7	20.6	20.1	12.5	12.5	12.5
45300 GIFTS AND CONTRIBUTIONS	0.0	0.0	1.0	1.0	1.0	1.0
45600 INVESTMENT INCOME	0.1	0.0	0.0	0.0	0.0	0.0
46200 LOANS REPAYMENTS	0.1	0.1	0.4	0.1	0.3	0.3
47020 LICENSES AND FEES/ISTV	4.4	7.1	5.5	5.0	5.0	5.0
47040 FEDERAL PASS THRU/ISTV	0.3	11.9	0.2	5.0	3.0	3.0
47050 PRIOR YEAR REV ADJ/ISTV	0.0	1.2	0.0	0.0	0.0	0.0
47060 RECOVERIES AND REFUNDS/ISTV	0.9	3.3	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	1.7	7.6	14.5	0.0	0.0	0.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	601.4	654.5	702.8	764.9	792.3	809.3
47095 STATEWIDE INDIRECT COST ALLOCA	8.7	6.5	10.3	10.3	10.9	11.1
47110 PAYROLL CHECKOFFS/ISTV	130.4	127.3	151.1	20.2	21.5	22.7
47120 PAYROLL EMPLOYEE REIMBURS/ISTV	124.1	125.9	135.5	316.0	340.9	347.9
47140 INTRAGOVERNMENTAL TRANSFERS	0.0	0.0	0.0	0.0	0.0	0.0
Total Non-Tax Receipts	965.9	1,044.5	1,109.1	1,212.0	1,266.3	1,293.4

Table B-21: Actual and Estimated Revenues - Internal Services Activity

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Total Revenue	965.9	1,044.7	1,109.1	1,212.0	1,266.4	1,293.4
Transfers						
885500 OPER TRANSFER IN-OTHER	98.8	179.3	159.8	39.4	29.6	28.4
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.1	0.1	0.1	0.1	0.1	0.1
Total Transfers	98.9	179.4	159.9	39.5	29.7	28.5
Total Sources	1,064.8	1,224.1	1,269.0	1,251.5	1,296.1	1,322.0

Table B-22: Actual and Estimated Revenues - Revenue Distribution

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
41000 NON-AUTO SALES AND USE	548.2	558.3	544.1	319.3	297.1	293.8
41100 PERSONAL INCOME TAX	482.6	495.1	485.4	530.0	516.7	533.1
41200 COMMERCIAL ACTIVITY TAX	352.2	379.7	0.0	6.5	0.0	0.0
41210 PETROLEUM ACTIVITY TAX	74.2	120.7	102.9	104.5	105.5	106.6
41300 KILOWATT HOURS EXCISE TAX	247.4	254.1	247.2	530.0	516.7	533.1
41600 MOTOR VEHICLE FUEL TAX	1,427.9	1,387.6	1,447.1	938.5	987.2	1,007.5
41650 HORSE RACING WAGER TAX	0.6	0.6	0.5	0.1	0.0	0.0
Total Tax Receipts	3,133.1	3,196.0	2,827.1	2,428.8	2,423.2	2,474.1
Non-Taxes						
42000 MOTOR VEHICLE OPERATOR LICENSE	1.1	1.1	1.0	1.8	1.8	1.8
42050 MOTOR VEHICLE LICENSES	384.1	389.9	391.2	372.0	379.0	391.0
42100 BUSINESS LICENSES & FEES	15.2	21.5	0.0	29.6	29.6	29.6
45000 FINES AND PENALTIES	0.0	0.0	0.0	1.0	0.5	0.5
45050 RENTALS & MISC REIMBURSEMENTS	0.0	0.0	(0.1)	23.0	26.0	26.0
45250 OTHER REIMBURSEMENTS	0.0	0.0	0.0	55.7	1.8	1.8
47020 LICENSES AND FEES/ISTV	0.0	0.0	0.0	0.0	0.0	0.0
47070 EARNINGS-INVESTS/ISTV	0.4	1.7	3.0	0.0	0.0	0.0
Total Non-Tax Receipts	400.9	414.2	395.2	483.1	438.7	450.7
Total Revenue	3,534.1	3,610.2	3,222.3	2,911.9	2,861.9	2,924.8
Transfers						
88500 OPER TRANSFERS IN	156.5	158.2	166.1	0.0	0.0	0.0
Total Transfers	156.5	158.2	166.1	0.0	0.0	0.0
Total Sources	3,690.5	3,768.4	3,388.3	2,911.9	2,861.9	2,924.8

Table B-23: Actual and Estimated Revenues - State Lottery

Dollars in Millions	Actual			Estimate		
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Taxes						
Total Tax Receipts	0.0	0.0	0.0	0.0	0.0	0.0
Non-Taxes						
42100 BUSINESS LICENSES & FEES	0.1	1.1	105.6	0.2	0.2	0.2
43000 SALES AND SERVICE	1,832.3	1,805.5	1,877.8	1,841.5	1,852.7	1,872.6
45000 FINES AND PENALTIES	0.1	0.1	0.1	0.1	0.1	0.1
45050 RENTALS & MISC REIMBURSEMENTS	0.3	0.2	0.2	0.2	0.2	0.2
45150 RECOVERIES	0.0	0.0	0.0	0.0	0.0	0.0
45250 OTHER REIMBURSEMENTS	13.6	196.3	12.7	12.8	13.0	13.0
45600 INVESTMENT INCOME	17.8	25.4	14.0	12.8	13.0	13.2
47070 EARNINGS-INVESTS/ISTV	2.9	14.0	26.1	0.0	0.0	0.0
47080 INTRAGOVERNMENTAL SERVICE/ISTV	0.0	0.0	0.0	8.8	8.9	9.0
Total Non-Tax Receipts	1,867.0	2,042.6	2,036.6	1,876.3	1,888.0	1,908.2
Total Revenue	1,867.0	2,042.6	2,036.6	1,876.3	1,888.0	1,908.2
Transfers						
885500 OPER TRANSFER IN-OTHER	1,525.9	1,592.0	1,541.8	1,488.0	1,580.8	1,629.3
885600 TRANSFER IN-PRIOR YEAR REVENUE	0.0	0.0	0.0	0.0	0.0	0.0
Total Transfers	1,525.9	1,592.0	1,541.8	1,488.0	1,580.8	1,629.3
Total Sources	3,392.9	3,634.6	3,578.3	3,364.3	3,468.8	3,537.6

SECTION C

Budget Overview

Overview

The revenue summary section includes estimated FY 2026 and FY 2027 revenues for all Budget Fund Groups. This section contains three pie charts that summarize the state’s revenue estimates. Detailed information on the economic forecast and the methods used to prepare the estimates are provided in Section B – Economic Forecast.

Table C-1: The State’s Budget Fund Groups

Budget Fund Group	Code
Bond Research & Development	BRD
Budget Stabilization	BSF
Capital Projects	CPF
Debt Service	DSF
Dedicated Purpose	DPF
Facilities Establishment	FCE
Federal	FED
Fiduciary	FID
General Revenue	GRF
Highway Operating	HOF
Highway Safety	HSF
Holding Account	HLD
Internal Services Activity	ISA
Revenue Distribution	RDF
State Lottery	SLF

What This Chart Shows

This pie chart shows the proportion of each General Fund revenue source without the Department of Medicaid’s federal share reimbursement included. GRF federal share revenue is estimated to total \$30.1 billion during the FY 2026-2027 biennium.

Figure C-1: State-Only GRF – Estimated Revenues for FY 2026 and FY 2027

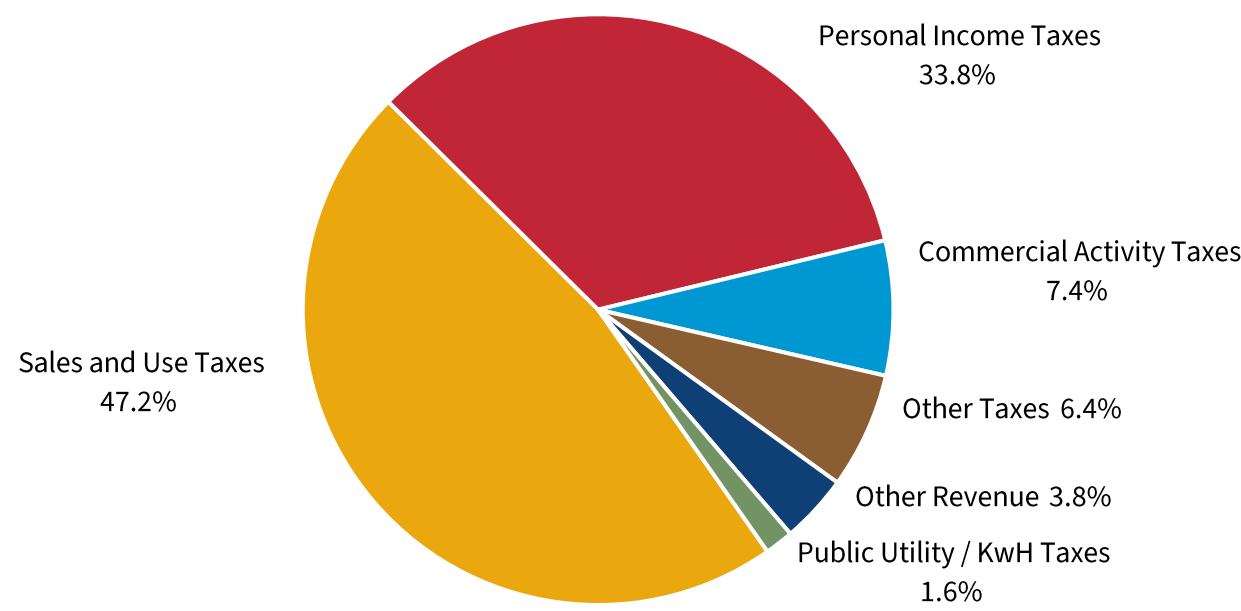


Table C-2: Estimated State-Only GRF Revenues
(dollars in millions)

Revenue Source	FY 2025 Estimate	FY 2026 Forecast	% Change	FY 2027 Forecast	% Change
Sales and Use Taxes	\$13,934	\$14,523	4.2%	\$14,907	2.6%
Personal Income Taxes	\$9,987	\$10,184	2.0%	\$10,606	4.1%
Commercial Activity Taxes	\$2,180	\$2,079	-4.6%	\$2,214	6.5%
Other Taxes	\$1,880	\$2,337	24.3%	\$2,390	2.3%
Other Revenue	\$1,109	\$1,379	24.3%	\$690	-49.9%
Public Utility / KWH Taxes	\$462	\$452	-2.3%	\$450	-0.5%
Total	\$29,552	\$30,953	4.7%	\$31,257	1.0%

Note: Numbers may not add to total due to rounding.
Source: Ohio Office of Budget and Management, January 2025

What This Chart Shows

This pie chart shows the proportional contribution that each revenue source makes toward the state’s General Revenue Fund (GRF). All revenue deposited into the State Treasury that is not specifically authorized by law to be placed in another fund is deposited in the GRF.

Figure C-2: Total GRF – Estimated Revenues for FY 2026 and FY 2027

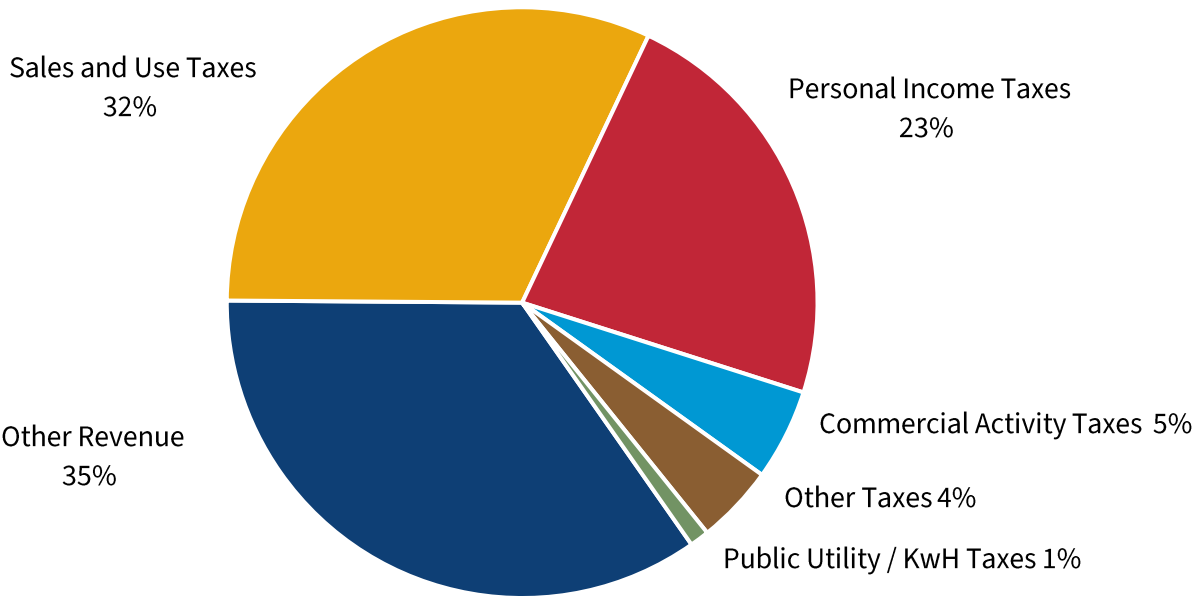


Table C-3 Estimated GRF Revenues
(dollars in millions)

Revenue Source	FY 2025 Estimate	FY 2026 Forecast	% Change	FY 2027 Forecast	% Change
Other Revenue	\$15,230	\$15,879	4.3%	\$16,338	2.9%
Sales and Use Taxes	\$13,934	\$14,523	4.2%	\$14,907	2.6%
Personal Income Taxes	\$9,987	\$10,184	2.0%	\$10,606	4.1%
Commercial Activity Taxes	\$2,180	\$2,079	-4.6%	\$2,214	6.5%
Other Taxes	\$1,880	\$2,337	24.3%	\$2,390	2.3%
Public Utility / KWH Taxes	\$462	\$452	-2.3%	\$450	-0.5%
Total	\$43,673	\$45,453	4.1%	\$46,905	3.2%

Note: Numbers may not add to total due to rounding
Source: Ohio Office of Budget and Management, January 2025

What This Chart Shows

This pie chart shows total estimated revenues in five categories that represent the state’s 14 budget fund groups. General funds account for 44.0 percent of all state revenue and include General Revenue and Internal Service Activity revenue. The Special Revenue category accounts for 39 percent of all state revenue. This category includes Bond Research and Development, Facility Establishment, Dedicated Purpose, Federal, Highway Operating, and Highway Safety Funds. The Agency Fund category totals 13.6 percent of total revenue and includes Revenue Distribution, Fiduciary, and Holding Account Funds. The remaining categories account for nearly 5 percent of total revenue and include the State Lottery, Capital Projects, and Debt Service Funds.

Figure C-3: All Funds – Estimated Revenues for FY 2026 and FY 2027

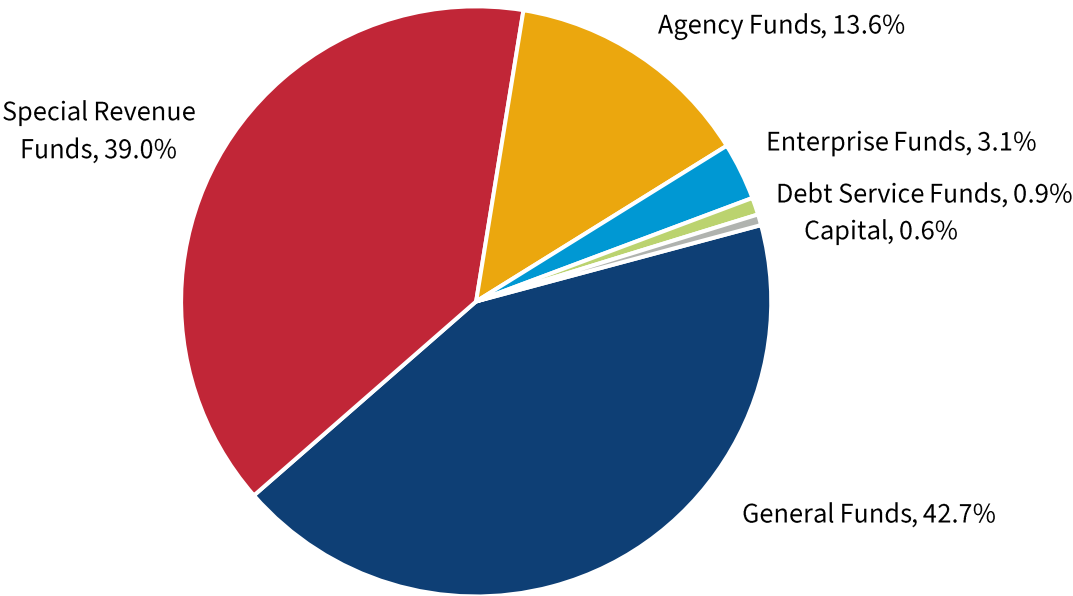


Table C-4: All Funds Estimated Revenues
(dollars in millions)

Revenue Source	FY2026	FY2027	Total
General Funds	\$46,884.7	\$48,362.3	3.2%
Enterprise Funds	\$3,468.8	\$3,537.6	2.0%
Special Revenue Funds	\$42,909.7	\$43,968.3	2.5%
Agency Funds	\$15,063.5	\$15,217.8	1.0%
Debt Service Funds	\$1,047.2	\$1,047.2	0.0%
Capital	\$663.6	\$663.6	0.0%
Total	\$110,037.6	\$112,796.9	2.5%

Note: Numbers may not add to total due to rounding.
Source: Ohio Office of Budget and Management, January 2025

What This Chart Shows

This pie chart shows the proportional share of state-only General Revenue Fund (GRF) appropriations by each functional category. Federal share GRF appropriations for the Department of Medicaid are not included in Figure C-4 displayed below.

Figure C-4: State-Only GRF – Recommended Appropriations
For FY 2026 and FY 2027

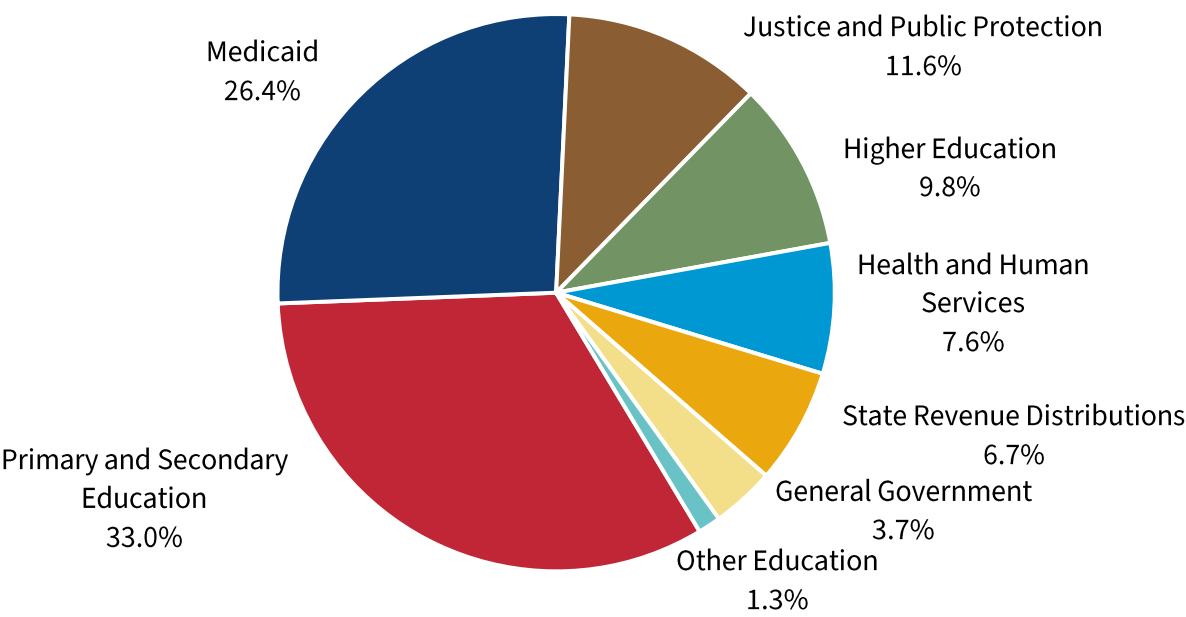


Table C-5: State-Only GRF – Recommended Appropriations
(dollars in millions)

Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Primary and Secondary Education	\$9,783	\$9,966	1.9%	\$10,141	1.8%	\$20,107
Medicaid	\$7,740	\$7,795	0.7%	\$8,275	6.2%	\$16,070
Justice and Public Protection	\$3,271	\$3,431	4.9%	\$3,611	5.3%	\$7,042
Higher Education	\$2,961	\$3,013	1.7%	\$2,976	-1.2%	\$5,989
Health and Human Services	\$2,115	\$2,303	8.9%	\$2,304	0.0%	\$4,608
State Revenue Distributions	\$1,886	\$2,030	7.6%	\$2,057	1.3%	\$4,087
General Government	\$1,164	\$1,095	-5.9%	\$1,138	3.9%	\$2,234
Other Education	\$432	\$415	-3.7%	\$386	-7.1%	\$801
Total	\$29,352	\$30,048	2.4%	\$30,889	2.8%	\$60,938

Note: Numbers may not add to total due to rounding.
Source: Ohio Office of Budget and Management, January 2025

What This Chart Shows

This pie chart shows the proportional share of all General Revenue Fund (GRF) appropriations by each functional category. Federal share GRF appropriations for the Department of Medicaid are included in Figure C-5 displayed below.

Figure C-5: Total GRF – Recommended Appropriations for FY 2026 and FY 2027

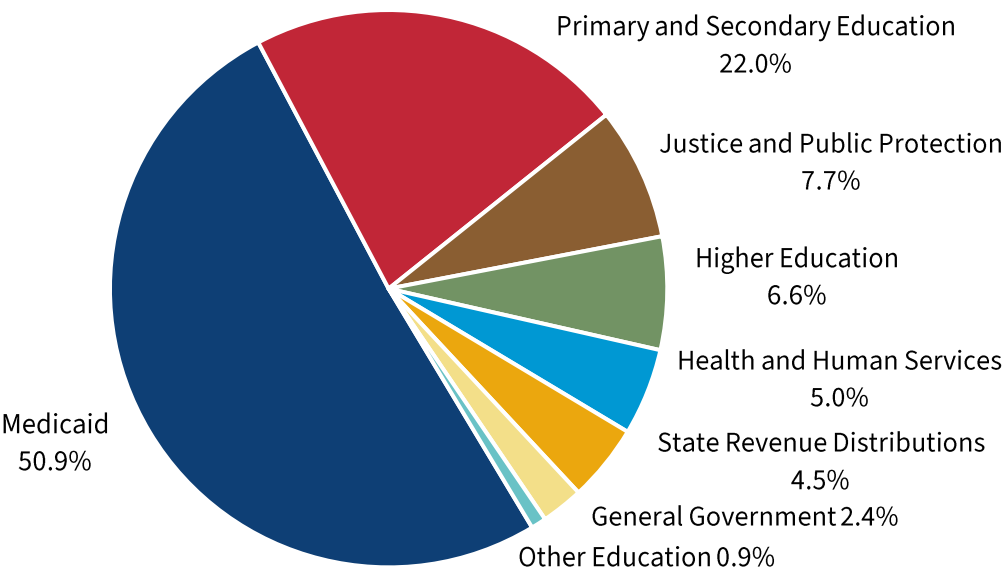


Table C-6: GRF Recommended Appropriations (dollars in millions)

Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Medicaid	\$21,922	\$22,403	2.2%	\$24,040	7.3%	\$46,443
Primary and Secondary Education	\$9,783	\$9,966	1.9%	\$10,141	1.8%	\$20,107
Justice and Public Protection	\$3,271	\$3,431	4.9%	\$3,611	5.3%	\$7,042
Higher Education	\$2,961	\$3,013	1.7%	\$2,976	-1.2%	\$5,989
Health and Human Services	\$2,115	\$2,303	8.9%	\$2,304	0.0%	\$4,608
State Revenue Distributions	\$1,886	\$2,030	7.6%	\$2,057	1.3%	\$4,087
General Government	\$1,164	\$1,095	-5.9%	\$1,138	3.9%	\$2,234
Other Education	\$432	\$415	-3.7%	\$386	-7.1%	\$801
Total	\$43,534	\$44,656	2.6%	\$46,654	4.5%	\$91,311

Note: Numbers may not add to total due to rounding.
Source: Ohio Office of Budget and Management, January 2025

What This Chart Shows

This pie chart shows the proportional share of all-funds appropriations by each functional category.

Figure C-6: All Funds – Recommended Appropriations for FY 2026 and FY 2027

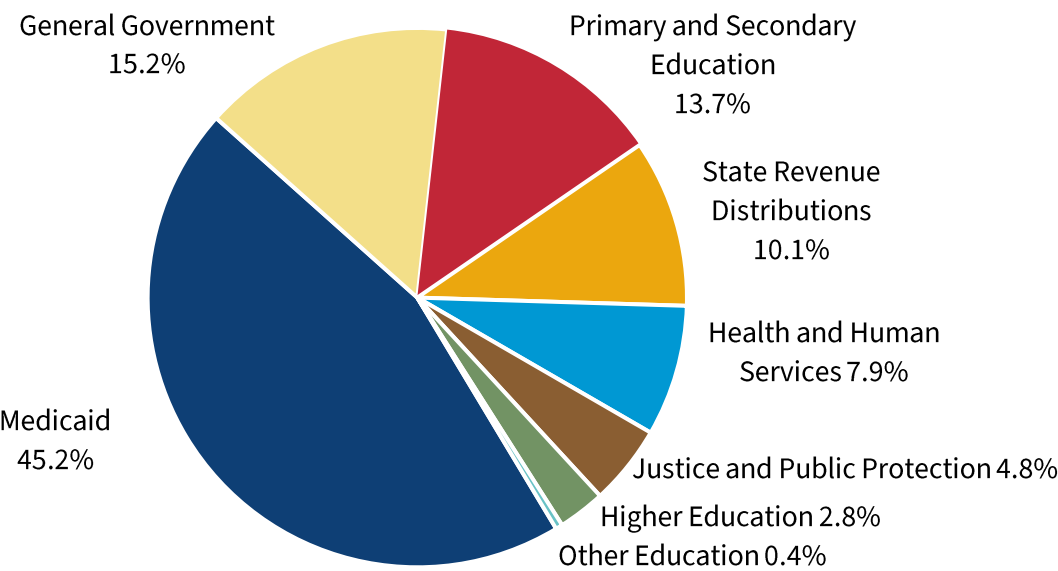


Table C-7: All Funds Recommended Appropriations (dollars in millions)

Function	FY 2025 Estimate	FY 2026 Executive	% Change	FY 2027 Executive	% Change	Total
Medicaid	\$43,873	\$48,088	9.6%	\$51,066	6.2%	\$99,154
General Government	\$19,317	\$17,715	-8.3%	\$15,555	-12.2%	\$33,270
Primary and Secondary Education	\$15,341	\$14,862	-3.1%	\$15,082	1.5%	\$29,945
State Revenue Distributions	\$10,320	\$10,959	6.2%	\$11,109	1.4%	\$22,069
Health and Human Services	\$8,226	\$8,245	0.2%	\$9,006	9.2%	\$17,251
Justice and Public Protection	\$4,890	\$5,121	4.7%	\$5,403	5.5%	\$10,524
Higher Education	\$3,065	\$3,162	3.2%	\$3,044	-3.8%	\$6,206
Other Education	\$573	\$465	-18.9%	\$437	-6.1%	\$901
Total	\$105,604	\$108,618	2.9%	\$110,701	1.9%	\$219,319

Note: Numbers may not add to total due to rounding.
Source: Ohio Office of Budget and Management, January 2025

Table C-8: General Revenue Fund Expense by Object Summary for FY 2022-2027

Dollars in Millions	Actual						Estimated		Recommended			
General Revenue Fund	FY 2022	% of Total	FY 2023	% of Total	FY 2024	% of Total	FY 2025	% of Total	FY 2026	% of Total	FY 2027	% of Total
500 Personal Services	2,506.9	7.0%	2,547.1	6.7%	2,676.9	6.6%	2,832.4	6.5%	3,076.4	6.9%	3,217.0	6.9%
510 Purchased Personal Services	457.0	1.3%	472.7	1.3%	579.5	1.4%	757.2	1.7%	746.3	1.7%	744.5	1.6%
520 Supplies and Maintenance	547.7	1.5%	628.8	1.7%	718.4	1.8%	764.6	1.8%	767.4	1.7%	793.8	1.7%
530 Equipment	18.8	0.1%	33.6	0.1%	36.1	0.1%	44.9	0.1%	53.7	0.1%	47.9	0.1%
550 Subsidies Shared Revenue	30,644.2	85.7%	32,487.5	86.0%	35,196.3	86.7%	37,795.5	86.8%	38,827.7	86.9%	40,682.5	87.2%
570 Capital Items	39.7	0.1%	33.6	0.1%	71.3	0.2%	29.2	0.1%	29.8	0.1%	29.8	0.1%
590 Judgments, Settlements & Bonds	53.6	0.1%	13.0	0.0%	14.7	0.0%	6.5	0.0%	8.3	0.0%	7.3	0.0%
591 Debt Service	339.7	1.0%	395.2	1.0%	337.9	0.8%	354.8	0.8%	290.5	0.7%	335.9	0.7%
595 Transfers and Non-Expense	1,152.7	3.2%	1,170.1	3.1%	986.7	2.4%	948.7	2.2%	856.3	1.9%	795.7	1.7%
Total Expenses	35,760.3	100.0%	37,781.7	100.0%	40,617.7	100.0%	43,533.8	100.0%	44,656.3	100.0%	46,654.4	100.0%

Table C-9: All Funds Expense by Object Summary for FY 2022-2027

Dollars in Millions	Actual						Estimated		Recommended			
All Funds	FY 2022	% of Total	FY 2023	% of Total	FY 2024	% of Total	FY 2025	% of Total	FY 2026	% of Total	FY 2027	% of Total
500 Personal Services	5,463.2	6.1%	5,491.9	5.9%	5,861.0	5.9%	6,400.1	6.1%	6,831.2	6.3%	7,144.7	6.5%
510 Purchased Personal Services	1,891.7	2.1%	2,036.7	2.2%	2,114.9	2.1%	2,625.0	2.5%	2,323.3	2.1%	2,335.1	2.1%
520 Supplies and Maintenance	2,221.3	2.5%	2,230.7	2.4%	2,361.0	2.4%	2,978.5	2.8%	3,042.5	2.8%	3,062.3	2.8%
530 Equipment	184.8	0.2%	179.1	0.2%	227.2	0.2%	302.5	0.3%	323.4	0.3%	284.1	0.3%
550 Subsidies Shared Revenue	62,048.3	68.9%	65,099.2	69.7%	68,972.7	69.2%	74,817.9	70.8%	77,504.5	71.4%	79,546.0	71.9%
560 Goods and Services for Resale	106.3	0.1%	113.8	0.1%	141.9	0.1%	162.5	0.2%	174.9	0.2%	196.0	0.2%
570 Capital Items	3,257.0	3.6%	3,677.5	3.9%	4,466.0	4.5%	3,890.0	3.7%	3,719.6	3.4%	3,392.5	3.1%
590 Judgments, Settlements & Bonds	188.7	0.2%	627.1	0.7%	1,066.3	1.1%	371.1	0.4%	1,075.3	1.0%	998.5	0.9%
591 Debt Service	1,778.6	2.0%	1,856.6	2.0%	1,643.4	1.6%	1,587.2	1.5%	1,428.0	1.3%	1,426.4	1.3%
595 Transfers and Non-Expense	12,910.2	14.3%	12,066.5	12.9%	12,848.6	12.9%	12,468.8	11.8%	12,195.4	11.2%	12,315.5	11.1%
Total Expenses	90,050.0	100.0%	93,379.2	100.0%	99,702.8	100.0%	105,603.6	100.0%	108,618.0	100.0%	110,701.2	100.0%

Overview

The fund balance summary section includes estimated FY 2026 and FY 2027 ending fund balances for all Budget Fund Groups. Table C-10 includes projected fund balances for the state’s General Revenue Fund (GRF) and Budget Stabilization Fund (BSF). This section breaks down FY 2026-2027 fund balance calculations by Generally Accepted Account Principles (GAAP) fund type as well. Smaller budget fund groups are combined for the purposes of these calculations.

Fund Balance Calculations by Fund Type and Budget Fund Group

The Executive Budget proposes appropriations in over 700 funds that are active in the Ohio Administrative Knowledge System. The state’s six fund types are as follows: General Funds, Enterprise Funds, Special Revenue Funds, Agency Funds, Debt Service Funds, and Capital Projects Funds. The fund types and budget fund groups are described below.

- General Funds:** The General fund type includes fund balance calculations for the General Revenue, Internal Services, and Budget Stabilization fund groups.
- Enterprise Funds:** The Enterprise fund type includes fund balance calculations for the State Lottery budget fund group.
- Special Revenue Funds:** The Special Revenue fund type includes fund balance for the Dedicated Purpose, Federal, Highway Operating, Other Special Revenue, and Highway Safety fund groups. Other Special Revenue includes the Bond Research and Development and Facility Establishment fund groups.
- Agency Funds:** The Agency fund type includes fund balance calculations for the Revenue Distribution and Fiduciary fund groups. The Other Agency fund type includes the Holding budget fund group.
- Debt Service Funds:** The Debt fund type includes fund balance calculations for the Debt Service fund group.
- Capital Projects Funds:** The Capital Projects fund type includes a fund balance calculation for the Capital Projects fund group.

Balances for the General Revenue and Budget Stabilization Funds

The GRF balance at the end of a fiscal year is one measure used by state officials and independent financial analysts to assess a state’s financial management practices and its financial condition. The Ohio Constitution also requires the state to maintain a balanced budget. The FY 2026-2027 Executive Budget is balanced. Moreover, Table C-10 shows that the ending GRF balance exceeds 0.5 percent of preceding year revenues, an ending balance target in statute.

Another measure of the financial health is whether the state has a budget stabilization fund and if total balances are maintained. The projected FY 2025 ending balance for the budget stabilization fund totals \$3,922.3 million. Table C-10 and Figure C-7 show the fiscal year ending balances in the fund from FY 2020 through estimated FY 2027.

Table C-10: History of Ending Fund Balances for the General Revenue Fund and the Budget Stabilization Fund, FY 2020 to FY 2027
(dollars in millions)

Fiscal Year	Date	GRF Ending Balance	% of Preceding FY GRF Revenues	BSF Ending Balance	% of Preceding FY GRF Revenues	Preceding FY GRF Revenues
FY27	Est. 6/30/2027	\$238.0	0.5%	\$4,193.7	9.2%	\$45,452.9
FY26	Est. 6/30/2026	\$615.6	1.4%	\$4,058.0	9.3%	\$43,673.3
FY25	Est. 6/30/2025	\$762.3	1.8%	\$3,922.3	9.5%	\$41,333.0
FY24	6/30/2024	\$1,091.2	2.6%	\$3,786.6	8.9%	\$42,515.3
FY23	6/30/2023	\$7,357.1	17.4%	\$3,650.8	8.6%	\$42,277.5
FY22	6/30/2022	\$5,663.5	13.9%	\$2,706.2	6.7%	\$40,660.1
FY21	6/30/2021	\$4,032.3	10.2%	\$2,691.6	6.8%	\$39,546.3
FY20	6/30/2020	\$784.8	2.3%	\$2,691.6	8.0%	\$33,505.7

Figure C-7: General Revenue Fund and the Budget Stabilization Fund Ending Balances as a Share of Annual GRF Revenues, FY 2020 to FY 2027

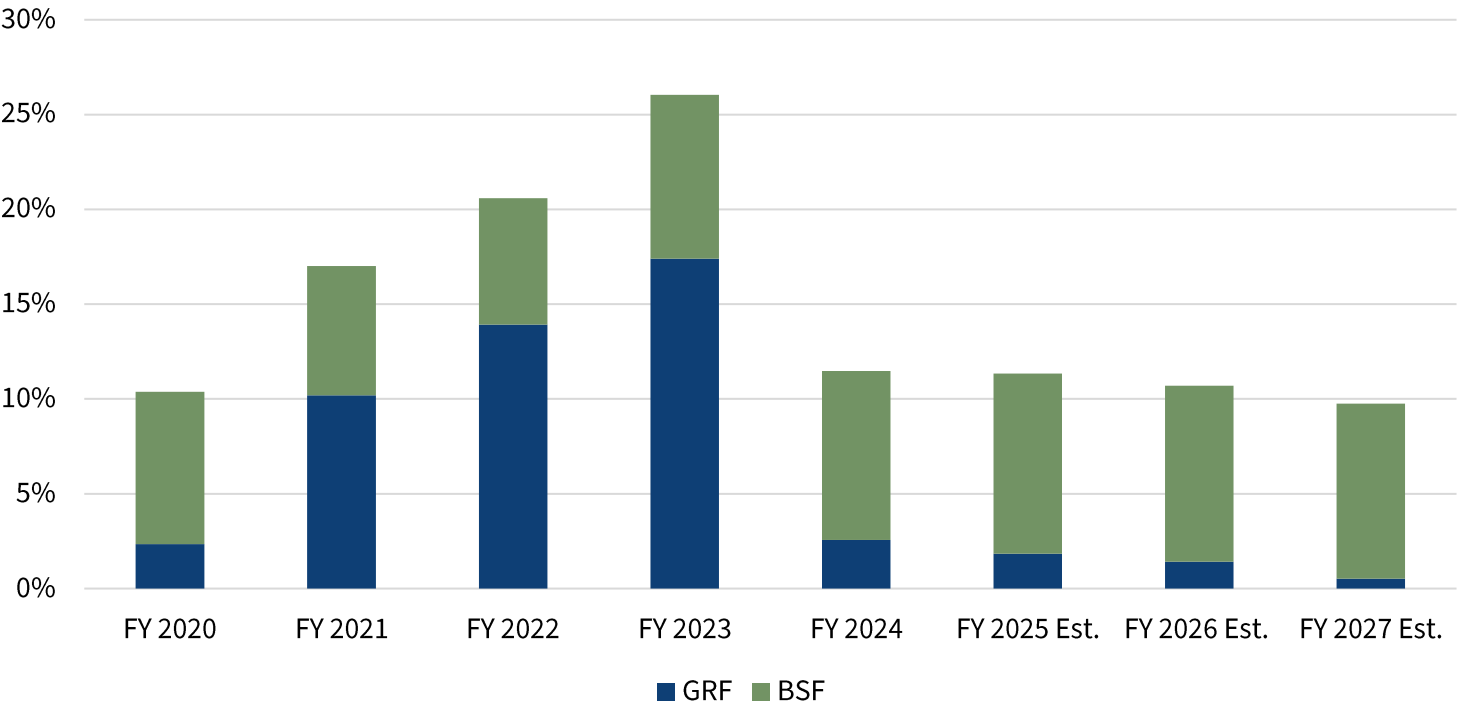


Table C-11: Fund Balance Calculations by GAAP Fund Type and Budget Fund Group for Fiscal Year 2026

	General Funds			Enterprise Funds	Special Revenue Funds					Agency			Debt Service	Capital Projects
(dollars in millions)	Budget Stabilization	General	Internal Service	State Lottery	Dedicated Purpose	Federal	Highway Operating	Other Special Revenue	State Highway Safety	Fiduciary	Other Agency	Revenue Distribution	Debt Service	Capital Projects
FY 2026 Beginning Balance	3,922.25	762.33	840.57	772.73	9,295.85	928.69	2,127.85	216.72	274.15	1,202.26	342.40	1,086.45	6.36	1,462.03
Estimated Revenue														
Taxes	0.00	29,574.10	0.03	0.00	677.25	0.30	1,179.76	0.00	0.00	8,056.07	257.10	2,423.20	0.00	0.00
Federal Grants	0.00	14,499.79	4.62	0.00	118.57	25,730.22	2,084.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses and Fees	0.00	135.00	4.40	0.15	4,536.16	0.05	71.54	0.05	583.01	274.52	0.00	410.40	0.00	0.00
Other Income	135.70	365.00	1,257.31	1,887.85	2,940.00	2,603.67	203.08	35.11	62.94	3,549.99	63.80	28.27	1,047.24	6.11
Transfers In	0.00	879.04	29.74	1,580.78	1,405.13	1.60	530.60	143.56	2.19	0.18	0.00	0.00	0.00	657.50
Total Resources Available	4,057.96	46,215.26	2,136.67	4,241.51	18,972.96	29,264.53	6,197.73	395.44	922.29	13,083.02	663.30	3,948.32	1,053.60	2,125.64
Proposed Expenditures														
Primary, Secondary & Other Education	0.00	11,810.05	41.00	1,652.10	806.96	2,444.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Higher Education	0.00	3,012.63	0.00	0.00	115.57	26.85	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Assistance and Medicaid	0.00	22,139.17	0.00	0.00	6,123.94	16,887.82	0.00	0.00	0.00	10.00	14.00	0.00	0.00	0.00
Health & Human Services	0.00	2,430.23	238.77	0.00	1,185.49	6,581.54	0.00	0.00	0.20	0.00	45.63	3.60	0.00	0.00
Justice and Public Protection	0.00	3,453.47	68.53	0.00	317.81	450.66	0.00	0.00	647.22	3.21	202.25	379.00	0.00	0.00
Environmental Protection & Natural Resources	0.00	172.37	40.57	0.00	563.95	184.60	0.00	0.00	0.00	11.95	2.56	0.00	0.00	0.27
Transportation	0.00	53.51	0.00	0.00	2.83	0.00	4,424.37	0.00	0.00	0.00	0.00	0.00	0.00	210.00
General Government	0.00	376.75	879.06	450.97	1,195.38	36.48	0.00	0.00	0.00	5,260.36	6.47	128.74	0.00	0.00
Commerce & Econ Development	0.00	1,190.68	24.43	0.00	830.67	1,402.36	0.00	177.19	0.00	4,254.15	101.70	2,260.02	0.00	1.81
Other Spending	0.00	17.50	0.00	0.00	24.69	0.00	18.50	0.00	0.00	2,043.16	0.00	0.00	959.33	210.00
Transfers Out	0.00	943.30	23.59	1,498.00	40.93	5.00	194.68	3.00	0.00	0.00	0.64	0.00	0.00	0.00
Total Use of Funds	0.00	45,599.65	1,315.94	3,601.07	11,208.22	28,020.30	4,637.55	188.19	647.42	11,582.84	373.24	2,771.36	959.33	422.08
Ending Balance	4,057.96	615.61	820.73	640.44	7,764.74	1,244.23	1,560.18	207.25	274.87	1,500.18	290.06	1,176.96	94.27	1,703.56

Table C-12: Fund Balance Calculations by GAAP Fund Type and Budget Fund Group for Fiscal Year 2027

	General Funds			Enterprise Funds	Special Revenue Funds					Agency			Debt Service	Capital Projects
(dollars in millions)	Budget Stabilization	General	Internal Service	State Lottery	Dedicated Purpose	Federal	Highway Operating	Other Special Revenue	State Highway Safety	Fiduciary	Other Agency	Revenue Distribution	Debt Service	Capital Projects
FY 2027 Beginning Balance	4,057.96	615.61	820.73	640.44	7,764.74	1,244.23	1,560.18	207.25	274.87	1,500.18	290.06	1,176.96	94.27	1,703.56
Estimated Revenue														
Taxes	0.00	30,566.40	0.03	0.00	862.41	0.20	1,185.47	0.00	0.00	8,178.62	275.60	2,474.13	0.00	0.00
Federal Grants	0.00	15,647.98	4.62	0.00	140.96	25,687.80	1,920.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Licenses and Fees	0.00	135.00	4.50	0.15	5,838.04	0.05	70.54	0.05	618.12	282.60	0.00	422.40	0.00	0.00
Other Income	135.70	365.00	1,284.28	1,908.09	3,183.62	2,756.96	198.08	33.10	60.69	3,550.62	5.40	28.27	1,047.24	6.11
Transfers In	0.00	190.30	28.52	1,629.33	894.69	1.61	513.28	0.00	2.09	0.18	0.00	0.00	0.00	657.50
Total Resources Available	4,193.66	47,520.29	2,142.68	4,178.01	18,684.46	29,690.85	5,448.06	240.40	955.77	13,512.20	571.06	4,101.76	1,141.52	2,367.17
Proposed Expenditures														
Primary, Secondary & Other Education	0.00	11,976.71	42.01	1,622.10	807.53	2,519.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Higher Education	0.00	2,976.39	0.00	0.00	32.97	26.87	0.00	8.00	0.00	0.00	0.00	0.00	0.00	0.00
Public Assistance and Medicaid	0.00	23,772.46	0.00	0.00	6,323.28	17,839.05	0.00	0.00	0.00	10.00	14.00	0.00	0.00	0.00
Health & Human Services	0.00	2,434.77	430.99	0.00	1,421.33	7,073.06	0.00	0.00	0.20	0.00	67.28	3.60	0.00	0.00
Justice and Public Protection	0.00	3,633.86	68.86	0.00	323.45	452.17	0.00	0.00	664.51	3.32	278.79	391.00	0.00	0.00
Environmental Protection & Natural Resources	0.00	195.99	41.20	0.00	569.46	200.43	0.00	0.00	0.00	11.95	2.56	0.00	0.00	0.27
Transportation	0.00	53.51	0.00	0.00	2.86	0.00	4,085.32	0.00	0.00	0.00	0.00	0.00	0.00	210.00
General Government	0.00	395.73	735.04	458.20	1,214.19	36.73	0.00	0.00	0.00	5,357.57	9.47	127.37	0.00	0.00
Commerce & Econ Development	0.00	1,197.45	25.19	0.00	312.28	242.56	0.00	36.21	0.00	4,351.92	108.20	2,313.26	0.00	1.84
Other Spending	0.00	17.50	0.00	0.00	26.30	0.00	18.50	0.00	0.00	2,001.68	0.00	0.00	912.33	210.00
Transfers Out	0.00	627.90	23.59	1,503.00	34.92	0.00	203.21	3.00	0.00	0.00	0.53	0.00	0.00	0.00
Total Use of Funds	0.00	47,282.28	1,366.87	3,583.30	11,068.57	28,390.43	4,307.03	47.21	664.71	11,736.44	480.82	2,835.23	912.33	422.11
Ending Balance	4,193.66	238.02	775.81	594.71	7,615.89	1,300.41	1,141.03	193.19	291.06	1,775.77	90.23	1,266.53	229.19	1,945.06

State Appropriation Limitation (SAL)

The SAL was enacted in the spring of 2006 with the intent of limiting growth in the General Revenue Fund (GRF). The SAL allows most GRF appropriations to grow by either 3.5 percent or the sum of inflation plus population change. Appropriation growth may exceed the SAL if an emergency is declared by the Governor or if at least three-fifths of the General Assembly approve an exception. The SAL is recast every fourth year to prevent the build-up of unused appropriation capacity.

What the SAL Covers

While most GRF appropriations are included in SAL calculations, appropriations of gifts, federal appropriations, and tax relief appropriations are exempt. In recent years, moneys received from the federal government and tax relief appropriations have represented a significant portion of GRF appropriations. For example, during the FY 2026-2027 biennium, these categories total \$34.5 billion, equal to 37.7% of total GRF appropriations. After removing these categories, remaining GRF appropriations are defined as “aggregate General Revenue Fund appropriations.” As highlighted in statute, any appropriation identified as an aggregate GRF appropriation at the time of enactment in FY 2007 or beyond, shall always be considered an aggregate GRF appropriation. In addition, aggregate GRF appropriations shall continue to apply to the SAL even if the appropriation moves to a non-GRF fund. Finally, statute requires that the SAL be increased by the amount of non-GRF appropriation moving to the GRF in the immediately preceding year. As such, \$7.7 million and \$8 million moved from a non-GRF source to the GRF in FY 2026 and FY 2027 and are factored into the preceding year SAL calculations.

The Role of the Governor and the Office of Budget and Management

Statute requires the Governor to set the State Appropriation Limitation for each year of the biennium. After the limitation is set, the General Assembly shall not exceed the SAL unless an emergency is declared or at least three-fifths of the General Assembly approves an exception.

SAL Calculation for FY 2026 – 2027 Biennial Budget

Fiscal year 2025 is a “non-recast” year for the SAL, meaning that the appropriation limitation is calculated based on the FY 2024 appropriation limitation. Note, according to statute, the SAL may increase by 3.5 percent or by the rate of inflation plus population change, whichever is greater. In FY 2025, inflation plus population change totals 3.5 percent. Therefore, statute allows the State Appropriation Limitation to grow by 3.5 percent in FY 2025, FY 2026, and FY 2027 totaling \$29,540.6 million, \$30,582.2 million, and \$31,660.6 million, respectively. The aggregate GRF appropriation in FY 2025, FY 2026, and FY 2027 totals \$29,725.2 million, \$30,400.7 million and \$31,337.6 million, respectively. Table C-13 breaks down the SAL calculation in detail.

Table C-13: State Appropriations Limitation vs Appropriations FY 2026 – FY 2027
(dollars in millions)

Funds	Estimated	
	FY 2026	FY 2027
Total General Revenue Fund Appropriations	\$44,656.3	\$46,654.4
Minus – Tax Relief	\$2,029.9	\$2,057.3
Minus – Estimated Gifts	-	-
Minus – Federal Grants	\$14,607.9	\$15,765.0
Plus – State GRF Moved to Other Sources	\$2,382.2	\$2,505.6
Aggregate GRF Appropriations	\$30,400.7	\$31,337.6
State Appropriation Limitation	\$30,582.2	\$31,660.6
Over (Under)	(\$181.5)	(\$323.0)

Capital Budgeting Process

In even-numbered years, the state engages in a separate budgeting process for its capital program of constructing or improving, equipping and furnishing buildings and other structures, and acquiring real estate (or interests therein). Ohio's capital planning and budgeting process allocates dollars available for capital improvements for use by state agencies, colleges and universities, K-12 schools, and local government infrastructure.

Most of the appropriations in each capital budget are supported by long-term debt issued through bonds by the State of Ohio, with the principal and interest payments funded by General Revenue Fund (GRF) appropriations made in future operating budgets. Capital bill appropriations directly impact operating budget expenditures, and the objective of the capital budgeting process is to balance the needs of state agencies and local communities to produce a two-year budget that is affordable within projected available resources.

The capital budget development process involves state agencies, the Office of Budget and Management, the Governor, and the General Assembly. Every two years, state agencies submit to the Office, pursuant to the Ohio Revised Code, a six-year capital improvements plan and a detailed two-year capital budget request. The Office issues guidelines to agencies describing the format and content for agency capital budget requests.

The Office of Budget and Management projects the affordable level of capital appropriations based on several factors, including the availability of cash (non-debt) funded capital, projected state revenues, and competing noncapital uses for those revenues. The Office projects the affordable amount of debt-supported capital appropriations by considering the amount of state debt that remains outstanding, the amount of debt previously authorized but not yet issued, the projected level of the state revenue(s) pledged to repay debt, and projected market interest rates. GRF debt-supported appropriations that may be authorized in the capital budget are subject to a 1999 constitutional amendment (the 'five percent debt service limitation') for most programs. Generally, new obligations may not be issued if the combined debt service on the latest and outstanding bonds due in any future fiscal year exceeds five percent of the total of estimated GRF revenues plus net state lottery proceeds for the fiscal year of issuance. The Governor authorizes the director of the Office of Budget and Management to make those determinations.

The Office of Budget and Management works with the Governor to develop a capital spending plan that fits within the available resources, reflects the administration's priorities, and meets the needs of state agencies and local entities. The capital plan is then drafted into a bill and submitted to the General Assembly for the same review and process described in the discussion of the operating budget bill.

FY 2025-2026 Capital Appropriations

House Bill 2 (135th General Assembly) provided comprehensive spending authority for capital appropriations. The Act contained \$3.51 billion in new capital appropriations, with up to \$2.93 billion eligible to be funded by issuing new, GRF-supported debt authorizations. The remaining \$579 million is funded by various non-GRF cash sources and existing debt authorizations. House Bill 687 (134th General Assembly), the previous capital bill, also gave the Office of Budget and Management Director the authority to support appropriations through GRF cash transfers if sufficient cash balances were available. As of June 30, 2024, GRF cash transfers in the amounts of \$1.41 billion for General Obligation programs and \$1.32 billion for Special Obligation programs have occurred to fund capital projects for most programs during the FY 2023-2024 biennium. Utilizing GRF cash rather than issuing debt to fund the State's capital programs saved an estimated \$1.32 billion in future interest costs.

The FY 2025-2026 capital appropriations provided significant state support to assist local communities and higher education institutions to preserve and improve their infrastructure as a tool for economic growth. The largest portion of capital appropriations for the FY 2025-2026 capital biennium (\$600 million) was provided to the Ohio Facilities Construction Commission to cover the state's share of the cost of construction of K-12 school facilities. A total of \$475 million was appropriated to the Board of Regents and higher education institutions to address the capital needs of Ohio's colleges and universities. The higher education allocation again reflected a collaborative process undertaken by the state's higher education institutions to develop a prioritized capital funding plan. The Public Works Commission received appropriations totaling \$475 million to provide grants and loans to local government for infrastructure projects. New capital appropriations were also provided to state agencies, focusing on preserving and extending the useful life of their existing assets. The Department of Rehabilitation and Correction received \$314 million to support ongoing major facility renovations and general improvements at the 27 state-owned adult correctional institutions. The Department of Natural Resources received \$340 million, with dollars invested in state parks, critical dam rehabilitation, and improvements in wildlife areas across the state. The Department of Behavioral Health received \$154 million to continue constructing and renovating projects to provide outpatient services, community housing, and residential programs.

Table C-14: FY 2025-2026 Capital Appropriations (dollars in thousands)

Agency	GRF Debt Funds	Other Funds	Total
Adjutant General	\$26,023	\$72,169	\$98,192
Administrative Services ^(a)	147,070	39	147,109
Agriculture	34,400	0	34,400
Attorney General	18,247	0	18,247
Behavioral Health	154,251	0	154,251
Board of Regents / Higher Education	474,666	0	474,666
Broadcast Education Media	1,449	0	1,449
Capitol Square Review and Advisory Board	21,671	0	21,671
Commerce	0	25,000	25,000
Ohio Cultural Facilities Commission	102,453	0	102,453
Developmental Disabilities	56,324	0	56,324
Development	0	2,100	2,100
Expositions Commission	205,850	0	205,850
Facilities Construction Commission/SFC	604,750	7,000	611,750
Health	0	0	9,000
Judiciary / Supreme Court	1,500	0	1,500
Natural Resources	340,118	37,425	377,543
Public Safety	33,000	0	33,000
Public Works Commission	475,300	100,000	575,300
Rehabilitation and Correction	314,433	0	314,433
Deaf and Blind Education	11,329	0	11,329
Taxation	0	12,000	12,000
Transportation	0	0	0
Veterans' Home	1,155	1,170	2,325
Youth Services	178,100	0	178,100
Total	\$3,202,089	\$256,903	\$3,467,992

(a) Excludes \$2 million authorized by Senate Bill 54 (135th General Assembly) for the Administrative Services program that became effective on 1/2/2025.

Capital Budget's Impact on the Operating Budget

The capital budget's most apparent relationship to the operating budget is the debt service requirements it generates. Debt service is the payment of principal and interest to retire the debt obligations issued to fund capital appropriations. The section "Overview of Capital Financing" below provides detailed information on the state's capital financing program, including the cost of debt service in the current biennium. The capital budget also relates to the operating budget in other ways. Projects that lead to an expansion of space and service levels generally require additional employees to provide services and maintain that space. As a result, state agencies that receive capital appropriations may experience increases in their operating budgets once a new capital

project has been completed. Conversely, some projects may lead to a decrease in operational spending due to efficiencies gained through consolidation or modernization. For example, the Department of Administrative Services' renovation of the State of Ohio Computer Center consolidated information technology services for several state agencies.

Bond Financing of Capital Projects

Ohio began major capital construction programs for highway and non-highway projects pursuant to a series of constitutional amendments passed by the voters starting in 1953. These constitutional amendments authorized the issuance of bonds to finance those capital programs and have resulted in the construction and improvement of highways, public school buildings, higher education facilities, parks and recreation facilities, mental health, and correctional facilities, airports, pollution control facilities, and local government infrastructure. Bond financing allows payments of capital costs to be spread over a fixed period but does not exceed the useful life of the bond-financed projects or facilities.

The State has authorized and used several types of bonds to fund capital projects, including general obligation bonds, special obligation (lease-rental and revenue) bonds, economic development bonds, and certificates of participation.

General Obligation Bonds

Since 1953, many capital improvements have been funded by issuing general obligation bonds backed by the state's full faith and credit. General obligation bonds are issued by the Ohio Public Facilities Commission and, for highway purposes, by the Treasurer of State. Unless expressly exempted, state revenues from tax and non-tax sources are pledged to repay these general obligations. Exceptions are highway user receipts, which may only be used to finance highway projects, and state lottery profits, which may only be used to finance primary and secondary education facilities. Such general obligation debt must be authorized by a constitutional amendment approved by the voters.

Ohio Public Facilities Commission

The Ohio Public Facilities Commission issues general obligation bonds for primary and secondary education, higher education, natural resources, coal research and development, conservation projects, local infrastructure improvements, third frontier research and development, job-ready site development, and veterans' compensation. Each currently authorized program is described below, with the General Assembly determining the number of bonds authorized to be issued (within the indicated constitutional limitations) in each capital biennium.

- **Infrastructure Improvements**

A 2014 constitutional amendment authorized \$1.875 billion of general obligation debt as a 10-year extension of this program to finance public infrastructure capital improvements of cities, counties, townships, and other local governments, with an annual issuance limit of \$175 million in the first five fiscal years increasing to \$200 million thereafter. This authorization followed a 10-year extension passed in 2005, which authorized \$1.35 billion in debt. Two prior debt authorizations (passed in 1985 and 1995) each authorized \$1.2 billion in debt. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Third Frontier Research and Development**

Constitutional amendments passed in 2005 and 2010 authorize the issuance of \$1.2 billion of general obligation debt of supporting Ohio's industry, commerce, and business. No more than \$450 million total may be issued in state FY 2006 through FY 2011, no more than \$225 million in FY 2012, and no more than \$175 million in any fiscal year thereafter. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Veterans Compensation**

A 2009 constitutional amendment authorizes the issuance of state general obligation debt to compensate persons who have served on active duty in the United States armed forces at any time during the Persian Gulf, Afghanistan, and Iraq conflicts. Not more than \$200 million may be issued, and no obligations may be issued later than December 31, 2013. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Conservation**

Constitutional amendments in 2000 and 2008 authorize \$400 million of general obligation debt to be issued to finance the preservation of green space, development of recreational trails, and protection of farmland, all through partnerships with local governments. Not more than \$50 million may be issued in any fiscal year. Additional debt may be issued as outstanding debt is retired, provided that not more than \$400 million is outstanding at any time. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Site Development**

A 2005 constitutional amendment authorizes the issuance of \$150 million of general obligation debt for developing sites for industry, commerce, distribution, and research and development. Not more than \$30 million was permitted to be issued in each of the first three fiscal years and not more than \$15 million in any other fiscal year. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt. All \$150 million of the authorized site development debt has been issued, and the associated bonds have been retired. No additional debt is outstanding.

- **Primary and Secondary Education**

A 1999 constitutional amendment authorizes general obligation debt to be issued to pay the costs of capital facilities for a system of common public schools throughout the state. There is no constitutional limit on the amount of debt that can be outstanding at any time. The full faith and credit, revenue (including net state lottery proceeds, but excluding highway user receipts), and state taxing power are pledged to retire this debt.

- **Higher Education**

That same 1999 constitutional amendment authorizes general obligation debt to be issued to pay the cost of capital facilities for state-supported and state-assisted higher education institutions. There is no constitutional limit on the amount of debt that can be outstanding at any time. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Natural Resources**

A 1993 constitutional amendment authorizes \$200 million of general obligation debt to be issued to finance capital facilities for parks and natural resources improvements. Additional debt may be issued as outstanding debt is retired, provided that no more than \$200 million is outstanding at any time. Not more than \$50 million may be issued in any fiscal year. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

- **Coal Research and Development**

A 1985 constitutional amendment authorizes \$100 million of general obligation debt to be issued to finance grants, loans, or loan guarantees for research and development of coal technology that will encourage the use of Ohio coal. Funding is available to any association, corporation, or educational or scientific institution doing business or located in the state. Additional debt may be issued as outstanding debt is retired, provided that at any time, not more than \$100 million is outstanding. The full faith and credit, revenue (excluding net state lottery proceeds and highway user receipts), and state taxing power are pledged to retire this debt.

Treasurer of State

The Treasurer of State issues general obligation bonds for highway construction.

- **Highway Capital Improvements**

A 1995 constitutional amendment authorizes the issuance of general obligation debt for highway construction. The amendment provides that as this debt is retired, additional debt may be issued as long as no more than \$1.2 billion is outstanding. No more than \$220 million may be issued in any fiscal year. Though secured by the state's full faith and credit, debt service on these general obligations has always been paid from highway user receipts, including motor vehicle fuel tax receipts.

Table C-15: General Obligation Bonds (dollars in thousands)

Purpose	Years Issued	Amount Issued(a)	Maturity Year	Outstanding Balance(a)
Coal Research and Development	1986-2024	\$254,000	2030	\$13,445
Common School Facilities	2000-2024	5,611,200	2041	1,724,415
Conservation Projects	2002-2024	682,625	2035	242,470
Higher Education Facilities	2000-2024	4,374,445	2041	1,704,185
Highway Capital Improvements	1997-2024	3,579,595	2039	732,530
Infrastructure Improvements	1988-2024	4,868,969	2043	1,775,080
Natural Resources	1995-2024	484,620	2035	78,195
Research and Development	2006-2024	971,000	2029	129,950
Site Development	2006-2013	150,000	2022	0
Veterans' Compensation	2010-2020	83,910	2026	5,775
Total		\$21,060,364		\$6,406,045

(a) Excludes refunding bonds. Includes refunded bonds—outstanding balance as of June 30, 2024.

Lease-Rental Bonds

Prior to FY 2000, most state capital projects were funded through the issuance of lease-rental bonds. Debt service is payable from lease-rental payments subject to biennial appropriations enacted in various operating budgets. Lease-rental bonds do not carry the state's full faith and credit, and bondholders have no right to have taxes or excises levied by the General Assembly to pay debt service.

The Treasurer of State issues lease-rental bonds for parks and recreation, mental health facilities, and for facilities to house branches and agencies of state government and their functions, including state office buildings and facilities for the Departments of Administrative Services, Transportation, Public Safety and the Bureau of Workers' Compensation; juvenile detention facilities for the Department of Youth Services; prisons for the Department of Rehabilitation and Correction, and various cultural and sports facilities. Debt service is paid from GRF lease-rental appropriations, except for (i) transportation and public safety facilities, which are paid from the Highway User Receipts, and (ii) workers' compensation facilities, which were paid from the Bureau of Workers' Compensation Administrative Fund.

Table C-16: Lease-Rental Bonds (dollars in thousands)

Purpose	Years Issued	Amount Issued(a)	Maturity Year	Outstanding Balance(a)
Administrative Service Facilities	1992-2024	\$2,069,900	2041	\$404,500
Cultural & Sports Facilities	1993-2024	740,475	2032	134,585
Higher Education Facilities	1992-2004	4,817,590	2013	0
Juvenile Facilities	1992-2024	400,000	2039	71,585
K-12 School Facilities	1992-1998	333,640	2007	0
Mental Health Facilities	1992-2024	1,817,085	2031	185,125
Parks & Recreation Facilities	1993-2024	1,089,000	2041	524,810
Public Safety Facilities ^(b)	1994-2014	140,285	2020	0
Rehabilitation and Correction Facilities	1986-2024	2,346,500	2040	413,950
Transportation Facilities ^(b)	1992-2018	379,455	2038	151,040
Workers' Compensation ^(b)	1993-2003	214,255	2014	0
Total		\$14,348,185		\$1,885,595

(a) Excludes refunding bonds. Includes refunded bonds. Outstanding balance as of June 30, 2024.

(b) Debt service paid from non-GRF sources.

Certificates of Participation

Certain state agencies, with the approval of the Director of Budget and Management and under authorization of the General Assembly, have entered into lease-purchase agreements supporting the issuance of certificates of participation (COPs) to finance state agency information technology systems, equipment, and to a lesser extent state agency office renovations. The lease payments are subject to biennial appropriations and are included in the benefiting agency's operating budget. Holders or owners of the COPs have no right to have taxes or excises levied to make those lease payments.

Table C-17: Certificates of Participation (dollars in thousands)

Purpose	Years Issued	Amount Issued(a)	Maturity Year	Outstanding Balance(a)
Administrative Knowledge System	2005-2016	\$204,320	2026	\$6,775
Criminal Records Information System	2017-2021	19,630	2026	7,105
Enterprise Data Center Solutions	2014-2020	105,360	2029	40,390
Lazarus Building Renovations	1997	16,455	2023	0
Multi-Agency Radio Communications	2012-2021	72,030	2027	25,255
New Collections System ^(b)	2021-2024	44,580	2039	42,530
RiverSouth Authority	2007	16,500	2027	8,125
Taxation Accounting and Revenue	2008-2021	67,040	2027	5,615
Treasury Management System	2014	8,775	2024	1,090
Unemployment Insurance	2020	12,170	2030	7,855
Voting Systems Acquisition	2018-2021	92,935	2029	56,185
Youngstown Community	1998	6,615	2028	2,155
Total		\$666,410		\$203,080

(a) Excludes refunding certificates. Includes refunded certificates. Outstanding balance as of 6/30/24.

(b) Lease payments are made from the Attorney General Claims Fund (Fund 4190), subject to lawful appropriations made by the General Assembly.

Bonds Paid from Other State Funds

Economic Development

The Treasurer of State issued bonds for the Development Services Agency's Direct Loan, Innovation Ohio, Research and Development, and Logistics and Distribution programs, and for the Air Quality Development Authority's Advanced Energy Program, all under Ohio Law. The bonds provided financing for loans to businesses within the state for economic development projects that create or retain jobs in the state. As part of a 25-year lease of the state's liquor enterprise to Jobs Ohio completed in February 2013, these bonds have been legally defeased and, thus, no longer carry an outstanding balance.

Clean Ohio Revitalization Program

Constitutional amendments in 2000 and 2008 authorized \$400 million of bonds to fund grants and loans to projects that provide for the environmentally safe and productive development and use or reuse of publicly- and privately-owned lands within the state. No more than \$50 million was to be issued in any fiscal year, and not more than \$400 million was to be outstanding at any time. As part of a 25-year lease of the state's liquor enterprise to Jobs Ohio completed in February 2013, these bonds have been legally defeased and, thus, no longer carry an outstanding balance.

**Table C-18: Economic Development and Clean Ohio Revitalization Bonds
(dollars in thousands)**

Purpose	Years Issued	Amount Issued(a)	Maturity Year	Outstanding Balance(a)
Net Liquor Profit Bonds				
Economic Development	1996-2012	\$629,740	2013	\$0
Revitalization	2002-2012	315,000	2013	0
Total		\$944,740		\$0

(a) As part of a 25-year lease of the state's liquor enterprise to Jobs Ohio completed in February 2013, these bonds have been legally defeased and, thus, no longer carry an outstanding balance.

Highway State Infrastructure Bank Grant Anticipation Revenue Vehicle (GARVEE)

The Treasurer of State issues bonds for the Ohio Department of Transportation for selected highway construction projects that the U.S. Department of Transportation has approved. The debt service on these bonds is secured by and payable from pledged Federal Title 23 Highway Funds received and to be received by the state for highway projects.

Table C-19: GARVEE Bonds (dollars in thousands)

Purpose	Years Issued	Amount Issued(a)	Maturity Year	Outstanding Balance(a)
Major New State Infrastructure	1998-2024	\$3,083,500	2036	\$670,810

(a) Excludes refunding bonds. Includes refunded bonds. Outstanding balance as of June 30, 2024.

Revenue Bonds

The state uses revenue bonds to finance a specific project or category of projects. The legislature created various state authorities and commissions and authorized to issue bonds payable from project revenues or other special revenues. These include the Buckeye Tobacco Settlement Financing Authority, the Ohio Turnpike and Infrastructure Commission, the Ohio Higher Educational Facility Commission, the Ohio Housing Finance Agency, the Ohio Water Development Authority, and the Petroleum Underground Storage Tank Release Compensation Board. The funds borrowed by these authorities and the sources of debt service payments on these obligations are outside the state treasury and are not subject to General Assembly appropriation. The Ohio Water Development Authority and the Ohio Air Quality Development Authority have also issued industrial development or pollution control revenue bonds, the debt service of which is paid solely by the benefited business or project (not from state revenues).

Debt and Interest Rate Risk Management Policy

The Office of Budget and Management, in cooperation with the two issuers of debt backed by state revenues – the Ohio Public Facilities Commission and the Treasurer of State – developed and maintained a Debt and Interest Rate Risk Management Policy. This policy is intended to ensure debt financings backed by state revenues satisfy established standards that protect the state's financial position and resources to ensure the State's ability to meet its long-term capital financing needs. The policy highlights the following as its primary objectives:

- (i) Achieving the lowest cost of capital
- (ii) Ensuring high credit quality
- (iii) Assuring access to the capital credit markets
- (iv) Preserving financial flexibility
- (v) Managing interest rate risk exposure

Debt Service and Outstanding Debt

Tables C-20 and C-21 show historical outstanding debt and debt burden information. These tables include all outstanding obligations of the state for which debt service is paid from the GRF (including commitments for purposes such as third frontier research and development, site development, and veterans' compensation that are excluded from the state's five percent debt service limitation). Highway obligations and obligations issued by the Treasurer of State for the Departments of Transportation and Public Safety and the Bureau of Workers' Compensation are not included since they are paid from non-GRF sources.

Table C-20: Outstanding GRF Debt and GRF Debt Service Spending (dollars in thousands)

Fiscal Year	Principal Amount Outstanding	Outstanding Debt Per Capita	Outstanding Debt as a Percentage of Annual Personal Income
1990	\$3,707,054,994	\$341	1.94%
2000	6,308,680,025	555	2.05
2010	8,586,655,636	744	2.09
2020	9,432,955,000	800	1.62
2021	9,818,225,000	835	1.57
2022	9,153,950,000	778	1.36
2023	8,200,030,000	696 ^(a)	1.21
2024	7,408,070,000	623 ^(a)	1.04 ^(b)

(a) Based on July 2023 Census population estimate.
(b) Based on preliminary 2023 personal income data.

Table C-21: Outstanding GRF Debt and GRF Debt Service Spending (dollars in thousands)

Fiscal Year	Debt Service Payable	Total GRF Revenue and Net State Lottery Proceeds	Debt Service as a Percentage of GRF Revenue and Lottery Proceeds	Debt Service as a Percentage of Annual Personal Income
1990	\$488,676,826	\$12,230,682,298	4.00%	0.26%
2000	871,313,814	20,711,678,217	4.21	0.28
2010	710,284,236 ^(b)	24,108,466,124 ^(c)	2.95	0.17
2020	1,411,388,593	34,623,792,000	4.08	0.24
2021	1,176,676,528 ^(b)	40,905,142,000	2.88	0.19
2022	1,435,175,069	42,065,509,000	3.41	0.21
2023	1,503,565,816	43,979,421,000	3.42	0.22
2024	1,260,786,513	42,847,032,000	2.94	0.18 ^(a)

(a) Based on preliminary 2023 personal income data.

(b) The Reduction is due in large part to the restructuring of certain GRF debt service payments, which resulted in net savings of \$416.8 million in FY 2010 and \$363.7 million in FY 2021, respectively.

(c) Excludes federal funds from the American Recovery and Reinvestment Act of 2009.

Changes in Outstanding Debt and Estimated Debt Service

The Changes in Outstanding Debt Obligations table shows a summary and selected information concerning changes in long-term obligations as of June 30, 2024. The Summary of Authorized and Issued Debt and FY 2025 through FY 2027 Proposed New Issuance Amounts table shows estimated issuance amounts and debt service costs projected for the upcoming biennium. The debt service appropriations for outstanding debt and the anticipated bond issuances through the FY 2027 budget biennium are included in the governor’s proposed operating budget for each of the benefiting state agencies for which obligations have been issued.

Table C-22: Changes in Outstanding Debt Obligations (dollars in thousands)

	General Obligation Bonds	Lease Revenue Bonds	Certificates Of Participation	State Infrastructure GARVEE Bonds	Total
Principal Outstanding as of July 1, 2022	\$7,815,280	\$2,327,060	\$259,540	\$764,735	\$11,166,615
Additions: Debt Issued	1,103,010	52,865	23,195	114,360	\$1,293,430
Deductions: Debt Retired, Refunded and/or Defeased	2,512,245	494,330	79,655	208,285	\$3,294,515
Principal Outstanding as of June 30, 2024	\$6,406,045	\$1,885,595	\$203,080	\$670,810	\$9,165,530

Table C-23: Summary of Authorized and Issued State Debt and FY 2026-2027 Proposed New Issuance Amounts (dollars in thousands)

Security and Purpose	Amount Authorized by the Legislature ^(a)	Amount Issued as of 12/31/24	Amount Outstanding as of 12/31/24	Estimated Amount to be Issued through FY2027	Estimated Debt Service for FY 2026-2027 ^(b)
General Obligations					
Higher Education	\$5,425,000	\$4,489,44	\$1,665,875	\$600,000	\$460,000
Common Schools	6,420,100	5,611,200	1,562,050	600,000	485,000
Infrastructure	5,425,000	4,868,696	1,649,135	400,000	465,000
Natural Resources	509,000	484,620	69,430	0	28,600
Coal Research and Development	256,266	254,000	13,445	0	6,575
Conservation	832,750	682,625	235,055	50,000	85,500
Research and Development	1,080,000	971,000	120,785	120,000	90,000
Site Development	150,000	150,000	0	0	0
Veterans Bonus	200,000	83,910	5,775	0	975
Highway ^(c)	4,048,000	3,579,595	718,905	128,000	250,000
Total	\$24,346,116	\$21,175,0	\$6,040,455	\$1,898,000	\$1,871,650
Special Obligations					
Administrative Services	\$2,621,500	\$2,069,90	\$370,915	\$165,000	\$106,500
Adult Corrections	2,915,000	2,346,500	364,730	225,000	102,000
Juvenile Corrections	705,800	400,000	64,435	100,000	35,000
Cultural and Sports Facilities	896,036	740,475	122,115	80,000	75,000
School Facilities	333,640	333,640	0	0	0
Mental Health	2,131,700	1,817,085	185,125	120,000	51,700
Higher Education	4,817,590	4,817,590	0	0	0
Parks and Recreation	1,466,134	1,089,000	494,940	225,000	134,000
Public Safety ^(c)	140,285	140,285	0	0	0
Transportation ^(c)	385,000	379,455	151,040	0	46,000
Total	\$16,412,685	\$14,133,9	\$1,753,300	\$915,000	\$550,200
Other					
Highway GARVEE ^(e)	n.a.	\$3,083,50	\$678,935	\$132,000	\$302,000
Economic Development ^(f)	n.a.	629,740	0	0	0
Revitalization ^(f)	400,000	315,000	0	0	0
Total	\$400,000	\$4,028,24	\$678,935	\$132,000	\$302,000

(a) Reflects amounts authorized by the General Assembly through December 31, 2024.

(b) Debt service or lease payments paid from GRF unless otherwise noted.

(c) Debt service is paid from highway user receipts (including motor vehicle tax fuel tax receipts).

(d) Debt service was paid from the Bureau Workers' Compensation Administrative Cost Fund appropriations.

(e) Debt service on these bonds includes federal transportation grants (Title 23 of the U.S. Code).

Five Percent Debt Service Limit / Capital Affordability Analysis

The Ohio Constitution establishes an annual debt service “cap” applicable to most debt issuances payable from the GRF or net state lottery proceeds. The Ohio Constitution prohibits the issuance of debt payable from those sources if debt service in any future fiscal year on those new and the outstanding bonds would exceed five percent of the total estimated GRF revenues plus net state lottery proceeds for the fiscal year of issuance.

Debt obligations payable from the GRF include general obligation and special obligation bonds but exclude (i) general obligation debt issued for Third Frontier research and development, site development, and veterans compensation purposes and (ii) general obligation debt payable from non-GRF funds (for example, highway bonds that are paid from highway user receipts). Application of the five percent limitation may be waived in a particular instance by a three-fifths vote of each house of the General Assembly.

Debt obligations are typically issued as needed to ensure uninterrupted funding of the capital appropriations enacted by the General Assembly from bond proceeds. To determine the affordable amount of new capital appropriations under the five percent limit, the Office of Budget and Management uses a model that takes into account i) existing GRF debt service, ii) estimated GRF debt service from bond authorizations passed by the General Assembly for which bonds will be issued in the near-term, iii) projected GRF debt service from alternative amounts of new capital appropriations, and iv) projections of total GRF revenue plus net state lottery proceeds. The forecasts of GRF revenue for future fiscal years exclude any one-time federal stimulus funds. The model reflects conservative assumptions concerning the timing, amount, and applicable interest rates for projected future bond sales.

House Bill 119 (127th General Assembly), the FY 2008-2009 biennial operating budget bill, created the Buckeye Tobacco Settlement Financing Authority to securitize tobacco settlement receipts payable to the state under the 1998 National Tobacco Master Settlement Agreement. In October 2007, the Authority issued \$5.53 billion in Tobacco Settlement Asset-Backed Bonds (refunded by the Series 2020 bonds) to fund capital expenditures for primary and secondary (K-12) and higher education school facilities instead of the state issuing GRF-backed general obligation bonds for those purposes. As a result, the state reduced its reliance on GRF-backed debt and lowered its position relative to the five percent limitation. Debt service on the tobacco bonds is paid solely from tobacco settlement receipts with no recourse to any state funds. The tobacco bond proceeds were fully expended in FY 2012, prompting the state to return to general obligation bond funding for capital appropriations for both common schools (K-12) and higher education school facilities.

C-24: GRF-Backed Capital Appropriations and the Five Percent Debt Service Limit

Capital Biennium	Capital Appropriations Backed by GRF Debt Subject to the 5% Limit(a)	Debt Service Subject to the 5% Limit as a Percent of GRF Revenue and Net State Lottery Proceeds(a)
FY 2007-2008 act.	\$2,381,167,100	4.45%
FY 2009-2010 act. ^(b)	1,537,457,200	2.84 ^(b)
FY 2011-2012 act. ^(b)	847,900,000	2.30 ^(b)
FY 2013-2014 act.	1,484,291,100	3.81
FY 2015-2016 act.	2,106,730,800	3.46
FY 2017-2018 act.	2,210,505,100	3.30
FY 2019-2020 act.	2,292,558,200	3.79
FY 2021-2022 act. ^(b)	2,064,128,000	3.24 ^(b)
FY 2023-2024 act.	2,821,491,000	3.04
FY 2025- 2026 est.	3,228,092,000	2.18

- (a) Reflects capital appropriations for and debt service related to debt obligations funded from the GRF or net state lottery proceeds subject to the five percent limitation.
- (b) Reflects reduction due in large part to the restructuring of certain GRF debt service payments, resulting in net savings of \$416.8 million, \$336.9 million, and \$449.3 million in FY 2010, FY 2011, and FY 2012, respectively, and \$363.7 million in FY 2021.

Overview

Table C-25: Summary of State of Ohio Personnel

Actual		
FY 2024 (July 2023)	FY 2025 (July 2024)	% Change
50,558	51,513	1.9%

Table C-25 summarizes state agency employment figures for full-time and part-time employees in the following employment types:

- **Established Term:** These employees are established by agency-specific and collective bargaining agreements and have a limited duration of work dependent upon the needs of the department.
- **Fixed Term:** These employees have been appointed or elected to serve for a period fixed by law. Fixed term salaried employees receive a fixed salary set by law. Fixed term per diem employees receive compensation on a daily basis for attending meetings and/or conducting official business on behalf of the agency.
- **Interim:** These employees work for an indefinite period of time that is fixed by the length of absence of an employee due to sickness, disability, or approved leave of absence.
- **Intermittent:** These employees work an irregular and unpredictable schedule, which is determined by the fluctuating demands of the work. Typically, these employees work fewer than 1,000 hours per year.
- **Permanent:** These employees hold a position that requires a regular schedule of 26 consecutive biweekly pay periods, or any other regular schedule of comparable consecutive pay periods that is not limited to a specific season or duration.
- **Project Employees:** These employees are hired in connection with a special project having a limited-term funding source, such as a federal grant.
- **Seasonal:** These employees work a certain regular season or period of each year performing some work or activity limited to that time frame.
- **Temporary:** These employees hold their positions for a limited period of time, which is fixed by the appointing authority for a period not to exceed six months.

Data for FY 2024 and FY 2025 are from the first month of each fiscal year – July 2023 and July 2024, respectively. DataOhio.gov provides monthly data of state employee counts.

Table C-25 above shows that state employment increased 1.9 percent between the start of FY 2024 and the start of FY 2025.

Note that these figures represent a point in time during each fiscal year and do not necessarily represent either the minimum or maximum staffing levels for the period. Certain position types, particularly certain non-permanent position types, may or may not be captured in these data simply because of the points in time represented.

Table C-26 below shows more detailed state agency employment figures for the FY 2024-2025 biennium for full-time permanent employees.

**Table C-26: Detail of State of Ohio Personnel by Agency
FY 2024 and FY 2025**

Agency	Actual	
	FY 2024 (July 2023)	FY 2025 (July 2024)
Accountancy Board of Ohio	9	9
Adjutant General's Department	249	270
Administrative Services, Department of	749	765
Aging, Department of	101	117
Agriculture, Department of	463	472
Air Quality Development Authority	10	14
Architects Board and Board of Landscape Architect Examiners	4	4
Arts Council	18	19
Athletic Commission	2	2
Attorney General	1,507	1,550
Auditor of State	734	750
Behavioral Health, Department	2,479	2,585
Broadcast Educational Media Commission	21	21
Budget and Management, Office of	165	167
Capital Square Review and Advisory Board	58	66
Career Colleges and Schools, Board of	3	3
Casino Control Commission	108	108
Chemical Dependency Professionals Board	6	7
Children and Youth, Department of	0	560
Chiropractic Board	3	4
Civil Rights Commission	74	79
Claims, Court of	26	27
Commerce, Department of	786	822
Consumers' Counsel, Office of the	25	27
Cosmetology and Barber Board	41	41

Agency	Actual	
	FY 2024 (July 2023)	FY 2025 (July 2024)
Counselor, Social Worker, and Marriage and Family Therapist Board	14	16
Deaf and Blind Education Services	234	247
Dental Board	12	12
Development, Department of	285	279
Developmental Disabilities, Department of	1,628	1,677
Education, State Board of	0	59
Education, Department of	640	564
Elections Commission	8	9
Embalmers and Funeral Directors, Board of	8	8
Employment Relations Board	28	27
Engineers and Surveyors, Board of	7	8
Environmental Protection Agency	1,017	1,020
Environmental Review Appeals Commission	5	5
Ethics Commission	18	19
Expositions Commission	51	53
Facilities Construction Commission	101	105
Governor, Office of the	32	35
Health, Department of	1,100	1,102
Higher Education, Department of	70	75
Hispanic/Latino Affairs, Commission on	2	3
Housing Finance Agency	121	133
Industrial Commission	287	285
Inspector General, Office of	12	14
Insurance, Department of	241	257
Job and Family Services, Department of	2,257	1,758
Joint Committee on Agency Rule Review	3	4
Joint Legislative Ethics Commission	5	5
Joint Medicaid Oversight Commission	1	2
Judicial Conference of Ohio	8	8
Judiciary/Supreme Court	998	1,000
Lake Erie Commission	3	4
Legislative Service Commission	194	196
Library Board	50	50
Liquor Control Commission	8	9
Lottery Commission	366	372
Medicaid, Department of	667	690
Medical Board	84	81
Minority Health, Commission on	5	5
Motor Vehicle Collision Repair Registration Board	5	5

Agency	Actual	
	FY 2024 (July 2023)	FY 2025 (July 2024)
Natural Resources, Department of	1,548	1,613
New African Immigrants Commission	0	1
Nursing, Board of	70	68
Occupational Therapy, Physical Therapy, and Athletic Trainers Board	9	10
Opportunities for Ohioans with Disabilities	1,212	1,271
Petroleum Underground Storage Tank Release Compensation Board	15	14
Pharmacy, Board of	92	86
Psychology, Board of	4	5
Public Defender Commission	170	174
Public Safety, Department of	3,541	3,666
Public Utilities Commission of Ohio	299	319
Public Works Commission	8	8
Racing Commission	6	5
Rehabilitation and Correction, Department of	11,160	11,421
Representatives, House of	258	263
Secretary of State	131	143
Senate	139	140
Service and Volunteerism, Commission on	10	10
Speech and Hearing Professionals Board	4	4
Tax Appeals, Board of	10	9
Taxation, Department of	702	734
Transportation, Department of	4,849	4,900
Treasurer of State	109	112
Tuition Trust Authority	27	28
Veterans Services, Department of	439	465
Veterinary Medical Board	2	2
Vision Professionals Board	4	4
Workers' Compensation, Bureau of	1,553	1,564
Youth Services, Department of	928	919

Table C-27: Summary of State of Ohio Personnel-Related Expenditures
FY 2024 and FY 2025

(Dollars in Millions)	Actual	Estimated	
Funds	FY 2024	FY 2025	% Change
GRF	2,676.9	2,832.4	5.5%
All Funds	5,861.0	6,400.0	8.4%

Table C-27 summarizes all personnel-related expenses captured within the personal services expense account category. Amounts include basic wages, overtime compensation, paid leave and leave cash-outs, employer paid benefit expenses, and payroll surcharges for central services such as payroll processing.

State personnel costs in FY 2024 totaled \$5.86 billion, with GRF expenses comprising \$2.68 billion (45.7%) of that amount. Based on estimated expenses for the remainder of FY 2025, GRF state payroll is estimated to be \$2.83 billion, increasing 5.5 percent compared to the prior year. Total state payroll for all funds in this fiscal year is estimated to be \$6.4 billion, or 8.4 percent more than the prior year.

SECTION D

Agency Budget Recommendations

Introduction

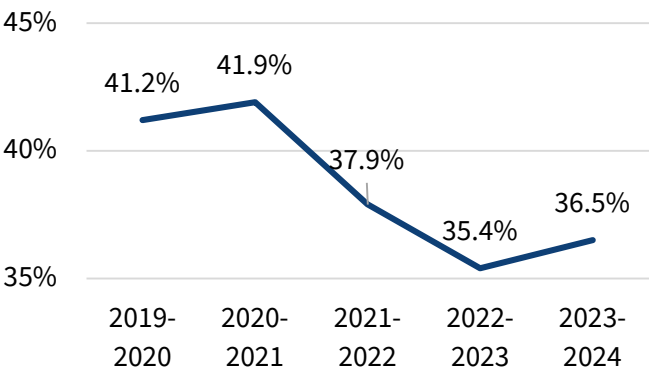
This budget continues the results-focused framework that the Office of Budget and Management began with Governor DeWine’s FY 2024-2025 operating budget. The framework builds on the state’s efforts to prioritize transparency and data-driven decision-making. It connects programmatic outputs (what a program does), and short- and long-term outcomes (why the state makes investments), and integrates those metrics into the budget process. Focusing on results ensures the best return on taxpayer investments.

This section provides information on several cross-agency initiatives, please see the individual agency sections for additional program results.

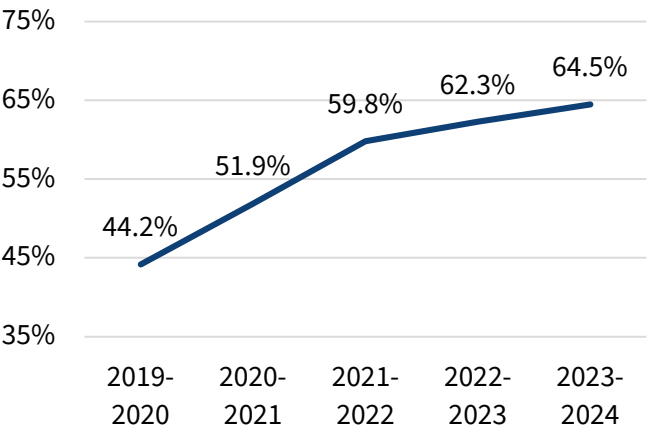
Increasing Literacy

A key building block to a child’s academic success, literacy proficiency broadens their opportunities throughout life and increases their participation in the workforce. However, in the fall of 2022, only 35.4 percent of Ohio’s kindergarteners entered school ready to learn according to their Kindergarten Readiness Assessments. This marks a decline of 5.8 percentage points over the previous three years. Research suggests the optimal time for the brain to learn to read is from kindergarten through second grade. By grade three, test complexity increases across all content areas in school, making reading proficiency crucial for academic success. Yet, during the 2019-2020 school year, only 44.2 percent of Ohio third graders were reading at grade level based on their scores on Ohio’s State Tests.

Percent of Students Demonstrating Kindergarten Readiness



Percent of Ohio Third Graders Reading on Grade Level

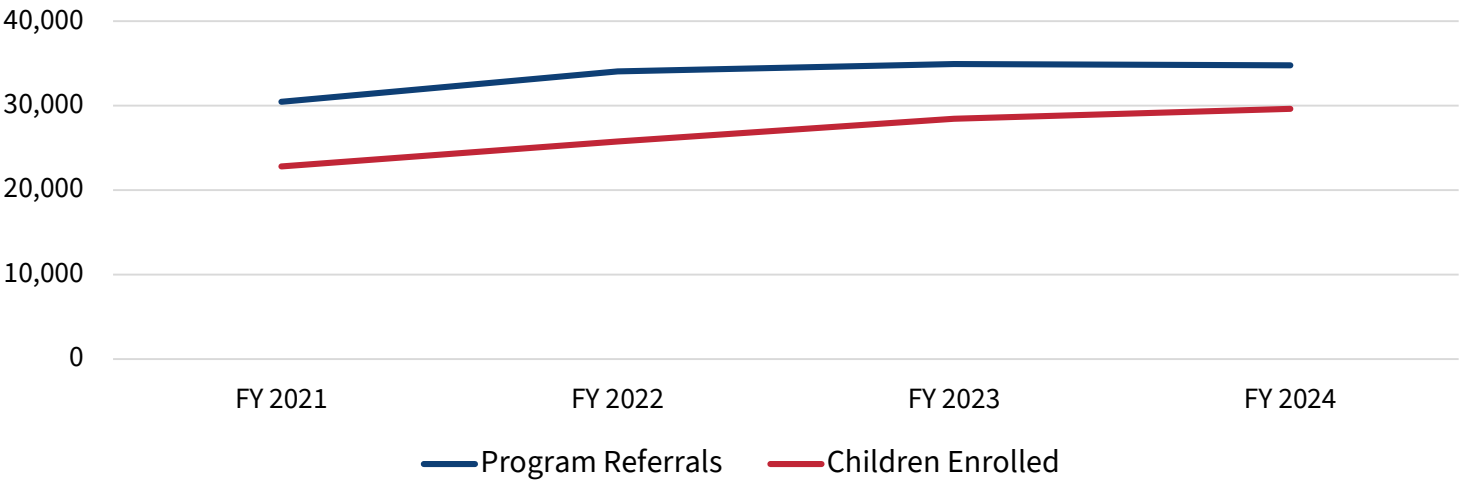


Over the last six years, Ohio made substantial investments in programs designed to improve these trends. Although there is more work to be done, both Kindergarten Readiness scores and third grade reading proficiency reading scores are now improving.

Early Intervention

Administered by the Department of Children and Youth, the Ohio Early Intervention program is a statewide evidence-based system that provides coordinated services to parents of infants and toddlers with disabilities or developmental delays in Ohio. This program aims to increase the percentage of infants and toddlers who were functioning within age expectations in the acquisition and use of knowledge and skills (including early language/communication) by the time they turned three years of age. Between FY 2021 and FY 2024, the number of children referred to Early Intervention increased by 14.1 percent and the number of children served by the program increased by 29.9 percent to 29,622 children.

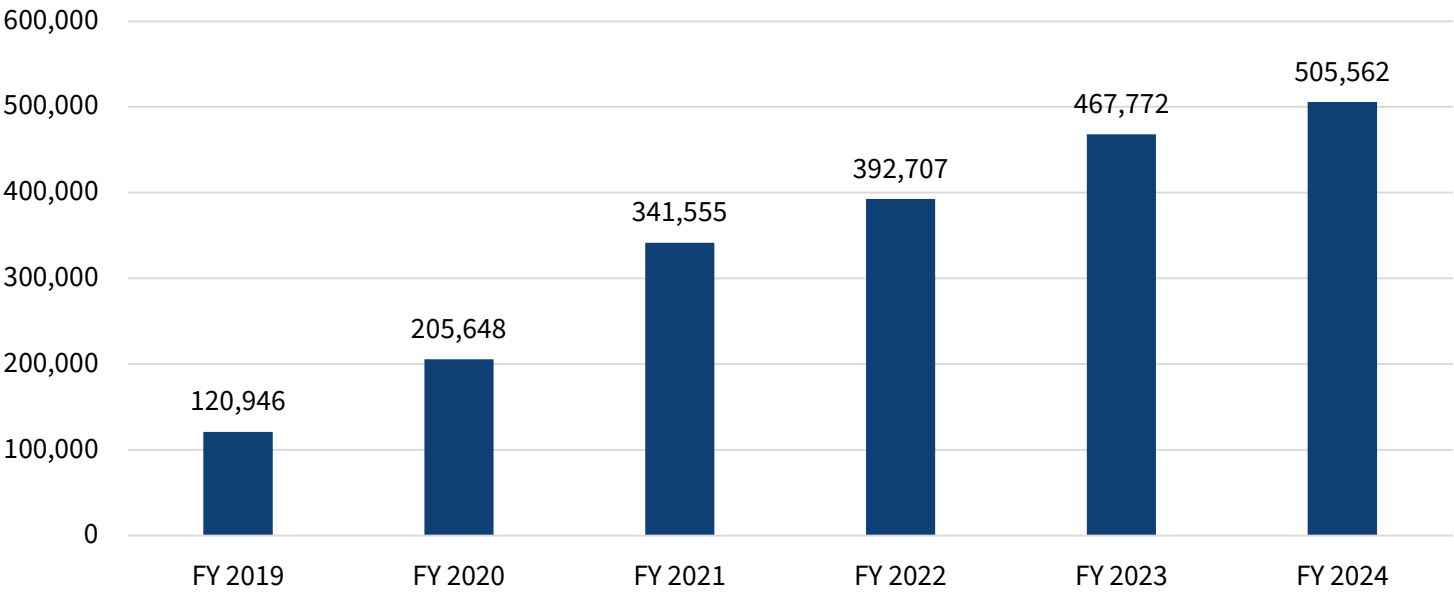
Early Intervention Enrollment



Dolly Parton’s Imagination Library of Ohio

Dolly Parton’s Imagination Library of Ohio promotes early childhood literacy by providing a free book every month to Ohio’s children from birth to five years old. Prior to 2019, the Imagination Library was only available in small pockets of Ohio, with about 13 percent of all eligible kids having access to the program. In November 2020, the program became available to children in all 88 Ohio counties, and as a result, the total number of children who received a book increased by 15 percent in FY 2022 and another 19.1 percent the following year. During FY 2024, more than 500,000 children received more than 4.7 million books from Dolly Parton’s Imagination Library of Ohio.

Number of Children Who Received a Book



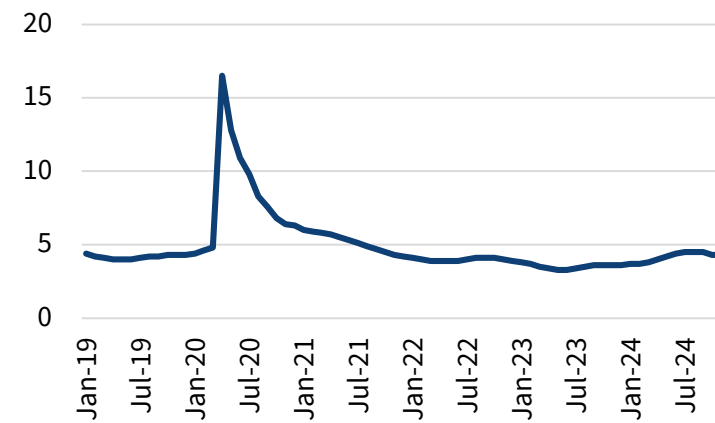
Supporting Literacy Improvement

The Ohio Department of Education and Workforce aims to improve the literacy skills of Ohio’s K-12 students through a focus on the Science of Reading. The Department supports the use of high-quality core and intervention instructional materials, provides educator professional development, and supports literacy coaches who provide targeted support to schools and districts. As of January 15, 2025, 71,900 educators and administrators completed one of six Science of Reading Professional Development pathways, and 27,257 educators have completed either the grades K-3 or grades 4-12 dyslexia courses. Additionally, during the 2024-2025 school year, 84 literacy coaches are supporting 93 school districts and community schools across the state. Each of these school districts identified one or more buildings for targeted coaching support, at 125 schools.

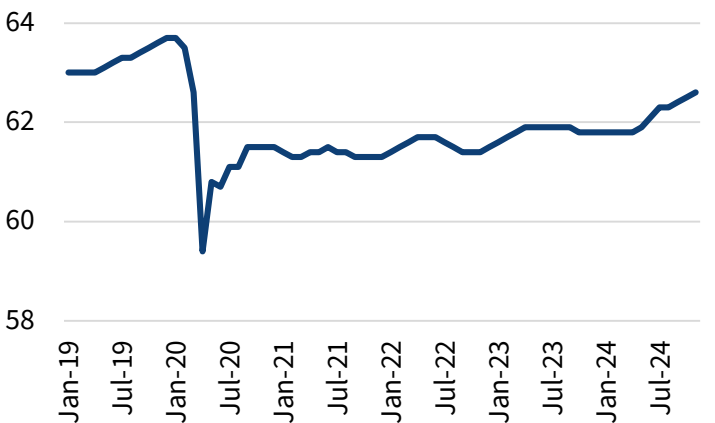
Expanding Ohio’s Workforce

Ohio’s workforce powers its economy. In 2024, Ohio added more than 57,000 jobs. The labor force participation rate, while on the rise, has been hindered by the retirement of the baby boomer generation and lower population growth. Ohio’s unemployment rate reached a new record low (3.3%) in May 2024, and only rose slightly since then. In this strong labor market environment, many employers struggle finding employees with the skills they need. Ohio’s investments in the following workforce programs help ensure that Ohioans can access in-demand, high paying jobs, while helping businesses to access the talent they need in today’s economy.

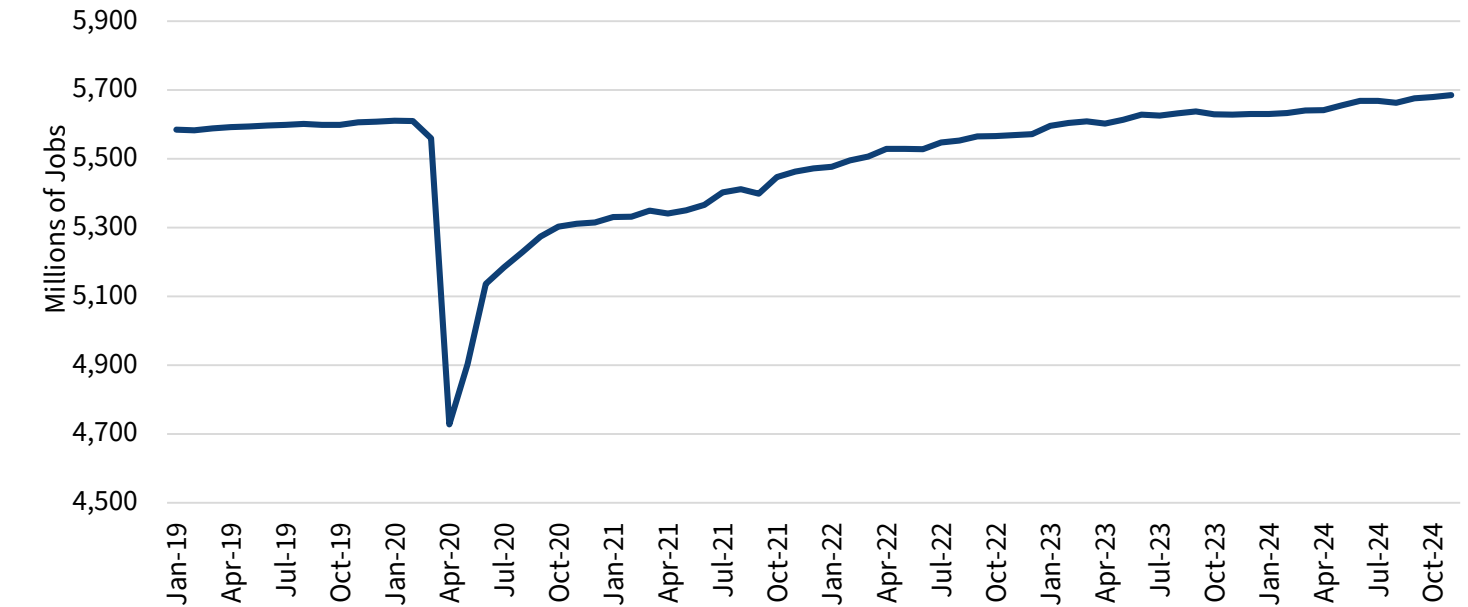
Ohio Unemployment Rate



Ohio Labor Force Participation Rate



Ohio Nonfarm Employment



Career-Technical Construction and Education Grants

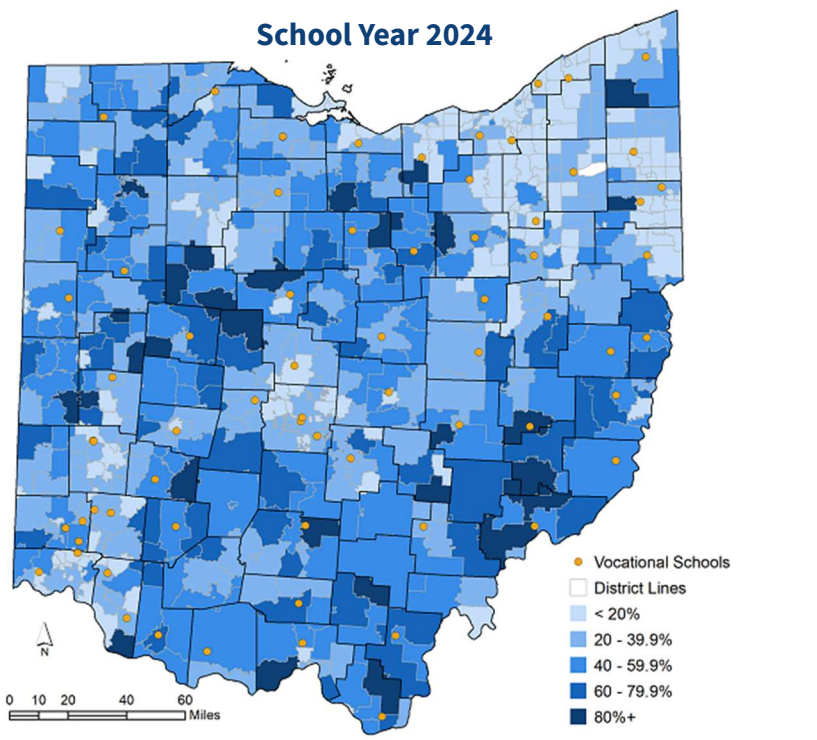
Career-technical education inspires high school students to explore and identify career pathways for their future successes. Two grant programs work together to expand career-technical programs available to the residents of Ohio. Both programs aim to support existing career-technical programs that train students for careers in industries on Ohio’s Top Jobs list or programs that qualify as credentialing programs from Ohio’s Innovative Workforce Incentive Program list.

The Career-Technical Construction Program, administered by the Ohio Facilities Construction Commission, aims to boost capacity at career-technical institutions by constructing new or expanding existing facilities. In FY 2024, 35 schools in 29 counties received grants. Upon completion of construction, the Commission estimates an additional 3,369 seats will be available for students to train for professions across eight in-demand industry sectors, with most of the expansion in the Construction and Engineering, Manufacturing and Operations, and Healthcare sectors.

The Department of Education and Workforce’s Career-Technical Equipment Grant Program supports the expansion of career-tech by helping schools purchase up-to-date high-tech equipment and instructional materials to support students learning. In 2024, 90 schools in 48 counties received grants.

Upon completion of the program, the Department of Education and Workforce estimates the career-technical education programs will serve an additional 16,675 students each year. As shown in the map above, career-technical education varies across the state, with higher usage in more rural areas. Students in the class of 2023 earned 126,660 industry recognized credentials, an increase of 47,545 (60.1%) from the class of 2022.

Percent of High School Students Participating in Career-Technical Education by District in School Year 2024





Year	Number of Employees
2018	40,531
2019	53,423
2020	51,613
2021	59,995
2022	79,115
2023	126,660

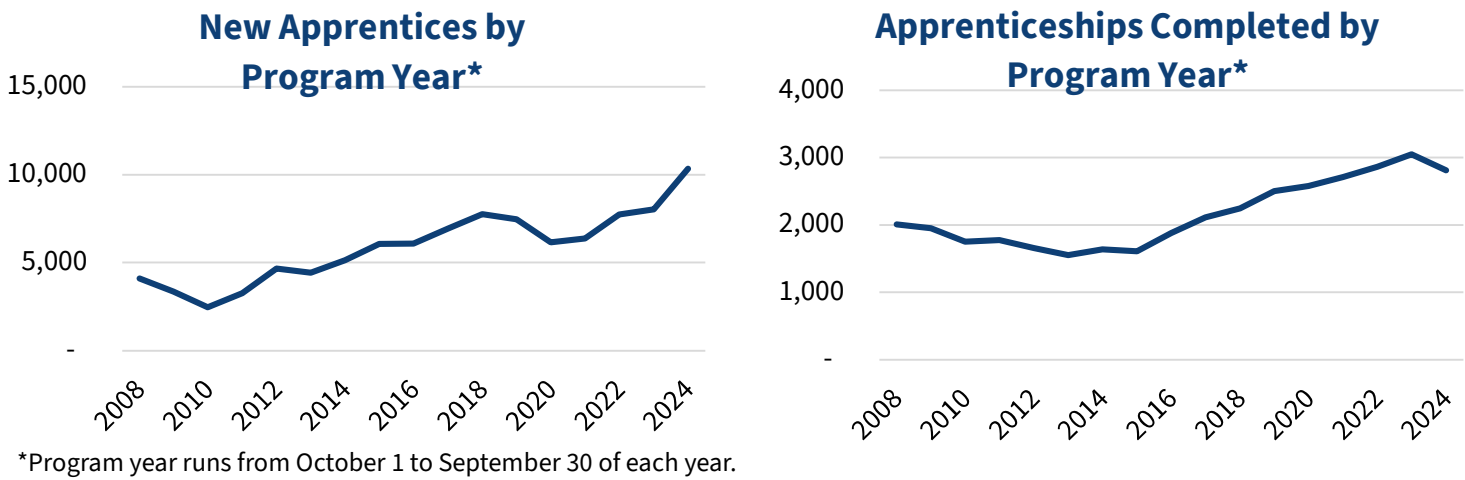
The Governor's Merit Scholarship provides up to \$5,000 per year in financial assistance to students who graduate in the top five percent of their high school class to attend an Ohio college or university. The goal of this program is to encourage high-achieving high school graduates to remain in Ohio to pursue their post-secondary studies and contribute to Ohio's expanding economic opportunities. In its inaugural year, Ohio's graduating high school class of 2024 included 6,250 students eligible for the Governor's Merit Scholarship. Of these eligible students, roughly 76 percent accepted the scholarship to attend an Ohio college or university beginning fall 2024.

Acceptance Rate

- 50.0 - 59.9%
- 60.0 - 69.9%
- 70.0 - 79.9%
- 80.0 - 89.9%
- 90.0 - 99.9%
- 100%

ApprenticeOhio

By connecting companies to people wanting to learn a trade or skill, ApprenticeOhio assists employers in developing apprenticeship programs, approves applications for sponsorship, and provides oversight and technical support to existing apprenticeship programs to ensure their quality and safety. ApprenticeOhio connects career seekers to approved apprenticeships in a variety of occupations, including healthcare, internet technology, advanced manufacturing, construction, and more. In program year 2024, there were 22,849 active apprentices building their skills with 651 sponsors in 171 occupations.



TechCred

Ohio’s TechCred program gives employers a chance to upskill current and future employees in today’s technology-infused economy. Employers may be reimbursed up to \$2,000 per credential when employees complete eligible technology-focused credentials. As of December 2024, TechCred supports more than 3,150 industry-recognized certificates and certifications eligible for certifications, all of which can be completed in less than 12 months. Since 2019, over 120,000 credentials have been awarded through TechCred and nearly 3,500 Ohio employers have been awarded opportunities to upskill or reskill their workforce. Most recently, during the November 2024 round, 492 employers received awards, providing the opportunity for Ohioans to earn 6,766 tech-focused credentials.

Innovation Hubs

Ohio’s Innovation Hubs capitalize on a communities’ existing industry and research strengths to build sustainable pipelines of talent and commercialize new products and technologies. Innovation hubs are industry-focused ecosystems of researchers, entrepreneurs, and public and private partners who collaborate to create and develop innovative solutions and products. Aimed at small and medium-sized Ohio cities, Innovation Hubs will create jobs, increase STEM talent, and attract research funding and outside capital investment. Since receiving the first applications in January 2024, Ohio has established three Innovation Hubs in the Akron, Dayton and Toledo areas, expecting to create 6,000 new jobs.

Improving Water Quality in Lake Erie

Protecting and improving the water quality in Lake Erie is critical to the state’s strategy for clean water and will ensure Ohioans have access to clean, safe water for generations to come. Launched in 2019, H2Ohio uses a comprehensive approach to address long-term water quality issues such as harmful algal blooms and nutrient pollution. These funds support the collaboration of state agencies partnering with local communities, conservation, agricultural and academic experts who take a scientific and data-driven approach to resolving complex water quality first in Lake Erie, and more recently expanding to Ohio’s rivers and other waterways.

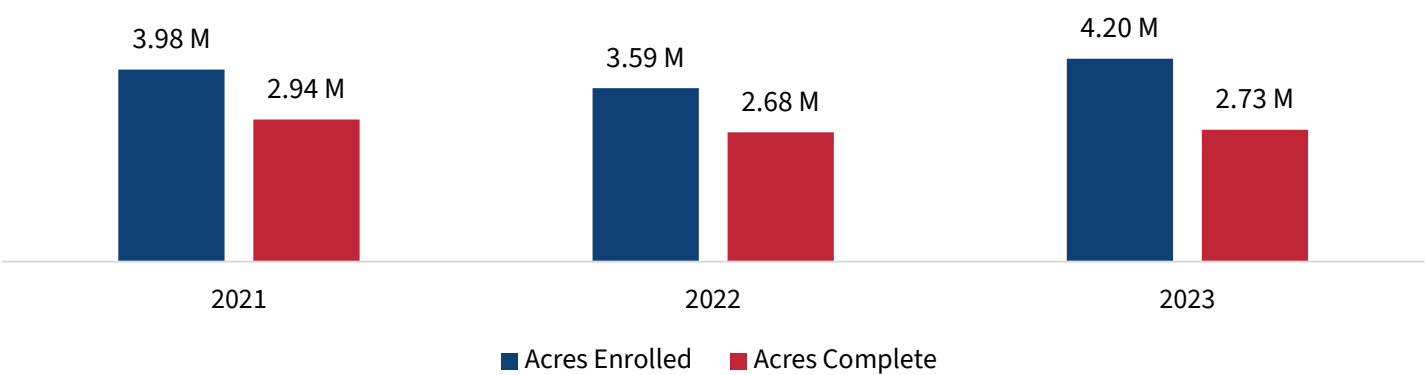
Harmful algal blooms occur when colonies of algae grow out of control and produce toxic or harmful effects for people and marine life. There are many factors that contribute to harmful algal blooms, including increased nutrient loading, particularly phosphorus, pollution, water flow modifications, and weather. Phosphorus loads peaked in 2019 at 13.5 million pounds per water year. Since the peak in 2019, phosphorus loads in the selected Lake Erie watersheds have decreased to 7.6 million pounds per water year in 2023 after reaching a low of 5.9 million pounds per water year in 2021.

Phosphorus loads are highly dependent on variation in weather patterns and the resulting streamflow in a given water year. However, as of January 2025, initiatives administered by the H2Ohio program are estimated to have reduced 853,010 pounds of phosphorus from the Lake Erie Watershed since the inception of the program.

Agricultural Best Management Practices

The Department of Agriculture incentivizes agricultural producers to enroll acres of farmland in voluntary nutrient management plans and other best management practices such as planting cover crops, installing conservation ditches that slow down the flow of water, and apply phosphorus at a variable rate to reduce nutrient runoff. As of January 2025, there were approximately 3,200 agricultural producers participating statewide, with 2.2 million acres enrolled. Additionally, 13.6 miles of conservation ditches will benefit 22,300 acres of watershed.

Best Management Practices - Acres Enrolled vs. Acres Complete



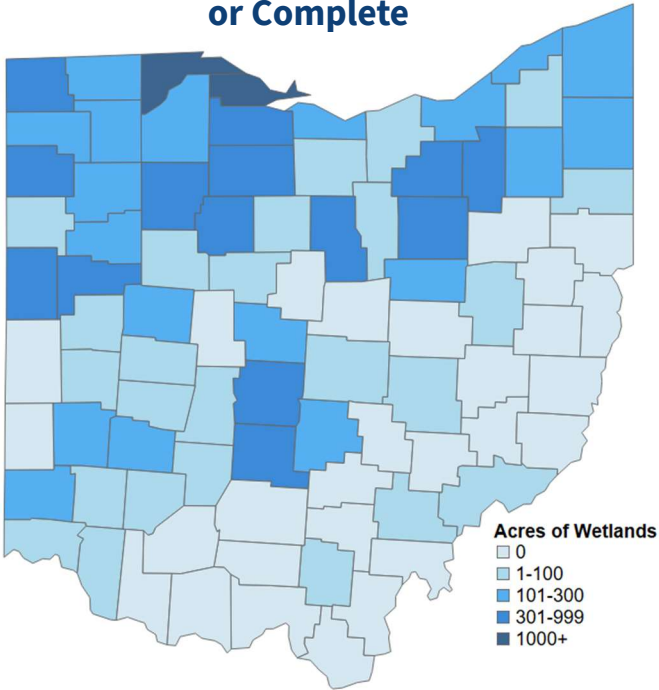
Wetlands

The Department of Natural Resources wetland grant program works with non-profit and private landowners to build, restore, or create wetlands or natural infrastructure projects. Wetlands trap, filter, and remove the excess nutrients that fuel harmful algae blooms. As of January 2025, 203 wetland projects have begun and 113 of those were complete. These projects represent 18,594 acres of wetland and associated habitat restoration statewide.

Education and Outreach

The H2Ohio programs aim to educate the public about the importance of maintaining and improving Ohio’s water quality. Since the inception of the H2Ohio program, the Department of Natural Resources’ H2Ohio Students Take Action program provided over 8,000 middle and high school teachers and their students with enriched, real-world learning opportunities, access to wetland sites, and career exploration opportunities. Likewise, since October 2023 the Department of Agriculture conducted 50 trainings with their local Soil and Water Conservation District partners.

Number of Wetland Acres in Progress or Complete



Role and Overview

The Adjutant General's Department provides administration, management, and command-control of the Ohio organized militia, which is composed of the Ohio Army and Air National Guard. The Army and Air National Guard provide a military force that is expertly trained and equipped to Department of Defense standards and ready to serve under the Governor as the commander-in-chief. This force is configured to be ready to respond in a moment's notice, as an operational reserve force of the Army and Air Force, side by side with the nation's standing active component military in roles such as warfighting, peacekeeping, humanitarian support, and nation-building to further national security objectives. Each member takes an oath not only to the United States of America, but to Ohio as well. This dual commitment ensures that all Ohio National Guard members can serve in communities where they live, work, and raise their families. When called, they stand ready to deploy – anytime, anywhere. The Adjutant General's Department currently has 245 full-time employees.

More information regarding the Adjutant General's Department is available at ong.ohio.gov.

Agency Budget Highlights

This budget recommendation increases funding for psychological health coordinators focused on improving service member readiness by reducing clinician-client ratios and increasing overall capacity of mental healthcare and personnel readiness.

Recommended funding levels maintain the "Bucks for Buckeyes" recruiting program to continue supporting incentives for recruiting referrals through FY 2027.

Agency Goals and Objectives

Ready individuals and capabilities to defend and support the state and the homeland.

Provide Ohio with unique military capabilities and capacities essential to the state of Ohio and its communities during emergencies and unfamiliar situations.

Represent the military throughout the state.

Allow Ohioans to serve and represent the communities where they live and work.

Attract and retain talent in Ohio.

Provide education, training, experiences, and unique opportunities to all Ohioans eligible for military service within the Adjutant General's Department.

Promote civil-military cooperation.

Collaborate with local, state, and federal partners across a broad category of initiatives and programs beyond public safety.

Support US partnerships abroad.

Encourage and reinforce democracy and collective defense through the State Partnership Program and other diplomatic and allied engagements.

Results

In FY 2024, the Ohio Cyber Reserve completed 88 missions resulting in approximately \$8.2 million in savings for Ohioans. 35 missions were completed in FY 2023.

By the end of FY 2024, the Ohio Cyber Reserve increased the number of volunteer members to 171, a 48.7 percent increase over FY 2023.

During FY 2024-2025, the Ohio National Guard deployed on disaster relief missions across Ohio and the country. These missions included the deployment of Ohio National Guard members to respond to the March 2024 tornadoes that affected 11 Ohio counties.

In FY 2024, Bucks for Buckeyes, an incentive program to assist recruiting and ascension efforts into the Ohio Army and Air National Guards, enlisted 159 new recruits.

Executive Recommendations by Line Item for FY 2026 and FY 2027

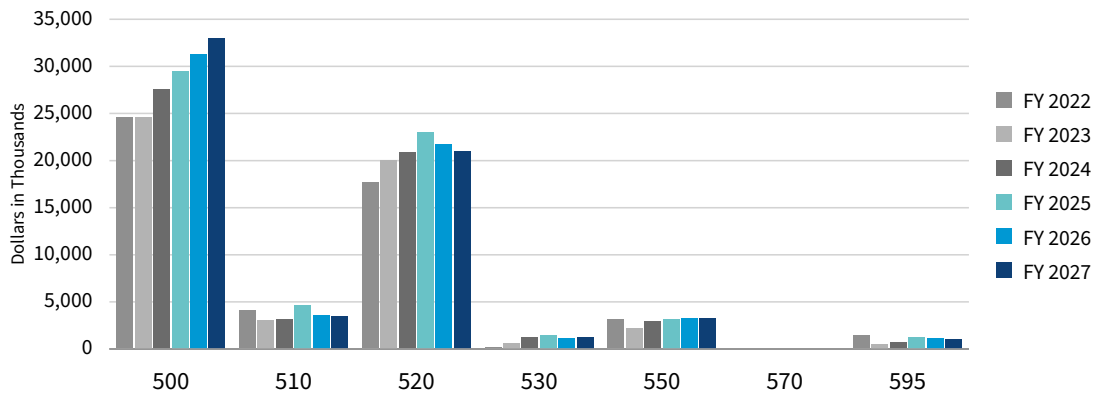
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5340	745612	Property Operations Management	244,670	1,079,269	801,974	900,000	682,195	-24.2%	682,292	0.0%
5360	745605	Marksmanship Activities	43,363	154,177	172	115,000	0	-100.0%	0	
5360	745620	Camp Perry and Buckeye Inn Operations	873,692	875,128	1,003,998	936,114	1,064,057	13.7%	1,074,431	1.0%
5370	745604	Ohio National Guard Facilities Maintenance	20,146	187,007	50,047	190,000	60,131	-68.4%	60,131	0.0%
5CV1	745632	Coronavirus Relief - ADJ	1,703,429	0	0	0	0		0	
5LY0	745626	Military Medal of Distinction	0	0	0	5,000	0	-100.0%	0	
5U80	745613	Community Match Armories	299,869	422,992	341,001	350,000	349,965	0.0%	349,965	0.0%
		Total Dedicated Purpose	3,185,169	2,718,574	2,197,191	2,496,114	2,156,348	-13.6%	2,166,819	0.5%
3420	745616	Army National Guard Service Agreement	17,940,878	19,585,668	22,580,987	26,964,581	24,076,820	-10.7%	24,316,615	1.0%
3E80	745628	Air National Guard Operations and Maintenance	17,209,100	17,176,869	18,062,225	18,447,478	18,934,892	2.6%	19,380,313	2.4%
3R80	745603	Counter Drug Operations	5,833	29,014	21,328	15,382	26,606	73.0%	26,606	0.0%
		Total Federal	35,155,811	36,791,551	40,664,540	45,427,441	43,038,318	-5.3%	43,723,534	1.6%
GRF	745401	Ohio Military Reserve	9,500	9,800	55,649	77,000	56,162	-27.1%	56,162	0.0%
GRF	745404	Air National Guard	1,821,805	1,812,645	2,134,265	2,223,000	2,782,794	25.2%	2,821,658	1.4%
GRF	745407	National Guard Benefits	0	0	0	174,000	174,000	0.0%	174,000	0.0%
GRF	745409	Central Administration	3,099,361	3,181,743	3,299,422	3,414,000	3,585,342	5.0%	3,684,085	2.8%
GRF	745499	Army National Guard	3,597,863	3,855,866	4,676,511	4,972,000	6,319,611	27.1%	6,385,948	1.0%
GRF	745503	Ohio Cyber Reserve	390,318	379,204	562,588	1,151,000	1,151,000	0.0%	1,151,000	0.0%
GRF	745504	Ohio Cyber Range	2,100,000	2,100,000	2,650,000	2,650,000	2,650,000	0.0%	2,650,000	0.0%
GRF	745505	State Active Duty	1,625,858	101,445	102,142	323,924	70,000	-78.4%	70,000	0.0%
		Total General Revenue	12,644,704	11,440,704	13,480,577	14,984,924	16,788,909	12.0%	16,992,853	1.2%
		Grand Total - Adjutant General's Department	50,985,684	50,950,829	56,342,308	62,908,479	61,983,575	-1.5%	62,883,206	1.5%

Agency's Budget by Expense Type

The largest expense category for the Adjutant General's Department during FY 2024 was Personal Services (48.9%). Supplies and Maintenance (37%) was the second largest due to the maintenance of 2.9 million square feet of Army National Guard facilities and 1.5 million square feet of Air National Guard facilities.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	24,588	24,615	27,556	29,428	31,274	6.3%	32,954	5.4%
510 Purchased Personal Services	4,060	3,076	3,096	4,588	3,514	-23.4%	3,482	-0.9%
520 Supplies and Maintenance	17,620	19,996	20,860	22,981	21,661	-5.7%	20,928	-3.4%
530 Equipment	162	635	1,188	1,440	1,115	-22.6%	1,199	7.5%
550 Subsidies Shared Revenue	3,090	2,197	2,896	3,114	3,221	3.4%	3,221	0.0%
570 Capital Items	0	0	98	100	100	0.0%	100	0.0%
595 Transfers and Non-Expense	1,465	431	648	1,258	1,100	-12.6%	1,000	-9.1%
TOTAL	50,986	50,951	56,342	62,908	61,983	-1.5%	62,883	1.5%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 745505 State Active Duty**

Funding supports the state active-duty deployments of Ohio organized militia members, as proclaimed by the Governor, including recent disaster relief efforts. Funding levels can fluctuate due to the number, type, and duration of deployments. The Adjutant General's Department seeks Controlling Board Emergency Purposes funds if the need exceeds appropriation authority.

Role and Overview

The Department of Administrative Services is the engine of state government, providing innovative solutions and supporting the efficient operation of state agencies, boards, and commissions. The Department's portfolio of business services spans the entirety of state government and empowers customers to focus time and resources on the core mission of serving Ohioans. The Department provides a multitude of services to state agencies, including recruitment, selection, and retention of state employees, management of state-owned buildings and property, comprehensive fleet management services for state vehicles, procurement of goods and services, negotiation and interpretation of the state's collective bargaining contracts, and oversight, leadership, and direction for all statewide activities related to information technology. The Department has 756 full-time employees.

More information regarding the Department of Administrative Services is available at das.ohio.gov.

Agency Budget Highlights

The budget recommendation allows all first responders across Ohio to communicate and coordinate efforts using the Multi-Agency Radio Communication System. Funding for the Next Generation 911 system provides the infrastructure necessary for critical access to voice, text, and location data used to locate and assist Ohioans in emergency situations.

The budget recommendation funds the continued expansion of the OhioBuys platform, allowing suppliers and bidders to do business with the State of Ohio more efficiently. The Department will also modernize numerous aspects of the state's procurement system, including improving competitive selection procedures and updating for electronic procurements and biobased product purchases.

The Department's budget supports continued investment in the InnovateOhio Platform which offers an integrated and secure user experience across multiple state agency websites. This platform has been a cornerstone of the state's efforts to modernize and improve processes, decision-making, transparency, and security through the smart use of technology and data.

The budget recommendation enables the DataOhio Portal to continue expanding access to state data. The Portal provides the public, policymakers, and communities easy access to information and a single source for key State of Ohio data.

The Department's budget provides resources for statewide cyber security activities and will develop an Ohio-based pool of talented resources to solve the cybersecurity challenges of today and tomorrow. This is part of the Department's ongoing support for a cohesive multi-agency structure for Ohio's cybersecurity efforts.

Agency Goals and Objectives

Help make Ohio a more business-friendly environment.

Reduce the total processing time from when an agency submits a request to purchase to the contract award, both on information technology and non-technology solicitations.

Increase agency adoption of OhioBuys, measured by the number of purchase orders created in the system.

Enhance Ohio's cybersecurity structure and practices.

Review cybersecurity tools and solutions to address the current and future landscape of security threats.

Partner with CyberOhio to develop and implement the Ohio Digital Academy to educate, train, and employ analysts in programs in cybersecurity, coding, software engineering, user experience design, and related fields.

Support the increased utilization of the DataOhio Portal and the Innovate Ohio Platform.

Increase the number of datasets available on the DataOhio Portal.

Increase support for citizen users leveraging identity services, agency services, and agency applications on the Innovate Ohio Platform.

Maximize the use of state-owned real estate.

Continue evaluating the usage of state-maintained office buildings to reduce unused space and arrange work locations and space configurations to help agencies effectively serve Ohioans.

Progress of Adoption for Next Generation 911 by County as of January 25, 2025

Election forms were collected from counties expressing interest in joining the program. To date, 69 counties (78%) have submitted election forms to the program office. As of January 7, 2025, the program completed 21 of the 22 program milestones, including master project planning, all design work, equipment testing, and code customization. The most recent work involved user acceptance testing, training, and moving pilot program systems to production status.

To date, the program has spent and encumbered over \$24 million, completing the equipment installation at the data centers in Columbus and Cleveland and several pilot counties, and completing connectivity to the Ohio Academic Resources Network (OARNet).

The program office expects all 10 pilot counties to connect to the primary system by early spring 2025, and Harrison, Monroe, and Washington counties are now fully connected. Following the completion of the 120-day pilot program, the program office will begin connecting the public safety answering points (the 911 call centers) in the remaining 78 counties.

Results - Other Programs

The Office of Procurement Services continued implementing the comprehensive OhioBuys eProcurement system. In FY 2024, 64 agencies, boards, and commissions utilized OhioBuys, resulting in an estimated savings of over \$21 million.

The DataOhio Portal continued growing throughout FY 2024, with more than 100 programs contributing information to 332 datasets. These data sets have been viewed more than 710,000 times. The InnovateOhio Platform data analytics team assisted agencies in identifying fraud, waste, and abuse in numerous areas and helped to recover substantial taxpayer dollars.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4K90	100673	Ohio Professionals Licensing System	0	0	5,176,419	6,045,167	7,175,727	18.7%	7,439,069	3.7%
5CV1	100671	Coronavirus Relief - DAS	3,664,957	0	0	0	0		0	
5CV3	100470	Personal Protective Equipment ARPA	12,356,520	12,643,480	0	0	0		0	
7093	100675	Next Generation 9-1-1	0	0	0	0	13,469,622		14,804,264	9.9%
5L70	100610	Professional Development	1,404,640	1,443,629	2,335,258	1,650,000	2,413,841	46.3%	2,414,854	0.0%
5MV0	100662	Theatre Equipment Maintenance	0	0	0	97,200	0	-100.0%	0	
5NM0	100663	911 Program	472,191	647,049	628,141	653,492	956,663	46.4%	980,078	2.4%
5V60	100619	Employee Educational Development	1,167,223	1,071,102	1,123,376	1,600,000	1,234,461	-22.8%	1,268,484	2.8%
5AB1	100674	Next Generation 911	0	0	7,439,129	17,765,277	3,500,000	-80.3%	0	-100.0%
		Total Dedicated Purpose	19,065,530	15,805,260	16,702,323	27,811,136	28,750,314	3.4%	26,906,749	-6.4%
5UH0	100670	Enterprise Transactions	1,058,361	1,280,997	1,407,218	1,540,000	1,590,000	3.2%	1,640,000	3.1%
		Total Fiduciary	1,058,361	1,280,997	1,407,218	1,540,000	1,590,000	3.2%	1,640,000	3.1%
GRF	100456	State IT Services	648,715	703,375	720,661	1,000,000	978,412	-2.2%	4,512,297	361.2%
GRF	100457	Equal Opportunity Services	137,932	0	0	0	0		0	
GRF	100459	Ohio Business Gateway	10,154,280	11,163,304	13,857,684	14,723,000	14,825,421	0.7%	14,868,107	0.3%
GRF	100469	Aronoff Center Building Maintenance	435,887	222,121	222,000	222,000	222,000	0.0%	222,000	0.0%
GRF	100501	MARCS	2,500,000	2,500,000	10,500,000	10,500,000	0	-100.0%	0	
GRF	130321	State Agency Support Services	21,702,147	24,465,685	29,433,240	29,811,000	29,811,000	0.0%	29,811,000	0.0%
GRF	100412	Unemployment Insurance System Lease Rental Payments	1,542,514	1,550,049	1,542,231	1,560,000	1,560,000	0.0%	1,560,000	0.0%
GRF	100413	EDCS Lease Rental Payments	13,272,950	13,257,726	13,226,644	13,300,000	9,300,000	-30.1%	9,300,000	0.0%
GRF	100414	MARCS Lease Rental Payments	6,443,317	6,436,557	6,429,481	6,500,000	6,450,000	-0.8%	6,450,000	0.0%
GRF	100415	OAKS Lease Rental Payments	2,436,552	2,432,292	2,427,784	2,450,000	2,450,000	0.0%	2,450,000	0.0%
GRF	100416	STARS Lease Rental Payments	2,759,403	3,486,259	3,472,054	3,500,000	1,100,000	-68.6%	1,100,000	0.0%
GRF	100447	Administrative Buildings Lease Rental Bond Payments	83,628,531	86,542,910	64,880,193	65,500,000	45,500,000	-30.5%	60,500,000	33.0%
		Total General Revenue	145,662,229	152,760,277	146,711,970	149,066,000	112,196,833	-24.7%	130,773,404	16.6%
1120	100616	DAS Administration	11,852,222	11,619,064	12,725,061	14,275,267	14,683,912	2.9%	15,113,177	2.9%
1150	100632	Central Service Agency	765,187	148,145	0	0	0		0	
1170	100644	General Services Division - Operating	24,872,102	22,348,881	21,464,998	24,025,069	23,091,398	-3.9%	22,574,348	-2.2%
1220	100637	Fleet Management	17,660,842	18,873,822	19,933,605	30,768,908	25,449,633	-17.3%	22,866,905	-10.1%
1250	100622	Human Resources Division - Operating	17,003,540	15,724,620	20,011,040	22,874,397	26,081,909	14.0%	26,319,177	0.9%
1250	100657	Benefits Communication	546,490	493,277	474,297	689,571	620,036	-10.1%	628,275	1.3%
1280	100620	Office of Collective Bargaining	3,409,233	2,997,106	3,362,414	4,480,378	0	-100.0%	0	
1300	100606	Risk Management Reserve	11,514,389	15,501,001	22,727,271	23,424,433	24,015,458	2.5%	24,051,115	0.1%

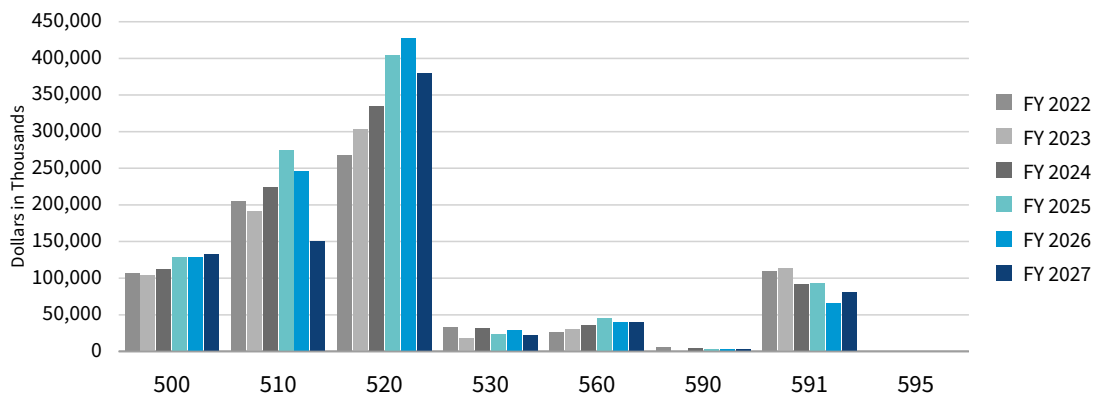
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1320	100631	DAS Building Management	40,115,900	42,289,300	47,752,758	52,446,892	53,101,399	1.2%	54,715,341	3.0%
1330	100607	IT Services Delivery	154,401,843	158,750,122	175,446,798	194,251,395	194,935,390	0.4%	197,374,206	1.3%
1880	100649	Equal Opportunity Division - Operating	43,583	0	0	0	0		0	
5JQ0	100658	Professionals Licensing System	4,786,007	4,498,005	461,772	0	0		0	
2100	100612	State Printing	23,754,243	23,740,959	26,593,049	30,048,288	31,450,162	4.7%	32,512,922	3.4%
2290	100630	IT Governance	27,233,628	23,381,682	31,736,227	42,176,321	40,176,321	-4.7%	40,741,507	1.4%
2290	100640	Consolidated IT Purchases	13,882,581	19,485,644	23,664,790	30,265,838	28,265,838	-6.6%	28,265,838	0.0%
4270	100602	Investment Recovery	1,412,129	1,362,118	1,372,392	1,824,362	1,835,187	0.6%	1,891,267	3.1%
4N60	100617	Major IT Purchases	6,349,878	2,792,710	3,364,131	4,000,000	3,984,131	-0.4%	3,984,131	0.0%
5C20	100605	MARCS Administration	24,656,358	24,734,661	25,637,598	31,500,000	35,336,608	12.2%	35,689,974	1.0%
5EB0	100635	OAKS Support Organization	56,660,758	54,300,603	75,175,872	88,301,070	101,832,561	15.3%	104,303,226	2.4%
5EB0	100656	OAKS Updates and Developments	3,862,022	3,594,086	2,780,340	5,367,485	11,427,405	112.9%	11,403,567	-0.2%
5KZ0	100659	Building Improvement	1,565,971	1,284,257	1,736,577	1,567,400	2,276,705	45.3%	2,777,458	22.0%
5LJ0	100661	IT Development	11,079,998	10,560,012	7,787,448	12,839,922	12,839,922	0.0%	12,839,922	0.0%
5PC0	100665	Enterprise Applications	7,509,891	7,549,114	10,094,772	13,913,351	14,160,852	1.8%	14,244,654	0.6%
5WU0	100672	Ohio Benefits	127,185,284	126,028,510	136,374,251	165,962,055	151,980,462	-8.4%	0	-100.0%
		Total Internal Service Activity	592,124,077	592,057,700	670,677,459	795,002,402	797,545,289	0.3%	652,297,010	-18.2%
		Grand Total - Department of Administrative Services	757,910,197	761,904,235	835,498,970	973,419,538	940,082,436	-3.4%	811,617,163	-13.7%

Agency's Budget by Expense Type

The Department of Administrative Services' largest expense was the Supplies and Maintenance category (40.1%). The second largest expenditure was the Purchased Personal Services category (26.8%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	107,025	103,724	112,542	128,894	129,045	0.1%	133,326	3.3%
510 Purchased Personal Services	205,618	191,187	223,992	275,403	245,664	-10.8%	151,010	-38.5%
520 Supplies and Maintenance	268,210	302,840	335,419	404,209	427,140	5.7%	380,415	-10.9%
530 Equipment	33,355	17,702	31,819	24,164	29,152	20.6%	22,687	-22.2%
560 Goods and Services for Resale	26,113	30,512	35,316	44,986	39,696	-11.8%	39,794	0.2%
590 Judgments, Settlements & Bonds	5,628	1,965	4,194	2,640	2,640	0.0%	2,640	0.0%
591 Debt Service	110,117	113,706	91,967	92,810	66,360	-28.5%	81,360	22.6%
595 Transfers and Non-Expense	1,844	267	249	314	385	22.5%	385	0.0%
TOTAL	757,910	761,904	835,499	973,420	940,082	-3.4%	811,617	-13.7%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 100501 MARCS**

The Multi-Agency Radio Communication System (MARCS) line in the General Revenue Fund group is \$0 in both years as the \$10.5 million amount will be transferred directly into the MARCS Administration Fund.

Fund 5AB1 - ALI 100674 Next Generation 911

The Next Generation 911 line funds \$3.5 million in FY 2026 to complete system construction.

Fund 7093 - ALI 100675 Next Generation 9-1-1

The Next Generation 9-1-1 line is \$13 million in FY 2026 and \$15 million in FY 2027 for system operations and maintenance.

Fund 5WU0 - ALI 100672 Ohio Benefits

The Ohio Benefits Program is moving to Ohio Job and Family Services in FY 2027.

Fund GRF - ALI 100456 State IT Services

The State IT Services line is increasing by \$3.5 million in FY 2027 due to the funding of the Surface Water Data Modeling Program.

Fund 1250 - ALI 100622 Human Resources Division - Operating

The Office of Collective Bargaining line has been combined into the Human Resources Division - Operating line for efficiency purposes.

Role and Overview

The Joint Committee on Agency Rule Review reviews proposed new, amended, and rescinded rules to ensure that the rules do not exceed the scope of the rule-making authority of an agency; the rules do not conflict with a rule of the agency or another rule-making agency; the rules do not conflict with the intent of the legislature; and the rule-making agency has prepared a complete and accurate rule summary and fiscal analysis. The Committee consists of five state representatives and five state senators. In odd-numbered years, the chairperson is a House member and in even-numbered years, the chairperson is a Senate member. The Committee has four employees. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the Joint Committee on Agency Rule Review is available at jcarr.state.oh.us.

Executive Recommendations by Line Item for FY 2026 and FY 2027

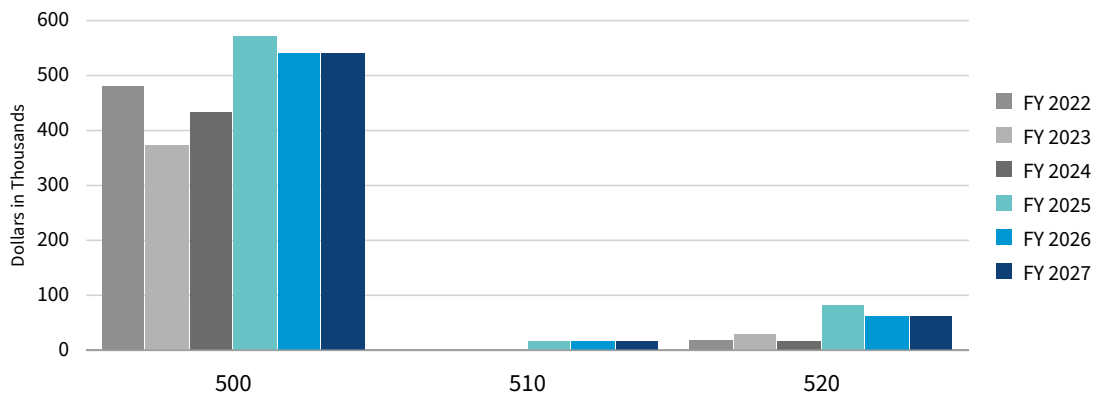
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	029321	Operating Expenses	498,458	403,088	450,249	670,000	620,000	-7.5%	620,000	0.0%
		Total General Revenue	498,458	403,088	450,249	670,000	620,000	-7.5%	620,000	0.0%
		Grand Total - Joint Committee on Agency Rule Review	498,458	403,088	450,249	670,000	620,000	-7.5%	620,000	0.0%

Agency's Budget by Expense Type

The Committee's largest expense category in FY 2024 was Personal Services (96.4%). The second largest expense category was Supplies and Maintenance (3.6%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	481	374	434	571	541	-5.3%	541	0.0%
510 Purchased Personal Services	0	0	0	16	16	0.0%	16	0.0%
520 Supplies and Maintenance	18	29	16	82	62	-24.3%	62	0.0%
TOTAL	498	403	450	670	620	-7.5%	620	0.0%

Expenses by Account Category



Role and Overview

The Department of Aging’s mission is to foster sound public policy, research, and initiatives that benefit 2.8 million older Ohioans. The Department’s scope encompasses the long-term care continuum by administering home and community-based services for residents in long-term care settings. The Department administers funding, services, and support provided by the federal Department of Health and Human Services and the Department of Labor through the Older Americans Act. Funds are distributed to local partners and the 12 Areas Agencies on Aging, which expand the reach of the Department's programs to help older Ohioans remain independent. The Department supports the State Long-Term Care Ombudsman program, which independently advocates for individuals receiving long-term care services and resolves complaints. The Ombudsman program is housed within the Department and independently advocates for individuals receiving long-term care services and resolves complaints. Finally, the Department administers Medicaid programs to eligible individuals needing nursing facility care levels but can safely receive services in their homes and communities. The Department currently has 118 full-time employees.

More information regarding the Department of Aging is available at aging.ohio.gov.

Agency Budget Highlights

Recommended funding allows the Department to continue its mission to foster improved quality of life for Ohio seniors by helping them remain in their homes, maintain independence while staying connected to their communities, and delay entry into Medicaid.

This budget recommendation continues to fund the Program of All-Inclusive Care for the Elderly, with sites serving ten counties. This program is a managed care model that provides participants with needed healthcare, medical care, and ancillary services.

Agency Goals and Objectives

Continue funding for Program of All-Inclusive Care for the Elderly.

Provide access to quality services at sites across ten Ohio counties.

Continue funding for Older Americans Act Programs.

Improve Ohioans' quality of life with Older Americans Act programs, including nutrition programs, that keep older adults engaged in their communities. Funds are distributed to local Area Agencies on Aging according to a population-based formula, as well as other local partners.

Sustain senior community services.

Provide community-based services to assist seniors to live independently in their own homes and communities. Senior community services funds are distributed to local Area Agencies on Aging according to a population-based formula, as well as other local partners.

Continue support for the Excel Academy.

Continue offering training and on-site consultation to nursing homes through the Excel Academy. The Department welcomed 10 nursing homes to the program's first cohort. Continued funding will allow the Department to provide quality instruction to an expanding list of nursing homes in the state.

Invest in care for Alzheimer's and other dementias.

Work toward the goals listed in the Department's action plan on Alzheimer's disease and related dementias.

Results

In FY 2024, the Department collaborated with The Ohio State University College of Nursing to establish the Golden Buckeye Center for Dementia Caregiving. More than 220,000 Ohioans living with Alzheimer's disease or other dementia are eligible to receive care through the Center.

The Department provided \$40 million in one-time funding in FY 2024 under the Healthy Aging Grants program, which distributed funding to help older Ohioans stay healthy, live longer, and maintain independence. These grants reached 85 of Ohio's 88 counties and positively impacted more than 270,000 Ohioans.

In FY 2024, the Department implemented the recommendations of the Governor's Nursing Home Quality and Accountability Task Force in Ohio's 960 nursing homes. This included creating the Nursing Home Quality Navigator, launching the Excel Academy, and expanding the State Long-Term Care Ombudsman Program.

The Department expanded access to the Program of All-Inclusive Care for the Elderly and the Medicare and Medicaid programs, from one county to 10 counties in FY 2025.

Executive Recommendations by Line Item for FY 2026 and FY 2027

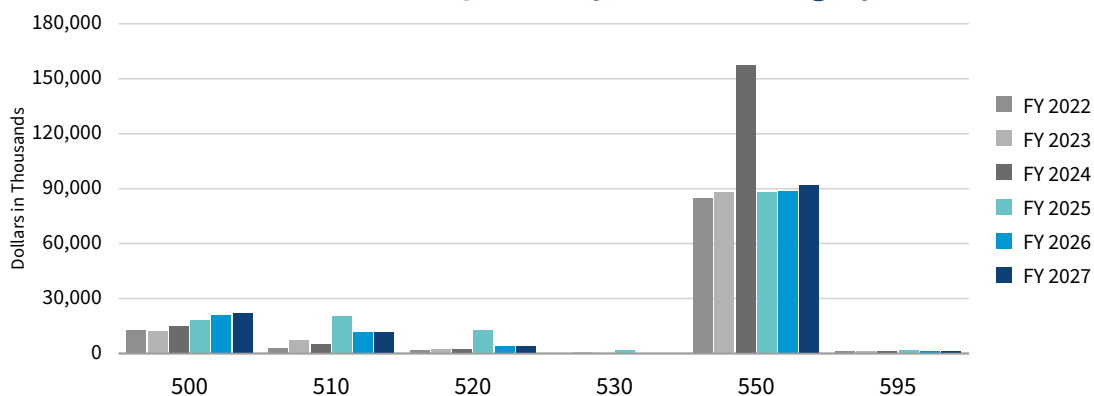
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5HC8	656698	AGE Home and Community Based Services	0	0	22,900,531	10,969,342	0	-100.0%	0	
4800	490606	Senior Community Outreach and Education	81,680	22,444	56,753	380,761	150,000	-60.6%	150,000	0.0%
4C40	490609	Regional Long-Term Care Ombudsman Program	929,819	1,080,650	898,207	1,000,000	1,000,000	0.0%	1,000,000	0.0%
5BA0	490620	Long-Term Care Quality Initiatives	0	0	2,020,238	11,783,652	12,417,919	5.4%	12,417,919	0.0%
5CV3	490678	Healthy Aging Grants	0	0	39,317,215	500,000	0	-100.0%	0	
5K90	490613	Long-Term Care Consumers Guide	77,915	2,375,543	480,250	675,459	1,770,000	162.0%	1,780,000	0.6%
5MT0	490627	Board of Executives of Long-Term Services and Supports	592,202	809,574	690,558	789,446	850,000	7.7%	875,000	2.9%
5T40	656625	Health Care Grants - State	0	0	0	200,000	695,940	248.0%	695,939	0.0%
5W10	490616	Resident Services Coordinator Program	288,195	262,500	262,500	266,502	262,500	-1.5%	262,500	0.0%
5XT0	490628	At Home Technology Pilot Program	0	500,000	0	0	0		0	
		Total Dedicated Purpose	1,969,810	5,050,711	66,626,252	26,565,162	17,146,359	-35.5%	17,181,358	0.2%
3220	490618	Federal Aging Grants	8,882,337	9,258,345	10,473,844	11,000,000	10,500,000	-4.5%	10,500,000	0.0%
3HC8	656699	AGE Home and Community Based Services - Federal	0	0	356,743	7,649,555	0	-100.0%	0	
3C40	656623	Long Term Care Budget-Federal	4,155,161	7,375,207	5,689,542	6,300,000	7,462,626	18.5%	7,979,625	6.9%
3M40	490612	Federal Independence Services	69,614,192	68,540,307	74,520,470	66,577,730	66,495,000	-0.1%	69,820,000	5.0%
		Total Federal	82,651,690	85,173,859	91,040,599	91,527,285	84,457,626	-7.7%	88,299,625	4.5%
GRF	656423	Long Term Care Budget-State	4,342,108	5,142,007	5,037,673	4,762,000	5,322,431	11.8%	5,439,477	2.2%
GRF	490321	Operating Expenses	1,346,414	1,748,370	1,997,735	1,800,000	2,044,405	13.6%	2,083,308	1.9%
GRF	490410	Long-Term Care Ombudsman	3,183,590	3,308,217	2,834,351	3,123,000	3,117,148	-0.2%	3,122,195	0.2%
GRF	490411	Senior Community Services	7,839,928	10,071,010	10,316,107	10,900,000	10,607,903	-2.7%	10,645,146	0.4%
GRF	490414	Alzheimer's and Other Dementia Respite	2,310,040	2,265,870	3,911,842	4,300,000	4,300,000	0.0%	4,300,000	0.0%
GRF	490506	National Senior Service Corps	210,580	225,838	218,481	222,000	222,000	0.0%	222,000	0.0%
GRF	490510	Community Projects	0	0	250,000	250,000	0	-100.0%	0	
		Total General Revenue	19,232,661	22,761,313	24,566,189	25,357,000	25,613,887	1.0%	25,812,126	0.8%
		Grand Total - Department of Aging	103,854,160	112,985,883	182,233,039	143,449,447	127,217,872	-11.3%	131,293,109	3.2%

Agency's Budget by Expense Type

The largest expense category for the Department of Aging in FY 2024 was Subsidies Shared Revenue (86.3%). The second largest expense category was Personal Services (8.3%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	12,661	12,414	15,169	18,436	20,893	13.3%	21,957	5.1%
510 Purchased Personal Services	3,054	7,362	5,357	20,392	11,581	-43.2%	11,626	0.4%
520 Supplies and Maintenance	1,803	2,285	2,695	12,962	4,169	-67.8%	4,068	-2.4%
530 Equipment	172	988	488	1,859	205	-89.0%	205	0.0%
550 Subsidies Shared Revenue	84,839	88,311	157,268	87,911	88,799	1.0%	91,867	3.5%
595 Transfers and Non-Expense	1,326	1,626	1,257	1,889	1,571	-16.8%	1,571	0.0%
TOTAL	103,854	112,986	182,233	143,449	127,218	-11.3%	131,293	3.2%

Expenses by Account Category



The Subsidies Shared Revenue category increase in FY 2024 was due to one-time federal funding for the Healthy Aging Grants program and expansion of the Program of All-Inclusive Care for the Elderly.

ALI Analysis**Fund 3HC8 - ALI 656698 AGE Home and Community Based Services**

The decrease in this line item is a result of the Department of Aging expending one-time federal funding.

Fund 5HC8 - ALI 656699 AGE Home and Community Based Services - Federal

The decrease in this line item is a result of the Department of Aging expending one-time federal funding.

Fund 5CV3 - ALI 490678 Healthy Aging Grants

The decrease in this line item is a result of the Department of Aging expending one-time federal funding.

Fund 5K90 - ALI 490613 Long-Term Care Consumers Guide

The increase in this line item is due to the Department's transition to annual publications of the Resident Satisfaction Survey and the Ohio Long Term Consumer Guide, which previously occurred on alternating years.

Role and Overview

The Department of Agriculture supports rural Ohio and the agriculture industry, protects the food supply and consumers, safeguards plants and animals, and conserves natural resources. The Department provides leadership for Ohio's food and agriculture industry by creating greater economic opportunities for Ohio's farmers and food processors, preserving and enhancing Ohio's bountiful resources, and partnering with Ohio's research institutions to further the development of new agricultural products and services. Additionally, the Department implements programs to prevent the spread of plant pests and animal diseases, and responds to outbreaks when they occur by tracking and containing diseased plants and animals. The Department administers regulatory, food safety, and consumer protection programs. The Department is integral to Governor DeWine's H2Ohio water quality initiative, providing financial support to farmers to implement H2Ohio practices that reduce the amount of phosphorus going into Lake Erie, where phosphorus from agricultural runoff fosters algal blooms. The Department has approximately 465 full-time employees.

More information regarding the Department of Agriculture is available at agri.ohio.gov.

Agency Budget Highlights

Recommended funding levels support continued efforts to inhibit the growth of harmful algal blooms by improving water quality and reducing the phosphorous load in Lake Erie by one million pounds per year.

This budget recommendation supports the installing and monitoring of structures to reduce phosphorus in water runoff from agricultural fields. The recommendation also supports research to identify effective structure designs and improve understanding of the impact that phosphorus reductions in field water runoff has on water quality.

Recommended funding levels support grant funding to expand capacity and production of Ohio's agricultural products.

This budget recommendation supports ongoing information technology initiatives to replace paper-based processes with online client portals. Establishing electronic access to information provides better customer service and allows the Department's customers to more quickly and easily access the status of their laboratory sample requests, test results, and licenses.

Recommended funding levels support the operating costs of the new Veterinary Diagnostic Laboratory, which will enhance early animal disease detection and rapid response. The Department will open the Ohio Veterinary Diagnostic Laboratory in FY 2027.

Agency Goals and Objectives

Protect Ohio's cattle, pig, sheep, horse, chicken, and turkey herds and flocks from emerging, foreign, and re-emerging diseases.

Perform over 490,000 laboratory tests to ensure pathogen-free food animals, animal products, and to provide certification for export.

Provide over 250 animal autopsy examinations per year to document infections and diseases to protect public health.

Oversee and conduct animal disease control and eradication efforts through licensing, inspection quarantine, vaccination verification, movement permits, and tracing animal identification.

Protect the health of plant life in the state through disease and pest management and the regulation of pesticides and fertilizer.

Conduct annual surveillance and safeguarding activities for pests such as the gypsy moth, Asian longhorned beetle, spotted lanternfly, and sudden oak death to support the nursery and timber industries and exporters of plant products such as grains, seeds, vegetables, and fruits.

Annually test over 900 lots of agricultural, flower, and vegetable seeds, and 1,500 lots of livestock and pet foods to determine compliance with label claims. Conduct 625 onsite inspections of feed manufacturing facilities to determine compliance with manufacturing standards.

Oversee the use of pesticides, fertilizers, and lime by licensing 31,000 individuals and businesses each year, registering products, and investigating consumer complaints of pesticide misuse causing adverse health or environmental impacts.

Oversee meat, dairy, and food processing and distribution sites.

Conduct 250,000 annual consumer laboratory tests to ensure the quality and safety of Ohio food products.

Inspect 296 meat and poultry processing facilities, including daily inspection for approximately 215 official establishments, of which 90 are slaughter establishments and 30 are meal preparers, to protect the health and welfare of the consuming public.

Conduct approximately 4,500 inspections of facilities that either manufacture, repack, or store food, dietary supplements, cosmetics, and over the counter drugs to ensure products are safe and accurately labelled.

Oversee the Grade “A” and manufacture grade milk programs, milk haulers, and frozen dessert manufacturers in the State of Ohio to ensure the safety of dairy products and enable interstate commerce.

Improve the health of the state's farmland, waterways, and Lake Erie through regulation of livestock facilities, Clean Ohio farmland preservation, and H2Ohio.

Regulate the siting, construction, and operation of 295 large livestock facilities throughout the State of Ohio and complete over 400 annual inspections to ensure compliance with environmental permits.

Permanently preserve farmland through the purchase of agricultural easements from landowners with funding from Clean Ohio bond sales.

Develop and implement farming and conservation practices to improve water quality in Ohio's lakes and streams by reducing soil erosion and nutrient runoff, including providing H2Ohio funding to continue practices on over 2.2 million acres of farmland across Ohio.

Support Ohio commerce and the state's workforce.

Annually inspect over 3,700 scales and meters in all 88 counties, complete over 60 National Type Evaluation Program evaluations for new weighing and measuring devices, and issue over 1,100 calibration certificates in the metrology lab.

Support research and marketing on behalf of Ohio's 426 licensed wine manufacturers and 144 vineyard operations to build awareness of Ohio's fine wines and continue to expand the industry, which provides over \$6.6 billion and 41,000 jobs to Ohio's economy.

Provide drug testing of over 21,000 samples from racehorses throughout the US, including seven commercial racetracks and 60 county fairs in Ohio. Provide grants to Ohio's 94 county agricultural societies to support annual fairs, junior fairs, horse racing, and capital improvements.

Results

Through December 2024, the Department preserved over 108,000 acres of farmland and helped nearly 3,200 farmers implement proven H2Ohio conservation practices on 1.8 million acres in the Western Lake Erie Basin.

The Department's efforts in calendar year 2024 supported the state's food and agriculture industry which provides \$124 billion to the economy each year and supports jobs for one in eight Ohioans.

In calendar year 2024, the Department's efforts to regulate, support, promote, and protect Ohio agriculture helped provide 11.8 million Ohioans with food, fuel, and other necessities.

In FY 2024, the Department protected Ohio's crops, plants, and animals on 76,000 farms from invasive pests and harmful diseases.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7057	700632	Clean Ohio Agricultural Easement Operating	388,829	349,475	172,337	512,000	512,000	0.0%	515,000	0.6%
		Total Capital Projects	388,829	349,475	172,337	512,000	512,000	0.0%	515,000	0.6%
4900	700651	License Plates - Sustainable Agriculture	0	24,610	15,869	18,300	16,800	-8.2%	16,800	0.0%
4940	700612	Agricultural Commodity Marketing Program	218,270	113,392	104,187	200,000	125,000	-37.5%	125,000	0.0%
4960	700626	Ohio Grape Industries	1,199,682	1,478,860	1,379,649	1,550,000	1,200,000	-22.6%	1,200,000	0.0%
4970	700627	Grain Warehouse Program	291,019	468,724	375,564	500,000	500,000	0.0%	500,000	0.0%
4980	700628	Grain Indemnity	1,663,860	0	0	0	0		0	
4C90	700605	Commercial Feed and Seed	2,289,448	1,870,379	2,118,548	2,396,000	2,273,000	-5.1%	2,329,000	2.5%
4D20	700609	Auction Education	12,750	17,762	50,092	54,900	53,000	-3.5%	54,000	1.9%
4E40	700606	Utility Radiological Safety	91,352	98,314	119,744	124,456	136,000	9.3%	142,000	4.4%
4P70	700610	Food Safety Inspection	750,981	903,820	1,058,585	1,259,000	1,353,000	7.5%	1,396,000	3.2%
4R00	700636	Ohio Proud Marketing	33,091	27,961	15,186	30,500	25,000	-18.0%	25,000	0.0%
4R20	700637	Dairy Industry Inspection	1,630,375	1,581,996	1,442,435	1,970,000	1,751,000	-11.1%	1,787,000	2.1%
4T60	700611	Poultry and Meat Inspection	100,000	0	103,691	109,900	113,500	3.3%	117,000	3.1%
5780	700620	Ride Inspection	505,941	989,496	1,038,868	1,417,000	1,245,000	-12.1%	1,273,000	2.2%
5B80	700629	Auctioneers	145,329	210,199	201,290	367,600	230,000	-37.4%	236,000	2.6%
5BV0	700660	Heidelberg Water Quality Lab	275,000	275,000	275,000	275,000	275,000	0.0%	275,000	0.0%
5BV0	700661	Soil and Water Districts	8,084,370	8,183,850	9,363,670	10,500,000	10,507,000	0.1%	10,509,000	0.0%
5CV1	700672	Coronavirus Relief - Local Fairs	932,499	0	0	0	0		0	
5FC0	700648	Plant Pest Program	1,307,775	1,379,067	824,386	1,328,000	1,200,000	-9.6%	1,200,000	0.0%
5H20	700608	Metrology Lab and Scale Certification	976,564	1,013,088	999,464	1,460,000	1,194,000	-18.2%	1,240,000	3.9%
5L80	700604	Livestock Management Program	66,732	108,960	159,368	245,000	186,800	-23.8%	189,800	1.6%
5MA0	700657	Dangerous and Restricted Animals	0	880	8,208	10,000	0	-100.0%	0	
5MR0	700658	Commercial Dog Breeding	272,101	197,913	140,524	510,000	450,000	-11.8%	465,000	3.3%
5MS0	700659	Animal and Consumer Protection	0	1,232	463	18,000	8,400	-53.3%	8,400	0.0%
5PL0	700662	Pet Store License	0	0	0	32,900	0	-100.0%	0	
5QW0	700653	Watershed Assistance	544,304	558,459	443,586	1,996,000	857,000	-57.1%	832,000	-2.9%
5U10	700624	Auction Recovery	0	10,115	0	0	0		0	
5WJ0	700671	Hemp Program	727,502	520,263	344,826	411,400	367,000	-10.8%	375,000	2.2%
5YB0	700676	Farm Financial Management Institute	250,000	250,000	0	0	0		0	
6520	700634	Animal, Consumer, and ATL Labs	4,680,619	5,402,655	6,666,230	8,144,700	8,483,900	4.2%	8,328,800	-1.8%
6690	700635	Pesticide, Fertilizer, and Lime Inspection Program	3,671,596	3,951,958	4,058,184	6,188,000	4,533,000	-26.7%	4,649,000	2.6%
6H20	700670	H2Ohio	55,337,154	29,216,304	34,845,548	60,755,574	60,607,500	-0.2%	60,662,000	0.1%
		Total Dedicated Purpose	86,058,313	58,855,257	66,153,167	101,872,230	97,690,900	-4.1%	97,934,800	0.2%

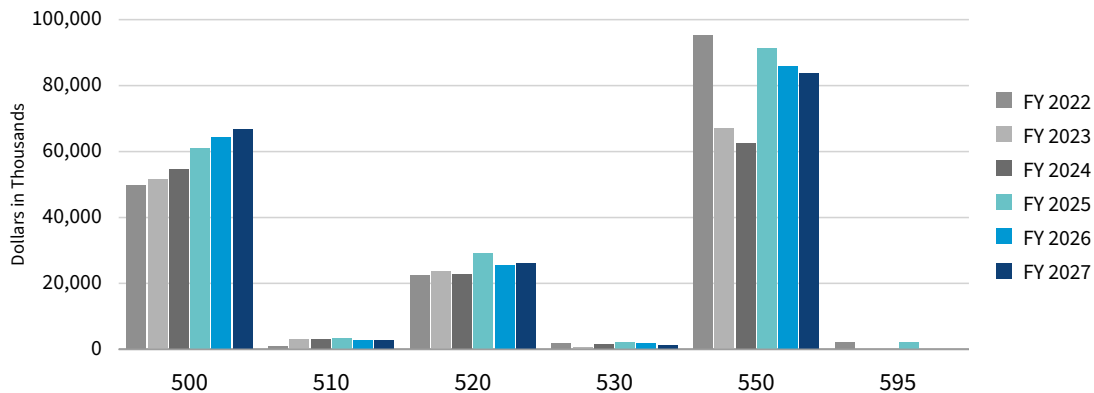
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3260	700618	Meat Inspection Program - Federal Share	5,143,946	5,141,122	5,238,046	5,814,000	5,891,000	1.3%	6,133,000	4.1%
3360	700617	Ohio Farm Loan - Revolving	86,687	163,726	190,141	375,000	317,000	-15.5%	200,000	-36.9%
3820	700601	Federal Cooperative Contracts	7,815,137	9,892,136	8,030,388	11,954,051	11,612,000	-2.9%	9,669,000	-16.7%
3AB0	700641	Agricultural Easement	18,109	0	0	200,000	0	-100.0%	0	
3J40	700607	Federal Administrative Programs	966,080	1,693,952	1,689,819	2,031,000	2,000,000	-1.5%	2,055,000	2.8%
3R20	700614	Federal Plant Industry	7,001,185	6,282,769	5,319,703	8,029,000	6,843,000	-14.8%	7,189,000	5.1%
		Total Federal	21,031,143	23,173,705	20,468,097	28,403,051	26,663,000	-6.1%	25,246,000	-5.3%
GRF	700401	Animal Health Programs	5,471,281	5,485,895	7,338,687	7,622,000	8,055,500	5.7%	8,265,900	2.6%
GRF	700403	Dairy Division	1,341,747	1,376,168	1,447,969	1,513,000	1,569,000	3.7%	1,613,000	2.8%
GRF	700404	Ohio Proud	92,180	117,150	130,057	180,000	189,000	5.0%	208,000	10.1%
GRF	700406	Consumer Protection Lab	1,645,597	1,387,883	1,676,307	1,705,000	1,880,000	10.3%	1,906,000	1.4%
GRF	700407	Food Safety	1,449,926	1,413,938	1,554,968	1,657,000	1,705,000	2.9%	1,752,000	2.8%
GRF	700409	Farmland Preservation	998,767	501,195	524,000	550,000	572,000	4.0%	588,000	2.8%
GRF	700410	Plant Industry	261,007	444,201	494,610	489,000	542,000	10.8%	594,000	9.6%
GRF	700412	Weights and Measures	666,670	663,423	760,154	791,000	825,000	4.3%	849,000	2.9%
GRF	700415	Poultry Inspection	813,176	862,394	899,371	954,000	970,000	1.7%	992,000	2.3%
GRF	700417	Soil and Water Phosphorus Program	16,503,090	14,634,641	10,699,999	0	0		0	
GRF	700418	Livestock Regulation Program	1,401,352	1,368,485	1,413,231	1,453,000	1,600,000	10.1%	1,649,000	3.1%
GRF	700424	Livestock Testing and Inspections	94,471	169,032	138,590	129,000	135,000	4.7%	138,000	2.2%
GRF	700426	Dangerous Animals and Emergency Management	606,417	608,743	703,144	687,000	708,000	3.1%	716,000	1.1%
GRF	700427	High Volume Breeder Kennel Control	1,317,459	1,359,748	1,370,141	1,524,000	1,545,000	1.4%	1,553,000	0.5%
GRF	700428	Soil and Water Division	3,892,332	4,155,516	3,547,877	4,000,000	4,679,000	17.0%	4,857,000	3.8%
GRF	700499	Meat Inspection Program - State Share	6,807,673	6,922,662	7,476,409	7,839,000	8,080,000	3.1%	8,304,000	2.8%
GRF	700501	County Agricultural Societies	391,697	4,679,467	476,048	380,000	380,000	0.0%	380,000	0.0%
GRF	700509	Soil and Water District Support	8,690,382	10,260,500	9,131,484	12,510,000	12,527,000	0.1%	12,533,000	0.0%
GRF	700511	Ride Inspection	904,185	628,748	716,002	749,000	779,000	4.0%	801,000	2.8%
GRF	700512	Local Fairs	4,450,000	0	0	4,700,000	0	-100.0%	0	
GRF	700674	Plant Testing	188,577	245,346	250,433	250,000	247,000	-1.2%	218,000	-11.7%
		Total General Revenue	57,987,986	57,285,136	50,749,481	49,682,000	46,987,500	-5.4%	47,916,900	2.0%
5DA0	700644	Laboratory Administration Support	1,311,272	1,244,651	1,125,767	1,551,000	1,300,000	-16.2%	1,339,000	3.0%
5GH0	700655	Administrative Support	5,716,195	5,359,633	6,530,313	7,194,000	7,614,000	5.8%	7,990,000	4.9%
		Total Internal Service Activity	7,027,467	6,604,284	7,656,080	8,745,000	8,914,000	1.9%	9,329,000	4.7%
		Grand Total - Department of Agriculture	172,493,739	146,267,857	145,199,161	189,214,281	180,767,400	-4.5%	180,941,700	0.1%

Agency's Budget by Expense Type

The Department's largest expense category in FY 2024 was Subsidies Shared Revenue (43.1%), which was paid out as grants to farmers, local soil and water conservation districts, county fairs, and other partners. The Department's second largest expense was the Personal Services category (37.6%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	49,673	51,467	54,637	61,011	64,457	5.6%	66,775	3.6%
510 Purchased Personal Services	1,090	3,014	3,157	3,519	2,940	-16.4%	2,937	-0.1%
520 Supplies and Maintenance	22,645	23,821	22,950	29,137	25,673	-11.9%	26,098	1.7%
530 Equipment	1,729	698	1,646	2,047	1,768	-13.6%	1,369	-22.6%
550 Subsidies Shared Revenue	95,149	67,047	62,636	91,207	85,820	-5.9%	83,653	-2.5%
595 Transfers and Non-Expense	2,208	221	173	2,295	109	-95.2%	109	0.0%
TOTAL	172,494	146,268	145,199	189,214	180,767	-4.5%	180,942	0.1%

Expenses by Account Category



ALI Restructuring

Beginning in FY 2026, The Dangerous and Restricted Animals Fund (5MA0) and line item (700657) are being absorbed within the Animal and Consumer Protection Fund (5MS0) and line item (700659) to streamline the Department's workflow.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5MS0	700659	Animal and Consumer Protection	18,000	8,400	-53.3%	8,400	0.0%
5MA0	700657	Dangerous and Restricted Animals	10,000	0	-100.0%	0	0.0%

Beginning in FY 2026, the Pet Store License Fund (5PL0) and line item (700662) are being absorbed within the Commercial Dog Breeding Fund (5MR0) and line item (700658) to streamline the Department's workflow.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5MR0	700658	Commercial Dog Breeding	510,000	450,000	-11.8%	465,000	3.3%
5PL0	700662	Pet Store License	32,900	0	-100.0%	0	0.0%

Role and Overview

The Air Quality Development Authority helps businesses and communities invest in air quality facilities that create jobs while enhancing the health and safety of all Ohioans. The Authority provides financial and technical assistance for businesses to comply with environmental regulations and support local community development goals. The Authority is governed by a seven-member board made up of five public members appointed by the Governor plus the directors of the Ohio Department of Health and the Ohio Environmental Protection Agency. The Authority manages \$3 billion in outstanding debt for a portfolio of hundreds of commercial and industrial projects. These projects range from new equipment for neighborhood small businesses to multi-million-dollar investments in air quality facilities for utilities, developers, and manufacturers. The Authority serves as the administrator of the Solar Generation Fund, which incentivizes certain generation facilities that meet statutory criteria to produce clean energy. The Authority provides incentives and low-cost borrowing for the private sector to produce economic, environmental, and public health benefits for local communities across the state. The Authority currently has eight full-time employees.

More information regarding the Air Quality Development Authority is available at ohioairquality.ohio.gov.

Agency Budget Highlights

The recommended budget will allow the Authority to mobilize \$1 billion in private capital and federal incentives during the upcoming biennium for clean air improvements owned by businesses and public entities. This capital and other financial assistance will be delivered in traditionally underserved communities like Appalachia and state priority investment areas.

For every \$1 financed into clean air projects, there will be a strong return of at least \$5 in co-benefits to businesses and communities with environmental, public health, and economic improvements. The impact includes financial relief for residential housing energy costs, improved health with decreases in respiratory disease from reduced air pollution, and increased investments in the primary employer for smaller communities.

This recommendation allows the Authority to align new federal funding with existing programs and develop strong local partnerships. This will deploy financial assistance for qualified clean air projects that are coordinated with community and economic development initiatives.

Agency Goals and Objectives

Provide financial assistance for clean air improvements that achieve a strong return on investment and benefits.

Leverage existing financing programs to efficiently deploy additional federal funding awards to achieve a four times increase in the number of clean air projects financed annually.

Award at least 50 percent of financing in underserved communities as measured by the state priority investment areas and counties with high social vulnerability index values.

Enable financial relief for small businesses faced with regulatory barriers and expand financial assistance tools to double the total investment in clean air projects compared to the previous biennium.

Ease access to financial assistance and minimize the cost of complying with federal rules for businesses and communities.

Comply with the Internal Revenue Service, the U.S. Department of the Treasury, and other federal requirements for active air quality revenue bonds.

Streamline program and reporting processes while providing innovative technology tools for businesses and communities to apply, receive, and deploy financial assistance using federal funding for clean air projects.

Administer the Solar Generation Fund.

Handle quarterly reporting from approved solar facilities and verify generation in the Generation Attribute Tracking System for payment.

Ensure the monthly remittances of funds by electric distribution utilities in coordination with the Public Utilities Commission of Ohio.

Results

The Authority issued \$503 million in air quality revenue bonds for 27 air quality facility projects in FY 2024-2025. Over 55 percent of projects were in underserved areas identified as state priority investment areas, with more than \$322 million in financing for those projects resulting in at least 166 permanent jobs preserved or created, and more than 540 temporary construction jobs. This investment in state priority investment areas increased more than 300 percent from the previous biennium and is expected to further expand as the Authority administers federal grants with a focus on serving disadvantaged communities.

For every \$1 invested in projects receiving Authority support in calendar year 2023, projects created \$8.41 of benefits for Ohioans through reduced energy and cost burden for Ohio families, reductions in harmful emissions, and reductions in health costs as a result of lower emissions.

The Authority received sustained higher growth in project applications and inquiries, a 500 percent increase for FY 2026 over the prior biennium's average.

Executive Recommendations by Line Item for FY 2026 and FY 2027

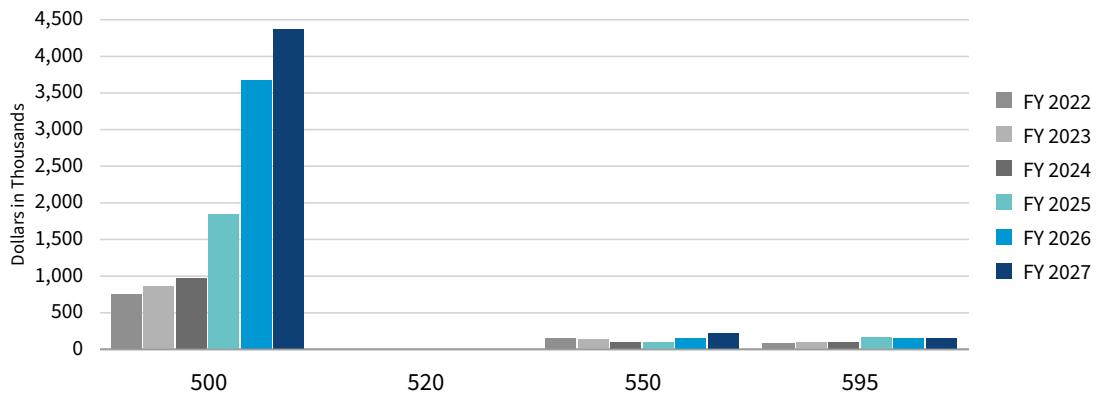
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4Z90	898602	Small Business Ombudsman	119,035	137,690	143,848	219,000	246,000	12.3%	248,000	0.8%
5700	898601	Operating Expenses	729,471	827,325	940,129	1,800,000	3,600,000	100.0%	4,300,000	19.4%
5A00	898603	Small Business Assistance	161,775	140,267	103,474	100,000	150,000	50.0%	225,000	50.0%
		Total Dedicated Purpose	1,010,282	1,105,282	1,187,451	2,119,000	3,996,000	88.6%	4,773,000	19.4%
		Grand Total - Air Quality Development Authority	1,010,282	1,105,282	1,187,451	2,119,000	3,996,000	88.6%	4,773,000	19.4%

Agency's Budget by Expense Type

The largest expense category for the Authority was Personal Services (82.5%). The second largest expenditure was the Transfers and Non-Expense category (8.8%), which is related to the small business ombudsman activity and small business grants.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	762	862	980	1,845	3,676	99.2%	4,378	19.1%
520 Supplies and Maintenance	3	2	0	10	10	0.0%	10	0.0%
550 Subsidies Shared Revenue	162	140	103	100	150	50.0%	225	50.0%
595 Transfers and Non-Expense	84	100	104	164	160	-2.4%	160	0.0%
TOTAL	1,010	1,105	1,187	2,119	3,996	88.6%	4,773	19.4%

Expenses by Account Category



ALI Analysis**Fund 5700 - ALI 898601 Operating Expenses**

The increase in operations will allow the Authority to successfully administer hundreds of millions of new federal dollars to expand critical programs.

Role and Overview

The Ohio Arts Council provides grants to nonprofit arts organizations, arts educators, and artists for operating support, arts education, and individual artistic endeavors. To fulfill its mission to support quality arts experiences to strengthen Ohio communities through culture, education, and economic prosperity, the Arts Council strategically allocates and manages state and federal funds. Each year, the Arts Council receives funding from the National Endowment for the Arts and distributes it as grants. The Arts Council also manages the Riffe Gallery located at the Vern Riffe Center for Government in Columbus to highlight local Ohio artists. Finally, the Arts Council oversees the Percent for Art program to ensure that public spaces foster culture and the arts. The Arts Council consists of 15 voting members appointed by the Governor and four nonvoting, legislative members. The Arts Council currently has 19 full-time employees.

More information regarding the Ohio Arts Council is available at oac.ohio.gov.

Agency Budget Highlights

This budget recommendation supports the awarding of \$49 million in grant funding to arts and cultural organizations, community organizations, schools, colleges and universities, and artists in all 88 counties.

Grant programs will foster economic development by strengthening Ohio's arts, education, and cultural institutions. The Arts Council grant funding features a match ratio of \$43 to every \$1 of grant award.

The Arts Council will support 10 million arts experiences for young Ohioans through arts education in schools and communities. Recommended funding levels support the TeachArtsOhio grant program that provides teaching artist residencies in Ohio schools for students of all ages and grade levels.

This budget recommendation supports quarterly exhibitions in the Riffe Gallery, which highlight the work of Ohio's artists and the state's museum and gallery collections.

Agency Goals and Objectives

Make bold, smart investments to help stabilize and support Ohio's arts and cultural sector.

Secure state, federal, and other resources that support Ohio's arts and cultural sector.

Commit public resources that directly invest in Ohio artists and organizations in an equitable, transparent, and accessible manner.

Streamline and improve agency grantmaking processes through regular assessment and adjustment.

Engage constituents and the public through authentic dialogue about the unique strength and value of the arts.

Share compelling stories and data to clearly highlight the value that the arts have on Ohio's communities.

Create professional development opportunities for individuals and organizations.

Provide the highest level of accessible customer service to constituents and the public.

Innovate to drive Ohio's arts community toward forward-looking and adaptable creative evolution.

Encourage innovative practices that improve the accessibility, affordability, and diversity of arts experiences.

Maintain the Arts Council's strategic development and use of up-to-date technology.

Play an active leadership role in ensuring equity and resilience in Ohio's arts and cultural sector.

Develop all agency investments, communications, partnerships, and activities with diversity, equity, and inclusion at the forefront of decision-making and prioritization.

Expand and leverage mission-driven relationships, strategic partnerships, and collaborations.

Maintain agency visibility, vitality, and key assets.

Results

In FY 2024, the Arts Council invested in Ohio's arts and cultural organizations, schools, and artists in all 88 counties. The Council processed about 4,100 applications and awarded approximately \$49 million through 2,600 grants.

The Arts Council, in partnership with Bowling Green State University, found that Ohio's arts and cultural sector supported more than 336,000 jobs in calendar year 2024.

The Arts Council's grantees reported that FY 2024-2025 funding supported approximately 42 million arts experiences, 10 million of which were enjoyed by Ohio's youth.

In a FY 2024 statewide survey of more than 5,700 participants, 94 percent of respondents believed public funds should be invested in the arts to encourage and promote artistic expression and access to the arts for all Ohioans. This builds on a 30-year trend of measuring support for public arts funding, and affirming the Arts Council's mission.

Executive Recommendations by Line Item for FY 2026 and FY 2027

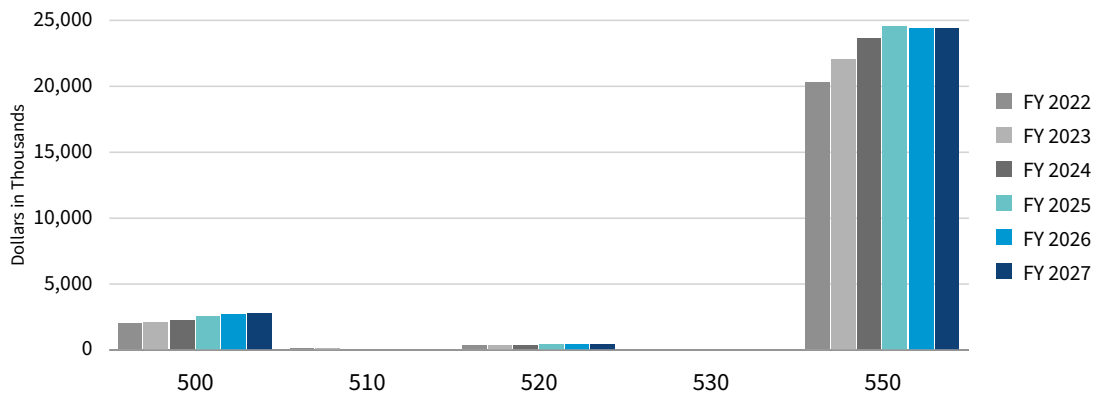
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4600	370602	Arts Council Program Support	255,183	373,102	236,415	330,000	345,000	4.5%	345,000	0.0%
4B70	370603	Percent For Art Acquisitions	159,183	153,360	24,040	165,000	165,000	0.0%	165,000	0.0%
		Total Dedicated Purpose	414,367	526,463	260,455	495,000	510,000	3.0%	510,000	0.0%
3140	370601	Federal Support	788,451	1,413,073	1,412,602	1,500,000	1,350,000	-10.0%	1,350,000	0.0%
3HY0	370505	American Rescue Plan Act Arts Support	344,700	574,500	0	0	0		0	
		Total Federal	1,133,151	1,987,573	1,412,602	1,500,000	1,350,000	-10.0%	1,350,000	0.0%
GRF	370321	Operating Expenses	2,053,668	2,047,783	2,464,000	2,525,000	2,672,595	5.8%	2,743,201	2.6%
GRF	370502	State Program Subsidies	19,170,015	20,068,268	22,186,422	23,038,000	23,038,000	0.0%	23,038,000	0.0%
		Total General Revenue	21,223,683	22,116,051	24,650,422	25,563,000	25,710,595	0.6%	25,781,201	0.3%
		Grand Total - Ohio Arts Council	22,771,200	24,630,087	26,323,478	27,558,000	27,570,595	0.0%	27,641,201	0.3%

Agency's Budget by Expense Type

The largest expense category for the Arts Council in FY 2024 was Subsidies Shared Revenue (89.7%). These were paid out as grants to arts and cultural organizations, community organizations, schools, colleges and universities, and individual artists. The second largest expenditure was Personal Services (8.6%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	2,020	2,085	2,270	2,535	2,698	6.4%	2,768	2.6%
510 Purchased Personal Services	128	126	72	95	95	0.0%	95	0.0%
520 Supplies and Maintenance	320	363	357	385	385	0.0%	385	0.0%
530 Equipment	0	0	11	5	5	0.0%	5	0.0%
550 Subsidies Shared Revenue	20,303	22,056	23,614	24,538	24,388	-0.6%	24,388	0.0%
TOTAL	22,771	24,630	26,323	27,558	27,571	0.0%	27,641	0.3%

Expenses by Account Category



Role and Overview

The Attorney General's Office serves as the state's legal advisor and provides legal representation for the Governor, statewide elected officials, the legislature, and state departments, agencies, boards, commissions, and state colleges and universities. The Attorney General is a constitutional office elected to a four-year term. As the state's chief law officer, the Attorney General is dedicated to protecting families by providing assistance to local and federal law enforcement agencies; taking action in court to protect consumers, charitable causes, and the environment; and protecting taxpayers through collecting debts owed to government agencies. The Office supports the work of law enforcement by providing training, investigative, and technical assistance to local law enforcement agencies through the Bureau of Criminal Investigation, the Ohio Peace Officer Training Academy, and the Ohio Organized Crime Investigations Commission. The Attorney General's lawyers also provide legal counsel and representation, either directly or through the appointment of special counsel, to all state agencies and officers, both defending them in court or filing litigation to protect state assets, recover fraud, and enforce state civil laws. The Attorney General's Office has approximately 1,600 employees, including 42 part-time employees.

More information regarding the Attorney General is available at ohioattorneygeneral.gov.

Agency Budget Highlights

This budget recommendation includes funding for continuing law enforcement training, and maintains funding to modernize and diversify officer training using a regional training model. This "close to home" approach allows officers to spend more time on the streets of their communities and home with their families.

Provides continued funding for the National Integrated Ballistic Information Network program, which law enforcement agencies use to compare ballistic evidence and aid in solving and preventing violent crimes.

This budget recommendation maintains Victims of Crime Act funding, including additional state support that offsets federal funding decreases in the program.

Recommended funding includes a new non-medical marijuana possession expungement program. This program will help Ohioans expunge eligible offenses from their criminal records.

Agency Goals and Objectives

Continue the Office's significant investment in law enforcement training.

Officers are statutorily required to complete 24 hours of continuing professional training every year. Continuing professional training is an investment by the state in the development and welfare of law enforcement personnel, their agencies, and the communities they serve.

Increase investments in virtual reality technology that immerse officers in simulated environments, providing realistic scenarios for them to hone their skills. The Office distributed 160 virtual reality headsets across the state and will invest in new scenarios this biennium.

Complete critical Attorney General Office's system enhancements.

Modernize and transform the critical systems the Office uses to serve all Ohioans including the collections system and Rapid DNA.

Continue improvements to the online background information system, which was launched in June 2021 to replace the legacy criminal record and background check system at the Bureau of Criminal Investigations. Working with the Ohio Supreme Court, the Office will improve the quality of information collected by the state, ultimately providing a higher quality of review for customers.

Results

Provided on-demand support to law enforcement agencies statewide that requested assistance to investigate officer-involved critical incidents, including 58 investigations in calendar year 2023 and 49 through mid-October 2024.

In tandem with the Ohio State Highway Patrol, the Office added 97 new agencies to the National Integrated Ballistic Information Network submission between January 2023 and October 2024, a 26 percent increase. These collaborative efforts include working to reduce local evidence backlogs and improving turnaround times for firearm identification.

Major upgrades to the Laboratory Information Management System were completed in FY 2024, providing a better organized, more efficient, and reliable system for the Office's nationally respected laboratory.

In FY 2024, the Office enhanced the quality and reach of the Ohio Law Enforcement Gateway, a state-of-the-art electronic information network allowing Ohio law enforcement agencies to share criminal justice data efficiently and securely.

Between calendar years 2021 and 2024, staff processed 1,898 applications and 938 amendments to applications for electronic bingo. Inspections of bingo organizations increased almost 400 percent between calendar years 2021 and the first three quarters of 2024, including over 834 inspections as of September 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1060	055612	Attorney General Operating	64,246,255	67,299,978	76,032,763	67,000,000	63,216,225	-5.6%	64,034,683	1.3%
4020	055616	Victims of Crime	10,655,890	17,859,791	9,914,443	13,000,000	11,500,000	-11.5%	12,000,000	4.3%
4170	055621	Domestic Violence Shelter	29,644	20,816	9,051	25,000	25,000	0.0%	25,000	0.0%
4180	055615	Charitable Foundations	6,995,967	7,458,128	8,397,157	9,348,138	11,500,000	23.0%	11,000,000	-4.3%
4190	055623	Claims Section	41,874,449	40,897,943	44,264,787	53,494,653	77,520,063	44.9%	86,393,854	11.4%
4190	055668	Collections System Lease Rental Payments	0	0	1,956,620	1,965,000	4,165,000	112.0%	4,165,000	0.0%
4200	055603	Attorney General Antitrust	0	0	2,044,721	3,320,567	1,500,000	-54.8%	0	-100.0%
4210	055617	Police Officers' Training Academy Fee	1,049,782	1,075,936	1,458,476	2,780,500	3,555,387	27.9%	3,528,018	-0.8%
4L60	055606	DARE Programs	2,794,494	2,038,384	2,297,885	2,300,000	2,308,099	0.4%	2,310,841	0.1%
4Y70	055608	Title Defect Recision	163,532	440,130	510,065	2,763,751	1,032,267	-62.6%	1,038,534	0.6%
4Z20	055609	BCI Asset Forfeiture and Cost Reimbursement	2,091,156	1,730,004	1,787,350	2,000,000	2,000,000	0.0%	2,000,000	0.0%
5900	055633	Peace Officer Private Security Training	3,129	71,148	61,516	95,325	101,306	6.3%	103,330	2.0%
5A90	055618	Telemarketing Fraud Enforcement	0	5,425	0	60,000	10,000	-83.3%	10,000	0.0%
5CV1	055507	COVID Safety - Crisis Centers	1,471,409	0	0	0	0		0	
5CV1	055662	COVID Consumer Protection	7,507	0	0	0	0		0	
5CV3	055671	Ohio Crime Victim Justice Center	0	900,000	0	0	0		0	
5LR0	055655	Peace Officer Training-Casino	4,188,252	4,256,576	6,151,037	5,964,760	7,726,217	29.5%	8,183,287	5.9%
5MP0	055657	Peace Officer Training Commission	7,344	0	0	0	0		0	
5TL0	055659	Organized Crime Law Enforcement Trust	9,384	1,643	58,977	100,000	100,000	0.0%	100,000	0.0%
5VL0	055435	Stop Bullying License Plate	0	7,000	0	2,500	2,500	0.0%	2,500	0.0%
6310	055637	Consumer Protection Enforcement	8,405,236	8,459,860	9,287,266	9,276,000	10,500,000	13.2%	11,000,000	4.8%
6590	055641	Solid and Hazardous Waste Background Investigations	225,572	225,082	250,639	337,960	359,895	6.5%	367,319	2.1%
U087	055402	Tobacco Settlement Oversight, Administration, and Enforcement	1,376,115	1,895,165	2,191,337	2,694,000	2,500,000	-7.2%	2,500,000	0.0%
5AW1	055672	Cyber Security/Technology Upgrades	0	0	1,308,807	4,841,539	0	-100.0%	0	
		Total Dedicated Purpose	145,595,117	154,643,008	167,982,895	181,369,693	199,621,959	10.1%	208,762,366	4.6%
3060	055620	Medicaid Fraud Control	11,175,079	10,468,235	12,327,675	14,069,270	17,059,070	21.3%	17,887,905	4.9%
3830	055634	Crime Victims Assistance	47,971,742	39,507,248	36,628,918	50,000,000	40,000,000	-20.0%	40,000,000	0.0%
3E50	055638	Attorney General Pass-Through Funds	1,804,882	6,818,963	5,766,162	8,020,999	8,020,999	0.0%	8,020,999	0.0%
3FV0	055656	Crime Victim Compensation	4,994,593	2,089,326	927,600	3,800,000	7,200,000	89.5%	7,400,000	2.8%
3R60	055613	Attorney General Federal Funds	2,393,385	2,597,278	3,801,520	3,652,129	5,500,000	50.6%	5,500,000	0.0%
		Total Federal	68,339,681	61,481,050	59,451,875	79,542,398	77,780,069	-2.2%	78,808,904	1.3%
GRF	055321	Operating Expenses	74,181,365	73,988,047	81,648,502	85,282,000	93,285,225	9.4%	93,285,225	0.0%

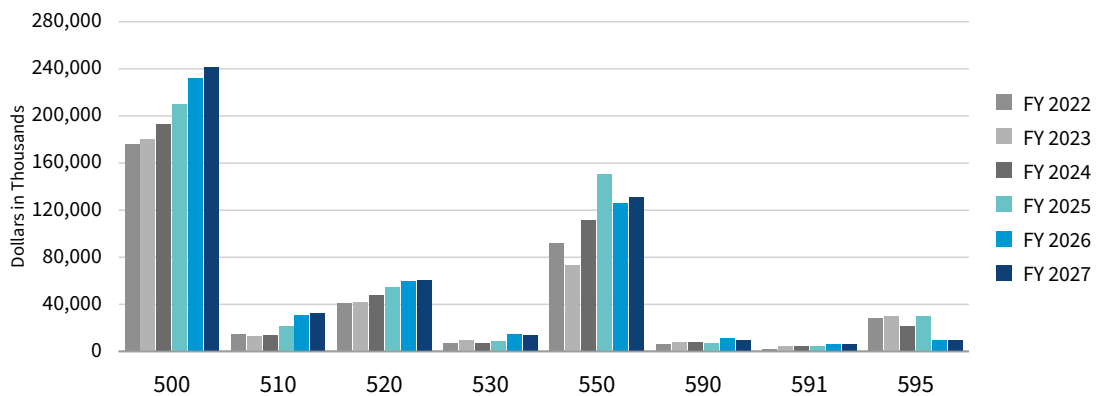
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	055405	Law-Related Education	68,950	68,950	68,000	68,000	68,000	0.0%	68,000	0.0%
GRF	055411	County Sheriffs' Pay Supplement	1,011,849	1,041,819	1,046,525	1,091,000	1,111,257	1.9%	1,130,685	1.7%
GRF	055415	County Prosecutors' Pay Supplement	1,317,602	1,330,454	1,373,840	1,438,000	1,476,937	2.7%	1,502,753	1.7%
GRF	055431	Drug Abuse Response Team Grants	1,028,191	976,194	1,139,656	1,500,000	1,500,000	0.0%	1,500,000	0.0%
GRF	055432	Drug Testing Equipment	701,813	878,110	858,014	964,000	964,000	0.0%	964,000	0.0%
GRF	055434	Internet Crimes Against Children Task Force	463,477	536,620	486,649	500,000	500,000	0.0%	500,000	0.0%
GRF	055440	Rapid DNA Pilot Project	306,189	0	0	687,000	0	-100.0%	0	
GRF	055441	Victims of Crime	2,500,000	0	8,999,964	7,000,000	6,700,000	-4.3%	5,700,000	-14.9%
GRF	055446	Cyber Crime Division	0	0	711,175	750,000	1,000,000	33.3%	1,000,000	0.0%
GRF	055447	Ohio Law Enforcement Gateway - (OHLEG)	0	0	303,810	901,190	0	-100.0%	0	
GRF	055501	Rape Crisis Centers	10,003,574	7,299,817	15,299,569	15,300,000	15,300,000	0.0%	15,300,000	0.0%
GRF	055502	School Safety Training Grants	6,589,468	11,580,938	11,911,924	12,000,000	12,000,000	0.0%	12,000,000	0.0%
GRF	055504	Domestic Violence Programs	4,965,672	2,500,000	9,999,477	10,000,000	10,000,000	0.0%	10,000,000	0.0%
GRF	055505	Pike County Capital Case	427,935	764,387	347,386	260,962	600,000	129.9%	0	-100.0%
GRF	055509	Law Enforcement Training	11,080,883	741,553	26,744,391	49,000,000	0	-100.0%	0	
GRF	055406	BCIRS Lease Rental Payments	1,775,698	2,397,733	2,391,851	2,500,000	2,450,000	-2.0%	2,450,000	0.0%
		Total General Revenue	116,422,665	104,104,622	163,330,733	189,242,152	146,955,419	-22.3%	145,400,663	-1.1%
R004	055631	General Holding Account	23,138,937	26,473,596	3,294,031	21,247,193	1,000,000	-95.3%	1,000,000	0.0%
R005	055632	Antitrust Settlements	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
R018	055630	Consumer Frauds	921,183	45,675	1,182,171	1,000,000	1,000,000	0.0%	1,000,000	0.0%
R042	055601	Organized Crime Commission Distributions	379,296	3,700	129,893	750,000	750,000	0.0%	750,000	0.0%
R054	055650	Collection Payment Redistribution	4,606,050	4,065,655	3,780,334	4,500,000	4,500,000	0.0%	4,500,000	0.0%
QG18	055675	Law Enforcement Training	0	0	0	0	34,965,000		40,000,000	14.4%
QG18	055676	Marijuana Possession Expungement	0	0	0	0	12,487,500		14,250,000	14.1%
5BY1	055674	Charitable Law Distributions	0	0	0	0	750,000		750,000	0.0%
		Total Holding Account	29,045,465	30,588,626	8,386,429	28,497,193	56,452,500	98.1%	63,250,000	12.0%
1950	055660	Workers' Compensation Section	8,397,192	8,859,362	8,723,810	9,115,000	9,570,750	5.0%	9,905,726	3.5%
		Total Internal Service Activity	8,397,192	8,859,362	8,723,810	9,115,000	9,570,750	5.0%	9,905,726	3.5%
		Grand Total - Attorney General	367,800,120	359,676,669	407,875,741	487,766,436	490,380,697	0.5%	506,127,659	3.2%

Agency's Budget by Expense Type

The Attorney General's Office largest expense in FY 2024 was the Personal Services category (47%). The Subsidies Shared Revenue Category was the second largest expenditure (27%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	175,877	180,145	193,444	209,867	231,700	10.4%	241,126	4.1%
510 Purchased Personal Services	14,610	12,958	14,022	21,305	30,961	45.3%	32,685	5.6%
520 Supplies and Maintenance	41,203	42,155	47,787	54,567	59,663	9.3%	60,479	1.4%
530 Equipment	6,892	9,327	7,004	8,874	14,352	61.7%	14,249	-0.7%
550 Subsidies Shared Revenue	92,354	72,998	111,660	150,914	125,795	-16.6%	131,411	4.5%
590 Judgments, Settlements & Bonds	6,164	7,875	8,318	7,523	11,329	50.6%	9,522	-16.0%
591 Debt Service	2,118	4,360	4,348	4,465	6,615	48.2%	6,615	0.0%
595 Transfers and Non-Expense	28,582	29,859	21,292	30,250	9,966	-67.1%	10,041	0.8%
TOTAL	367,800	359,677	407,876	487,766	490,381	0.5%	506,128	3.2%

Expenses by Account Category



ALI Analysis

Fund QG18 - ALI 055676 Marijuana Possession Expungement

This funding will support expungement of marijuana possession offenses. The new program will be supported through non-medical marijuana sales tax revenue.

Fund 5AW1 - ALI 055672 Cyber Security/Technology Upgrades

Removes one-time funding for cyber security upgrades.

Fund GRF - ALI 055447 Ohio Law Enforcement Gateway - (OHLEG)

Removes one-time funding to upgrade and expand the Ohio Law Enforcement Gateway system.

ALI Restructuring

Beginning in FY 2026, the law enforcement training program will be funded with non-medical marijuana tax revenue instead of the General Revenue Fund.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
QG18	055675	Law Enforcement Training	0	34,965,000	0.0%	40,000,000	14.4%
GRF	055509	Law Enforcement Training	40,000,000	0	-100.0%	0	0.0%

Beginning in FY 2026, the Charitable Law Distributions line item and fund will distribute charitable settlement moneys to recipients. Currently, charitable settlement moneys are distributed from the General Holding Account line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
R004	055631	General Holding Account	19,247,193	1,000,000	-94.8%	1,000,000	0.0%
5BY1	055674	Charitable Law Distributions	0	750,000	0.0%	750,000	0.0%

Role and Overview

The Auditor of State is an elected constitutional officer responsible for auditing all public offices in Ohio including, but not limited to, cities, villages, townships, school districts, colleges and universities, state agencies, boards, and commissions. The Office's primary responsibility is ensuring public funds are spent legally and appropriately by Ohio governments and affiliated entities. This is achieved through financial and compliance audits consisting of a review of the methods, accuracy, and legality of an entity's accounts, financial statements, and internal controls. Financial audits are either full financial audits, agreed upon procedures, or basic audits. The Office conducts performance audits to identify how to maximize program or service results by reducing waste and duplication of services and implementing best practices; Medicaid provider audits to identify noncompliance with federal and state regulations; and special audits when there is suspected fraud, waste, and abuse of public funds. The Local Government Services section provides fiscal consulting services and training to local governments and supervises entities in fiscal watch and emergency. Finally, the Auditor administers the Uniform Accounting Network, which is a financial management system designed specifically for Ohio's local governments to efficiently record financial activities. The Auditor has 752 full-time, permanent employees.

More information regarding the Auditor of State is available at ohioauditor.gov.

Agency Budget Highlights

The budget recommendation funds the Special Investigations Unit. This Unit is divided into two sections, Audit and Investigative, and combines investigative, special auditing, and legal specialties in instances involving allegations of fraud, theft, and misappropriation of public funds.

The Office will offer technical assistance through the Local Government Services division, which provides a variety of services to local government entities and school districts. Services range from fiscal oversight, reconciliation, recovery, and distress monitoring to guidance on accounting standards and one-on-one training for fiscal officers.

The Uniform Accounting Network is a financial software package offered to local government clients to support accounting, payroll, and financial management activities. The Office will continue funding the multi-year rewrite project of the system as the new cloud-based operating system comes online in FY 2027.

Agency Goals and Objectives

Complete high-quality affordable audits in a timely fashion.

Continue to identify entities eligible for reduced cost audits through agreed-upon procedures or basic audits.

Review audit programs and procedures, identifying and implementing opportunities to increase efficiencies and reduce costs.

Increase utilization of services offered by Local Government Services and the Uniform Accounting Network.

Protect taxpayer dollars.

Increase the number of tips investigated and special audits completed.

Expand the capacity of performance audits for effective operations and efficiency savings.

Implement the use of new technology and the use of data analytics to identify spending irregularities.

Provide high-quality services to local governments.

Make fiscal consulting services as available as possible.

Increase the number of clients utilizing the Uniform Accounting Network.

Educate public entities on best practices and internal controls to safeguard public money through the dissemination of FAQ documents, guidelines, and other advice.

Results

The Auditor’s Office released 4,030 audits completed by the Office and independent public accounting firms in FY 2024. Of the 4,030 audits, 2,642 were full financial audits, 780 were agreed-upon procedures, and 522 were basic audits. The Office continues working with clients to reduce audit costs. Qualifications for these reduced cost audits are based on expenditure thresholds and prior audit results; basic audits carry a much lower cost and are less time-consuming for eligible entities.

In FY 2024, the Office issued 97 findings for recovery totaling over two million in misspent tax dollars. If the audit team discovers that a public entity or public employee misspent or misappropriated public property, the Office issues a finding for recovery identifying the amount owed to the public entity.

The Uniform Accounting Network served over 2,150 Ohio cities, townships, villages, libraries, and special districts in FY 2024.

In FY 2024, Local Government Services served as the fiscal supervisor to 19 local governments, two school districts, and one university in fiscal emergency, fiscal caution, or fiscal watch. Local Government Services continued emphasizing its presence with smaller local governments and performed 25 reconstructions and reconciliations along with 33 one-on-one fiscal officer trainings. Local Government Services provided four free hours of service with the option of additional training and services to 16 entities who experienced difficulties that could potentially jeopardize the financial health of the organization.

The Ohio Performance Team conducted performance audits for local government entities, school districts, state agencies and colleges and universities to assist leaders in providing efficient and effective services in a transparent manner. In FY 2024, the Team released 11 projects: eight performance audits of fiscally distressed school districts; one state project; one city project; and one Institution of Higher Education project. The Team also completed performance audits of three school districts in academic distress.

Executive Recommendations by Line Item for FY 2026 and FY 2027

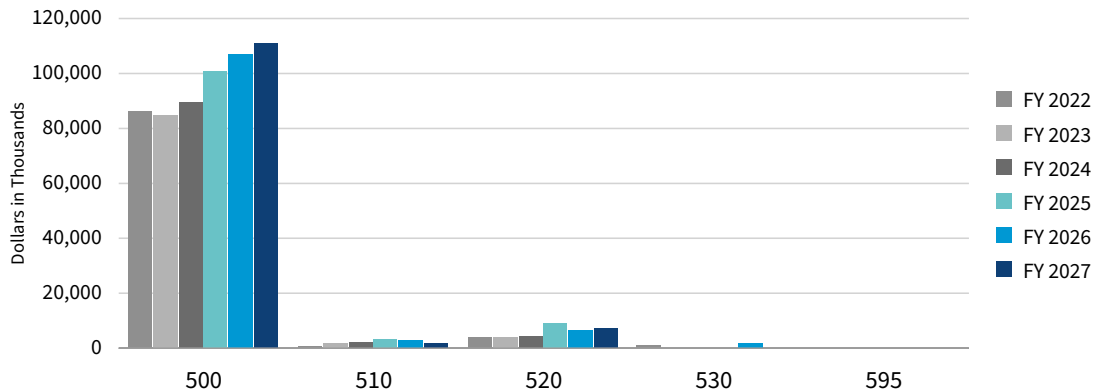
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1090	070601	Public Audit Expense - Intrastate	11,204,707	10,810,891	10,988,807	12,539,160	13,374,149	6.7%	13,775,373	3.0%
4220	070602	Public Audit Expense - Local Government	32,137,707	29,479,154	28,786,289	33,464,635	37,141,304	11.0%	37,952,991	2.2%
5840	070603	Training Program	7,974	94,556	164,089	200,000	250,000	25.0%	250,000	0.0%
5JZ0	070606	Auditor's Innovation Fund	7,507	0	0	300,000	300,000	0.0%	300,000	0.0%
5VP0	070611	Local Government Audit Support Fund	12,755,742	14,322,655	15,786,917	16,550,000	18,085,277	9.3%	18,604,943	2.9%
6750	070605	Uniform Accounting Network	4,506,362	5,315,487	6,131,338	12,034,834	7,306,872	-39.3%	6,804,086	-6.9%
		Total Dedicated Purpose	60,619,999	60,022,743	61,857,439	75,088,629	76,457,602	1.8%	77,687,393	1.6%
GRF	070401	Audit Management and Services	12,713,060	12,447,038	12,918,393	13,748,000	15,067,887	9.6%	16,035,566	6.4%
GRF	070402	Performance Audits	2,028,280	1,959,812	2,141,113	2,620,000	2,446,170	-6.6%	2,472,567	1.1%
GRF	070403	Fiscal Distress Technical Assistance	184,908	99,222	261,583	500,000	611,873	22.4%	631,010	3.1%
GRF	070404	Fraud/Corruption Audits and Investigations	2,530,038	2,406,357	3,221,189	5,004,000	4,219,438	-15.7%	4,301,040	1.9%
GRF	070412	Local Government Audit Support	14,037,380	14,156,236	15,783,956	16,550,000	19,225,511	16.2%	19,196,539	-0.2%
		Total General Revenue	31,493,666	31,068,665	34,326,234	38,422,000	41,570,879	8.2%	42,636,722	2.6%
		Grand Total - Auditor of State	92,113,665	91,091,408	96,183,673	113,510,629	118,028,481	4.0%	120,324,115	1.9%

Agency's Budget by Expense Type

The largest expense category in FY 2024 was Personal Services (92.9%). The Supplies and Maintenance category (4.7%) was the second largest expenditure.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	86,300	84,948	89,320	100,704	106,787	6.0%	111,146	4.1%
510 Purchased Personal Services	675	1,726	2,239	3,403	2,752	-19.1%	1,686	-38.7%
520 Supplies and Maintenance	4,033	4,147	4,502	8,957	6,657	-25.7%	7,178	7.8%
530 Equipment	1,061	213	71	400	1,742	335.4%	224	-87.1%
595 Transfers and Non-Expense	45	57	51	47	90	91.5%	90	0.0%
TOTAL	92,114	91,091	96,184	113,511	118,028	4.0%	120,324	1.9%

Expenses by Account Category



Role and Overview

The Department of Behavioral Health provides statewide leadership of high-quality mental health and substance misuse prevention, treatment, and recovery systems. The agency strives to end suffering from mental illness, substance use disorders, and problem gambling for Ohioans of all ages, their families, and communities. The Department operates six regional psychiatric hospitals serving over 4,000 patients annually, provides recovery services to more than 11,000 incarcerated individuals, and oversees Ohio Pharmacy Services. The Department regulates more than 2,000 mental health and addiction service providers, protects the rights of those served, and collaborates with 50 Alcohol, Drug Addiction, and Mental Health boards to meet the mental health needs of Ohioans in local communities. The Department also administers federal grants including the Substance Use Prevention, Treatment, and Recovery Services Block Grant, the Mental Health Block Grant, and the State Opioid Stimulant Response Grant, to support prevention, harm reduction, early intervention, treatment, and recovery. The agency employs 2,627 full-time employees to fulfill its mission.

More information regarding the Department of Behavioral Health is available at mha.ohio.gov.

Agency Budget Highlights

The recommended budget will prioritize the development of comprehensive, timely crisis services that are available to individuals of all ages, ensuring communities have the support they need in times of crisis, no matter their location. The recommended budget invests in key initiatives such as 988, youth-focused Mobile Response and Stabilization Services, and Adult Mobile Crisis services to continue to build Ohio's crisis services continuum. The Department aims to prevent the need for more intensive care by focusing on mobile crisis services, meeting Ohioans where they are when experiencing a behavioral health crisis.

The Department will use the recommended funding to leverage data and continuous quality improvement processes to expand access to safe, effective, and patient-centered community behavioral health services. Efforts will aim to create a behavioral health system that is fair, patient-centered, efficient, and timely by improving service availability and outcomes for all communities across Ohio.

This budget recommendation will expand access to tools and resources that foster resilience, prevent the progression of mental illness, and reduce the risk of substance use across all stages of life. These efforts will include supporting community-led prevention initiatives, measuring and monitoring current prevention initiatives for efficacy and scale, expanding suicide prevention efforts across community settings, and providing resources to decrease levels of social isolation.

The recommended funding will broaden the scope of Ohio's behavioral health workforce development efforts to include integrated behavioral health organizations and practitioners. The Department will provide technical assistance and training opportunities to strengthen provider culture and practitioner expertise.

The recommended budget will increase coordinated treatment, and recovery supports within Ohio communities for those with behavioral health needs engaged in or at risk of entering the criminal justice system. This recommended investment will expand access to community-based care.

Agency Goals and Objectives

Increase availability of timely, community-based crisis services across the state for Ohioans of all ages.

Increase awareness of 988 as a mental health crisis lifeline, resulting in increased use of 988 calls, chats, and texts in both FY 2026 and FY 2027.

Increase number of counties with Mobile Response Stabilization Services from 47 counties to all 88 counties.

Expand mobile crisis access for adults statewide.

Leverage Ohio data and continuous quality improvement processes to expand the availability of patient-centered community behavioral health services.

Support behavioral health service providers implementing the Certified Community Behavioral Health Clinic model of care, including delivering evidence-based practices that are aligned with and responsive to the populations they serve.

Consolidate community funding streams to provide boards with increased spending flexibility and enable the Department to build internal efficiencies. This will be paired with modernized reporting requirements for accountability and quality improvement purposes.

Demonstrate quantifiable return and outcomes for board and agency investments.

Identify individual and community-based prevention and intervention needs to provide Ohioans with education, resources, and services to build resiliency-focused solutions.

Conduct an analysis of the current landscape of community prevention coalitions, resulting in a clearer understanding of the additional supports needed for existing coalitions and facilitating the development of at least three new prevention coalitions in communities without prevention coalition presence.

Analyze existing youth-led prevention groups to identify gaps and support the creation of at least three new youth-led prevention groups in underrepresented areas to expand youth-led prevention efforts.

Enhance the Department’s prevention grant reporting structure to improve evaluation of local and statewide prevention initiatives, guide future planning efforts, and identify existing gaps in services.

Strengthen integrated behavioral health workforce recruitment and retention efforts by providing training and technical assistance to behavioral health agencies and practitioners.

Increase the number of behavioral health practitioners working in community behavioral health settings.

Increase the number of behavioral health agencies implementing strategic planning, quality improvement, performance measurement, and workforce development activities.

Improve the infrastructure of behavioral health organizations with technical assistance in organizational management practices.

Increase coordinated treatment and recovery supports within Ohio communities to enable individuals experiencing behavioral health challenges to stabilize and thrive.

Increase the number of individuals served in less restrictive environments through outpatient competency restoration and jail-based competency restoration.

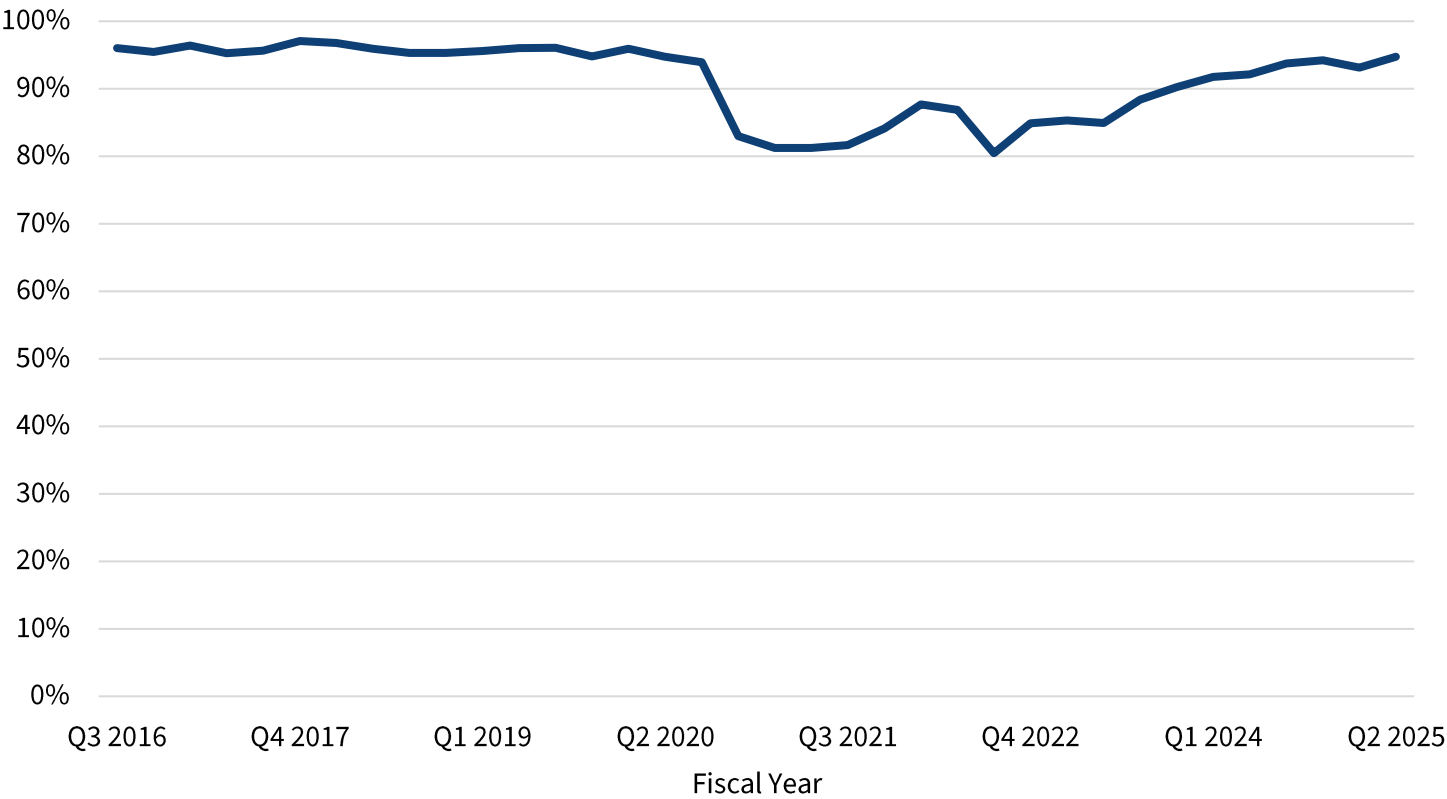
Expand assisted outpatient treatment programming to at least five new counties.

Results – Hospital Services

The Department of Behavioral Health operates six state Regional Psychiatric Hospitals. These specialized facilities provide intensive treatment to patients in both inpatient and community-supported environments. Forensic patients are ordered to receive treatment by the court system and tend to have much longer stays, for months or even years. Civil patients typically receive treatment on the advice of a mental health professional and are at the hospital for short-term stabilization services, approximately two-weeks on average. The regional psychiatric hospitals operate at over 95% capacity, and nine out of every 10 of these beds are occupied by forensic patients, including individuals transferred from jails, those ordered for restoration to competency, and for treatment after a Not Guilty by Reason of Insanity acquittal.

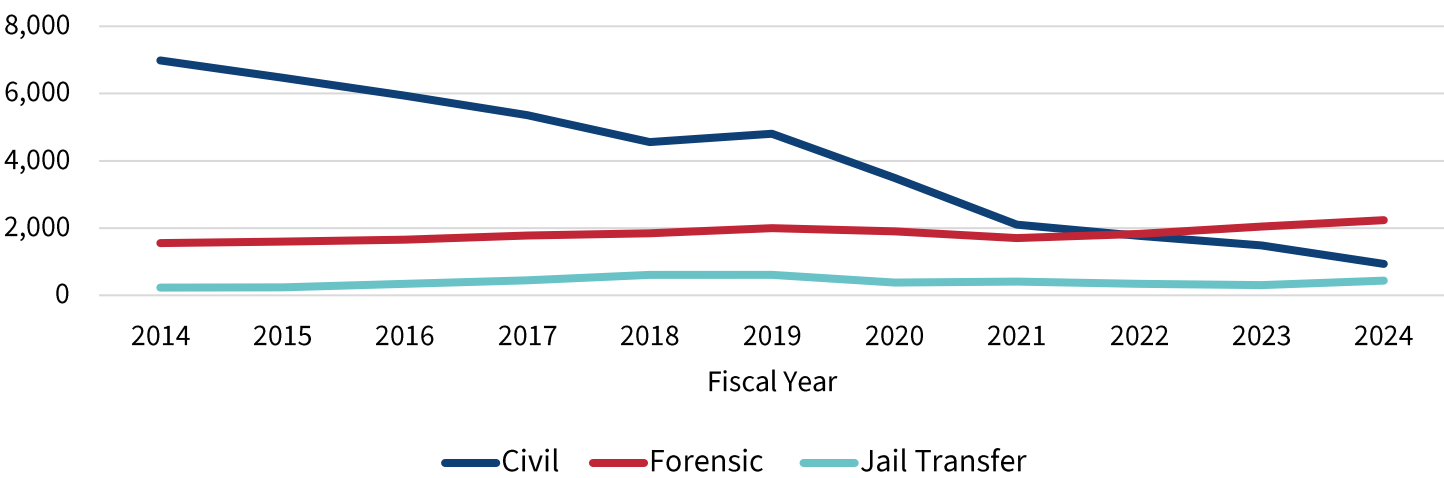
Previous administrations reduced psychiatric hospital capacity starting in 2008. Under the DeWine administration, the focus is on expanding community options to ensure a continuum of care for individuals living with mental illness and crisis. The number of available hospital beds remained stable for the past 10 years at just over 1,100 beds. In Spring 2024, Central Ohio Behavioral Healthcare, a state-of-the-art facility, replaced Twin Valley Behavioral Health, adding 30 beds to the Central Ohio region. The hospitals regularly operate at over 95 percent capacity, with Q2 of FY 2025 at 95 percent capacity.

Behavioral Health Hospital Quarterly Percent Capacity



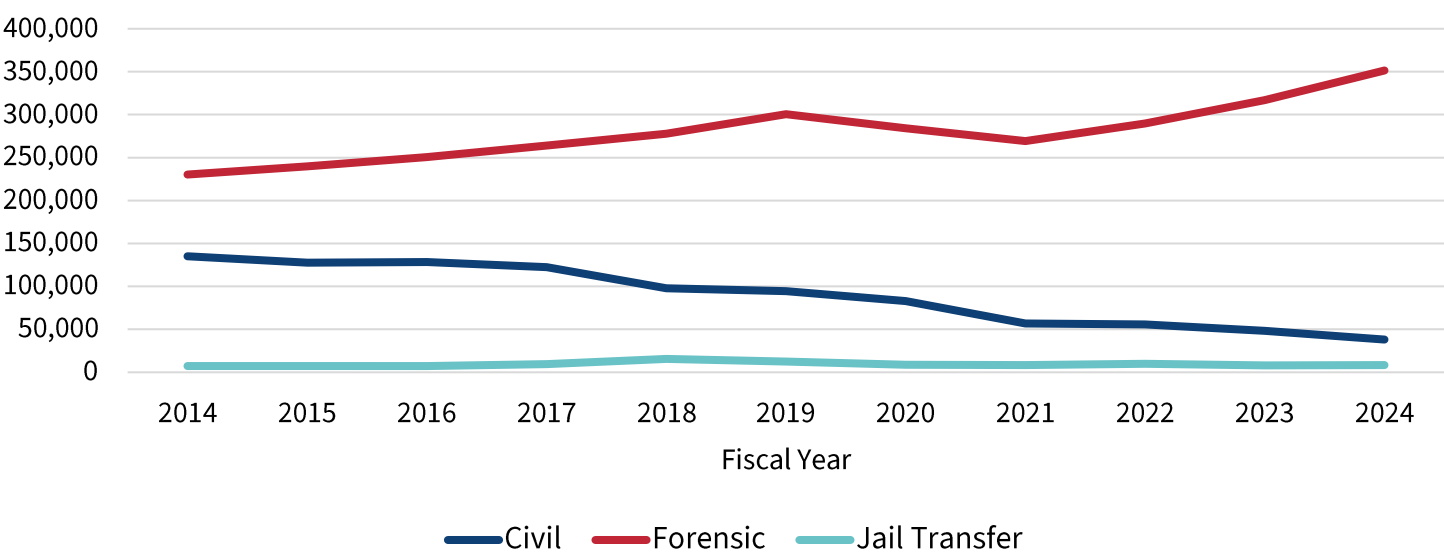
The goal of the forensic services program is to facilitate the admission, treatment and discharge of people who are ordered to undergo psychiatric hospitalization by the criminal court system. In FY 2024, approximately 2,235 forensic patients received services in the state’s behavioral health hospital system compared to 934 civil patients and 434 patients who were admitted to a state hospital through a jail transfer.

Behavioral Health Patients Served by Legal Status



A patient's length of stay can vary between a few weeks to several months or years. The court makes the final determination of any discharge or conditional release for forensic patients. Forensic patients have more residential bed days compared to other patients receiving services at the hospitals. Longer residential bed days require more hospital resources and can decrease bed capacity across the hospital system.

Number of Residential Bed Days for Patients in Behavioral Health Hospitals by Legal Status



Results - Other Programs

Since September 2023, Ohio's network of 988 call centers increased the percentage of received calls answered from 88 percent to 90 percent. Through training, technical assistance, and additional supports, Ohio's 988 call centers achieved an average speed-to-answer rate of 25 seconds.

The Department increased the number of counties with Youth Mobile Response and Stabilization Services 42 percent during FY 2024-2025. A total of 5,612 youth received mobile response services in the current biennium.

The Addiction Treatment Program provides treatment and recovery supports to individuals who are participating in a Certified Drug and/or Family Dependency Court to help eliminate barriers to treatment and meet the individual's unique needs. In FY 2024, the Department increased the number of individuals participating in the Addiction Treatment Program by 18 percent, serving 6,114 participants.

Ohio's Forensic Evaluation Centers experienced a 19 percent increase in demand for evaluations of individuals with mental illness and criminal justice involvement in FY 2023-2024. To keep pace with this influx of referrals, the forensic centers hired 26 new forensic examiners since FY 2023. This represents a nearly 20 percent increase in Forensic Evaluation Center staffing and capacity and helped to significantly reduce wait times.

Sources of Strength is a comprehensive wellness program that uses curricula and youth-led programming to build resiliency in youth populations and increase protective factors that prevent suicide, bullying, violence, and substance misuse. Led by the Ohio Suicide Prevention Foundation and PreventionFIRST!, this program reached 62 counties, 142 school districts, 626 coaches and coordinators, and nearly 150,000 students.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
2320	336621	Family and Children First	12,869	0	0	0	0		0	
5HC8	652698	MHA Home and Community Based Services	0	0	2,009,718	37,990,282	0	-100.0%	0	
4750	336663	Action Resiliency Network	0	0	15,211,491	14,788,509	0	-100.0%	0	
4750	336623	Statewide Treatment and Prevention	9,714,573	9,637,374	16,390,896	22,799,190	24,000,000	5.3%	24,000,000	0.0%
4850	336632	Mental Health Operating	7,075,093	830,204	3,854,878	15,000,000	19,000,000	26.7%	24,200,000	27.4%
5AU0	336615	Behavioral Health Care	8,584,048	5,913,962	7,165,840	20,767,000	11,000,000	-47.0%	11,000,000	0.0%
5CV1	336513	COVID Response - Mental Health	8,136,286	0	0	0	0		0	
5CV3	336500	COVID Mental Health Impacts	2,500,000	6,500,000	0	0	0		0	
5CV3	336521	Monitoring and Treatment ARPA	0	0	3,666,667	0	0		0	
5CV3	336648	ARPA Pediatric Behavioral Health	0	548,043	42,878,602	20,979,999	0	-100.0%	0	
5CV3	336657	Crisis Infrastructure Expansion	0	0	13,193,627	32,973,338	0	-100.0%	0	
5JL0	336629	Problem Gambling and Casino Addiction	5,558,151	6,832,221	6,360,193	7,000,000	9,000,000	28.6%	7,750,000	-13.9%
5T90	336641	Problem Gambling Services	1,827,459	1,840,627	2,308,404	2,780,850	3,200,000	15.1%	3,200,000	0.0%
5TZ0	336600	Stabilization Centers	5,539,019	6,000,000	5,912,500	6,000,000	0	-100.0%	0	
5TZ0	336643	ADAMHS Boards	11,000,000	10,697,266	11,000,000	11,000,000	0	-100.0%	0	
5TZ0	336666	Behavioral Health Assistance	0	0	0	0	20,000,000		20,000,000	0.0%
5VV0	336645	Transcranial Magnetic Stimulation Program	0	3,910,798	8,089,202	8,347,184	4,000,000	-52.1%	4,000,000	0.0%
6320	336616	Community Capital Replacement	92,810	210,415	22,141	350,000	350,000	0.0%	350,000	0.0%
6890	336640	Education and Conferences	13,695	12,349	0	75,000	200,000	166.7%	200,000	0.0%
5AA1	336661	988 Suicide and Crisis Response	0	0	9,044,080	25,831,020	2,500,000	-90.3%	0	-100.0%
		Total Dedicated Purpose	60,054,002	52,933,259	147,108,238	226,682,372	93,250,000	-58.9%	94,700,000	1.6%
3240	336605	Medicaid/Medicare	9,339,701	10,725,221	7,328,815	20,000,000	18,000,000	-10.0%	18,000,000	0.0%
3A60	336608	Federal Miscellaneous	99,375	0	0	0	0		0	
3A70	336612	Social Services Block Grant	6,741,813	7,973,990	5,166,440	8,000,000	8,500,000	6.3%	8,500,000	0.0%
3A80	336613	Federal Grants	4,456,679	2,807,245	2,122,928	5,500,000	8,600,000	56.4%	8,600,000	0.0%
3A90	336614	Mental Health Block Grant	32,934,876	40,680,880	42,711,169	44,241,108	52,000,000	17.5%	46,000,000	-11.5%
3B10	652636	Community Medicaid Legacy Support	2,264,386	2,968,829	640,919	916,714	1,600,000	74.5%	1,600,000	0.0%
3G40	336618	Substance Abuse Block Grant	85,642,787	96,645,206	83,497,005	86,000,000	87,000,000	1.2%	86,000,000	-1.1%
3H80	336606	Demonstration Grants	15,726,110	6,492,977	8,241,964	16,000,000	16,000,000	0.0%	16,000,000	0.0%
3HB1	336644	State Opioid Response	115,868,826	97,279,115	110,704,386	113,000,000	170,000,000	50.4%	170,000,000	0.0%
3HQ0	336514	Governor's Emergency Education Relief - Mental Health Coordination	902,993	505,818	14,138	0	0		0	
3N80	336639	Administrative Reimbursement	371,761	188,239	205,541	1,000,000	1,000,000	0.0%	1,000,000	0.0%
		Total Federal	274,349,305	266,267,519	260,633,305	294,657,822	362,700,000	23.1%	355,700,000	-1.9%
GRF	652321	Medicaid Support	1,298,569	1,587,241	435,685	622,238	478,055	-23.2%	492,396	3.0%

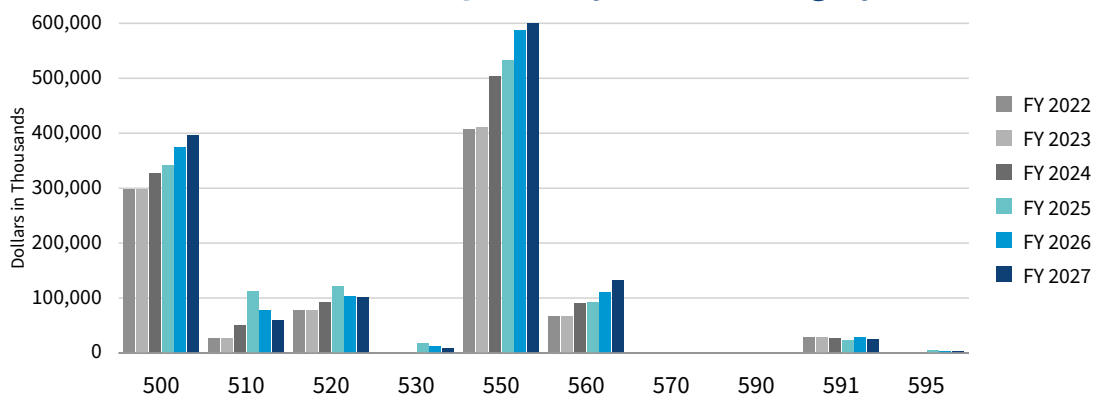
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	336407	Crisis Services and Stabilization	0	0	0	0	17,000,000		22,000,000	29.4%
GRF	336511	Early Childhood Mental Health Counselors and Consultation	971,572	1,134,539	2,770,875	0	0		0	
GRF	336321	Program Support and Operations	18,037,910	19,439,203	54,812,709	56,671,000	59,724,405	5.4%	61,389,013	2.8%
GRF	336402	Resident Trainees	410,000	400,000	380,000	450,000	380,000	-15.6%	380,000	0.0%
GRF	336405	Family and Children First	31,500	0	0	0	0		0	
GRF	336406	Prevention and Wellness	4,655,999	3,832,058	4,987,000	7,000,000	7,650,000	9.3%	7,650,000	0.0%
GRF	336412	Hospital Services	259,942,455	269,502,468	300,441,082	325,000,000	333,954,104	2.8%	342,325,387	2.5%
GRF	336421	Continuum of Care Services	84,986,476	87,439,776	105,687,039	100,989,000	103,580,000	2.6%	103,580,000	0.0%
GRF	336422	Criminal Justice Services	16,209,324	18,003,318	24,778,860	21,000,000	34,561,738	64.6%	34,821,119	0.8%
GRF	336423	Addiction Services Partnership with Corrections	31,344,347	33,056,263	-558	0	0		0	
GRF	336424	Recovery Housing	2,967,866	2,946,249	2,609,619	3,250,000	0	-100.0%	0	
GRF	336425	Specialized Docket Support	10,230,000	10,180,000	11,129,172	11,269,000	11,282,469	0.1%	11,287,028	0.0%
GRF	336504	Community Innovations	15,543,157	15,672,158	6,289,942	10,500,000	23,500,000	123.8%	8,500,000	-63.8%
GRF	336506	Court Costs	577,730	1,325,324	289,184	0	0		0	
GRF	336510	Residential State Supplement	13,107,537	11,416,728	23,479,538	24,000,000	24,000,000	0.0%	24,000,000	0.0%
GRF	336516	Appalachian Children Coalition	1,250,000	1,250,000	2,500,000	2,500,000	2,500,000	0.0%	2,500,000	0.0%
GRF	336519	Community Projects	0	0	6,866,068	6,420,000	0	-100.0%	0	
GRF	336409	State of Ohio Action Resiliency Network	0	0	0	0	10,000,000		10,000,000	0.0%
GRF	336415	Mental Health Facilities Lease Rental Bond Payments	27,357,299	27,359,173	25,855,634	22,625,000	27,500,000	21.5%	24,200,000	-12.0%
		Total General Revenue	488,921,740	504,544,500	573,311,848	592,296,238	656,110,771	10.8%	653,124,943	-0.5%
QG18	336667	Treatment, Prevention, and Education	0	0	0	0	3,273,160		10,501,800	220.8%
QG18	336668	9-8-8 Suicide Crisis and Response	0	0	0	0	31,691,840		41,298,200	30.3%
		Total Holding Account	0	0	0	0	34,965,000		51,800,000	48.1%
1490	336609	Hospital Operating Expenses	3,865,946	4,780,139	2,893,319	16,000,000	16,000,000	0.0%	16,000,000	0.0%
1490	336610	Operating Expenses	696,684	3,934,489	3,989,099	7,350,000	7,350,000	0.0%	7,350,000	0.0%
1510	336601	Ohio Pharmacy Services	77,252,581	77,147,650	102,547,232	106,955,000	124,937,150	16.8%	146,503,708	17.3%
4P90	336604	Community Mental Health Projects	0	0	0	250,000	250,000	0.0%	250,000	0.0%
		Total Internal Service Activity	81,815,211	85,862,277	109,429,650	130,555,000	148,537,150	13.8%	170,103,708	14.5%
7049	336900	Indigent Drivers Alcohol Treatment	0	0	0	1,800,000	1,800,000	0.0%	1,800,000	0.0%
		Total Revenue Distribution Funds	0	0	0	1,800,000	1,800,000	0.0%	1,800,000	0.0%
		Grand Total - Department of Behavioral Health	905,140,259	909,607,556	1,090,483,041	1,245,991,432	1,297,362,921	4.1%	1,327,228,651	2.3%

Agency's Budget by Expense Type

The largest expense category for the Department of Behavioral Health in FY 2024 was Subsidies and Shared Revenue (44.9%). This was attributable to the increase in both federal and General Revenue funding used to provide support for high-quality prevention, harm reduction, early intervention, treatment, and recovery supports. The second largest expense category was Personal Services (32.8%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	297,155	298,288	326,751	341,900	374,929	9.7%	396,642	5.8%
510 Purchased Personal Services	27,147	26,468	49,573	111,387	77,139	-30.7%	60,133	-22.0%
520 Supplies and Maintenance	77,936	76,716	90,952	121,907	103,150	-15.4%	101,792	-1.3%
530 Equipment	1,110	2,244	1,501	17,787	12,818	-27.9%	9,097	-29.0%
550 Subsidies Shared Revenue	407,116	411,031	503,539	531,998	586,298	10.2%	598,848	2.1%
560 Goods and Services for Resale	65,626	65,805	90,779	92,777	110,267	18.9%	131,238	19.0%
570 Capital Items	93	210	21	200	200	0.0%	200	0.0%
590 Judgments, Settlements & Bonds	314	263	927	1,677	1,579	-5.8%	1,592	0.8%
591 Debt Service	27,357	27,359	25,856	22,625	27,500	21.5%	24,200	-12.0%
595 Transfers and Non-Expense	1,287	1,223	583	3,733	3,482	-6.7%	3,487	0.1%
TOTAL	905,140	909,608	1,090,483	1,245,991	1,297,363	4.1%	1,327,229	2.3%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 336504 Community Innovations**

The increase in the Community Innovations line is attributable to the addition of mental health programs like statewide electronic health record procurement in FY 2026.

Fund 4750 - ALI 336663 Action Resiliency Network

Moves funding for the State of Ohio Action Resiliency Network from the Statewide Treatment and Prevention Fund to the General Revenue Fund.

Fund 5TZ0 - ALI 336666 Behavioral Health Assistance

The Behavioral Health Assistance line item is a new line item, which will house programs that include resiliency-focused prevention curriculum and the Pretrial Behavioral Health Intervention Pilot. These programs will be funded with Opioid settlement money.

Fund 5CV3 - ALI 336657 Crisis Infrastructure Expansion

The Crisis Infrastructure funding change is due to the end of one-time federal funding for the program.

Fund 5CV3 - ALI 336648 ARPA Pediatric Behavioral Health

The ARPA Pediatric Behavioral Health funding change is due to the end of one-time federal funding for the program.

Fund 5HC8 - ALI 652698 MHA Home and Community Based Services

The Home and Community Based Services funding change is due to the end of federal funding for the program.

ALI Restructuring

Beginning in FY 2026, the Recovery Housing Program is being moved under the Continuum of Care line item to streamline fiscal operations within a single line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	336421	Continuum of Care Services	100,989,000	103,580,000	2.6%	103,580,000	0.0%
GRF	336424	Recovery Housing	3,250,000	0	-100.0%	0	0.0%

The ADAMHS Boards line and the Stabilization Centers line will be consolidated into a new line item within the General Revenue Fund.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	336407	Crisis Services and Stablization	0	17,000,000	0.0%	22,000,000	29.4%
5TZ0	336600	Stabilization Centers	6,000,000	0	-100.0%	0	0.0%
5TZ0	336643	ADAMHS Boards	11,000,000	0	-100.0%	0	0.0%

The 988 Suicide and Crisis Lifeline will continue under a different fund and line item. The program will be funded using non-medical marijuana tax revenue.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5AA1	336661	988 Suicide and Crisis Response	25,831,020	2,500,000	-90.3%	0	-100.0%
QG18	336668	9-8-8 Suicide Crisis and Response	0	31,691,840	0.0%	41,298,200	30.3%

Role and Overview

The Broadcast Educational Media Commission is a service organization that provides content distribution services to Ohio's 11 public television stations. The Commission provides financial assistance to the Statehouse News Bureau, Ohio Government Telecommunications (The Ohio Channel), Ohio's public television and public radio stations, and radio reading services for the visually impaired across the state. The 11 public television stations collaborate with the Commission and the Ohio Department of Education and Workforce to create a series of multimedia videos and programs to highlight specific educational topics important to Ohio's schools, teachers, parents, and students. Since 2016, the Commission has served as Ohio's Joint Master Control for Ohio's public television stations after completing a critical modernization of public broadcasting. In addition, the Commission has a logging system to monitor broadcasting feeds to television affiliates and has completed a "Hub and Spoke" project to connect Ohio public television stations in a media sharing platform. The Broadcast Educational Media Commission currently has 21 full-time employees.

More information regarding the Broadcast Educational Media Commission is available at broadcast.ohio.gov.

Agency Budget Highlights

The Broadcast Educational Media Commission will use the recommended funds to maintain services for broadcast operations 24 hours a day, year-round schedule. The Commission will be able to address aging facility issues, enhance the broadcast system infrastructure, and cover broadcast maintenance service costs for the Joint Master Control.

Funding will support the Statehouse News Bureau, the digitization of important recordings from Ohio history, and the expansion of digital access to improve the connection between government officials and citizens.

Ohio Government Telecommunications will continue to maintain system infrastructure and replace aging equipment throughout the Statehouse to enhance the quality and consistency of government coverage, and to provide for the archiving and distribution of coverage to all citizens of Ohio.

The recommended budget will allow Ohio public broadcasters to supplement local educational services, statewide collaborations, and operational costs for program acquisitions and distribution.

Agency Goals and Objectives

Provide infrastructure and content support to Ohio's broadcasting and distance learning organizations.

Administer and oversee an effective multimedia grant program for Ohio's public television stations to support key Ohio Department of Education and Workforce priorities.

Establish collaborative relationships with other organizations within the fields of education, education technology, or broadcasting that could benefit from subleasing space at the Commission's facility.

Set a strategic direction among our affiliates and customers through funding activities and leadership initiatives.

Provide financial assistance to Ohio's 11 public television stations, 15 public radio stations, six non-profit radio reading services, the Statehouse News Bureau, and Ohio Governmental Telecommunications (The Ohio Channel).

Maintain open communication channels through regularly scheduled leadership and engineering calls with broadcasting stations to share information and identify needs.

Visit affiliate stations to develop and strengthen leadership relationships.

Create efficiencies for affiliates, customers, and the State of Ohio through enhanced service and innovation.

Improve infrastructure and overall building maintenance at the North Star Network Operations Center.

Increase awareness of Ohio Government Telecommunications (The Ohio Channel) and the Statehouse News Bureau.

Commit to modernization and needed expansion in broadcast Joint Master Control.

Modernize current broadcast and network systems and enhance services provided to Ohio's public television stations by using a logging system to monitor broadcast streams to and from Ohio's public television stations. Part of the modernization includes expanding media storage to ensure optimal efficiency for accessing media.

Enhance program analytics, articulate the Commission's values, align tools and activities with the needs of affiliates and customers, and communicate with policymakers.

Create and maintain a well-informed and engaged governing body by providing transparent and professional information about programs and operations.

Share Joint Master Control performance data with stations and publish the information on the Broadcast Educational Media Commission's website.

Results

The Broadcast Educational Media Commission, serving as a Joint Master Control for Ohio Public Broadcasting television stations, maintained 99.98 percent on-air accuracy without discrepancy across 358,818 broadcast hours during FY 2023 and FY 2024.

In FY 2024, the Commission serviced the broadcast of 177,930 hours of public television programming, while recording 14,478 programs produced by Ohio public television stations or received from the Public Broadcasting Service for airing on Ohio's public television stations.

Working with Ohio's 11 public television stations and in coordination with the Ohio Department of Education and Workforce, the Commission funded the production of 22 multimedia projects, resulting in 108 videos for use by Ohio's students, families, educators, and educational community in FY 2023 and FY 2024.

In FY 2023 and FY 2024, Ohio Government Telecommunications produced and aired 3,548 programs, totaling 3,514 program hours.

In FY 2023, the Statehouse News Bureau staff participated in various media programs, producing 549 stories for public TV, radio, and statenews.org, along with 47 editions of "The State of Ohio". Additionally, in FY 2024, the Statehouse News Bureau launched a podcast with 26 episodes of 15-30 minutes each.

Executive Recommendations by Line Item for FY 2026 and FY 2027

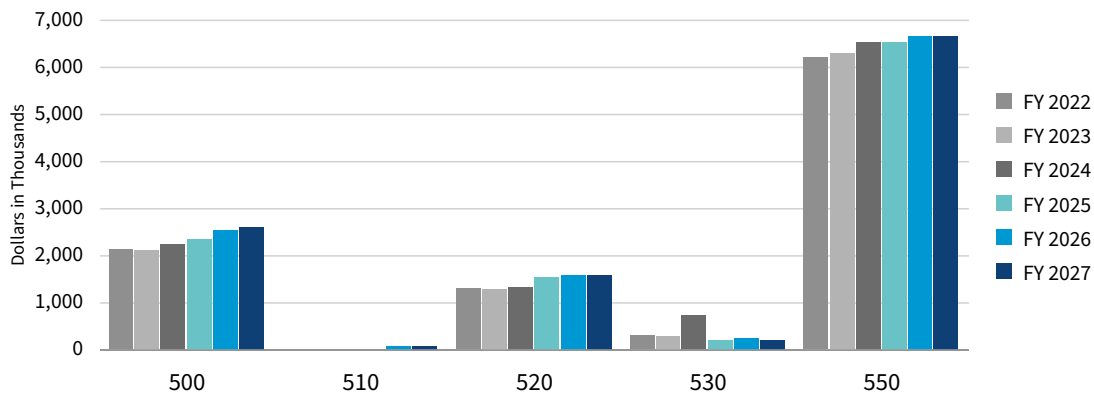
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5FK0	935608	Media Services	700	250	250	500	50,000	9,900.0%	50,000	0.0%
5VB0	935650	Facility Rental	22,400	5,000	4,650	7,400	10,000	35.1%	10,000	0.0%
		Total Dedicated Purpose	23,100	5,250	4,900	7,900	60,000	659.5%	60,000	0.0%
GRF	935401	Statehouse News Bureau	382,893	382,893	383,000	383,000	402,000	5.0%	402,000	0.0%
GRF	935402	Ohio Government Telecommunications Services	1,919,526	2,009,526	2,233,000	2,233,000	2,344,400	5.0%	2,344,400	0.0%
GRF	935410	Content Development, Acquisition, and Distribution	3,909,231	3,909,231	3,909,000	3,909,000	3,909,000	0.0%	3,909,000	0.0%
GRF	935430	Broadcast Education Operating	3,726,341	3,693,081	4,311,761	4,108,000	4,324,706	5.3%	4,398,569	1.7%
		Total General Revenue	9,937,991	9,994,731	10,836,761	10,633,000	10,980,106	3.3%	11,053,969	0.7%
4F30	935603	Affiliate Services	4,000	4,000	4,000	4,000	4,200	5.0%	4,200	0.0%
4T20	935605	Government Television/Telecommunications Operating	0	0	0	0	55,459		0	-100.0%
		Total Internal Service Activity	4,000	4,000	4,000	4,000	59,659	1,391.5%	4,200	-93.0%
		Grand Total - Broadcast Educational Media Commission	9,965,091	10,003,981	10,845,661	10,644,900	11,099,765	4.3%	11,118,169	0.2%

Agency's Budget by Expense Type

The largest expense category for the Broadcast Educational Media Commission in FY 2024 was Subsidies Shared Revenue (60.2%) supporting broadcasting partners. The second largest expense category was Personal Services (20.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	2,129	2,115	2,244	2,340	2,534	8.3%	2,607	2.9%
510 Purchased Personal Services	1	5	2	31	80	162.3%	80	0.0%
520 Supplies and Maintenance	1,313	1,290	1,334	1,549	1,575	1.6%	1,576	0.1%
530 Equipment	310	292	741	200	255	27.7%	200	-21.7%
550 Subsidies Shared Revenue	6,212	6,302	6,525	6,525	6,655	2.0%	6,655	0.0%
TOTAL	9,965	10,004	10,846	10,645	11,100	4.3%	11,118	0.2%

Expenses by Account Category



ALI Analysis

Fund 4T20 - ALI 935605 Government Television/Telecommunications Operating

Funding to support equipment related to the Ohio Government Telecommunications Service. This is one-time funding for use in FY 2026.

Role and Overview

The Office of Budget and Management oversees the administration of state government finances, in accordance with state laws and policies, to ensure the responsible use of state resources. The Office of Budget and Management develops and manages agency operating and capital budgets; administers the state's accounting system; processes, monitors, and reports on financial transactions; and coordinates and reviews state agencies' financial policies and activities. The Office provides financial management services and financial information to the Governor, state agencies, the General Assembly, municipalities, and school districts among others. Collaborating with state agencies and local governments, the Office works to strengthen grants management practices, increase transparency, and streamline grants administration. The Office also supports debt management, internal auditing, and administering the activities of the State Controlling Board.

More information regarding the Office of Budget and Management is available at obm.ohio.gov.

Agency Budget Highlights

Recommended funding levels support the Office's development and implementation of the state operating and capital budgets, administration of the state's accounting policies and system, and processing of state agency financial transactions.

The recommendation continues funding to streamline grant processes, while providing outreach to local governments and other grant recipients.

The Office will continue to provide transparent and accessible information about the state's finances to the general public through the Monthly Financial Report, Popular Annual Financial Report, and newsletters to local government fiscal leaders.

Agency Goals and Objectives

Ensure the Governor's strategic budget priorities are met.

Develop, implement, monitor, and report on Ohio's operating and capital budgets.

Improve state financial operations and programs.

Provide assistance and training on grants to state agencies, local governments, and non-profits through quarterly grants forum meetings for state agencies, an annual Ohio Grants Summit for local governments and non-profits, and presentations at professional conferences and to municipal organizations. Streamline grants processes across state agencies to reduce administrative burden, help recipients navigate the process, and strengthen accountability and transparency.

Complete more than 50 internal audit engagements per year to improve management practices, identify operational improvements, and reduce agency risk exposure for key agency processes.

Compile, analyze, and report the financial transactions of the state.

Publish the Annual Comprehensive Financial Report and the Schedule of Federal Awards, in accordance with Generally Accepted Accounting Principles. In addition, the agency will continue publishing the Popular Annual Financial Report, which it first did for FY 2023.

Results

In FY 2023 and FY 2024, the Office of Budget and Management distributed \$738 million in American Rescue Plan Act State and Local Fiscal Recovery funds for school safety, workforce relief, and additional pandemic impacts to schools, adult day care centers, and healthcare providers. The Office also posted 201 grant opportunities from 30 different state agencies, boards, and commissions for local governments and other grant recipients.

The Office received the Government Finance Officers Association's Certificate for Excellence in Financial Reporting for both the FY 2022 and FY 2023 Annual Comprehensive Financial Report. In FY 2023, the Office also published the state's first ever Popular Annual Financial Report, which received the Government Finance Officers Association's award for Outstanding Achievement in Popular Annual Reporting. The Popular Report supplements the Annual Comprehensive Financial Report by providing a simpler, less detailed overview of the state's financial activities.

The Office oversaw the use of \$2.8 billion in cash to fund capital projects, saving the state over \$1.3 billion in future interest compared to issuing bonds. The Office also conducted refinancing initiatives that will generate more than \$75 million of cash flow savings to the General Revenue Fund between 2024 and 2038.

In FY 2024, the Office of Budget and Management processed and paid 168,579 accounts payable transactions for 57 agencies and 45,627 travel and expense reports for 74 agencies.

The Office completed 34 assurance audits and 18 advisory consulting engagements at 26 state agencies in FY 2024 to improve risk management, controls, and governance. Nearly two-thirds of findings (64%) of the assurance audits were low risk.

Executive Recommendations by Line Item for FY 2026 and FY 2027

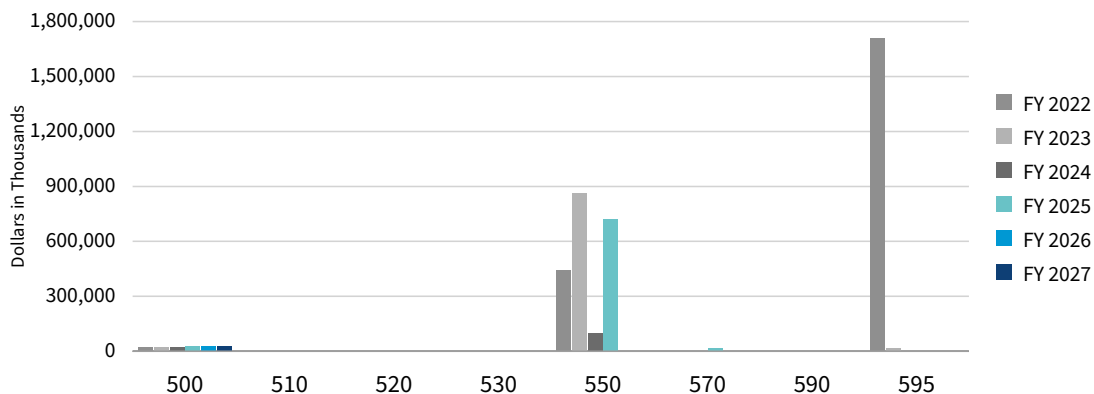
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5CV1	042515	Provider Relief - Adult Day Care and Senior Centers	5,322,701	0	0	0	0		0	
5CV1	042517	Ohio Humanities Council	1,000,000	0	0	0	0		0	
5CV1	042621	COVID Response Costs - Multiple Agencies	250,191,948	14,157,400	0	0	0		0	
5CV3	042625	JFS Unemployment Fund	1,471,765,771	0	0	0	0		0	
5CV3	042627	Ohio Ambulance Transportation	0	0	6,950,056	13,049,944	0	-100.0%	0	
5CV3	042628	Adult Day Care	0	0	7,977,121	0	0		0	
5CV3	042630	Statewide Hospital Support	0	71,604,764	28,052,238	0	0		0	
5CV3	042631	Assisted Living Workforce Support	0	9,184,700	28,292,471	0	0		0	
5CV3	042632	Hospice Care Workforce Support	0	1,553,961	20,407,417	0	0		0	
5CV3	042633	HCBS Workforce Support	0	0	4,898,637	0	0		0	
5CV3	042635	ALS Support Grants	0	1,000,000	0	0	0		0	
5CV3	042636	Nursing Facility Workforce Support	0	346,523,092	1,925,714	0	0		0	
5CV3	042510	Hospital Provider Relief Payment	0	0	0	5,453,600	0	-100.0%	0	
5CV4	042526	Coronavirus Local Fiscal Recovery	421,863,470	421,433,221	430,249	0	0		0	
5ZF0	042426	Ashtabula County Supplement	0	13,950,000	0	0	0		0	
5AT1	042637	Statewide Children's Vision Initiative	0	0	2,500,000	0	0		0	
5AY1	042509	One Time Strategic Community Investments	0	0	0	717,800,000	0	-100.0%	0	
		Total Dedicated Purpose	2,150,143,890	879,407,138	101,433,903	736,303,544	0	-100.0%	0	
5EH0	042604	Forgery Recovery	25,008	23,352	261,428	265,000	30,000	-88.7%	30,000	0.0%
		Total Fiduciary	25,008	23,352	261,428	265,000	30,000	-88.7%	30,000	0.0%
GRF	042321	Operating Expenses	4,256,551	3,999,866	4,350,860	4,592,000	4,400,000	-4.2%	4,592,000	4.4%
GRF	042425	Shared Services Development	22,237	0	0	0	0		0	
GRF	042435	Gubernatorial Transition	0	0	0	0	0		250,000	
		Total General Revenue	4,278,788	3,999,866	4,350,860	4,592,000	4,400,000	-4.2%	4,842,000	10.0%
1050	042603	Financial Management	15,456,484	16,154,707	21,960,025	26,219,399	27,744,976	5.8%	28,843,309	4.0%
1050	042620	Shared Services Operating	5,794,309	5,728,451	39,753	0	0		0	
		Total Internal Service Activity	21,250,793	21,883,158	21,999,778	26,219,399	27,744,976	5.8%	28,843,309	4.0%
		Grand Total - Office of Budget and Management	2,175,698,480	905,313,514	128,045,969	767,379,943	32,174,976	-95.8%	33,715,309	4.8%

Agency's Budget by Expense Type

Excluding federal recovery appropriations, the largest expense category for the Office of Budget and Management in FY 2024 was Personal Services (86.5%). The second largest expense category was Supplies and Maintenance (9.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	22,277	22,699	23,025	25,239	27,160	7.6%	28,638	5.4%
510 Purchased Personal Services	710	792	815	1,700	1,277	-24.9%	1,346	5.4%
520 Supplies and Maintenance	2,644	2,331	2,413	3,716	3,583	-3.6%	3,621	1.1%
530 Equipment	72	38	97	128	125	-2.1%	80	-36.0%
550 Subsidies Shared Revenue	439,916	865,250	101,004	718,504	0	-100.0%	0	
570 Capital Items	0	0	0	17,800	0	-100.0%	0	
590 Judgments, Settlements & Bonds	0	23	0	0	0		0	
595 Transfers and Non-Expense	1,710,080	14,181	692	294	30	-89.8%	30	0.0%
TOTAL	2,175,698	905,314	128,046	767,380	32,175	-95.8%	33,715	4.8%

Expenses by Account Category



As a central agency, the Office of Budget and Management received federal recovery appropriations to distribute to various entities such as counties, Medicaid providers, hospitals, state agencies, and public libraries as subsidies and shared revenue. This one-time funding was distributed pursuant to federal guidelines. The Office is also distributing funding allocated to entities throughout the state from the One Time Strategic Community Investments Fund in FY 2025.

ALI Analysis**Fund GRF - ALI 042435 Gubernatorial Transition**

The funding supports payroll, rent, and other expenses for the newly elected Governor during the transition period from the election until the inauguration.

Fund 5CV3 - ALI 042627 Ohio Ambulance Transportation

The decrease in this line item is a result of the Office of Budget and Management distributing one-time federal funding to ambulance transport providers.

Fund 5AY1 - ALI 042509 One Time Strategic Community Investments

The one-time funding supported grants to local governments and other entities throughout Ohio. The program was administered by the Office of Budget and Management.

Fund 5CV3 - ALI 042510 Hospital Provider Relief Payment

The decrease in this line item is a result of the Office of Budget and Management distributing one-time federal funding to support hospitals.

Role and Overview

The Capitol Square Review and Advisory Board was created to renovate, maintain, and operate the historic Capitol Square complex, including the Ohio Statehouse, Senate Building, Atrium, Statehouse Underground Parking Garage, and 10 acres of grounds. The Board provides for the health, safety, and convenience of those who work in and visit the complex. The Board consists of 12 board members with the authority to employ, determine the compensation of, and prescribe the duties of the executive director of the Board and other employees the Board considers necessary for the performance of its powers and duties. The Board currently has 67 full-time employees. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of the government.

More information regarding the Capitol Square Review and Advisory Board is available at ohiostatehouse.org/about/csrb.

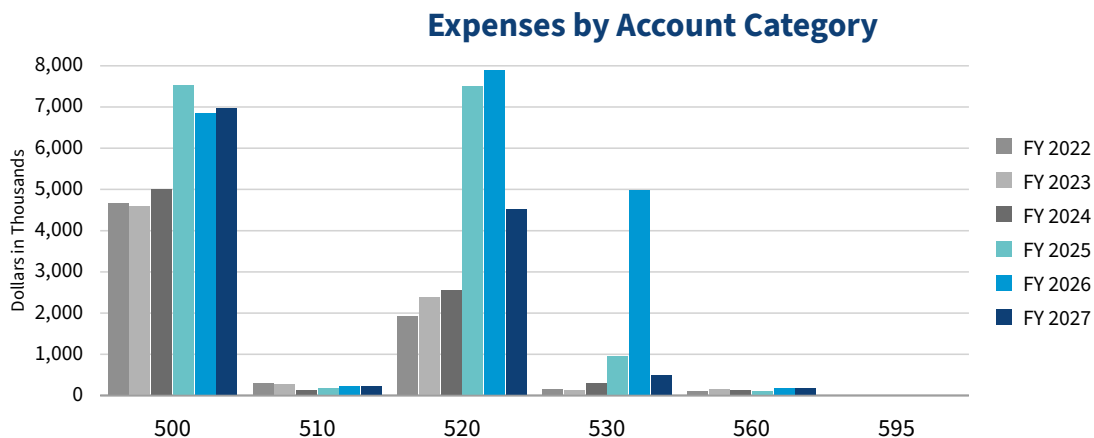
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
2080	874601	Underground Parking Garage Operations	1,033,932	1,562,369	1,410,164	4,245,906	4,245,906	0.0%	4,245,906	0.0%
4G50	874603	Capitol Square Education Center and Arts	0	904	0	6,000	6,000	0.0%	6,000	0.0%
5AN1	874608	Capitol Square Improvements	0	0	25,349	1,750,000	1,927,921	10.2%	0	-100.0%
		Total Dedicated Purpose	1,033,932	1,563,273	1,435,513	6,001,906	6,179,827	3.0%	4,251,906	-31.2%
GRF	874100	Personal Services	3,678,292	3,593,259	0	0	0		0	
GRF	874320	Maintenance and Equipment	1,688,559	1,587,568	0	0	0		0	
GRF	874321	Operating Expenses	0	0	5,901,787	9,467,772	6,953,530	-26.6%	7,162,135	3.0%
GRF	874400	Statehouse Facility Improvements	0	0	0	0	6,000,000		0	-100.0%
		Total General Revenue	5,366,852	5,180,827	5,901,787	9,467,772	12,953,530	36.8%	7,162,135	-44.7%
4S70	874602	Statehouse Gift Shop/Events	746,993	801,788	795,433	800,000	1,000,000	25.0%	1,000,000	0.0%
		Total Internal Service Activity	746,993	801,788	795,433	800,000	1,000,000	25.0%	1,000,000	0.0%
		Grand Total - Capitol Square Review and Advisory Board	7,147,777	7,545,888	8,132,732	16,269,678	20,133,357	23.7%	12,414,041	-38.3%

Agency's Budget by Expense Type

The largest expense category for the Capitol Square Review and Advisory Board in FY 2024 was Personal Services (61.7%). The second largest expenditure was Supplies and Maintenance (31.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	4,661	4,601	5,018	7,525	6,842	-9.1%	6,982	2.0%
510 Purchased Personal Services	301	276	137	173	241	38.9%	242	0.5%
520 Supplies and Maintenance	1,932	2,389	2,555	7,500	7,887	5.2%	4,518	-42.7%
530 Equipment	146	129	300	951	4,986	424.1%	494	-90.1%
560 Goods and Services for Resale	100	151	123	120	178	48.0%	178	0.0%
595 Transfers and Non-Expense	8	0	0	0	0		0	
TOTAL	7,148	7,546	8,133	16,270	20,133	23.7%	12,414	-38.3%



The large increase in equipment in FY 2026 is due to Statehouse facility improvements that include Americans with Disabilities Act upgrades, security door replacements, fire suppression system replacements, and other equipment and grounds improvements.

Role and Overview

The State Board of Career Colleges and Schools monitors and regulates Ohio's career colleges and schools to ensure compliance with standards set by state law. The Board provides certificates of registration and program authorization to private, for-profit, schools and their agents that meet the standards to operate in Ohio. There are over 225 schools, offering more than 900 programs, currently registered in Ohio. The Board also investigates and resolves student and consumer complaints regarding registered career colleges and schools. The Board's budget is fully funded by various registration fees assessed to schools and colleges. The Board consists of eight members: the Director of the Department of Education and Workforce, the Chancellor of the Department of Higher Education, or their designees, and five members appointed by the Governor. Three employees, including an executive director, oversee daily operations and report directly to the Board.

More information regarding the State Board of Career Colleges and Schools is available at scr.ohio.gov.

Agency Budget Highlights

The recommended funding levels enable the Board to carry out its vision and mission to continuously improve and update regulatory rules and processes to implement consumer protections that assure career colleges and schools offer quality options for career programs, providing students better opportunities for employment.

Agency Goals and Objectives

Continue to improve the dissemination of consumer information regarding career colleges and schools to students.

Update online student disclosure information by June 2026.

Update website to provide additional consumer disclosure information and links by December 2025.

Continue to review ways to improve and streamline the handling of site visits and develop new processes and procedures for reviewing distance education programs.

Update distance education regulations applicable to the review of online programs by December 2025.

Develop a process for the review of schools that offer training 100 percent via distance education by July 2026. This process will include virtual site visits.

Update regulatory rules and online documents and forms used by schools as part of the school and program review and approval process.

Complete the administrative rule review process by December 2025.

Review all documents and forms by December 2025 and revisions to the documents will be completed by July 2026.

Results

The State Board of Career Colleges and Schools reviewed and approved 165 new and renewal school applications and 576 non-degree certificate and diploma career training programs in FY 2024.

During FY 2024, the State Board of Career Colleges and Schools reviewed and approved 133 degree level programs.

The State Board of Career Colleges and Schools conducted 142 school site visits and investigated and resolved 45 school complaints in FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

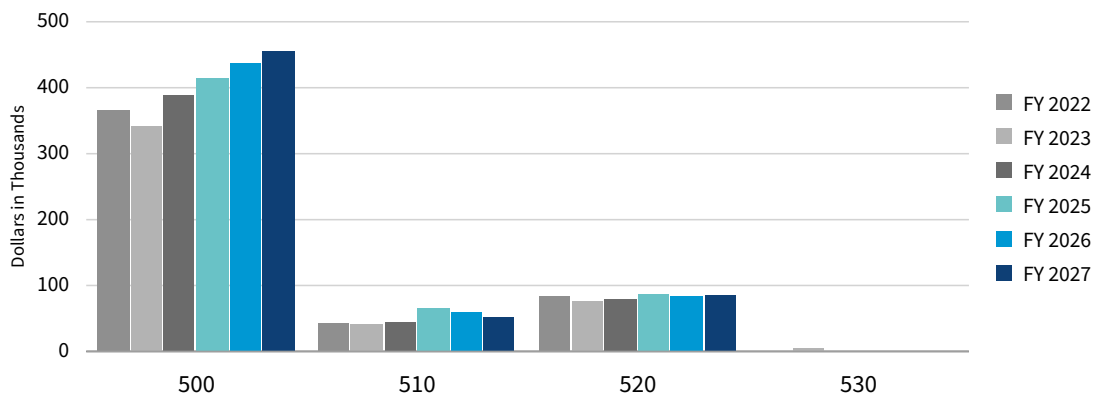
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4K90	233601	Operating Expenses	493,830	465,030	514,076	567,000	581,189	2.5%	593,979	2.2%
		Total Dedicated Purpose	493,830	465,030	514,076	567,000	581,189	2.5%	593,979	2.2%
		Grand Total - State Board of Career Colleges and Schools	493,830	465,030	514,076	567,000	581,189	2.5%	593,979	2.2%

Agency's Budget by Expense Type

The largest expense category for the Board in FY 2024 was Personal Services (73.4%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	366	342	389	415	437	5.3%	455	4.1%
510 Purchased Personal Services	43	41	45	65	60	-7.7%	53	-11.7%
520 Supplies and Maintenance	84	77	80	87	84	-3.2%	86	2.1%
530 Equipment	0	5	0	0	0		0	
TOTAL	494	465	514	567	581	2.5%	594	2.2%

Expenses by Account Category



Role and Overview

The Ohio Casino Control Commission is responsible for ensuring the integrity of gaming in Ohio by enforcing the laws, rules, and regulations for casino gaming, sports gaming, fantasy contests, and skill-based amusement machines. This is accomplished through the issuance of licenses for casino operators, sports gaming proprietors, fantasy contest operators, and skill-based amusement machine operators. As a law enforcement agency, the Commission works with local law enforcement agencies and prosecutors to conduct numerous illegal casino investigations. The Commission currently has 101 full-time employees.

More information regarding the Casino Control Commission is available at casinocontrol.ohio.gov.

Agency Budget Highlights

The Commission's recommended budget will maintain a comprehensive system of auditing and regulatory oversight, ensuring transparency and fairness across all licensed gaming activities. This will be achieved through administrative rule reviews and various audits, including gaming, information technology, financial, and general audits.

The budget recommendation will support the investigation and management of over 11,000 individual and monthly licenses of those involved in the gaming industry of Ohio.

The recommended budget will enable the Casino Control Commission's gaming agents to monitor the four commercial casinos and conduct investigations to enforce casino and skill-based amusement machine laws. As a law enforcement agency, the Commission will execute search warrants with the cooperation of local law enforcement agencies and county prosecutors, confiscating illegal slot machines when necessary.

Recommended funding will enhance programs for individuals with gambling problems. This includes conducting behavioral surveys, research, program analysis, and supporting the launch of new programs deemed necessary to improve Ohio's problem gambling system of care.

Agency Goals and Objectives

Provide a strong and fair regulatory system to ensure the integrity of gaming for Ohioans.

Conduct and review compliance audits and enforcement activities to ensure licensed gaming operators and proprietors in Ohio are adhering to all laws, rules, and regulations. All complaints received from patrons will be investigated and any issues found will be corrected.

Sustain efforts to provide those who have a negative relationship with gambling the resources to assist them with their problem.

Collaborate with other state partners, treatment professionals, and organizations dedicated to assisting those with a gambling problem and continue to develop programs that are easily accessible to the public.

Sustain efforts to identify, investigate, and close any location that provides illegal gaming machines to the public.

Communicate with local law enforcement agencies to investigate and prosecute persons conducting illegal gaming.

Continue monitoring the sports gaming industry to ensure any new products comply with all laws, rules, regulations, and guidelines.

Maintain the level of compliance audits, on-site visits, and equipment testing needed while acquiring additional training and knowledge by attending educational seminars and conferences.

Results

The Ohio Casino Control Commission conducted thorough financial, criminal, and administrative investigations on individuals and entities involved in gaming who had applied for a license. This resulted in 2,946 non-gaming licenses and 6,140 sports gaming licenses being issued in FY 2024.

As a law enforcement agency and in partnership with state, local, and federal law enforcement agencies, the Commission has served over 150 search warrants, confiscated more than \$7.2 million in cash, and disabled or confiscated 6,890 machines since inception. Enforcement activity in FY 2024 resulted in 286 criminal charges filed.

Ohio's Voluntary Exclusion Program allows individuals to exclude themselves from placing bets on gaming in Ohio. Since the start of FY 2022, 2,098 individuals have been served by the program. A web-based application process was developed to make the program more accessible for individuals to sign up. Since March 2012, 8,819 individuals have utilized the application.

Since July 1, 2023, the Division of Regulatory Compliance processed 162 event and wager catalogue submissions, completed 2,957 gaming verifications, reviewed 4,399 system change requests, and analyzed 2,166 internal controls and compliance documents.

The Commission conducted over 750 compliance audits to ensure casinos adhered to all laws, rules, and regulations, and that all appropriate taxes were paid.

Executive Recommendations by Line Item for FY 2026 and FY 2027

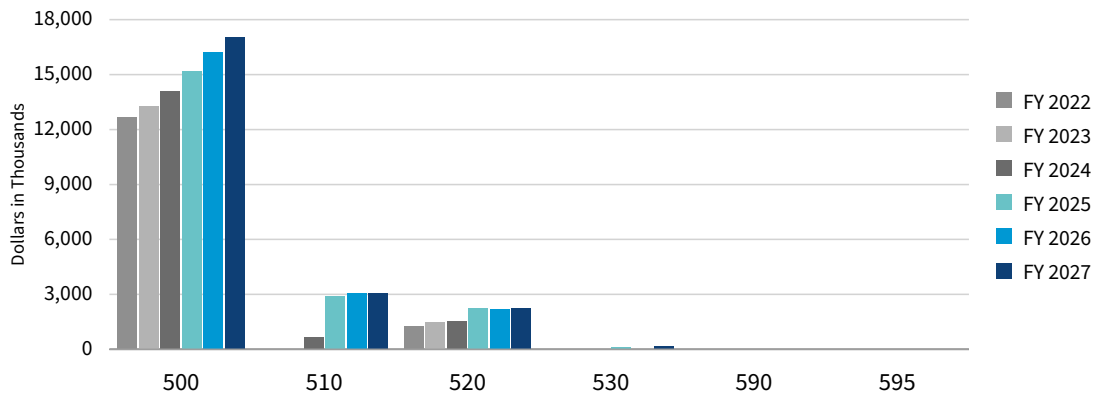
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5HS0	955321	Operating Expenses	13,880,647	14,738,805	15,650,518	16,753,000	17,855,928	6.6%	18,849,195	5.6%
5NU0	955601	Casino Commission Enforcement	110,175	116,116	105,950	250,000	156,680	-37.3%	200,547	28.0%
5YR0	955602	Problem Sports Gaming	0	0	611,900	3,500,000	3,500,000	0.0%	3,500,000	0.0%
		Total Dedicated Purpose	13,990,822	14,854,922	16,368,368	20,503,000	21,512,608	4.9%	22,549,742	4.8%
		Grand Total - Casino Control Commission	13,990,822	14,854,922	16,368,368	20,503,000	21,512,608	4.9%	22,549,742	4.8%

Agency's Budget by Expense Type

The largest expense category for the Casino Control Commission in FY 2024 was Personal Services (86.1%). Supplies and Maintenance was the second largest expense category (9.4%), primarily for information technology supplies and law enforcement equipment.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	12,664	13,298	14,096	15,200	16,246	6.9%	17,022	4.8%
510 Purchased Personal Services	44	51	660	2,928	3,056	4.4%	3,074	0.6%
520 Supplies and Maintenance	1,265	1,474	1,546	2,258	2,189	-3.1%	2,270	3.7%
530 Equipment	18	26	66	117	21	-81.9%	183	761.3%
590 Judgments, Settlements & Bonds	0	5	0	0	0		0	
595 Transfers and Non-Expense	0	1	2	0	0		0	
TOTAL	13,991	14,855	16,368	20,503	21,513	4.9%	22,550	4.8%

Expenses by Account Category



Role and Overview

The Ohio Department of Children and Youth was created in the FY 2024-2025 state operating budget to make Ohio the best place in the nation to raise a family through the effective, efficient, child-focused delivery of services. The Department is focused on reducing infant mortality, supporting access to quality early care and education, and reducing the number of children needing placement in foster care. Every program, process, and policy impacting more than 2.5 million children and their families living in Ohio is under examination to reduce duplication and improve access, efficiency, and quality through innovative ideas and data-driven decision-making. A year into combining functions and programs from six different state agencies, the Department has streamlined eligibility processes for childcare and state preschool programs, expanded available services, increased early identification resources, and publicized web and phone contacts. The Department's 584 full-time employees are dedicated to supporting children and youth, empowering families, and uplifting communities.

More information regarding the Department of Children and Youth is available at childrenandyouth.ohio.gov.

Agency Budget Highlights

This budget recommendation will help reduce infant mortality by re-directing dollars to support proven strategies and holding local communities accountable to invest in services that best meet families' needs. By educating pregnant and parenting individuals on the importance of well care and the risks associated with premature birth; as well as providing parenting supports through home visiting, including Family Connects, these investments will disrupt the persistent pattern of Ohio being in the bottom quartile of the nation by saving an additional 330 babies a year.

The recommended funding will expand workforce support and improve kindergarten readiness by maintaining childcare financial support to working families. By streamlining the application process across multiple early care and education programs, the Department will increase access to these programs so parents can obtain and maintain employment. By improving early identification of developmental delays (expanded screening and referral) and increasing the number of children with access to curricula aligned with the science of reading and the early learning and development standards, Ohio will realize improvement in the number of children demonstrating readiness for kindergarten.

The investments in this budget recommendation will reduce the rate of children entering the foster system by building on the work of Governor DeWine’s 37 Children’s Services Transformation recommendations to support families before they face a crisis. The Department is committed to supporting families with preservation and prevention strategies as well as kinship and adoption supports. Strong partnerships and clarity around data will work to reduce the number of youths living in congregate care while increasing school and transition supports.

Agency Goals and Objectives

Reduce the rate of infant mortality.

Establish core community strategies and baseline utilization data of families served by program, by race, duration of service, and birth outcome metrics.

Increase the number of families served in Help Me Grow Home Visiting by 30 percent to approximately 15,600 families.

Increase utilization of parenting and pregnancy resources by 10 percent (2,000 families).

Increase the number of children who are demonstrating kindergarten readiness.

Increase the number of children in licensed early care and education settings with a curriculum aligned to the science of reading and early learning and development standards by 40 percent (more than 40,000 children).

Increase the number of families served in early care and education settings by maintaining support to working families earning up to 200 percent of the federal poverty level (increased uptake by more than 26,000 families/40,000 children).

Double the number of children under age three who receive developmental screening (from 850 to 1,700) and screen 2,500 children aged three to five (launched July 2024) using the ages and stages questionnaire, while connecting each child’s family with needed services and supports.

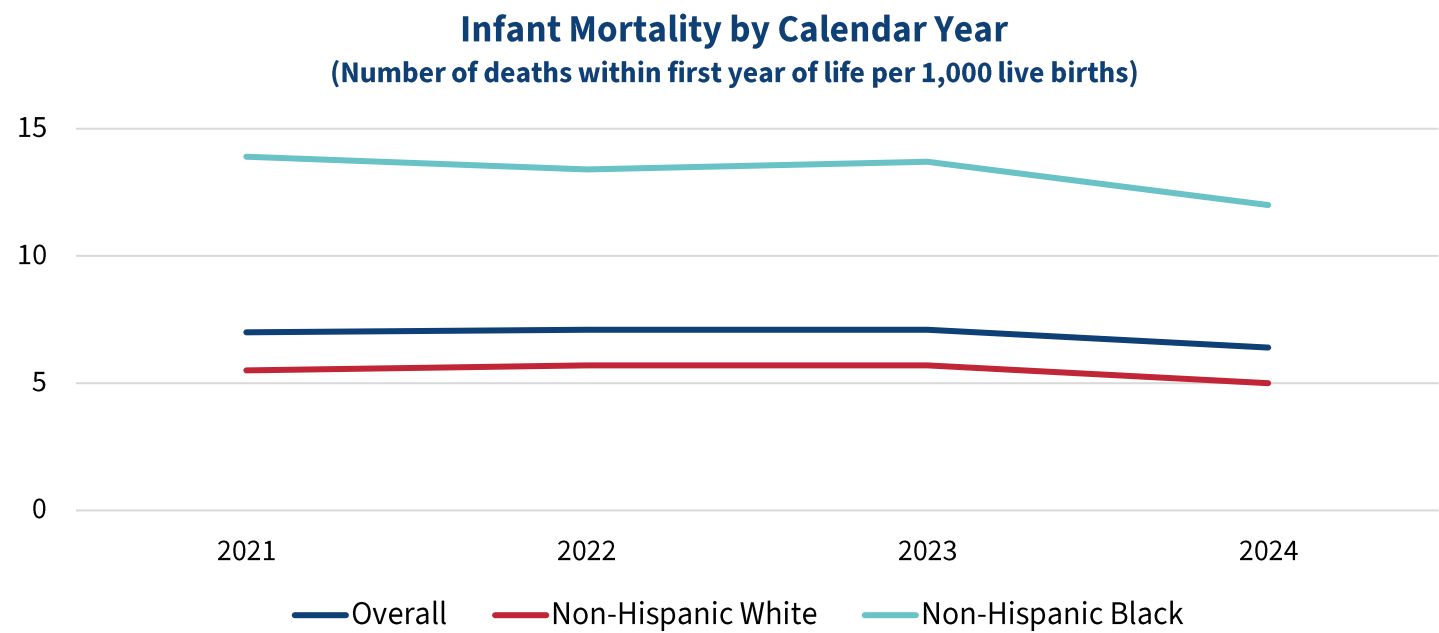
Reduce the rate of children entering foster care and increase the number of children remaining safely in their homes through individualized, innovative preservation and prevention services.

Decrease the number of children in congregate care settings by 20 percent (approximately 400 children).

Ensure that 500 more families receive prevention services and supports, bringing the total to 25,000 families.

Results - Help Me Grow

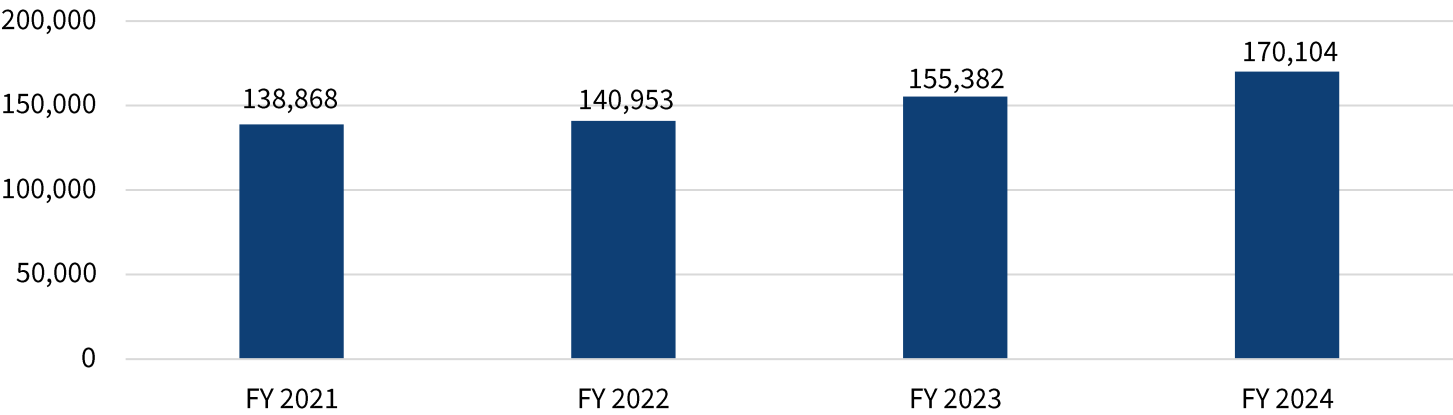
Ohio fights infant mortality, the death of a live-born baby before their first birthday, with a series of interconnected initiatives. With more than \$70 million in investments focused on maternal and infant wellness, the infant mortality rate is starting to show improvement.



Help Me Grow is Ohio’s evidenced-based parent support program that encourages early prenatal and well-baby care, as well as parenting education to promote the comprehensive health and development of children. This voluntary program offers home visiting in every county of the state to empower parents with skills, tools, and confidence to nurture the healthy growth of their children.

The number of home visits, length of time enrolled, and number of families enrolled all increased from FY 2021 to FY 2024. Home visits grew by 31,236 visits (22.5%), the average days enrolled per family increased by 58 days (12.7%), and 4,380 more families (57.3%) were enrolled in FY 2024 compared to FY 2021.

Help Me Grow Home Visits Completed

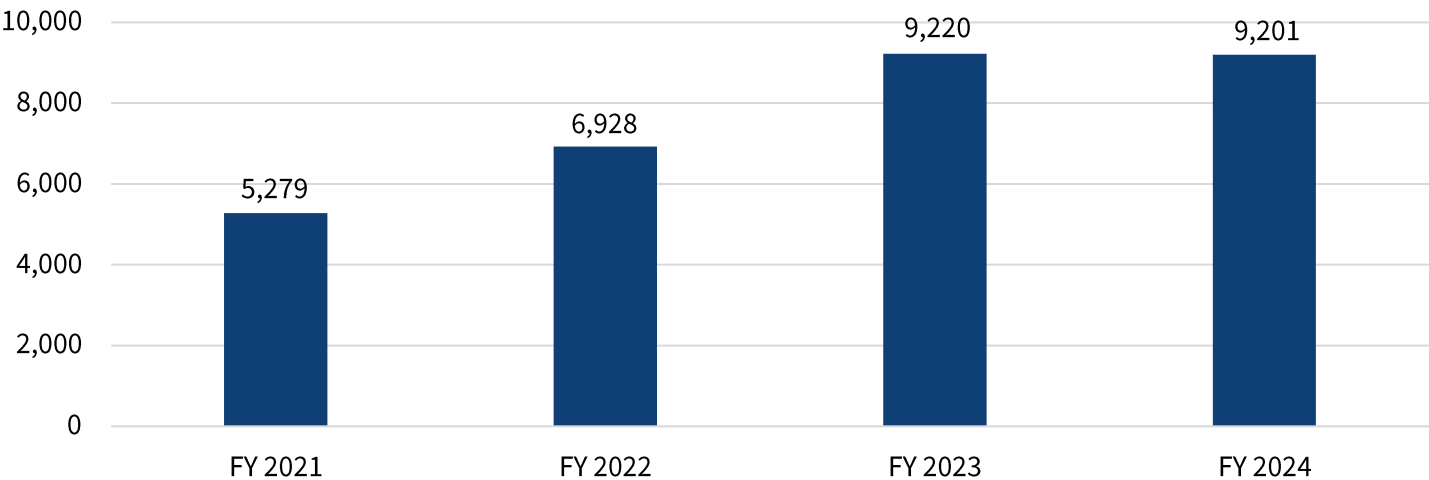


Results - Infant Vitality

The Infant Vitality program is another initiative fighting infant mortality by providing cribs and safe sleep education, promoting smoking cessation, disseminating patient safety bundles to birthing hospitals, and addressing population level health disparities.

The program distributed roughly the same number of cribs in FY 2024 as the prior year, which was 3,922 more cribs than FY 2021, a 74.3 percent increase.

Cribs Distributed Through Infant Vitality Programs



Results - Other Programs

In Fall 2020, 41.9 percent of Ohio children were demonstrating kindergarten readiness. Since then, fewer children started school with the skills to fully engage in instruction (36.5% in Fall 2023) which is why the Department accelerated various programs. The Child Care Choice voucher increases access to early care and education for those between 146 percent and 200 percent of the Federal Poverty Level. As of December 2024, the program authorized approximately 6,500 children from 4,300 families. More than 1,200 Infant Toddler Infrastructure Grants created new spaces for 4,900 children in early care and education settings. Online developmental screenings for children up to age five helped serve an additional 1,172 children in Early Intervention in FY 2024.

As a result of continued focus and investments, Ohio currently has the fewest children in state custody since 2016, at 14,213 as of December 2024. Programming to prevent custody relinquishment to the state served an additional 2,370 families in FY 2024. Lastly, the Kinship and Adoption Navigation program served over 2,000 families, connecting caregivers with resources and services. Participating families reported greater accessibility of community resources, higher levels of resourcefulness, fewer needs, less conflict in the caregiver-child relationship, and higher levels of closeness in the relationship.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1980	830600	Children's Trust Fund	0	0	0	5,682,251	5,770,407	1.6%	5,800,246	0.5%
2320	830613	Family and Children First	0	0	0	2,400,019	2,485,214	3.5%	2,514,051	1.2%
4E70	830615	Family and Children Services Collections	0	0	0	650,000	650,000	0.0%	650,000	0.0%
4F10	830607	Family and Children Activities	0	0	0	655,000	655,000	0.0%	655,000	0.0%
5CN0	830617	Choose Life	0	0	0	80,000	80,000	0.0%	80,000	0.0%
5KT0	830606	Early Childhood Education	0	0	0	13,000,000	0	-100.0%	0	
5TZ0	830616	Children's Crisis Care	0	0	0	1,235,000	0	-100.0%	0	
5U60	830619	Family and Children Support	0	0	0	400,000	400,000	0.0%	400,000	0.0%
5AK1	830614	Child Care Infrastructure	0	0	0	15,000,000	0	-100.0%	0	
5BN1	830618	Child Welfare Training Support	0	0	0	7,387,465	7,387,465	0.0%	7,387,465	0.0%
5BO1	830620	Children and Youth Community Initiatives	0	0	0	433,000	20,000,000	4,518.9%	10,000,000	-50.0%
5BP1	830621	Agency Oversight and Support	0	0	0	44,500,000	12,000,000	-73.0%	10,000,000	-16.7%
		Total Dedicated Purpose	0	0	0	91,422,735	49,428,086	-45.9%	37,486,763	-24.2%
3270	830601	Child Welfare	0	0	0	30,662,072	31,024,665	1.2%	31,147,396	0.4%
3980	830612	Adoption Program	0	0	0	196,784,786	215,000,000	9.3%	215,000,000	0.0%
3C50	830610	Preschool Special Education	0	0	0	6,526,864	16,026,864	145.6%	16,026,864	0.0%
3D30	830602	Children's Trust Fund	0	0	0	6,978,646	7,030,643	0.7%	7,048,243	0.3%
3H70	830604	Child Care	0	0	0	578,897,934	597,383,509	3.2%	643,000,000	7.6%
3N00	830603	Foster Care Program	0	0	0	336,851,933	337,778,385	0.3%	338,091,973	0.1%
3201	830608	Maternal and Child Health Block Grant	0	0	0	5,000,000	5,000,000	0.0%	5,000,000	0.0%
3A91	830622	Mental Health Block Grant	0	0	0	1,698,892	1,698,892	0.0%	1,698,892	0.0%
3F02	650600	Medicaid Program Support-Federal	0	0	0	1,393,000	1,393,000	0.0%	1,393,000	0.0%
3IT0	830609	Community Social Service Programs	0	0	0	22,803,908	22,803,908	0.0%	22,803,908	0.0%
3IU0	830623	Federal Children and Youth Grants	0	0	0	24,436,364	52,000,000	112.8%	52,000,000	0.0%
3V62	830605	TANF Block Grant	0	0	0	365,955,618	427,850,000	16.9%	427,850,000	0.0%
		Total Federal	0	0	0	1,577,990,017	1,714,989,864	8.7%	1,761,060,277	2.7%
GRF	830407	Early Childhood Education	0	0	0	108,956,798	130,319,450	19.6%	130,320,617	0.0%
GRF	830408	Early Learning Assessment	0	0	0	2,760,000	0	-100.0%	0	
GRF	830409	Early Care and Education Learning Standards	0	0	0	3,000,000	6,052,091	101.7%	6,150,959	1.6%
GRF	830419	Children's Crisis Care	0	0	0	0	1,235,000		1,235,000	0.0%
GRF	830400	Child Care State/Maintenance of Effort	0	0	0	93,636,000	93,636,000	0.0%	93,636,000	0.0%
GRF	830410	Family and Children First	0	0	0	2,706,000	2,706,000	0.0%	2,706,000	0.0%
GRF	830411	Imagination Library	0	0	0	8,000,000	10,000,000	25.0%	10,000,000	0.0%
GRF	830500	Early Care and Education	0	0	0	141,285,000	141,285,000	0.0%	141,285,000	0.0%

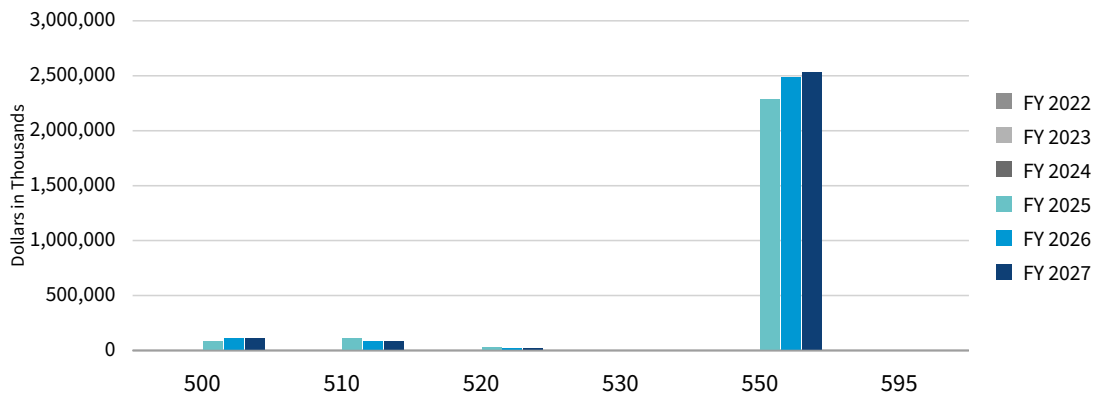
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	830501	Kinship Permanency Incentive Program	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
GRF	830502	Court Appointed Special Advocates	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
GRF	830503	Adoption Services	0	0	0	23,992,000	23,992,000	0.0%	23,992,000	0.0%
GRF	830506	Family and Children Services	0	0	0	256,000,000	303,959,990	18.7%	298,959,990	-1.6%
GRF	830321	Children and Youth Program Management	0	0	0	54,744,620	57,020,372	4.2%	57,790,676	1.4%
GRF	830415	Parenting and Pregnancy Program	0	0	0	7,000,000	10,000,000	42.9%	10,000,000	0.0%
GRF	830416	Adoption Grant Program	0	0	0	53,000,000	34,000,000	-35.8%	34,000,000	0.0%
GRF	650400	Medicaid Program Support-State	0	0	0	1,393,000	1,393,000	0.0%	1,393,000	0.0%
GRF	830405	Part C Early Intervention	0	0	0	23,402,000	30,621,922	30.9%	32,696,362	6.8%
GRF	830406	Strong Families Strong Communities	0	0	0	4,000,000	13,600,000	240.0%	3,600,000	-73.5%
GRF	830505	Infant and Early Childhood Mental Health (ECMH)	0	0	0	4,000,000	4,000,000	0.0%	4,000,000	0.0%
GRF	830403	Help Me Grow	0	0	0	56,011,003	63,591,050	13.5%	85,521,869	34.5%
GRF	830404	Infant Vitality	0	0	0	16,800,000	22,032,544	31.1%	22,111,256	0.4%
GRF	830402	Maternal and Infant Housing Assistance	0	0	0	500,000	500,000	0.0%	500,000	0.0%
		Total General Revenue	0	0	0	863,186,421	951,944,420	10.3%	961,898,730	1.0%
		Grand Total - Department of Children and Youth	0	0	0	2,532,599,173	2,716,362,371	7.3%	2,760,445,769	1.6%

Agency's Budget by Expense Type

The largest expense category for the Department of Children and Youth in FY 2025 is Subsidies Shared Revenue (90.4%). The second largest expense category is Purchased Personal Services (4.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	0	0	0	90,599	112,070	23.7%	116,850	4.3%
510 Purchased Personal Services	0	0	0	114,702	83,827	-26.9%	83,335	-0.6%
520 Supplies and Maintenance	0	0	0	32,791	26,321	-19.7%	25,655	-2.5%
530 Equipment	0	0	0	105	105	0.0%	105	0.0%
550 Subsidies Shared Revenue	0	0	0	2,292,099	2,492,135	8.7%	2,532,596	1.6%
595 Transfers and Non-Expense	0	0	0	2,304	1,904	-17.4%	1,904	0.0%
TOTAL	0	0	0	2,532,599	2,716,362	7.3%	2,760,446	1.6%

Expenses by Account Category



ALI Analysis**Fund 5KT0 - ALI 830606 Early Childhood Education**

This line was supported by a discontinued funding source.

Fund 5AK1 - ALI 830614 Child Care Infrastructure

This line received a one-time transfer from the General Revenue Fund in the previous biennium.

Fund 5BO1 - ALI 830620 Children and Youth Community Initiatives

The increased appropriation in this line is supported by one-time cash transfers from the creation of the Department, as well as increased federal funding for a new initiative enhancing legal representation for families involved in child welfare.

Fund 5BP1 - ALI 830621 Agency Oversight and Support

This line is supported by one-time cash transfers from the creation of the Department in the previous biennium and will support one-time projects like building information technology infrastructure.

Fund 3IU0 - ALI 830623 Federal Children and Youth Grants

Increased appropriation in this line will allow the Department to take advantage of rollover and efficiencies in federal grants realized in the creation of the new Department in the previous biennium.

Fund GRF - ALI 830406 Strong Families Strong Communities

The increased appropriation in FY 2026 in this line is to provide funding for pediatric cancer research.

ALI Restructuring

The Department is merging the Early Learning Assessment line into the Early Care and Education Learning Standards lines, both within the General Revenue Fund to streamline the state's work on early learning assessment and preschool and school-age childcare programs.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	830408	Early Learning Assessment	2,760,000	0	-100.0%	0	0.0%
GRF	830409	Early Care and Education Learning Standards	3,000,000	6,052,091	101.7%	6,150,959	1.6%

The Children's Crisis Care line item was previously funded via a GRF cash transfer and is recommended to continue as a GRF line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	830419	Children's Crisis Care	0	1,235,000	0.0%	1,235,000	0.0%
5TZ0	830616	Children's Crisis Care	1,235,000	0	-100.0%	0	0.0%

Role and Overview

The Civil Rights Commission promotes positive relations amongst Ohio's diverse population through education and enforcement of laws against discrimination. The Commission's core values are service by providing fair, unbiased, and professional customer service; integrity by maintaining truth, honesty, and a commitment to always doing the right thing; teamwork by fostering a supportive environment; and excellence. The Commission currently has 81 full-time employees.

More information regarding the Civil Rights Commission is available at civ.ohio.gov.

Agency Budget Highlights

This budget recommendation supports the Commission's current staffing level for the FY 2026-2027 biennium. This will allow the Commission to continue protecting Ohioans from discrimination through education and enforcement of laws.

Agency Goals and Objectives

Expand research and data analysis capabilities to provide more robust offerings.

Maintain public availability of commission staff and resources to serve as a source of information regarding discrimination, the impact of discrimination on Ohioans, and measures that can be taken to eliminate discrimination.

Provide robust research and analysis services by collecting data to identify inequities and measure the effects of policies and interventions.

Conduct new studies and analyses of discrimination to increase understanding of disparities based on protected classes and other aspects of discrimination in Ohio.

Modernize the agency case management process with automation and other improvements.

Maintain the electronic filing system for all cases and documents. The online forms are in English and Spanish.

Reduce amount spent on maintenance and storage of case files as part of the transition to an electronic file system.

Improve response time for public records requests.

Establish new training initiatives and opportunities for the public.

Build partnerships with at least five entities or groups with identified needs regarding anti-discrimination training or workshops and other related topics.

Develop civil rights programming for youth with respect to mental health.

Improve the current training program to educate Ohioans about the Commission's mission and how to navigate the Commission's investigative and administrative law process.

Results

The Commission's mediation program has been recognized for its strong record of success, with an annual success rate over 85 percent. Mediation is typically the quickest and least costly method of resolving a case.

In FY 2023, 2,105 employment charges were filed statewide.

The distribution of cases by type was 77.4 percent employment, 13.8 percent housing, 7.9 percent public accommodations, 0.5 percent credit, and 0.4 percent disability in higher education.

In FY 2023, the Commission secured more than \$3.8 million in monetary benefits to charging parties.

Executive Recommendations by Line Item for FY 2026 and FY 2027

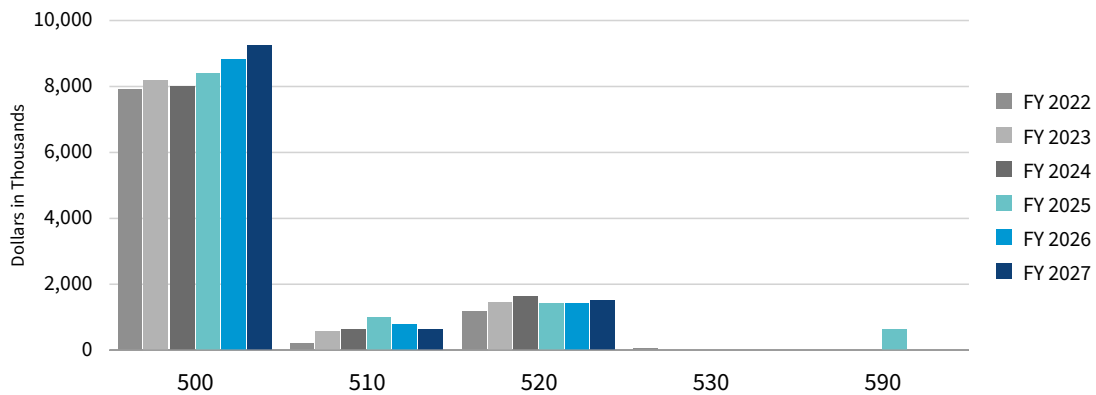
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
2170	876604	Operations Support	0	2,964	0	0	5,000		5,000	0.0%
		Total Dedicated Purpose	0	2,964	0	0	5,000		5,000	0.0%
3340	876601	Federal Programs	3,087,540	3,465,550	3,290,236	3,655,000	3,614,239	-1.1%	3,676,006	1.7%
		Total Federal	3,087,540	3,465,550	3,290,236	3,655,000	3,614,239	-1.1%	3,676,006	1.7%
GRF	876321	Operating Expenses	6,241,302	6,745,701	6,965,487	7,822,000	7,464,880	-4.6%	7,763,235	4.0%
		Total General Revenue	6,241,302	6,745,701	6,965,487	7,822,000	7,464,880	-4.6%	7,763,235	4.0%
		Grand Total - Civil Rights Commission	9,328,842	10,214,215	10,255,723	11,477,000	11,084,119	-3.4%	11,444,241	3.2%

Agency's Budget by Expense Type

The Commission's largest expense category was Personal Services (78%). The second largest expenditure was the Supplies and Maintenance category (15.8%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	7,903	8,191	7,997	8,397	8,834	5.2%	9,257	4.8%
510 Purchased Personal Services	200	562	637	1,000	800	-20.0%	650	-18.8%
520 Supplies and Maintenance	1,174	1,456	1,622	1,425	1,425	0.0%	1,512	6.1%
530 Equipment	51	6	0	5	25	400.0%	25	0.0%
590 Judgments, Settlements & Bonds	0	0	0	650	0	-100.0%	0	
TOTAL	9,329	10,214	10,256	11,477	11,084	-3.4%	11,444	3.2%

Expenses by Account Category



ALI Analysis

Fund GRF - ALI 876321 Operating Expenses

The Commission received additional appropriation in FY 2025 for two settlements. Without this increase, the Commission would be receiving a 4 percent increase each year of the FY 2026-2027 biennium.

Role and Overview

The Ohio Court of Claims, a judicial branch agency, hears claims against the state for monetary damages and appeals from Attorney General decisions regarding the Ohio Crime Victims Compensation Program. The Court’s jurisdiction includes the General Assembly, Supreme Court, elected state officers, all state agencies and institutions, and state colleges and universities. Cases filed at the Court typically involve contract disputes, property damage, personal injury, immunity of state officers and employees, discrimination, and wrongful imprisonment. Cases are assigned to a judge or, in rare instances, a panel of three judges based on the case’s complexity. The Clerk of the Court or a Deputy Clerk administratively decide complaints that involve claims for \$10,000 or less. A judge of the Court may hear an appeal from these decisions upon motion for court review, and the Court’s judgment is final. The Court also hears complaints regarding public records request denials providing greater public access for resolving public records disputes, and providing a faster, more economical alternative to a mandamus action in a common pleas or appellate court. The Court of Claims sits in Franklin County and judges are assigned by the Chief Justice of the Supreme Court of Ohio. The Clerk of the Court, appointed by the justices of the Supreme Court, is the chief executive officer. The Court of Claims has 27 full-time, permanent employees.

More information regarding the Court of Claims is available at ohiocourtclaims.gov.

Agency Budget Highlights

Budget funding levels support the Court's mission and its operations. This includes staff members, judges' payroll, and maintenance of applications including case management, e-filing, and online dispute resolution systems.

This budget includes full funding to support the Court of Claim's Victims of Crime program.

Agency Goals and Objectives

Perform the Court's judicial and statutory responsibilities.

Hear and determine all civil actions filed against the state of Ohio and state agencies.

Ensure appropriate access to public records.

Hear and determine complaints alleging denials of access to public records.

Uphold the Victims of Crime Act.

Hear and determine appeals from decisions made by the Attorney General on claims allowed under the Victims of Crime Act.

Results

In FY 2024, the Court opened and processed 742 civil cases and adjudicated 755 civil case dispositions.

The Court opened and processed 111 public records cases in FY 2024 and adjudicated 99 cases.

Under the Victims of Crime Compensation Program the Court opened and processed 28 cases in FY 2024 and adjudicated 31 cases.

The Court has exclusive jurisdiction to determine claims of wrongful imprisonment, which resulted in 13 judgments totaling over \$14.4 million during FY 2023 and FY 2024.

The Court's online data portal allowed the Court to share information such as case activities, hearings schedules, public records, and wrongful imprisonment case data with the public.

Executive Recommendations by Line Item for FY 2026 and FY 2027

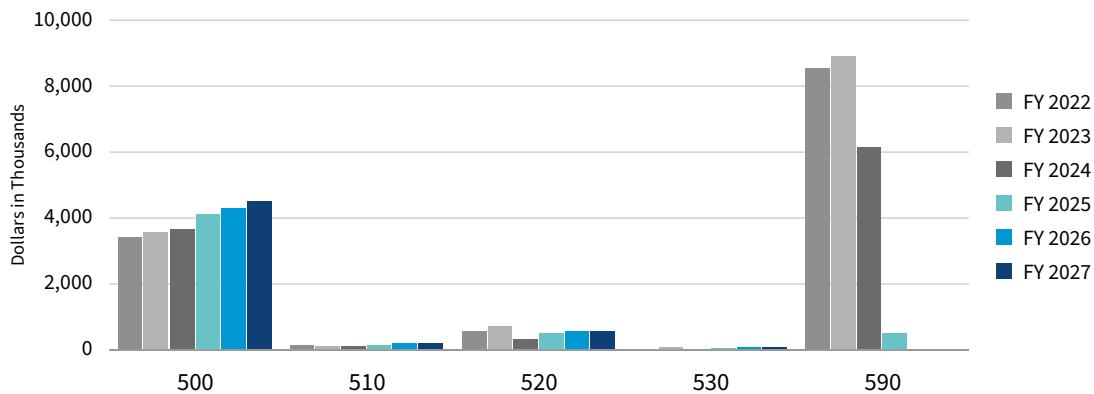
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5K20	015603	CLA Victims of Crime	534,211	545,675	494,236	595,107	622,100	4.5%	649,822	4.5%
5TE0	015604	Public Records	9,200	1,200	6,000	2,000	2,800	40.0%	2,800	0.0%
		Total Dedicated Purpose	543,411	546,875	500,236	597,107	624,900	4.7%	652,622	4.4%
GRF	015321	Operating Expenses	2,697,825	2,926,671	2,599,052	3,109,000	3,318,213	6.7%	3,468,684	4.5%
GRF	015402	Wrongful Imprisonment Compensation	8,534,147	8,911,372	6,154,335	500,000	0	-100.0%	0	
GRF	015403	Public Records Adjudication	910,409	1,003,656	979,059	1,081,000	1,145,161	5.9%	1,199,582	4.8%
		Total General Revenue	12,142,381	12,841,698	9,732,447	4,690,000	4,463,374	-4.8%	4,668,266	4.6%
		Grand Total - Court of Claims	12,685,792	13,388,574	10,232,683	5,287,107	5,088,274	-3.8%	5,320,888	4.6%

Agency's Budget by Expense Type

The Court of Claims largest expense category in FY 2024 was Judgments, Settlements, and Bonds (60.1%), which was used for wrongful imprisonment settlements. The Court's Wrongful Imprisonment line item is not appropriated in the budget bill. Rather, if expenditures are needed, the Controlling Board establishes the necessary appropriation amount. The Personal Services category (35.6%) was the Court's second largest expenditure.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	3,408	3,578	3,645	4,096	4,278	4.4%	4,491	5.0%
510 Purchased Personal Services	131	103	105	126	184	45.9%	184	0.0%
520 Supplies and Maintenance	576	709	309	512	562	9.8%	575	2.3%
530 Equipment	37	88	19	52	64	22.2%	71	10.9%
590 Judgments, Settlements & Bonds	8,534	8,911	6,154	500	0	-100.0%	0	
TOTAL	12,686	13,389	10,233	5,287	5,088	-3.8%	5,321	4.6%

Expenses by Account Category



ALI Analysis

Fund GRF - ALI 015402 Wrongful Imprisonment Compensation

The Wrongful Imprisonment line item is only appropriated via Controlling Board when there are wrongful imprisonment settlements for the state to pay.

Role and Overview

The Department of Commerce's mission is to promote prosperity by protecting what matters most. The Department is a multi-functional regulatory agency performing a wide array of duties to protect Ohioans, their property, and their assets. As the state's chief regulatory agency, the Department oversees financial institutions and mortgage lenders, approximately 220,000 securities investment firms and professionals, and licenses individuals in the real estate industry. The Department controls the manufacture, distribution, and sale of all alcoholic beverages in Ohio, and licenses and regulates all entities (growers, processors, laboratories, dispensaries) for medical and non-medical marijuana. The Department of Commerce investigates the causes and origin of fires and explosions, trains firefighters and performs fire safety inspections, enforces Ohio's wage and hour laws, and oversees the safekeeping and return of unclaimed funds to our citizens. Programs are funded by fees on the industries that are regulated, and the Department currently has 825 full-time employees.

More information regarding the Department of Commerce is available at com.ohio.gov.

Agency Budget Highlights

The budget recommendation expands investment in technology solutions to better serve Ohioans and the regulated communities, including a new online and automated system for the Ohio Construction Industry Licensing Board. Data-sharing partnerships will be implemented for the Unclaimed Funds program, allowing claims to be processed and the money returned to claimants more quickly.

The recommended funding level continues the commitment to volunteer firefighters by waiving their fees at the Ohio Fire Academy.

The budget recommendation funds the "Recovery Within Reach" initiative. This nationally recognized program addresses the opioid epidemic by empowering financial advisers to spot addiction and thereby aid families in crisis.

The recommendation supports innocent investors who fell victim to fraud through the Ohio Investor Recovery Fund. The fund is used solely for restitution assistance to victims of securities fraud and other violations of the Ohio Securities Act.

Agency Goals and Objectives

Leverage technology to improve services for customers and stakeholders.

Develop and implement technology systems supporting the Department's operations and make licensing processes more efficient and user-friendly for stakeholders. New systems will be completed for Securities and Financial Institutions, and the Unclaimed Funds and State Fire Marshal programs' systems will be upgraded.

Support first responders, Ohioans, and businesses.

Partner with the Ohio Housing Finance Authority to provide loans to for-profit and non-profit developers. The developers then finance the acquisition, rehabilitation, construction, and preservation of affordable rental housing, supporting the vision of leading the nation in access to affordable housing for low-to-moderate-income households.

Increase outreach and education for our licensees, stakeholders, and all Ohioans.

Support multiple educational opportunities, including increasing the amount for the Financial Literacy grant. Award equipment grants to local fire departments and provide tuition assistance for volunteer firefighters taking classes at the Ohio Fire Academy.

Promote a positive community impact.

Assist Ohioans with final court judgments against a real estate broker or salesperson, appraiser, home inspector, or investor by paying a portion of outstanding claims through real estate recovery programs.

Assist non-profit cemeteries with maintenance and training through the Cemetery Grant program.

Results

The State Fire Marshal trained over 14,000 firefighters across 700 course offerings during FY 2024.

In FY 2024, the Division of Industrial Compliance completed over 95,000 inspections and reviewed 1,700 building plans.

The Division of Unclaimed Funds disbursed over 26,000 claims totaling \$150 million in FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4B20	800631	Real Estate Appraisal Recovery	0	0	0	35,000	35,000	0.0%	35,000	0.0%
4H90	800608	Cemeteries	263,281	277,881	176,451	453,275	326,349	-28.0%	332,990	2.0%
5BG1	800659	Fireworks Fee Firefighter Training	0	0	0	3,000,000	3,000,000	0.0%	3,000,000	0.0%
5470	800603	Real Estate Education/Research	6,565	24,319	0	0	0		0	
5SE0	800651	Cemetery Grant Program	129,914	118,097	0	0	0		0	
5VC0	800652	Real Estate Home Inspector Operating	2,654	42,054	0	0	0		0	
4X20	800619	Financial Institutions	1,846,079	1,759,382	1,918,306	2,217,605	2,129,695	-4.0%	2,138,176	0.4%
5430	800602	Unclaimed Funds-Operating	9,659,337	14,840,074	13,000,784	14,039,257	16,777,906	19.5%	16,249,752	-3.1%
5430	800625	Unclaimed Funds-Claims	133,331,054	109,359,277	149,382,722	70,000,000	90,000,000	28.6%	90,000,000	0.0%
5440	800612	Banks	7,609,283	9,563,295	8,901,031	12,557,393	11,467,455	-8.7%	11,775,392	2.7%
5460	800610	Fire Marshal	21,876,027	25,085,492	28,247,491	29,102,147	30,366,505	4.3%	31,171,353	2.7%
5460	800639	Fire Department Grants	6,650,798	6,300,956	7,514,557	7,515,000	7,515,000	0.0%	7,515,000	0.0%
5480	800611	Real Estate Recovery	0	0	0	50,000	50,000	0.0%	50,000	0.0%
5490	800614	Real Estate	3,875,562	4,193,397	6,322,723	8,031,650	7,808,917	-2.8%	8,014,934	2.6%
5500	800617	Securities	6,676,863	7,262,481	8,346,355	8,918,450	9,782,453	9.7%	10,204,710	4.3%
5520	800604	Credit Union	3,330,610	3,768,016	3,450,952	5,213,603	5,194,284	-0.4%	4,831,282	-7.0%
5530	800607	Consumer Finance	4,025,834	4,980,186	4,826,154	6,139,757	6,440,712	4.9%	7,215,971	12.0%
5560	800615	Industrial Compliance	26,670,177	28,110,890	31,103,955	32,337,310	33,508,390	3.6%	33,692,610	0.5%
5SU0	800649	Manufactured Homes Regulation	200,165	155,900	0	0	0		0	
6A40	800630	Real Estate Appraiser-Operating	924,243	990,976	0	0	0		0	
5F10	800635	Small Government Fire Departments	543,846	372,424	572,986	600,000	600,000	0.0%	600,000	0.0%
5FW0	800616	Financial Literacy Education	75,953	50,800	43,726	150,000	150,000	0.0%	150,000	0.0%
5GK0	800609	Securities Investor Education/Enforcement	1,123,420	2,326,660	587,138	2,182,150	742,863	-66.0%	542,863	-26.9%
5HV0	800641	Cigarette Enforcement	0	0	0	27,324	27,324	0.0%	27,324	0.0%
5LC0	800644	Liquor JobsOhio Extraordinary Allowance	0	0	0	396,154	200,000	-49.5%	200,000	0.0%
5LN0	800645	Liquor Operating Services	16,974,533	23,107,889	17,407,712	20,583,022	18,105,130	-12.0%	18,371,853	1.5%
5LP0	800646	Liquor Regulatory Operating Expenses	14,471,609	13,848,086	17,669,530	26,134,409	17,782,397	-32.0%	17,681,629	-0.6%
5SJ0	800648	Volunteer Peace Officers' Dependent Fund	0	0	0	50,000	50,000	0.0%	50,000	0.0%
5SY0	800650	Medical Marijuana Control Program	3,715,223	3,681,806	6,392,189	9,050,379	16,339,688	80.5%	16,180,201	-1.0%
5VD0	800653	Real Estate Home Inspector Recovery	0	0	0	10,000	10,000	0.0%	10,000	0.0%
5X60	800623	Video Service	410,516	415,208	393,339	452,720	429,981	-5.0%	441,076	2.6%
5XK0	800657	Ohio Investor Recovery	0	1,254,703	339,410	2,500,000	2,500,000	0.0%	2,500,000	0.0%
6530	800629	UST Registration/Permit Fee	1,299,994	2,169,550	2,345,669	2,539,151	2,813,369	10.8%	2,824,398	0.4%

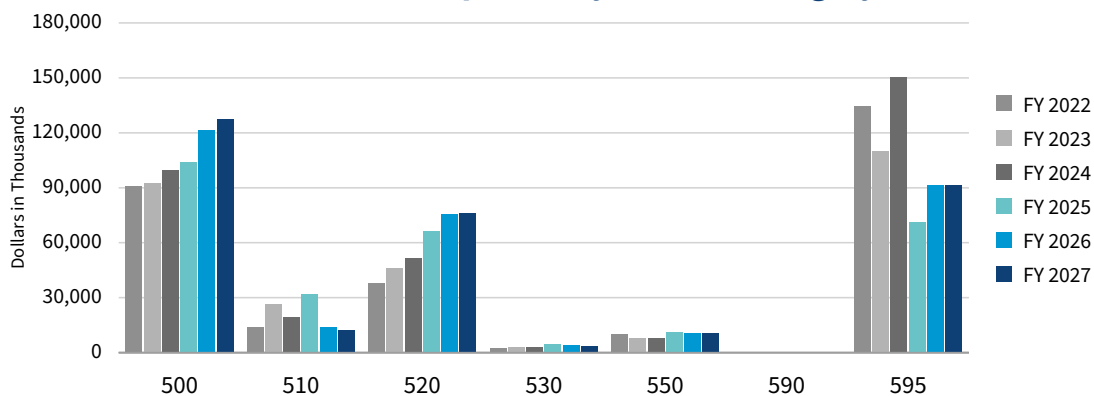
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
		Total Dedicated Purpose	265,693,539	264,059,799	308,943,180	264,285,756	284,153,418	7.5%	285,806,514	0.6%
3480	800622	Underground Storage Tanks	768,044	839,267	773,260	831,359	779,620	-6.2%	779,620	0.0%
3480	800624	Leaking Underground Storage Tanks	2,119,155	1,905,037	2,164,862	2,055,439	1,899,016	-7.6%	1,899,016	0.0%
3HK0	800654	911 Grant Program	3,395,448	372,601	0	0	0		0	
		Total Federal	6,282,647	3,116,905	2,938,122	2,886,798	2,678,636	-7.2%	2,678,636	0.0%
QG18	800660	Marijuana Control Administration - COM	0	0	0	0	6,043,950		8,946,600	48.0%
		Total Holding Account	0	0	0	0	6,043,950		8,946,600	48.0%
1630	800620	Division of Administration	8,585,688	8,874,546	9,296,398	9,572,488	11,532,983	20.5%	11,239,902	-2.5%
1630	800637	Information Technology	9,181,580	10,303,257	11,469,635	13,431,945	12,728,427	-5.2%	13,134,526	3.2%
		Total Internal Service Activity	17,767,268	19,177,803	20,766,033	23,004,433	24,261,410	5.5%	24,374,428	0.5%
		Grand Total - Department of Commerce	289,743,454	286,354,507	332,647,336	290,176,987	317,137,414	9.3%	321,806,178	1.5%

Agency's Budget by Expense Type

The Department of Commerce's largest expense was the Transfers and Non-Expense category (45.8%). These were claims payments to return Ohioan's property in the Unclaimed Funds program. The second largest expenditure was the Personal Services category (30%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	90,660	92,441	99,645	104,259	121,781	16.8%	127,651	4.8%
510 Purchased Personal Services	13,909	26,599	19,426	31,686	13,954	-56.0%	12,189	-12.6%
520 Supplies and Maintenance	37,800	46,156	51,794	66,471	75,406	13.4%	76,178	1.0%
530 Equipment	2,557	2,781	3,101	4,844	4,015	-17.1%	3,774	-6.0%
550 Subsidies Shared Revenue	10,252	8,078	8,056	11,439	10,440	-8.7%	10,440	0.0%
590 Judgments, Settlements & Bonds	88	12	52	95	95	0.0%	95	0.0%
595 Transfers and Non-Expense	134,478	110,288	150,572	71,383	91,446	28.1%	91,479	0.0%
TOTAL	289,743	286,355	332,647	290,177	317,137	9.3%	321,806	1.5%

Expenses by Account Category



ALI Analysis**Fund 5430 - ALI 800625 Unclaimed Funds-Claims**

The Unclaimed Funds – Claims line is increasing based on recent history. The original FY 2024 appropriation amount was \$70 million, but actual expenses were \$150 million as more Ohioans claimed funds.

Fund 5SY0 - ALI 800650 Medical Marijuana Control Program

The Medical Marijuana Control Program line is increasing 80 percent into FY 2026 due to the addition of the non-medical marijuana program. This is funded by revenue from application and licensing fees for the medical program.

Fund QG18 - ALI 800660 Marijuana Control Administration - COM

The Non-Medical Marijuana Fund and the Marijuana Control Administration - COM line have been added for the non-medical use program. These are funded with non-medical marijuana taxes.

Role and Overview

The Office of the Consumers' Counsel represents Ohio consumers on issues concerning electric, natural gas, telephone, and water services provided by investor-owned utilities. The Office's mission is to advocate for and secure affordable, reliable, and equitable residential utility services for Ohioans. To fulfill this mission, the Office represents consumers before state and federal regulatory agencies and courts, including the Public Utilities Commission of Ohio, the Ohio General Assembly, the Federal Energy Regulatory Commission, and the Supreme Court of Ohio. The Office also advocates on behalf of Ohio families at risk of utility service disconnections. Finally, the Office educates consumers about utility issues that affect their well-being. Governing Board members are appointed by the Ohio Attorney General, and the Board appoints the Consumers' Counsel and the Deputy Consumers' Counsel. The agency employs approximately 31 employees.

More information regarding the Office of the Consumers' Counsel is available at occ.ohio.gov.

Agency Budget Highlights

Recommended funding levels support the Office's current staffing level of 31 full-time employees during the entirety of the FY 2026-2027 biennium.

This recommendation funds the Office's increased need for contract staffing. An increased number of utility-related cases over the past several years means more experts are needed to testify on behalf of consumers at hearings.

Agency Goals and Objectives

Lower consumers' monthly utility bills through consumer advocacy in cases and other forums for regulatory reform.

Increase participation in cases in front of the Federal Energy Regulatory Commission to protect consumers, whose transmission-related charges are accounting for a larger portion of their electric utility bills.

Advocate for competitive markets, which includes lower prices and greater innovation, to benefit consumers.

Promote energy justice for at-risk populations by improving consumer protections. At-risk populations can include low-income citizens, minorities, seniors, and people living with chronic or serious medical conditions.

Continue advocacy to limit disconnections of at-risk utility consumers.

Stop utility companies' use of smart meters for remote disconnections of at-risk consumers. The use of smart meters for remote disconnections prevents consumers from having one last chance to pay their bills before a disconnection.

Increase outreach efforts to educate and inform consumers about important utility issues that affect their daily lives.

Publish a quarterly electronic newsletter.

Enhance the Office's educational consumer videos that explain utility issues for consumers in a way that is understandable and engaging.

Expand and modernize the Office's website in order to make it easier for consumers to obtain information about assistance or other important topics.

Results

In FY 2024, the Ohio Consumers' Counsel participated in 130 cases, filed 338 pleadings, and attended 56 days of evidentiary hearings to represent millions of Ohio residential utility consumers before state and federal regulatory bodies.

The Office's advocacy saved residential consumers \$977 million from FY 2019 through FY 2024. This equates to \$29 in consumer savings for every \$1 spent by the Office.

In FY 2024, the Office successfully advocated for the suspension of utility service disconnections for 1.5 million Ohioans living at or below the federal poverty level.

In calendar year 2023, over 229,000 users visited the Office's website. In FY 2024, the Office had 24,900 consumer interactions.

Executive Recommendations by Line Item for FY 2026 and FY 2027

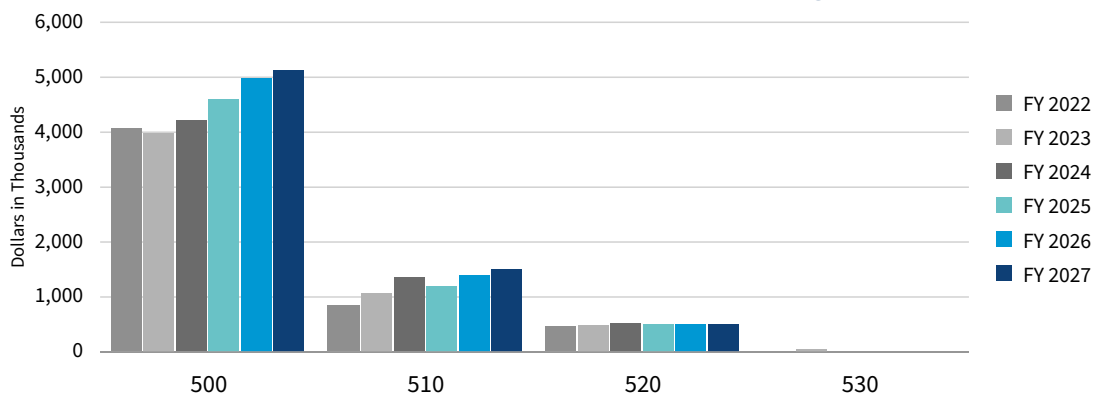
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5F50	053601	Consumers' Counsel Operating	5,387,800	5,562,059	6,087,540	6,313,267	6,899,220	9.3%	7,158,030	3.8%
		Total Dedicated Purpose	5,387,800	5,562,059	6,087,540	6,313,267	6,899,220	9.3%	7,158,030	3.8%
		Grand Total - Office of the Consumers' Counsel	5,387,800	5,562,059	6,087,540	6,313,267	6,899,220	9.3%	7,158,030	3.8%

Agency's Budget by Expense Type

In FY 2024, the Office's largest expenditure was the Personal Services category (68.1%). The Office's second largest expenditure was the Purchased Personal Services category (23%), which paid for contractors with expertise in utility-related consumer issues.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	4,061	3,977	4,204	4,588	4,974	8.4%	5,133	3.2%
510 Purchased Personal Services	847	1,069	1,352	1,200	1,400	16.7%	1,500	7.1%
520 Supplies and Maintenance	470	478	519	500	500	0.0%	500	0.0%
530 Equipment	10	39	12	25	25	0.0%	25	0.0%
TOTAL	5,388	5,562	6,088	6,313	6,899	9.3%	7,158	3.8%

Expenses by Account Category



Role and Overview

The Controlling Board provides legislative oversight of various activities of the executive branch and carries out responsibilities delegated to it by the legislature. The seven-member board includes the Director of the Office of Budget and Management or the director's designee, who serves as president of the board, the chair or vice-chairperson of the House of Representatives Finance and Appropriations Committee, the chair or vice-chairperson of the Senate Finance Committee, two House members appointed by the Speaker of the House, one from the majority party and one from the minority party, and two Senate members appointed by the President of the Senate, one from the majority party and one from the minority party. The Board typically meets every two weeks to consider and vote on requests submitted by state agencies to adjust appropriations, waive competitive selection purchasing requirements, release capital appropriations, and more. The Controlling Board is housed within the Office of Budget and Management and has two full-time staff, including the Board's President.

More information regarding the Controlling Board is available at obm.ohio.gov/controlling-board.

Agency Goals and Objectives

Provide legislative oversight for agency spending decisions.

The Board can adjust state agency appropriations, waive competitive selection purchasing requirements, and release capital appropriations.

Maintain emergency or contingency funding to respond to unexpected events.

Provide emergency aid to state agencies and political subdivisions at the request of a state agency or Director of the Office of Budget and Management.

Results

The Controlling Board met regularly to review and approve agency and university requests. In FY 2024, the Board reviewed over 1,800 Controlling Board requests and transferred \$17.3 million from the Emergency Purposes/Contingencies Fund to address events statewide.

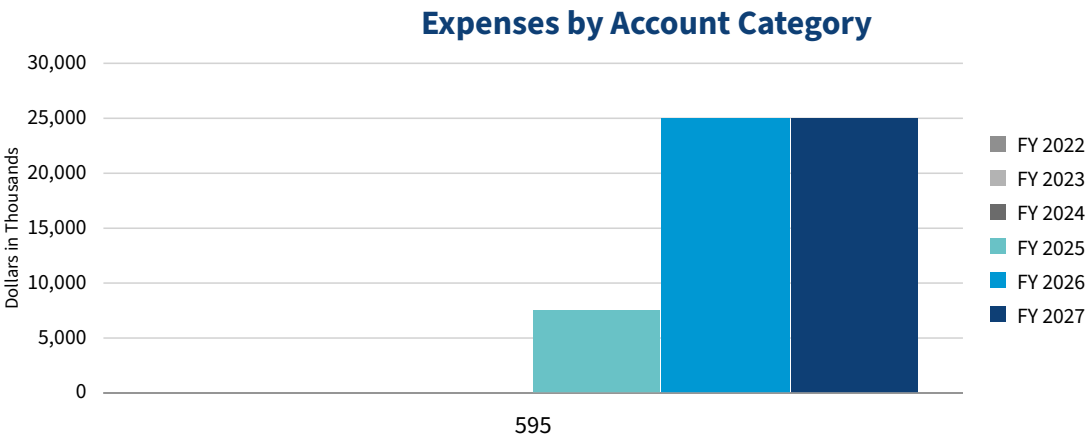
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5KM0	911614	Controlling Board Emergency Purposes/Contingencies	0	0	0	7,500,000	25,000,000	233.3%	25,000,000	0.0%
		Total Internal Service Activity	0	0	0	7,500,000	25,000,000	233.3%	25,000,000	0.0%
		Grand Total - Controlling Board	0	0	0	7,500,000	25,000,000	233.3%	25,000,000	0.0%

Agency's Budget by Expense Type

The Board does not disburse moneys appropriated to it, but transfers appropriations to other agencies for expenditure. For this reason, the Controlling Board budget tables show zero dollars in the "Actual" columns. Disbursements of appropriations made to the Board appear in the spending totals of the agencies to which the funds were transferred.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
595 Transfers and Non-Expense	0	0	0	7,500	25,000	233.3%	25,000	0.0%
TOTAL	0	0	0	7,500	25,000	233.3%	25,000	0.0%



Role and Overview

The Ohio Deaf and Blind Education Services is comprised of the Ohio School for the Deaf and the Ohio State School for the Blind. The Agency provides comprehensive education and statewide support for students from birth to age 22 who are blind, deaf, deafblind, hard of hearing, visually impaired and/or have multiple disabilities. The schools' programs must meet the same state minimum standards that apply to other public schools, including the Ohio Operating Standards for the Education of Children with Disabilities. The Agency has approximately 279 full-time positions and serves over 300 students, over 300 families with early intervention services, and provides technical assistance and support for students, families, and districts in all 88 counties through Statewide Services and Outreach.

More information regarding the Deaf and Blind Education Services is available at ossb.ohio.gov and osd.ohio.gov.

Agency Budget Highlights

The budget recommendations will maintain current operations for the Ohio State School for the Blind, the Ohio School for the Deaf, and the Ohio Deaf and Blind Education Services' Early Learning and Statewide Services.

The recommended funding continues current operations for after school and residential programming for about 45 percent of students who stay on campus through the week. Additionally, these funds support activities such as summer programming, athletics, language arts, vocational opportunities, college credit plus, workforce readiness programs, and much more.

Statewide Services supports students, families, and local school districts through direct services, consulting, short-term programming, and assessment services.

Early Learning Services provides early intervention, preschool, and summer programming to support the youngest members of these communities throughout Ohio.

Agency Goals and Objectives

Demonstrate growth in student achievement across schools through a variety of data points.

Present an average increase of three percent in Reading, Math, Science, and Social Studies on the state assessments.

Show an average increase of three percent in Reading and Math on Measures of Academic Progress assessments.

Increase the average student skill progression in American Sign Language by one-year.

Increase the average student skill progression in reading Braille by one-year.

Provide technical, evaluative, and family curriculum support in all 88 counties for deaf, blind, visually impaired, hard of hearing, and deafblind students.

Provide technical support for service providers for students in all 88 counties.

Produce short-term programming for students in all Ohio counties.

Use technical supports data log that quantifies and documents 100 percent of the technical support needs for short-term and longitudinal data.

Demonstrate increased success with early intervention, preschool, and post-secondary transition programs. Kindergarten readiness and workforce readiness will be demonstrated through formal assessment data and placement data.

Exhibit age equivalent scores, or a minimum of a year's worth of progress toward age equivalent scores each year, shown by the Early Learning Assessment, the transition to preschool, and by the end of preschool.

Increase workforce readiness opportunities for students and teachers through a Business Advisory Council, teacher externships, mentoring opportunities, and new partnerships.

Implement the five-year Strategic Plan for 2025-2030.

Implement division specific strategies and metrics to achieve the strategic plan.

Demonstrate success through completion of two National Deaf and Blind organizations accreditation processes.

Achieve accreditation through the Conference of Educational Administrators of Schools and Programs for the Deaf in spring 2025.

Attain accreditation for the National Association for Education and Rehabilitation of the Blind and Visually Impaired in spring 2025.

Results

Over the past biennium, Ohio Deaf and Blind Education Services provided over 300 students educational services throughout the school year with approximately 310 registrants participated in the 28 summer camps offered in the summer of 2023, and 350 registrants participated in 26 camps offered in the summer of 2024.

The Ohio Deaf and Blind Education Services experienced attendance rates above 94 percent in each of the past two school years. The graduation rate was over 99 percent with 35 percent of these students deferring their diplomas because they enter one of the post-high school programs (4-Plus or Employment Development Growth Education (EDGE)).

Distance learning instruction was provided to 300 high school students across Ohio school districts for online American Sign Language classes in FY 2024.

Over the past biennium, the Ohio Deaf and Blind Education Services provided services to 30 infants, toddlers, and preschoolers on campus and served over 300 families across Ohio in partnership with the Department of Developmental Disabilities and the Department of Children and Youth through Early Intervention programming.

Executive Recommendations by Line Item for FY 2026 and FY 2027

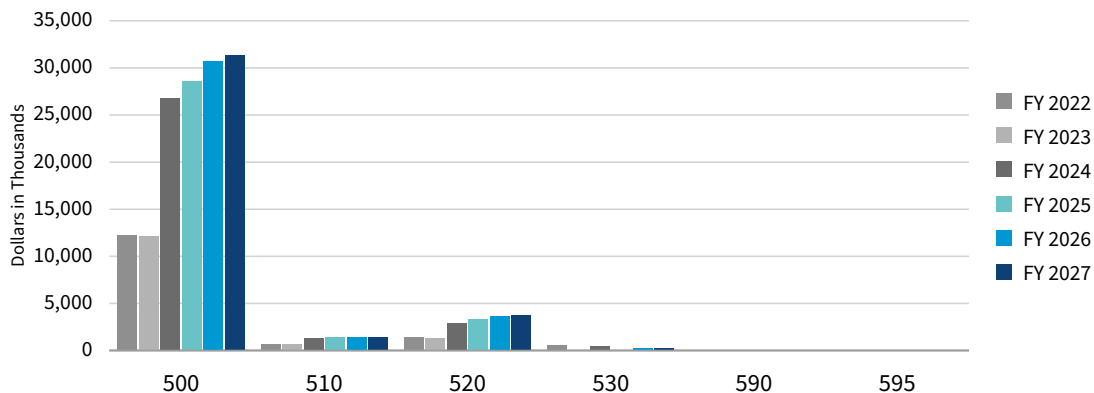
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4H80	226602	Blind School State Grants	150,579	83,480	65,948	260,000	350,000	34.6%	350,000	0.0%
4M00	226400	Deaf School Educational Program Expenses	0	0	94,563	300,000	250,000	-16.7%	250,000	0.0%
4M10	226401	Deaf School State Grants	0	0	110,775	50,000	25,000	-50.0%	25,000	0.0%
4M50	226601	Blind School Educational Program Expenses	264,658	172,448	262,056	315,608	330,000	4.6%	340,000	3.0%
5H60	226402	Early Childhood Education	0	0	120	53,000	65,000	22.6%	65,000	0.0%
5NJ0	226622	Employee Food Service Charges	7,169	10,411	20,476	22,000	22,467	2.1%	23,141	3.0%
		Total Dedicated Purpose	422,407	266,339	553,938	1,000,608	1,042,467	4.2%	1,053,141	1.0%
3100	226626	Blind School Federal Grants	968,449	890,966	963,274	1,061,679	1,099,000	3.5%	1,099,000	0.0%
3110	226403	Deaf School Federal Grants	0	0	245,408	535,030	574,000	7.3%	574,000	0.0%
3DT0	226621	Ohio Transition Collaborative	19,549	109,103	118,390	150,000	230,000	53.3%	230,000	0.0%
3P50	226643	Medicaid Professional Services Reimbursement	15,841	85,438	152,010	215,000	459,500	113.7%	459,500	0.0%
		Total Federal	1,003,839	1,085,507	1,479,082	1,961,709	2,362,500	20.4%	2,362,500	0.0%
GRF	226321	Operations	13,481,454	13,021,341	29,483,116	30,634,000	32,700,258	6.7%	33,454,668	2.3%
		Total General Revenue	13,481,454	13,021,341	29,483,116	30,634,000	32,700,258	6.7%	33,454,668	2.3%
		Grand Total - Deaf and Blind Education Services	14,907,699	14,373,187	31,516,136	33,596,317	36,105,225	7.5%	36,870,309	2.1%

Agency's Budget by Expense Type

The largest expense category for the Ohio Deaf and Blind Education Services in FY 2024 was Personal Services (85.2%). The second largest expenditure was Supplies and Maintenance (10%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	12,241	12,185	26,804	28,622	30,693	7.2%	31,348	2.1%
510 Purchased Personal Services	655	707	1,287	1,469	1,454	-1.0%	1,454	0.0%
520 Supplies and Maintenance	1,447	1,372	2,970	3,339	3,644	9.1%	3,754	3.0%
530 Equipment	561	109	448	103	249	141.7%	249	0.0%
590 Judgments, Settlements & Bonds	4	0	0	0	0		0	
595 Transfers and Non-Expense	0	0	6	63	65	3.2%	65	0.0%
TOTAL	14,908	14,373	31,516	33,596	36,105	7.5%	36,870	2.1%

Expenses by Account Category



Ohio School for the Deaf and Ohio State School for the Blind combined into one agency as Ohio Deaf and Blind Education Services in FY 2024.

Role and Overview

The Board of Deposit designates the depositories for the public moneys of the state and implements the Uniform Depository Act as it applies to the state. The Board's funding pays for expenses related to the operation of the state's regular bank account, auxiliary accounts, and certain other state accounts. Any financial institution meeting Ohio Revised Code requirements for depositories can apply for designation. The Ohio Board of Deposit designation is for a two-year period, however, applications for interim funds can be submitted any time during the biennium. Beginning in July 2025, the designation period will be four years. Board members include the Treasurer of State, the Auditor of State, and the Attorney General, or their respective designees. The Treasurer of State serves as the Board's chairperson, while an appointee of the Treasurer serves as the Board's secretary.

More information regarding the Board of Deposit is available at tos.ohio.gov/board-of-deposit.

Agency Budget Highlights

This budget recommendation supports the payment of expenses related to the operation of the state's regular bank account, auxiliary accounts, and certain other state accounts.

Agency Goals and Objectives

Designate depositories to provide banking services for active money held in demand deposit accounts.

Minimize the overall cost to the state, taking into consideration the availability of earnings credits to offset costs and the cost to transition an account from one depository to another.

Encourage state agencies, boards, commissions, and pension funds to utilize technological advancements offered by the banks, such as the minimization of paper transactions and reports and electronic data exchange.

Consider the preferences of state agencies, boards, commissions, and pension funds in assigning accounts.

Designate depositories to hold interim monies in time and savings or other interest-bearing accounts.

Process applications within 90 days.

Authorize a request for proposal for financial transaction device processing and award one or more contracts.

Minimize the cost to the state.

Consider the level and quality of customer service provided by the vendor.

Results

The Board held \$858 million in public moneys in 316 demand deposit accounts and \$25.9 billion in interim funds held in investment portfolios.

The Board approved six banks to hold active moneys, and 121 banks and 21 credit unions to hold interim deposits as of September 30, 2024.

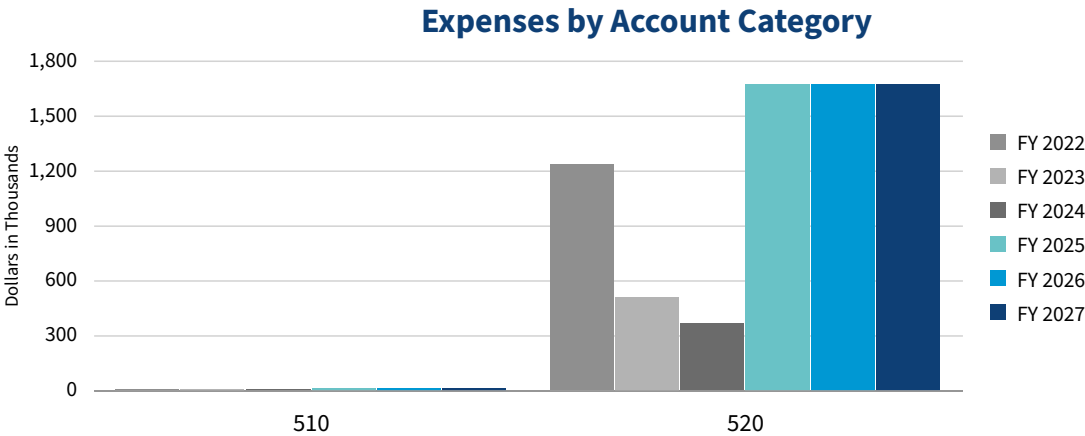
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4M20	974601	Board of Deposit	1,246,687	519,976	381,658	1,688,400	1,688,400	0.0%	1,688,400	0.0%
		Total Dedicated Purpose	1,246,687	519,976	381,658	1,688,400	1,688,400	0.0%	1,688,400	0.0%
		Grand Total - Board of Deposit	1,246,687	519,976	381,658	1,688,400	1,688,400	0.0%	1,688,400	0.0%

Agency's Budget by Expense Type

The Supplies and Maintenance category (97.3%) was the largest expenditure for the Board of Deposit in FY 2024.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
510 Purchased Personal Services	10	10	10	14	14	0.0%	14	0.0%
520 Supplies and Maintenance	1,237	510	371	1,674	1,674	0.0%	1,674	0.0%
TOTAL	1,247	520	382	1,688	1,688	0.0%	1,688	0.0%



High earnings credits paid for the majority of Board expenses in FY 2023 and FY 2024.

Role and Overview

The Ohio Department of Development's mission is to empower communities to succeed. In collaboration with state agencies, Ohio's General Assembly, local governments, and businesses, the Department stimulates growth, innovation, and prosperity. The Department directly supports the success of Ohio's people, businesses, and communities through various grant, loan, and tax credit programs. By enhancing local infrastructure, revitalizing downtown areas, and fostering an environment conducive to entrepreneurship and job creation, the Department positively impacts communities and improves the quality of life for all Ohioans. In partnership with JobsOhio, the Department supports and grows Ohio's business community. The Department prioritizes empowerment for minority, women, and veteran-led ventures, as well as other disadvantaged businesses, providing technical assistance, professional consultation, and access to crucial financial resources. The Governor's Office of Appalachia directs state and federal funding from the Appalachian Regional Commission to projects that address the 32-county region's most pressing challenges. Additionally, the Department is dedicated to bridging the digital divide, managing federal and state-funded initiatives that improve high-speed, affordable internet access throughout Ohio. TourismOhio positions Ohio as an ideal destination for residents and visitors by highlighting the state's diverse attractions, vibrant communities, and unique history. The Department currently has 293 full-time employees.

More information regarding the Department of Development is available at development.ohio.gov.

Agency Budget Highlights

This budget recommendation continues funding for workforce training programs, vocational resources, and internship programs, including TechCred, to equip more individuals with the skills to excel in a competitive job market. Since this outcomes-focused program was established in 2019, Ohioans have earned more than 120,000 credentials.

Recommended funding levels maintain support for economic development programs including the Roadwork Development Grants and Third Frontier. The recommendation also includes new funding for the development of housing infrastructure in eligible communities through the Ohio Housing Investment Opportunity program.

This budget recommendation continues funding for Small Business Development Centers and Minority Business Assistance Centers, which provide advising, training, and support services for small business owners and aspiring entrepreneurs.

Agency Goals and Objectives

Ensure timely implementation and success of state investments.

Establish project management frameworks to monitor the progress of state-funded initiatives, aiming to increase the percentage of projects meeting their timelines and deliverables by the end of the biennium.

Conduct regular touchpoints or run reports on all active investments to identify and address potential delays, with the goal of ensuring project completion and compliance.

Enhance communication with stakeholders and partners to ensure alignment on project milestones and outcomes.

Ensure meaningful investment across all 88 Ohio counties.

Create and utilize reporting mechanisms to track the impact of investments in each county.

Develop communications and engagement strategies to effectively inform residents about investment opportunities and progress in their counties.

Increase engagement with economic development programs.

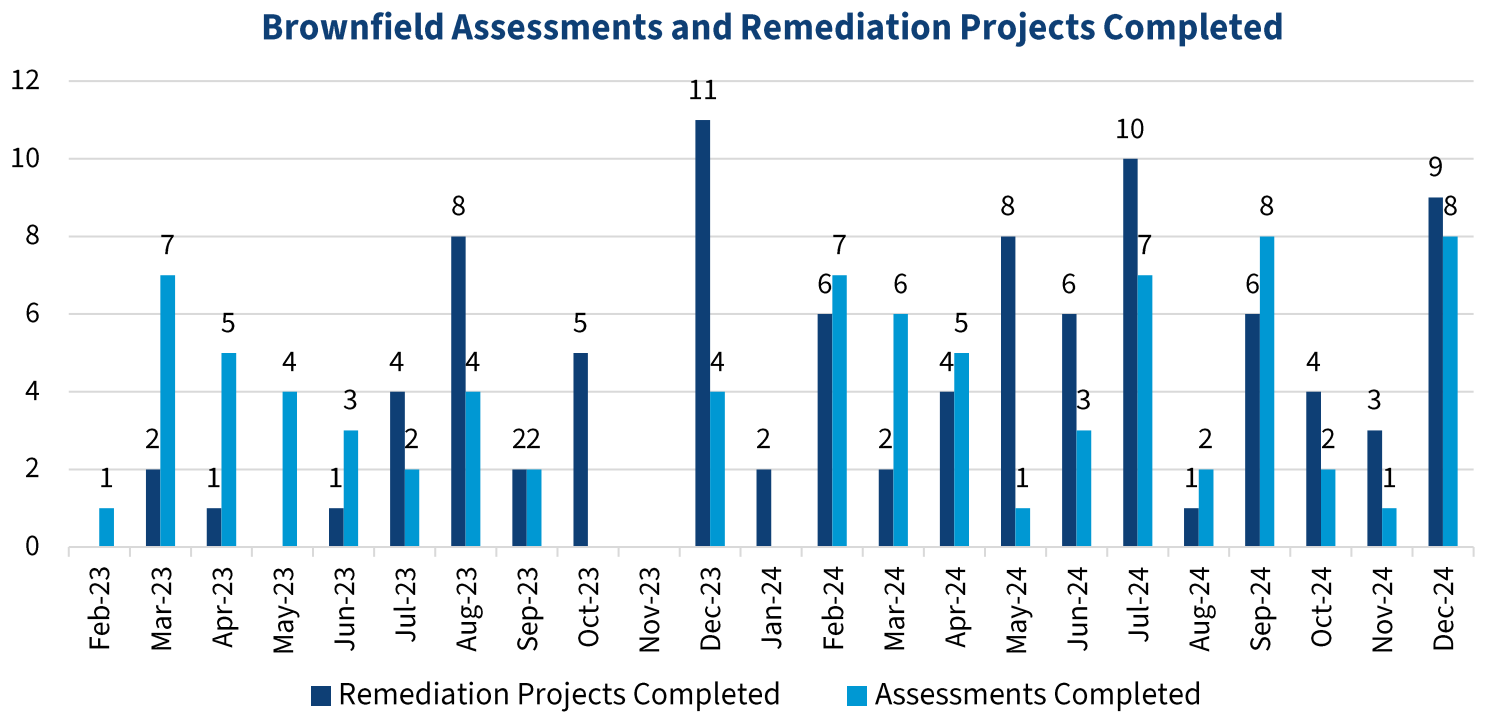
Expand outreach initiatives to underserved groups and communities, aiming for an increase in program participation among these groups.

Identify opportunities to improve or simplify application processes for economic development funding, reducing barriers to application.

Results - Brownfield Remediation

Established by the DeWine administration in 2021, the Brownfield Remediation Program provides grants to assist in the remediation of hazardous substances or petroleum to make a site ready for economic development activity, with \$1 million set-aside per county per budgetary allocation. The program helps communities across the state clean up contaminated sites and prepare them for new economic development opportunities.

The Brownfield Remediation Program began accepting applications in FY 2022 and projects began work in early calendar year 2023. During the FY 2024 application period, the Department of Development announced 318 awards. To date, 82 properties have been assessed and 95 remediations have been completed.

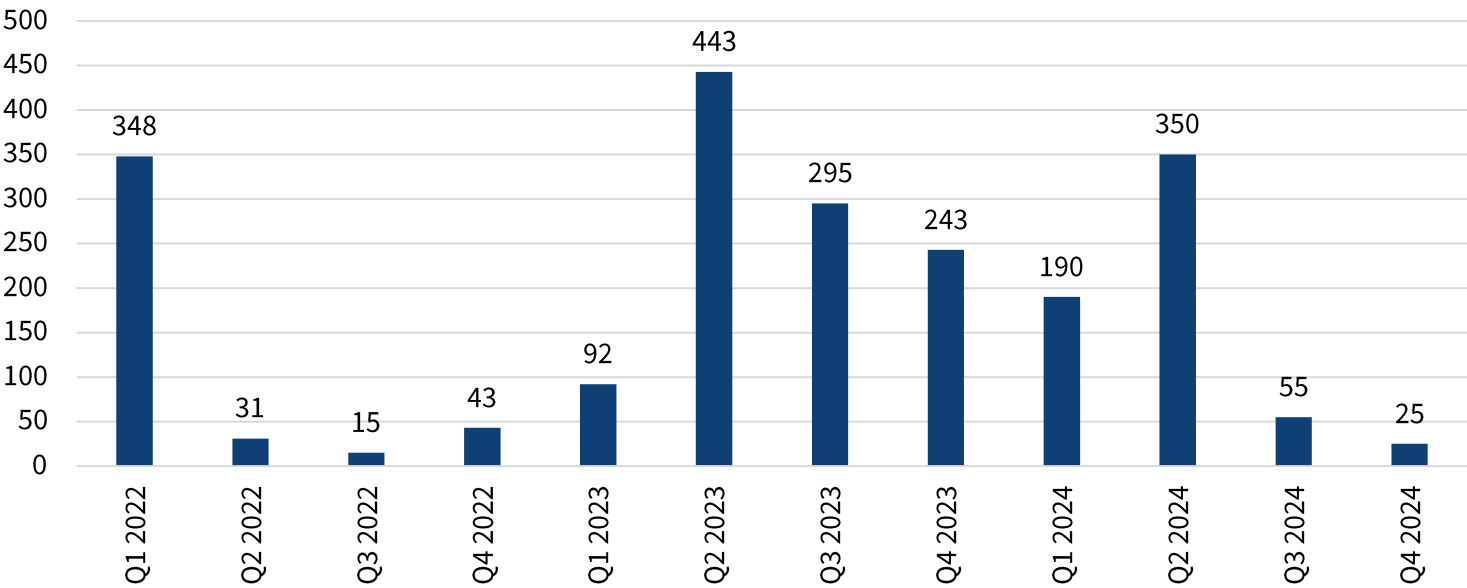


Results – Building Demolition and Site Revitalization

The Building Demolition and Site Revitalization Program provides grants, with \$500,000 set-aside per county, for the demolition of commercial and residential buildings, and revitalization of surrounding properties throughout the state. The DeWine administration established the program in 2021.

The Department of Development announced the first round of funding in FY 2023, granting awards to 87 counties. Between October 2023 and the close of the application period in April 2024, awarded grants to all 88 counties in Ohio. To date, the program has funded the demolition of 2,130 blighted properties across the state.

Demolition and Revitalization Properties Cleared by Quarter



Results - Other Programs

The Job Creation Tax Credit program approved 59 projects in FY 2024, encouraging fixed-asset investments of \$4.5 billion across Ohio. These projects have committed to create 9,402 new jobs and retain 9,388 jobs.

Governor DeWine’s Ohio BUILDS initiative invested more than \$1 billion to aid communities in all 88 counties to upgrade aging infrastructure and prepare sites for new development opportunities. In total, the Department of Development awarded nearly \$620 million in Water and Wastewater Infrastructure grants to support hundreds of local water projects. In addition, through an historic \$500 million investment in Ohio’s 32-county Appalachian region, 101 projects are underway to revitalize downtowns and waterfronts, and boost children’s healthcare, through the Appalachian Community Grants Program.

During the second round of the Ohio Residential Broadband Expansion Grant program, BroadbandOhio announced a \$94.5 million investment that will provide affordable, high-speed internet access to more than 35,000 households.

TourismOhio works with local partners to strategically market Ohio as the ideal place to live, learn, work, and visit. In calendar year 2023, tourism generated \$56 billion in visitor spending plus indirect business sales driven by 238 million visits. These visits generated \$4.6 billion in state and local taxes and supported nearly 436,000 direct and indirect jobs.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7011	195686	Third Frontier Tax Exempt - Operating	29,694	453,419	738,627	1,000,000	1,000,000	0.0%	1,000,000	0.0%
7011	195687	Third Frontier Research and Development Projects	4,659,471	969,738	846,375	200,000	1,000,000	400.0%	1,000,000	0.0%
7014	195620	Third Frontier Taxable - Operating	901,937	590,942	446,923	1,710,000	2,710,000	58.5%	2,710,000	0.0%
7014	195692	Research and Development Taxable Bond Projects	43,975,494	46,368,696	41,286,868	20,000,000	100,000,000	400.0%	20,000,000	-80.0%
		Total Bond Research and Development	49,566,596	48,382,794	43,318,793	22,910,000	104,710,000	357.0%	24,710,000	-76.4%
4500	195624	Minority Business Bonding Program Administration	0	0	9,875	100,000	9,875	-90.1%	9,875	0.0%
4510	195649	Business Assistance Programs	1,432,426	1,242,649	1,645,758	3,000,000	3,000,000	0.0%	3,000,000	0.0%
4F20	195655	Workforce Development Programs	182,075	467,211	693,627	1,175,000	188,100	-84.0%	188,100	0.0%
4F20	195639	State Special Projects	106,488	116,514	3,584,074	1,427,043	500,000	-65.0%	500,000	0.0%
4F20	195699	Utility Community Assistance	785,632	470,448	701,447	750,000	686,947	-8.4%	0	-100.0%
4W00	195629	Roadwork Development	6,421,501	11,128,363	21,127,352	25,200,000	15,200,000	-39.7%	15,200,000	0.0%
4W10	195646	Minority Business Enterprise Loan	1,537,838	436,402	1,079,949	5,000,000	2,000,000	-60.0%	2,000,000	0.0%
5CV1	195621	Coronavirus Relief - Entertainment Venues	13,826,239	0	0	0	0		0	
5CV1	195561	Bar and Restaurant Assistance	73,050,776	0	0	0	0		0	
5CV1	195562	Lodging Industry Grants	13,239,965	0	0	0	0		0	
5CV1	195630	Coronavirus Relief New Business Relief Grants	7,290,000	0	0	0	0		0	
5CV1	195631	Coronavirus Relief - Small Business Grant	81,495,000	0	0	0	0		0	
5CV2	195559	Rent and Utility Assistance	377,124,347	266,928,516	79,683,514	103,213,888	0	-100.0%	0	
5CV3	1956D1	Meat Processing Investing Program ARPA	0	14,924,727	2,229,774	0	0		0	
5CV3	195457	Local Water and Sewer	0	65,234,245	64,423,875	0	0		0	
5CV3	195579	Workforce Housing Development	0	0	3,101,659	0	0		0	
5CV3	1956A1	Water and Sewer Quality Program	3,042,812	59,767,947	129,807,326	130,170,362	0	-100.0%	0	
5CV3	1956B1	ARPA Appalachia Community Plan	0	1,454,329	55,534,265	360,223,100	0	-100.0%	0	
5CV3	1956E6	Minor League Relief	0	17,263,200	12,735,988	0	0		0	
5CV3	1956E9	ARPA Arts Grant Program	0	22,478,162	24,901,006	0	0		0	
5CV3	1956F6	ARPA Lead Prevention and Mitigation	0	0	19,144,118	18,552,884	0	-100.0%	0	
5CV3	1956H4	County and Independent Fairs Grant	0	0	6,404,061	0	0		0	
5CV5	1956H7	Ohio Residential Broadband Expansion Grant Program	0	0	444,500	94,722,250	0	-100.0%	0	
5CV5	1956H8	Broadband Capital Projects Grant Program	0	0	0	83,411,450	0	-100.0%	0	
5MJ0	195683	TourismOhio Administration	10,675,685	12,000,067	7,233,454	7,500,000	7,500,000	0.0%	7,500,000	0.0%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5XM0	195576	All Ohio Future Fund	85,000,000	0	0	16,000,000	2,000,000	-87.5%	2,000,000	0.0%
5XM0	195677	Bar and Restaurant Assistance	6,094,597	680,000	0	0	0		0	
5ZK0	1956F8	Innovation Hubs	0	0	0	125,000,000	0	-100.0%	0	
5HR0	195403	Appalachian Workforce Assistance	999,298	184,145	0	0	0		0	
5HR0	195606	TechCred Program	4,402,826	5,182,722	14,652,132	0	0		0	
5HR0	195622	Defense Development Assistance	836,898	559,175	0	0	0		0	
5JR0	195635	Tax Incentives Operating	535,532	524,901	840,070	1,000,000	1,200,000	20.0%	1,200,000	0.0%
5KP0	195645	Historic Rehabilitation Operating	804,388	1,093,843	959,139	1,300,000	1,800,000	38.5%	1,800,000	0.0%
5M40	195659	Low Income Energy Assistance (USF)	276,572,000	413,479,396	332,696,557	325,000,000	336,627,830	3.6%	0	-100.0%
5M50	195660	Advanced Energy Loan Programs	3,399,885	531,284	3,997,228	8,925,000	8,932,168	0.1%	8,940,462	0.1%
5MH0	195644	SiteOhio Administration	0	0	0	5,000	5,000	0.0%	5,000	0.0%
5UL0	195627	Brownfields Revolving Loan Program	0	2,323,701	176,251	1,695,000	1,750,000	3.2%	1,750,000	0.0%
5UY0	195496	Sports Events Grants	7,365,178	0	360,273	7,635,197	1,074,459	-85.9%	1,074,459	0.0%
5W60	195691	International Trade Cooperative Projects	0	2,566	1,228	50,000	50,000	0.0%	50,000	0.0%
5XH0	195694	Micro-Loan	1,900,511	3,227,537	3,690,750	2,500,000	2,500,000	0.0%	2,500,000	0.0%
5XH0	195632	Women Owned Business Loans	51,750	3,605,414	5,359,879	5,000,000	5,000,000	0.0%	5,000,000	0.0%
5XH0	195611	Minority Business Development Loan Administration	0	0	0	0	2,000,000		2,000,000	0.0%
5XX0	195408	Meat Processing Investment Program	6,228,712	3,153,863	492,425	0	0		0	
5YC0	195569	Community Improvements	0	69,594	219,008	0	0		0	
5YE0	1956A2	Brownfield Remediation	73,935	83,983,469	118,804,296	371,256,295	2,250,000	-99.4%	2,250,000	0.0%
5YF0	1956A3	Demolition and Site Revitalization	52,629	20,005,427	50,830,384	163,259,121	1,500,000	-99.1%	1,500,000	0.0%
6170	195654	Volume Cap Administration	20,002	7,806	8,275	40,000	40,000	0.0%	40,000	0.0%
6460	195638	Low- and Moderate-Income Housing Programs	42,899,529	52,467,571	55,645,359	65,000,000	64,402,825	-0.9%	64,435,386	0.1%
5GT0	195550	Broadband Development Grants	1,326,025	99,533,924	21,192,164	2,813,526	2,800,000	-0.5%	2,800,000	0.0%
5AI1	1956G9	Broadband Pole Replacement and Undergrounding Program	0	0	11,382	27,319	46,361,299	169,603.5%	0	-100.0%
5AO0	1956H2	One Time Priority Projects	0	0	17,365,682	20,375,000	0	-100.0%	0	
5AP1	1956H3	Welcome Home Ohio Program	0	0	170,365	58,506,885	40,625,000	-30.6%	625,000	-98.5%
5CH1	1956J2	Ohio Housing Investment Opportunity Program	0	0	0	0	100,000,000		0	-100.0%
		Total Dedicated Purpose	1,028,774,480	1,164,529,116	1,061,958,467	2,009,834,320	650,003,503	-67.7%	126,368,282	-80.6%
4Z60	195647	Rural Industrial Park Loan	1,463,021	8,686,977	6,009,700	15,000,000	7,521,860	-49.9%	0	-100.0%
5S90	195628	Capital Access Loan Program	596,329	563,043	1,445,477	2,500,000	1,500,000	-40.0%	1,500,000	0.0%
7009	195664	Innovation Ohio	0	0	0	0	17,426,036		0	-100.0%
7010	195665	Research and Development	0	35,010,968	0	0	36,032,990		0	-100.0%
7037	195615	Facilities Establishment	32,908,863	30,168,140	38,170,962	10,000,000	10,000,000	0.0%	10,000,000	0.0%
		Total Facilities Establishment	34,968,213	74,429,128	45,626,140	27,500,000	72,480,886	163.6%	11,500,000	-84.1%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3080	195581	Energy Efficiency Revolving Loan Fund Capitalization Grant	0	0	0	3,202,320	2,500,000	-21.9%	2,500,000	0.0%
3080	195602	Appalachian Regional Commission	955,681	898,793	5,003,041	5,750,000	7,500,000	30.4%	7,500,000	0.0%
3080	195603	Housing Assistance Programs	29,092,352	23,281,183	14,113,313	12,575,000	12,571,729	0.0%	12,576,756	0.0%
3080	195609	Small Business Administration Grants	8,087,942	6,006,615	4,879,992	5,550,000	5,550,000	0.0%	5,550,000	0.0%
3080	195618	Energy Grants	939,794	4,208,676	3,449,761	7,500,000	11,650,326	55.3%	11,661,160	0.1%
3080	195670	Home Weatherization Program	17,177,060	17,598,994	45,392,872	102,000,000	86,079,636	-15.6%	0	-100.0%
3080	195672	Manufacturing Extension Partnership	9,234,425	6,673,543	8,044,099	8,599,922	6,600,000	-23.3%	6,600,000	0.0%
3080	195675	Procurement Technical Assistance	717,661	1,134,898	1,042,671	1,300,000	1,500,000	15.4%	1,500,000	0.0%
3080	195696	State Trade and Export Promotion	707,114	720,672	302,924	1,000,000	500,000	-50.0%	500,000	0.0%
3080	1956A8	ARPA Tourism Grant Program	337,139	2,682,238	3,603,695	0	0		0	
3080	1956A9	ARPA Appalachia Ohio Planning	0	291,245	688,144	0	0		0	
3350	195610	Energy Programs	266,589	366,933	187,116	350,000	350,000	0.0%	350,000	0.0%
3AE0	195643	Workforce Development Initiatives	893,201	1,028,103	1,134,607	2,000,000	2,000,000	0.0%	2,000,000	0.0%
3FJ0	195626	Small Business Capital Access and Collateral Enhancement Program	1,983,993	1,263,221	824,780	2,700,000	2,600,000	-3.7%	2,600,000	0.0%
3K80	195613	Community Development Block Grant	73,628,974	58,888,306	60,822,316	62,975,000	57,500,000	-8.7%	57,500,000	0.0%
3K90	195611	Home Energy Assistance Block Grant	274,406,471	263,541,225	190,133,709	165,000,000	180,000,000	9.1%	0	-100.0%
3K90	195614	HEAP Weatherization	41,070,504	39,657,339	52,619,987	45,000,000	44,000,000	-2.2%	0	-100.0%
3L00	195612	Community Services Block Grant	47,171,517	26,102,396	35,610,325	29,000,000	32,000,000	10.3%	0	-100.0%
3V10	195601	HOME Program	24,563,839	26,355,117	39,164,041	62,975,000	53,750,000	-14.6%	53,750,000	0.0%
3IC0	1956D9	Growth Capital Fund	0	7,854	180,313	100,255,000	3,250,000	-96.8%	3,250,000	0.0%
3IC0	1956E1	Early-Stage Focus Fund	0	7,854	131,912	11,350,000	1,500,000	-86.8%	1,500,000	0.0%
3IC0	1956E3	Collateral Enhancement Program	0	1,407,941	1,868,604	6,000,000	6,000,000	0.0%	6,000,000	0.0%
3IC0	1956E2	Ohio Community Development Financial Institutions Loan Participation Prog	0	69,153	5,376,667	10,000,000	10,000,000	0.0%	10,000,000	0.0%
3IC0	1956H5	SSBCI Technical Assistance Program	0	0	519,594	1,500,000	1,500,000	0.0%	1,500,000	0.0%
3IF0	1956E4	Broadband Equity, Access, and Deployment (BEAD) Program	0	1,679,818	2,832,282	102,999,532	793,000,000	669.9%	0	-100.0%
3IF0	1956E5	Broadband Digital Equity Acts Program	0	741,698	740,794	30,000,000	23,800,000	-20.7%	476,000	-98.0%
3IM0	195582	Home-Owner Managing Energy Savings Rebate Program	0	0	0	124,167,680	15,000,000	-87.9%	15,000,000	0.0%
3IM0	195583	High-Efficiency Electric Home Rebate Program	0	0	0	123,443,470	15,000,000	-87.8%	15,000,000	0.0%
3IM0	195584	Inflation Reduction Act Contractor Training	0	0	0	4,791,100	0	-100.0%	0	
		Total Federal	531,234,256	484,613,814	478,667,559	1,031,984,024	1,375,701,691	33.3%	217,313,916	-84.2%
GRF	195415	Business Development Services	2,037,653	2,681,398	4,019,158	4,000,000	4,114,894	2.9%	4,157,217	1.0%

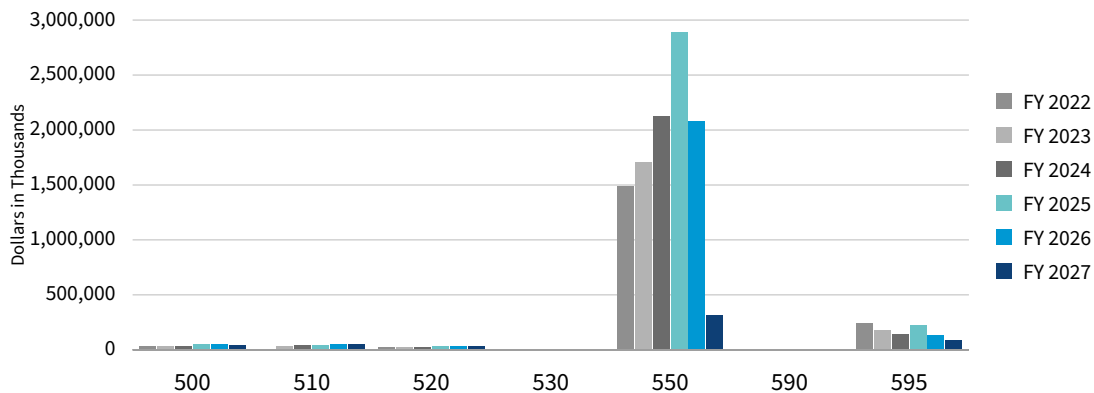
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	195455	Appalachia Assistance	8,027,867	7,195,746	4,792,885	6,674,000	12,680,362	90.0%	12,682,630	0.0%
GRF	195553	Industry Sector Partnerships	2,450,792	3,004,956	7,036,158	5,000,000	5,000,000	0.0%	5,000,000	0.0%
GRF	195402	Coal Research and Development Program	203,132	132,176	190,252	150,000	175,000	16.7%	175,000	0.0%
GRF	195405	Minority Business Development	4,438,737	6,352,043	6,566,878	9,150,000	9,412,302	2.9%	9,508,983	1.0%
GRF	195406	Helping Ohioans Stay in their Homes	0	0	7,000,000	4,000,000	0	-100.0%	0	
GRF	195419	Healthy Beginnings at Home	0	0	375,000	0	0		0	
GRF	195420	Housing Technical Assistance	0	0	0	1,500,000	0	-100.0%	0	
GRF	195426	Redevelopment Assistance	953,260	1,088,553	1,128,892	1,065,000	1,125,000	5.6%	1,141,982	1.5%
GRF	195453	Technology Programs and Grants	2,273,943	1,005,164	1,038,319	835,000	859,360	2.9%	868,648	1.1%
GRF	195454	Small Business and Export Assistance	3,361,991	3,481,297	3,056,420	4,000,000	4,037,643	0.9%	4,057,014	0.5%
GRF	195456	Local Roads	0	48,801,036	12,641,518	0	0		0	
GRF	195459	Ohio Onshoring Incentive	0	0	600,000,000	0	0		0	
GRF	195497	CDBG Operating Match	1,158,930	1,341,070	1,374,578	1,400,000	1,445,867	3.3%	1,473,181	1.9%
GRF	195499	BSD Federal Programs Match	12,100,401	15,189,285	14,341,258	13,274,000	13,441,064	1.3%	13,499,251	0.4%
GRF	195501	iBELIEVE	201,070	242,774	30,610	0	0		0	
GRF	195503	Local Development Projects	15,455,378	17,588,546	12,797,990	3,500,000	0	-100.0%	0	
GRF	195537	Ohio-Israel Agricultural Initiative	200,735	212,741	231,110	250,000	250,000	0.0%	250,000	0.0%
GRF	195556	TechCred Program	4,914,298	7,161,223	261,136	25,200,000	25,205,470	0.0%	25,207,322	0.0%
GRF	195566	Main Street Job Recovery Program	0	201,024	165,887	0	0		0	
GRF	1954A5	Local Government Cybersecurity Grants	0	0	0	0	7,000,000		0	-100.0%
GRF	195901	Coal Research and Development General Obligation Bond Debt Service	7,125,917	5,724,433	5,727,636	4,042,500	4,050,000	0.2%	2,525,000	-37.7%
GRF	195905	Third Frontier Research and Development General Obligation Bond Debt Serv	68,863,812	59,271,500	47,737,327	36,500,000	45,000,000	23.3%	45,000,000	0.0%
GRF	195912	Job Ready Site Development General Obligation Bond Debt Service	4,593,204	4,591,604	0	0	0		0	
		Total General Revenue	138,361,120	185,266,569	730,513,012	120,540,500	133,796,962	11.0%	125,546,228	-6.2%
1350	195684	Development Operations	12,456,908	13,002,713	14,364,086	17,112,847	15,263,246	-10.8%	15,609,260	2.3%
6850	195636	Development Services Reimbursable Expenditures	0	124,143	125,000	125,000	250,000	100.0%	250,000	0.0%
		Total Internal Service Activity	12,456,908	13,126,857	14,489,086	17,237,847	15,513,246	-10.0%	15,859,260	2.2%
		Grand Total - Department of Development	1,795,361,573	1,970,348,277	2,374,573,056	3,230,006,691	2,352,206,288	-27.2%	521,297,686	-77.8%

Agency's Budget by Expense Type

The largest expense for the Department of Development in FY 2024 was the Subsidies and Shared Revenue category (89.7%). The second largest expense was the Transfers category (5.9%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	28,473	31,025	34,990	47,872	53,244	11.2%	40,038	-24.8%
510 Purchased Personal Services	12,627	35,608	45,010	38,904	52,720	35.5%	46,736	-11.4%
520 Supplies and Maintenance	18,042	22,107	24,841	34,042	36,214	6.4%	28,521	-21.2%
530 Equipment	592	951	1,005	886	670	-24.4%	570	-14.9%
550 Subsidies Shared Revenue	1,490,218	1,707,287	2,128,969	2,888,182	2,075,190	-28.1%	316,344	-84.8%
590 Judgments, Settlements & Bonds	0	0	25	0	0		0	
595 Transfers and Non-Expense	245,409	173,371	139,733	220,122	134,169	-39.0%	89,089	-33.6%
TOTAL	1,795,362	1,970,348	2,374,573	3,230,007	2,352,206	-27.2%	521,298	-77.8%

Expenses by Account Category



FY 2025 includes one-time ARPA federal subsidies that will not continue in FY 2026 and FY 2027.

ALI Analysis**Fund GRF - ALI 1954A5 Local Government Cybersecurity Grants**

The Local Government Cyber Grants line is created to administer a new program to support cybersecurity for local governments in FY 2026.

Fund 7014 - ALI 195692 Research and Development Taxable Bond Projects

The Research and Development Taxable Bonds line increases significantly, with Third Frontier planning to award Entrepreneurial Service Provider grants in FY 2026. These grants are generally awarded on a 2-3 year cadence.

Fund 5XH0 - ALI 1956I1 Minority Business Development Loan Administration

The Minority Business Development Loan Administration line is created to separate administrative costs for minority business loan programs to increase transparency and remain consistent with the funding structure of other divisions in the Department.

Fund 3IF0 - ALI 1956E4 Broadband Equity, Access, and Deployment (BEAD) Program

The Broadband Equity, Access and Deployment (BEAD) Program line increases in FY 2026 to reflect a one-time federal award and is not continued in FY 2027 as a result.

ALI Restructuring

The Department of Development will transfer five energy assistance programs to the Department of Job and Family Services in FY 2027, resulting in the discontinuation of six lines. By consolidating eligibility-based programs under the Department of Job and Family Services, this strategic shift will enhance the overall customer experience and improve the efficiency of services for individual Ohio residents. As a result, services benefiting individual customers will move to the Department of Job and Family Services, while the Department of Development will continue to administer programs that support small businesses and community-level customers.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
4F20	195699	Utility Community Assistance	750,000	686,947	-8.4%	0	-100.0%
5M40	195659	Low Income Energy Assistance (USF)	325,000,000	336,627,830	3.6%	0	-100.0%
3080	195670	Home Weatherization Program	102,000,000	86,079,636	-15.6%	0	-100.0%
3K90	195611	Home Energy Assistance Block Grant	165,000,000	180,000,000	9.1%	0	-100.0%
3K90	195614	HEAP Weatherization	45,360,000	44,000,000	-3.0%	0	-100.0%
3L00	195612	Community Services Block Grant	29,000,000	32,000,000	10.3%	0	-100.0%

Role and Overview

The Department of Developmental Disabilities' mission is to partner with people and communities to support Ohioans with developmental disabilities and their families. The Department envisions Ohio as the best place in the nation for people with developmental disabilities to thrive. The Department's customer-focused core values include inclusion, partnership, and respect. The Director of the Department is appointed by the Governor and oversees 1,700 full-time employees. The Department and 88 county boards of developmental disabilities support programs that enable people to live and receive services in community residential settings. The Department delivers residential support services, 24-hour care, behavioral support, therapy, and medical services for individuals living in state developmental centers. The agency also oversees intermediate care facilities, which provide comprehensive and individualized healthcare and habilitation services to individuals to promote their functional status and independence in a residential setting. The Department also supports private Medicaid providers through certification, licensing, and reviews.

More information regarding the Department of Developmental Disabilities is available at dodd.ohio.gov.

Agency Budget Highlights

The recommended budget provides funding for more than 44,000 people to receive home and community-based services, ensuring people with developmental disabilities have the opportunity to live and work in their communities. Additionally, support continues to approximately 425 private intermediate care facilities, which provide residential services to approximately 4,300 people, as well as the eight developmental centers, which provide temporary and long-term residential support for approximately 600 people with severe developmental disabilities.

The recommended budget maintains provider rates increased in FY 2024-2025 to address healthcare workforce shortages by supporting higher wages and providing additional workforce supports.

Through the recommended budget, the Department will continue its investments for multi-system youth by expanding coordinated services of multiple partners within the child-serving system. To the greatest extent possible, multi-system youth in Ohio's developmental disabilities system will be supported in their communities and at home with their families.

The funding recommendation continues to ensure that Ohio is a technology-first state, providing people with developmental disabilities increased opportunities to live, work, and thrive in their communities through innovative technology and support.

Agency Goals and Objectives

Provide Ohioans with developmental disabilities resources and support to enhance life skills and achieve their career goals through technology, innovative peer mentorship, networking, adult day and employment services, and job readiness training programs.

Continue building initiatives for employment and adult day services while connecting people with developmental disabilities who work in their communities with each other to discuss employment challenges and successes, and offer support.

Improve the delivery of healthcare to Ohioans living with developmental disabilities.

Encourage use of adaptive technologies to support oral hygiene and increase physician/health education about developmental disabilities.

Improve timely access to services and support the use of telehealth services.

Promote trauma-informed care and expand specialized home and community-based services, which prepares adolescents and young adults for healthcare transitions.

Establish strategic partnerships with health systems and health professionals.

Empower Ohioans living with developmental disabilities to be leaders in their communities, by providing training, education, and networking opportunities, to advocate for themselves and their needs.

Develop and implement leadership training series for people living with developmental disabilities.

Provide support to people with developmental disabilities so that they can serve on county boards of developmental disabilities.

Improve the quality of supports provided to Ohioans living with developmental disabilities by advancing initiatives that support providers.

Promote shared living and remote support services to create effective alternatives to in-person homemaker and personal care services and foster independence for individuals with disabilities.

Promote a system-wide adoption of the Ohio Individual Service Plan. The Ohio Individual Service Plan is the same plan for all people who receive developmental disability services. People moving throughout the state will have the same plan no matter what county they live in or which providers they choose.

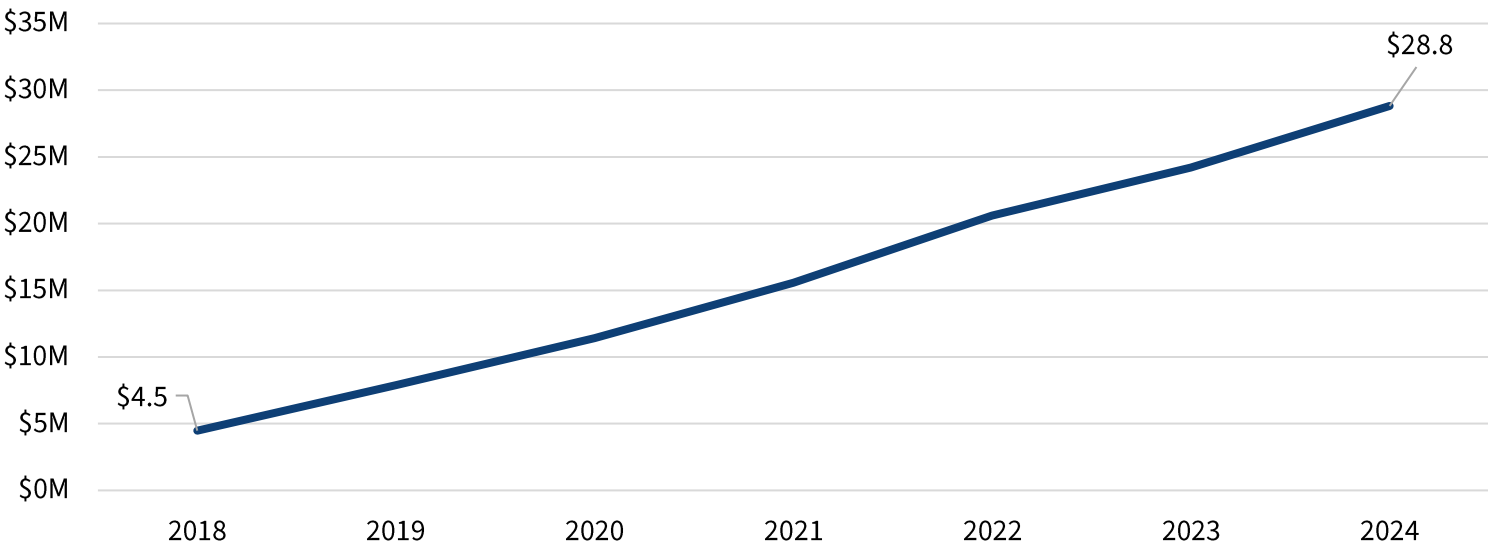
Results – Technology First

Under Ohio's Technology First initiative, the Department of Developmental Disabilities works with county boards of developmental disabilities to ensure technology is considered as part of all service and support plans for people with disabilities. Remote support must be considered as the first option when authorizing services for a person with developmental disabilities before authorizing on-site direct support professionals. Technology First, created through a 2018 executive order, aims to help people learn more about how to use technology to improve their quality of life through independence and personal freedom.

Many Ohioans with developmental disabilities encounter obstacles in daily tasks and activities and in accessing education and jobs. Devices that engage in two-way communication or provide step-by step assistance can help people overcome these barriers. The Technology First initiative allows people with developmental disabilities to use remote support services as part of their support plan. Since the inception of the Technology First initiative, the Department has more than doubled the number of people using remote supports. In calendar year 2024, 1,552 people with developmental disabilities used remote support services, and this number is expected to increase in calendar year 2025.

The Department of Developmental Disabilities also tracks individuals that utilized remote support services and have a Medicaid claim for those services. Since calendar year 2018, \$28.8 million total was billed to Medicaid for remote support services and just over 2.8 million remote support service units were reimbursed.

**Total Amount Billed for Remote Support Services for Individuals with Developmental Disabilities
Calendar Years 2018-2024**



Results - Other Programs

Through various programs aimed to assist youth, the Department and its partners provided learning support to more than 1,800 students in 2024 through Learning Aid Ohio and awarded \$2.8 million in Keeping Families Together funding this biennium in support of 52 projects across the state that provided targeted materials and training to help keep families together.

Ohio invested \$4.4 million to install universal changing tables across the state. This effort aims to make public spaces, including libraries, fairgrounds, and parks more accessible for people with developmental disabilities and their families, ensuring they can fully engage with their communities. This funding supports 49 counties and councils of governments. Due to the success of the program, 136 universal changing tables are either active or in progress and 16 mobile units have been deployed to various community events across Ohio.

Executive Recommendations by Line Item for FY 2026 and FY 2027

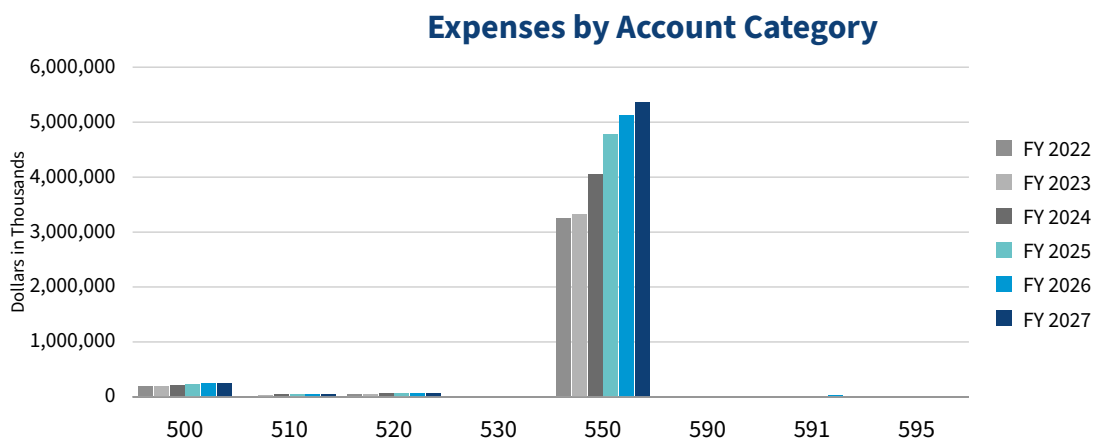
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
2210	322620	Supplement Service Trust	0	108,076	17,730	500,000	500,000	0.0%	500,000	0.0%
4890	653632	Developmental Centers Direct Care Services	4,040,667	4,404,963	4,403,930	7,000,000	7,000,000	0.0%	7,000,000	0.0%
5DK0	322629	Capital Replacement Facilities	121,456	11,720	816,875	750,000	750,000	0.0%	750,000	0.0%
5EV0	653627	Medicaid Program Support	1,327,728	1,314,392	1,981,413	2,540,000	2,540,000	0.0%	2,540,000	0.0%
5GE0	653606	ICF/IID and Waiver Match	25,183,015	33,712,817	25,692,276	60,100,000	60,000,000	-0.2%	60,000,000	0.0%
5GE0	320606	Central Office Operating Expenses	11,006,730	20,405,976	20,191,036	20,526,874	20,914,384	1.9%	21,180,026	1.3%
5H00	322619	Medicaid Repayment	40	508,645	36,223	900,000	900,000	0.0%	900,000	0.0%
5HC8	653698	DDD Home and Community Based Services	61,942,322	-11,677	78,755,679	79,882,541	0	-100.0%	0	
5S20	653622	Medicaid Administration and Oversight	24,145,520	27,201,178	32,129,512	32,000,000	36,000,000	12.5%	36,000,000	0.0%
5Z10	653624	County Board Waiver Match	318,807,059	408,105,345	492,482,044	566,900,000	688,000,000	21.4%	752,000,000	9.3%
		Total Dedicated Purpose	446,574,538	495,761,435	656,506,718	771,099,415	816,604,384	5.9%	880,870,026	7.9%
3250	322612	Community Social Service Programs	22,883,915	28,646,789	37,414,035	14,671,092	15,075,000	2.8%	15,075,000	0.0%
3A40	653654	Medicaid Services	2,118,268,304	2,339,760,113	2,557,975,297	3,093,035,147	3,385,530,510	9.5%	3,545,767,920	4.7%
3A40	653655	Medicaid Support	71,034,671	67,811,546	82,527,880	80,000,000	92,000,000	15.0%	97,000,000	5.4%
3A50	320613	Developmental Disabilities Council	2,901,113	2,648,871	2,356,501	3,254,000	3,369,230	3.5%	3,408,234	1.2%
3HC8	653699	DDD Home and Community Based Services - Federal	146,617,686	-27,639	112,413,400	111,937,279	0	-100.0%	0	
3HQ0	322656	DODD GEER - Supplemental Learning	1,792,784	0	0	0	0		0	
		Total Federal	2,363,498,472	2,438,839,680	2,792,687,113	3,302,897,518	3,495,974,740	5.8%	3,661,251,154	4.7%
GRF	653321	Medicaid Program Support-State	8,119,483	7,842,478	7,842,000	7,842,000	8,163,217	4.1%	8,421,356	3.2%
GRF	653407	Medicaid Services	658,144,329	614,386,865	855,291,775	1,004,334,000	1,127,127,000	12.2%	1,140,627,000	1.2%
GRF	320411	Special Olympics	100,000	100,000	100,000	100,000	100,000	0.0%	100,000	0.0%
GRF	320412	Protective Services	2,450,000	2,600,000	3,000,000	3,200,000	3,200,000	0.0%	3,200,000	0.0%
GRF	322420	Screening and Early Identification	62,500	0	0	0	0		0	
GRF	322509	Community Supports and Rental Assistance	1,516,199	749,679	966,831	900,000	700,000	-22.2%	700,000	0.0%
GRF	322421	Part C Early Intervention	21,044,089	24,159,258	22,973,091	0	0		0	
GRF	322422	Multi System Youth	1,799,566	2,848,090	5,172,097	5,000,000	5,000,000	0.0%	5,000,000	0.0%
GRF	322423	Technology First	0	0	2,228,377	3,200,000	3,200,000	0.0%	3,200,000	0.0%
GRF	322502	Community Program Support	0	750,000	0	0	0		0	
GRF	322508	Employment First Initiative	2,537,003	2,651,885	2,559,603	2,700,000	2,700,000	0.0%	2,700,000	0.0%
GRF	322510	Best Buddies Ohio	100,000	100,000	0	0	0		0	
GRF	320415	Developmental Disabilities Facilities Lease Rental Bond Payments	27,357,299	27,359,173	25,855,634	22,625,000	27,500,000	21.5%	24,200,000	-12.0%
		Total General Revenue	723,230,467	683,547,427	925,989,408	1,049,901,000	1,177,690,217	12.2%	1,188,148,356	0.9%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1520	653609	DC and Residential Facilities Operating Services	11,774,492	14,318,934	30,813,884	31,000,000	20,000,000	-35.5%	20,000,000	0.0%
		Total Internal Service Activity	11,774,492	14,318,934	30,813,884	31,000,000	20,000,000	-35.5%	20,000,000	0.0%
		Grand Total - Department of Developmental Disabilities	3,545,077,970	3,632,467,476	4,405,997,123	5,154,897,933	5,510,269,341	6.9%	5,750,269,536	4.4%

Agency's Budget by Expense Type

The largest expense category for the Department of Developmental Disabilities in FY 2024 was Subsidies and Shared Revenue (92%), which was to ensure the provision of Medicaid services to eligible individuals. The second largest expense category was Personal Services (4.8%), which was largely related to staffing at the eight state-owned and operated developmental centers that the agency administers for individuals with developmental disabilities.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	201,277	200,352	215,287	229,130	240,633	5.0%	248,425	3.2%
510 Purchased Personal Services	26,738	32,800	48,667	50,939	47,627	-6.5%	47,627	0.0%
520 Supplies and Maintenance	37,775	46,827	55,994	56,788	60,453	6.5%	60,596	0.2%
530 Equipment	2,023	3,182	1,782	6,121	6,121	0.0%	6,121	0.0%
550 Subsidies Shared Revenue	3,245,077	3,316,695	4,055,092	4,782,535	5,121,371	7.1%	5,356,735	4.6%
590 Judgments, Settlements & Bonds	2,684	1,255	682	1,300	1,310	0.8%	1,310	0.0%
591 Debt Service	27,357	27,359	25,856	22,625	27,500	21.5%	24,200	-12.0%
595 Transfers and Non-Expense	2,148	3,996	2,636	5,460	5,255	-3.8%	5,255	0.0%
TOTAL	3,545,078	3,632,467	4,405,997	5,154,898	5,510,269	6.9%	5,750,270	4.4%



ALI Analysis

Fund 3HC8 - ALI 653699 DDD Home and Community Based Services - Federal

The Home and Community Based Services funding change is due to the end of additional federal funding for the program.

Fund 5HC8 - ALI 653698 DDD Home and Community Based Services

The Home and Community Based Services funding change is due to the end of additional federal funding for the program.

Role and Overview

The Ohio Department of Education and Workforce supports Ohio's educators, students, and families so every student achieves educational excellence and acquires the real-world skills needed to thrive both in the classroom and beyond. In collaboration with schools, districts, educators, families, businesses, nonprofits, and stakeholders, the Department develops and implements programs to ensure students are prepared to learn each day. The Department oversees an education system comprised of 611 public school districts, 49 joint vocational school districts, 51 educational service centers, 343 community schools, eight independent science technology engineering and math schools, and more than 700 chartered nonpublic schools serving students and families across the state. Each public school district is governed by a locally elected school board that exercises taxing authority subject to voter approval. The Director of the Department of Education and Workforce is appointed by the Governor. The Department has approximately 567 full-time employees.

More information regarding the Department of Education and Workforce is available at education.ohio.gov.

Agency Budget Highlights

This budget recommendation funds the disbursement of \$12.4 billion in FY 2026 and \$12.6 billion in FY 2027 from state sources to schools and districts to support Ohio's 1.7 million school children. The recommendation also continues the phase-in of the school funding formula, increases per pupil funding for community school facilities, and continues access to Ohio's five scholarship programs.

The FY 2026-2027 budget maintains funding to support literacy coaches in schools and districts with the lowest reading proficiency. Coaches are trained in the science of reading and evidence-based strategies for effective literacy instruction and intervention.

To implement the recommendations of the Governor's School Bus Safety Task Force, recommended funding levels include \$34 million over the biennium for grants for school districts to purchase school bus safety features such as seat belts, collision avoidance systems, ground wash lights, and more. This recommendation also increases the annual bus driver training requirement from four to six hours and provides advanced bus driver training opportunities.

This budget recommendation provides \$10 million over the biennium to establish the Ohio Principal Apprenticeship Program. This new program will allow aspiring principals to train under veteran principals to gain on-the-job experience and help school districts to train and retain skilled principals. Strengthening Ohio's principal workforce will improve student achievement and engagement and promote safe and supportive school environments.

Agency Goals and Objectives

Increase student achievement through improved language and literacy outcomes for all students.

Continue the Governor's ReadOhio program while supporting schools and districts to implement evidenced-based strategies for effective literacy instruction.

Implement the Ohio Literacy Coaching Model and support the use of high-quality instructional materials statewide.

Prepare high school graduates with the skills needed for success in college, careers, and real life.

Coordinate with the Governor's Office of Workforce Transformation to review and update the industry-recognized credential list to ensure Ohio's schools and districts are preparing students for careers on Ohio's Top Jobs List.

Support continued economic growth in Ohio by increasing the number of in-demand career-tech programs across the state and provide additional assistance in mentoring and career advising.

Address non-academic barriers that prevent students from engaging in learning, such as attendance, mental health, and student wellness.

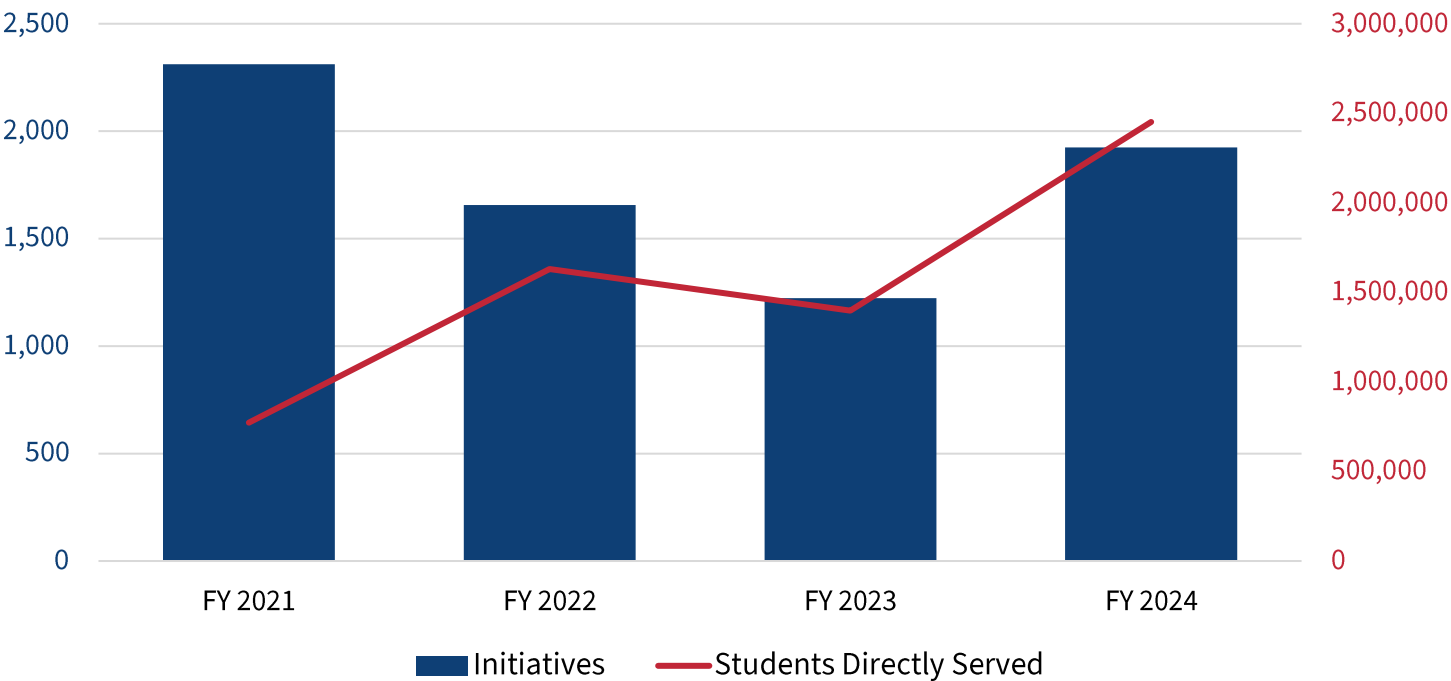
Promote the use of Student Wellness and Success Funding to ensure all students have access to quality mental health and physical healthcare services.

Leverage state funding for reduced-price meals to ensure all low-income students have access to school breakfasts and lunches and expand federal programs to provide additional schools and districts access to meal programs.

Results – Student Wellness and Success

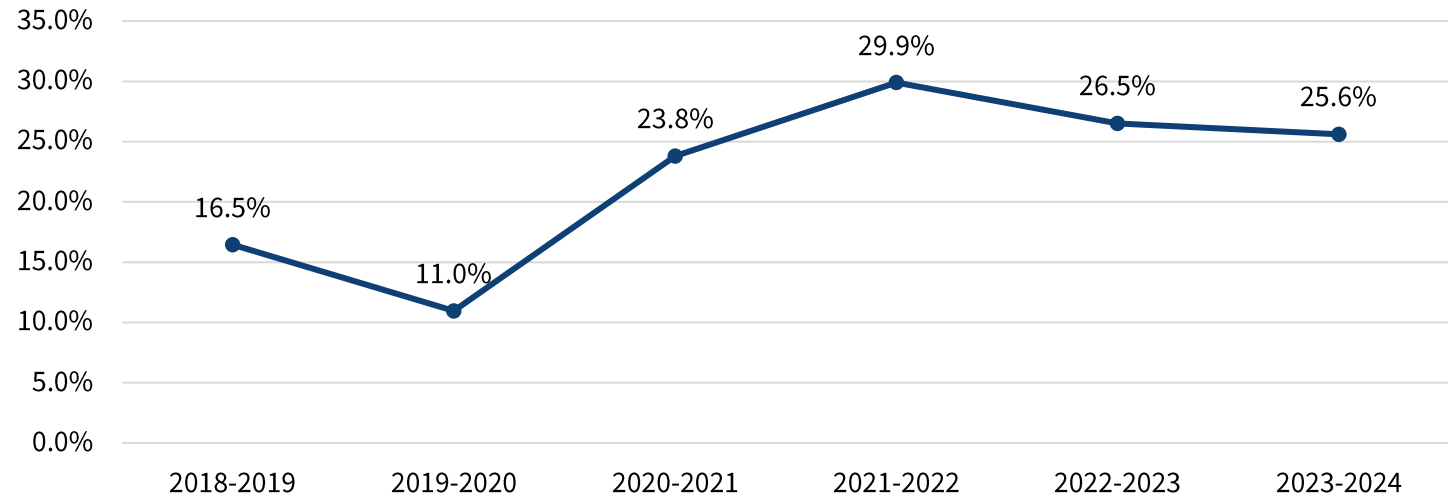
The Student Wellness and Success program provides funds to districts and schools for initiatives that support wraparound services for Ohio’s students. This includes reading improvement and intervention, services for students experiencing homelessness, and family engagement and support services. Schools and districts must develop plans for using the funds in collaboration with community partners. Beginning in FY 2024, at least 50 percent of Student Wellness and Success Funds must be spent on physical or mental health services.

Student Wellness and Success



In FY 2024, the categories with the highest spending of Student Wellness and Success Funding were mental health services; physical healthcare services; and culturally appropriate, evidence-based, or evidence-informed prevention education, including youth-led programming and social and emotional learning curricula.

Chronic Absenteeism Rate By School Year



Chronic absence is defined in Ohio as a student missing 10 percent or more of the school year for any reason – excused, medically excused, unexcused, and suspensions. On the 2023-2024 State Report Card, chronic absenteeism remained high, yet there was a 4.3 percentage point decline from 2021-2022 (29.9%) to 2023-2024 (25.6%).

Results - Other Programs

The Department supported child nutrition programs that provided nutritious meals and snacks to children throughout Ohio. During the 2023-2024 school year, participating programs served 151.3 million national school lunch meals, 73.7 million school breakfast meals, and 4.8 million summer food service program meals.

In FY 2024, the Innovative Workforce Incentive Program resulted in more than 19,000 credentials earned by students across Ohio. For the graduating Class of 2023, students earned 126,660 industry-recognized credentials, an increase of 47,545 (60.1%) from the Class of 2022, and a key benchmark in one of the state's graduation pathways.

In FY 2024, the Department promoted high-quality professional development and school improvement initiatives. This included targeted support for students with disabilities, literacy improvement, and promotion of the use of data to improve learning for all students.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4520	200638	Charges and Reimbursements	507,848	501,998	834,101	1,500,000	1,500,000	0.0%	1,500,000	0.0%
4L20	200681	Teacher Certification and Licensure	12,227,102	12,768,475	6,652,988	0	0		0	
5980	200659	Auxiliary Services Reimbursement	542,449	383,481	573,700	650,000	650,000	0.0%	650,000	0.0%
5CV1	200632	Coronavirus Relief - Rural and Small Town School Districts	712,510	0	0	0	0		0	
5CV1	200642	Coronavirus Relief - Suburban School Districts	437,236	0	0	0	0		0	
5CV1	200643	Coronavirus Relief - Urban School Districts	798,455	0	0	0	0		0	
5CV1	200647	Coronavirus Relief - School Connectivity	10,291,459	0	0	0	0		0	
5CV1	200650	Coronavirus Relief - Other Education Entities	1,284,250	0	0	0	0		0	
5H30	200687	School District Solvency Assistance	0	0	10,758,000	2,000,000	2,000,000	0.0%	2,000,000	0.0%
5KX0	200691	Ohio School Sponsorship Program	859,793	925,247	920,447	1,250,000	1,900,000	52.0%	1,900,000	0.0%
5MM0	200677	Child Nutrition Refunds	41,707	0	0	550,000	550,000	0.0%	550,000	0.0%
5U20	200685	National Education Statistics	155,128	174,668	142,841	185,000	185,000	0.0%	185,000	0.0%
5VS0	200604	Foundation Funding - All Students	500,000,000	600,000,000	600,000,000	600,000,000	600,000,000	0.0%	600,000,000	0.0%
5VU0	200663	School Bus Purchase	6,905,467	33,570,066	12,244,731	0	0		0	
5YO0	200491	Public and Nonpublic Education Support	0	0	193,800,000	196,200,000	171,200,000	-12.7%	171,200,000	0.0%
6200	200615	Educational Improvement Grants	225,885	47,892	501,693	1,050,000	600,000	-42.9%	600,000	0.0%
5AD1	2006A2	Career-Technical Education Equipment	0	0	2,249,244	97,750,756	0	-100.0%	0	
5AR1	2006A5	Feminine Hygiene Products	0	0	2,803,629	0	0		0	
5AQ1	2006A4	Literacy Improvement	0	0	68,303,264	56,824,000	0	-100.0%	0	
		Total Dedicated Purpose	534,989,289	648,371,827	899,784,639	957,959,756	778,585,000	-18.7%	778,585,000	0.0%
3670	200607	School Food Services	8,072,739	8,001,280	10,002,729	13,379,350	13,379,350	0.0%	13,379,350	0.0%
3700	200624	Education of Exceptional Children	1,084,280	767,121	1,681,518	1,750,000	1,750,000	0.0%	1,750,000	0.0%
3AF0	657601	Schools Medicaid Administrative Claims	125,940	126,872	80,686	250,000	150,000	-40.0%	150,000	0.0%
3AN0	200671	School Improvement Grants	6,761,034	1,411,268	0	0	0		0	
3C50	200661	Early Childhood Education	13,243,537	12,672,680	14,085,075	7,500,000	0	-100.0%	0	
3EH0	200620	Migrant Education	1,695,893	1,759,948	1,486,528	2,700,000	1,700,000	-37.0%	1,700,000	0.0%
3EJ0	200622	Homeless Children Education	2,499,031	2,751,245	3,596,332	3,600,000	4,823,000	34.0%	5,112,380	6.0%
3FE0	200669	Striving Readers	1,581,128	264,099	0	0	0		0	
3GE0	200674	Summer Food Service Program	37,122,119	12,169,517	16,553,719	30,000,000	23,000,000	-23.3%	23,000,000	0.0%
3GG0	200676	Fresh Fruit and Vegetable Program	3,703,160	4,264,922	4,629,886	5,145,074	5,500,000	6.9%	6,000,000	9.1%
3HF0	200649	Federal Education Grants	4,987,613	4,497,795	4,178,560	6,831,327	5,000,000	-26.8%	5,000,000	0.0%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3HI0	200634	Student Support and Academic Enrichment	38,489,271	40,262,025	62,799,045	68,000,000	54,131,000	-20.4%	50,604,930	-6.5%
3HL0	200678	Comprehensive Literacy State Development Program	8,859,329	10,430,828	12,693,512	14,630,000	14,630,000	0.0%	14,630,000	0.0%
3HQ0	200500	Governor's Emergency Education Relief - K-12 Mental Health	3,506,581	2,428,975	0	0	0		0	
3HQ0	200627	Governor Emergency Education Relief - EDU	24,848,541	37,684,428	9,732,670	45,463	0	-100.0%	0	
3HQ0	200651	Emergency Assistance to Non-Public Schools	55,331,436	95,051,480	86,446,473	71,508,766	0	-100.0%	0	
3HS0	200640	Federal Coronavirus School Relief	1,689,636,603	2,120,146,035	1,933,522,641	692,611,108	0	-100.0%	0	
3HZ0	200641	ARP - Homeless Children and Youth	2,902,005	7,575,971	10,561,606	7,501,660	0	-100.0%	0	
3IA0	200657	ARP - Students with Disabilities	25,541,662	40,128,033	26,732,139	0	0		0	
3L60	200617	Federal School Lunch	851,888,218	485,357,995	494,956,258	457,074,973	565,999,000	23.8%	595,000,000	5.1%
3L70	200618	Federal School Breakfast	238,343,100	147,046,450	161,079,077	173,298,101	195,000,000	12.5%	205,000,000	5.1%
3L80	200619	Child/Adult Food Programs	94,379,225	96,075,732	101,414,122	115,606,485	116,000,000	0.3%	118,000,000	1.7%
3L90	200621	Career-Technical Education Basic Grant	45,810,520	53,678,711	51,704,716	54,500,000	56,680,000	4.0%	58,947,200	4.0%
3M00	200623	ESEA Title 1A	599,829,209	597,514,822	651,599,268	600,000,000	677,740,000	13.0%	698,072,200	3.0%
3M20	200680	Individuals with Disabilities Education Act	469,724,756	479,614,310	513,691,047	520,000,000	530,400,000	2.0%	541,008,000	2.0%
3T40	200613	Public Charter Schools	3,198,552	2,164,190	947,845	1,352,155	0	-100.0%	0	
3Y20	200688	21st Century Community Learning Centers	42,671,033	40,453,952	45,837,209	47,000,000	47,940,000	2.0%	48,898,800	2.0%
3Y60	200635	Improving Teacher Quality	69,409,136	72,735,501	75,520,780	75,645,000	77,157,900	2.0%	78,701,058	2.0%
3Y70	200689	English Language Acquisition	10,290,426	11,511,198	12,885,282	12,000,000	13,728,000	14.4%	14,277,120	4.0%
3Y80	200639	Rural and Low Income Technical Assistance	2,373,297	2,520,712	2,221,616	3,600,000	3,300,000	-8.3%	3,300,000	0.0%
3Z20	200690	State Assessments	6,095,552	9,631,177	16,296,641	11,500,000	11,500,000	0.0%	11,500,000	0.0%
3Z30	200645	Consolidated Federal Grant Administration	12,950,972	18,013,964	24,826,624	19,900,000	15,000,000	-24.6%	15,000,000	0.0%
		Total Federal	4,376,955,896	4,418,713,236	4,351,763,600	3,016,929,462	2,434,508,250	-19.3%	2,509,031,038	3.1%
GRF	200321	Operating Expenses	15,092,002	15,098,184	15,378,176	15,661,000	14,474,898	-7.6%	15,054,312	4.0%
GRF	200408	Early Childhood Education	59,336,017	64,038,422	112,723,609	21,359,202	0	-100.0%	0	
GRF	200416	Career Technical Education	0	0	0	0	2,758,006		2,893,106	4.9%
GRF	200420	Information Technology Development and Support	3,580,723	3,779,712	3,917,570	4,100,000	4,231,479	3.2%	4,316,527	2.0%
GRF	200422	School Management Assistance	2,467,395	2,387,889	2,870,058	2,598,000	3,332,220	28.3%	3,474,596	4.3%
GRF	200424	Policy Analysis	353,023	494,953	467,332	500,000	500,000	0.0%	516,419	3.3%
GRF	200426	Ohio Educational Computer Network	14,837,387	14,094,348	17,566,442	19,994,000	19,994,000	0.0%	19,994,000	0.0%
GRF	200427	Academic Standards	4,335,791	3,853,792	4,406,048	4,598,000	6,035,410	31.3%	5,929,033	-1.8%
GRF	200437	Student Assessment	57,574,632	46,158,073	54,491,057	54,151,000	53,409,125	-1.4%	53,682,346	0.5%
GRF	200439	Accountability/Report Cards	6,732,972	6,580,690	6,638,062	7,266,000	7,619,440	4.9%	7,687,742	0.9%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	200442	Child Care Licensing	2,110,046	2,145,854	2,906,434	0	0		0	
GRF	200446	Education Management Information System	8,126,320	8,367,051	9,307,230	9,437,000	10,058,226	6.6%	10,525,278	4.6%
GRF	200448	Educator and Principal Preparation	4,712,251	4,015,290	3,504,563	12,783,000	9,163,493	-28.3%	9,176,754	0.1%
GRF	200455	Community Schools and Choice Programs	3,809,124	3,557,895	3,910,360	4,232,000	4,370,165	3.3%	4,446,705	1.8%
GRF	200457	STEM Initiatives	320,000	0	500,000	0	0		0	
GRF	200465	Education Technology Resources	4,410,739	5,023,987	5,170,325	5,083,000	4,672,828	-8.1%	4,685,225	0.3%
GRF	200478	Industry-Recognized Credentials High School Students	15,415,810	17,518,690	16,000,000	16,000,000	16,000,000	0.0%	16,000,000	0.0%
GRF	200492	College Credit Plus - Auxiliary Funding	0	0	0	5,000,000	0	-100.0%	0	
GRF	200505	School Meal Programs	8,963,500	8,963,500	11,368,379	13,163,000	13,163,000	0.0%	13,163,000	0.0%
GRF	200597	Program and Project Support	3,800,000	3,800,000	9,305,189	8,560,500	0	-100.0%	0	
GRF	200502	Pupil Transportation	605,178,506	662,874,978	747,152,516	819,787,000	877,335,414	7.0%	955,629,701	8.9%
GRF	200511	Auxiliary Services	156,052,027	158,189,613	162,864,614	166,853,000	170,292,963	2.1%	172,262,613	1.2%
GRF	200532	Nonpublic Administrative Cost Reimbursement	70,759,968	71,500,744	73,440,062	75,381,000	76,935,110	2.1%	77,824,960	1.2%
GRF	200540	Special Education Enhancements	166,803,554	185,481,170	194,941,895	198,850,000	193,272,426	-2.8%	193,272,426	0.0%
GRF	200545	Career-Technical Education Enhancements	12,633,678	16,952,376	18,616,591	23,835,391	29,988,000	25.8%	29,988,000	0.0%
GRF	200550	Foundation Funding - All Students	6,957,669,288	7,118,107,449	7,975,003,597	8,269,497,000	8,424,986,974	1.9%	8,517,447,875	1.1%
GRF	200566	Literacy Improvement	1,242,302	1,550,971	1,818,111	1,500,000	4,472,674	198.2%	4,617,596	3.2%
GRF	200572	Adult Education Programs	7,440,279	9,975,059	11,176,818	12,174,226	9,848,399	-19.1%	9,866,137	0.2%
GRF	200573	EdChoice Expansion	-53,268	0	0	0	0		0	
GRF	200574	Half-Mill Maintenance Equalization	17,301,055	15,146,256	13,657,997	10,358,000	8,559,640	-17.4%	8,203,450	-4.2%
GRF	200576	Adaptive Sports Program	250,000	250,000	250,000	250,000	500,000	100.0%	500,000	0.0%
GRF	657401	Medicaid in Schools	321,819	303,744	319,713	327,000	349,925	7.0%	358,362	2.4%
		Total General Revenue	8,211,576,941	8,450,210,688	9,479,672,747	9,783,298,319	9,966,323,815	1.9%	10,141,516,163	1.8%
1380	200606	Information Technology Development and Support	10,024,421	11,366,079	15,749,284	16,111,120	18,394,387	14.2%	18,597,721	1.1%
4R70	200695	Indirect Operational Support	7,893,404	8,012,335	9,285,390	11,227,038	9,944,311	-11.4%	10,166,435	2.2%
4V70	200633	Interagency Program Support	5,531,321	5,533,444	1,460,078	5,000,000	3,000,000	-40.0%	3,000,000	0.0%
		Total Internal Service Activity	23,449,146	24,911,857	26,494,752	32,338,158	31,338,698	-3.1%	31,764,156	1.4%
7017	200631	Quality Community and Independent STEM Schools Support	63,907,752	54,000,000	87,586,345	136,500,000	136,500,000	0.0%	136,500,000	0.0%
7017	200602	School Climate Grants	99,639	0	0	0	0		0	
7017	200611	Education Studies	384,663	935,373	0	132,365	0	-100.0%	0	
7017	200612	Foundation Funding - All Students	1,264,200,000	1,242,500,000	1,274,945,000	1,323,945,000	1,338,945,000	1.1%	1,338,945,000	0.0%
7017	200614	Accelerate Great Schools	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	0.0%	1,500,000	0.0%
7017	200684	Community School Facilities	41,999,999	41,999,999	87,054,890	88,555,000	133,155,000	50.4%	133,155,000	0.0%
7017	200413	School Bus Safety	0	0	0	0	30,000,000		0	-100.0%

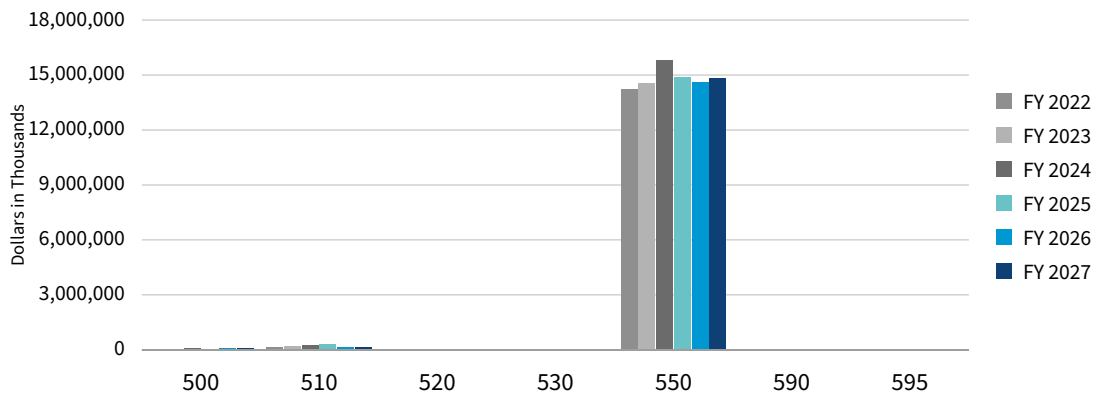
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7017	2006A7	Literacy Coaches	0	0	0	0	12,000,000		12,000,000	0.0%
		Total State Lottery	1,372,092,053	1,340,935,372	1,451,086,236	1,550,632,365	1,652,100,000	6.5%	1,622,100,000	-1.8%
		Grand Total - Department of Education and Workforce	14,519,063,325	14,883,142,980	16,208,801,973	15,341,158,060	14,862,855,763	-3.1%	15,082,996,357	1.5%

Agency's Budget by Expense Type

The largest expense category for the Department of Education and Workforce in FY 2024 was Subsidies Shared Revenue (97.7%). The second largest expenditure was Purchased Personal Services (1.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	78,379	81,679	82,861	78,490	83,440	6.3%	87,263	4.6%
510 Purchased Personal Services	149,546	197,763	243,672	300,153	118,063	-60.7%	118,413	0.3%
520 Supplies and Maintenance	34,272	37,692	47,790	47,454	48,541	2.3%	48,949	0.8%
530 Equipment	355	161	296	92	660	615.9%	566	-14.2%
550 Subsidies Shared Revenue	14,209,448	14,543,436	15,803,787	14,868,440	14,601,202	-1.8%	14,816,641	1.5%
590 Judgments, Settlements & Bonds	24,827	619	692	124	0	-100.0%	0	
595 Transfers and Non-Expense	22,237	21,793	29,704	46,405	10,949	-76.4%	11,164	2.0%
TOTAL	14,519,063	14,883,143	16,208,802	15,341,158	14,862,856	-3.1%	15,082,996	1.5%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 200540 Special Education Enhancements**

The biennial decrease can be attributed to funding for vocational rehabilitation services that will be funded directly at the Opportunities for Ohioans with Disabilities, instead of transferred from the Department of Education and Workforce.

Fund 5AD1 - ALI 2006A2 Career-Technical Education Equipment

The biennial decrease can be attributed to fully expending one-time funds to support career-technical education equipment purchases.

Fund 7017 - ALI 200413 School Bus Safety

New appropriation to support a grant program to help school districts invest in school bus safety features.

Fund 7017 - ALI 2006A7 Literacy Coaches

Appropriation to maintain funding for literacy coaches deployed to the schools with the lowest rates of reading proficiency.

Fund 5AQ1 - ALI 2006A4 Literacy Improvement

The biennial decrease can be attributed to fully expending one-time funds to help improve literacy rates in schools.

Fund 3HQ0 - ALI 200651 Emergency Assistance to Non-Public Schools

The biennial decrease can be attributed to the end of one-time federal programs.

Fund 3HS0 - ALI 200640 Federal Coronavirus School Relief

The biennial decrease can be attributed to the end of one-time federal programs.

Fund 3HZ0 - ALI 200641 ARP - Homeless Children and Youth

The biennial decrease can be attributed to the end of one-time federal programs.

Fund GRF - ALI 200408 Early Childhood Education

The biennial decrease can be attributed to the shifting of the Early Childhood Education Program from the Department of Education and Workforce to the Department of Children and Youth. The Department of Education and Workforce made payments to early childhood providers during the transition.

Fund GRF - ALI 200545 Career-Technical Education Enhancements

The biennial increase can be attributed to new competitive grants to Tech Prep Regional Centers that work with their education partners to increase student access to quality career-technical education pathways that provide opportunities to earn college credit while in high school.

ALI Analysis

Fund 7017 - ALI 200684 Community School Facilities

The biennial increase can be attributed to the Community School Facilities per pupil amount increasing from \$1,000 to \$1,500.

ALI Restructuring

The Department is splitting a portion of line item 200321, Operating Expenses into line item 200416, Career-Technical Education. This split of the operating line is moving the administrative costs for career technical education and workforce, including staff, that will better reflect day-to-day operations at the Department.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	200321	Operating Expenses	15,661,000	14,474,898	-7.6%	15,054,312	4.0%
GRF	200416	Career Technical Education	0	2,758,006	0.0%	2,893,106	4.9%

Role and Overview

The Ohio Elections Commission oversees political party spending, campaign finance laws, and corporate political activity. The Commission investigates campaign finance-related complaints filed by individuals, local boards of election, or the Secretary of State, and holds regular meetings to hear complaints and to determine whether a violation has occurred. The Commission also issues advisory opinions concerning the areas of Ohio elections laws within the Commission's jurisdiction. The Commission consists of six members appointed by the Governor: three Republicans, three Democrats, and one Independent member appointed by the six partisan members. The General Assembly recently created the position of Alternate Member of the Ohio Elections Commission. There is one alternate for each of the Republican, Democratic, and unaffiliated positions. The operations of the Commission are currently supported by two full-time staff members, including the Executive Director, and one part-time employee.

More information regarding the Ohio Elections Commission is available at elc.ohio.gov.

Agency Budget Highlights

The Commission's recommended budget ensures the review and investigation of cases received each year in a timely manner.

The recommended budget ensures that fines and fees collected by the Commission are used to support operating expenses. In a typical biennium the Commission will receive approximately \$400,000 in fines and fees.

Agency Goals and Objectives

Improve the Commission's remote access capabilities to allow for persons to access and participate in Commission meetings.

Upload approved meeting minutes within one day of a Commission meeting and videos within three days of a Commission meeting.

Increase the number of cases addressed by the Commission during meetings.

Increase the number of cases per Commission meeting by 10 cases.

Improve the time frame for making referrals to the Office of the Attorney General concerning collections of unpaid Commission fines.

Review the history of unpaid fines on a monthly basis and forward the pertinent information to the collections office in the Office of the Attorney General within two weeks.

Results

The Commission adjudicated over 500 cases per year, including matters submitted by an individual, a Board of Elections, or the Office of the Secretary of State.

Since its creation in 1996, the Commission issued 80 opinions.

Executive Recommendations by Line Item for FY 2026 and FY 2027

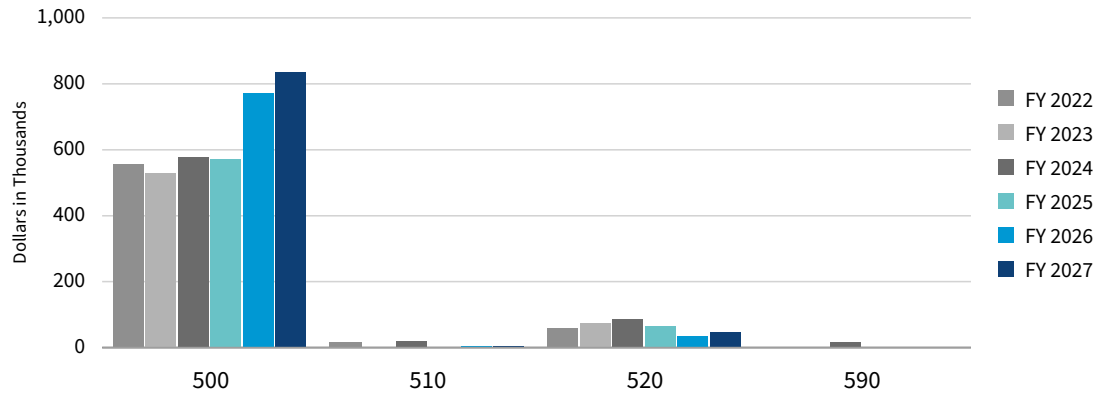
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4P20	051601	Operating Support	233,135	204,077	285,002	210,000	225,600	7.4%	225,600	0.0%
		Total Dedicated Purpose	233,135	204,077	285,002	210,000	225,600	7.4%	225,600	0.0%
GRF	051321	Operating Expenses	398,454	404,044	414,998	432,000	587,000	35.9%	659,500	12.4%
		Total General Revenue	398,454	404,044	414,998	432,000	587,000	35.9%	659,500	12.4%
		Grand Total - Ohio Elections Commission	631,589	608,121	700,001	642,000	812,600	26.6%	885,100	8.9%

Agency's Budget by Expense Type

The largest expense category for the Commission in FY 2024 was Personal Services (88%). The second largest expenditure was the Supplies and Maintenance category (9.3%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	556	530	578	572	772	34.9%	835	8.2%
510 Purchased Personal Services	16	4	20	3	5	41.5%	5	0.0%
520 Supplies and Maintenance	59	74	85	65	36	-44.6%	46	26.4%
590 Judgments, Settlements & Bonds	0	0	17	1	0	-92.9%	0	0.0%
TOTAL	632	608	700	642	813	26.6%	885	8.9%

Expenses by Account Category



Role and Overview

The Employee Benefits Funds' budget contains nine separate funds for the various transactions related to state employee benefits. The Employee Benefits Funds are appropriated to and administered by the Department of Administrative Services, but the funds are shown separately from the Administrative Services budget to highlight the role the funds play in the centralized payment and accounting of the benefits. The funds receive revenue from agency payroll accounts or from participating employees when payrolls process. The amounts received are based on payroll charges and deductions. Disbursements are made from the health and life insurance funds to service providers, insurance providers, third-party administrators, and consultants, such as auditors and actuaries. Disbursements from the leave funds and health and dependent care spending accounts are made primarily to participating employees. Disbursements from the Disability Leave Fund include benefits to recipients and payments to actuarial and medical consultants who review disability claims. Disbursements from the Payroll Deduction Fund include payments for retirement contributions, religious exemptions, payroll garnishments, and other miscellaneous obligations paid to various jurisdictions. The Parental Leave Fund provides benefits to state employees immediately following the birth or adoption of a minor child. The Commuter Benefits fund pays for commuter expenses on a pre-tax basis.

More information regarding the Employee Benefits Funds is available at das.ohio.gov/employee-relations/benefits-administration.

Agency Budget Highlights

The State Employee Benefits Funds budget for FY 2026-2027 exceeds \$2 billion annually. The appropriations are necessary so the State of Ohio can provide retirement contributions and ensure the benefit programs have adequate funding.

Agency Goals and Objectives

Pursue long-term cost management strategies for the Employee Health Benefit Fund.

Continue updating the wellness incentive program to encourage program participants to take steps for improving their short- and long-term health outcomes. Improved health benefits for participants and their families reduces the long-term cost of providing healthcare benefits.

Maintain high quality levels of customer service.

Strive to be a calming voice during uncertain times by maintaining a high level of customer service to all state employees and their family members.

Results

The Employee Health Benefit Fund provided and managed healthcare coverage for approximately 105,000 members, including medical, prescription drug, and behavioral health benefits for enrolled employees, as well as dental, vision, and life insurance for exempt employees.

The Payroll Deductions Fund processed approximately \$936 million in employer pension deductions to OPERS, HPERS, STRS, and LERS for approximately 50,000 State of Ohio employees during FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

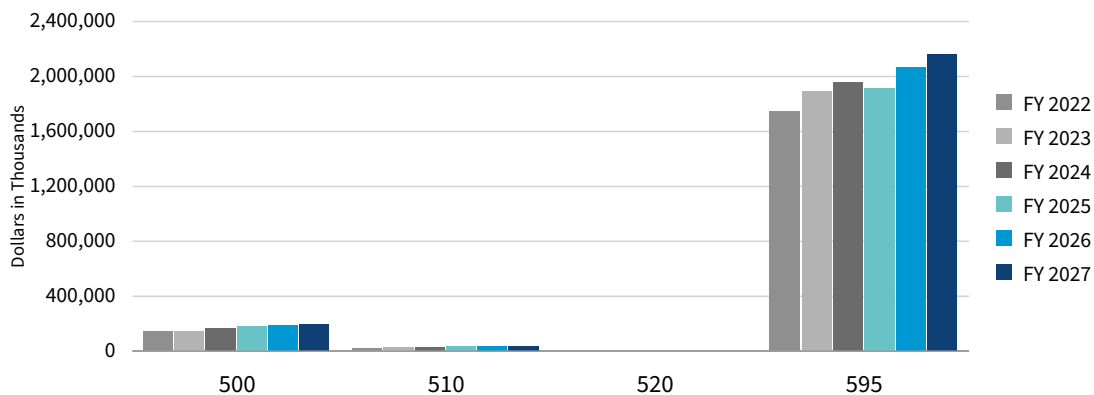
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1240	995673	Payroll Deductions	862,668,887	936,821,795	950,243,707	927,747,368	1,017,970,800	9.7%	1,048,509,924	3.0%
8060	995666	Accrued Leave Fund	109,684,228	106,974,778	117,014,567	129,253,996	128,408,784	-0.7%	132,260,611	3.0%
8070	995667	Disability Fund	25,138,847	22,612,586	21,488,283	27,471,726	27,805,294	1.2%	28,337,915	1.9%
8080	995668	State Employee Health Benefit Fund	894,223,619	977,731,510	1,033,329,470	1,008,157,697	1,068,647,159	6.0%	1,132,765,988	6.0%
8090	995669	Dependent Care Spending Account	2,514,679	2,704,601	2,633,530	4,483,500	2,996,802	-33.2%	3,196,895	6.7%
8100	995670	Life Insurance Investment Fund	2,013,820	1,864,488	2,596,648	2,123,113	2,644,330	24.5%	2,723,060	3.0%
8110	995671	Parental Leave Benefit Fund	4,494,514	4,583,640	8,059,486	14,147,759	18,601,000	31.5%	19,159,030	3.0%
8130	995672	Health Care Spending Account	13,753,718	14,946,761	17,270,128	14,904,666	19,690,922	32.1%	20,694,694	5.1%
8050	995675	Commuter Benefits	0	0	681,771	1,787,500	1,845,860	3.3%	1,967,540	6.6%
		Total Fiduciary	1,914,492,310	2,068,240,160	2,153,317,590	2,130,077,325	2,288,610,951	7.4%	2,389,615,657	4.4%
		Grand Total - Employee Benefits Funds	1,914,492,310	2,068,240,160	2,153,317,590	2,130,077,325	2,288,610,951	7.4%	2,389,615,657	4.4%

Agency's Budget by Expense Type

The Employee Benefits Funds' largest expense was the Transfers and Non-Expense category (91.1%). These were payments for health and life insurance, vacation and disability leave, and commuter benefits, among others. The second largest expenditure was the Personal Services category (7.7%). These were for employee benefits, such as wellness incentives, distributed to employees through their paycheck.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	147,950	149,229	164,850	185,346	189,949	2.5%	195,026	2.7%
510 Purchased Personal Services	22,632	25,824	26,585	33,656	33,194	-1.4%	35,142	5.9%
520 Supplies and Maintenance	131	194	260	273	280	2.5%	310	10.7%
595 Transfers and Non-Expense	1,743,780	1,892,994	1,961,622	1,910,802	2,065,189	8.1%	2,159,138	4.5%
TOTAL	1,914,492	2,068,240	2,153,318	2,130,077	2,288,611	7.4%	2,389,616	4.4%

Expenses by Account Category



ALI Analysis

Fund 8080 - ALI 995668 State Employee Health Benefit Fund

The Employee Health Benefit Fund line is expected to increase due to increasing healthcare costs.

Fund 8110 - ALI 995671 Parental Leave Benefit Fund

The Parental Leave Benefit Fund line is expected to increase as more people use the extended 12-week timeframe for parental leave. This was enacted in FY 2024.

Role and Overview

The State Employment Relations Board governs collective bargaining relationships between all Ohio public employers and employees including the state, counties, cities, schools, universities, and political subdivisions. The Board serves as a neutral, quasi-judicial entity. In this role, the Board conducts representation elections, monitors and enforces statutory dispute resolution procedures, resolves unfair labor practice charges, determines unauthorized strike claims, and provides collective bargaining data to assist parties in resolving negotiation issues. The State Personnel Board of Review is within the organizational structure of the State Employment Relations Board. This three-member board hears appeals from exempt, civil service employees relative to specific actions taken by a public employer and monitors and assists Ohio's approximately 267 municipal civil service commissions and personnel boards. The two three-member boards are supported by 22 full-time permanent employees.

More information regarding the State Employment Relations Board is available at serb.ohio.gov.

Agency Budget Highlights

The recommended funding level allows the Boards to adjudicate cases, mediate disputes, and respond to research requests within the time frames stakeholders are accustomed to.

The Boards can continue providing high quality training to promote orderly and constructive labor relations between employers and employees.

This budget recommendation provides funding to reinforce the integrity and transparency of the representation process for all stakeholders by streamlining the steps and reducing the process time. This results in saving time, money, and effort.

Agency Goals and Objectives

Reinforce the integrity and transparency of the representation process for all stakeholders by streamlining the steps and reducing the process time.

Implement the revised representation instructions, forms, and information provided to stakeholders. This ensures the process instructions, the messages for completing the forms, and the information provided is clearly communicated to eliminate confusion and misinformation.

Reduce the retention process for materials regarding elections for union representatives from 410 days to 90 days by January 1, 2026, resulting in a reduction of paper storage while remaining within the state-mandated retention requirements.

Utilize existing technology resources to improve process standardization and reduce manual processing tasks by 20 percent.

Research electronic options to determine if an automated system would further improve process efficiencies.

Enhance and develop leadership competencies with a focus on management skills, collaborative coaching, and building soft skills.

Provide management with two management or leadership training courses to attend during the biennium. The list will be furnished by each leadership team member by September 1, 2025.

Include on every Board manager's meeting agenda a targeted topic focused on improving management skills, beginning July 2025.

Motivate employee performance, improve staff retention, and create efficiencies and resources to improve staff culture by collaborating, promoting respect, and increasing transparency and credibility.

Create an Employee Engagement Committee to act as ambassadors for the Boards by January 4, 2026.

Conduct a cultural assessment identifying areas of improvement.

Results

In FY 2024, the Board rebuilt and upgraded the Clearinghouse Database to create efficiencies and maintain future viability. The Clearinghouse Database contains 42,559 agreements dating back to 1984.

The Board reviewed 1,670 filed matters and adjudicated 181 unfair labor practices in FY 2024. Additionally, the Board adjudicated 225 union representation cases and held 48 union elections during the same period.

In FY 2024, the Board received 1,259 collective bargaining agreements and extracted and entered specific benchmark data into the Clearinghouse Database. The Board also completed 875 research requests for stakeholders.

In FY 2024, Board mediators engaged in 48 collective bargaining agreement mediations with a settlement rate over 50 percent. This represents a substantial savings in time and money for the parties.

The Board hosted two conferences in FY 2024 and had over 420 attendees.

Executive Recommendations by Line Item for FY 2026 and FY 2027

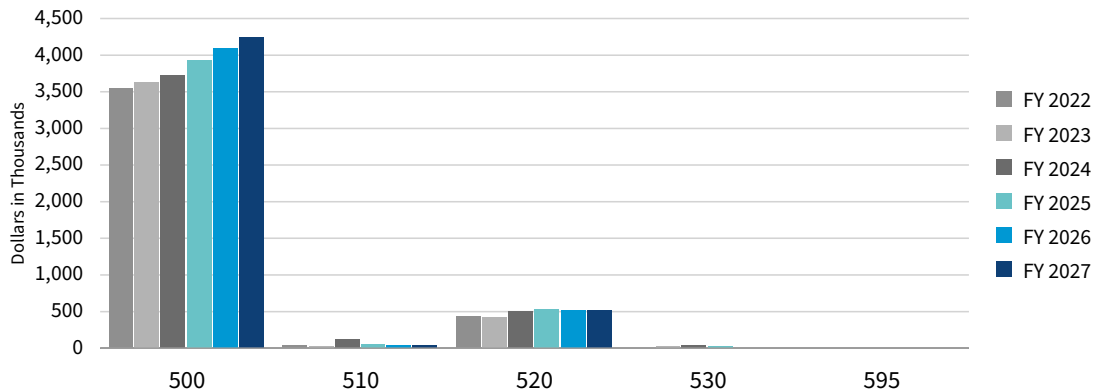
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5720	125603	Training and Publications	41,484	76,256	188,356	162,149	138,000	-14.9%	138,972	0.7%
		Total Dedicated Purpose	41,484	76,256	188,356	162,149	138,000	-14.9%	138,972	0.7%
GRF	125321	Operating Expenses	3,992,713	4,041,909	4,199,611	4,375,000	4,533,029	3.6%	4,655,023	2.7%
		Total General Revenue	3,992,713	4,041,909	4,199,611	4,375,000	4,533,029	3.6%	4,655,023	2.7%
		Grand Total - State Employment Relations Board	4,034,197	4,118,165	4,387,968	4,537,149	4,671,029	3.0%	4,793,995	2.6%

Agency's Budget by Expense Type

The State Employment Relations Board's largest expense was the Personal Services category (84.8%). The second largest expenditure was the Supplies and Maintenance category (11.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	3,545	3,636	3,721	3,924	4,097	4.4%	4,246	3.6%
510 Purchased Personal Services	43	32	117	58	36	-37.9%	35	-3.8%
520 Supplies and Maintenance	442	417	507	524	520	-0.8%	512	-1.5%
530 Equipment	4	32	43	30	17	-41.8%	0	-100.0%
595 Transfers and Non-Expense	0	0	0	1	1	0.0%	1	0.0%
TOTAL	4,034	4,118	4,388	4,537	4,671	3.0%	4,794	2.6%

Expenses by Account Category



Role and Overview

The Ohio Environmental Protection Agency is a trusted leader and environmental steward using innovation, quality service, and public involvement to ensure a safe and healthy environment for all Ohioans. The Agency issues permits to industry to uphold air and water quality standards; provides oversight through inspections and air, water, and ground sampling; provides compliance assistance and environmental education to industry and the public; takes enforcement actions against violators; and responds to spills and other emergencies. The Agency recently celebrated its 50th anniversary and is taking concrete steps to prepare to meet the needs of a vibrant Ohio for the next 50 years. The Agency currently has approximately 1,035 full-time employees.

More information regarding the Environmental Protection Agency is available at epa.ohio.gov.

Agency Budget Highlights

This budget recommendation continues grant funding to local governments and organizations for infrastructure projects, lead service line replacement, air pollution control, environmental education. The recommended funding levels also continue grant funding for projects to restore watersheds, remove dams, build dredge facilities, control mosquitos, promote innovative recycling initiatives, and re-use scrap tires. The Agency supports economic development by providing low-interest loans to local communities for wastewater and drinking water infrastructure projects.

Recommended funding levels will continue the work of Governor DeWine's H2Ohio initiative. Through H2Ohio, the Ohio Environmental Protection Agency is proud to support drinking water projects in Ohio communities that expand access to safe water. H2Ohio funds are also used to replace lead service lines to reduce lead exposure in drinking water. The H2Ohio Rivers Initiative allows the Agency to improve Ohio's rivers throughout the state by reducing salt runoff and removing obsolete dams.

This budget recommendation will help Ohio communities address challenges associated with litter, solid waste, recyclable materials, and scrap tires through litter prevention, community clean-up, and recycling grant programs.

Agency Goals and Objectives

Protect the environment and public health by ensuring compliance with environmental laws and demonstrating leadership in environmental stewardship.

Use innovation, quality service, and public involvement to ensure a safe and healthy environment for all Ohioans.

Build on the successes of the H2Ohio program to balance economic growth with human health and the environment.

Improve water and sewer systems for 20,000 homes and business in 30 communities across the state.

Award chloride grants to 100 communities to upgrade equipment which will reduce road salt runoff into waterways.

Remove six additional dams to eliminate sediment and pollutant buildup and improve water quality and aquatic habitats.

Provide excellent customer service through permitting programs while balancing economic growth, human health, and the environment.

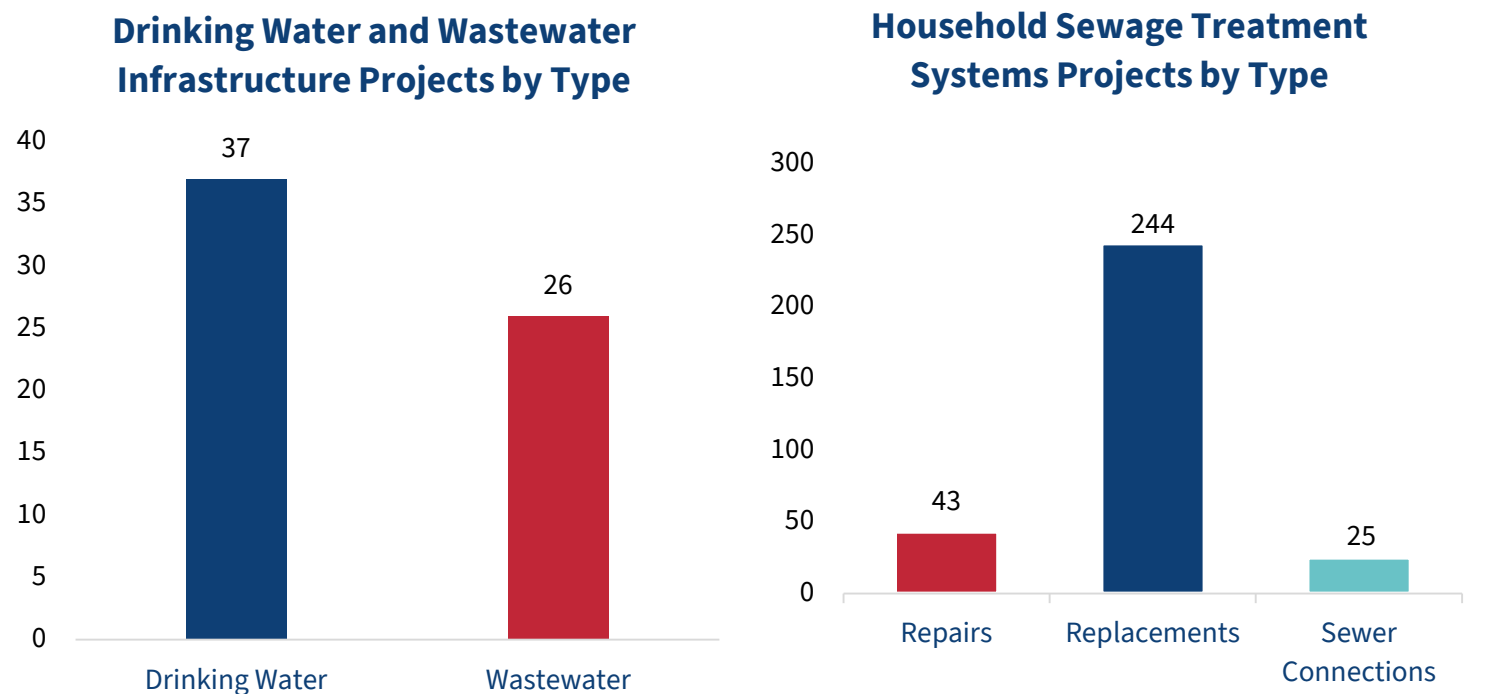
Work with major companies to ensure they are operating safely in their communities and bring peace of mind to Ohioans.

Continue the Aqueous Film-Forming Foam Takeback Program.

Collect and destroy 60,000 gallons of aqueous film-forming foam through the Aqueous Film-Forming Foam Takeback Program. Aqueous film-forming foam is used by fire departments to smother flammable liquid fires but contains high concentrations of per- and polyfluoroalkyl substances (often called "forever chemicals").

Results - H2Ohio Drinking Water and Wastewater Infrastructure

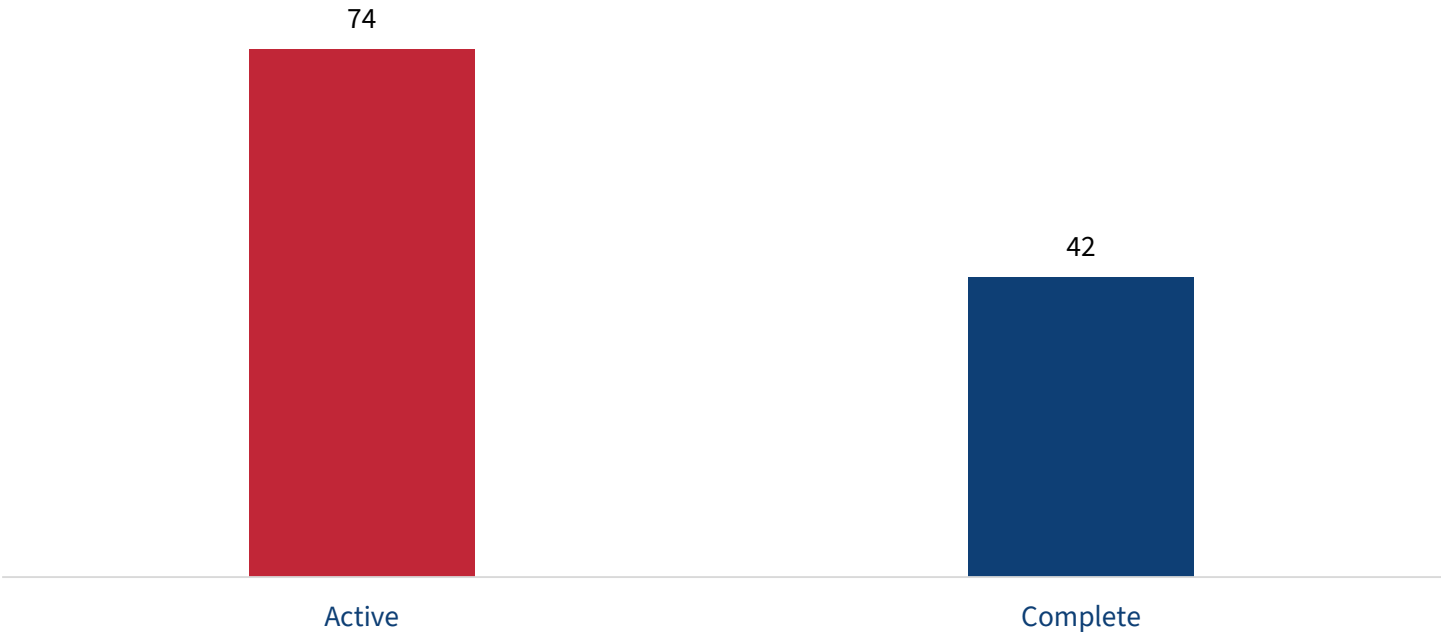
The Ohio Environmental Protection Agency strives to ensure that all Ohioans have access to clean, safe drinking water and wastewater services. Critical water and wastewater infrastructure projects throughout Ohio, particularly those in economically disadvantaged communities, are a priority area of the Ohio Environmental Protection Agency. Projects funded include water line extensions, new sanitary sewer lines, treatment plant improvements, and household sewage treatment system repairs and replacements.



Beginning in fiscal year 2020, the Ohio Environmental Protection Agency provided funds to support 312 household sewage treatment system projects, 78.2 percent are replacement projects. During that same period, the Agency provided funds to support 63 water or wastewater infrastructure projects.

Reducing potential lead exposure is another way to ensure access to clean, safe drinking water. Lead service lines were installed primarily during the late 1800s through the 1940s. Long histories of repairs and poor record keeping make knowing the locations of lead service lines challenging for many communities. Lead line replacement involves removing the existing water lines and installing new piping. As of January 2025, 723 lead lines were replaced or are in the process of being replaced. There are 116 projects related to mapping or replacing lead service lines in Ohio. Of those, 74 (64%) are “active” or in progress. Of Ohio’s 88 counties, 55 have had at least one grant recipient related to lead service line mapping or replacement.

Status of Lead Mapping Projects



Results - Other Programs

The Ohio Environmental Protection Agency focuses on funding drinking water and wastewater infrastructure projects, replacing lead service lines, and addressing emerging contaminants such as per- and polyfluoroalkyl substances. In FY 2024, the Agency provided nearly \$1.3 billion in low-interest loans and grant-like funding to Ohio communities through more than 350 assistance agreements from state revolving funds.

Approximately 90 percent of Ohioans rely on water from public water systems for drinking, bathing, and cooking. This includes critical water supply for firefighting, industry, and commercial uses. The Agency is helping to modernize public water systems through regionalization, distribution, water treatment, and generator projects. In FY 2024, \$19 million in regionalization projects provided drinking water to 46,000 Ohioans in 10 communities. Thirty-one public water systems received generators to maintain the ability to provide water during power outages. The Agency funded 38 distribution projects, improving the ability for 2.6 million Ohioans to receive clean drinking water. The Agency also inspects more than 1,000 systems, reviews, and determines compliance for 200,000 water quality sample results, reviews more than 1,000 engineering plans, and oversees the Operator Certification Program for more than 7,700 professional certified water and wastewater operators.

The Ohio Environmental Protection Agency's air pollution control program is key to Ohio's economic development. Each year, the Agency issues approximately 800 permits to construct or modify industrial operations. The Agency oversees approximately 5,700 minor non-Title V, 840 synthetic minor, and 510 Title V permitted facilities. Title V facilities are major sources of air pollution emittance, synthetic minor facilities are facilities that have permit conditions that lower the facility's potential to emit air contaminants below the major source thresholds. Minor non-Title V facilities are the lowest emitting category of permitted facilities and their maximum potential emissions are below major source thresholds.

National Pollution Discharge Elimination permits, issued for discharging pollutants through a point source into a water of the state, help promote industry growth while maintaining healthy water for thriving aquatic life and recreation. The Agency strives to balance the interests of economic growth, human health, and the environment. Major operations such as the Honda battery plant in Fayette County, the Louis Dreyfus Company, and the American Nitrile Company are three of 3,100 operations permitted by The Division of Surface Water.

The Ohio Environmental Protection Agency's site remediation program removes health and safety threats to Ohioans and the environment resulting from illegal and abandoned hazardous waste, solid waste, and construction and demolition debris disposal sites. An example of the program in action is in Goshen Township, Clermont County, 2,978 tons of asbestos-containing material was removed at a cost of \$765,000. The Agency collaborated with local leaders to clean up the nuisance and improve the community.

The Agency's tire cleanup program removes scrap tires that pose health and safety threats to communities. In FY 2024, the effort removed 231,219 scrap tires from 217 sites, including 180 public properties and 37 private properties, at a cost of \$1.1 million.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4D50	715618	Recycled State Materials	260	0	11,517	50,000	11,500	-77.0%	11,500	0.0%
4J00	715638	Underground Injection Control	276,308	307,558	482,566	485,800	514,242	5.9%	530,276	3.1%
4K20	715648	Clean Air - Non Title V	4,533,179	4,266,832	4,171,857	5,086,300	4,516,349	-11.2%	4,593,901	1.7%
4K30	715649	Solid Waste	14,264,701	14,178,618	14,031,101	16,698,529	14,791,311	-11.4%	15,098,763	2.1%
4K40	715650	Surface Water Protection	7,940,839	10,181,048	10,606,449	12,966,000	11,864,197	-8.5%	12,101,940	2.0%
4K50	715651	Drinking Water Protection	5,891,478	6,465,959	8,075,911	10,492,257	8,774,797	-16.4%	9,027,993	2.9%
4P50	715654	Cozart Landfill	6,550	6,704	5,234	10,000	7,500	-25.0%	7,500	0.0%
4R50	715656	Scrap Tire Management	2,190,419	2,522,147	2,923,261	3,670,616	3,558,044	-3.1%	3,581,336	0.7%
4R90	715658	Voluntary Action Program	847,907	1,019,069	1,092,846	1,143,598	1,188,026	3.9%	1,217,345	2.5%
4T30	715659	Clean Air - Title V Permit Program	9,676,754	10,190,618	10,199,156	10,377,528	10,942,818	5.4%	11,148,464	1.9%
5000	715608	Immediate Removal Special Account	756,843	722,000	680,839	750,000	747,051	-0.4%	769,463	3.0%
5030	715621	Hazardous Waste Facility Management	3,151,382	3,551,008	2,500,023	4,877,120	2,788,523	-42.8%	2,842,749	1.9%
5050	715623	Hazardous Waste Cleanup	8,558,513	8,847,841	8,235,570	15,269,788	9,334,680	-38.9%	9,559,074	2.4%
5050	715698	Response and Investigations	3,117,475	3,323,444	3,443,188	3,710,000	3,822,060	3.0%	4,211,500	10.2%
5320	715646	Recycling and Litter Control	3,687,984	5,863,056	9,493,228	8,508,000	4,888,354	-42.5%	5,146,276	5.3%
5410	715670	Site Specific Cleanup	3,797,013	13,453,817	9,884,524	13,899,837	17,744,091	27.7%	17,746,631	0.0%
5420	715671	Risk Management Reporting	164,009	72,301	119,416	220,470	144,047	-34.7%	147,307	2.3%
5860	715637	Scrap Tire Market Development	305,838	972,335	879,531	1,000,000	1,000,000	0.0%	1,000,000	0.0%
5BC0	715622	Local Air Pollution Control	2,100,000	2,100,000	2,100,000	2,100,000	2,100,000	0.0%	2,100,000	0.0%
5BC0	715624	Surface Water	6,606,599	6,606,600	6,580,252	6,606,600	6,936,269	5.0%	6,936,269	0.0%
5BC0	715672	Air Pollution Control	8,632,292	8,630,550	8,862,445	8,910,000	9,354,059	5.0%	9,354,059	0.0%
5BC0	715673	Drinking and Ground Water	4,360,569	3,875,845	3,696,830	3,700,000	4,024,215	8.8%	4,133,956	2.7%
5BC0	715676	Assistance and Prevention	1,819,703	1,731,668	1,471,882	2,093,000	4,204,000	100.9%	4,359,000	3.7%
5BC0	715677	Laboratory	3,403,136	3,545,020	3,629,798	3,684,000	4,235,216	15.0%	4,360,265	3.0%
5BC0	715678	Corrective Actions	1,175,787	1,176,000	1,211,000	1,211,000	1,271,429	5.0%	1,271,429	0.0%
5BC0	715687	Areawide Planning Agencies	433,230	442,922	382,380	450,000	450,000	0.0%	450,000	0.0%
5BC0	715692	Administration	15,796,145	15,450,034	16,926,252	17,000,000	19,684,900	15.8%	20,654,900	4.9%
5BC0	715694	Environmental Resource Coordination	438,547	906,518	683,384	875,000	814,339	-6.9%	832,027	2.2%
5BT0	715679	C&DD Groundwater Monitoring	0	0	9,877	101,000	50,000	-50.5%	50,000	0.0%
5BY0	715681	Auto Emissions Test	1,692,737	1,798,444	1,695,119	0	0		0	
5CV1	715600	Coronavirus Relief - EPA	500,000	0	0	0	0		0	
5CV3	715615	Dredge Material Processing Facilities ARPA	0	10,324,842	20,712,523	0	0		0	
5H40	715664	Groundwater Support	331,978	395,143	199	0	0		0	
5PZ0	715696	Drinking Water Loan Fee	1,512,558	2,597,156	2,845,343	4,021,500	4,109,640	2.2%	4,388,600	6.8%
5VA0	715601	Marsh Restoration	253,166	11,821,432	3	0	0		0	
5Y30	715685	Surface Water Improvement	143,490	110,984	134,419	520,000	520,000	0.0%	520,000	0.0%

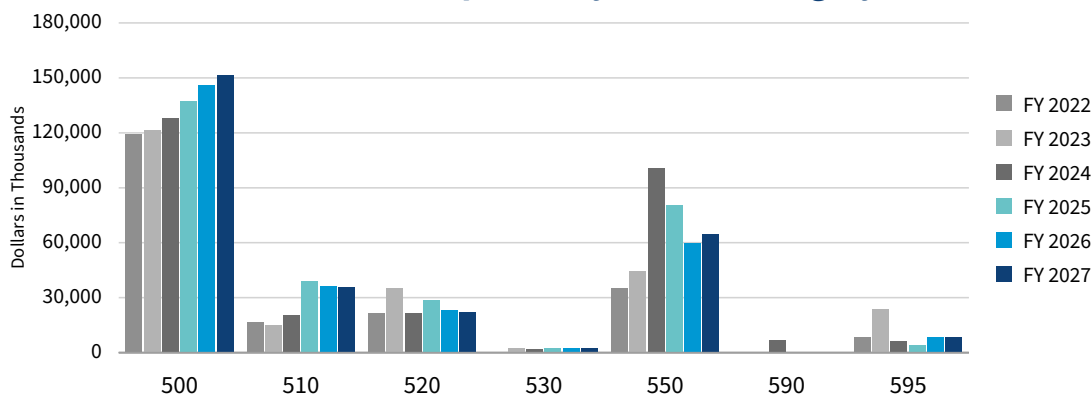
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
6440	715631	Emergency Response Radiological Safety	180,508	176,193	258,456	332,287	274,997	-17.2%	280,510	2.0%
6760	715642	Water Pollution Control Loan Administration	4,568,634	4,922,779	5,017,749	5,830,000	5,120,000	-12.2%	5,282,500	3.2%
6760	715699	Water Quality Administration	4,100,000	4,223,000	4,223,000	4,223,000	5,123,741	21.3%	5,250,489	2.5%
6780	715635	Air Toxic Release	17,914	0	0	0	0		0	
6790	715636	Emergency Planning	2,811,987	2,871,417	2,786,406	3,018,540	2,917,000	-3.4%	2,917,000	0.0%
6960	715643	Air Pollution Control Administration	708,104	354,307	175,376	175,000	150,000	-14.3%	150,000	0.0%
6990	715644	Water Pollution Control Administration	89,605	299,329	236,232	310,000	307,859	-0.7%	307,858	0.0%
6A10	715645	Environmental Education	459,004	319,338	537,251	550,000	550,316	0.1%	550,427	0.0%
6H20	715695	H2Ohio	10,304,918	8,493,986	26,049,818	27,538,157	27,537,015	0.0%	27,537,015	0.0%
5YY0	715405	National Priorities List Remedial Support Fund	0	0	0	900,000	1,500,000	66.7%	1,000,000	-33.3%
		Total Dedicated Purpose	141,608,062	179,117,863	197,062,213	203,364,927	197,872,585	-2.7%	201,428,322	1.8%
3530	715612	Public Water Supply	3,596,288	2,401,980	2,337,896	2,998,150	2,564,882	-14.5%	2,626,504	2.4%
3570	715619	Air Pollution Control - Federal	5,519,998	6,320,118	6,368,349	7,980,570	6,806,147	-14.7%	6,929,318	1.8%
3620	715605	Underground Injection Control - Federal	188,606	149,981	73,107	181,818	165,382	-9.0%	169,516	2.5%
3BU0	715684	Water Quality Protection	12,589,515	12,890,947	14,833,012	34,345,960	16,230,503	-52.7%	16,230,503	0.0%
3CS0	715688	Federal NRD Settlements	67,359	223,713	21,969,047	201,000	1,500,000	646.3%	1,500,000	0.0%
3F30	715632	Federally Supported Cleanup and Response	8,180,543	7,889,893	11,821,153	10,056,289	13,779,323	37.0%	14,061,350	2.0%
3HE0	715603	Charging Station Grants	0	0	749,506	0	0		0	
3HE0	715697	Volkswagen Clean Air Act Settlement	9,719,479	10,731,293	5,257,321	3,095,000	6,827,000	120.6%	6,841,000	0.2%
3T30	715669	Drinking Water State Revolving Fund	2,189,423	2,864,917	2,792,251	3,255,035	3,054,165	-6.2%	3,145,894	3.0%
3V70	715606	Agencywide Grants	874,005	271,083	250,966	940,000	746,900	-20.5%	746,900	0.0%
		Total Federal	42,925,216	43,743,924	66,452,606	63,053,822	51,674,302	-18.0%	52,250,985	1.1%
GRF	715404	Recycling Projects	60,000	10,000	0	0	0		0	
GRF	715502	Auto Emissions E-Check Program	9,923,506	9,128,454	12,158,956	13,908,000	13,232,534	-4.9%	13,265,775	0.3%
GRF	715407	Water Systems Cybersecurity Grants	0	0	0	0	2,000,000		6,000,000	200.0%
		Total General Revenue	9,983,506	9,138,454	12,158,956	13,908,000	15,232,534	9.5%	19,265,775	26.5%
1990	715602	Laboratory Services	81,425	181,597	509,805	683,000	500,000	-26.8%	500,000	0.0%
2190	715604	Central Support Indirect	7,052,872	9,299,382	9,290,945	10,294,764	10,657,300	3.5%	10,657,300	0.0%
4A10	715640	Operating Expenses	604,152	878,152	801,384	1,008,000	1,092,000	8.3%	1,117,000	2.3%
		Total Internal Service Activity	7,738,449	10,359,131	10,602,134	11,985,764	12,249,300	2.2%	12,274,300	0.2%
		Grand Total - Environmental Protection Agency	202,255,234	242,359,372	286,275,909	292,312,513	277,028,721	-5.2%	285,219,382	3.0%

Agency's Budget by Expense Type

The largest expense category for the Environmental Protection Agency in FY 2024 was Personal Services (44.8%). The second largest expense category was Subsidies Shared Revenue (35.2%), the majority of which was for the H2Ohio program and dredge projects funded with one-time federal funding.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	119,342	121,593	128,120	137,223	145,955	6.4%	151,467	3.8%
510 Purchased Personal Services	16,938	15,038	20,431	38,944	36,490	-6.3%	35,682	-2.2%
520 Supplies and Maintenance	21,379	35,163	21,864	28,823	23,135	-19.7%	22,047	-4.7%
530 Equipment	689	2,347	1,989	2,646	2,689	1.6%	2,554	-5.0%
550 Subsidies Shared Revenue	35,217	44,633	100,710	80,386	60,041	-25.3%	64,752	7.8%
590 Judgments, Settlements & Bonds	69	0	6,800	0	0		0	
595 Transfers and Non-Expense	8,622	23,585	6,363	4,290	8,719	103.2%	8,717	0.0%
TOTAL	202,255	242,359	286,276	292,313	277,029	-5.2%	285,219	3.0%

Expenses by Account Category



The decrease in the Subsidies Shared Revenue category is due to settlement funded projects and a project supported by one-time federal funding with large expenditures for FY 2024-2025 that will not occur in FY 2026-2027.

Role and Overview

The Environmental Review Appeals Commission hears and resolves appeals resulting from technical and legal final actions taken by the Ohio Environmental Protection Agency, the Ohio Department of Agriculture, county and local boards of health, the State Fire Marshal's Office, and the State Emergency Response Commission. The Commission functions as a quasi-judicial appellate review board and was created to resolve environmental disputes involving those agencies. The Commission has statewide jurisdiction and is the highest level of administrative appeal from the final actions of these agencies. Decisions of the Commission may be appealed to the Franklin County Court of Appeals or to the court of appeals for the district in which the violation allegedly occurred. The Commission includes three commissioners appointed by the Governor for staggered six-year terms. Each Commissioner must have extensive experience in pollution control and abatement technology, ecology, public health, environmental law, and economics of natural resource development or related fields. The Commission currently has two full-time employees.

More information regarding the Environmental Review Appeals Commission is available at erac.ohio.gov.

Agency Budget Highlights

The recommended budget supports technical improvements to the Commission's electronic filing program, as well as ongoing operations of the Commission.

Agency Goals and Objectives

Maintain consistency in the law.

Continue providing a consistent body of environmental case law in Ohio.

Provide an impartial review of the cases brought before the Commission.

Provide timely, impartial, and professional oversight of certain final actions made by the regulatory agencies over which it has jurisdiction.

Maintain and encourage the use of online case filing.

Ensure the accuracy and completeness of the online docket of pending matters as well as final decisions issued.

Results

The Environmental Review Appeals Commission received 16 new appeals in FY 2024; however, the number of appeals filed is dependent on the number of final actions that agencies issue within the Commission's jurisdiction.

The Commission reviewed 424 filings and issued 245 rulings in FY 2024. The number of filings received and rulings issued depends on the nature of each case and the final action issued by the agencies within the Commission's jurisdiction.

The Commission concluded 48 appeals in FY 2024.

All filings in FY 2024 were filed electronically.

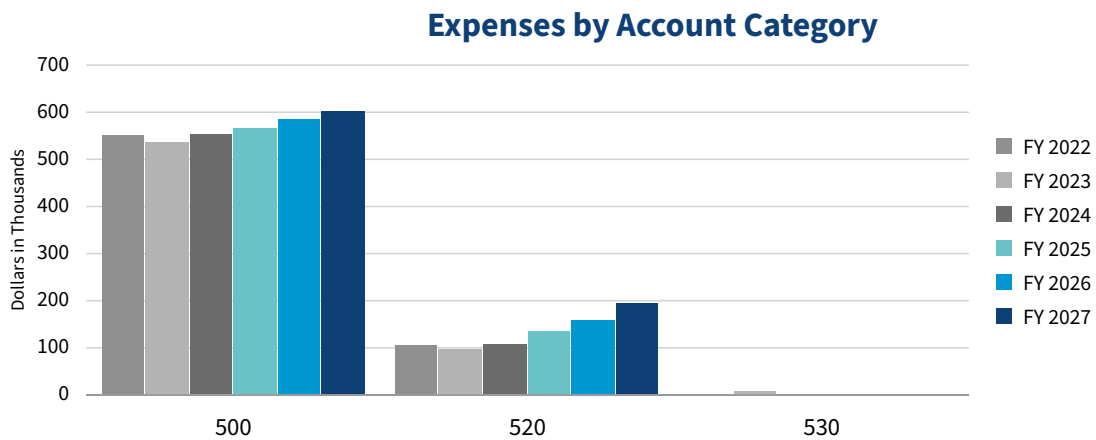
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	172321	Operating Expenses	655,915	640,685	660,706	701,000	745,000	6.3%	795,000	6.7%
		Total General Revenue	655,915	640,685	660,706	701,000	745,000	6.3%	795,000	6.7%
		Grand Total - Environmental Review Appeals Commission	655,915	640,685	660,706	701,000	745,000	6.3%	795,000	6.7%

Agency's Budget by Expense Type

The largest expense category for the Commission was Personal Services (83.7%). The second largest expenditure was the Supplies and Maintenance category (16.2%), which is primarily made up of rent.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	551	537	553	567	586	3.3%	601	2.5%
520 Supplies and Maintenance	105	97	107	134	159	18.8%	194	22.2%
530 Equipment	0	7	0	0	0		0	
TOTAL	656	641	661	701	745	6.3%	795	6.7%



Role and Overview

The Ohio Ethics Commission promotes and enforces ethical conduct for over 590,000 public officials and employees throughout state and local government. To fulfill its mission, the Commission focuses on educating and informing public servants to create a practical understanding of the Ethics Law, and when necessary, holding those who violate it accountable. The Commission also maintains an online system for those required to file financial disclosure statements. Finally, the Commission renders significant advice on ethics issues facing state and local officials. The Ohio Ethics Commission is an independent, bipartisan body consisting of six members appointed by the Governor. Currently, the Commission has 19 full-time employees.

More information regarding the Ohio Ethics Commission is available at ethics.ohio.gov.

Agency Budget Highlights

Recommended funding levels support the Commission's current staffing level of 19 full-time employees throughout the FY 2026-2027 biennium.

This budget recommendation provides funding to maintain current Matrix software subscriptions for staff. The Commission is responsible for investigating cases of ethical misconduct statewide, including state and local employees from over 1,300 public entities. Matrix subscriptions enhance process efficiencies for the Commission.

This budget recommendation also provides funding for Department of Administrative Services fleet leases to replace current Commission vehicles. Each year, the Commission hosts and travels to approximately 170 in-person training sessions on the Ohio Ethics Law to avoid a "gotcha" style of compliance for public employees.

Agency Goals and Objectives

Increase awareness of the Ohio Ethics Commission's training opportunities, thereby increasing compliance with the Ohio Ethics Law.

Create and advertise available training options to public sector employees, such as e-courses, in-person sessions, live webinars, and recorded webinars on demand.

Draft and issue four quarterly newsletters and create an annual report to post on the Commission website.

Increase efficiency through analytics, automation, and data sharing by maintaining the Commission's electronic case and document management system.

Utilize the reporting and data metric tracking tools in the case management system to effectively allocate staff resources and prioritize projects based on workload.

Reduce response time to public records requests, advisory opinion requests, complaints, and allegations by utilizing advanced search tools in the case management system.

Meet or exceed a 97 percent electronic filing rate for those required to file a financial disclosure statement for filing year 2024 (January 1, 2025 to December 31, 2025).

Implement new features and update the usability of the online filing system to simplify the process for public officials and employees required to file financial disclosure statements.

Results

In calendar year 2023, the Commission produced an annual Ethics Law training course, which had nearly 33,000 viewers. Additionally, the Commission conducted 167 in-person training sessions for approximately 15,000 learners.

The Commission provided timely advice by responding to a majority of written advisory requests within 45 days or less. Staff also responded to 1,528 requests for guidance, mostly within one business day.

In calendar year 2023, 96 percent of those who submitted financial disclosure statements used the Commission's online filing system. The online filing system helps to reduce late fees and incomplete statements, and it improves public records request response times.

The Commission received 523 documented allegations and processed 1,241 intake calls in calendar year 2023. The Commission conducted 168 investigations in calendar year 2023, which included 60 new investigations opened during that year. Additionally, the Commission initiated 41 complaints against those who failed to comply with the financial disclosure requirement and resolved seven cases through the Commission's settlement authority.

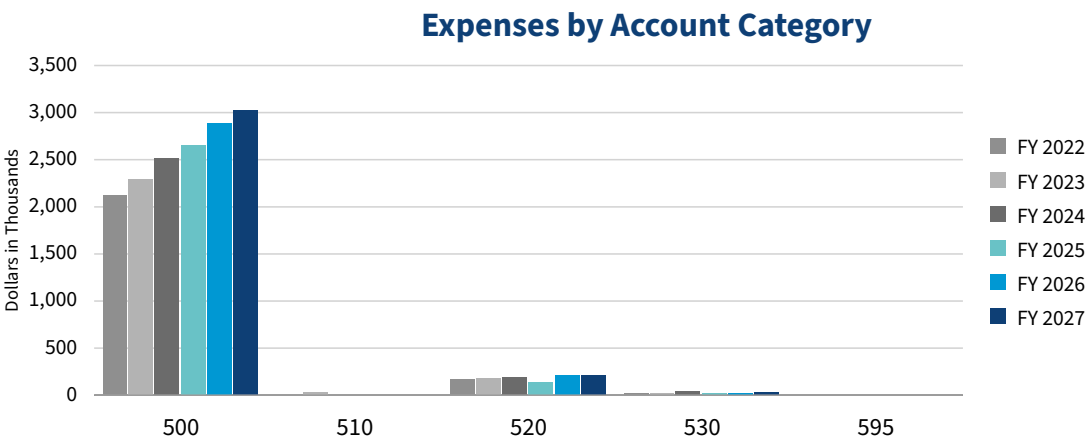
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4M60	146601	Operating Support	580,648	378,850	462,185	515,100	649,781	26.1%	670,793	3.2%
		Total Dedicated Purpose	580,648	378,850	462,185	515,100	649,781	26.1%	670,793	3.2%
GRF	146321	Operating Expenses	1,733,095	2,141,748	2,295,557	2,305,000	2,480,744	7.6%	2,603,142	4.9%
		Total General Revenue	1,733,095	2,141,748	2,295,557	2,305,000	2,480,744	7.6%	2,603,142	4.9%
		Grand Total - Ohio Ethics Commission	2,313,743	2,520,597	2,757,742	2,820,100	3,130,525	11.0%	3,273,935	4.6%

Agency's Budget by Expense Type

The Commission's largest expense category in FY 2024 was Personal Services (89.7%). The Supplies and Maintenance category was the second largest expenditure (6.4%) and consisted mainly of rent payments.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	2,123	2,287	2,515	2,652	2,885	8.8%	3,027	4.9%
510 Purchased Personal Services	5	32	6	6	8	19.7%	8	0.0%
520 Supplies and Maintenance	168	179	193	141	213	51.7%	208	-2.3%
530 Equipment	16	23	43	20	24	19.7%	30	25.3%
595 Transfers and Non-Expense	2	0	0	1	1	-2.5%	1	2.6%
TOTAL	2,314	2,521	2,758	2,820	3,131	11.0%	3,274	4.6%



Role and Overview

The Ohio Expositions Commission operates the Ohio Expo Center, a year-round, multi-purpose convention and meeting facility. The Commission's mission is to professionally operate and maintain a year-round, service-oriented event facility for the public's benefit in addition to producing the annual Ohio State Fair. The Commission's vision is to be recognized as a unique, dynamic, and profitable facility committed to creating a nationally recognized event venue and to produce the highest quality agricultural state fair. The Center creates a substantial economic impact for the City of Columbus, Franklin County, and the State of Ohio. Over the past several years, the Commission has put forth extra efforts toward grounds beautification, cleanliness, customer service, free entertainment, and comfort areas. The Commission has 52 full-time employees.

More information regarding the Ohio Expositions Commission is available at ohioexpocenter.com.

Agency Budget Highlights

The budget recommendation supports the Junior Fair portion of the Ohio State Fair, including payments for judges, meals and lodging for the All-Ohio State Fair Band and Choir, youth scholarship endowments, and other related costs.

Recommended funding levels support the operating expenses of the Expositions Commission, which are anticipated to increase with the conclusion of the Expo 2050 project and the subsequent opening of the newly constructed buildings. The recommendation continues to support Ohio State Fair Harness Racing and grounds maintenance for upkeep and repairs on the Expo Center grounds.

Agency Goals and Objectives

Complete the EXPO 2050 Project.

Finish construction and open modernization and improvements to the Expo Center and the fair, guided by the master plan framework. This will enhance the overall guest experience.

Produce a diverse, entertaining, and family-oriented Ohio State Fair.

Offer entertainment suitable for a variety of age groups, including new events and attractions.

Provide a safe, clean, versatile, appealing, and user-accessible facility.

Engage in efficient management and administration of the Ohio Expo Center and implement the next phase of infrastructure upgrades and improvements.

Build upon customer and visitor satisfaction to increase returning business. Use the Expo Center's assets to build a strong financial position.

Results

In 2019, Governor DeWine created the Expo 2050 Task Force to develop a strategic vision for the Ohio Expo Center. The Expo 2050 Master Plan was developed in 2022, phase one of the master plan is anticipated to be complete in 2026. This will include a new main entry gate, underground infrastructure work, a navigational pathway through the facility, a new Ohio Showcase building, an open town square area, and a new multi-purpose agricultural building showing the farm to fork experience. Overall progress on phase one is estimated to be 48 percent complete as of January 2025.

988,859 people attended the 2024 Ohio State Fair. Despite extreme heat and storms, the 2024 State Fair's attendance was only slightly below the 2023 State Fair's record attendance by 17,369 attendees.

The 2024 Ohio State Fair Customer Satisfaction Survey received 2,849 responses, 81.5 percent of which were satisfied or very satisfied with their experience.

Executive Recommendations by Line Item for FY 2026 and FY 2027

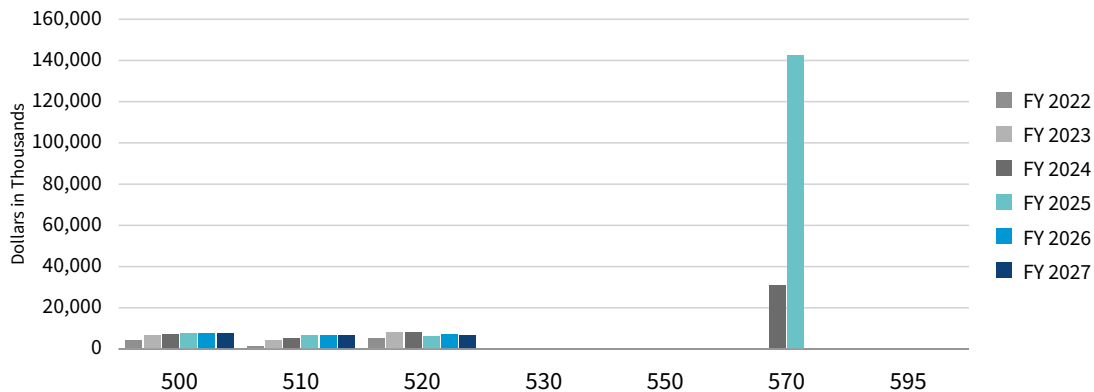
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4N20	723602	Ohio State Fair Harness Racing	287,405	316,766	297,195	350,000	350,000	0.0%	350,000	0.0%
5060	723601	Operating Expenses	7,109,403	15,763,954	19,440,881	19,126,000	20,000,000	4.6%	20,000,000	0.0%
5060	723604	Grounds Maintenance and Repairs	300,000	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
5CV3	723411	Expositions Commission- ARPA Recovery	2,641,284	2,358,716	9,471,592	0	0		0	
5ZN0	723605	EXPO 2050	0	0	21,257,163	142,395,539	0	-100.0%	0	
		Total Dedicated Purpose	10,338,093	18,739,436	50,766,830	162,171,539	20,650,000	-87.3%	20,650,000	0.0%
GRF	723403	Junior Fair Subsidy	350,643	362,650	368,960	380,000	380,000	0.0%	380,000	0.0%
		Total General Revenue	350,643	362,650	368,960	380,000	380,000	0.0%	380,000	0.0%
		Grand Total - Ohio Expositions Commission	10,688,736	19,102,086	51,135,790	162,551,539	21,030,000	-87.1%	21,030,000	0.0%

Agency's Budget by Expense Type

The largest FY 2024 expense for the Commission was the Capital Items category (60%), largely due to the Expo 2050 project. Other large expenses were split between the Supplies and Maintenance category (16%), the Personal Services category (13.8%), and the Purchased Personal Services category (9.9%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	4,377	6,338	7,049	7,342	7,433	1.2%	7,654	3.0%
510 Purchased Personal Services	1,216	4,181	5,093	6,689	6,319	-5.5%	6,733	6.6%
520 Supplies and Maintenance	5,066	8,008	8,205	6,082	7,267	19.5%	6,633	-8.7%
530 Equipment	0	0	12	25	0	-100.0%	0	
550 Subsidies Shared Revenue	17	228	41	15	0	-100.0%	0	
570 Capital Items	0	0	30,729	142,396	0	-100.0%	0	
595 Transfers and Non-Expense	13	347	7	3	10	267.0%	10	0.0%
TOTAL	10,689	19,102	51,136	162,552	21,030	-87.1%	21,030	0.0%

Expenses by Account Category



Between FY 2024 and FY 2025 a total of \$173 million in operating budget funds have been allocated to the EXPO 2050 project for the Capital Items expense category.

Role and Overview

The Ohio Facilities Construction Commission guides capital projects for state agencies, state-supported colleges and universities, and manages Ohio's comprehensive public K-12 school construction and renovation program authorized by the General Assembly. The Commission is also charged with administration and management of various construction and K-12 school grant programs. Through the Commission, the state's construction authority and resources are aligned within a single entity that guides capital projects for state-funded facilities. The Commission sets uniform rules, procedures, and standardized documents for the construction of facilities. The Commission consists of seven members with three voting members which includes the Director of Budget and Management, the Director of Administrative Services, and an agency cabinet director appointed by the Governor. The Commission also consists of four non-voting members: two members of the Ohio Senate appointed by the President of the Senate and two members of the Ohio House of Representatives appointed by the Speaker of the House. The Commission currently has 105 employees committed to supporting their partners in ensuring the success of their projects.

More information regarding the Facilities Construction Commission is available at ofcc.ohio.gov.

Agency Budget Highlights

The recommended budget provides for the personnel costs accounting for the centralized public construction services the Commission staff perform on behalf of state and local governments to improve and construct infrastructure and public buildings across the state. This includes 11 employees who assist with master facility planning and 59 employees who provide project management services for state agencies, higher education, and K-12 school facility projects representing \$2.6 billion in active construction projects. Their work helps ensure projects are kept on schedule and within budget and that quality standards are consistently met.

The recommended funding supports employees that manage the Commission's grant programs and awards, including more than \$100 million allocated to over 130 cultural and sports facility grants in the capital budget, and nearly \$300 million supporting more than 50 awards through the Commission's Career Technical Construction, Appalachian Community Innovation Center, and Community School Classroom Facility grant programs. These programs support public improvements to community and school infrastructure to improve workforce, educational, and health outcomes across the state by funding the construction, expansion, and equipping of facilities that serve the public. This includes K-12 schools, career technical centers, museums, theaters, and cultural centers. These grants aim to improve and expand access to essential services, enhance community infrastructure, and improve schools to ensure students have opportunities to succeed.

The recommended funding also supports personnel and information technology infrastructure costs for the planning, replacement, and integration of multiple aging databases and applications that are integral to the work of the Commission. The goal is to implement a robust, modern, and sustainable solution that enhances the efficiency of data collection, retrieval, and analysis. Additionally, the applications will be updated to be scalable, secure, and adaptable to future needs.

Agency Goals and Objectives

Continue to work with agency and K-12 partners to develop master plans and manage the design and construction of facilities that help support their missions.

Provide master planning and assessment support for 70 K-12 school districts and nine state agencies.

Update the Educational Facilities Planning Guide to more effectively support K-12 school districts in navigating the planning process, resulting in improved outcomes for our K-12 construction projects. The Commission will transform the existing PDF guide into a dynamic, user curated website, tailored to meet the needs of superintendents, treasurers, board members, staff, and community members. This initiative builds upon the major updates made to the Ohio School Design Manual in FY 2022, FY 2023, FY 2024, and FY 2025.

Provide project management support for current and future state agency, higher education, and K-12 projects. There are currently 159 state agency projects valued at \$1.2 billion, 47 K-12 school facility projects valued at \$1.4 billion, and six higher education projects valued at more than \$13 million.

Provide outstanding grant administration for community based cultural facilities projects and other grant funded programs.

Provide administrative support to grant sponsors and recipients for current and future grants. Current grants include 138 cultural and sports facilities projects in the FY 2025-2026 capital bill totaling \$102 million, 153 reappropriated cultural and sports facilities projects valued at \$53 million, 35 career technical construction grants valued at nearly \$200 million, 11 Appalachian community innovation center grants valued at \$88 million, and seven community school classroom facility grants valued at nearly \$11 million.

Provide efficient financial review and payment to grant sponsors and recipients for the current and future Commission grants and complete federal reporting as needed.

Implement measures to streamline and modernize information technology systems to improve delivery and data analytics.

Continue an agency-wide project to update project management and master planning applications by modernizing these in-house applications to dynamic, cloud-compatible versions. This upgrade will streamline maintenance requirements and ensure better alignment with industry and enterprise standards.

Migrate data to the cloud which will enhance scalability, security, and performance while also reducing costs.

Develop a robust, modern, sustainable data solution to ensure that data can be collected, retrieved, and analyzed efficiently.

Results

The Commission worked with its partners to manage more than \$2.6 billion in renovation and construction projects for state agencies and K-12 school districts in FY 2024. The Commission assisted eight state agencies with assessment and master planning services to strategically prepare them for their capital budget submissions. These efforts ensured that each agency's infrastructure needs were thoroughly evaluated, enabling more efficient use of state resources and informed decision-making in their capital budget requests.

More than \$26 million in community-based cultural facility grants were administered in FY 2024 to support Ohio's theaters, museums, arts education facilities, historical sites, and publicly-owned professional sports venues.

In conjunction with the Ohio School Safety Center, the Commission continued its administration of more than \$200 million in School Safety Grants available to more than 2,700 eligible public schools, districts, and chartered non-public schools statewide. These grants were for physical security enhancements such as security cameras, public address systems, automatic door locks, visitor badging systems, and exterior lighting. Part of this funding provided dedicated Multi-Agency Radio Communication Systems (MARCS) equipment for 43 school districts and their local first responders, enhancing the emergency infrastructure at 167 school buildings.

In FY 2024, the Commission awarded 35 career technical construction grants totaling nearly \$200 million. This grant program will address waiting lists for career-technical education programs by supporting the construction and expansion of career technical facilities for programs that support Ohio's top jobs list.

In FY 2025, the Commission awarded 11 Appalachian Community Innovation Center grant projects valued at \$88 million. This program makes historic investments to the underserved Ohio Appalachian region by creating full-service centers for public education, community health services, and career development.

Executive Recommendations by Line Item for FY 2026 and FY 2027

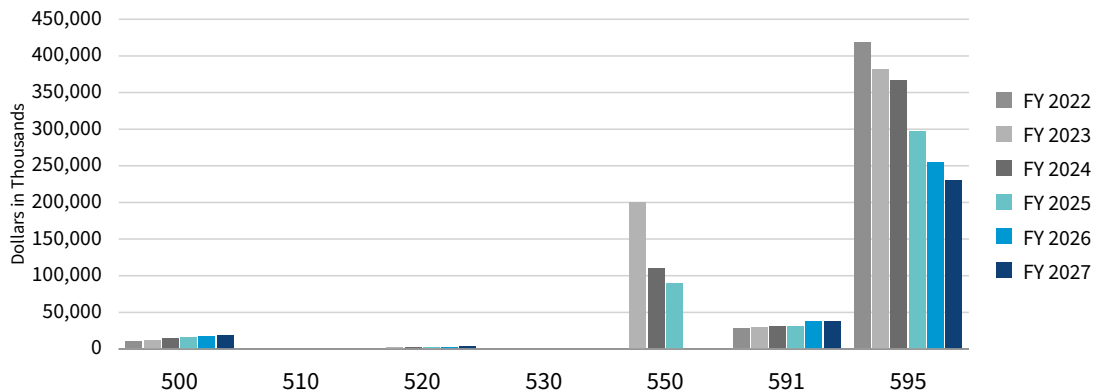
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5CV3	230652	Career-Technical Construction Program	0	0	100,456,627	91,687	0	-100.0%	0	
5CV3	230650	ARPA School Security	0	199,881,900	9,995,000	1,272	0	-100.0%	0	
5CV3	230655	Multi-Agency Radio Communication System (MARCS)-In-School Security Grant	0	0	0	1,200,000	0	-100.0%	0	
5CV5	230654	Appalachian Community Innovation Centers	0	0	0	90,000,000	0	-100.0%	0	
		Total Dedicated Purpose	0	199,881,900	110,451,627	91,292,959	0	-100.0%	0	
GRF	230321	Operating Expenses	5,735,027	6,772,155	10,165,497	10,750,000	11,171,298	3.9%	11,442,393	2.4%
GRF	230458	State Construction Management Services	1,395,469	1,906,019	127,706	0	0		0	
GRF	230401	Cultural Facilities Lease Rental Bond Payments	27,553,710	28,687,241	30,860,700	31,000,000	37,500,000	21.0%	37,500,000	0.0%
GRF	230908	Common Schools General Obligation Bond Debt Service	417,931,002	381,462,381	366,857,374	297,000,000	255,000,000	-14.1%	230,000,000	-9.8%
		Total General Revenue	452,615,208	418,827,796	408,011,278	338,750,000	303,671,298	-10.4%	278,942,393	-8.1%
1310	230639	State Construction Management Operations	5,578,876	6,239,909	7,930,654	8,305,828	9,590,355	15.5%	10,233,822	6.7%
		Total Internal Service Activity	5,578,876	6,239,909	7,930,654	8,305,828	9,590,355	15.5%	10,233,822	6.7%
		Grand Total - Facilities Construction Commission	458,194,084	624,949,604	526,393,559	438,348,787	313,261,653	-28.5%	289,176,215	-7.7%

Agency's Budget by Expense Type

The largest expense category in FY 2024 was Transfers and Non-Expense (69.7%). The second largest expense category was Subsidies Shared Revenue (20.9%) for the Career Technical Construction Program and the American Rescue Plan Act (ARPA) School Security Program.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	10,233	11,362	14,371	15,749	17,074	8.4%	17,719	3.8%
510 Purchased Personal Services	549	1,179	1,302	1,350	936	-30.7%	1,111	18.7%
520 Supplies and Maintenance	1,846	2,307	2,567	2,518	2,668	6.0%	2,746	2.9%
530 Equipment	81	70	91	1,203	84	-93.1%	100	19.8%
550 Subsidies Shared Revenue	0	199,882	110,343	89,529	0	-100.0%	0	
591 Debt Service	27,554	28,687	30,861	31,000	37,500	21.0%	37,500	0.0%
595 Transfers and Non-Expense	417,931	381,462	366,857	297,000	255,000	-14.1%	230,000	-9.8%
TOTAL	458,194	624,950	526,394	438,349	313,262	-28.5%	289,176	-7.7%

Expenses by Account Category



ALI Analysis**Fund 5CV3 - ALI 230652 Career-Technical Construction Program**

This line is no longer in use due to one-time American Rescue Plan Act funding during the FY 2024-2025 biennium.

Fund 1310 - ALI 230639 State Construction Management Operations

This increase is due to increased support to manage capital construction projects.

Fund 5CV3 - ALI 230650 ARPA School Security

This line is no longer in use due to one-time American Rescue Plan Act funding during the FY 2024-2025 biennium.

Fund 5CV5 - ALI 230654 Appalachian Community Innovation Centers

This line is no longer in use due to one-time American Rescue Plan Act funding during the FY 2024-2025 biennium.

Fund 5CV3 - ALI 230655 Multi-Agency Radio Communication System (MARCS)-In-School Security

This line is no longer in use due to one-time American Rescue Plan Act funding during the FY 2024-2025 biennium.

Role and Overview

The Office of the Governor executes the duties of the chief executive officer of the state as outlined in the Ohio Constitution and the Ohio Revised Code. The budget for the Governor also includes funding for the Office of the Lieutenant Governor, whose role is to assist the Governor in the performance of executive duties and to assume the Office of the Governor if it becomes vacant. The Governor is a constitutional officer elected for a four-year term. Duties of the Governor include the formulation and implementation of administrative policy for executive departments; the appointments of board and commission members and judges; and the power to pardon criminal offenders, to commute sentences, and to extradite fugitives from other states. The Governor is also responsible for reporting to the legislature on the State of the State, recommending legislation, proposing operating and capital budgets, proposing revenue sources to meet the needs of the state, and considering and acting upon legislation passed by the legislature. The Governor is the commander-in-chief of the militia. The Lieutenant Governor is a constitutional officer elected jointly with the Governor every four years. The Lieutenant Governor is a member of the Governor's cabinet and may be appointed by the Governor to lead a cabinet agency or be given any special assignment the Governor considers necessary.

More information regarding the Office of the Governor is available at governor.ohio.gov.

Agency Budget Highlights

The recommended funding for the biennium will enable the Governor's Office to focus on policy to help strengthen Ohio's economy by restoring a robust pro-business and pro-job-creation environment in the state.

The recommended funding also allows the Governor's Office to pursue policies to help invest in Ohio's people and communities by positioning the state for success, from the youngest Ohioans to those looking for new career opportunities and individuals working through addiction and recovery.

The recommended budget will allow the Governor's Office to innovate and improve state government services and to operate in the most efficient and effective manner to benefit Ohio's citizens.

Agency Goals and Objectives

Invest in Ohio's economy.

Create an economic environment that encourages job creation, retention, investment, and long-term prosperity.

Invest in Ohio's children.

Provide supports and services to Ohio's children to prepare them for success in life.

Innovate and improve state government.

Innovate to improve state government and services so that they operate more efficiently and effectively.

Address addiction.

Develop programs and supports necessary for individuals to overcome addiction and alleviate the pressures of addiction on the state's economy.

Results

The DeWine administration attracted the largest single job-creation and new-payroll project in Ohio's history. Anduril Industries, a leader in defense technology, will establish a new advanced manufacturing facility in Pickaway County. This facility is estimated to bring more than 4,000 new jobs to Ohio by 2035 and add \$1 billion to Ohio's gross domestic product.

In calendar year 2023, Fitch Ratings elevated Ohio's financial outlook from an AA+ rating to AAA, citing the state's superior financial resilience. This upgrade represents the highest Ohio rating since 1979 and will save Ohio taxpayers millions of dollars. Ohio also had its credit rating increased by Moody's, one of the major bond rating agencies. This recognition of Ohio's strong finances and growing economy will allow Ohio to achieve a lower cost of financing for capital projects that benefit the citizens of Ohio.

To ensure all Ohioans can participate in today's economy, Governor DeWine has created several programs to help Ohioans earn in-demand credentials that lead to well-paying jobs, including the Individualized Microcredential Assistance Program, which helps unemployed or underemployed Ohioans earn an in-demand microcredential at no cost to themselves, and TechCred, which provides Ohio employers with funding to help upskill their current employees.

Executive Recommendations by Line Item for FY 2026 and FY 2027

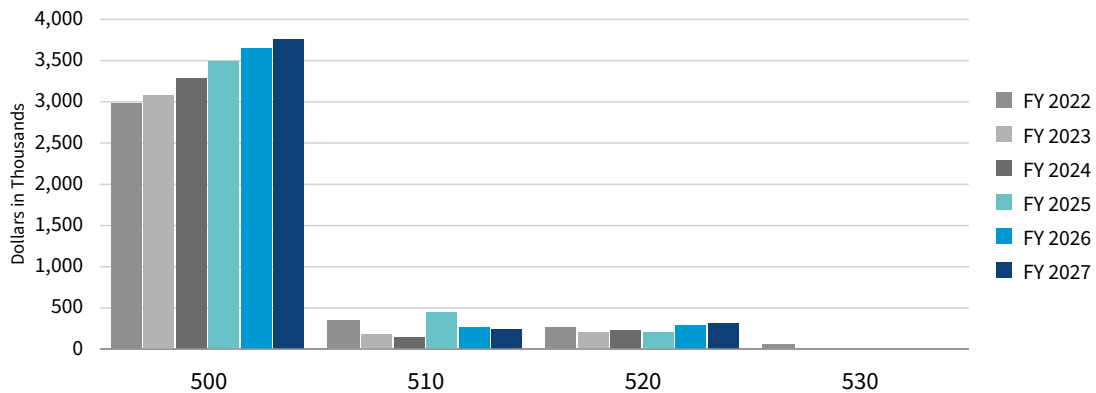
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	040321	Operating Expenses	2,874,033	2,885,777	3,184,456	3,481,221	3,481,221	0.0%	3,580,624	2.9%
		Total General Revenue	2,874,033	2,885,777	3,184,456	3,481,221	3,481,221	0.0%	3,580,624	2.9%
5AK0	040607	Government Relations	779,505	593,455	481,750	662,798	715,600	8.0%	734,442	2.6%
		Total Internal Service Activity	779,505	593,455	481,750	662,798	715,600	8.0%	734,442	2.6%
		Grand Total - Office of the Governor	3,653,538	3,479,233	3,666,206	4,144,018	4,196,821	1.3%	4,315,066	2.8%

Agency's Budget by Expense Type

The largest expense category for the Governor's Office in FY 2024 was Personal Services (85.5%). The second largest expense category was Purchased Personal Services (8.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	2,977	3,082	3,282	3,496	3,647	4.3%	3,760	3.1%
510 Purchased Personal Services	354	182	149	444	260	-41.5%	240	-7.7%
520 Supplies and Maintenance	261	208	234	204	290	42.3%	315	8.6%
530 Equipment	62	7	1	0	0		0	
TOTAL	3,654	3,479	3,666	4,144	4,197	1.3%	4,315	2.8%

Expenses by Account Category



Role and Overview

The Department of Health’s mission is advancing the health and well-being of all Ohioans through innovation and by implementing data-driven, evidence-based solutions. The Department brings together people from different backgrounds and disciplines working in public and private sectors to identify root causes of public health problems and develop solutions, including partnerships with 112 local health jurisdictions governed by a health commissioner and a locally appointed board of health. The Department employs 1,133 full-time and 26 part-time employees.

More information regarding the Department of Health is available at odh.ohio.gov.

Agency Budget Highlights

The recommended budget includes funding for a new vision services program to increase access to follow-up care, including glasses, for children in kindergarten through third grade who fail vision screenings, targeting kids at a time when vision is critical to learning to read. The budget also includes funding to support increased access to dental services for children in underserved areas across Ohio.

Recommended funding levels will expand on the gains from the implementation of the Provider Resources & Education Program which works to improve the safety, health, and quality of life for residents and clients in nursing homes.

This budget recommendation will maintain efficiency at the Public Health Laboratory in conducting diagnostic testing, newborn screening, disease surveillance, and responding to emerging public health issues. The Public Health Laboratory screens over 126,000 infants annually.

Recommended funding will increase the number of school-based health centers in rural and low-income areas of the state and provide technical assistance to new and established health centers.

This budget recommendation will allow the Department to update the Women, Infants, and Children Program information system and provide over 200,000 eligible individuals with supplemental foods, healthcare referrals, and nutrition education.

Agency Goals and Objectives

Improve the quality of care provided in nursing homes through regular assessments and staff training.

Increase the number of provider resources and education programs provided to nursing homes by 50 percent through the Provider Resources & Education Program.

Reduce the incidence of complaints received at nursing homes.

Increase the number of recertification and completed complaint surveys for nursing homes.

Decrease the number of repeat violations for compliance issues with the same or higher severity.

Maintain lab capacity to ensure rapid and accurate diagnostic testing and newborn screening.

Ensure rapid and accurate diagnostic testing for infectious diseases and public health threats.

Regularly update and calibrate over 350 pieces of equipment to manufacturer's specifications to ensure accuracy in diagnostic results across all testing areas.

Strengthen partnerships with healthcare providers and public health departments to support disease surveillance.

Improve the Public Health Lab's technological infrastructure for more efficient and accurate testing.

Attain workforce certification for lab staff in key areas like molecular biology and bioinformatics to support laboratories across Ohio.

Expand school-based health centers into additional underserved areas.

Provide funding for up to 32 new healthcare partners and school districts for either planning, start-up, or expansion of school-based health center services.

Increase access to primary and preventive healthcare services for students.

Reduce absenteeism by addressing acute and chronic health conditions within schools.

Enhance data collection at the state level for all school-based health centers across the state.

Provide training or technical assistance opportunities related to school-based health centers to school districts and healthcare agencies.

Reduce the incidence of lead poisoning in children through targeted prevention and intervention programs.

Increase testing rates for lead exposure, especially in high-risk communities and populations.

Educate parents and caregivers on lead poisoning prevention methods and the risks of lead poisoning.

Strengthen policies and enforcement regarding lead-safe housing and lead hazard control.

Improve collaboration with healthcare providers for early detection and management of lead exposure.

Reduce the percentage of tobacco use in adults and youths.

Increase support to local communities to implement programs and policies that influence societal organizations consistent with tobacco-free norms.

Increase enrollment in the Ohio Tobacco Free Quit Line to 9,200 individuals by FY 2027 to increase tobacco cessation outreach.

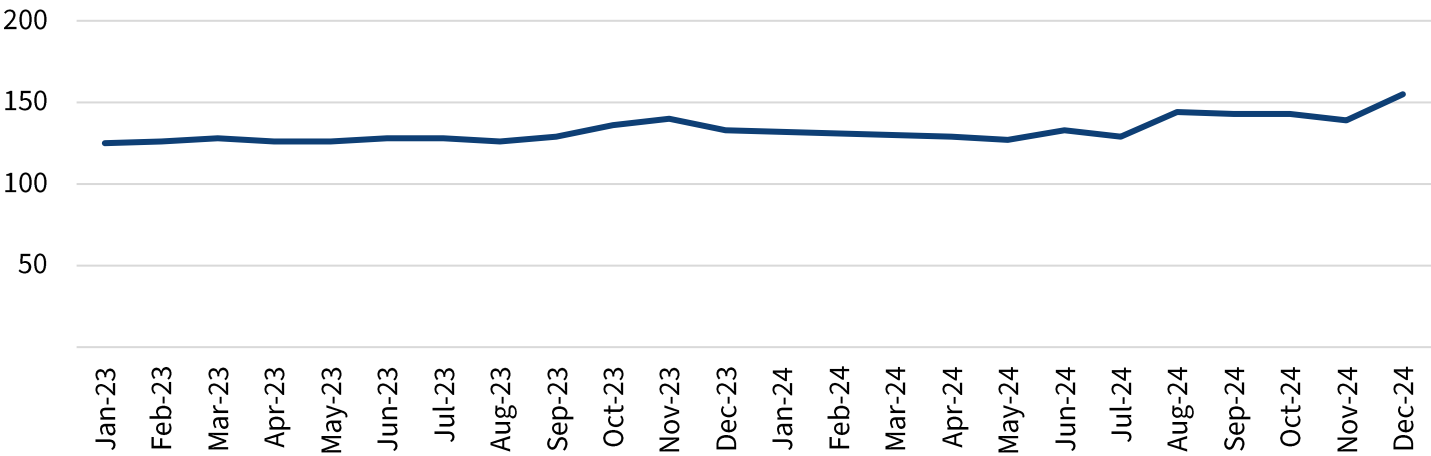
Increase how many school districts have adopted comprehensive tobacco-free policies.

Results - Survey and Certification

The Department of Health’s Bureau of Survey and Certification is responsible for conducting survey inspections to ensure health care providers and clinical laboratories are compliant with state and federal requirements. Inspections can be focused, one-day complaint surveys, or comprehensive annual surveys with a team of surveyors in the facility for a week or longer. Long-term care providers include intermediate care facilities for individuals with intellectual disabilities, nursing homes, and residential care facilities. Non-long-term care providers include home health agencies, hospice programs, ambulatory surgical facilities, freestanding birthing centers, and hospitals.

The number of surveyors employed has risen by 27 to 155 (17.4%) total since the implementation of the last operating budget.

Number of Surveyors



Results - Other Programs

The Department implemented school-based health centers in high-need urban and rural school districts in 18 counties and 31 school districts across the state. The centers provide vital health resources and services that might otherwise not be available or easily accessible to children, staff, and others in these communities. This includes primary health care, well visits, immunizations, sports physicals, behavioral health care, oral health care, vision care, care coordination/case management, and referrals. During the 2023-2024 school year, these school-based health centers served 11,676 students, provided 31,043 services, and conducted 2,795 well visits.

The Ohio Public Health Laboratory screened more than 130,000 newborn babies for over 40 different serious health conditions. Ohio became the first state in the nation to screen newborn babies for Duchenne Muscular Dystrophy, as well as different types of cystic fibrosis.

The Department expanded access to naloxone and other opioid deaths prevention programs through the local community-based Project DAWN (Deaths Avoided with Naloxone) programs. Collectively in calendar year 2023, Project DAWN distributed 297,836 naloxone kits, educated 136,670 people on naloxone use and signs and symptoms of overdose, and reported 20,435 overdose reversals from naloxone use. As of June 30, 2024, the number of unintentional drug overdose deaths in 2023 stood at 4,452, a 9.4 percent decrease from 2022.

In FY 2024, over 161,928 children were tested for lead. Of those, 4,506 were found to have elevated blood-lead levels and 1,070 had lead poisoning, a blood-lead level of at least 10 micrograms of lead per deciliter of blood. In 2023, the state lowered the blood lead reference value to 3.5 micrograms per deciliter of blood for a child under the age of six, and because of the new threshold, the Department and local health departments were able to serve an additional 2,116 children across Ohio.

The Women, Infants and Children program served more than 178,000 Ohioans, the highest number within the last four years. The farmers market component of the program has grown to 170 Ohio farmers who participate in 55 markets and 109 roadside stands. Additionally, the program's breastfeeding hotline has served more than 40,000 callers since its inception in 2020.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4700	440647	Fee Supported Programs	24,402,013	24,497,314	23,273,585	32,650,080	32,650,000	0.0%	33,629,000	3.0%
4710	440619	Certificate of Need	612,971	358,480	379,603	550,000	408,045	-25.8%	408,045	0.0%
4730	440622	Lab Operating Expenses	6,679,425	5,937,939	6,392,295	8,986,199	8,985,000	0.0%	9,254,001	3.0%
4770	440627	Children and Youth with Special Health Care Needs Audit	1,991,062	1,230,975	3,669,295	5,033,264	4,942,318	-1.8%	4,973,075	0.6%
6660	440607	Children and Youth with Special Health Care Needs - County Assessments	14,657,749	16,170,503	18,537,001	24,060,298	24,060,000	0.0%	24,060,001	0.0%
4D60	440608	Genetics Services	2,535,940	2,752,956	2,883,901	3,316,583	3,316,583	0.0%	3,416,000	3.0%
5CN0	440645	Choose Life	32,191	40,768	73,512	0	0		0	
4F90	440610	Sickle Cell Disease Control	871,391	963,866	772,816	850,000	850,000	0.0%	850,000	0.0%
4G00	440636	Heirloom Birth Certificate	4,665	5,150	10,845	15,000	15,000	0.0%	15,000	0.0%
4G00	440637	Birth Certificate Surcharge	2,923	4,085	15,000	15,000	15,000	0.0%	15,000	0.0%
4L30	440609	HIV Care and Miscellaneous Expenses	35,422,741	37,560,810	40,223,847	42,697,281	52,697,000	23.4%	52,697,000	0.0%
4P40	440628	Ohio Physician Loan Repayment	199,839	25,000	428,622	700,000	1,000,000	42.9%	1,000,000	0.0%
4V60	440641	Save Our Sight	2,253,944	2,017,568	2,214,149	2,505,378	2,505,000	0.0%	2,580,000	3.0%
5B50	440616	Quality, Monitoring, and Inspection	512,014	387,560	1,675,610	5,753,830	5,753,000	0.0%	5,925,000	3.0%
5BX0	440656	Tobacco Use Prevention, Cessation, and Enforcement	7,073,631	12,304,116	10,989,071	7,500,000	10,000,000	33.3%	10,000,000	0.0%
5CV1	440534	Coronavirus Relief - Local Health Departments	8,944,468	0	0	0	0		0	
5CV1	440675	COVID Safety - Growers Workforce Safety	30,631	0	0	0	0		0	
5CV1	440676	COVID Relief - Testing Contracts	15,102,117	0	0	0	0		0	
5CV1	440677	COVID Relief - Testing Supplies and Equipment	33,361,113	0	0	0	0		0	
5CV1	440678	COVID Relief - Testing Lab Services	4,712,039	0	0	0	0		0	
5CV1	440674	Coronavirus Relief - DOH	56,476,578	0	0	0	0		0	
5CV3	440699	ARPA Public Health Laboratory	0	0	985,679	3,129,769	0	-100.0%	0	
5XM0	440488	Food Service Program Assistance	9,962,423	0	0	0	0		0	
5D60	440620	Second Chance Trust	676,524	670,753	301,307	1,607,317	1,892,541	17.7%	1,892,541	0.0%
5ED0	440651	Smoke Free Indoor Air	23,124	16,250	35,900	280,000	280,000	0.0%	280,000	0.0%
5G40	440639	Adoption Services	100,000	100,000	0	100,000	100,000	0.0%	100,000	0.0%
5PE0	440659	Breast and Cervical Cancer Services	300,000	312,674	288,086	500,000	500,000	0.0%	500,000	0.0%
5QJ0	440662	Dental Hygienist Loan Repayments	15,965	11,738	0	100,000	100,000	0.0%	100,000	0.0%
5SH0	440520	Children's Wish Grant Program	137,500	137,500	550,000	275,000	275,000	0.0%	275,000	0.0%
5TZ0	440621	Toxicology Screenings	1,249,385	999,605	1,002,324	1,000,000	0	-100.0%	0	
5UA0	440668	Health Emergency Preparedness and Response	0	0	1,569,776	750,000	0	-100.0%	0	

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5270	440624	Ohio Dentist Loan Repayment	148,750	122,500	72,500	275,000	275,000	0.0%	275,000	0.0%
6100	440626	Radiation Emergency Response	1,344,942	1,343,492	1,445,766	1,551,682	1,551,682	0.0%	1,598,000	3.0%
6980	440634	Nurse Aide Training	67,717	73,667	76,426	126,686	126,600	-0.1%	126,600	0.0%
5YS0	440491	Chiropractic Loan Repayment	0	0	0	25,000	30,000	20.0%	30,000	0.0%
5AE1	440697	Hospital Relief	0	0	49,528,000	0	0		0	
		Total Dedicated Purpose	229,905,777	108,045,270	167,394,915	144,353,367	152,327,769	5.5%	153,999,263	1.1%
3200	440601	Maternal Child Health Block Grant	22,414,653	21,291,321	25,788,306	22,937,097	25,000,000	9.0%	25,750,000	3.0%
3870	440602	Preventive Health Block Grant	8,812,801	8,703,527	8,916,080	10,802,643	11,800,000	9.2%	12,154,000	3.0%
3890	440604	Women, Infants, and Children	168,167,821	196,922,805	223,682,219	220,190,613	250,000,000	13.5%	250,000,001	0.0%
3910	440606	Medicare Survey and Certification	18,650,637	17,183,537	16,998,683	21,801,373	21,800,000	0.0%	22,454,000	3.0%
3920	440618	Federal Public Health Programs	103,078,964	108,669,285	118,768,891	108,503,416	149,503,000	37.8%	153,988,000	3.0%
3GD0	654601	Medicaid Program Support	29,301,281	30,962,716	34,942,619	40,758,375	41,186,077	1.0%	41,508,003	0.8%
3GN0	440660	Public Health Emergency Preparedness	30,666,269	26,596,449	36,251,991	60,824,980	75,825,000	24.7%	78,099,000	3.0%
3GN0	440683	ARPA - Crisis Response Workforce	3,248,471	29,682,845	24,205,133	10,000,000	0	-100.0%	0	
3HP0	440685	ELC Nursing Home & Long-Term Care Strike Teams	1,259,100	4,298,174	13,103,681	0	0		0	
3HP0	440673	Public Health Emergency Response	289,530,653	150,428,371	95,649,740	74,963,387	100,500,000	34.1%	100,500,000	0.0%
3HP0	440682	Epidemiology and Lab Capacity for School Testing (ARP)	0	10,145,681	9,608	66,024,060	0	-100.0%	0	
3HP0	440686	ELC Strengthening HAI/AR Grant	6,517	402,095	1,494,585	3,159,489	10,000,000	216.5%	10,000,000	0.0%
3HP0	440687	Healthier Communities	1,840,063	11,828,843	13,353,290	1,000,000	0	-100.0%	0	
3HP0	440688	Detection and Mitigation of COVID-19 - Confinement Facilities	0	2,600,860	4,827,557	1,000,000	0	-100.0%	0	
3HP0	440689	Small Rural Hospital Improvement Program - Testing and Mitigation Grant	6,785,978	1,000,115	0	0	0		0	
3HV0	440681	COVID-19 Vaccine Preparedness (ARP)	26,840,524	30,250,812	8,879,242	10,000,000	0	-100.0%	0	
3HV0	440679	COVID-19 Vaccines Distribution and Administration	63,770,213	2,789,236	0	0	0		0	
		Total Federal	774,373,945	653,756,671	626,871,622	651,965,433	685,614,077	5.2%	694,453,004	1.3%
GRF	654453	Medicaid - State Health Program Support	4,418,349	4,302,877	4,173,007	4,639,000	4,478,896	-3.5%	4,581,836	2.3%
GRF	440530	Lead-Safe Home Fund Program	1,000,000	1,000,000	359,162	1,000,000	1,000,000	0.0%	1,000,000	0.0%
GRF	440413	Local Health Department Support	2,379,808	2,379,808	2,379,000	2,379,000	2,379,000	0.0%	2,379,000	0.0%
GRF	440416	Mothers and Children Safety Net Services	3,673,103	4,097,428	5,099,448	4,640,000	4,639,763	0.0%	4,690,570	1.1%
GRF	440431	Free Clinic Safety Net Services	855,311	2,172,083	1,940,501	1,750,000	1,755,837	0.3%	1,758,067	0.1%
GRF	440438	Breast and Cervical Cancer Screening	1,249,605	1,013,975	1,139,462	1,200,000	1,190,549	-0.8%	1,199,779	0.8%
GRF	440444	AIDS Prevention	4,287,041	3,519,363	3,055,811	3,720,000	3,610,779	-2.9%	3,623,351	0.3%
GRF	440451	Public Health Laboratory	3,701,580	3,998,335	3,435,694	3,800,000	3,893,355	2.5%	3,926,237	0.8%

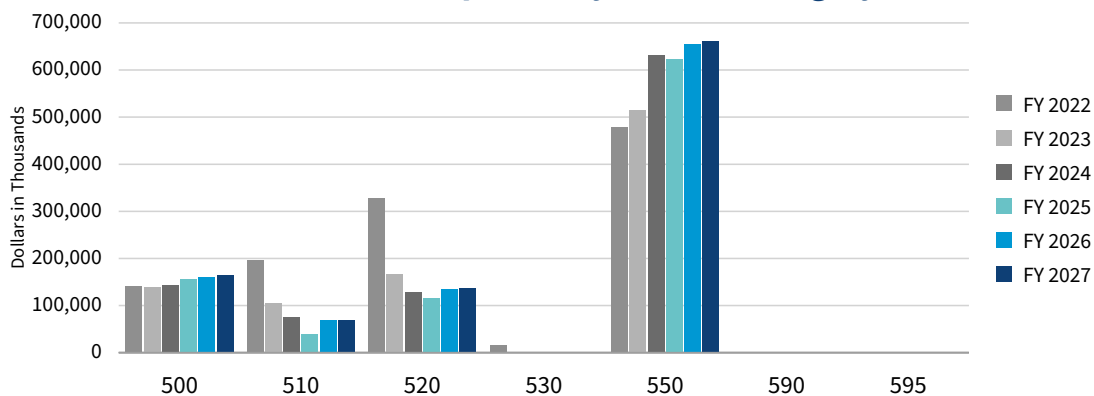
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	440452	Child and Family Health Services Match	589,442	595,541	620,785	641,000	667,650	4.2%	683,513	2.4%
GRF	440453	Health Care Quality Assurance	6,324,826	6,225,957	6,408,909	6,619,000	6,868,538	3.8%	7,023,632	2.3%
GRF	440454	Environmental Health/Radiation Protection	3,667,188	4,100,642	5,001,073	5,241,625	5,404,349	3.1%	5,462,815	1.1%
GRF	440459	Help Me Grow	33,992,340	43,572,432	54,182,009	0	0		0	
GRF	440465	FQHC Primary Care Workforce Initiative	2,049,913	2,523,386	2,836,239	2,686,000	2,695,268	0.3%	2,698,697	0.1%
GRF	440472	Alcohol Testing	1,222,749	1,216,336	1,221,278	1,238,725	1,313,349	6.0%	1,338,992	2.0%
GRF	440474	Infant Vitality	13,194,943	14,455,012	12,334,192	0	0		0	
GRF	440477	Emergency Preparation and Response	1,655,803	1,193,619	1,422,414	2,497,000	2,453,355	-1.7%	2,467,067	0.6%
GRF	440481	Lupus Awareness	192,481	237,000	240,680	250,000	250,000	0.0%	250,000	0.0%
GRF	440482	Chronic Disease, Injury Prevention, and Drug Overdose	11,182,962	6,148,513	8,134,715	8,000,000	8,000,000	0.0%	8,240,000	3.0%
GRF	440483	Infectious Disease Prevention and Control	4,558,188	4,454,157	4,865,139	5,265,482	4,924,753	-6.5%	4,988,016	1.3%
GRF	440484	Public Health Technology Innovation	1,213,481	1,367,641	1,348,347	1,393,000	1,409,147	1.2%	1,429,959	1.5%
GRF	440485	Health Program Support	106,764	143,236	2,894,000	12,525,000	14,625,000	16.8%	14,625,000	0.0%
GRF	440505	Children and Youth with Special Health Care Needs	11,775,382	11,777,092	12,610,220	12,978,000	12,615,000	-2.8%	12,615,000	0.0%
GRF	440507	Targeted Healthcare Services-Over 21	988,272	855,097	871,257	2,000,000	2,000,000	0.0%	2,000,000	0.0%
GRF	440527	Lead Abatement	4,477,997	5,241,862	7,555,641	7,500,000	7,048,716	-6.0%	7,067,052	0.3%
GRF	440529	Harm Reduction	100,000	50,000	0	0	0		0	
GRF	440672	Youth Homelessness	3,241,509	3,621,487	3,508,430	3,610,000	2,504,474	-30.6%	2,505,903	0.1%
GRF	440495	Toxicology Screenings	0	0	0	0	1,000,000		1,000,000	0.0%
GRF	440496	Children's Vision Services	0	0	0	0	22,550,000		17,420,000	-22.7%
GRF	440497	Children's Dental Services	0	0	0	0	3,000,000		3,000,000	0.0%
		Total General Revenue	122,099,036	130,262,878	147,637,412	95,572,832	122,277,778	27.9%	117,974,486	-3.5%
R014	440631	Vital Statistics	42,040	44,986	48,891	155,859	155,000	-0.6%	155,000	0.0%
R048	440625	Refunds, Grants Reconciliation, and Audit Settlements	0	0	0	20,000	20,000	0.0%	20,000	0.0%
QG18	4406A1	Poison Control and Laboratory Testing	0	0	0	0	9,990,000		14,800,000	48.1%
		Total Holding Account	42,040	44,986	48,891	175,859	10,165,000	5,680.2%	14,975,000	47.3%
4T40	440603	Child Highway Safety	147,744	102,050	0	200,000	200,000	0.0%	200,000	0.0%
		Total Highway Safety	147,744	102,050	0	200,000	200,000	0.0%	200,000	0.0%
1420	440646	Agency Health Services	1,387,739	3,178,322	2,713,143	5,575,547	11,575,000	107.6%	11,575,000	0.0%
2110	440613	Central Support Indirect Costs	31,842,201	33,870,200	35,210,525	38,286,929	39,575,839	3.4%	40,763,000	3.0%
		Total Internal Service Activity	33,229,940	37,048,522	37,923,668	43,862,476	51,150,839	16.6%	52,338,000	2.3%
		Grand Total - Department of Health	1,159,798,481	929,260,376	979,876,510	936,129,967	1,021,735,463	9.1%	1,033,939,753	1.2%

Agency's Budget by Expense Type

The largest expense category for the Department of Health in FY 2024 was Subsidies Shared Revenue (64.4%), which included obligations to local health departments to support infection prevention efforts and upgrade public health infrastructure. The second largest expense category was Personal Services (14.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	140,608	139,310	144,325	155,598	160,334	3.0%	165,548	3.3%
510 Purchased Personal Services	195,793	105,884	74,540	40,020	68,654	71.5%	68,433	-0.3%
520 Supplies and Maintenance	328,327	167,038	127,726	115,104	135,147	17.4%	137,041	1.4%
530 Equipment	16,528	1,153	2,226	1,945	1,887	-3.0%	1,887	0.0%
550 Subsidies Shared Revenue	478,045	515,135	630,683	622,624	655,081	5.2%	660,397	0.8%
590 Judgments, Settlements & Bonds	413	30	0	500	500	0.0%	500	0.0%
595 Transfers and Non-Expense	84	711	377	339	133	-60.8%	133	0.0%
TOTAL	1,159,798	929,260	979,877	936,130	1,021,735	9.1%	1,033,940	1.2%

Expenses by Account Category



ALI Analysis**Fund 3HV0 - ALI 440681 COVID-19 Vaccine Preparedness (ARP)**

This line item is discontinued in this biennium because it was funded by one-time federal sources.

Fund 5UA0 - ALI 440668 Health Emergency Preparedness and Response

This line item is discontinued in this biennium because it was funded by a one-time transfer from the Controlling Board Emergency Purposes/Contingencies Fund to address the public health crisis in East Palestine.

Fund 3HP0 - ALI 440682 Epidemiology and Lab Capacity for School Testing (ARP)

This line item is discontinued in this biennium because it was funded by one-time federal sources.

Fund 3GN0 - ALI 440683 ARPA - Crisis Response Workforce

This line item is discontinued in this biennium because it was funded by one-time federal sources.

Fund 3HP0 - ALI 440686 ELC Strengthening HAI/AR Grant

The increased appropriation in this biennium will allow the Department to make full use of extended federal funds.

Fund 3HP0 - ALI 440687 Healthier Communities

This line item is discontinued in this biennium because it was funded by one-time federal sources.

Fund 3HP0 - ALI 440688 Detection and Mitigation of COVID-19 - Confinement Facilities

This line item is discontinued in this biennium because it was funded by one-time federal sources.

Fund 5CV3 - ALI 440699 ARPA Public Health Laboratory

This line item is discontinued in this biennium because it was funded by one-time federal sources.

ALI Restructuring

The Toxicology Screening line item was previously funded via a GRF cash transfer and is recommended to continue as a GRF line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	440495	Toxicology Screenings	0	1,000,000	0.0%	1,000,000	0.0%
5TZ0	440621	Toxicology Screenings	1,000,000	0	-100.0%	0	0.0%

Role and Overview

The Ohio Department of Higher Education coordinates all higher education in Ohio, allocates funds to higher education institutions, initiates and oversees the implementation of workforce development and adult education programs, assures the seamless credit transfer process between all public institutions, increases the economic competitiveness of the state, and works to increase enrollment and attainment to effectively meet the state's current and future workforce needs. The majority of the Department's budget is distributed as critical support to colleges and universities throughout the state. The largest source of state support for public higher education institutions is the State Share of Instruction, which utilizes an outcomes-based formula focused on course, certificate, and degree completions. In addition, the Department oversees the implementation of financial aid programs designed to defray the cost of obtaining a college education for students on the basis of need, academic ability, or field of study. The Department also oversees a number of other strategies and initiatives that promote research, public service, medical education, and specific objectives at various campuses. The Department has 78 full-time, permanent employees. In addition, 30 employees comprise the Ohio Tuition Trust Authority which is housed within the Department.

More information regarding the Department of Higher Education is available at highered.ohio.gov and collegeadvantage.com.

Agency Budget Highlights

The recommended budget continues support for the Governor's Merit Scholarship, providing \$5,000 scholarships to every student in the top five percent of their high school graduating class. This critical investment in Ohio's future encourages high-achieving high school graduates to remain in Ohio to pursue their post-secondary studies and contribute to Ohio's expanding economic opportunities.

Higher education access for students is prioritized by sustaining support for the Ohio College Opportunity Grant, providing need-based financial aid toward tuition and general fee charges. The Department will also build on initiatives that support the existing workforce, including the Choose Ohio First Scholarship program.

The Strategic Square Footage Reduction program is created to make loans to enable the voluntary reduction of physical square footage for state institutions of higher education.

Agency Goals and Objectives

Ensure that Ohio has a reliable pipeline of skilled workers to meet the workforce needs of today and tomorrow.

Continue to invest in the nation's most aggressive outcomes-based higher education funding formula, ensuring that colleges and universities stay laser-focused on student success and post-graduation employment outcomes.

Challenge colleges and universities to focus on high-growth, high-wage pathways and programs that create upward social mobility for graduates and allow the state to take full advantage of the evolving labor market.

Ensure students are prepared for jobs in growing and high-demand fields while providing ongoing training programs to support upskilling of workers throughout their career.

Improve access to postsecondary education as a means of increasing the number of Ohioans with a degree or postsecondary credential and further strengthening the economic vitality of Ohio.

Ensure that the College Credit Plus program is effectively utilized statewide, both in the college and K-12 setting, in consultation with the Ohio Department of Education and Workforce and the Governor's Office of Workforce Transformation.

Sustain critical need-based financial aid to ensure that eligible Ohioans receive appropriate financial assistance to support academic pathways through programs such as the Ohio College Opportunity Grant (OCOG) and the Ohio Work Ready Grant Program.

Continue to work with the Department's K-12 and higher education partners to ensure that students complete the Free Application for Federal Student Aid (FAFSA) to take full advantage of all available financial aid opportunities.

Foster student success and achievement so those completing degrees and certificates in Ohio are prepared to contribute to a strong workforce and are poised for a bright future.

Effectively inform stakeholders of the fact that educational attainment most often leads to stronger employment opportunities, greater wage and income prospects, and improved health outcomes.

Ensure students are provided with the necessary wraparound supports and services (mental and behavioral health services, academic and career advising, and other student support services) to successfully progress through their postsecondary career, with a particular emphasis on underrepresented student populations.

Provide appropriate monitoring and oversight of institutions to provide stability and predictability for students.

Establish additional tiers of fiscal distress for public colleges and universities to monitor their financial viability and allow for more intensive levels of monitoring and oversight, if needed.

Require Ohio colleges and universities to annually certify the presence of an agreement to preserve essential student records in the event of an institutional closure.

Require Ohio colleges and universities to annually disclose the use of any online program managers providing instruction.

Results

Every fiscal year, the Department serves more than 610,000 students throughout the state at 14 four-year public universities, 24 public university regional campuses, 22 community colleges, 74 independent, not-for-profit colleges and universities, 49 Ohio Technical Centers, and 52 Aspire program sites (Ohio's basic literacy program for adult learners).

From FY 2011 to FY 2023, the number of postsecondary degrees and certificates awarded by Ohio's public colleges and universities increased by 32,422 (35.6%).

Since 2019, \$201 million was awarded under the Choose Ohio First Scholarship Program, which funded more than 22,000 scholarships for science, technology, engineering, and math students.

College Credit Plus, Ohio's dual enrollment program, saved Ohioans more than \$1 billion since its creation in 2015.

As of June 30, 2024, Ohio's 529 Plans (college tuition savings plans) are the seventh largest out of 49 plans in the nation. Morningstar consistently recognizes two of Ohio's plans, the Direct Plan and the Advisor Plan, with a Silver and Bronze rating respectively.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7014	235639	Research Incentive Third Frontier - Tax	7,930,491	7,782,065	7,925,641	8,000,000	8,000,000	0.0%	8,000,000	0.0%
		Total Bond Research and Development	7,930,491	7,782,065	7,925,641	8,000,000	8,000,000	0.0%	8,000,000	0.0%
2200	235614	Program Approval and Reauthorization	532,996	570,133	615,764	882,000	769,126	-12.8%	789,679	2.7%
5HC8	659698	BOR Home and Community Based Services	0	0	12,939,752	0	0		0	
4560	235603	Sales and Services	100,887	100,817	120,000	199,250	129,725	-34.9%	133,017	2.5%
4E80	235602	Higher Educational Facility Commission Administration	56,001	55,251	64,179	67,600	69,839	3.3%	73,807	5.7%
5D40	235675	Conference/Special Purposes	468,632	791,282	22,119	250,000	125,000	-50.0%	125,000	0.0%
5FR0	235650	State and Non-Federal Grants and Award	457,686	294,317	193,871	3,152,150	1,405,944	-55.4%	1,412,670	0.5%
5JC0	235649	MAGNET Apprenticeship Program	200,000	200,000	0	0	0		0	
5NH0	235517	Talent Ready Grant Program	3,500,000	3,313,000	9,892,026	10,000,000	10,000,000	0.0%	10,000,000	0.0%
5P30	235663	Variable Savings Plan	7,345,260	7,104,413	7,764,727	8,522,034	8,522,034	0.0%	8,522,034	0.0%
5RA0	235616	Workforce and Higher Education Programs	1,000,000	1,000,000	0	0	0		0	
5UK0	235594	OhioCorps Program	150,000	0	0	0	0		0	
5Y50	235618	State Financial Aid Reconciliation	692,885	0	0	0	0		0	
5YD0	235494	Second Chance Grant Program	635,480	2,304,000	1,976,243	2,000,000	2,000,000	0.0%	2,000,000	0.0%
6450	235664	Guaranteed Savings Plan	894,180	823,142	797,842	1,110,131	1,110,131	0.0%	1,110,132	0.0%
6820	235606	Nursing Loan Program	826,698	745,887	677,689	1,200,000	1,203,730	0.3%	1,210,344	0.5%
5AH1	235688	Super RAPIDS	0	0	62,625,571	36,621,214	0	-100.0%	0	
5ZY0	235592	Grow Your Own Teacher Program	0	0	30,975	686,539	7,000,000	919.6%	7,000,000	0.0%
5AO1	235613	Northeast Ohio Medical University Dental School	0	0	4,000,000	0	0		0	
5CJ1	2356A2	Strategic Square Footage Reduction	0	0	0	0	82,650,000		0	-100.0%
		Total Dedicated Purpose	16,860,705	17,302,240	101,720,756	64,690,918	114,985,529	77.7%	32,376,683	-71.8%
3120	235577	Education, Research, Development, and Dissemination	1,276	0	0	0	0		0	
3120	235669	Industry Credential Transfer Assurance Guides Initiative	149,698	83,417	132,011	300,000	300,000	0.0%	300,000	0.0%
3120	235641	Aspire - Federal	15,827,163	18,208,014	17,974,840	18,600,000	18,996,799	2.1%	18,996,799	0.0%
3120	235611	Gear-up Grant	1,634,169	2,212,268	2,124,682	2,956,000	2,956,000	0.0%	2,956,000	0.0%
3120	235612	Carl D. Perkins Grant/Plan Administration	967,271	921,053	846,681	1,350,000	1,371,939	1.6%	1,388,525	1.2%
3BG0	235651	Gear Up Grant Scholarships	1,429,188	1,391,831	1,179,363	3,100,000	3,100,000	0.0%	3,100,000	0.0%
3HQ0	235509	GEER - Higher Education Initiatives	7,537,564	15,454,224	4,768,101	0	0		0	

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3HQ0	235512	Governor's Emergency Education Relief - Higher Education Mental Health	3,929,228	3,498,797	0	0	0		0	
3HQ0	2356A1	Science of Reading	0	0	0	4,500,000	0	-100.0%	0	
3N60	235658	John R. Justice Student Loan Repayment Program	54,546	52,640	123,550	128,000	128,000	0.0%	128,000	0.0%
		Total Federal	31,530,102	41,822,244	27,149,228	30,934,000	26,852,738	-13.2%	26,869,324	0.1%
GRF	235321	Operating Expenses	5,611,013	5,806,538	7,939,352	8,444,000	9,155,067	8.4%	9,331,598	1.9%
GRF	235402	Sea Grants	299,250	299,250	308,000	317,000	308,000	-2.8%	308,000	0.0%
GRF	235406	Articulation and Transfer	1,825,529	1,883,662	2,066,893	2,225,000	2,269,500	2.0%	2,314,890	2.0%
GRF	235408	Midwest Higher Education Compact	115,000	115,000	115,000	118,000	115,000	-2.5%	115,000	0.0%
GRF	235413	Computer Science	0	0	4,000,000	4,000,000	4,004,863	0.1%	4,006,508	0.0%
GRF	235414	Grants and Scholarship Administration	857,657	890,813	983,882	994,000	922,538	-7.2%	985,378	6.8%
GRF	235417	Technology Maintenance and Operations	3,308,477	3,725,608	4,397,808	4,500,000	4,520,396	0.5%	4,528,397	0.2%
GRF	235419	Mental Health Support	0	0	9,956,905	10,000,000	10,000,000	0.0%	10,000,000	0.0%
GRF	235425	Ohio Work Ready Grant	0	0	9,635,147	10,000,000	10,000,000	0.0%	10,000,000	0.0%
GRF	235511	The Ohio State University Extension Service	24,563,453	24,761,619	25,504,000	26,269,000	25,504,000	-2.9%	25,504,000	0.0%
GRF	235543	Kent State University College of Podiatric Medicine Clinic Subsidy	450,000	500,000	500,000	500,000	500,000	0.0%	500,000	0.0%
GRF	235428	Appalachian New Economy Workforce Partnership	4,041,600	4,041,600	4,243,000	4,455,000	4,455,000	0.0%	4,455,000	0.0%
GRF	235533	Program and Project Support	1,540,925	853,000	17,000,000	15,100,000	24,500,000	62.3%	10,500,000	-57.1%
GRF	235585	Educator Preparation Programs	0	0	335,316	2,650,000	2,500,000	-5.7%	2,500,000	0.0%
GRF	235438	Choose Ohio First Scholarship	17,032,634	17,003,193	20,797,069	32,000,000	34,000,000	6.3%	36,000,000	5.9%
GRF	235443	Aspire - State	7,083,344	7,083,344	7,083,000	7,083,000	7,083,000	0.0%	7,083,000	0.0%
GRF	235444	Ohio Technical Centers	21,310,120	21,810,120	22,464,000	23,138,000	23,138,000	0.0%	23,138,000	0.0%
GRF	235474	Area Health Education Centers Program Support	873,000	873,000	899,000	900,000	899,000	-0.1%	899,000	0.0%
GRF	235475	Campus Security Support Program	0	0	0	2,000,000	2,000,000	0.0%	2,000,000	0.0%
GRF	235476	Campus Student Safety Grant Program	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
GRF	235492	Campus Safety and Training	392,230	620,848	597,640	700,000	656,504	-6.2%	661,950	0.8%
GRF	235495	Northeast Ohio Medical University Dental School	0	1,000,000	0	0	0		0	
GRF	235501	State Share of Instruction	2,054,632,520	2,073,715,806	2,094,658,776	2,117,706,343	2,119,751,939	0.1%	2,119,751,939	0.0%
GRF	235504	War Orphans and Severely Disabled Veterans' Children Scholarships	14,239,330	14,930,779	17,486,342	20,600,000	25,000,000	21.4%	30,000,000	20.0%
GRF	235505	State Share of Instruction Reconciliation	0	0	2,441,115	0	0		0	
GRF	235507	OhioLINK	5,654,164	5,752,427	6,140,000	6,447,000	6,447,000	0.0%	6,447,000	0.0%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	235508	Air Force Institute of Technology	1,824,219	1,863,387	2,000,000	2,000,000	2,000,000	0.0%	2,000,000	0.0%
GRF	235510	Ohio Supercomputer Center	4,294,160	4,422,984	4,844,000	5,086,000	5,086,000	0.0%	5,086,000	0.0%
GRF	235514	Central State Supplement	11,551,202	11,685,515	12,036,000	12,397,000	12,768,910	3.0%	13,151,977	3.0%
GRF	235515	Case Western Reserve University School of Medicine	2,038,940	2,038,940	2,100,000	2,163,000	2,100,000	-2.9%	2,100,000	0.0%
GRF	235519	Family Practice	3,007,876	3,007,876	3,098,000	3,191,000	3,098,000	-2.9%	3,098,000	0.0%
GRF	235520	Shawnee State Supplement	4,636,500	5,409,250	9,000,000	9,000,000	9,270,000	3.0%	9,548,100	3.0%
GRF	235525	Geriatric Medicine	496,043	496,043	511,000	526,000	511,000	-2.9%	511,000	0.0%
GRF	235526	Primary Care Residencies	1,425,000	1,425,000	1,468,000	1,512,000	1,468,000	-2.9%	1,468,000	0.0%
GRF	235530	Governor's Merit Scholarship	0	0	0	22,700,000	47,000,000	107.0%	70,000,000	48.9%
GRF	235535	Ohio State Agricultural Research	35,785,072	36,086,454	37,169,000	38,284,000	37,169,000	-2.9%	37,169,000	0.0%
GRF	235536	The Ohio State University Clinical Teaching	9,185,494	9,185,494	9,461,000	9,745,000	9,461,000	-2.9%	9,461,000	0.0%
GRF	235537	University of Cincinnati Clinical Teaching	8,334,944	8,334,944	8,085,000	8,343,000	8,085,000	-3.1%	8,085,000	0.0%
GRF	235538	University of Toledo Clinical Teaching	5,888,670	5,888,670	6,065,000	6,247,000	6,065,000	-2.9%	6,065,000	0.0%
GRF	235539	Wright State University Clinical Teaching	2,860,830	2,860,830	4,447,000	4,535,000	4,447,000	-1.9%	4,447,000	0.0%
GRF	235540	Ohio University Clinical Teaching	2,765,651	2,765,651	2,849,000	2,934,000	2,849,000	-2.9%	2,849,000	0.0%
GRF	235541	Northeast Ohio Medical University Clinical Teaching	2,844,469	2,844,469	2,930,000	3,018,000	2,930,000	-2.9%	2,930,000	0.0%
GRF	235546	Central State Agricultural Research and Development	4,883,340	4,883,340	5,828,000	5,828,000	5,828,000	0.0%	5,828,000	0.0%
GRF	235548	Central State Cooperative Extension Services	5,084,568	5,084,568	5,168,000	5,168,000	5,168,000	0.0%	5,168,000	0.0%
GRF	235552	Capital Component	3,630,087	3,630,087	3,629,566	3,629,596	3,629,566	0.0%	3,629,566	0.0%
GRF	235555	Library Depositories	1,310,702	1,326,762	1,100,000	900,000	1,100,000	22.2%	1,100,000	0.0%
GRF	235556	Ohio Academic Resources Network	2,915,605	2,978,512	3,262,000	3,568,000	3,568,000	0.0%	3,568,000	0.0%
GRF	235558	Long-term Care Research	309,035	309,035	318,000	327,000	318,000	-2.8%	318,000	0.0%
GRF	235563	Ohio College Opportunity Grant	104,983,742	112,392,548	157,772,084	197,300,000	220,600,000	11.8%	207,400,000	-6.0%
GRF	235569	The Ohio State University College of Veterinary Medicine Supplement	4,000,000	5,000,000	5,150,000	5,304,000	20,000,000	277.1%	20,000,000	0.0%
GRF	235572	The Ohio State University Clinic Support	728,206	728,206	750,000	772,000	750,000	-2.8%	750,000	0.0%
GRF	235578	Federal Research Network	4,950,000	4,950,000	5,099,000	5,251,000	5,099,000	-2.9%	5,099,000	0.0%
GRF	235591	Co-Op Internship Program	788,300	872,700	1,135,000	1,215,000	165,000	-86.4%	165,000	0.0%
GRF	235595	Commercial Truck Driver Student Aid Program	4,420	2,383,503	3,663,846	2,550,000	2,550,486	0.0%	2,550,651	0.0%
GRF	235598	Rural University Program	400,000	400,000	412,000	424,000	412,000	-2.8%	412,000	0.0%
GRF	235599	National Guard Scholarship Program	22,801,894	18,629,379	17,022,622	19,250,000	18,399,750	-4.4%	18,399,750	0.0%
GRF	2355A1	FAFSA Support Teams	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%

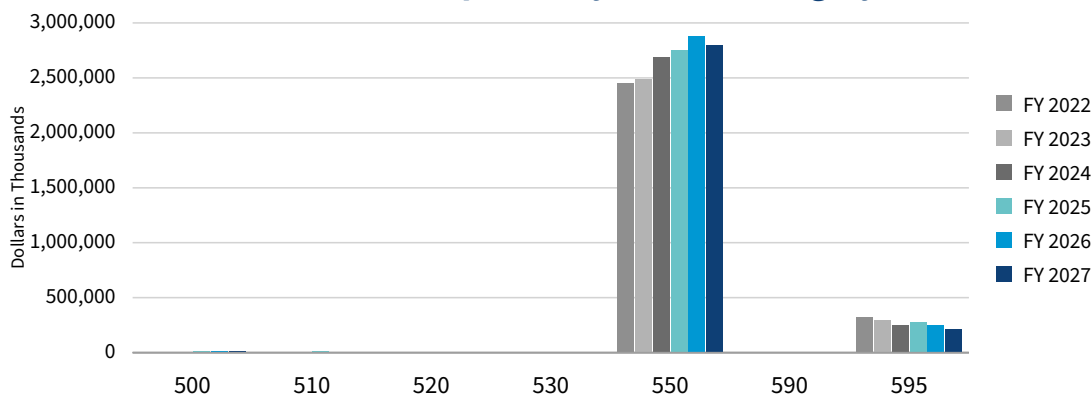
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	2355A3	Campus Community Grant Program	0	0	0	1,000,000	1,000,000	0.0%	1,000,000	0.0%
GRF	235909	Higher Education General Obligation Bond Debt Service	324,738,589	298,721,240	248,294,999	275,000,000	250,000,000	-9.1%	210,000,000	-16.0%
		Total General Revenue	2,742,297,802	2,746,271,993	2,824,220,362	2,961,313,939	3,012,625,519	1.7%	2,976,386,704	-1.2%
		Grand Total - Department of Higher Education	2,798,619,100	2,813,178,542	2,961,015,987	3,064,938,857	3,162,463,786	3.2%	3,043,632,711	-3.8%

Agency's Budget by Expense Type

The Department's largest expense category in FY 2024 was Subsidies Shared Revenue (68.3%), which supported Ohio's public higher education institutions. The Department's second largest expenditure was the Transfers and Non-Expense category (28.7%), for debt payments for Ohio's higher education institutions' capital projects.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	11,273	11,225	12,256	14,121	16,235	15.0%	16,791	3.4%
510 Purchased Personal Services	7,578	8,320	9,522	16,023	10,428	-34.9%	10,458	0.3%
520 Supplies and Maintenance	3,376	3,440	3,632	4,347	4,118	-5.3%	3,937	-4.4%
530 Equipment	80	100	158	175	78	-55.3%	93	19.2%
550 Subsidies Shared Revenue	2,451,034	2,490,101	2,686,590	2,754,568	2,880,985	4.6%	2,801,735	-2.8%
590 Judgments, Settlements & Bonds	0	0	0	150	150	0.0%	150	0.0%
595 Transfers and Non-Expense	325,278	299,992	248,858	275,555	250,469	-9.1%	210,469	-16.0%
TOTAL	2,798,619	2,813,179	2,961,016	3,064,939	3,162,464	3.2%	3,043,633	-3.8%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 235533 Program and Project Support**

Funding increase supports the Ohio Aerospace Institute's Space Grant Consortium, the five Centers for Civics, Culture and Society, and the Quantum Computing Institutes.

Fund GRF - ALI 235504 War Orphans and Severely Disabled Veterans' Children Scholarships

Appropriation supports a significant increase in the number of eligible students which is expected in the upcoming biennium.

Fund GRF - ALI 235530 Governor's Merit Scholarship

Funds next two years for the initial cohort of students and continues to award new cohorts of students.

Fund GRF - ALI 235569 The Ohio State University College of Veterinary Medicine Supplement

Expands capacity in the program to produce more veterinarians to serve Ohio.

Fund GRF - ALI 235591 Co-Op Internship Program

Previous legislative earmarks are not continued.

Fund 5ZY0 - ALI 235592 Grow Your Own Teacher Program

Appropriation will support expenditures in FY 2026-2027.

Fund GRF - ALI 235688 Super RAPIDS

Removes one-time American Rescue Plan Act funding for the Regionally Aligned Priorities in Delivering Skills (RAPIDS) program which ended in FY 2024.

Role and Overview

The Ohio Higher Educational Facility Commission assists independent, not-for-profit institutions of higher education to finance the construction, renovation, or rehabilitation of facilities at a lower interest cost than would be available to them elsewhere. The Commission also may assist nonprofit healthcare institutions.

More information regarding the Higher Educational Facility Commission is available at ohefc.ohiohighered.org.

Agency Budget Highlights

Funding for the Commission's operation is entirely obtained from fees collected. No General Revenue Fund money is used.

Although the Commission is a state agency with general administrative powers, it currently operates without a separate staff or permanent offices. The Commission relies on the Department of Higher Education to administer the day-to-day operations.

Since the Commission is an agency of the State of Ohio, the interest paid by the Commission to the bondholders can be exempt from federal income tax. Bonds providing tax-free interest income normally sell on the market at a lower rate of interest than taxable bonds.

Agency Goals and Objectives

Increase savings to eligible institutions.

Review fee policy and issuance fee rate to identify cost saving opportunities.

Offer a lower application fee or eliminate the application fee for refunding issuances that do not increase overall debt of the institution.

Publish an annual report of bond issuances and highlight savings and success stories.

Post to the Commission's website a list of prior year bond issuances and emphasize project savings and success stories.

Broadcast Commission meetings online for public viewing.

Offer a virtual environment for public to view or comment on open public meetings.

Results

The Commission's bond issuance fee is among the lowest issuance fees available to institutions. The issuance fee is equal to the principal amount of the bond multiplied by 0.0001, but that amount cannot be less than \$3,000 or more than \$25,000.

The Commission establishes partnerships with other state agencies to reduce costs. Although the Commission is a state agency with general administrative powers, it currently operates without a separate staff or permanent offices, instead relying on the Department of Higher Education to administer day-to-day operations.

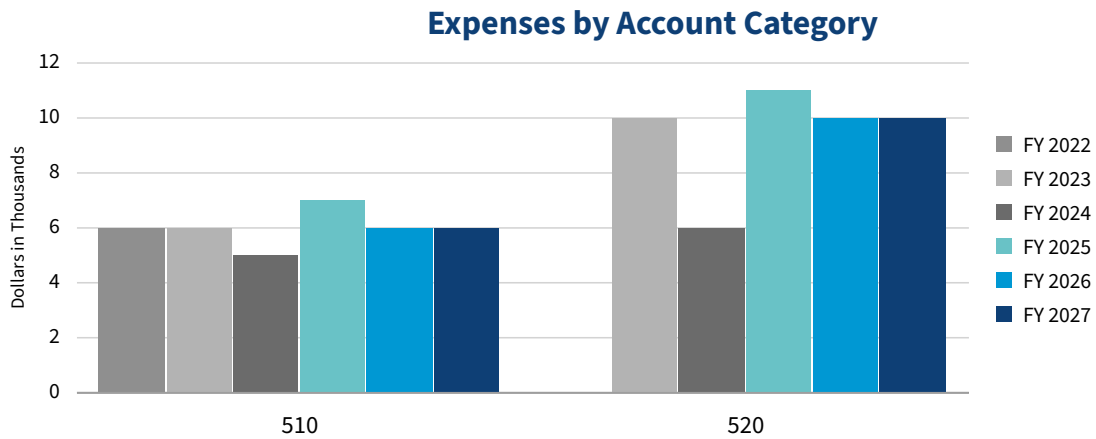
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4610	372601	Operating Expenses	6,634	15,998	10,942	18,000	15,513	-13.8%	15,513	0.0%
		Total Dedicated Purpose	6,634	15,998	10,942	18,000	15,513	-13.8%	15,513	0.0%
		Grand Total - Higher Educational Facility Commission	6,634	15,998	10,942	18,000	15,513	-13.8%	15,513	0.0%

Agency's Budget by Expense Type

The largest expense category for the Commission was Purchased Personal Services which covers Commission member travel and National Association of Health and Educational Facilities Finance Authorities membership dues. The second largest expense category was Supplies and Maintenance, which funds audit costs.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
510 Purchased Personal Services	6	6	5	7	6	-21.2%	6	0.0%
520 Supplies and Maintenance	0	10	6	11	10	-9.1%	10	0.0%
TOTAL	7	16	11	18	16	-13.8%	16	0.0%



Role and Overview

The Commission on Hispanic/Latino Affairs provides leadership in addressing issues concerning Hispanic/Latino Ohioans. The Commission serves as liaison between state government and the Hispanic/Latino community, and advocates for the development and implementation of policies and programs to address their needs. The Commission's three key mandates are to advise the Governor and legislators on issues affecting the Latino community, to connect the Latino and Latino-serving organizations across the state, and to build the capacity of Latinos and organizations in Ohio. The Commission maintains relationships with 14 Latino-networking groups and hosts the Ohio Latino Network with more than 450 Latino-serving organizations. The Commission is governed by an 11-member board appointed by the Governor, and has three full-time employees.

More information regarding the Commission on Hispanic/Latino Affairs is available at ochla.ohio.gov.

Agency Budget Highlights

The recommended funding will allow the Commission to continue providing essential constituent services through its Ohio Latino Network, inform and advise executive and legislative leaders on related policy matters through its Public Policy Center, and develop, coordinate, and assist public and private organizations that serve Spanish-speaking people, through its Organizations Development Center.

Agency Goals and Objectives

Maintain support systems and services for the Hispanic/Latino Community.

Improve functionality for the Ohio Latino Network and resource directories to include at least 800 contacts offering services for Latinos.

Provide timely constituent services and work closely with Latino networks across Ohio.

Work with interns from local universities to increase social media presence.

Increase capacity building opportunities in education, health, workforce, and economic development to empower the Latino community in Ohio and support development and success.

Conduct an annual summit and quarterly workshops to connect Latino serving non-profit organizations with State government entities, corporate leaders, and field experts to provide learning opportunities for the Latino Community.

Increase the number of subscribers to the grants and resources newsletters by 50 percent.

Continue to work with Ohio's five Hispanic Chambers to provide opportunities for entrepreneurs, guidance to Latino job seekers, and training opportunities.

Advise the Governor, state agencies, and partners on issues affecting Latinos.

Provide expertise through engagement with state agencies, advisory boards, consultation, presentations, and networking on issues related to Latino and ethnic minority communities in Ohio.

Increase efforts for civic education and engagement with Latino elected officials, as well as members of the legislature to increase communications between Latino leaders and elected officials by hosting one Legislative Visit Day and increase participation to 300 attendees.

Results

In April 2024, the Commission organized a Hispanic Legislative Visit Day with support from 17 community partners across local, state, and federal levels. The event welcomed over 250 attendees who engaged with their legislators.

The Commission has prioritized mental health programming. For the past five years, the Commission has partnered with the Ohio Department of Behavioral Health and secured grants totaling over \$2 million, positively impacting the mental health and well-being of the community at large.

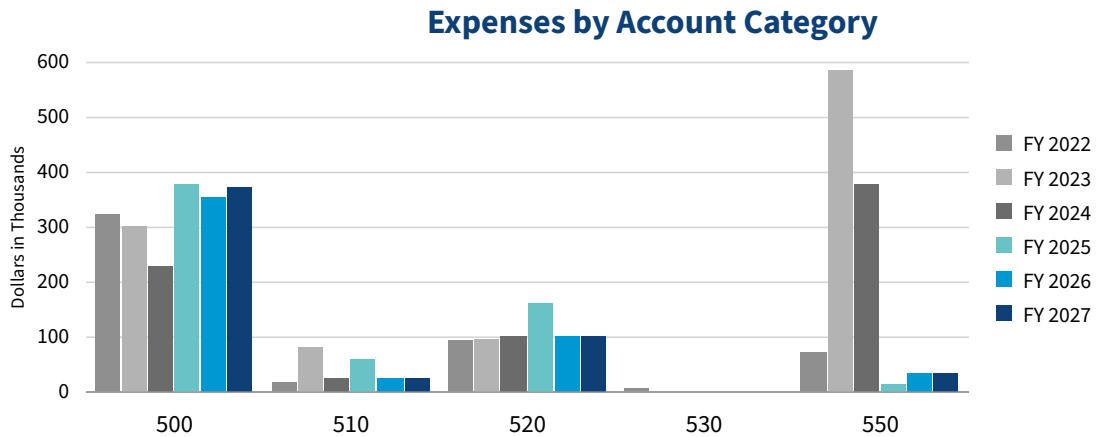
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
6010	148602	Special Initiatives	86,220	656,869	395,582	125,000	50,000	-60.0%	50,000	0.0%
		Total Dedicated Purpose	86,220	656,869	395,582	125,000	50,000	-60.0%	50,000	0.0%
GRF	148321	Operating Expenses	430,508	409,354	338,343	490,000	466,248	-4.8%	483,670	3.7%
		Total General Revenue	430,508	409,354	338,343	490,000	466,248	-4.8%	483,670	3.7%
		Grand Total - Commission on Hispanic/Latino Affairs	516,728	1,066,223	733,925	615,000	516,248	-16.1%	533,670	3.4%

Agency's Budget by Expense Type

The largest expense category in FY 2024 was Subsidies Shared Revenue (51.5%). The second largest expense category was Personal Services (31.3%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	324	302	230	379	354	-6.6%	372	4.9%
510 Purchased Personal Services	19	82	25	60	25	-58.3%	25	0.0%
520 Supplies and Maintenance	94	97	101	161	102	-36.5%	102	0.0%
530 Equipment	7	0	0	0	0		0	
550 Subsidies Shared Revenue	73	585	378	15	35	133.3%	35	0.0%
TOTAL	517	1,066	734	615	516	-16.1%	534	3.4%



Role and Overview

As the state's nonprofit history partner, the Ohio History Connection carries out numerous public responsibilities in exchange for state operating support. This includes maintaining and operating nearly 60 historical sites and museums, preserving and ensuring public access to the state archives, providing expertise related to historic preservation, creating educational materials and museum experiences for Ohio school children, promoting the development of county and local historical societies, and collecting and preserving artifacts related to Ohio history. The Ohio History Connection serves as the steward of many of the State's most important historical items such as priceless prehistoric objects, Ohio's founding documents, and historic sites. The Connection maintains effective management agreements with local organizations that help operate most of the Ohio History Connection's historic sites and museums. The History Connection, and several of its historic sites and museums, are among the less than five percent of museums in the country that have earned accreditation through the American Alliance of Museums. Nearly 300,000 people visit the Ohio History Connection's historic sites and museums in a typical year and many more use the organization's services for educational purposes, economic development, genealogy research, accessing online research tools and images, and much more. The Ohio History Connection's 21-member Board of Trustees, which includes nine members appointed by the Governor, oversees the strategic direction and governance of the organization. The History Connection has a full-time staff of 134 employees.

More information regarding the Ohio History Connection is available at ohiohistory.org.

Agency Budget Highlights

The recommended budget supports maintenance and care for a vast network of cultural heritage sites. The current network includes more than 300 buildings, across nearly 60 locations, on 4,600 acres of land in Ohio. Currently, five staff members are dedicated to the buildings and grounds maintenance, which is at a critical level of coverage and support.

The recommended budget supports the efforts of the Ohio History Connection to increase attendance and drive local economic development because of the Hopewell Ceremonial Earthworks recent addition to the United Nations Educational, Scientific, and Cultural Organization (UNESCO) World Heritage List.

Agency Goals and Objectives

Increase attendance at the Hopewell Ceremonial Earthworks sites, which include Fort Ancient, the Newark Earthworks (Great Circle and Octagon), and the Hopewell Culture National Historical Park by summer of 2027.

Increase attendance to the Hopewell Ceremonial Earthworks by four times over the biennium. Now that UNESCO World Heritage status has been achieved, the History Connection expects tourism spending will increase by 50 percent during the FY 2026-2027 biennium.

Continue the progress related to the “Campus 2.0” effort.

- Open the newly renovated Ohio Village in 2026 within funding provided in the State's Capital Budget.
- Actively develop an exhibition experience in the new Ohio Expo Center Ohio Showcase Building.
- Actively plan and develop the visitor experience for the renovation and restoration of the History Connection's headquarters, the Ohio History Center.

Preserve and protect the network of historic sites around the state, driving awareness and pride, and telling the story of the History Connection's most valuable asset—the people.

Increase the visitor rating to 85 percent when asked to describe how the contribution of the Ohio History Center and the Ohio Villages impacts their sense of Ohio Pride.

Results

Data from the Department of Development for FY 2023 and FY 2024 showed the Ohio Historic Preservation Tax Credit program, an incentivized program to encourage the private redevelopment of historic buildings, created 14,961 construction jobs and 7,215 permanent jobs. The State of Ohio awarded \$306 million in Ohio Historic Preservation Tax Credits in the last two fiscal years, but leveraged \$3 million in total investments in historic buildings.

Ohio History Connection sites welcomed 704,294 visitors and 94,748 Ohio school children to various historical sites across the FY 2024-2025 biennium.

Since its inscription as a World Heritage site in Fall 2023, attendance quadrupled compared to the same period in the previous year. This designation brings prestige, media attention, increased visitation, and is actively generating economic benefits to communities surrounding the designated sites.

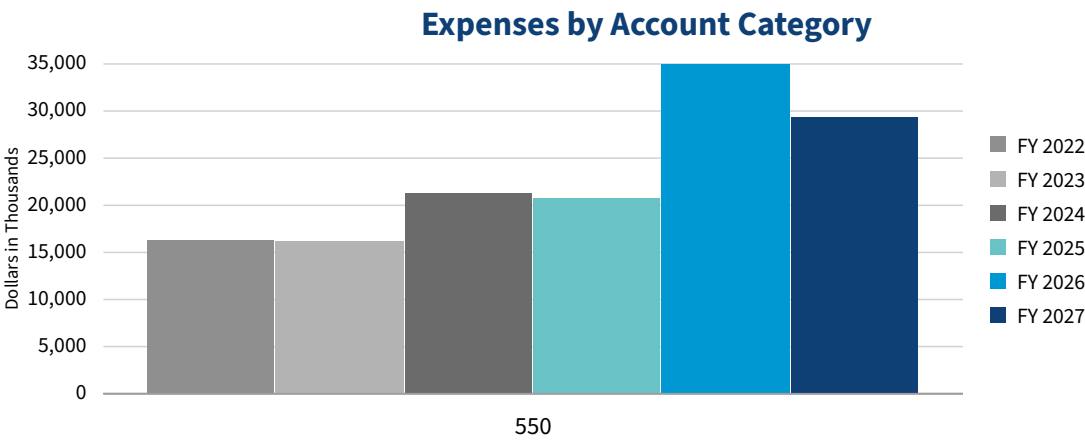
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5KL0	360602	Ohio History Tax Check-off	102,500	150,000	150,000	150,000	150,000	0.0%	150,000	0.0%
5PD0	360603	Ohio History License Plate	7,500	7,000	9,000	10,000	10,000	0.0%	10,000	0.0%
		Total Dedicated Purpose	110,000	157,000	159,000	160,000	160,000	0.0%	160,000	0.0%
3HQ0	360604	GEER - History Initiatives	557,507	613,287	0	0	0		0	
		Total Federal	557,507	613,287	0	0	0		0	
GRF	360400	Holocaust and Genocide Memorial and Education Commission	200,000	200,000	985,000	840,000	985,000	17.3%	985,000	0.0%
GRF	360401	Ohio Commission for the U.S. Semiquincentennial	0	500,000	2,000,000	3,000,000	7,500,000	150.0%	2,500,000	-66.7%
GRF	360402	UNESCO World Heritage Sites	0	0	1,200,000	0	3,260,020		2,602,020	-20.2%
GRF	360501	Education and Collections	5,016,092	5,016,092	5,604,000	5,882,000	6,139,320	4.4%	6,147,040	0.1%
GRF	360502	Site and Museum Operations	7,232,753	6,532,753	7,721,000	7,502,000	11,721,000	56.2%	11,721,000	0.0%
GRF	360504	Ohio Preservation Office	261,609	261,609	731,000	738,000	965,287	30.8%	965,287	0.0%
GRF	360505	National Afro-American Museum	536,050	536,050	728,000	811,000	811,000	0.0%	811,000	0.0%
GRF	360506	Hayes Presidential Center	572,880	572,880	750,000	750,000	750,000	0.0%	750,000	0.0%
GRF	360508	State Historical Grants	1,675,000	1,635,000	1,250,000	930,000	700,000	-24.7%	700,000	0.0%
GRF	360509	Outreach and Partnership	144,692	144,692	148,000	151,000	1,967,085	1,202.7%	1,967,085	0.0%
		Total General Revenue	15,639,076	15,399,076	21,117,000	20,604,000	34,798,712	68.9%	29,148,432	-16.2%
		Grand Total - Ohio History Connection	16,306,583	16,169,363	21,276,000	20,764,000	34,958,712	68.4%	29,308,432	-16.2%

Agency's Budget by Expense Type

Subsidies Shared Revenue (100%) was the largest expense category for the History Connection in FY 2024.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
550 Subsidies Shared Revenue	16,307	16,169	21,276	20,764	34,959	68.4%	29,308	-16.2%
TOTAL	16,307	16,169	21,276	20,764	34,959	68.4%	29,308	-16.2%



ALI Analysis**Fund GRF - ALI 360400 Holocaust and Genocide Memorial and Education Commission**

The increase is due to increased support for education initiatives and grant programs.

Fund GRF - ALI 360401 Ohio Commission for the U.S. Semiquincentennial

The increase is due to increased support for the America 250 - Ohio celebration.

Fund GRF - ALI 360402 UNESCO World Heritage Sites

The increase is due to added support to continue establishing and maintaining the newly acquired World Heritage designated site.

Fund GRF - ALI 360502 Site and Museum Operations

The increase is due to increase support of site maintenance and operations.

Fund GRF - ALI 360504 Ohio Preservation Office

The increase is due to continuing support for state preservation offices and efforts to meet federal match requirements.

Fund GRF - ALI 360508 State Historical Grants

The decrease can be attributed to a lesser number of proposed executive earmarks for the program.

Fund GRF - ALI 360509 Outreach and Partnership

The increase is due to added support to provide fourth grade public and non-public student access to the Ohio as America social studies curriculum.

Role and Overview

The Ohio Housing Finance Agency uses federal and state resources to finance housing for low- and moderate-income Ohioans and works to ensure Ohioans have access to safe, high-quality, and affordable housing. In conjunction with its public and private partners, the Agency provides capital for affordable loans to first-time and other homebuyers; finances rental housing through housing tax credits, loans, and grants; and administers federal and state grant programs that address significant housing needs of the state. An 11-member board, appointed by the Governor, oversees the Agency. The Board employs an executive director to administer the Agency's programs and activities. The Ohio Housing Finance Agency has 136 full-time permanent employees.

More information regarding the Ohio Housing Finance Agency is available at ohiohome.org.

Agency Budget Highlights

The budget recommendation provides funding to ensure program compliance for projects supported by state and federal resources.

Recommended funding levels strengthen the Agency's information technology infrastructure by devoting additional resources focused on data security and privacy.

This budget recommendation continues the Agency's implementation of housing initiatives, such as the Ohio Low-Income Housing Tax Credit and homebuyer assistance programs.

Agency Goals and Objectives

Connect limited-income or fixed-income Ohioans with resources to obtain homeownership.

Maintain and strengthen access to resources that will provide down payment assistance and increase access to homeownership.

Create and preserve safe and affordable rental housing that meets the needs of Ohioans on limited or fixed incomes.

Work to increase the availability of accessible and affordable housing through new affordable rental units and preserving existing affordable rental housing.

Support rental units that are affordable, available, and accessible to extremely low-income renters or those with incomes at or below 30 percent of area median income.

Fulfill the Agency's efforts to develop, preserve, and sustain affordable housing in Ohio.

Enhance customer service through technology updates and personalized assistance.

Cultivate partnerships to leverage multi-sector approaches that will increase access to affordable housing.

Results

In FY 2024, the Ohio Housing Finance Agency originated more than 6,600 loans through its homebuyer assistance programs, totaling over \$1.3 billion in gross mortgage reservations.

The Agency launched the Ohio Low-Income Housing Tax Credit program that was created in the FY 2024-2025 operating budget. During FY 2024, the Agency drafted program guidelines and promoted the program, and it reserved \$87.5 million in tax credits for new projects.

During FY 2024, low-income households became residents in over 5,000 new affordable rental housing units that provide safe, decent, and affordable housing.

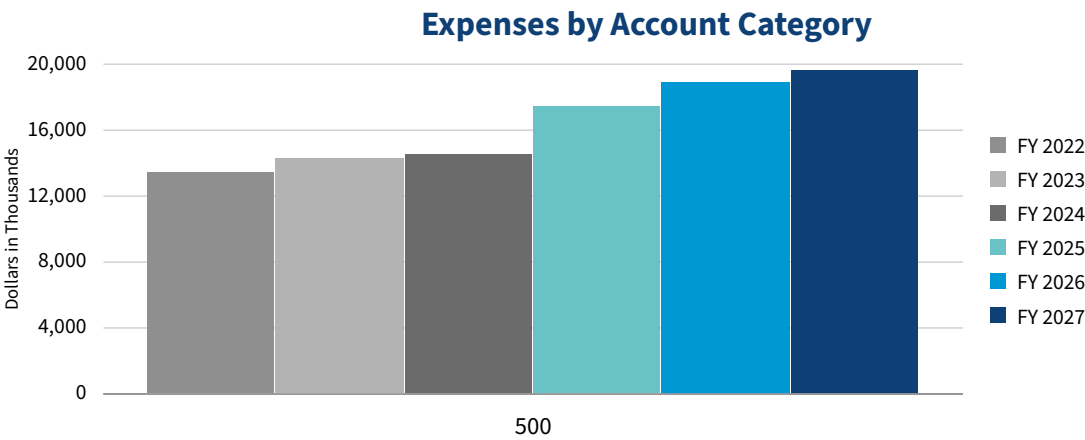
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5AZ0	997601	Housing Finance Agency Personal Services	13,458,784	14,268,761	14,538,277	17,433,489	18,900,000	8.4%	19,600,000	3.7%
		Total Dedicated Purpose	13,458,784	14,268,761	14,538,277	17,433,489	18,900,000	8.4%	19,600,000	3.7%
		Grand Total - Ohio Housing Finance Agency	13,458,784	14,268,761	14,538,277	17,433,489	18,900,000	8.4%	19,600,000	3.7%

Agency's Budget by Expense Type

Only payroll is paid from the Housing Finance Agency's appropriation, explaining why only the Personal Services category is represented in the table.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	13,459	14,269	14,538	17,433	18,900	8.4%	19,600	3.7%
TOTAL	13,459	14,269	14,538	17,433	18,900	8.4%	19,600	3.7%



Role and Overview

The Ohio Industrial Commission serves as the adjudicative branch of the workers' compensation system that resolves disputed issues on an impartial basis. The Commission hears more than 90,000 claims annually in 12 regional/district offices located across the state. The hearing process begins when the Commission assumes jurisdiction of an issue after an appeal of a Bureau of Workers' Compensation order or referral of a disputed issue in a self-insuring employer claim. The Governor appoints three members to the Commission with the advice and consent of the Senate to govern hearing policy and process. The chairman of the Commission and the executive director administer daily operations conducted by a workforce that currently includes 284 permanent full-time employees.

More information regarding the Ohio Industrial Commission is available at ic.ohio.gov.

Agency Budget Highlights

The FY 2026-2027 budget recommendation will allow the Commission to continue providing hearings to nearly 95,000 claimants each year and maintain compliance with the Ohio Revised Code by providing timely and impartial dispute resolution.

The Commission will invest in moving core business processes off legacy systems and dated technologies to modern platforms that offer needed business capabilities and an improved user experience.

The Commission will continue to focus this biennium on utilizing technology to improve the injured worker experience. As part of that process, the Commission will research and explore options for offering additional remote hearings for certain cases, which would allow for significant savings in both time and expenses as staff anywhere in the state can assist with such hearings, rather than requiring staff at a specific office to have a vacant appointment slot.

Agency Goals and Objectives

Meet Ohio Revised Code requirements mandating the timely and impartial resolution of contested workers' compensation claims.

Hear appeals filed for a qualifying issue within 45 days, and issue an order within seven days of hearing an appeal for a qualifying issue.

Monitor the timeliness of the hearings and subsequent publication of the hearing orders by a semi-monthly reporting process as well as both remote and on-site audits.

Provide Ohioans with timely resolution to claims by maintaining a highly trained and efficient workforce.

Onboard new hires while soon-to-retain staff hearing officers are still available to train them.

Facilitate regular trainings to ensure that institutional knowledge and expertise can be passed on to new staff.

Utilize technology to improve the injured worker experience.

Research and explore options for offering remote hearings for certain cases, which would allow for significant savings in both time and expenses.

Invest in the electronic hearing process to ensure that it remains user-friendly, and that legacy systems and software are migrated to up-to-date platforms.

Results

The Commission's mission is to serve injured workers and their employers through expeditious and impartial resolutions of disputed workers' compensation claims through a quasi-judicial hearing process. Between FY 2022 and FY 2024, the Commission conducted an average annual volume of 88,423 hearings.

Through the hearing process, the Commission conducted hearings for an average of over 40,000 claimants and an average of 23,000 employers from FY 2022 to FY 2024 in 12 separate offices throughout Ohio. As adjudicator, the Commission affords these parties an expedited process while avoiding the longer time frames encountered in the general court system.

The Commission is mandated by Ohio Revised Code to conduct a hearing on a disputed issue within 45 days. The Commission's compliance with the mandate averaged 82.6 percent during FY 2024 for qualified motions filed. Hearings not completed in this timeframe are researched and sent to the General Assembly as part of the Hearing Administrator's Annual Report.

Executive Recommendations by Line Item for FY 2026 and FY 2027

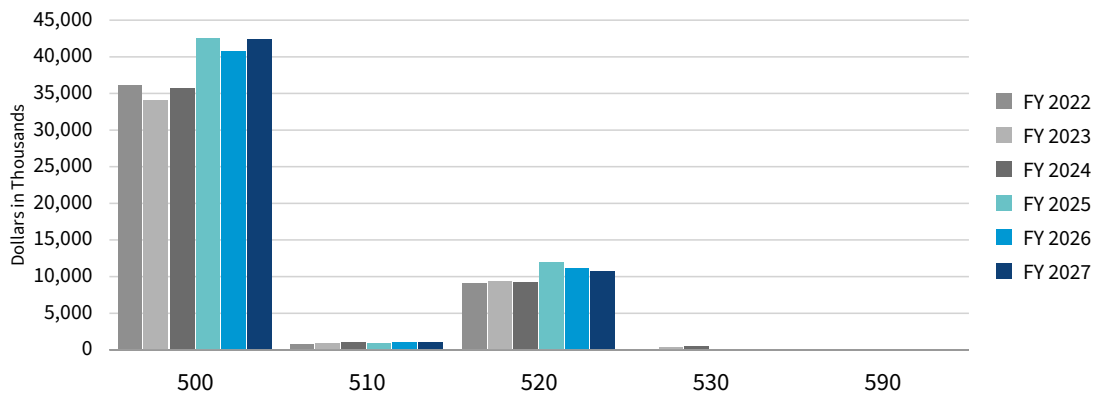
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5W30	845321	Operating Expenses	42,067,494	40,653,704	42,698,303	51,498,298	48,801,400	-5.2%	49,840,500	2.1%
5W30	845402	Rent-William Green Building	1,045,569	1,042,496	1,149,837	1,073,421	1,158,000	7.9%	1,158,000	0.0%
5W30	845410	Attorney General Payments	2,957,791	3,034,920	2,483,497	3,034,920	3,186,666	5.0%	3,298,199	3.5%
		Total Dedicated Purpose	46,070,854	44,731,120	46,331,637	55,606,639	53,146,066	-4.4%	54,296,699	2.2%
		Grand Total - Ohio Industrial Commission	46,070,854	44,731,120	46,331,637	55,606,639	53,146,066	-4.4%	54,296,699	2.2%

Agency's Budget by Expense Type

The largest expense for the Commission in FY 2024 was the Personal Services category (77.2%). The second largest expense was the Supplies and Maintenance category (19.8%) which includes building rents, payments to the Department of Administrative Services and other agencies, and the cost of software and general supplies used daily by the Commission.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	36,156	34,038	35,745	42,568	40,739	-4.3%	42,319	3.9%
510 Purchased Personal Services	736	867	989	819	1,006	22.8%	967	-3.9%
520 Supplies and Maintenance	9,019	9,328	9,153	11,997	11,165	-6.9%	10,788	-3.4%
530 Equipment	147	333	444	122	136	11.2%	123	-9.6%
590 Judgments, Settlements & Bonds	13	165	0	100	100	0.0%	100	0.0%
TOTAL	46,071	44,731	46,332	55,607	53,146	-4.4%	54,297	2.2%

Expenses by Account Category



Role and Overview

The Office of the Inspector General examines, investigates, and makes recommendations concerning alleged wrongful acts and omissions within the executive branch of state government. The Inspector General's jurisdiction includes the Governor's Office, state agencies, departments, boards, commissions, state universities and medical colleges, and any other entities appointed, employed, or subject to the authority of the Governor. The Office evaluates complaints to determine if there is reasonable cause to believe the underlying allegations, and if the allegations are true, if they would constitute a wrongful act or omission on the part of a state agency, officer, or employee. If there is reasonable cause, investigators conduct a thorough, objective investigation of the alleged wrongdoings and issue a report detailing the investigation's findings. The report may provide recommendations to the Governor and state agency on how to prevent the recurrence of similar fraud, waste, abuse, or corruption. Investigation reports involving possible civil or criminal violations of law are referred to federal, state, or local regulatory or prosecutorial authorities. The Office's 14 permanent full-time and three part-time staff members focus on one of four areas of operation including investigations, legal counsel, office management, and administrative/investigative support.

More information regarding the Office of Inspector General is available at watchdog.ohio.gov.

Agency Budget Highlights

Recommended funding levels will retain qualified personnel who possess the fact-finding experience, specific skill sets, and expertise in various government processes to investigate fraud, waste, and abuse.

Continues to fund the Office of the Inspector General's mission to investigate and make recommendations concerning alleged wrongful acts and omissions committed by state officers or employees in the executive branch of state government.

This budget recommendation continues funding to examine and evaluate various state practices to identify weaknesses through monitoring and reporting as well as develop and promote improvements on the procedures used to conduct business.

Agency Goals and Objectives

Safeguard and promote accountability and integrity in state government by conducting fact-finding investigations and releasing reports of investigations.

Conduct and complete thorough and unbiased investigations into allegations of wrongdoing and hold government officials accountable for misspent public funds.

Make sound and meaningful recommendations to improve efficiencies, expand current best practices, and streamline processes.

Encourage agencies to implement recommendations to prevent future re-occurrences of wrongdoing.

Review and reconcile all complaints received by the Office to determine if underlying allegations specified in the complaints would constitute a “wrongful act or omission.”

Thoroughly evaluate the credibility and proffered evidence provided for all complaints received by the Office and if appropriate, assign complaints that fall within the Inspector General's jurisdiction to a Deputy Inspector General for investigation.

Forward complaints outside of the Office's jurisdiction to appropriate agencies, organizations, or resources so that a complainant's issues or concerns may be heard and addressed if needed.

Enhance and strengthen state government processes to mitigate fraud, waste, and abuse.

Initiate reviews and conduct investigations to evaluate state processes and identify weaknesses to thwart future occurrences of improper conduct or wrongdoing.

Collaborate with state agencies to improve established processes, promote innovative methods that effectuate positive change, and incorporate best practices to increase public trust.

Results

The Office of the Inspector General reviewed and evaluated all complaints of alleged wrongdoing in a timely and impartial manner. During FY 2024, the Office received 314 complaints, from which 25 cases were opened and investigated.

During FY 2024, the Office released 16 investigative reports, from which 43 recommendations were made to agencies, 28 criminal charges were issued, and over \$6 million was identified as lost to the State of Ohio.

Since July 2023, the Office assigned significant staff resources to investigate over \$1.4 billion in alleged fraudulent pandemic unemployment benefits, including opening 22 cases and issuing over 120 subpoenas for records. The Office also completed many hours of forensic analysis, assisted in search warrants, conducted numerous interviews, and collaborated with state and federal partners and local prosecutors.

Executive Recommendations by Line Item for FY 2026 and FY 2027

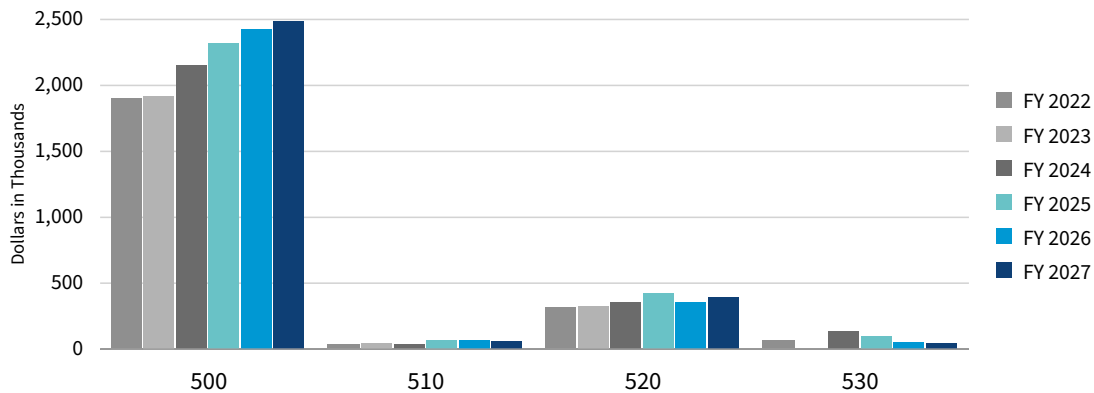
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	965321	Operating Expenses	1,473,744	1,456,106	1,865,525	2,078,000	2,079,000	0.0%	2,158,000	3.8%
		Total General Revenue	1,473,744	1,456,106	1,865,525	2,078,000	2,079,000	0.0%	2,158,000	3.8%
5FA0	965603	Deputy Inspector General for ODOT	412,519	416,089	392,363	400,000	400,000	0.0%	400,000	0.0%
5FT0	965604	Deputy Inspector General for BWC/OIC	439,449	425,699	425,855	425,000	425,000	0.0%	425,000	0.0%
		Total Internal Service Activity	851,968	841,788	818,218	825,000	825,000	0.0%	825,000	0.0%
		Grand Total - Office of Inspector General	2,325,711	2,297,894	2,683,743	2,903,000	2,904,000	0.0%	2,983,000	2.7%

Agency's Budget by Expense Type

The Personal Services category (80.2%) was the largest expenditure for the Office in FY 2024. The second largest expenditure category was Supplies and Maintenance (13.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,905	1,919	2,154	2,318	2,427	4.7%	2,488	2.5%
510 Purchased Personal Services	40	43	37	69	64	-7.3%	58	-8.7%
520 Supplies and Maintenance	314	325	355	422	358	-15.0%	394	9.9%
530 Equipment	66	10	138	96	55	-42.4%	43	-21.8%
TOTAL	2,326	2,298	2,684	2,903	2,904	0.0%	2,983	2.7%

Expenses by Account Category



Role and Overview

The Department of Insurance provides consumer protection through education and fair, but vigilant, regulation while promoting a stable and competitive insurance marketplace. The Department is responsible for regulating the activities of 1,751 insurance companies, including 275 domestic companies writing \$145 billion in insurance premiums. Ohio is the sixth largest insurance state by premium volume and the 15th largest insurance market in the world. The Department investigates consumer complaints and insurance fraud, determining if services and benefits offered by insurance companies are consistent with policy provisions and Ohio law. The Department monitors the financial health of insurance companies and reviews company filings for life and health insurance, property and casualty policies, and insurance rates. Over 250 full-time permanent employees fulfill the Department's duties with funding provided by Ohio's insurance industry.

More information regarding the Department of Insurance is available at insurance.ohio.gov.

Agency Budget Highlights

The Mental Health Insurance Assistance Office helps Ohioans understand their mental health and substance use disorder benefits. The Office will grow outreach efforts and stakeholder engagement, and the staff will assist consumers who have issues or questions related to behavioral health even if it is outside the Office's scope.

The Ohio Senior Health Insurance Division will conduct events in all 88 Ohio counties and help consumers better understand Medicare coverage. The Division provides one-on-one counseling for seniors to help them identify opportunities for saving money by switching Medicare plans depending on their healthcare and prescription drug needs.

Agency Goals and Objectives

Provide consumers with education and resources to help them better understand insurance matters and coverage options, with a specific focus on mental health and substance use disorder benefits.

Continue protecting and educating Ohioans by empowering consumers to find the best product for their specific needs while ensuring those products fulfill the obligations outlined in insurance policies.

Offer consumer assistance, education, and outreach where possible, and facilitate resolution on claim-related concerns.

Work with industry leaders, stakeholder groups, and interested parties to support increased competition while focusing on consumer protection. The Emerging Products Division will continue providing the industry with better opportunities to get products to market faster. This initiative has received national attention, and insurers will benefit from this new approach to regulating insurance.

Monitor the financial solvency of insurance companies in Ohio to ensure that insurance companies can pay their claims.

Results

Recognized for its work in this area, the Department of Insurance monitored 330,000 insurance agents, 23,200 insurance agencies, and 1,751 insurance companies during FY 2024.

The Department responded to 17,275 inquiries and 8,780 written complaints in FY 2024, resulting in a recovery of over \$13 million for Ohio consumers.

The Ohio Senior Health Insurance Division counseled approximately 170,000 Ohioans while helping consumers save \$43 million during FY 2024.

Ohio insurance companies paid \$815 million in premium taxes in FY 2024, which are deposited in the General Revenue Fund.

Executive Recommendations by Line Item for FY 2026 and FY 2027

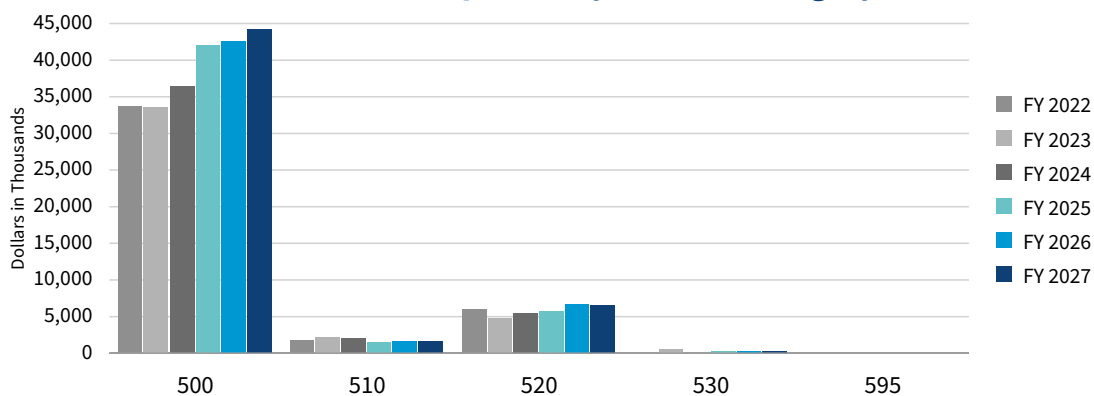
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5550	820605	Examination	8,502,966	8,105,987	299	0	0		0	
5PT0	820613	Captive Insurance Regulation and Supervision	345,869	317,420	0	0	0		0	
5540	820401	Examination	0	0	10,090,533	10,784,725	11,242,604	4.2%	11,690,798	4.0%
5540	820601	Operating Expenses-OSHIIP	177,396	253,843	206,250	389,000	400,670	3.0%	414,002	3.3%
5540	820606	Operating Expenses	29,748,899	29,496,225	31,273,496	35,363,978	36,479,179	3.2%	37,595,513	3.1%
		Total Dedicated Purpose	38,775,129	38,173,475	41,570,579	46,537,703	48,122,453	3.4%	49,700,313	3.3%
3U50	820602	OSHIIP Operating Grant	2,773,438	2,948,953	2,584,225	3,050,000	3,050,000	0.0%	3,050,000	0.0%
		Total Federal	2,773,438	2,948,953	2,584,225	3,050,000	3,050,000	0.0%	3,050,000	0.0%
		Grand Total - Department of Insurance	41,548,567	41,122,428	44,154,803	49,587,703	51,172,453	3.2%	52,750,313	3.1%

Agency's Budget by Expense Type

The Department of Insurance's largest expense was the Personal Services category (82.5%). The second largest expenditure was the Supplies and Maintenance category (12.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	33,668	33,559	36,422	42,028	42,579	1.3%	44,235	3.9%
510 Purchased Personal Services	1,816	2,177	2,081	1,534	1,630	6.3%	1,630	0.0%
520 Supplies and Maintenance	5,938	4,787	5,503	5,718	6,656	16.4%	6,577	-1.2%
530 Equipment	125	599	142	295	295	0.0%	295	0.0%
595 Transfers and Non-Expense	1	1	7	13	13	0.0%	13	0.0%
TOTAL	41,549	41,122	44,155	49,588	51,172	3.2%	52,750	3.1%

Expenses by Account Category



Role and Overview

The Ohio Department of Job and Family Services is responsible for developing and overseeing Ohio's public assistance, workforce development, unemployment insurance, adult protective services, and child support programs. Many programs are supervised by the state and administered by county or local agencies, including 88 county departments of job and family services, separate child support enforcement agencies, and workforce development boards. The Department provides state and federal funding to county and local agencies to develop programs to respond to local needs. The Department provides technical assistance and support to ensure compliance with federal and state regulations. Most programs supervised by the Department are federally mandated and funded, including the Temporary Assistance for Needy Families block grant, which funds financial assistance for families. The federal Workforce Innovation and Opportunity Act funds job training and job placement services for workers and employers. Title III of the Social Security Act sets forth federal standards for the administration of the unemployment insurance program and authorizes federal administrative funding. The administration and funding of these programs represent a cooperative partnership between federal, state, and local governments. The Department currently employs approximately 1,800 employees.

More information regarding the Department of Job and Family Services is available at jfs.ohio.gov.

Agency Budget Highlights

The recommended funding continues support for the Supplemental Nutrition Assistance Program, which served approximately 1.87 million Ohioans in FY 2024, and the Ohio Works First Cash Assistance program, which served 107,674 recipients in FY 2024.

The recommended funding provides upgrades to the child support administrative system, which serves nearly 600,000 children and collects over \$1.6 billion in child support each year including over \$54 million collected from federal tax offset refunds.

The Benefit Bridge's recommended funding helps families and individuals who experience a reduction or loss of assistance benefits due to wage increases to help mitigate the cliff effect, continue their path to self-sufficiency by allowing for increases to wages or hours of work, and end dependency on public assistance programs. In FY 2024, the nine pilot counties served 765 households, including 1,756 children.

The recommended funding continues support for the Summer Electronic Benefit Transfer Program, which provides food assistance benefits to approximately 1.2 million Ohio children.

The recommended funding also supports the transfer of Ohio Benefits from the Department of Administrative Services, as well as various energy assistance programs from the Department of Development, to the Department Job and Family Services in FY 2027 to improve customer experience, enhance accessibility, and increase efficiency.

Agency Goals and Objectives

Cultivate system-wide standards of excellence to promote effective and consistent programming and service delivery.

Improve collaboration and integration with system partners.

Optimize internal systems, processes, and staffing levels to better serve partners and clients.

Continue utilizing performance management measures to ensure effective internal operations.

Mobilize strategic communication efforts that convey the Department's purpose and the value it provides to Ohioans.

Increase awareness of the Department's programs and provide education regarding available services.

Communicate clear messaging regarding program impacts and limitations.

Build a compelling message to convey the Department's value and impact on Ohioans.

Advocate for the advancement of the Department and the Ohioans supported by the Department's programs.

Better utilize data to inform and influence advocacy efforts.

Inform and advance policy development to support advancement and economic recovery.

Communicate key policy messages to external stakeholders to further their understanding and support the mission and work of the Department.

Transform the Department's technologies to support the delivery, monitoring, and evaluation of high-quality programs and services for all Ohioans.

Utilize more user-centric design practices for system development and upgrades.

Continually evaluate the effectiveness and usability of existing systems.

Expand employee training, leadership development, and recruitment efforts to ensure a high-performing team.

Implement additional training and development opportunities to support leadership development, agility, and cross-functionality of employees.

Analyze potential knowledge and skill gaps due to upcoming employee retirements and proactively work to strengthen the bench of organizational leaders.

Strengthen recruitment and retention efforts to align the agency workforce with its strategic direction.

Results

In FY 2024, 43,288 referrals of abuse, neglect, and exploitation were made to county agencies for adults in Ohio. Adult Protective Services funding supports county agencies with completing screenings, investigations, and protective services for vulnerable adults 60 years of age and older.

In program year 2024, 22,849 Ohioans were enrolled in registered apprenticeship programs across the state. ApprenticeOhio programs offer a combination of paid on-the-job training, related technical instruction, and mentoring for skilled occupations. Apprentices earn while they learn, avoid student loan debt, and can earn an average of \$72,000 a year once they complete their program. Ohio leads the Midwest and ranks third in the nation in the number of apprentices.

Ohio's Child Support program served 600,000 Ohio children in FY 2024. The Child Support program ensures that children receive the financial and medical support they are legally entitled in order to meet their basic needs for food, clothing, and shelter.

An estimated 634,487 Ohioans received employment services through either OhioMeansJobs.com or the state's 88 OhioMeansJobs centers in FY 2024. Individuals can find and apply for job openings, take skill and career interest assessments, create or improve their resumes, and practice interviewing at OhioMeansJobs.com or visiting a local OhioMeansJobs center. Employers can contact their nearest OhioMeansJobs center to find skilled candidates, screen resumes, learn about federally funded tax credits or training programs, and more.

During the last program year, the number of Ohioans receiving employment services through the federal Wagner-Peyser program increased by almost 90 percent with an increase from 9,790 in program year 2022 to 18,578 in program year 2023. This was the direct result of several new outreach initiatives – including outreach to veterans and their spouses, unemployment claimants through the Helping Ohioans Pursue Employment program, parents who owe child support, restored citizens, and unemployment claimants who completed the Reemployment Services and Eligibility Assessment program.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1980	600647	Children's Trust Fund	3,650,866	3,566,452	5,374,392	0	0		0	
2320	600644	Family and Children First	1,564,058	2,365,649	2,211,651	0	0		0	
4A80	600658	Public Assistance Activities	16,715,184	19,826,166	19,479,959	19,900,000	21,400,000	7.5%	21,400,000	0.0%
4A90	600607	Unemployment Compensation Administration Fund	10,071,952	1,426,590	12,210,403	11,400,000	45,180,000	296.3%	36,670,000	-18.8%
4E70	600604	Family and Children Services Collections	101,933	183,959	238,975	0	0		0	
5CV1	600557	Coronavirus Relief - Foodbanks	12,000,000	0	0	0	0		0	
5CV3	6006A2	Community Food Assistance-ARPA	0	40,000,000	0	0	0		0	
5CV3	6006A3	County JFS	0	4,020,904	22,095,982	0	0		0	
5CV3	6006A5	Foodbank Assistance ARPA	0	0	10,755,208	0	0		0	
5CV3	6006A6	Legal Services for Ukrainian Refugees	0	5,000,000	0	0	0		0	
5CV3	600455	Operating Funds ARPA	0	13,000,000	0	0	0		0	
5DM0	6006A9	Benefit Bridge	0	0	46,010	250,000	0	-100.0%	0	
5DM0	6006B1	Employment Incentive Program	0	0	171,160	1,500,000	0	-100.0%	0	
5DM0	600633	Audit Settlements and Contingency	0	0	194,008	1,000,000	1,000,000	0.0%	1,000,000	0.0%
5ES0	600630	Food Bank Assistance	500,000	500,000	500,000	500,000	500,000	0.0%	500,000	0.0%
5KT0	600696	Early Childhood Education	20,058,950	19,756,803	3,730,985	0	0		0	
5M40	6006B2	Low Income Energy Assistance	0	0	0	0	0		176,222,102	
5RX0	600699	Workforce Development Projects	182,465	252,450	1,290,592	1,500,000	1,500,000	0.0%	1,500,000	0.0%
5RY0	600698	Human Services Project	20,265,366	14,722,058	3,088,625	15,000,000	15,000,000	0.0%	15,000,000	0.0%
5TZ0	600674	Childrens Crisis Care	870,515	907,309	1,088,081	0	0		0	
5U60	600663	Family and Children Support	3,419,229	3,983,720	3,538,387	0	0		0	
5AK1	600567	Child Care Infrastructure	0	0	14,737,620	0	0		0	
5AJ1	6006A8	Foodbanks	0	0	6,173,784	7,500,000	0	-100.0%	0	
5CI1	6006B6	Utility Community Assistance	0	0	0	0	0		686,947	
		Total Dedicated Purpose	89,400,518	129,512,059	106,925,823	58,550,000	84,580,000	44.5%	252,979,049	199.1%
3270	600606	Child Welfare	28,017,304	29,732,929	24,872,447	0	0		0	
3310	600615	Veterans Programs	6,592,785	7,022,425	7,561,553	11,893,147	9,729,693	-18.2%	10,046,576	3.3%
3310	600624	Employment Services	24,535,101	28,972,329	28,127,308	30,882,752	33,757,412	9.3%	33,361,820	-1.2%
3310	600686	Workforce Programs	2,286,779	2,468,091	2,474,985	3,980,332	3,726,601	-6.4%	3,831,863	2.8%
3840	600610	Food Assistance Programs	188,945,911	210,601,985	186,178,290	366,482,931	353,577,548	-3.5%	355,477,007	0.5%
3850	600614	Refugee Services	6,351,292	12,467,878	24,631,822	42,308,605	43,221,914	2.2%	47,817,949	10.6%
3950	600616	Federal Discretionary Grants	5,157,001	9,403,167	4,589,172	4,336,514	4,500,000	3.8%	4,500,000	0.0%
3960	600620	Social Services Block Grant	36,370,596	36,470,579	35,647,921	38,280,049	38,100,747	-0.5%	38,339,506	0.6%
3970	600626	Child Support-Federal	187,167,162	194,223,400	208,502,921	205,192,248	206,615,245	0.7%	206,484,306	-0.1%
3980	600627	Adoption Program-Federal	181,492,585	185,489,468	190,244,626	0	0		0	
3A20	600641	Emergency Food Distribution	2,073,043	0	0	0	0		0	

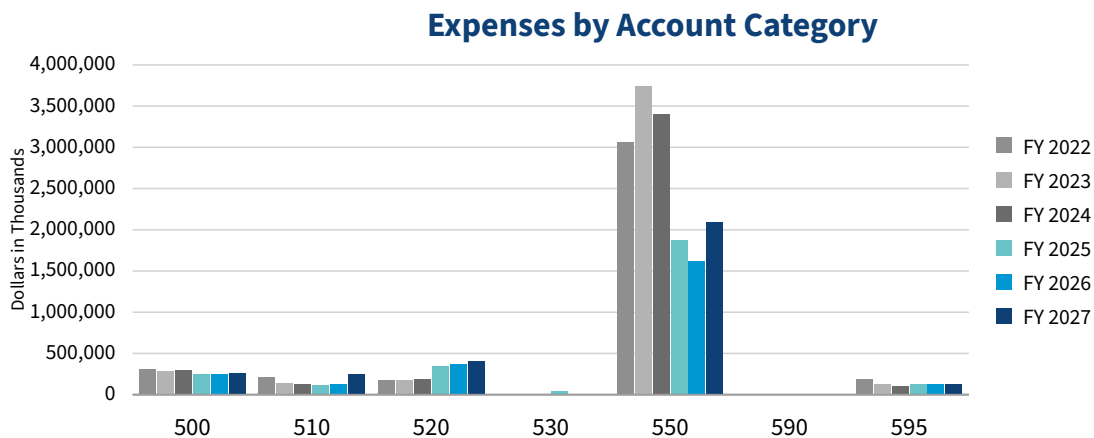
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3D30	600648	Children's Trust Fund Federal	2,776,304	4,235,805	5,021,266	0	0		0	
3H70	600617	Child Care Federal	249,634,535	659,035,920	390,990,728	0	0		0	
3H70	600661	Childcare ARPA Supplement	232,269,112	543,072,888	330,048,906	109,703,838	0	-100.0%	0	
3N00	600628	Foster Care Program-Federal	287,748,879	233,013,921	266,661,796	0	0		0	
3F01	655624	Medicaid Program Support - Federal	170,113,535	167,941,005	167,778,559	218,710,397	221,532,699	1.3%	222,146,496	0.3%
3HQ0	600683	Governor's Emergency Education Relief Fund	0	4,082,315	0	0	0		0	
3K90	6006B3	Home Energy Assistance Block Grant	0	0	0	0	0		180,000,000	
3K90	6006B7	HEAP Weatherization	0	0	0	0	0		44,000,000	
3L00	6006B8	Community Services Block Grant	0	0	0	0	0		32,000,000	
3S50	600622	Child Support Projects	412,340	273,341	321,722	534,050	539,000	0.9%	539,000	0.0%
3V00	600688	Workforce Innovation and Opportunity Act Programs	124,714,804	130,096,274	141,032,602	165,578,756	165,467,651	-0.1%	172,078,185	4.0%
3V40	600632	Trade Programs	15,021,898	16,451,204	12,659,581	29,727,681	3,001,000	-89.9%	3,001,000	0.0%
3V40	600678	Federal Unemployment Programs	244,904,380	77,908,927	104,401,981	142,384,431	122,666,388	-13.8%	125,686,620	2.5%
3V40	600679	Unemployment Compensation Review Commission-Federal	7,780,292	2,242,657	4,783,965	6,948,482	6,068,609	-12.7%	6,249,573	3.0%
3V60	600689	TANF Block Grant	768,454,686	680,628,546	745,355,320	692,897,735	561,481,981	-19.0%	561,481,981	0.0%
3FI0	6006B4	Home Weatherization Program	0	0	0	0	0		45,000,000	
		Total Federal	2,772,820,324	3,235,835,054	2,881,887,471	2,069,841,948	1,773,986,488	-14.3%	2,092,041,882	17.9%
1920	600646	Child Support Intercept-Federal	158,311,556	92,718,022	71,959,991	100,000,000	100,000,000	0.0%	100,000,000	0.0%
5830	600642	Child Support Intercept-State	14,331,318	14,376,945	14,531,163	13,000,000	13,000,000	0.0%	13,000,000	0.0%
5B60	600601	Food Assistance Intercept	2,506,374	7,300,019	3,307,463	4,000,000	9,000,000	125.0%	9,000,000	0.0%
		Total Fiduciary	175,149,249	114,394,986	89,798,618	117,000,000	122,000,000	4.3%	122,000,000	0.0%
GRF	600551	Job and Family Services Program Support	402,155	358,289	375,418	750,000	0	-100.0%	0	
GRF	600552	Gracehaven Pilot Program	0	259,685	0	0	0		0	
GRF	600553	Court Appointed Special Advocates	1,100,000	1,000,000	1,000,000	0	0		0	
GRF	600560	Employment Incentive Program	214,812	1,233,298	661,737	0	0		0	
GRF	600561	Parenting and Pregnancy Program	0	42,434	6,451,444	0	0		0	
GRF	600562	Adoption Grant Program	0	5,380,000	14,975,000	0	0		0	
GRF	600410	TANF State Maintenance of Effort	144,686,608	151,880,235	146,000,782	149,268,000	147,169,083	-1.4%	147,169,083	0.0%
GRF	600413	Child Care State/Maintenance of Effort	83,222,291	83,269,111	93,190,785	0	0		0	
GRF	655522	Medicaid Program Support-Local	37,062,361	42,376,043	42,908,152	49,000,000	49,000,000	0.0%	49,000,000	0.0%
GRF	655425	Medicaid Program Support	11,953,947	12,833,241	13,610,322	14,780,000	15,779,739	6.8%	16,393,535	3.9%
GRF	655523	Medicaid Program Support-Local Transportation	38,129,502	42,458,257	46,902,571	43,530,000	43,530,000	0.0%	43,530,000	0.0%
GRF	600450	Program Operations	142,486,598	170,228,366	177,582,769	149,945,690	151,825,446	1.3%	153,155,581	0.9%
GRF	600451	Family and Children First	1,208,172	1,354,926	2,645,242	0	0		0	
GRF	600452	Ohio Governor Imagination Library	8,000,000	8,000,000	8,000,000	0	0		0	

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	600502	Child Support- Local	25,990,075	26,143,725	25,301,147	26,400,000	26,400,000	0.0%	26,400,000	0.0%
GRF	600521	Family Assistance- Local	44,249,494	45,566,310	47,759,931	53,248,000	53,216,226	-0.1%	53,216,226	0.0%
GRF	600523	Family and Children Services	188,850,773	221,130,405	234,538,330	0	0		0	
GRF	600528	Adoption Services	18,627,640	19,460,698	21,503,793	0	0		0	
GRF	600533	Child, Family, and Community Protection Services	13,547,840	13,660,111	12,842,246	13,500,000	13,500,000	0.0%	13,500,000	0.0%
GRF	600534	Adult Protective Services	5,169,061	5,739,412	8,957,809	9,720,000	9,720,000	0.0%	9,720,000	0.0%
GRF	600535	Early Care and Education	140,810,351	140,096,452	140,709,712	0	0		0	
GRF	600541	Kinship Permanency Incentive Program	832,950	930,150	979,950	0	0		0	
		Total General Revenue	906,544,631	993,401,148	1,046,897,140	510,141,690	510,140,494	0.0%	512,084,425	0.4%
R012	600643	Refunds and Audit Settlements	0	0	0	500,000	500,000	0.0%	500,000	0.0%
		Total Holding Account	0	0	0	500,000	500,000	0.0%	500,000	0.0%
5HL0	600602	State and County Shared Services	1,379,106	347,978	326,068	2,000,000	2,000,000	0.0%	2,000,000	0.0%
5WU0	6006C2	Ohio Benefits	0	0	0	0	0		169,005,914	
		Total Internal Service Activity	1,379,106	347,978	326,068	2,000,000	2,000,000	0.0%	171,005,914	8,450.3%
		Grand Total - Department of Job and Family Services	3,945,293,827	4,473,491,224	4,125,835,120	2,758,033,638	2,493,206,982	-9.6%	3,150,611,270	26.4%

Agency's Budget by Expense Type

The largest expense category for the Department in FY 2024 was Subsidies Shared Revenue (82.5%) due to federal grants that are passed through to local governments and other state partners. The second largest expense category was Personal Services (7.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	305,005	280,198	291,903	250,395	248,494	-0.8%	263,666	6.1%
510 Purchased Personal Services	217,251	145,179	129,168	118,393	127,847	8.0%	252,074	97.2%
520 Supplies and Maintenance	170,985	173,251	189,542	352,260	363,922	3.3%	411,774	13.1%
530 Equipment	7,031	5,850	3,697	37,606	8,188	-78.2%	8,288	1.2%
550 Subsidies Shared Revenue	3,060,908	3,743,566	3,405,348	1,872,881	1,617,041	-13.7%	2,087,095	29.1%
590 Judgments, Settlements & Bonds	862	0	5	250	0	-100.0%	0	
595 Transfers and Non-Expense	183,251	125,447	106,172	126,248	127,715	1.2%	127,715	0.0%
TOTAL	3,945,294	4,473,491	4,125,835	2,758,034	2,493,207	-9.6%	3,150,611	26.4%



The decrease can be attributed to the shifting of programs from the Department of Job and Family Services to the new Department of Children and Youth.

ALI Analysis**Fund GRF - ALI 600551 Job and Family Services Program Support**

The decrease can be attributed to no proposed executive earmarks for various programs.

Fund 5AJ1 - ALI 6006A8 Foodbanks

The decrease can be attributed to one-time funding support for foodbanks during the FY 2024-2025 biennium.

Fund 5DM0 - ALI 6006A9 Benefit Bridge

The decrease can be attributed to one-time funding for a pilot program during the FY 2024-2025 biennium.

Fund 5DM0 - ALI 6006B1 Employment Incentive Program

The decrease can be attributed to one-time funding for a pilot program in during the FY 2024-2025 biennium.

Fund 5WU0 - ALI 6006C2 Ohio Benefits

The Ohio Benefits line is included, as administration of the program shifts from the Department of Administrative Services.

Fund 4A90 - ALI 600607 Unemployment Compensation Administration Fund

The increase is due to added support to replace the outdated unemployment IT system.

Fund 3V40 - ALI 600632 Trade Programs

The decrease can be attributed to the expiration of federal funding for the program.

Fund 3H70 - ALI 600661 Childcare ARPA Supplement

The decrease can be attributed to one-time American Rescue Plan Act funding for the program during the FY 2024-2025 biennium.

Fund 3V60 - ALI 600689 TANF Block Grant

The decrease can be attributed to a portion of the program transferring to the Department of Children and Youth.

Fund 5B60 - ALI 600601 Food Assistance Intercept

The increase is due to a change in food bank assistance support moving to this line. The Department also anticipates receiving reimbursements from Food and Nutrition Services (FNS) for Supplemental Nutrition Assistance Program (SNAP) recertifications for Temporary Assistance for Needy Families (TANF) households.

ALI Restructuring

The Department of Job and Family Services will receive five energy assistance programs transferred from the Department of Development in FY 2027, adding the use of six program lines as a result. This strategic shift will enhance overall customer experience and improve the efficiency of services for individual Ohio residents.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5M40	6006B2	Low Income Energy Assistance	0	0	0.0%	336,687,887	0.0%
5CI1	6006B6	Utility Community Assistance	0	0	0.0%	686,947	0.0%
3K90	6006B3	Home Energy Assistance Block Grant	0	0	0.0%	180,000,000	0.0%
3K90	6006B7	HEAP Weatherization	0	0	0.0%	44,000,000	0.0%
3L00	6006B8	Community Services Block Grant	0	0	0.0%	32,000,000	0.0%
3FI0	6006B4	Home Weatherization Program	0	0	0.0%	45,000,000	0.0%

Temporary Assistance for Needy Families (TANF) Program Framework

	FY 2026 Estimates	FY 2027 Estimates
Revenue:		
TANF Prior Year Carry Forward	\$529,074,441	\$265,158,425
TANF Federal Block Grant	\$725,565,965	\$725,565,965
Total Federal Grant Available	\$1,254,640,406	\$990,724,390
Expenses:		
Publicly Funded Child Care - TANF	\$400,000,000	\$400,000,000
Local Administration and Program Funding	\$295,579,071	\$295,579,071
Ohio Works First Cash Assistance	\$106,705,608	\$106,705,608
Ohio Association of Food Banks	\$22,050,000	\$22,050,000
Job and Family Services / Children and Youth Administration	\$58,305,706	\$58,305,706
Child Welfare Initiatives	\$8,000,000	\$8,000,000
Earmarks	\$23,450,000	\$23,450,000
Title XX Transfer	\$67,056,596	\$67,056,596
Governor's Office of Faith Based and Community Initiatives / Fatherhood Commission	\$8,335,000	\$8,335,000
Total Expenses	\$989,481,981	\$989,481,981
TANF Federal Carry Forward	\$265,158,425	\$1,242,409
Maintenance of Effort		
Early Childhood Education (830407)	\$68,116,789	\$68,116,789
State Child Care Maintenance of Effort (830400)	\$45,403,943	\$45,403,943
Early Care and Education (830500)	\$156,285,000	\$156,285,000
Second Harvest Foodbank	\$24,898,470	\$24,898,470
TANF Maintenance of Effort (600410)	\$147,169,083	\$147,169,083
Public Assistance Activities (600458)	\$19,900,000	\$19,900,000
State Operating	\$15,000,000	\$15,000,000
Kinship Permanency (830501)	\$1,000,000	\$1,000,000
County Mandated Local Share	\$882,959	\$882,959
Total Maintenance of Effort Resources	\$478,656,244	\$478,656,244

Role and Overview

The Joint Legislative Ethics Committee establishes a code of ethics consistent with law to govern all members and employees of the state legislature and all candidates seeking election to the legislature. The Committee consists of 12 members of the legislature. The Speaker of the House and the President of the Senate appoint six members each, with not more than three being from the same political party. The Speaker and the President annually alternate appointing the chair and vice chair of the Committee. The Committee employs an executive director and four full-time staff to assist in the exercise of its duties within the Office of the Legislative Inspector General. Employees also administer legislative, executive agency, and retirement system lobbyist registrations and filings, and post-employment disclosure filings. All lobbying and financial disclosure documents filed with the Committee are available on the Committee's website. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the Joint Legislative Ethics Committee is available at jlec-olig.state.oh.us.

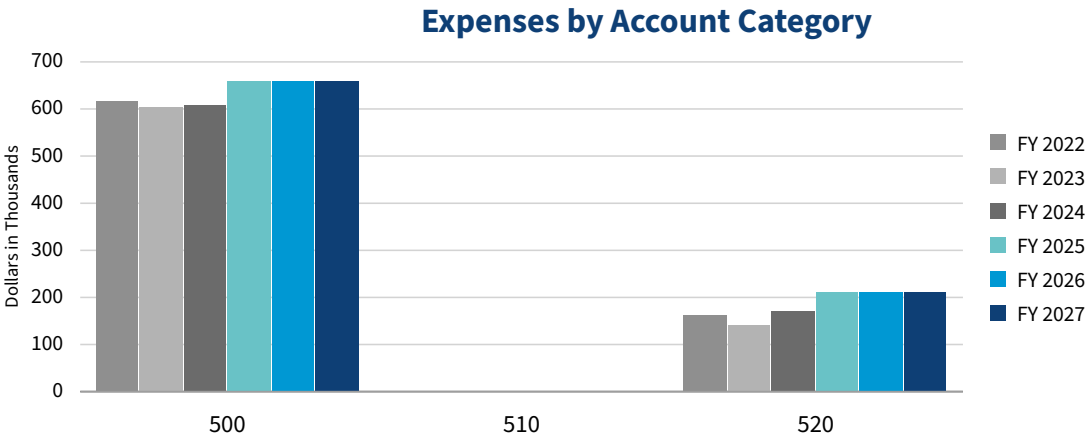
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4G70	028601	Joint Legislative Ethics Committee	147,217	149,689	149,830	150,000	150,000	0.0%	150,000	0.0%
5HN0	028602	Investigations and Financial Disclosure	10,000	10,000	10,000	10,000	10,000	0.0%	10,000	0.0%
		Total Dedicated Purpose	157,217	159,689	159,830	160,000	160,000	0.0%	160,000	0.0%
GRF	028321	Legislative Ethics Committee	621,757	587,046	619,243	713,000	713,000	0.0%	713,000	0.0%
		Total General Revenue	621,757	587,046	619,243	713,000	713,000	0.0%	713,000	0.0%
		Grand Total - Joint Legislative Ethics Committee	778,974	746,736	779,073	873,000	873,000	0.0%	873,000	0.0%

Agency's Budget by Expense Type

The largest expense category for the Joint Legislative Ethics Committee in FY 2024 was Personal Services (78%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	617	604	608	660	660	0.0%	660	0.0%
510 Purchased Personal Services	0	1	1	1	1	0.0%	1	0.0%
520 Supplies and Maintenance	162	142	170	212	212	0.0%	212	0.0%
TOTAL	779	747	779	873	873	0.0%	873	0.0%



Role and Overview

The Joint Medicaid Oversight Committee’s mission is to provide continuing oversight of all facets of Ohio’s Medicaid Program. The Committee serves the people of Ohio through its research, which ultimately helps produce the adoption and promulgation of legislation, rules, standards, and requirements relating to Medicaid. Five members of the Ohio Senate and five members of the Ohio House of Representatives comprise the Committee. In addition, the Committee has two full-time employees to assist in carrying out the work of the Committee. As an extension of Ohio’s General Assembly, the Committee serves as a policy resource to legislators, which allows them to better analyze existing Medicaid and Medicare policy and potential impacts to outcomes. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the Joint Medicaid Oversight Committee is available at jmoc.state.oh.us.

Agency Budget Highlights

The Committee is unique in that it has a specific role regarding Ohio’s Biennium Budget. The Committee is required to contract with an actuary to determine the medical inflation rate for Ohio’s Medicaid Program each biennium. A report of the growth rate must be submitted to the General Assembly, the Governor, and the Director of Medicaid at least 90 days before the Governor submits the state budget.

Agency Goals and Objectives

Contract with an actuary to project the Department of Medicaid's growth rate.

Limit the rate of growth of Ohio's Medicaid program, at an aggregate monthly cost per recipient, to at least the medical inflation rate, while improving quality of care and health outcomes for Medicaid recipients.

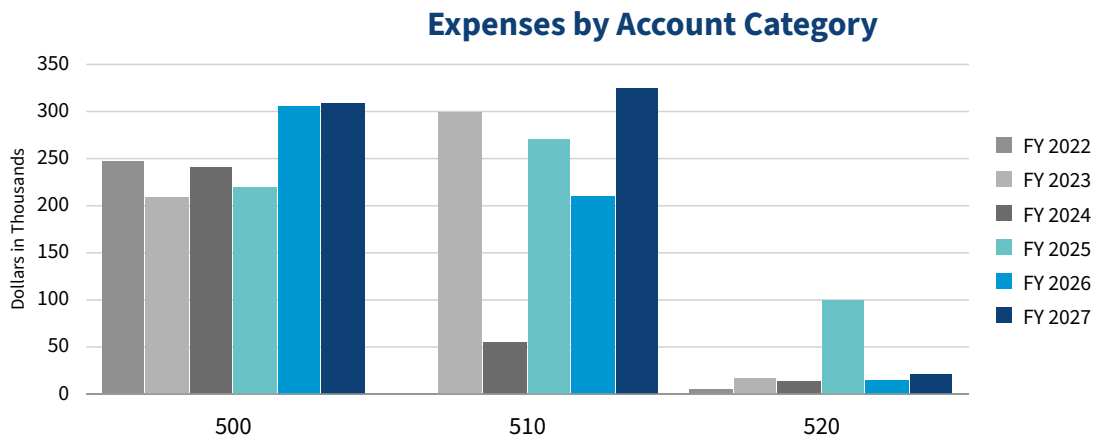
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	048321	Operating Expenses	252,519	525,390	308,648	591,000	530,532	-10.2%	654,606	23.4%
		Total General Revenue	252,519	525,390	308,648	591,000	530,532	-10.2%	654,606	23.4%
		Grand Total - Joint Medicaid Oversight Committee	252,519	525,390	308,648	591,000	530,532	-10.2%	654,606	23.4%

Agency's Budget by Expense Type

The Joint Medicaid Oversight Committee's largest expense in FY 2024 was the Personal Services category (80%). The second largest expense was the Purchased Personal Services category (17.8%) as the Committee contracts with an actuarial firm in odd numbered years to generate the Committee's Medicaid growth rate.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	247	209	241	220	306	38.9%	309	1.0%
510 Purchased Personal Services	0	299	55	271	210	-22.5%	325	54.8%
520 Supplies and Maintenance	5	17	13	100	15	-85.0%	21	40.0%
TOTAL	253	525	309	591	531	-10.2%	655	23.4%



Role and Overview

The Judicial Conference of Ohio studies the coordination of courts and encourages uniformity in the application of the law, rules, and practice. The Conference promotes exchanges within the judiciary, considers the business and challenges pertaining to the administration of justice throughout the state, and makes recommendations for its improvement. Additionally, the Conference provides information and collaboration to the other branches of Ohio government, reviews and comments on proposed legislation, and provides information to the public. The Judicial Conference is led by a 50-member Executive Committee, which includes the Chief Justice of the Supreme Court of Ohio as honorary chair, officers elected by the members, representatives from the six judicial associations, and the administrative executives of the Supreme Court and the Judicial Conference. All 722 Ohio judges are members of the Judicial Conference, and the Executive Committee and 20 standing and ad hoc committees provide expertise, practical insight, guidance, and policy decisions to the Conference's staff members. The Conference's eight staff members support the judicial committees, coordinate meetings, and provide professional support to the judicial associations.

More information regarding the Judicial Conference of Ohio is available at ohiojudges.org.

Agency Budget Highlights

This budget includes funding to promote all aspects of judicial performance and professionalism through educational seminars, collaborative meetings, informational publications, bench cards, bench books, videos, webinars and technology.

Funding levels support leadership and staff's efforts to lead legislative implementation efforts to attain uniformity of application of new laws for the judiciary and maintain relationships with justice system stakeholders.

Funding levels will support the annual meeting for judges from all over the state to discuss issues important to the judiciary as well as participate in continuing legal education.

Agency Goals and Objectives

Improve levels of service to Ohio judges and the public.

Increase contact with the legislature through virtual events, roundtables, and other media to provide service to Ohio's judges and provide information directly to Ohioans through publications such as Citizen Guides.

Expand judicial educational programming.

Increase educational opportunities for judges throughout the Conference, expand service to Ohio's judges through its affiliate, the Judicial Advisory Group, and develop additional courtroom guides to assist judges as needed.

Modernize major processes to increase efficiency.

Implement best practices and technology to maintain productivity and increase efficiency, such as online collaborative tools and virtually held meetings.

Results

The agency hosted the Ohio Judicial Conference Annual Meeting to ensure compliance with continuing judicial education requirements and to provide judges with networking and mentoring opportunities. All 722 sitting Ohio judges and retired judges who sit by assignment (269 of which are active officers, committee co-chairs, and committee members of the Conference) are invited to the annual meeting.

During the 135th General Assembly, the Conference tracked 120 House bills and joint resolutions and 50 Senate bills and joint resolutions and provided letters, memos, and testimony to the Legislature. Of those bills and resolutions, 15 pieces of legislation upon enactment were summarized and reported to the judges to ensure uniform application of the law.

In the last biennium, the Conference communicated with its members through various media including the Conference's biweekly legislative newsletter, which reached over 1,100 subscribers and the Conference's Twitter account, which reached just over 500 followers. The Conference also issued two quarterly publications, including one of general interest to judges and a new publication specific to specialized docket judges.

The Conference offered continuing legal education to the Conference's membership. During the past biennium, the Conference developed and presented 10.25 credit hours of continuing legal education per year to sitting and retired judges, which is almost 80 percent of the total credit hours a judge needs in a reporting period.

Executive Recommendations by Line Item for FY 2026 and FY 2027

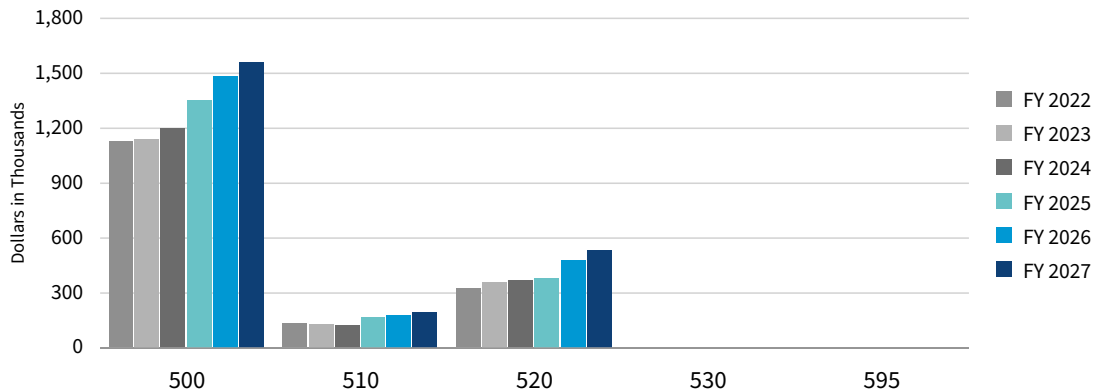
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4030	018601	Ohio Jury Instructions	520,289	551,713	558,358	674,109	746,000	10.7%	814,899	9.2%
		Total Dedicated Purpose	520,289	551,713	558,358	674,109	746,000	10.7%	814,899	9.2%
GRF	018321	Operating Expenses	1,076,674	1,084,187	1,140,683	1,231,000	1,398,265	13.6%	1,475,131	5.5%
		Total General Revenue	1,076,674	1,084,187	1,140,683	1,231,000	1,398,265	13.6%	1,475,131	5.5%
		Grand Total - Judicial Conference of Ohio	1,596,963	1,635,900	1,699,041	1,905,109	2,144,265	12.6%	2,290,030	6.8%

Agency's Budget by Expense Type

The largest expenditure category for the Judicial Conference in FY 2024 was Personal Services (70.8%). Supplies and Maintenance (20.5%) was the second largest expense category, which included funding for educational seminars.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,130	1,139	1,200	1,350	1,481	9.7%	1,559	5.3%
510 Purchased Personal Services	136	129	124	167	178	6.5%	193	8.5%
520 Supplies and Maintenance	327	358	371	382	480	25.6%	531	10.7%
530 Equipment	0	6	0	0	0		0	
595 Transfers and Non-Expense	4	3	4	5	5	0.0%	6	20.0%
TOTAL	1,597	1,636	1,699	1,905	2,144	12.6%	2,290	6.8%

Expenses by Account Category



Role and Overview

The Supreme Court, established in the Ohio Constitution, is Ohio's court of last resort. Most of its cases involve appeals from one of the 12 district Courts of Appeals. The Court also exercises original jurisdiction over certain types of actions such as the issuance of extraordinary writs, and the Court processes affidavits of disqualification filed against Ohio judges. Other constitutional responsibilities include regulation of the practice of law and superintendence of, and practice and procedure in, all Ohio courts. The Court funds the Ohio Center for Law Related Education providing education activities to primary and secondary students, including at-risk youth. It also funds the Ohio Courts Technology Initiative, which facilitates information exchanges between Ohio courts and their justice system partners through the Ohio Courts Network. The Court pays all or most of the state judges' salaries and funds expenses of the state's judicial system, such as salaries for the support staff of the 12 Courts of Appeals, salaries for the justices and support staff of the Supreme Court, operation and maintenance of the Ohio Judicial Center, and programs for the benefit of trial and appellate courts throughout the state.

More information regarding the Judiciary / Supreme Court is available at supremecourt.ohio.gov.

Agency Budget Highlights

This budget funds payment of Ohio judges' salaries and benefits, including 100 percent of the salary and benefits of Supreme Court justices and appellate judges statewide, over 90 percent of the salaries and benefits of common pleas judges, approximately 60 percent of the salaries and benefits of municipal and county court judges statewide, and the salaries and benefits of nearly 295 employees of the state's 12 appellate courts.

Increases funding for the Ohio Courts Technology Initiative, which is an ongoing program helping facilitate: the exchange of information and warehousing of data by and between Ohio courts and other justice system partners through the Ohio Courts Network; the delivery of technology services to courts throughout the state, including hardware, software, and training programs for judges and court personnel; and the implementation of statewide rules, policies, and uniform standards to aid in the orderly adoption and use of technology.

The budget includes the Supreme Court's Specialized Dockets Section, which provides no-cost technical support to local trial courts for implementing and certifying specialized docket programs. The data collected and analyzed is shared statewide to help those courts deal more fairly and effectively with adult and juvenile offenders whose involvement in the justice system stems from substance use disorder.

Continues operational funding for the Ohio Judicial College, which provides mandatory continuing judicial education and educational and training programs to judges and court personnel. These programs provide timely, practical, and interactive instruction on current challenges facing our courts. The Judicial College also delivers the Court Management Program in conjunction with the Institute for Court Management at the National Center for State Courts.

Funds the operation of the Supreme Court, including the physical operation of the Thomas J. Moyer Ohio Judicial Center, the law library, the Clerk's office, the justices' offices, and other administrative functions. Also funded are the delivery of services to courts statewide, including the Ohio Courts Technology Initiative, specialized dockets, case management, and education and training.

Agency Goals and Objectives

Advance efficient and effective administration of justice to ensure Ohioans have access to a responsive, impartial, and effective judicial system.

Expand e-filing and technological integration as a crucial step toward modernizing Ohio courts by awarding over \$3 million annually in technology grant awards that support adopting digital systems and enhancing overall efficiency.

Enhance Marsy's Law, strengthening victims' rights and access to justice for victims, by translating forms into more languages.

Achieve more timely case resolution and reduce backlogged cases through streamlined processes and reduced delays.

Provide effective leadership and resources to local Ohio courts to promote public trust and confidence in the administration of justice and enforcement of the rule of law.

Expand the certification of more specialized local dockets, sharing the data collected and analyzed statewide. This includes delivering education to over 500 treatment court professionals across Ohio each year.

Develop collaborative systems to improve performance and outcomes for youth and families involved with both child protective services and juvenile justice through pilot projects such as the Dual Status Youth initiative.

Deliver approximately 350 courses, including mandatory continuing judicial education and training programs to judges and court personnel, instructing on current challenges facing the courts, and providing a standardized and uniform approach to court administration. This is needed given the growing complexity and need for accountability in court management.

Results

Ohio courts heard and resolved over 1.9 million cases in FY 2024. The courts disposed of 7,715 cases each working day, including resolving 1,334 family law cases, 1,802 civil cases, 1,357 criminal cases, and 3,222 traffic cases.

The Supreme Court saw significant achievements in the past year including a 31 percent reduction in over-age criminal cases, a 32 percent reduction in over-age family law cases, and a 46 percent reduction in backlogged civil cases.

In FY 2024, the judiciary delivered 349 education courses to over 19,800 judicial officers, court personnel, guardians, and custody evaluators. Over 50 percent were in-person or webinars, and 46 percent were online and available on demand.

The Supreme Court provided \$3 million in technology grants to local courts through the Ohio Courts Technology Initiative, funding projects for e-filing implementation and new or major upgrades to case management systems.

Executive Recommendations by Line Item for FY 2026 and FY 2027

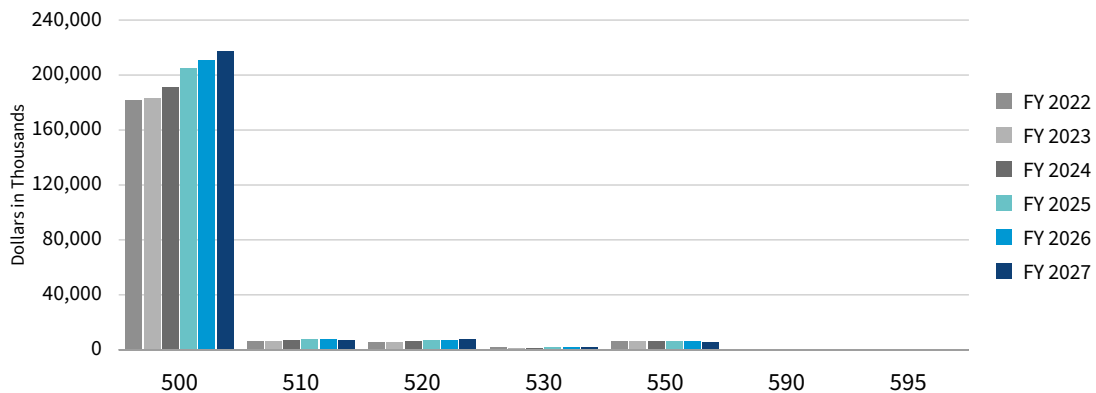
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4C80	005605	Attorney Services	10,652,457	10,711,296	10,965,598	10,856,149	10,718,083	-1.3%	10,721,022	0.0%
5HT0	005617	Court Interpreter Certification	372	7,000	0	9,000	9,000	0.0%	9,000	0.0%
5SP0	005626	Civil Justice Grant Program	369,899	327,055	331,484	500,000	425,000	-15.0%	425,000	0.0%
5T80	005609	Grants and Awards	7,084	90,465	294	90,760	1,000	-98.9%	1,000	0.0%
6720	005601	Continuing Judicial Education	50,000	36,416	41,042	45,000	37,500	-16.7%	37,500	0.0%
		Total Dedicated Purpose	11,079,812	11,172,232	11,338,418	11,500,909	11,190,583	-2.7%	11,193,522	0.0%
3J00	005603	Federal Grants	1,702,057	2,078,008	2,005,662	1,810,355	1,810,907	0.0%	1,157,600	-36.1%
		Total Federal	1,702,057	2,078,008	2,005,662	1,810,355	1,810,907	0.0%	1,157,600	-36.1%
5JY0	005620	County Law Library Resources Boards	208,014	247,224	220,390	308,500	313,800	1.7%	318,500	1.5%
		Total Fiduciary	208,014	247,224	220,390	308,500	313,800	1.7%	318,500	1.5%
GRF	005321	Operating Expenses - Judiciary/Supreme Court	183,306,685	183,949,969	191,727,723	207,543,000	213,543,246	2.9%	220,494,519	3.3%
GRF	005401	State Criminal Sentencing Commission	1,043,838	1,111,321	1,044,890	2,481,000	1,506,142	-39.3%	1,601,731	6.3%
GRF	005406	Law-Related Education	212,500	487,500	375,000	375,000	250,000	-33.3%	250,000	0.0%
GRF	005409	Ohio Courts Technology Initiative	3,572,075	3,703,286	3,992,406	3,843,000	4,505,000	17.2%	4,505,000	0.0%
		Total General Revenue	188,135,098	189,252,076	197,140,018	214,242,000	219,804,388	2.6%	226,851,250	3.2%
		Grand Total - Judiciary / Supreme Court	201,124,981	202,749,540	210,704,487	227,861,764	233,119,678	2.3%	239,520,872	2.7%

Agency's Budget by Expense Type

The largest expenditure category for the Supreme Court in FY 2024 was Personal Services (90.6%). The second largest expenditure category was Purchased Personal Services (3.2%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	181,802	183,095	190,809	205,286	210,510	2.5%	217,266	3.2%
510 Purchased Personal Services	6,617	6,424	6,690	7,690	7,397	-3.8%	7,280	-1.6%
520 Supplies and Maintenance	5,229	5,607	5,955	7,268	7,251	-0.2%	7,443	2.6%
530 Equipment	1,515	1,192	1,240	1,605	1,588	-1.0%	1,713	7.9%
550 Subsidies Shared Revenue	5,918	6,294	5,971	5,998	6,360	6.0%	5,807	-8.7%
590 Judgments, Settlements & Bonds	0	44	0	0	0		0	
595 Transfers and Non-Expense	44	94	40	15	12	-19.5%	12	0.0%
TOTAL	201,125	202,750	210,704	227,862	233,120	2.3%	239,521	2.7%

Expenses by Account Category



Role and Overview

The Ohio Lake Erie Commission preserves Lake Erie's natural resources, protects the quality of its waters and ecosystem, and promotes economic development of the region by implementing policies and programs focused on water quality, habitat and coastal resource management, and tourism. The Commission also facilitates compliance with the federal Great Lakes Water Quality and Great Lakes Toxic Substance Control Agreements, and represents Ohio's interests on regional, national, and international forums pertaining to the Great Lakes. Commission staff advise the Governor and the Commission on the development, implementation, and coordination of Lake Erie programs and policies. These policies include the Governor's H2Ohio program, Areas of Concern, nutrient management, and restoration. The Commission has 4 full-time employees.

More information regarding the Lake Erie Commission is available at lakeerie.ohio.gov.

Agency Budget Highlights

Recommended funding levels continue the coordination of H2Ohio nutrient reduction efforts among state agencies and advance data sharing efforts to provide increased public accountability.

This budget recommendation provides funding to track the implementation of Ohio's Domestic Action Plan. Ohio's Domestic Action Plan is a federal tool that explains how individual states will meet nutrient reduction goals under the Great Lakes Water Quality Agreement.

Recommended funding levels support working with federal partners on large-scale projects and leveraging federal dollars for projects at Ohio's three remaining Areas of Concern: the Maumee, Black, and Cuyahoga Rivers.

This budget recommendation continues grant funding for Lake Erie education, protection, and restoration projects in historically overburdened and undeserved communities in the Ohio Lake Erie watershed through the Lake Erie Environmental Justice Grant Program.

Recommended funding levels support grant opportunities such as the Lake Erie Protection Fund Grant and the Lake Erie Communities and Coastal Resiliency Grant Program, which provide funding for research and restoration related to the Lake Erie Protection and Restoration Strategy.

Agency Goals and Objectives

Coordinate the removal of four Area of Concern Beneficial Use Impairments, three from the Black River and one from the Cuyahoga River. Delist the Black River as an Area of Concern.

Collect and evaluate data from existing sources.

Develop Beneficial Use Impairment removal and Area of Concern delisting documents for the United States Environmental Protection Agency and the public.

Conduct reviews and a public comment period.

Oversee the development and implementation of remedial designs for the three Great Lakes Legacy Act projects in the Cuyahoga River and Maumee River Areas of Concern.

Collaborate with the United States Environmental Protection Agency, the larger project team, and local project partners.

Coordinate associated project agreements in partnership with the Ohio Environmental Protection Agency.

Track in-kind cost share contributions.

Coordinate the required public outreach meetings for Great Lakes Legacy Act projects.

Coordinate H2Ohio work and provide additional public accountability tools.

Host regular, recurring meetings with the agencies involved in H2Ohio (the Department of Agriculture, the Department of Natural Resources, and the Ohio Environmental Protection Agency).

Coordinate with H2Ohio agencies to schedule at least two public meetings to discuss the initiative.

Develop a statement of work for an H2Ohio grant to provide greater accuracy around the nutrient reduction calculations resulting from ongoing work by the agencies.

Results

During FY 2024, the Commission updated the methodology on nutrient reduction calculations based on new data and research. The Commission also updated calculations for existing H2Ohio wetland nutrient reductions to provide greater accountability for projects implemented through H2Ohio.

Since the beginning of Governor DeWine's H2Ohio initiative in calendar year 2019, the Commission organized approximately 265 H2Ohio coordination meetings. These meetings help ensure communication, coordination, and transparency among the state agencies as well as with external stakeholders.

During the FY 2024-2025 biennium, the Commission will oversee the implementation of 21 management actions at the Maumee and Cuyahoga River Areas of Concern and remove five Beneficial Use Impairments at the Maumee, Black, and Cuyahoga River Areas of Concern. Implementing management actions and delisting Beneficial Use Impairments takes the state closer to delisting the Areas of Concern and promotes clean and safe waters flowing to Lake Erie.

Executive Recommendations by Line Item for FY 2026 and FY 2027

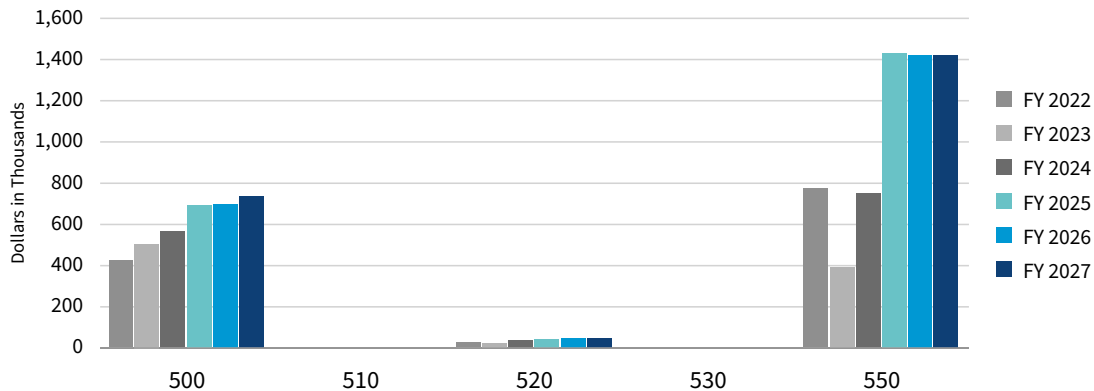
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4C00	780601	Lake Erie Protection	491,781	656,766	1,195,415	1,416,000	900,000	-36.4%	940,000	4.4%
6H20	780604	H2Ohio	125,000	125,000	0	132,000	132,000	0.0%	132,000	0.0%
		Total Dedicated Purpose	616,781	781,766	1,195,415	1,548,000	1,032,000	-33.3%	1,072,000	3.9%
3EP0	780603	LEC Federal Grants	612,814	137,783	156,223	625,000	1,140,000	82.4%	1,140,000	0.0%
		Total Federal	612,814	137,783	156,223	625,000	1,140,000	82.4%	1,140,000	0.0%
		Grand Total - Lake Erie Commission	1,229,595	919,549	1,351,638	2,173,000	2,172,000	0.0%	2,212,000	1.8%

Agency's Budget by Expense Type

The largest expense category for the Lake Erie Commission in FY 2024 was Subsidies Shared Revenue (55.5%), which included federal Great Lakes Restoration Initiative grants. The second largest expense category was Personal Services (41.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	426	505	564	690	695	0.7%	735	5.8%
510 Purchased Personal Services	0	2	1	5	5	0.0%	5	0.0%
520 Supplies and Maintenance	27	23	36	41	45	9.8%	45	0.0%
530 Equipment	1	0	0	5	5	0.0%	5	0.0%
550 Subsidies Shared Revenue	774	390	751	1,432	1,422	-0.7%	1,422	0.0%
TOTAL	1,230	920	1,352	2,173	2,172	0.0%	2,212	1.8%

Expenses by Account Category



FY 2024's Subsidies Shared Revenue expense category appears lower because some funding remains encumbered and will be disbursed at a later date.

ALI Analysis**Fund 3EP0 - ALI 780603 LEC Federal Grants**

The Lake Erie Commission began a new program under the Federal Grants line in FY 2025 that will continue throughout FY 2026 and FY 2027. The program will sub-award grants to historically underserved communities in Ohio's Lake Erie watershed for the purpose of education, protection, and restoration.

Role and Overview

The Legislative Service Commission is a nonpartisan agency providing drafting, fiscal analysis, research, training, and other services to the Ohio General Assembly. The governing authority of the Commission consists of 14 legislators, including the Speaker of the House and the President of the Senate. The Speaker and President each appoint six additional members; no more than four from each chamber may belong to the same political party. The Commission's Office of Research and Drafting consists of attorneys and research analysts, and its Legislative Budget Office consists of budget analysts and economists. Two other legislative staffing agencies are funded from appropriations made to the Commission. The Legislative Information Systems Office provides information technology, network development, and other support services to the Ohio General Assembly. The Correctional Institution Inspection Committee inspects and evaluates Ohio prisons. Currently, the Legislative Service Commission, the Legislative Information Systems Office, and the Correctional Institution Inspection Committee employ a total of about 200 full-time employees. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the Legislative Service Commission is available at lsc.ohio.gov.

Executive Recommendations by Line Item for FY 2026 and FY 2027

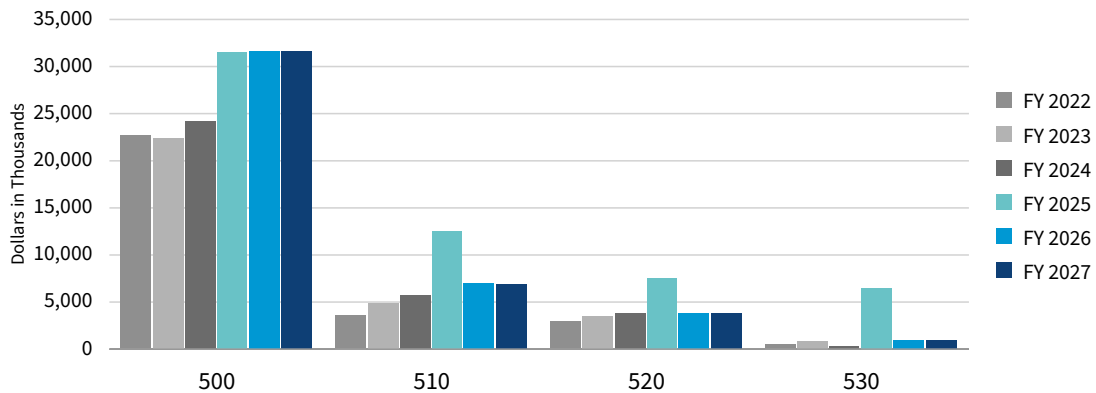
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4100	035601	Sale of Publications	0	0	10,000	10,000	0	-100.0%	0	
		Total Dedicated Purpose	0	0	10,000	10,000	0	-100.0%	0	
GRF	035321	Operating Expenses	17,724,084	17,443,769	18,547,340	26,862,000	24,800,000	-7.7%	24,800,000	0.0%
GRF	035402	Legislative Fellows	1,049,409	977,750	1,105,951	1,150,000	1,200,000	4.3%	1,200,000	0.0%
GRF	035405	Correctional Institution Inspection Committee	423,781	417,981	443,820	597,864	497,000	-16.9%	522,000	5.0%
GRF	035407	Legislative Task Force on Redistricting	632,529	42,033	269,342	4,854,121	100,000	-97.9%	0	-100.0%
GRF	035409	National Associations	600,000	524,298	600,000	600,000	712,000	18.7%	712,000	0.0%
GRF	035410	Legislative Information Systems	7,949,106	11,305,823	12,843,496	18,989,483	15,000,000	-21.0%	15,000,000	0.0%
GRF	035420	Ohio Redistricting Commission	60,552	0	0	0	0		0	
GRF	035501	Litigation	1,402,057	799,291	142,922	4,979,370	1,000,000	-79.9%	1,000,000	0.0%
		Total General Revenue	29,841,518	31,510,945	33,952,872	58,032,838	43,309,000	-25.4%	43,234,000	-0.2%
		Grand Total - Legislative Service Commission	29,841,518	31,510,945	33,962,872	58,042,838	43,309,000	-25.4%	43,234,000	-0.2%

Agency's Budget by Expense Type

The largest expense category for the Legislative Service Commission in FY 2024 was Personal Services (71.3%). The second largest expense category was Purchased Personal Services (16.9%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	22,704	22,333	24,217	31,521	31,571	0.2%	31,586	0.0%
510 Purchased Personal Services	3,638	4,857	5,723	12,477	6,953	-44.3%	6,853	-1.4%
520 Supplies and Maintenance	2,933	3,460	3,768	7,543	3,811	-49.5%	3,821	0.3%
530 Equipment	567	861	255	6,502	974	-85.0%	974	0.0%
TOTAL	29,842	31,511	33,963	58,043	43,309	-25.4%	43,234	-0.2%

Expenses by Account Category



Role and Overview

The State Library of Ohio develops, maintains, provides, and disseminates information, library materials, and services to Ohio's libraries, state government, and residents. The State Library fulfills this role through research, information, training, and consulting services to state government and libraries. The State Library also assists all types of local libraries to provide enhanced levels of service and products. Three main components allow the State Library to implement its mission: the State Library Board, the State Library itself, and the Ohio Public Library Information Network.

The State Library of Ohio is governed by the State Library Board. The five board members are appointed by the Director of the Ohio Department of Education and Workforce and serve five-year terms. The State Library is a reference library established to provide research and information services to state agencies. It is also a depository for Ohio state agency documents and a regional depository for federal documents. The State Library is also the designated State Library Administering Agency for the U.S. Institute of Museum and Library Services to administer the Library Services and Technology Act funds annually.

The State Library Board appoints the Ohio Public Library Information Network Board to govern a statewide network for Ohio's public libraries. The Ohio Public Library Information Network strengthens the services it provides by collaborating with the State Library, INFOhio, and OhioLINK. The day-to-day administration of the State Library is the responsibility of the State Librarian, who serves at the pleasure of the State Library Board. The State Library has 46 employees and 7 individuals who are assigned to the Ohio Public Library Information Network.

More information regarding the State Library Board is available at library.ohio.gov.

Agency Budget Highlights

The recommended budget will provide savings of over \$10 million to public and academic libraries through the use of a statewide delivery system rather than using media mail with the United States Postal Service.

The recommended funding will provide access to more than 2 million library materials on site, more than 100 research databases, and nearly 50 million copies held by OhioLINK. The State Library will continue to serve as a depository for Ohio state agency documents, serve the 49 federal depository libraries in the state, serve as Ohio's only full regional depository for federal documents, and provide reference services to state government. Additionally, the library will make a core set of electronic resources and services available to all Ohio residents, resulting in a cost savings of at least \$17.9 million each year for libraries and taxpayers.

The budget recommendation will fund the Serving Every Ohioan library consortium. It is administered by the State Library and is now one of the largest library consortia in the country, serving over one million registered borrowers through 98 library systems across 272 service locations in 49 Ohio counties. The savings to participating libraries in software and enriched content licensing is \$6.2 million annually with an additional \$139 million in savings through the interlibrary loan service.

The recommended funding will help administer and grow the Ohio Digital Library consortium for eContent, which contains 229,079 unique titles with 579,508 copies. In calendar year 2021, over 7 million digital titles were circulated to Ohio's residents, representing an 8 percent increase over the record-breaking calendar year 2020. This digital consortium provides access to eContent for 181 member libraries across the state.

Recommended funding will provide network capabilities to Ohio's 251 public libraries to ensure equity of access to the internet and enable access to subscription databases and Ohio government services.

Agency Goals and Objectives

Provide access to more than 2 million library materials on site, more than 100 research databases, and nearly 38 million library materials held by OhioLINK.

Foster continuous collaboration with the OhioLINK Cooperative Information Resources Management team and Library Advisory Council to refine products and services, ensuring they align with the evolving needs of State Library stakeholders.

Complete an OhioLINK Services platform migration to new software that will manage accounts and materials catalogs.

Administer a resource-sharing library consortium.

Identify and implement the most cost-effective and robust library services platform for member libraries by assessing the current state of library services platform development, cost, and functionality through a request for purchase process.

Ensure that participating public libraries have adequate technology support at an affordable cost by implementing managed information technology services.

Support the virtual presence of Serving Every Ohioan libraries by providing technical support and security information pertaining to library related processes and procedures.

Administer the Ohio Digital Library consortium for eContent.

Coordinate consortium purchasing allowing member libraries of the Ohio Digital Library to spotlight materials for their individual communities while supporting the broad access available by the consortial model.

Evaluate national trends and monitor activities pertaining to licensure and preservation of digital materials for libraries.

Support the ability of libraries to provide a virtual library card to patrons before they visit the library.

Provide network access to Ohio's 251 public libraries to ensure equity of access to the internet and enable access to subscription databases and Ohio government services.

Provide a minimum of 1000Mbps/1000Mbps connection to every administrative center for all 251 public library systems.

Support libraries with branches in determining the most cost-effective and efficient delivery of internet access to each location.

Encourage and support libraries to take advantage of the federal E-rate program to subsidize telecommunication costs.

Provide savings of approximately \$14.3 million to Ohio's public and academic libraries through the use of a statewide delivery system rather than the use of media mail with other parcel delivery services.

Reduce the average number of days to get a book from one library to another.

Reduce expenditures for public libraries by sharing materials via the statewide delivery service versus every library purchasing the same materials.

Serve as the machine lending agency for the Talking Book Program for the Ohio Library for the Blind and Print Disabled.

Increase number of patrons utilizing the Talking Books Program by partnering with the Ohio Library for the Blind and Print Disabled to expand marketing efforts.

Results

The State Library of Ohio serves 100 percent of public libraries in Ohio. This includes \$4.9 million in federal Library Services and Technology Act grants that were awarded to every type of library in FY 2022 and FY 2023.

In FY 2023 the Talking Book Program provided 980,262 items to individuals who have a print impairment.

The Serving Every Ohioan Service Center supports a consortium of 100 library systems serving over 1 million Ohio residents.

The statewide delivery system moved over six million items between 480 public and academic libraries in every county of the state.

The Ohio Public Library Information Network currently supports 275 broadband circuits to libraries, with 138 gigabytes per second total capacity. Daily aggregate internet access throughput is 14 gigabytes per second, increasing approximately 10 percent annually.

Executive Recommendations by Line Item for FY 2026 and FY 2027

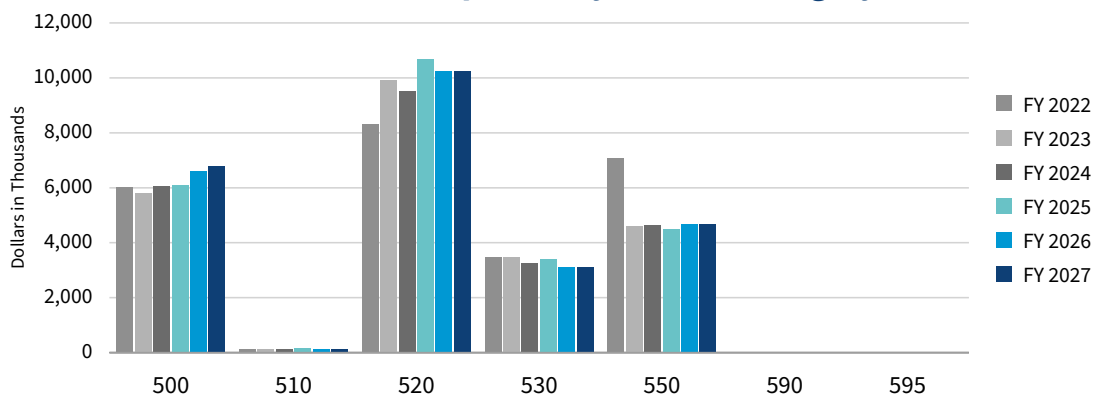
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4590	350603	Services for Libraries	3,751,889	5,894,676	6,121,087	6,818,338	6,748,455	-1.0%	6,783,244	0.5%
4S40	350604	Ohio Public Library Information Network	5,596,822	5,517,426	5,625,325	6,009,243	5,567,715	-7.3%	5,587,432	0.4%
5GB0	350605	Library for the Blind	1,274,194	1,274,194	1,274,194	1,274,194	1,274,194	0.0%	1,274,194	0.0%
		Total Dedicated Purpose	10,622,905	12,686,296	13,020,606	14,101,775	13,590,364	-3.6%	13,644,870	0.4%
3130	350601	LSTA Federal	9,277,436	6,071,368	5,330,184	5,432,653	5,554,767	2.2%	5,609,015	1.0%
		Total Federal	9,277,436	6,071,368	5,330,184	5,432,653	5,554,767	2.2%	5,609,015	1.0%
GRF	350321	Operating Expenses	4,341,234	4,424,461	4,458,372	4,527,000	4,772,036	5.4%	4,858,474	1.8%
GRF	350401	Ohioana Library Association	303,102	302,026	310,516	314,000	310,516	-1.1%	310,516	0.0%
GRF	350502	Regional Library Systems	480,000	480,000	494,000	494,000	494,000	0.0%	494,000	0.0%
		Total General Revenue	5,124,336	5,206,487	5,262,889	5,335,000	5,576,552	4.5%	5,662,990	1.6%
1390	350602	Services for State Agencies	0	0	0	8,000	8,000	0.0%	8,000	0.0%
		Total Internal Service Activity	0	0	0	8,000	8,000	0.0%	8,000	0.0%
		Grand Total - State Library Board	25,024,677	23,964,151	23,613,679	24,877,428	24,729,683	-0.6%	24,924,875	0.8%

Agency's Budget by Expense Type

The largest expense category in FY 2024 for the State Library Board was Supplies and Maintenance (40.3%). This was used to provide library resources, grants to libraries, the shared integrated library system, and statewide delivery of physical resources. Personal Services (25.7%) was the second largest expense category.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	6,030	5,794	6,071	6,099	6,607	8.3%	6,799	2.9%
510 Purchased Personal Services	137	129	114	183	115	-37.3%	115	0.0%
520 Supplies and Maintenance	8,318	9,932	9,514	10,671	10,237	-4.1%	10,244	0.1%
530 Equipment	3,471	3,477	3,270	3,416	3,105	-9.1%	3,102	-0.1%
550 Subsidies Shared Revenue	7,068	4,625	4,639	4,504	4,664	3.6%	4,664	0.0%
590 Judgments, Settlements & Bonds	0	0	6	0	0		0	
595 Transfers and Non-Expense	0	6	0	5	2	-60.0%	1	-50.0%
TOTAL	25,025	23,964	23,614	24,877	24,730	-0.6%	24,925	0.8%

Expenses by Account Category



Role and Overview

The Liquor Control Commission is an adjudicating and rule-making agency overseeing Ohio's alcohol beverage industry. As a neutral, quasi-judicial body, the Commission hears and determines appeals cases from actions or decisions of the Division of Liquor Control within the Department of Commerce. The cases concern permit applications or renewals, and the Commission adjudicates complaints for the revocation or suspension of liquor permits. The Commission provides fair and impartial hearings protecting the public and liquor permit holders and ensures compliance with Ohio's liquor laws and rules. The Commission also adopts and promulgates rules that govern the regulation of alcoholic beverages in Ohio as well as the conduct of retail liquor businesses. The Commission's three members are supported by six full-time employees.

More information regarding the Liquor Control Commission is available at lcc.ohio.gov.

Agency Budget Highlights

The recommended funding levels ensure the Commission can continue carrying out its mission with fairness and integrity at the highest levels of customer service and professionalism while renewing the focus on updating technology and implementing cost-savings measures.

The budget recommendation enables the Commission to continue developing and implementing a new case management system which accommodates changes to the Commission hearing process. This new system will allow the Commission to work with partner agencies in resolving cases more efficiently.

Agency Goals and Objectives

Provide fair and impartial hearings and issue timely and accurate administrative orders to ensure compliance with Ohio's liquor laws and rules. Provide protection for the public and liquor permit holders.

Process over 2,000 cases every year while continuing to issue orders within two to three weeks following the hearings.

Ensure a fair and transparent administrative rule-making process for Ohio's alcohol beverage industry.

Continue to regularly seek public input from interested parties and conduct at least four quarterly public hearings throughout the biennium to hear public comments on Commission rules and processes.

Implement measures to streamline and modernize Commission hearing processes.

Work with partner agencies to continue developing and implementing a new case management system to create efficiencies in the hearing process. The case management system will assist with tracking cases, expediting case resolutions, running reports, creating documents, and streamlining workflows to better manage active cases.

Results

During FY 2024, the Commission adjudicated over 2,400 administrative cases while effectively leveraging resources and managing operating costs. The Commission collected almost \$2 million in financial forfeitures which were deposited into the General Revenue Fund.

The Commission worked closely with partner agencies to create efficiencies and assist permit holders and the public with a renewed emphasis on providing exceptional customer service. The Commission oversaw about 28,000 active liquor permits during FY 2024.

The Commission oversaw the alcohol beverage industry with rules that govern the manufacture, distribution, and sale of alcoholic beverages in Ohio through its administrative rule-making responsibilities. The Commission also worked to ensure the protection of the public, permit holders, and the liquor industry. Sales of spirituous liquor in Ohio reached \$1.8 billion in FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

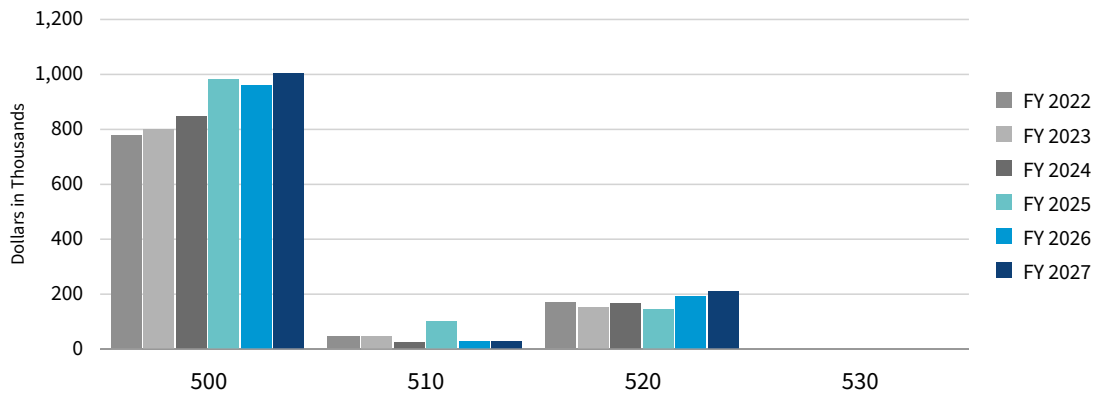
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5LP0	970601	Commission Operating Expenses	1,000,890	999,955	1,042,399	1,225,800	1,177,114	-4.0%	1,241,735	5.5%
		Total Dedicated Purpose	1,000,890	999,955	1,042,399	1,225,800	1,177,114	-4.0%	1,241,735	5.5%
		Grand Total - Liquor Control Commission	1,000,890	999,955	1,042,399	1,225,800	1,177,114	-4.0%	1,241,735	5.5%

Agency's Budget by Expense Type

The Liquor Control Commission's largest expense was the Personal Services category (81.3%). The second largest expenditure was the Supplies and Maintenance category (16%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	779	800	848	980	960	-2.1%	1,005	4.7%
510 Purchased Personal Services	48	48	26	100	27	-73.0%	27	0.0%
520 Supplies and Maintenance	170	152	167	146	191	30.9%	210	10.0%
530 Equipment	4	0	2	0	0		0	
TOTAL	1,001	1,000	1,042	1,226	1,177	-4.0%	1,242	5.5%

Expenses by Account Category



Role and Overview

The Ohio Lottery Commission's mission is to generate profits to support education by offering entertaining gaming experiences. The Lottery generates profits through the sale of lottery games in support of primary, secondary, vocational, and special education via transfers to the Lottery Profits Education Fund. A nine-member commission, appointed by the Governor and confirmed by the Ohio Senate, governs the Lottery. Day-to-day Lottery operations are the responsibility of the Director. The Ohio Lottery Commission currently employs more than 360 full-time employees.

More information regarding the Lottery Commission is available at ohiolottery.com.

Agency Budget Highlights

Recommended funding levels will allow the Lottery to continue to focus on fiscal accountability and ensure gross sales are tied to net revenue to maximize contributions to the Lottery Profits Education Fund.

The recommended budget provides resources to support an effective game promotion strategy, the scratch-off and draw game portfolios, and retailer bonus and incentive programs that support retailers.

The budget recommendation supports investments in cutting-edge technology platforms, the implementation of advanced solutions, the enhancement of the Agency’s cybersecurity posture, and the improvement of customer engagement, all of which are necessary to maintain a competitive edge in the marketplace.

Funding levels support continued investment in responsible gambling initiatives and community outreach programs.

Agency Goals and Objectives

Increase gross sales and maximize revenue through responsible management and sale of entertaining lottery products.

Emphasize fiscal accountability and return on investment to positively impact generating profits for K-12 education.

Improve consumer access to products.

Expand the retail base through the recruitment of new retailers. Increasing access to Lottery products has been shown to increase sales and profits. By utilizing advanced analytics within the Innovate Ohio Platform, the Lottery will be able to leverage agency partnerships to extend retail recruitment efforts.

Generate additional sales by engaging players in the digital space through the Lottery's social media pages and its MyLotto Rewards app with features that enhance players' experience and convenience. While the Ohio Lottery does not sell products online, the MyLotto Rewards app has reached over 1.5 million users.

Introduce new games and diversify the Lottery's portfolio of games to further engage customers and increase profits for education. The Lottery will utilize data from its recent customer segmentation study to offer games that appeal to all consumer demographics and segments.

Continued commitment to responsible gambling.

Promote responsible gambling awareness by investing in education and outreach programs that foster a safe gaming environment by empowering individuals to enjoy gambling while minimizing risks.

Require responsible gambling training for all lottery employees, retailers, and video lottery terminal employees.

Leverage technology and streamline operations.

Continue modernizing data governance best practices to enhance data security.

Utilize technology solutions to facilitate seamless collaboration, data-driven decision-making, and improved information sharing across teams, divisions, and departments. The comprehensive management strategy will focus on transparent communication, stakeholder engagement, and training to ensure a smooth transition and alignment within the agency.

Results

In FY 2024, the Lottery transferred a record \$1.5 billion to the Lottery Profits Education Fund, breaking FY 2023's record profit transfer by \$49.8 million. The Ohio Lottery contributed close to \$33 billion to public education over its 50-year history.

Ohio Lottery retailers earned over \$305.8 million in bonuses, incentives, and commissions in FY 2024. Ohio Lottery players won over \$3 billion in prizes, setting a record and representing \$116.6 million in growth from the FY 2023 prize level.

In FY 2024, the Lottery recorded \$4.5 billion in traditional lottery sales, surpassing the previous year record set in FY 2023 by \$80.3 million.

Revenues from the video lottery terminals was \$1.4 billion in FY 2024, which was \$12.7 million (1%) higher than FY 2023.

In FY 2025, the Lottery's Responsible Gambling program was certified as having "exceeded standards" at the Sustaining Level of the National Council on Problem Gambling and North American Association of State and Provincial Lotteries' Responsible Gambling Verification program. The Council's Executive Director noted that the Ohio Lottery "remains the only lottery to merit an 'exceeds standards' rating at any level, let alone at the sustaining level."

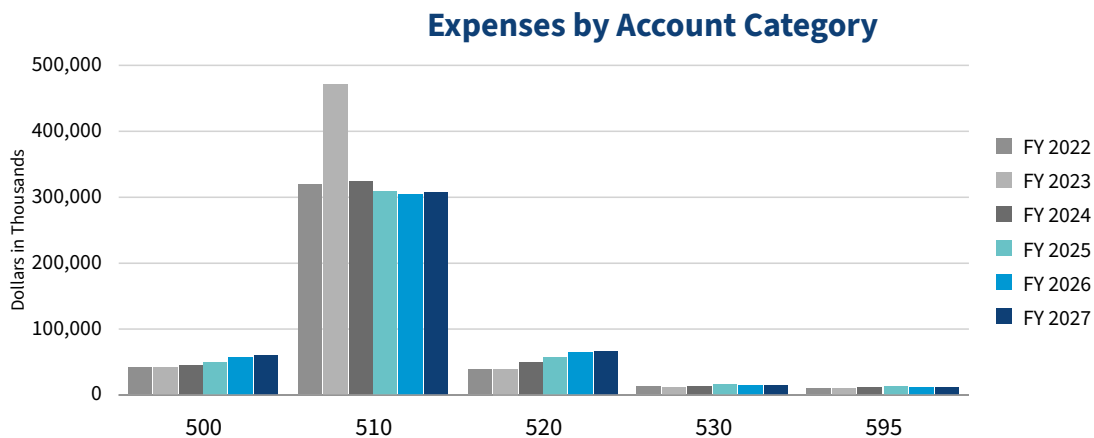
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7044	950321	Operating Expenses	55,178,324	53,818,622	56,446,085	64,686,040	73,138,202	13.1%	75,729,884	3.5%
7044	950402	Advertising Contracts	28,441,933	27,864,001	28,895,438	29,955,000	30,811,375	2.9%	30,811,375	0.0%
7044	950403	Gaming Contracts	91,924,068	92,192,634	105,781,630	120,685,198	123,355,327	2.2%	128,639,066	4.3%
7044	950601	Direct Prize Payments	195,690,873	351,928,390	205,288,580	182,106,000	183,030,000	0.5%	183,282,000	0.1%
7044	950605	Responsible Gambling	3,977,694	4,370,396	4,843,042	4,850,000	5,000,000	3.1%	5,000,000	0.0%
8710	950602	Annuity Prizes	48,096,197	43,163,800	40,249,404	40,946,000	35,637,000	-13.0%	34,737,000	-2.5%
		Total State Lottery	423,309,089	573,337,844	441,504,179	443,228,238	450,971,904	1.7%	458,199,325	1.6%
		Grand Total - Lottery Commission	423,309,089	573,337,844	441,504,179	443,228,238	450,971,904	1.7%	458,199,325	1.6%

Agency's Budget by Expense Type

The Ohio Lottery Commission's largest expense category in FY 2024 was Purchased Personal Services (73.3%). This category primarily composed of direct prize payments and gaming contracts that were directly related to the level of sales. The second largest expense category in FY 2024 was Supplies and Maintenance (11.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	41,719	41,470	44,600	49,880	56,777	13.8%	59,372	4.6%
510 Purchased Personal Services	319,403	471,120	323,556	309,327	304,198	-1.7%	306,685	0.8%
520 Supplies and Maintenance	38,889	39,411	48,896	56,307	64,427	14.4%	66,663	3.5%
530 Equipment	12,857	11,727	13,042	15,315	14,396	-6.0%	14,506	0.8%
595 Transfers and Non-Expense	10,442	9,609	11,411	12,400	11,174	-9.9%	10,974	-1.8%
TOTAL	423,309	573,338	441,504	443,228	450,972	1.7%	458,199	1.6%



FY 2024 expenses included direct prize payments of \$191.9 million for Purchased Personal Services. FY 2025 direct prize payments are currently estimated at \$167.4 million.

Role and Overview

The Ohio Department of Medicaid is the single state agency responsible for the administration of Ohio's Medicaid program. With a network of more than 200,000 providers, Ohio's Medicaid program delivers healthcare access and related community support services to more than three million Ohioans, including low-income parents, children, pregnant women, seniors, and individuals with disabilities. More than one third of those served by Ohio's Medicaid program are children and more than half of all covered individuals are female. All eligible individuals are guaranteed healthcare coverage under the program, and it is operated and financed under two federal provisions — Medicaid and the Children's Health Insurance Program. The Department collaborates with several other state agencies that are also responsible for administering aspects of the program. Additionally, a variety of local entities assist with parts of the program, including County Departments of Job and Family Services, County Boards of Developmental Disabilities and Community Behavioral Health Boards, and Area Agencies on Aging. Working in partnership with these agencies and community leaders across Ohio is a cornerstone of the DeWine Administration. The Department maintains oversight and administrative responsibility for the Medicaid program and assures the Centers for Medicare and Medicaid Services that federal standards and requirements are maintained and met. The Department of Medicaid has more than 700 employees.

More information regarding the Department of Medicaid is available at medicaid.ohio.gov.

Agency Budget Highlights

The recommended funding will allow the Department to closely monitor the operation of the Next Generation of Managed Care to improve the Medicaid program.

The recommended budget will build on previous DeWine administration work to strengthen supports for mothers and babies, improve healthcare for children, and improve critical behavioral health services for Ohioans.

The recommended funding will increase the personal needs allowance for Medicaid recipients in a nursing facility from \$50 to \$100 per month.

The Next Generation MyCare Ohio program will be implemented with the recommended funding.

Agency Goals and Objectives

Continue implementing the Next Generation of Managed Care.

Emphasize a personalized care experience through a new care coordination program for members and member advisory councils.

Increase program and pricing transparency and accountability by leveraging timely, actionable data through the Single Pharmacy Benefit Manager.

Continue implementation of Ohio Medicaid Enterprise System modules to support providers in delivering better patient care, reducing administrative burdens, and increasing transparency.

Improve programs and services to support Governor DeWine’s objective to make Ohio one of the best states in the nation to live, work, and raise a family.

Continue partnerships with Next Generation Managed Care Plans to provide additional resources to mothers and newborns. Additionally, the Department will incentivize managed care organizations to make investments to strengthen community health resources.

Build opportunities for members to achieve better health and wellness through self-sufficient means.

Convert MyCare Ohio, a program for Ohioans eligible for both Medicaid and Medicare, to a Next Generation of Managed Care program.

Continue to improve and support substance use recovery and behavioral health services.

Improve care for children with complex behavioral health needs through OhioRISE (Resilience through Integrated Systems and Excellence).

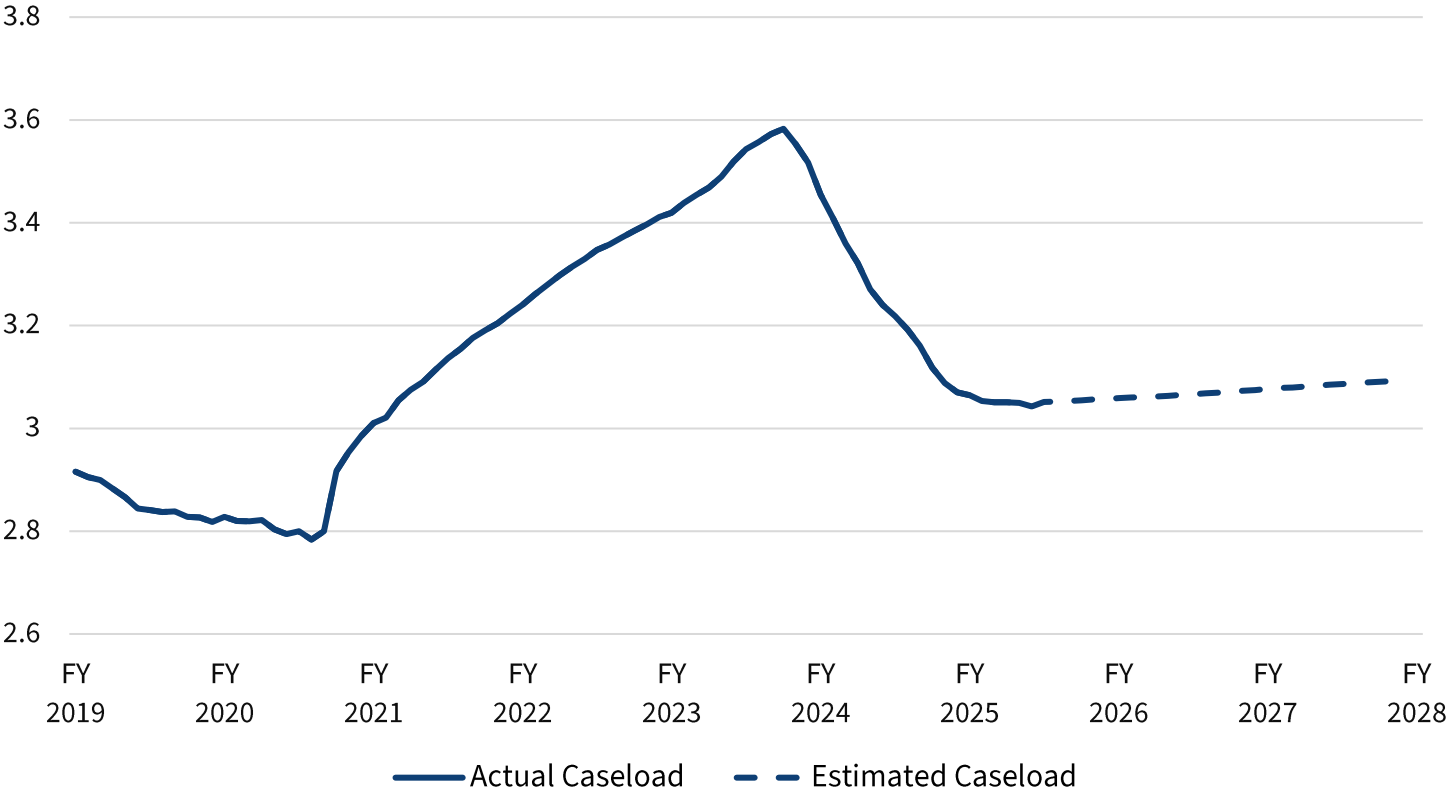
Work with the Department of Behavioral Health to evaluate the expansion of behavioral health services across the continuum of care, continue to implement peer support services, expand mobile response and stabilization services, and implement additional behavioral health services in specific areas of focus including crisis support.

Continue to implement the reauthorized 1115 Substance Use Disorder Demonstration Waiver.

Results – Medicaid Caseload

The Department of Medicaid is the largest provider of healthcare coverage in Ohio. In FY 2024, Medicaid enrollment averaged 3.24 million people per month. The caseload decreased throughout FY 2024 as Medicaid continued routine eligibility operations. The caseload decreased at a slower pace in the first two quarters of FY 2025, declining to 3.04 million people in December 2024. The Department completed routine eligibility operations through cooperation with County Boards of Job and Family Services and improvements in eligibility processing. This was achieved within federally required timeframes while receiving no federal compliance penalties.

Medicaid Caseload - Actual and Forecast
(Enrollment in Millions)



Results - Other Programs

In FY 2024, an average of 1.27 million children per month were enrolled in Medicaid. Medicaid provides healthcare coverage for almost half of all children ages 18 and under, including more than 42,000 enrolled in OhioRISE (Resilience through Integrated Systems and Excellence) as of December 2024.

In FY 2024, individuals on Medicaid filed more than 289 million healthcare claims. There were more than 1.7 million office visits for adults, more than 480,000 well visits for children under 18 years of age, and more than 418,000 individuals receiving behavioral health services through community mental health centers and substance use disorder clinics. Roughly 47 percent of adults and 35 percent of youth on Medicaid receive behavioral health services in all healthcare settings.

The Single Pharmacy Benefit Manager network includes more than 99 percent of pharmacies in Ohio, providing Medicaid individuals with the largest statewide pharmacy provider network in history.

The Department successfully implemented provider rate increases to stabilize and enhance the provider network. Early results indicate success in key areas, including additional patients per provider and patients utilizing services.

For additional details on the Medicaid budget, please see the accompanying [Medicaid Caseload and Expenditure Forecast report](#).

Executive Recommendations by Line Item for FY 2026 and FY 2027

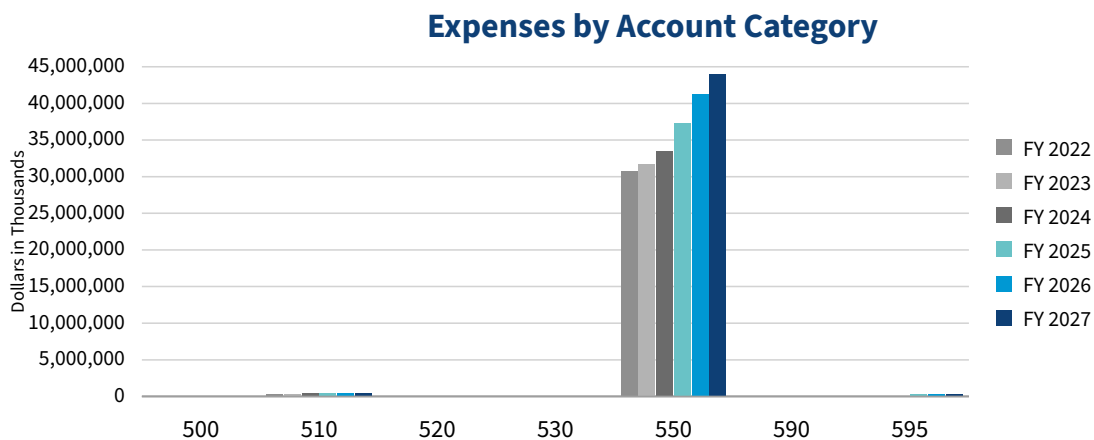
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5HC8	651698	MCD Home and Community Based Services	80,026,234	-333,487	61,198,503	102,869,465	0	-100.0%	0	
4E30	651605	Resident Protection Fund	2,170,325	3,773,878	308,505	5,026,600	7,000,000	39.3%	7,000,000	0.0%
5AN0	651686	State Directed Payment Program	73,943,660	70,342,829	73,704,231	86,650,700	233,410,621	169.4%	233,212,717	-0.1%
5DL0	651639	Medicaid Services-Recoveries	552,473,558	614,999,594	897,198,732	1,170,317,800	928,907,575	-20.6%	903,678,835	-2.7%
5DL0	651685	Medicaid Recoveries-Program Support	48,188,199	54,631,404	70,037,900	85,500,400	89,560,719	4.7%	91,388,371	2.0%
5DL0	651690	Multi-system Youth Custody Relinquishment	19,769,955	23,900,288	32,062,425	27,562,500	20,000,000	-27.4%	20,000,000	0.0%
5FX0	651638	Medicaid Services-Payment Withholding	7,150,122	4,777,490	4,679,496	12,000,000	12,000,000	0.0%	12,000,000	0.0%
5GF0	651656	Medicaid Services - Hospital Franchise Fee	1,261,497,903	1,342,762,463	1,631,449,120	1,723,365,065	2,632,211,017	52.7%	3,030,014,270	15.1%
5R20	651608	Medicaid Services-Long Term	414,593,493	374,494,225	414,121,521	415,000,000	451,000,000	8.7%	451,000,000	0.0%
5SA4	651689	Medicaid Health and Human Services	0	0	0	0	500,000,000		500,000,000	0.0%
5TN0	651684	Medicaid Services-HIC Fee	991,000,000	951,000,000	1,063,227,826	1,138,441,200	879,876,850	-22.7%	869,039,656	-1.2%
5XY0	651694	Improvements for Priority Populations	7,273,987	1,776,528	7,499,581	10,500,000	0	-100.0%	0	
6510	651649	Medicaid Services-Hospital Care Assurance Program	206,944,061	203,815,650	226,460,168	351,707,750	320,543,800	-8.9%	168,455,600	-47.4%
		Total Dedicated Purpose	3,665,031,498	3,645,940,862	4,481,948,008	5,128,941,480	6,074,510,582	18.4%	6,285,789,449	3.5%
3HC8	651699	MCD Home and Community Based Services - Federal	230,175,629	-815,995	109,889,730	138,370,195	0	-100.0%	0	
3ER0	651603	Medicaid and Health Transformation Technology	4,650,038	953,297	169,601	795,500	0	-100.0%	0	
3F00	651623	Medicaid Services-Federal	10,702,090,291	10,496,930,742	10,848,262,928	11,524,044,212	14,253,819,339	23.7%	15,150,777,365	6.3%
3F00	651624	Medicaid Program Support - Federal	374,316,534	393,424,563	427,559,600	496,333,586	504,612,781	1.7%	506,975,630	0.5%
3FA0	651680	Health Care Grants-Federal	0	0	0	3,000,000	7,000,000	133.3%	7,000,000	0.0%
3G50	651655	Medicaid Interagency Pass Through	90,268,567	150,727,445	154,000,056	258,149,000	265,003,000	2.7%	265,003,000	0.0%
		Total Federal	11,401,501,059	11,041,220,052	11,539,881,915	12,420,692,494	15,030,435,120	21.0%	15,929,755,995	6.0%
GRF	651425	Medicaid Program Support-State	147,319,873	137,100,541	173,871,438	176,027,762	169,165,531	-3.9%	169,864,228	0.4%
GRF	651426	Positive Education Program Connections	2,500,000	0	0	0	0		0	
GRF	651525	Medicaid Health Care Services	15,710,496,830	17,141,079,073	17,505,889,456	19,889,967,000	20,232,492,970	1.7%	21,770,643,885	7.6%
GRF	651526	Medicare Part D	453,970,105	473,067,801	673,193,735	724,638,000	745,500,073	2.9%	829,099,684	11.2%
GRF	651529	Brigid's Path Pilot	1,000,000	1,000,000	0	0	0		0	
GRF	651533	Food Farmacy Pilot Project	250,000	250,000	0	0	0		0	
		Total General Revenue	16,315,536,808	17,752,497,414	18,352,954,630	20,790,632,762	21,147,158,574	1.7%	22,769,607,797	7.7%
R055	651644	Refunds and Reconciliation	6,027,012	2,192,489	13,743,037	10,000,000	14,001,665	40.0%	14,001,665	0.0%
		Total Holding Account	6,027,012	2,192,489	13,743,037	10,000,000	14,001,665	40.0%	14,001,665	0.0%

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
		Grand Total - Department of Medicaid	31,388,096,376	32,441,850,816	34,388,527,590	38,350,266,736	42,266,105,942	10.2%	44,999,154,906	6.5%

Agency's Budget by Expense Type

The Department's largest expense in FY 2024 was the Subsidies Shared Revenue category (97%). Most of this expense was to ensure the provision of Medicaid services to eligible individuals. The second largest expense for the Department was the Purchased Personal Services category (1%), which was largely used to build and maintain IT systems used to operate the program.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	84,854	91,304	106,176	134,230	144,665	7.8%	160,635	11.0%
510 Purchased Personal Services	307,918	335,710	425,502	444,325	403,899	-9.1%	395,622	-2.0%
520 Supplies and Maintenance	128,486	128,413	144,194	193,149	179,637	-7.0%	176,527	-1.7%
530 Equipment	1,135	1,132	1,222	773	1,205	55.9%	1,305	8.3%
550 Subsidies Shared Revenue	30,758,252	31,724,460	33,536,707	37,291,547	41,239,595	10.6%	43,967,935	6.6%
590 Judgments, Settlements & Bonds	50	685	70	275	276	0.4%	276	0.0%
595 Transfers and Non-Expense	107,401	160,147	174,657	285,967	296,830	3.8%	296,855	0.0%
TOTAL	31,388,096	32,441,851	34,388,528	38,350,267	42,266,106	10.2%	44,999,155	6.5%



ALI Analysis

Fund 3F00 - ALI 651623 Medicaid Services-Federal

The increase to the Medicaid Services - Federal line item is primarily due to the federal match for increases in the Hospital Additional Payments and the Hospital Franchise Fee.

Fund 5GF0 - ALI 651656 Medicaid Services - Hospital Franchise Fee

The increase to appropriation accounts for Hospital Additional Payments and Hospital Franchise Fee increases.

Fund 5HC8 - ALI 651698 MCD Home and Community Based Services

The Home and Community Based Services funding change is due to the end of additional federal funding for the program.

Fund 5SA4 - ALI 651689 Medicaid Health and Human Services

Appropriation in this line item will support Medicaid service expenditures in FY 2026-2027.

Fund 3HC8 - ALI 651699 MCD Home and Community Based Services - Federal

The Home and Community Based Services funding change is due to the end of additional federal funding for the program.

ALI Restructuring

The Care Innovation and Community Improvement Program (651686) and Improvement for Priority Populations (651694) line items will be combined into the State Directed Payments (651686) line item to consolidate state directed payments to one appropriation line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5AN0	651686	State Directed Payment Program	86,650,700	179,883,000	107.6%	179,953,000	0.0%
5XY0	651694	Improvements for Priority Populations	10,500,000	0	-100.0%	0	0.0%

Role and Overview

The Ohio Commission on Minority Health is dedicated to eliminating minority health disparities through community grants, public health promotion, and legislative action. The Commission works to promote healthy lifestyles, increase healthcare access, improve birth outcomes, and prevent chronic diseases with high disparities in racial and ethnic populations. Collaborating with state agencies to implement culturally and linguistically appropriate service delivery also furthers their mission across the state. Working to advance collaboration at every level, the Commission has fostered the creation of six local offices of minority health across Ohio and contributed to the formation of the National Association of State Offices of Minority Health. The Commission has six full-time employees who help achieve its mission.

More information regarding the Commission on Minority Health is available at mih.ohio.gov.

Agency Budget Highlights

Recommended funding levels continue grant funding that serves thousands of Ohioans through the Minority Health Grant programs, including initiatives like local Offices of Minority Health, Minority Health Month, and Demonstration Grants.

The recommended budget provides access to diabetes prevention services for 300 high-risk individuals from racial and ethnic populations.

This budget recommendation provides care coordination access to over 3,000 high-risk pregnant women, targeting African American women, to improve birth outcomes.

Agency Goals and Objectives

Improve birth outcomes for high-risk pregnant women targeting racial and ethnic Ohioans.

Continue to maintain service levels for pay-for-performance care coordination services and support connections to critical healthcare services and essential resources for high-risk mothers through the Community HUB Model program.

Achieve childbirth outcomes better than their overall county childbirth outcomes for racial and ethnic Ohioans through the Doula Model of Care.

Improve health status outcomes for racial and ethnic Ohioans served.

Maintain service provision of chronic disease prevention for racial and ethnic Ohioans and achieve 50 percent of Healthy People 2030 goals for chronic disease prevention.

Strengthen and broaden the leadership and policy agenda of the Commission to address racial and ethnic health disparities and achieve improved health outcomes for racial and ethnic Ohioans.

Increase collaborative funding efforts by 10 percent with national, state and local entities to expand capacity, eliminate health disparities, and advance health equity.

Results

During calendar year 2023, the Commission provided care coordination services to over 2,500 high risk pregnant women through the Pathways Community HUBS. In that same year, the singleton African American preterm birth rate for the HUBS was 11.6 percent compared to the statewide African American preterm birthrate of 14.8 percent.

During FY 2024, the Doula Program, centered in Cleveland, Ohio, provided care coordination services to over 544 high-risk pregnant women, 96 percent of whom were African American. The African American pre-term birth rate for participants was 8.7 percent compared to 15.6 percent for Cleveland. The African American low-birth weight rate for participants was 10.4 percent compared to the African American low-birth weight rate of 15.9 percent in Cleveland.

During FY 2024, the Diabetes Prevention program served 276 participants, primarily at-risk African Americans, using an evidenced-based Centers for Disease Control and Prevention model. At baseline screening, 166 (60%) of participants were identified as pre-diabetic. Of the 166 pre-diabetic participants, 89 (54%) returned to a normal blood sugar level.

Executive Recommendations by Line Item for FY 2026 and FY 2027

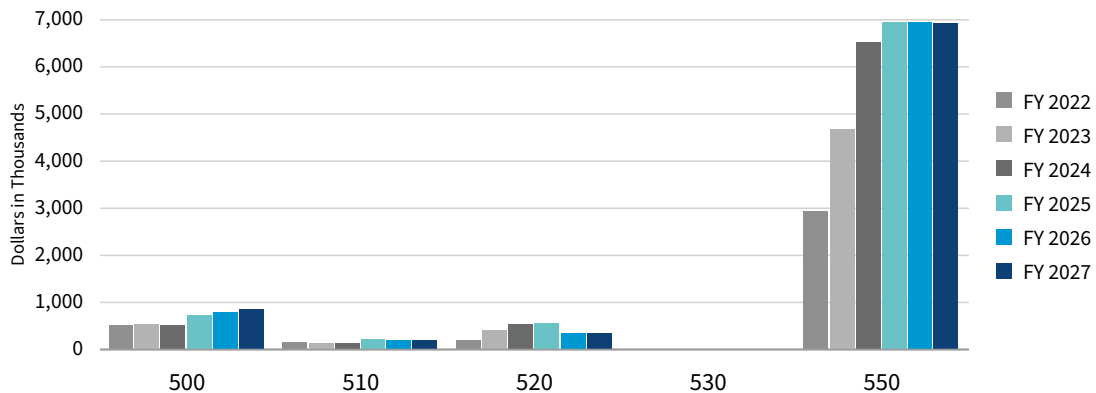
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4C20	149601	Minority Health Conference	13,112	19,112	5,907	35,000	35,000	0.0%	35,000	0.0%
		Total Dedicated Purpose	13,112	19,112	5,907	35,000	35,000	0.0%	35,000	0.0%
3J90	149405	Healthier Communities	100,256	749,346	1,326,950	1,163,599	1,000,000	-14.1%	1,000,000	0.0%
		Total Federal	100,256	749,346	1,326,950	1,163,599	1,000,000	-14.1%	1,000,000	0.0%
GRF	149321	Operating Expenses	629,996	787,469	792,657	839,000	844,088	0.6%	855,455	1.3%
GRF	149501	Demonstration Grants	792,937	960,419	981,699	1,352,000	1,352,000	0.0%	1,352,000	0.0%
GRF	149502	Lupus Program	86,370	164,208	130,435	118,000	118,000	0.0%	118,000	0.0%
GRF	149503	Infant Mortality Health Grants	2,239,749	3,096,490	4,522,201	4,979,000	4,970,489	-0.2%	4,974,489	0.1%
		Total General Revenue	3,749,052	5,008,586	6,426,992	7,288,000	7,284,577	0.0%	7,299,944	0.2%
		Grand Total - Commission on Minority Health	3,862,419	5,777,043	7,759,849	8,486,599	8,319,577	-2.0%	8,334,944	0.2%

Agency's Budget by Expense Type

The largest expense category for the Commission in FY 2024 was Subsidies Shared Revenue (84.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	531	540	524	741	805	8.5%	851	5.7%
510 Purchased Personal Services	165	133	143	230	210	-8.7%	205	-2.6%
520 Supplies and Maintenance	211	406	547	559	358	-36.0%	347	-3.2%
530 Equipment	8	6	16	8	2	-75.0%	3	48.5%
550 Subsidies Shared Revenue	2,947	4,693	6,530	6,948	6,945	0.0%	6,930	-0.2%
TOTAL	3,862	5,777	7,760	8,487	8,320	-2.0%	8,335	0.2%

Expenses by Account Category



Role and Overview

The Department of Natural Resources owns more than 600,000 acres of land, including 76 state parks, 24 state forests, 147 state nature preserves, and 150 wildlife areas. The Department also has jurisdiction over more than 120,000 acres of inland waters, 7,000 miles of streams, 481 miles of the Ohio River, and 2.25 million acres of Lake Erie. The Department licenses all hunting, fishing, and watercraft in the state; oversees and permits oil, gas, and mineral extraction; monitors dam safety; manages water resources; maps the state's major geologic structures and mineral resources; and administers multiple state and federal grant programs to local communities. The Department has 1,650 full-time employees.

More information regarding the Department of Natural Resources is available at ohiodnr.gov.

Agency Budget Highlights

The recommended budget continues to support Governor DeWine's H2Ohio initiative through building and improving wetlands, removing dams, conducting litter cleans up, and expanding programs to work with local farmers.

Recommended funding levels continue to support Ohio's 76 state parks, including the newly opened Great Council State Park.

To meet customer service demands in Ohio's state parks and state nature preserves, the recommended budget will allow the Department to support staffing requirements, replace aging equipment and vehicles, provide much-needed improvements to physical infrastructure, protect natural areas, fight invasive species, and increase the law enforcement presence.

The recommended budget will support the new Buckeye State Tree Nursery to help meet the growing demand for tree seedlings, so that Ohio will no longer have to be dependent on other states for seedlings. The facility is estimated to generate 500,000 to 750,000 seedlings in the first full year of operation, and up to one million each year after three years.

Agency Goals and Objectives

Increase visitation and improve the visitor experience at Ohio's state parks.

Provide more high-quality educational experiences for all ages and continued improvements to nature center facilities.

Continue to modernize and rehabilitate Ohio's state park infrastructure which includes nine lodges, 512 cabins, 1,400 restrooms, and 9,085 campground sites. Aging equipment and fleet vehicles will be replaced to support visitors to Ohio's state parks.

Expand Ohio's nature preserve and scenic river systems and increase the agency's protection of Ohio's rarest landscapes which harbor rare species and significant geological features.

Protect Ohio's natural lands such as prairies, wetlands, and forests by increasing capacity to control invasive species. Provide agency land managers with the tools, equipment, and supplies that are needed to effectively and efficiently control invasive species on agency owned and managed lands. These invasive species threaten the survival of rare species and impact critical habitats.

Increase nature based interpretive programming, educational outreach, and research opportunities to better engage the general public and underserved populations throughout the state.

Protect public safety and Ohio's natural resources by plugging more than 500 abandoned orphan wells annually.

Investigate orphan wells reported by the public and conduct unmanned aerial magnetic surveys for the location of the wells.

Continue community outreach and engage new plugging contractors to increase contractor participation.

Promote proper forest management and increase tree plantings.

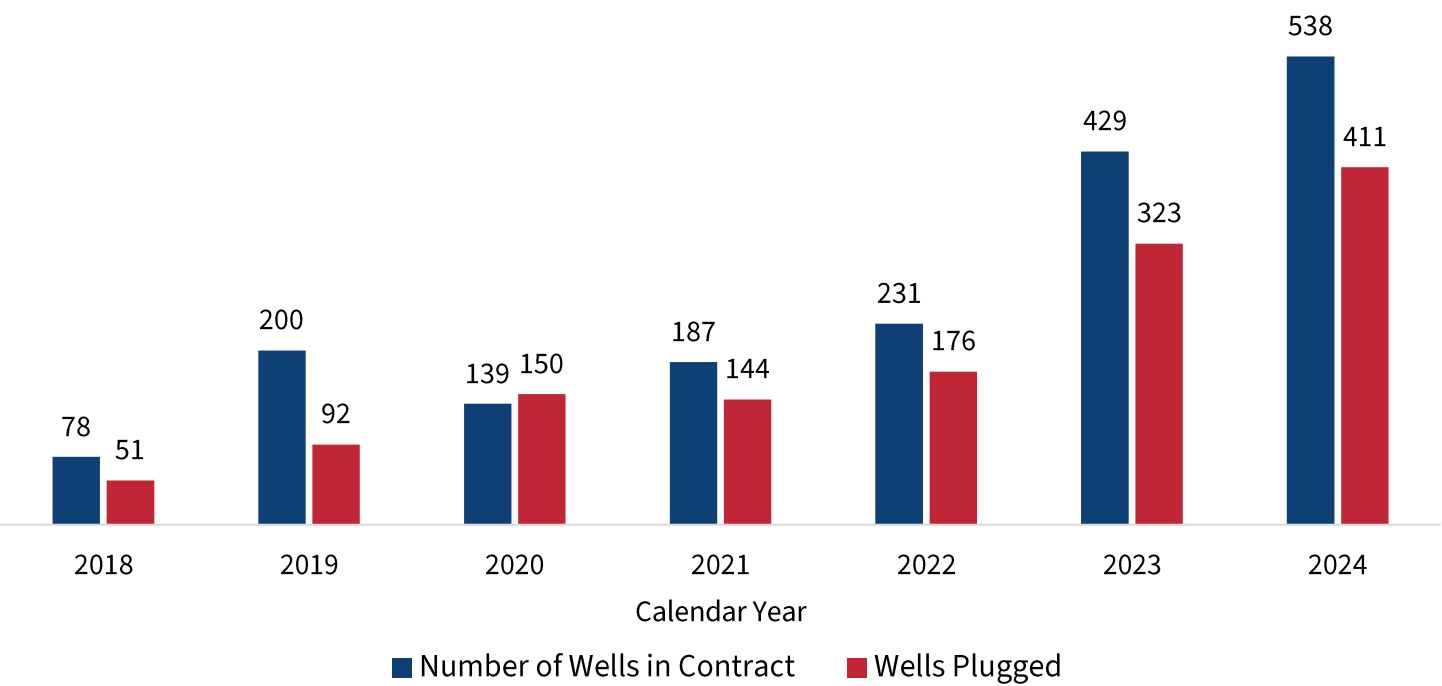
Increase tree seedling production capacity at the Buckeye State Tree Nursery in Zanesville.

Provide local fire departments with grants and additional training for wildfire management.

Results - Oil and Gas Orphan Well Plugging

Established in 1977, the orphan well program aims to properly plug wells and restore land surfaces for wells that have no owner, are abandoned, and have no money available otherwise to complete this work. These wells are typically decades, if not more than a century, removed from drilling and production.

Orphan Wells Plugged or in Contract to be Plugged



The situation of each orphan well varies: some wells can be capped very quickly while others may take months. Ohio has plugged over 3,000 wells since the inception of the program. Between October and December 2024, the Department plugged 110 wells. In calendar year 2024, the Department plugged 538 wells, a 27.2 percent increase over calendar year 2023.

Results - Other Programs

The Department of Natural Resources’ H2Ohio Wetlands program has over 200 wetland projects in progress or complete that improve water quality with over 18,500 acres of wetland and associated habitat restoration.

Since calendar year 2021, the H2Ohio Students Take Action program reached over 8,000 students, which provides middle and high school teachers and their students with enriched, real-world learning opportunities, access to wetland sites, and career exploration opportunities.

The H2Ohio Rivers Program protects riparian corridors, removes dams, treats acid mine drainage, monitors water quality, and removes trash and litter from Ohio's rivers. To date, the program has protected over 1,500 acres of high-quality riparian corridor, surveyed more than 150 high priority water quality sites, and completed 40 river cleanups that removed over 450,000 pounds of trash from rivers and streams. Construction of two acid mine drainage remediation sites is scheduled to begin in 2025, and enrollment in the new Conservation Reserve Enhancement Program is anticipated during calendar year 2025.

The Division of Natural Areas and Preserves protected 1,680 acres of land in calendar year 2024 through acquisition, easement, dedication, or agreement, with nearly 30% protecting wetland resources. This total acreage includes nearly 419 acres of land around rivers and 484 acres of wetlands. This is an increase over calendar year 2023 protection of wetland acres by 447 percent. Acres of protected river systems increased by over 232 percent.

Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7061	725405	Clean Ohio Trail Operating	226,094	358,588	250,051	291,796	267,307	-8.4%	273,030	2.1%
		Total Capital Projects	226,094	358,588	250,051	291,796	267,307	-8.4%	273,030	2.1%
2270	725406	Parks Projects Personnel	2,351,778	2,456,045	2,832,573	4,803,589	4,831,529	0.6%	4,976,475	3.0%
4300	725671	Canal Lands	710,719	700,508	440,696	705,298	479,012	-32.1%	479,012	0.0%
4S90	725622	NatureWorks Personnel	324,593	276,830	234,403	304,121	317,806	4.5%	327,341	3.0%
4U60	725668	Scenic Rivers Protection	64,952	110,168	58,860	100,000	58,860	-41.1%	58,860	0.0%
5090	725602	State Forest	8,674,928	10,649,946	8,909,930	10,008,687	10,852,951	8.4%	11,010,594	1.5%
5110	725646	Ohio Geological Mapping	8,000,665	8,608,805	5,933,492	6,650,000	6,123,647	-7.9%	6,323,883	3.3%
5110	725679	Geographic Information System Centralized Services	663,641	669,405	276,661	288,575	0	-100.0%	0	
5120	725605	State Parks Operations	38,072,063	44,258,644	38,761,035	42,914,895	43,122,931	0.5%	43,358,465	0.5%
5140	725606	Lake Erie Shoreline	2,078,096	1,573,218	1,541,774	1,858,936	1,694,771	-8.8%	1,732,863	2.2%
5160	725620	Water Management	3,403,131	2,104,185	3,368,215	4,681,770	3,256,522	-30.4%	3,562,000	9.4%
5180	725643	Oil and Gas Regulation and Safety	23,353,733	24,829,835	28,746,183	37,856,659	31,230,432	-17.5%	31,784,411	1.8%
5180	725677	Oil and Gas Well Plugging	11,652,199	19,952,457	33,717,055	46,048,391	47,734,902	3.7%	48,022,027	0.6%
5210	725627	Off-Road Vehicle Trails	229,026	506,399	168,533	478,400	1,781,723	272.4%	286,068	-83.9%
5220	725656	Natural Areas and Preserves	606,589	1,732,545	712,519	1,108,700	585,191	-47.2%	600,500	2.6%
5290	725639	Mining Regulation and Safety	4,164,182	3,207,225	3,869,910	5,300,000	4,004,552	-24.4%	4,090,096	2.1%
5310	725648	Reclamation Forfeiture	285	5,025	40,455	200,000	195,573	-2.2%	195,579	0.0%
5CV1	725697	Coronavirus Relief DNR COVID Safety	6,041,226	0	0	0	0		0	
5EL0	725612	Wildlife Law Enforcement	0	0	11,826	12,000	11,826	-1.5%	11,826	0.0%
5EM0	725613	Natural Resources Law Enforcement	6,780	33,738	0	0	0		0	
5HK0	725625	Ohio Nature Preserves	90,474	619	9,239	100,000	9,239	-90.8%	9,239	0.0%
5LD0	725458	Oil and Gas Leasing Commission	0	0	0	6,600	10,000	51.5%	10,000	0.0%
5MW0	725604	Natural Resources Special Purposes	229,390	1,853	0	0	0		0	
5P20	725634	Wildlife Boater Angler Administration	4,676,691	5,134,038	3,820,849	7,845,708	5,968,330	-23.9%	5,968,330	0.0%
5TD0	725514	Park Maintenance	1,627,516	1,843,983	1,414,381	1,653,000	1,540,331	-6.8%	1,540,331	0.0%
6150	725661	Dam Safety	766,515	2,022,276	1,784,871	5,024,778	5,673,950	12.9%	6,473,950	14.1%
6970	725670	Submerged Lands	293,037	791,441	633,738	1,053,020	667,210	-36.6%	679,080	1.8%
6H20	725681	H2Ohio	10,973,158	24,743,296	33,536,395	46,622,268	46,622,268	0.0%	46,622,268	0.0%
7015	725607	Appalachian Hills	25,704,965	867,534	0	0	0		0	
7015	740401	Division of Wildlife Conservation	62,064,173	73,791,849	80,450,638	81,288,161	84,946,128	4.5%	87,919,242	3.5%
7086	725414	Waterways Improvement	6,567,779	6,093,843	5,394,787	6,170,948	5,782,184	-6.3%	5,880,807	1.7%
7086	739401	Watercraft Operations	33,811,417	31,812,388	29,852,858	32,225,077	28,432,898	-11.8%	28,922,532	1.7%
8150	725636	Cooperative Management Projects	700,291	473,724	565,313	679,250	625,271	-7.9%	625,271	0.0%
8160	725649	Wetlands Habitat	1,617,816	1,180,565	705,117	966,885	659,691	-31.8%	659,691	0.0%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
8170	725655	Wildlife Conservation Checkoff	2,040,723	2,473,829	2,243,074	2,750,000	1,923,060	-30.1%	1,923,060	0.0%
8180	725629	Cooperative Fisheries Research	1,381,970	1,645,306	1,507,215	1,500,000	1,500,000	0.0%	1,500,000	0.0%
8190	725685	Ohio River Management	53,305	31,282	50,399	150,000	43,786	-70.8%	43,786	0.0%
81B0	725688	Wildlife Habitats	1,466,594	1,530,322	1,040,166	2,000,000	1,359,102	-32.0%	1,359,102	0.0%
5BJ1	7256A6	State Park Land Royalties	0	0	0	20,000,000	20,000,000	0.0%	20,000,000	0.0%
5BJ1	7256A7	Wildlife Area Land Royalties	0	0	0	0	3,000,000		0	-100.0%
		Total Dedicated Purpose	264,464,403	276,113,125	292,633,161	373,355,716	365,045,676	-2.2%	366,956,689	0.5%
3320	725669	Federal Mine Safety Grant	260,854	223,664	279,771	335,000	306,979	-8.4%	316,189	3.0%
3B30	725640	Federal Forest Pass-Thru	747,474	837,711	541,969	780,000	419,535	-46.2%	419,535	0.0%
3B40	725641	Federal Flood Pass-Thru	105,291	210,340	141,645	112,000	106,648	-4.8%	106,648	0.0%
3B50	725645	Federal Abandoned Mine Lands	9,265,496	13,620,110	27,815,234	61,150,000	69,114,806	13.0%	69,268,735	0.2%
3B60	725653	Federal Land and Water Conservation Grants	3,806,903	9,029,131	6,009,629	10,800,000	10,800,000	0.0%	25,800,000	138.9%
3B70	725654	Reclamation - Regulatory	1,454,470	1,250,941	1,175,027	1,825,402	1,311,309	-28.2%	1,340,625	2.2%
3P10	725632	Geological Survey-Federal	231,034	196,683	253,065	619,011	805,102	30.1%	786,700	-2.3%
3P20	725698	Oil And Gas - Federal Orphan Well Plug	0	735,827	10,598,944	25,000,000	22,363,120	-10.5%	22,363,120	0.0%
3P20	725642	Oil and Gas-Federal	144,581	145,529	153,439	154,350	20,109,957	12,928.8%	20,115,008	0.0%
3P30	725650	Coastal Management - Federal	2,781,964	3,261,381	5,629,586	4,926,645	3,953,487	-19.8%	4,013,587	1.5%
3P40	725660	Federal - Soil and Water Resources	207,215	264,000	352,715	475,600	416,420	-12.4%	422,292	1.4%
3R50	725673	Acid Mine Drainage Abatement/Treatment	611,625	545,186	871,257	1,700,000	860,489	-49.4%	860,489	0.0%
3Z50	725657	Federal Recreation and Trails	1,250,643	1,093,759	1,561,335	2,000,000	1,122,594	-43.9%	1,127,603	0.4%
3IR0	7256A5	Long Term Abandoned Mine Land Reclamation	0	0	0	13,933,200	100,000	-99.3%	100,000	0.0%
		Total Federal	20,867,549	31,414,262	55,383,616	123,811,208	131,790,446	6.4%	147,040,531	11.6%
4M80	725675	FOP Contract	0	0	0	20,219	0	-100.0%	0	
5ZT0	7256A2	State Park Lodges Maintenance and Repair	0	615,618	10,601,074	12,000,000	11,950,641	-0.4%	11,950,641	0.0%
		Total Fiduciary	0	615,618	10,601,074	12,020,219	11,950,641	-0.6%	11,950,641	0.0%
GRF	725401	Division of Wildlife-Operating Subsidy	1,595,700	1,595,700	1,700,000	1,700,000	1,700,000	0.0%	1,700,000	0.0%
GRF	725456	Canal Lands	117,855	117,855	118,000	118,000	118,000	0.0%	118,000	0.0%
GRF	725459	Buckeye State Tree Nursery	0	0	112,850	1,715,347	1,134,650	-33.9%	1,134,650	0.0%
GRF	725460	LWCF Recreation Lands	0	0	241,871	250,000	262,646	5.1%	266,995	1.7%
GRF	725505	Healthy Lake Erie Program	880,440	869,878	798,748	911,000	931,976	2.3%	939,077	0.8%
GRF	725507	Coal and Mine Safety Programs	2,922,172	2,926,383	3,007,976	3,050,000	3,222,147	5.6%	3,297,340	2.3%
GRF	725520	Special Projects	392,561	2,901,249	1,576,755	1,624,736	0	-100.0%	0	
GRF	727321	Division of Forestry	7,050,249	7,216,188	9,041,712	9,562,000	10,216,231	6.8%	10,437,678	2.2%
GRF	729321	Office of Information Technology	188,432	186,406	524,999	525,000	576,055	9.7%	593,337	3.0%
GRF	730321	Parks and Recreation	41,543,045	41,302,704	54,426,344	55,000,000	55,000,000	0.0%	55,000,000	0.0%
GRF	736321	Division of Engineering	2,055,885	2,324,881	2,344,384	2,400,000	2,531,760	5.5%	2,576,358	1.8%

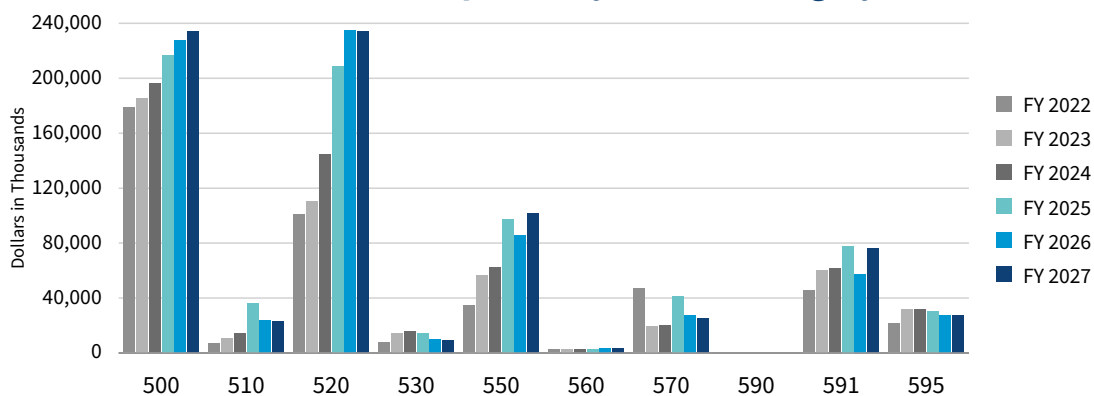
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	737321	Division of Water Resources	1,764,741	1,756,921	1,834,835	1,925,000	2,752,230	43.0%	2,803,759	1.9%
GRF	738321	Office of Real Estate and Land Management	791,873	748,084	930,153	1,100,000	1,038,539	-5.6%	1,060,089	2.1%
GRF	741321	Division of Natural Areas and Preserves	4,094,125	3,842,342	4,255,899	4,737,000	5,104,211	7.8%	5,205,199	2.0%
GRF	725413	Parks and Recreational Facilities Lease Rental Bond Payments	45,754,873	60,211,903	61,769,662	77,950,000	57,500,000	-26.2%	76,500,000	33.0%
GRF	725903	Natural Resources General Obligation Bond Debt Service	20,479,650	29,846,653	19,912,394	16,800,000	14,300,000	-14.9%	14,300,000	0.0%
		Total General Revenue	129,631,599	155,847,146	162,596,583	179,368,083	156,388,445	-12.8%	175,932,482	12.5%
R017	725659	Performance Cash Bond Refunds	347,431	338,006	450,999	457,000	450,999	-1.3%	450,999	0.0%
R043	725624	Forestry	1,579,112	1,578,538	2,104,919	2,400,000	2,104,919	-12.3%	2,104,919	0.0%
		Total Holding Account	1,926,543	1,916,544	2,555,918	2,857,000	2,555,918	-10.5%	2,555,918	0.0%
1550	725601	Departmental Projects	1,241,940	1,835,565	1,093,966	8,142,451	1,566,470	-80.8%	1,586,980	1.3%
1550	725676	Hocking Hills State Park Lodge	7,473,095	537,334	6,032	0	0		0	
1570	725651	Program Support	18,844,991	23,512,801	24,275,735	25,665,438	26,713,040	4.1%	27,292,005	2.2%
2040	725687	Information Services	282,113	0	0	0	0		0	
2050	725696	Human Resource Direct Services	100,376	0	0	0	0		0	
2230	725665	Law Enforcement Administration	213,467	0	0	0	0		0	
5100	725631	Maintenance - State-owned Residences	49,421	65,935	50,137	189,611	43,713	-76.9%	43,713	0.0%
6350	725664	Fountain Square Facilities Management	223,708	0	0	0	0		0	
		Total Internal Service Activity	28,429,113	25,951,635	25,425,870	33,997,500	28,323,223	-16.7%	28,922,698	2.1%
		Grand Total - Department of Natural Resources	445,545,300	492,216,918	549,446,273	725,701,522	696,321,656	-4.0%	733,631,989	5.4%

Agency's Budget by Expense Type

The largest expense for the Department in FY 2024 was the Personal Services category (35.7%). The second largest expense category was Supplies and Maintenance (26.3%). The third largest expense category was Subsidies Shared Revenue (11.3%), mainly for the Mineral Resources Management, State Parks, and Wildlife programs.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	178,641	185,571	196,293	216,896	227,256	4.8%	234,148	3.0%
510 Purchased Personal Services	6,954	10,752	14,287	35,803	23,573	-34.2%	22,803	-3.3%
520 Supplies and Maintenance	100,669	110,460	144,399	208,578	235,078	12.7%	233,915	-0.5%
530 Equipment	7,308	14,617	15,935	14,385	9,591	-33.3%	9,068	-5.5%
550 Subsidies Shared Revenue	35,014	56,420	62,160	97,206	85,539	-12.0%	101,609	18.8%
560 Goods and Services for Resale	2,458	2,699	2,740	2,798	3,017	7.8%	3,017	0.0%
570 Capital Items	47,038	19,640	20,243	41,311	27,443	-33.6%	25,249	-8.0%
590 Judgments, Settlements & Bonds	132	429	171	155	112	-27.8%	110	-1.7%
591 Debt Service	45,755	60,212	61,770	77,950	57,500	-26.2%	76,500	33.0%
595 Transfers and Non-Expense	21,574	31,416	31,448	30,620	27,214	-11.1%	27,214	0.0%
TOTAL	445,545	492,217	549,446	725,702	696,322	-4.0%	733,632	5.4%

Expenses by Account Category



The Supplies and Maintenance expense category is increasing due to inflation and the increased costs for goods and services, specifically utility expenses.

ALI Analysis**Fund 5BJ1 - ALI 7256A6 State Park Land Royalties**

The Department initially received appropriation to the State Park Land Royalties line in FY 2025 in the amount of \$20 million. This budget recommendation includes \$20 million in FY 2026 and FY 2027 to support continued improvements to state parks, new facilities opening, utility cost increases, and Buckeye State Tree Nursery.

Fund 5BJ1 - ALI 7256A7 Wildlife Area Land Royalties

This budget recommendation includes \$3 million in FY 2026 for improvements to wildlife areas.

Role and Overview

The New African Immigrants Commission advocates for the development and implementation of policies and programs to address the needs of the state's sub-Saharan African population. The Commission strives to gather and disseminate information on issues and programs concerning sub-Saharan African people. It aims to secure appropriate recognition of the accomplishments and contributions of sub-Saharan African people to Ohio. The Commission works to stimulate public awareness of the issues affecting of sub-Saharan African people by conducting a program of public education. Additionally, the Commission develops, coordinates, and assists other public and private organizations that serve sub-Saharan African people. This includes conducting training programs for community leadership and service project staff. The Commission advises the Governor, General Assembly, state departments and agencies of the nature, magnitude, and priorities of the issues that sub-Saharan Africans face in Ohio. The sub-Saharan African population in Ohio is over 104,000, constituting 18% of all foreign-born Ohioans that call our state home.

More information regarding the New African Immigrants Commission is available at naic.ohio.gov.

Agency Budget Highlights

The FY 2026-2027 operating budget will provide funding to host Calabash forums focusing on mental health, English for Speakers of Other Languages student access, and workforce development, particularly integrating foreign degrees into Ohio's workforce. These efforts will be complemented by a K-12 cultural enrichment program in English for Speakers of Other Languages classrooms for participating school districts and a 'social mobility' resource directory, offering access to legal, health, housing, and other services to help residents achieve self-sufficiency.

Agency Goals and Objectives

Create and launch a quarterly 'social mobility' resource directory.

Expand the directory to over 15 counties in Ohio to aid over 30,000 Ohioans on a pathway to resource-informed self-sufficiency.

Host workshops focused on mental health and barriers to workforce mobility.

Cover 10 Ohio counties with a focus on mental health and barriers to workforce mobility, drawing from lived experiences and expert opinions, in order to draft a report and list recommendations for policymakers.

Launch Classroom Connections, a mobile program that will be offered to schools statewide.

Equip teachers and administrators with cultural training material and strategies to connect with English-limited proficient parents to ensure student success.

Executive Recommendations by Line Item for FY 2026 and FY 2027

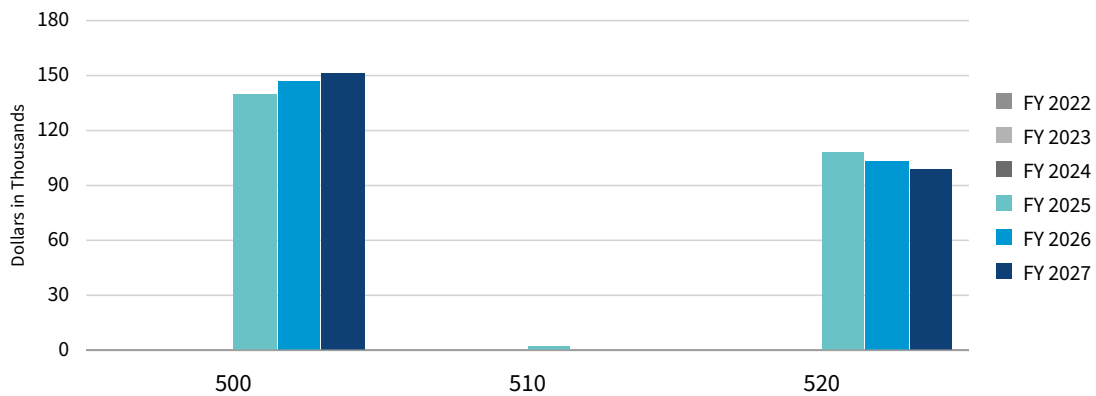
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	061501	Operating Expenses	0	0	0	250,000	250,000	0.0%	250,000	0.0%
		Total General Revenue	0	0	0	250,000	250,000	0.0%	250,000	0.0%
		Grand Total - New African Immigrants Commission	0	0	0	250,000	250,000	0.0%	250,000	0.0%

Agency's Budget by Expense Type

The largest expense categories for the New African Immigrants Commission in FY 2025 are Personal Services (56%) and Supplies and Maintenance (43.2%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	0	0	0	140	147	4.5%	151	3.0%
510 Purchased Personal Services	0	0	0	2	0	-100.0%	0	
520 Supplies and Maintenance	0	0	0	108	103	-4.0%	99	-4.2%
TOTAL	0	0	0	250	250	0.0%	250	0.0%

Expenses by Account Category



The New African Immigrants Commission was first appropriated funding in FY 2024, and expenditures will begin in FY 2025.

Role and Overview

Opportunities for Ohioans with Disabilities provides a continuum of services for individuals with disabilities regardless of disability type, disability onset, or economic status. The Agency provides career counseling, employment services, and other supports to help individuals with disabilities obtain or retain employment. Partnerships with local organizations, colleges and universities, and businesses are key to facilitating individualized employment plans for Ohioans with disabilities. The Agency also works with businesses to help them meet their workforce needs through the hiring and retention of qualified individuals with disabilities. For individuals unable to work because of their disability, the Agency makes decisions based on federal medical criteria that may allow for them to receive Social Security disability benefits. In addition to employment services, the Agency also provides support for individuals with disabilities to remain independent in their homes and participate fully in their communities. The Director leads an agency of approximately 1,300 full-time employees.

More information regarding the Opportunities for Ohioans with Disabilities is available at ood.ohio.gov.

Agency Budget Highlights

The Vocational Rehabilitation program assists individuals with disabilities to attain and/or maintain competitive integrated employment. The recommended funding will continue the DeWine Administration's support of Ohioans with disabilities, empowering them to find careers, stability, connection, and independence. This investment in Ohioans with disabilities will allow Opportunities for Ohioans with Disabilities to utilize federal resources allocated to Ohio by providing the state match that is needed to access grant funds.

In partnership with the Ohio Department of Higher Education, the Agency will continue to provide vocational rehabilitation services to college students with disabilities. These services provide the support students need to complete their degree or credential, earn higher wages, and meet the demands of tomorrow's labor market. Whether through providing assistive technology, offering tuition assistance, working on interview skills and resumes, or connecting students to internships and jobs, vocational rehabilitation services help set students up for a better quality of life and future success.

Vocational rehabilitation counselors work with parents, teachers, and students with disabilities, ages 14 and up, to develop strategies and provide services to ensure students secure employment upon graduation or transition to post-secondary education. Vocational counseling, training, and job placement assistance help students with disabilities receive a head start on preparing for in-demand careers. The recommended budget will serve 11,500 high school students with disabilities annually.

The recommended budget will continue partnerships with approximately 800 employers throughout Ohio to assist them in attracting an underutilized talent pool of qualified candidates with disabilities. Services will include recruitment assistance, hiring events, and customized training in disability etiquette and awareness for employers.

The Division of Disability Determination processes applications made to the Social Security Administration for Social Security Disability Insurance and Supplemental Security Income. The recommended budget maximizes the federal funding provided for this service.

Agency Goals and Objectives

Serve more than 42,000 individuals with disabilities annually, assisting them to prepare for, obtain, retain, or advance in employment.

Assist 5,700 individuals with disabilities annually to obtain employment.

Serve approximately 4,000 college students with disabilities annually, including college students served through the College2Careers program at Ohio's public colleges and universities who successfully attain a degree or credential. The agency will also increase the median earnings of college students with disabilities to approximately \$21 per hour.

Engage approximately 11,500 high school students with disabilities annually to assist them in obtaining internships, credentials, and long-term employment.

Establish a minimum of 250 new employer partnerships with Ohio businesses to increase hiring and retention of individuals with disabilities served by the Vocational Rehabilitation program and to support businesses to meet their workforce goals.

Support new and existing employer partners to meet their workforce needs by sourcing qualified individuals with disabilities for their open positions, including hosting 40 virtual or in-person hiring events with employers over the biennium.

Conduct 60 training events for employers on disability etiquette, disability awareness, navigating Title I of the Americans with Disabilities Act, and inclusive hiring practices to promote disability inclusion and workplace accessibility.

Support more than 800 employer partners to retain qualified workers with disabilities by facilitating linkage to Vocational Rehabilitation services for incumbent workers, providing workplace accessibility consultations, and offering other services to foster a work environment that is inclusive of workers with disabilities.

Meet or exceed all disability determination productivity and quality goals as defined by the Social Security Administration.

Meet or exceed the Social Security Administration’s targeted goal of 97 percent for overall net initial decisional accuracy.

Expedite disability determinations for the most severe conditions to be completed within 20 days.

Establish approximately 330 partnerships with Ohio businesses, communities, venues, and attractions to accomplish their accessibility and inclusion goals.

Provide approximately 390 customized consultations for local partners to identify barriers and establish goals for accessibility.

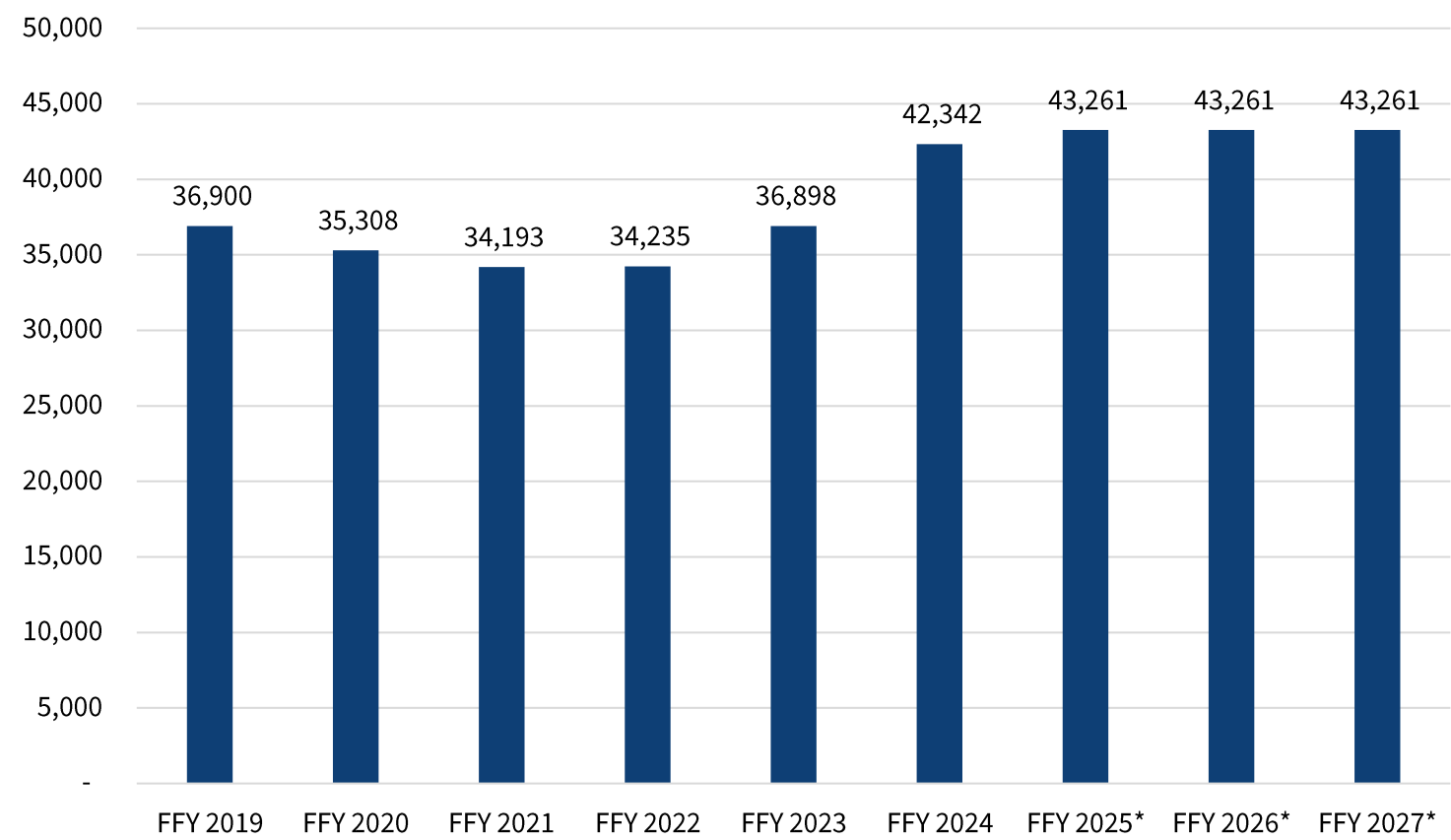
Host an annual Accessible Ohio Conference and Expo to provide education and awareness on accessibility and inclusion best practices.

Deliver approximately 60 trainings on accessibility and inclusion for Ohio businesses, communities, venues, and attractions.

Results – Vocational Rehabilitation

Opportunities for Ohioans with Disabilities’ Vocational Rehabilitation program assists Ohioans with disabilities to obtain and maintain competitive integrated employment. Core services include personal and work adjustment training, vocational training, mental and physical restoration, and placement assistance. In federal FY 2024, the Agency provided these services to over 42,000 Ohioans with disabilities, a 14.8 percent increase in the number of individuals served compared to federal FY 2023.

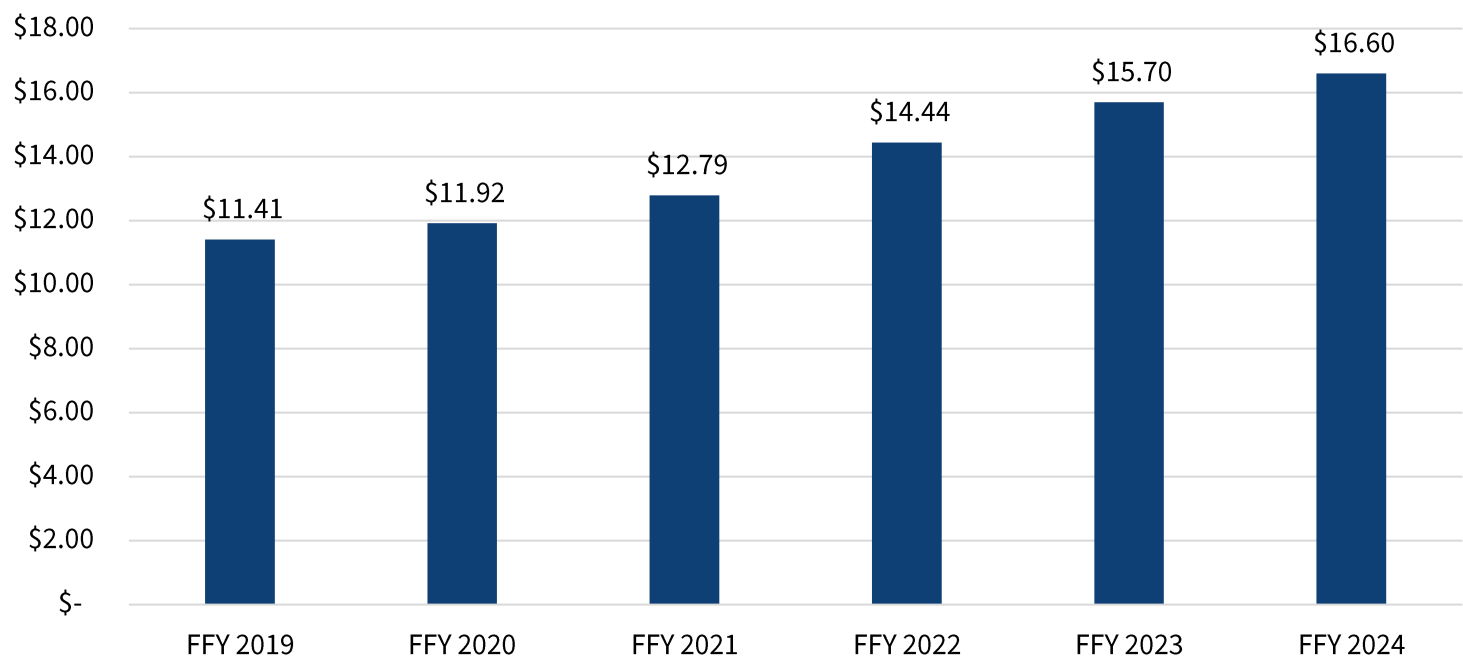
Ohioans with Disabilities Served by the Vocational Rehabilitation Program by Federal Fiscal Year



*FFY 2025-2027 numbers are estimates.

An important metric for the Vocational Rehabilitation program is average hourly wage for individuals that find employment once they complete the program. Higher wages indicate that individuals with disabilities improved their skillset after engaging with the Vocational Rehabilitation program. The average hourly wage in federal FY 2024 was \$16.60, a 5.8 percent increase compared to federal FY 2023.

Average Hourly Wage of Vocational Rehabilitation Program Participants
by Federal Fiscal Year



Results - Other Programs

In FY 2024, the Agency served nearly 4,000 college students with disabilities, including 2,828 through the Ohio College2Careers program, which leads to credentials and employment with higher wages.

The Division of Disability Determination exceeded the established goals set by the Social Security Administration resulting in 158,144 medical eligibility decisions for Ohioans seeking disability benefits in FY 2024.

In FY 2024, the Agency assisted more than 11,500 high school students with disabilities, including 6,164 students through the Ohio Transition Support Program, to facilitate successful transitions into careers and adult life.

In the current biennium, Opportunities for Ohioans with Disabilities partnered with approximately 800 employer partners to promote the hiring and retention of qualified candidates with disabilities for careers and internships.

Launched in FY 2024, Accessible Ohio partnered with 94 organizations, provided 136 accessibility consultations, and delivered 15 training sessions to nearly 1,700 attendees to improve accessibility and inclusion across the state.

Executive Recommendations by Line Item for FY 2026 and FY 2027

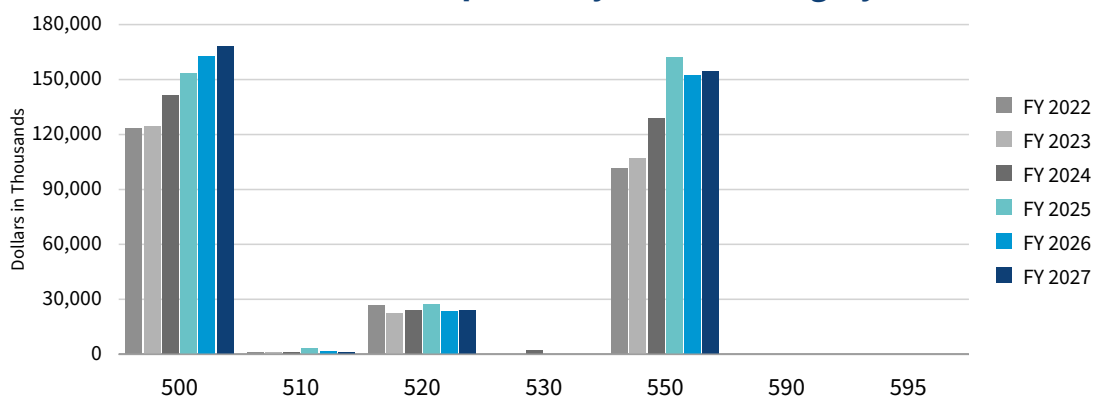
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4670	415609	Business Enterprise Operating Expenses	502,795	645,132	738,862	1,555,368	913,127	-41.3%	918,806	0.6%
4680	415618	Third Party Services Funding	7,555,651	6,942,364	9,055,354	12,680,000	3,725,233	-70.6%	3,725,233	0.0%
4L10	415619	Services for Rehabilitation	2,702,562	2,009,152	1,561,648	2,200,000	2,000,000	-9.1%	2,000,000	0.0%
		Total Dedicated Purpose	10,761,008	9,596,647	11,355,863	16,435,368	6,638,360	-59.6%	6,644,039	0.1%
3170	415620	Disability Determination	81,541,920	80,210,614	83,394,333	86,000,000	88,981,907	3.5%	90,733,204	2.0%
3790	415616	Federal - Vocational Rehabilitation	112,399,133	108,137,517	144,275,251	164,500,000	170,000,000	3.3%	175,100,000	3.0%
3GH0	415602	Personal Care Assistance	2,598,958	2,971,274	3,201,031	3,336,051	3,995,399	19.8%	4,017,337	0.5%
3GH0	415604	Community Centers for the Deaf	795,130	942,928	703,598	772,420	772,420	0.0%	772,420	0.0%
3GH0	415613	Independent Living	525,443	762,989	390,988	737,411	2,737,411	271.2%	2,737,411	0.0%
3GH0	415627	Independent Living Projects	0	0	513	250,000	100,000	-60.0%	100,000	0.0%
3L10	415608	Social Security Vocational Rehabilitation	6,348,453	15,861,992	5,901,853	13,000,000	0	-100.0%	0	
3L40	415614	Business Enterprise Federal Relief	1,031,161	0	0	0	0		0	
3L40	415615	Federal - Supported Employment	730,912	1,266,411	622,251	1,200,000	1,200,000	0.0%	1,200,000	0.0%
3L40	415617	Independent Living Older Blind	2,158,988	1,734,605	2,248,116	2,680,226	2,567,746	-4.2%	2,908,622	13.3%
3ILO	415629	Works4Me Disability Innovation Fund Grant	0	82,336	711,572	2,300,000	2,300,000	0.0%	2,300,000	0.0%
		Total Federal	208,130,097	211,970,665	241,449,505	274,776,108	272,654,883	-0.8%	279,868,994	2.6%
GRF	415402	Independent Living Council	292,380	252,000	252,000	252,000	252,000	0.0%	252,000	0.0%
GRF	415406	Assistive Technology	25,819	25,819	26,000	26,000	26,000	0.0%	26,000	0.0%
GRF	415431	Brain Injury	550,000	550,000	550,000	550,000	550,000	0.0%	550,000	0.0%
GRF	415506	Services for Individuals with Disabilities	18,418,034	18,418,244	26,820,000	32,015,000	40,015,000	25.0%	40,015,000	0.0%
GRF	415508	Services for the Deaf	36,772	27,580	506,093	527,000	527,000	0.0%	527,000	0.0%
GRF	415511	Centers for Independent Living	571,439	504,929	1,112,264	1,500,000	1,500,000	0.0%	1,500,000	0.0%
GRF	415512	Visually Impaired Reading Services	50,000	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
GRF	415513	Accessible Ohio	0	0	500,000	500,000	1,000,000	100.0%	1,000,000	0.0%
GRF	415515	DeafBlind Fund	0	0	100,000	100,000	0	-100.0%	0	
		Total General Revenue	19,944,444	19,828,572	29,916,357	35,520,000	43,920,000	23.6%	43,920,000	0.0%
4W50	415606	Program Management	14,855,226	14,719,560	15,103,977	20,191,107	17,083,462	-15.4%	17,539,339	2.7%
		Total Internal Service Activity	14,855,226	14,719,560	15,103,977	20,191,107	17,083,462	-15.4%	17,539,339	2.7%
		Grand Total - Opportunities for Ohioans with Disabilities	253,690,775	256,115,444	297,825,703	346,922,583	340,296,705	-1.9%	347,972,372	2.3%

Agency's Budget by Expense Type

Opportunities for Ohioans with Disabilities' largest expense in FY 2024 was the Personal Services category (47.4%). The Subsidies Shared Revenue category was the second largest expense (43.3%) in FY 2024 as the Agency purchased Vocational Rehabilitation services from approximately 300 local service providers for individuals with disabilities seeking employment, as well as medical examinations and records to conduct disability determinations.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	123,478	124,550	141,358	153,397	162,554	6.0%	168,315	3.5%
510 Purchased Personal Services	1,311	1,232	1,301	3,468	1,489	-57.1%	979	-34.2%
520 Supplies and Maintenance	26,800	22,222	24,255	27,422	23,711	-13.5%	23,871	0.7%
530 Equipment	222	802	1,976	264	162	-38.8%	523	223.3%
550 Subsidies Shared Revenue	101,443	107,277	128,923	162,354	152,376	-6.1%	154,280	1.2%
590 Judgments, Settlements & Bonds	165	33	0	3	0	-100.0%	0	
595 Transfers and Non-Expense	271	0	13	13	5	-61.7%	5	0.0%
TOTAL	253,691	256,115	297,826	346,923	340,297	-1.9%	347,972	2.3%

Expenses by Account Category



ALI Analysis

Fund GRF - ALI 415506 Services for Individuals with Disabilities

The Services for Individuals with Disabilities line item includes \$9.5 million that the Department previously received as transfers from the Department of Education and Workforce and the Department of Higher Education. The Third Party Services Funding line item previously received the transfer from the Department of Education and Workforce and has been decreased to offset the total budget.

Fund 3GH0 - ALI 415613 Independent Living

The Independent Living line item includes increased funding to allow the Department to support Centers for Independent Living through the use of Social Security Reimbursement funds.

ALI Restructuring

The Social Security Vocational Rehabilitation line item will be combined with the Federal - Vocational Rehabilitation line item to ensure federal funding for the Vocational Rehabilitation program is contained in one line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
3790	415616	Federal - Vocational Rehabilitation	164,498,739	170,000,000	3.3%	175,100,000	3.0%
3L10	415608	Social Security Vocational Rehabilitation	13,000,000	0	-100.0%	0	0.0%

Role and Overview

Pension Subsidies distributes moneys to support certain Ohio Police and Fire Retirement System funds. The Fire and Disability Pension Fund provides supplemental retirement benefits to members of the Police and Firemen's Disability and Pension Fund system who were retired and eligible to receive pension benefits prior to July 1, 1968. Members who received a pension benefit prior to July 1, 1968 were eligible for an additional monthly payment of \$2.00 for each year between their effective date of retirement and December 31, 1971. The Police and Fire Ad Hoc Cost of Living Fund funds a five percent benefit increase for retirees who belonged to the Police and Firemen's Disability and Pension Fund system. Members who were receiving an age and service or disability pension prior to January 1, 1974 were eligible for a supplemental payment of five percent of the first \$5,000 of their annual pension. The Police and Fire Survivor Benefits Fund funds payments to all persons who first received survivors' benefits from the Police and Firemen's Disability and Pension Fund prior to July 1, 1981. The Police and Fire Death Benefits Fund provides benefits to the surviving spouses and children of certain types of law enforcement officers and special investigators who die in the line of duty or die from injuries sustained in the line of duty. Pension Subsidies is an agency only for the purposes of the state budget since these funds are administered, but not spent as operating expenses, by the Office of the Treasurer.

More information regarding the Pension Subsidies is available at tos.ohio.gov.

Agency Budget Highlights

Distributes benefits to the surviving spouses and children of law enforcement officers, firefighters, corrections officers, drug agents, special agents, investigators of the Bureau of Criminal Investigation, gaming agents at the Casino Control Commission, and Department of Taxation investigators.

Agency Goals and Objectives

Meet the state's obligation in providing subsidy funding to certain Police and Fire Pension funds.

Support necessary refunds and continue making subsidy payments for certain Ohio Police and Fire Retirement System disbursements.

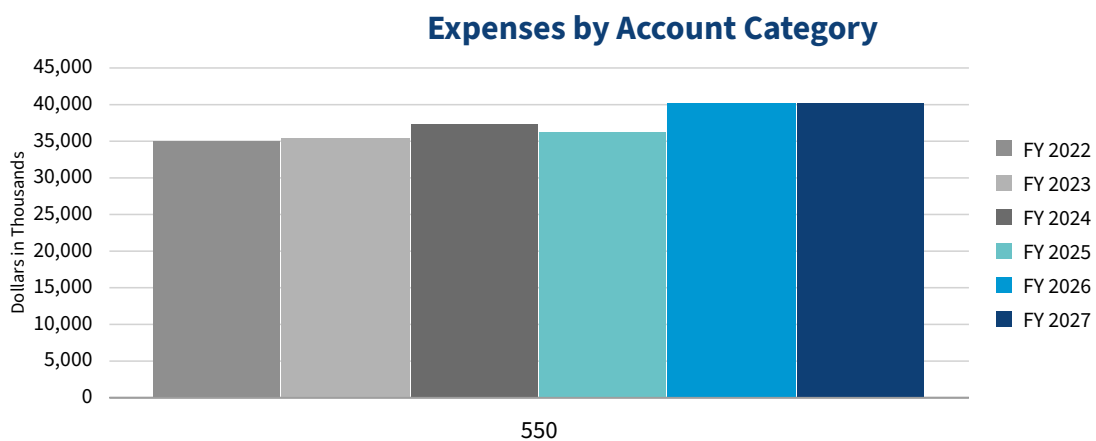
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	090524	Police and Fire Disability Pension Fund	696	504	308	500	300	-40.0%	300	0.0%
GRF	090534	Police and Fire Ad Hoc Cost of Living	19,471	17,014	14,131	17,000	14,000	-17.6%	14,000	0.0%
GRF	090554	Police and Fire Survivor Benefits	185,070	165,160	140,700	165,500	138,000	-16.6%	138,000	0.0%
GRF	090575	Police and Fire Death Benefits	34,750,000	35,250,000	37,100,000	36,000,000	40,000,000	11.1%	40,000,000	0.0%
		Total General Revenue	34,955,237	35,432,678	37,255,139	36,183,000	40,152,300	11.0%	40,152,300	0.0%
		Grand Total - Pension Subsidies	34,955,237	35,432,678	37,255,139	36,183,000	40,152,300	11.0%	40,152,300	0.0%

Agency's Budget by Expense Type

Pension Subsidies' only expenditure category was Subsidies Shared Revenue.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
550 Subsidies Shared Revenue	34,955	35,433	37,255	36,183	40,152	11.0%	40,152	0.0%
TOTAL	34,955	35,433	37,255	36,183	40,152	11.0%	40,152	0.0%



Role and Overview

The Petroleum Underground Storage Tank Release Compensation Board provides coverage for owners and operators of petroleum underground storage tanks for clean-up costs, third-party property damages, and third-party bodily damages resulting from accidental releases of petroleum. The Board administers the Financial Assurance Fund to provide assistance to owners and operators of petroleum underground storage tanks. As of August 31, 2024, the Financial Assurance Fund had approximately \$20.8 million in unobligated funds and an additional \$7.4 million in obligated funds for anticipated FY 2025 claim reimbursement payments. The Board consists of nine members appointed by the Governor and three ex-officio members: the Treasurer of State, the Director of the Department of Commerce, and the Director of the Ohio Environmental Protection Agency. The Board has 16 full-time employees.

More information regarding the Petroleum Underground Storage Tank Release Compensation Board is available at petroboard.org.

Agency Budget Highlights

Recommended funding levels support the Board's current staffing level of 16 full-time employees for the entirety of the FY 2026-2027 biennium. The Board only receives appropriation for personnel, and its other expenses are paid for out of the Financial Assurance Fund, which is outside of the State Treasury.

Agency Goals and Objectives

Preserve and protect the health, safety, and convenience of Ohioans by providing financial assistance to remediate contamination caused by releases of petroleum from underground storage tanks.

Continue administering the Financial Assurance Fund, which provides coverage for clean-up costs and third-party property damage and bodily injury associated with accidental releases of petroleum from underground storage tanks.

Reimburse approximately \$16 million during the biennium for corrective action costs at over 440 active petroleum release sites.

Provide an affordable mechanism that enables petroleum underground storage tank owners to comply with the United States Environmental Protection Agency and state-mandated financial responsibility requirements.

Issue Certificates of Coverage to approximately 3,100 owners of 20,700 petroleum underground storage tanks in Ohio.

Collect approximately \$8.4 million in annual fees each fiscal year and coordinate the collection of delinquent accounts with the Attorney General's Office in accordance with state law.

Preserve the solvency of the Financial Assurance Fund through the efficient use of funds and innovative cost control measures.

Evaluate approximately 125 corrective action cost pre-approval applications each year to reduce costs and information to owners on proposed corrective action activities.

Provide information to the State Auditor's Office and an independent actuarial firm so that they can perform an annual actuarial study of the Financial Assurance Fund's long-term claim liability and an annual audit.

Results

In FY 2024-2025, the Board assessed \$16.3 million in annual per-tank fees to approximately 3,100 owners of petroleum underground storage tanks for these owners to demonstrate financial responsibility as required by federal and state law.

In FY 2024, the Board disbursed approximately \$8.2 million to cover clean-up costs related to more than 696 accidental petroleum releases.

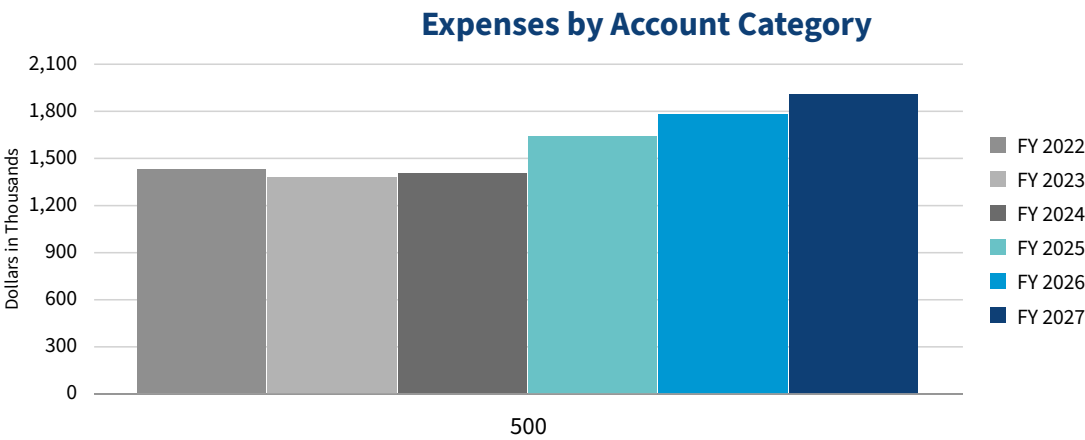
Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
6910	810632	Petroleum Underground Storage Tank Release Compensation Board - Operating	1,428,812	1,377,337	1,404,193	1,638,600	1,778,594	8.5%	1,910,092	7.4%
		Total Dedicated Purpose	1,428,812	1,377,337	1,404,193	1,638,600	1,778,594	8.5%	1,910,092	7.4%
		Grand Total - Petroleum Underground Storage Tank Release Compensation Board	1,428,812	1,377,337	1,404,193	1,638,600	1,778,594	8.5%	1,910,092	7.4%

Agency's Budget by Expense Type

The Board's only expenditure in FY 2024 was the Personal Services category (100%). The Board's other expenses were paid for out of the Financial Assurance Fund, which is outside of the State Treasury.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,429	1,377	1,404	1,639	1,779	8.5%	1,910	7.4%
TOTAL	1,429	1,377	1,404	1,639	1,779	8.5%	1,910	7.4%



Role and Overview

The Office of the Public Defender provides, supervises, and coordinates legal representation for indigent persons who are charged with a crime, appealing their convictions, seeking post-conviction relief, being considered for parole, or charged with a violation of parole. The Office assists imprisoned youth with conditions of confinement issues. The Public Defender is statutorily mandated to establish rules and regulations for Ohio’s indigent defense services, administer state reimbursement to counties for indigent defense expenditures, supervise the compliance of public defenders and appointed counsel with the standards established, and provide technical aid and assistance to indigent defense system parties. The Office of the Public Defender's mission is, “Advocating. Fighting. Helping.” The Office currently has 180 full-time employees.

More information regarding the Office of the Public Defender is available at opd.ohio.gov.

Agency Budget Highlights

The recommended budget allows Ohio to pilot its first regional state hub to provide indigent defense services in Allen County, Hardin County, and Putnam County. This particular model of indigent defense structure and funding is new for Ohio and offers an opportunity to explore how providing services on a regional basis can be effective and efficient.

The Office will provide training and continuing education to more than 800 attorneys and public defense practitioners, providing more than 100 hours of continuing legal education each fiscal year. Topics will include forensic science, youth defense, racial justice, trial skills, leadership, and talent development.

Agency Goals and Objectives

Enhance the funding portfolio for the expansion of services.

Identify and apply for grant opportunities to diversify and increase funding.

Collaborate with internal teams to develop programs and initiatives aligning with identified and available grant funding supporting the mission of the Office.

Implement grant management processes.

Develop efficient grant management procedures to ensure compliance, timely reporting, and effective use of grant funds.

Conduct training for the Office of the Public Defender's leadership team on best practices for tracking and reporting information for grants.

Reduce the time attorneys spend on administrative tasks.

Use support staff to reduce the time the Prison Legal Services Department and the Wrongful Conviction Project spend on administrative tasks.

Results

In December 2023, the Office began offering a monthly virtual meeting regarding indigent defense reimbursement. Staff presented updates, addressed frequently asked questions, and discussed questions posed by those in attendance. The meeting is open to all indigent defense system stakeholders, and 604 individuals attended ten monthly meetings.

The Office hired a training manager in FY 2023, which expanded training opportunities for attorneys and other indigent defense professionals. In FY 2024, the Office offered 66.75 hours of continuing legal education to 517 attorneys.

In FY 2024, the Public Defender's central office opened and provided indigent defense services in approximately 3,900 cases. The Public Defender's county offices in Athens County, Ross County, Trumbull County, and Washington County collectively opened and provided indigent defense services in 10,000 cases.

The Youth Defense Department has one support staff to assist 10 attorneys. In the last year, the support staff opened more than 900 files, filed more than 100 briefs and 700 motions, and sent 600 letters. The Youth Defense Department was awarded a federal grant to support expanded reentry services for youth exiting the Ohio Department of Youth Services. An additional support staff member will be able to assist with the administrative tasks for expanded reentry services.

Executive Recommendations by Line Item for FY 2026 and FY 2027

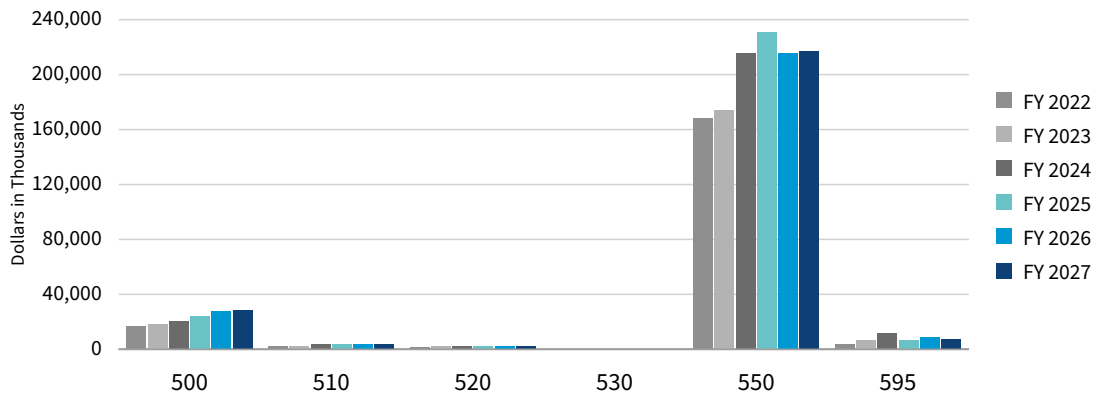
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1010	019607	Juvenile Legal Assistance	210,812	193,396	198,183	205,000	217,456	6.1%	223,980	3.0%
4060	019603	Training and Publications	0	16,751	51,657	75,000	75,000	0.0%	75,000	0.0%
4070	019604	County Representation	276,296	284,956	317,930	375,000	375,000	0.0%	375,000	0.0%
4080	019605	Client Payments	569,590	637,297	680,213	800,000	800,000	0.0%	800,000	0.0%
4C70	019601	Multi-County: County Share	36,661	1,078,961	1,397,468	2,362,830	594,900	-74.8%	624,300	4.9%
4N90	019613	Gifts and Grants	9,443	16,083	12,645	13,400	13,400	0.0%	13,400	0.0%
4X70	019610	Trumbull County - County Share	13,917	552,315	6,014	0	0		0	
5740	019606	Civil Legal Aid	14,346,642	26,510,731	48,223,909	50,300,000	38,000,000	-24.5%	34,000,000	-10.5%
5CX0	019617	Civil Case Filing Fee	413,050	482,216	550,589	620,000	620,000	0.0%	620,000	0.0%
5DY0	019618	Indigent Defense Support - County Share	25,660,415	23,352,563	21,416,583	23,904,000	22,908,000	-4.2%	22,908,000	0.0%
5DY0	019619	Indigent Defense Support - State Office	5,728,153	5,939,563	5,456,703	6,000,000	4,692,000	-21.8%	4,692,000	0.0%
		Total Dedicated Purpose	47,264,979	59,064,831	78,311,893	84,655,230	68,295,756	-19.3%	64,331,680	-5.8%
3S80	019608	Federal Representation	0	0	0	38,300	38,300	0.0%	38,300	0.0%
3IQ0	019626	Reforming Reentry Program	0	0	6,300	298,587	350,000	17.2%	85,321	-75.6%
		Total Federal	0	0	6,300	336,887	388,300	15.3%	123,621	-68.2%
GRF	019401	State Legal Defense Services	7,411,101	7,740,692	9,800,221	11,437,000	13,227,100	15.7%	13,467,000	1.8%
GRF	019403	Multi-County: State Share	4,747,624	4,137,616	100,742	0	0		0	
GRF	019404	Trumbull County - State Share	1,985,860	2,045,578	54,129	0	0		0	
GRF	019405	Training Account	28,830	20,575	0	0	0		0	
GRF	019501	County Reimbursement	132,197,392	130,486,972	165,836,471	171,912,000	173,719,360	1.1%	178,930,940	3.0%
GRF	019406	Northwest Regional Hub Support	0	0	0	0	3,350,000		3,350,000	0.0%
		Total General Revenue	146,370,807	144,431,433	175,791,563	183,349,000	190,296,460	3.8%	195,747,940	2.9%
		Grand Total - Office of the Public Defender	193,635,786	203,496,263	254,109,756	268,341,117	258,980,516	-3.5%	260,203,241	0.5%

Agency's Budget by Expense Type

The largest expense category for the Office was Subsidies Shared Revenue (84.9%). This included reimbursement to counties for indigent defense costs and disbursements to legal aid societies. The second largest expenditure was the Personal Services category (8.2%), which supported the agency's lawyers and administrative staff.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	16,685	18,472	20,780	24,269	27,693	14.1%	28,867	4.2%
510 Purchased Personal Services	2,477	2,525	3,522	3,957	4,020	1.6%	3,907	-2.8%
520 Supplies and Maintenance	1,966	2,118	2,296	2,354	2,351	-0.1%	2,338	-0.6%
530 Equipment	307	37	13	110	592	440.1%	107	-81.9%
550 Subsidies Shared Revenue	168,569	173,960	215,812	230,657	215,743	-6.5%	217,309	0.7%
595 Transfers and Non-Expense	3,632	6,384	11,687	6,994	8,581	22.7%	7,677	-10.5%
TOTAL	193,636	203,496	254,110	268,341	258,981	-3.5%	260,203	0.5%

Expenses by Account Category



Role and Overview

Through safety, service, and protection, the Department of Public Safety is dedicated to the mission of saving lives, reducing injury and economic loss, administering Ohio's motor vehicle laws, and regulating driver licensing and registration. The public's most frequent interaction with the department is through its two largest divisions: the State Highway Patrol and the Bureau of Motor Vehicles. Together, these divisions enforce various state laws governing the registration and operation of motor vehicles and travel on public highways. Additionally, other unique offices and units in the Department create a cohesive and systemic approach to public safety by: (1) coordinating the state's homeland security strategy, (2) investigating crimes and coordinating statewide drug trafficking enforcement efforts, (3) providing criminal justice planning for state and local agencies, (4) coordinating the state's emergency management activities, (5) establishing and enforcing certification requirements for emergency medical technicians and fire personnel, (6) coordinating statewide traffic safety goals and objectives, (7) enforcing the state's alcohol, tobacco, and food stamp fraud laws, and (8) working with local schools and first responders to improve school safety. Finally, a vital part of the Department's success is the strong partnerships formed with other state agencies, federal and local government entities, private industry, and local communities. The Department currently has 3,730 full-time employees.

More information regarding the Department of Public Safety is available at publicsafety.ohio.gov.

Agency Budget Highlights

This budget recommendation invests in funding for schools to provide driver training opportunities to students through the new Driver Training in Schools Grant Program.

Recommended funding levels provide peace officer training opportunities for local law enforcement agencies, including the construction and renovation of state-of-the-art training facilities.

This budget recommendation provides services and grants to local law enforcement agencies and first responders and includes increased grant funding for local drug task forces.

Recommended funding levels expand the use of the Mobile Driver's License to more mobile device types, test its use at registrars and county title offices, and integrate it into Highway Patrol cruiser technology.

This budget recommendation sustains funding for cybersecurity threat prevention and response, and it provides vulnerability and infrastructure risk assessments to public and private sector partners to sustain critical infrastructure work.

Agency Goals and Objectives

Assist local law enforcement agencies to become certified or accredited.

Instill public trust and confidence in law enforcement agencies by accrediting agencies that meet the highest standards of integrity, accountability, and excellence.

Expand the accreditation program to all law enforcement agencies in Ohio.

Develop and promote cybersecurity programs and services to improve threat prevention and response.

Provide proactive trainings and services to mitigate the risk and impact of cyberattacks.

Collaborate with the Ohio Cyber Security Center and the Ohio Fusion Centers to provide a comprehensive and multi-faceted statewide approach to cybersecurity threats.

Assist local schools and law enforcement with preventing, preparing for, and responding to threats and acts of violence through a holistic, solutions-based approach to improving school safety.

Increase school participation in the Safer Ohio School Tip Line, a free safety resource to all Ohio schools. The Tip Line is an anonymous reporting system that allows students and adults to share information with school officials and law enforcement about threats to student safety.

Continue offering the School Safety Summit to provide an opportunity for educators and administrators to receive training, share resources and ideas, and network with colleagues.

Decrease traffic fatalities and serious injuries by increasing the availability and variety of driver training programs.

Provide “train the trainer” opportunities to assist community members seeking to make driving information more accessible to English language learners.

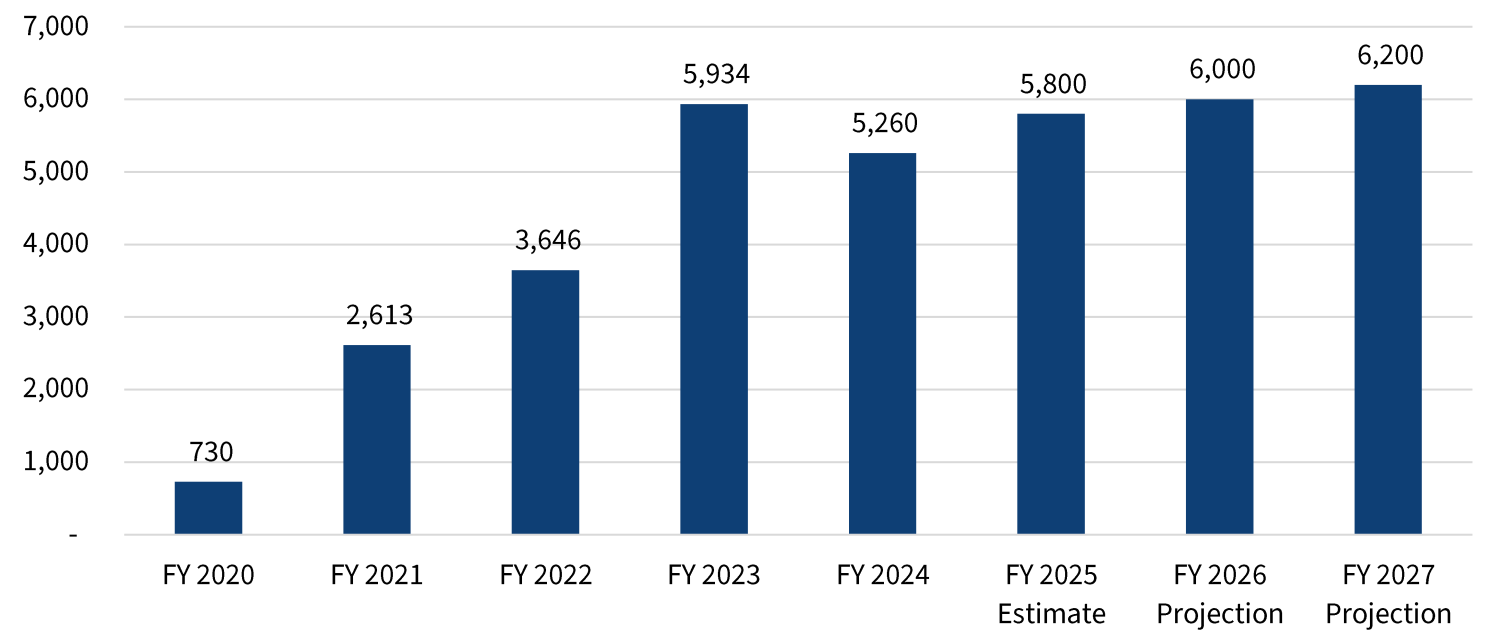
Increase education and resources for teen drivers, parents, and guardians to make the most of driving practices and increase awareness of teen driving risks.

Results - The Ohio Narcotics Intelligence Center

The Ohio Narcotics Intelligence Center provides digital forensic examinations, criminal intelligence analysis, and case support for law enforcement in Ohio to identify and dismantle the illicit drug market.

In calendar year 2023, the Center assisted with more than 2,400 criminal investigations, extracted more than 5,000 cellular phones, conducted more than 5,000 forensic examinations, received more than 800 requests for intelligence assistance, and disseminated more than 500 investigative products. The Center conducted 40 presentations for stakeholders, including the annual law enforcement drug summit which brought in more than 300 attendees, and produced five intelligence bulletins for stakeholders, five bulletins for the public, and four social media public service announcements. The Center also supported hundreds of agencies and task forces across federal, state, county, and local levels.

Number of Forensics Devices Examined and Intelligence Workups Distributed by the Ohio Narcotics Intelligence Center

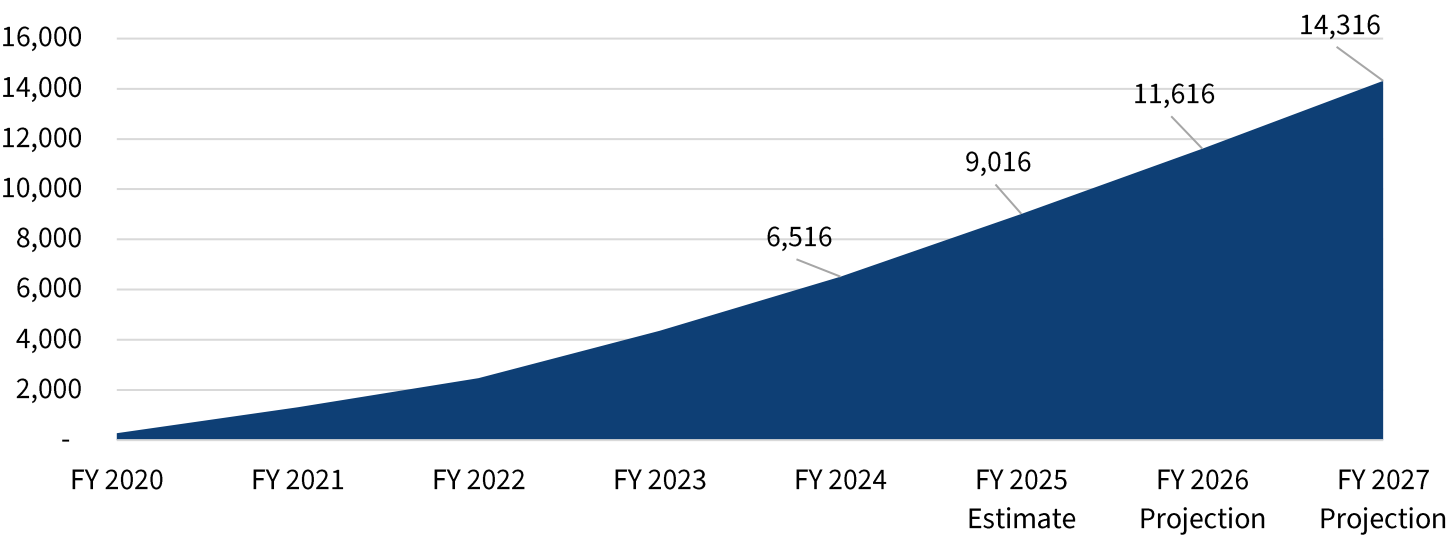


In FY 2024, the Center’s Forensics Unit analyzed 4,517 devices at the request of law enforcement. Types of devices analyzed included cellphones, laptops, tablets, DVRs, external drives, servers, and other electronic equipment.

The Center’s Intelligence Unit distributed 743 workups in FY 2024. Workups may consist of court-ready products, digital device or social media analysis, mapping or location analysis, financial analysis, timelines, link charts, commodity flow, cryptocurrency tracing, and more.

The Center’s Forensics and Intelligence Units closed 2,156 cases in FY 2024. By the end of Q2 FY 2025, the Center closed 1,110 cases.

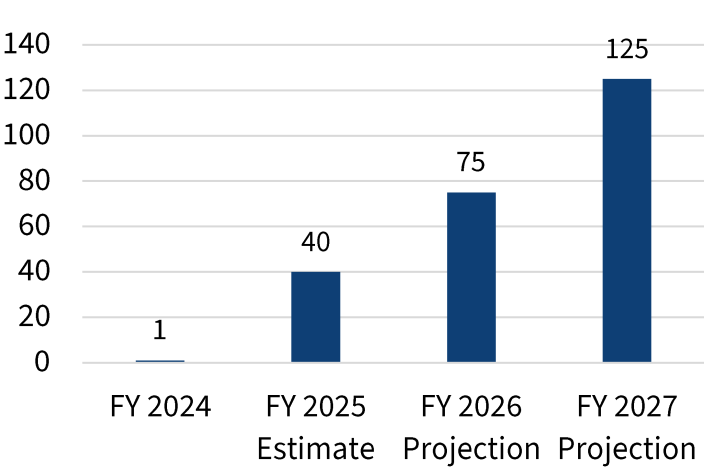
Cumulative Number of Cases Closed by the Ohio Narcotics Intelligence Center's Forensics and Intelligence Units



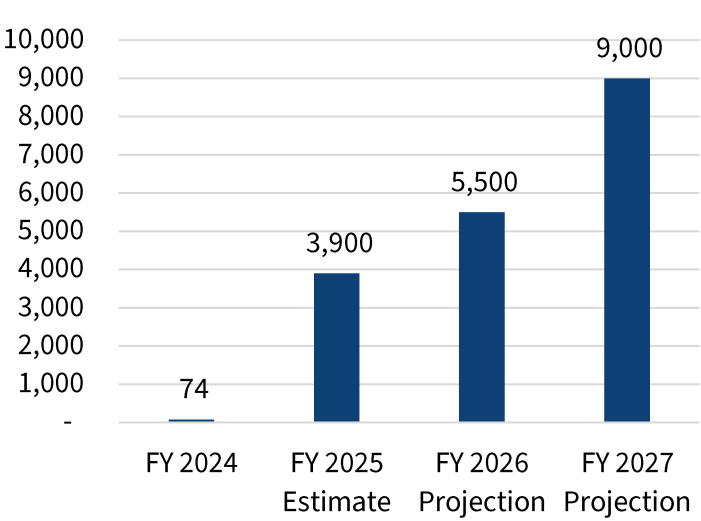
Results – The Elementary School Seatbelt Program

The Elementary School Seatbelt Program, administered by the Ohio Traffic Safety Office, teaches 2nd and 3rd grade students the importance of seatbelt usage. Starting this education in elementary school is anticipated to lead both to increased parent seat belt usage as well as long-term increases in seat belt usage as those elementary children become drivers themselves.

Number of Schools Where Elementary Seatbelt Program is Active



Number of Students Reached by the Elementary Seatbelt Program



The Elementary Seatbelt Program launched statewide at the beginning of the 2024-2025 school year. As of Q2 FY 2025, the program is active in 28 schools and reached 3,887 students, a 331.4 percent increase in students reached from Q1 FY 2025.

Results – Other Programs

In FY 2024, the Ohio Traffic Safety Office administered over \$22 million in federal grant funds to reduce traffic-related fatalities and \$7 million in state grants to increase access to driver training programs. The Office also administers 18 training programs that serve over 200,000 drivers and over 12,000 motorcyclists a year, helping to create safer drivers and safer roads in Ohio.

Ohio State Highway Patrol troopers investigated 52,723 traffic crashes, arrested 15,276 impaired drivers, issued 54,870 seat belt citations, enforced more than 8,800 distracted driving violations, and helped more than 129,000 motorists in calendar year 2023.

In FY 2024, the Bureau of Motor Vehicles implemented an online 24/7 chat bot tool, which recently celebrated 1 million customers. Of the million uses, more than 300,000 occurred outside of the Bureau's normal business hours. This improved operational capacity, allowing the Bureau to reassign agents to answer incoming calls during operating hours, with an increase of 188 hours per week of calls answered.

In FY 2023, FY 2024, and FY 2025, the Ohio Emergency Management Agency managed three federally declared disasters and 11 state-level disaster designations, provided 309 emergency management related trainings to 5,784 students, and supported governmental entities across all 88 counties. The Agency distributed more than \$31.7 million through the State Disaster Relief Program, \$25 million in federal recovery and mitigation assistance, and \$140.2 million in federal and state preparedness grants.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4P60	768601	Justice Program Services	0	0	151,787	227,000	95,000	-58.1%	100,000	5.3%
5TJ0	763603	Security Grants	230,171	0	0	0	0		0	
4V30	763662	EMA Service and Reimbursements	625,223	573,126	549,021	700,000	559,000	-20.1%	562,000	0.5%
5330	763601	State Disaster Relief	14,482,581	18,172,867	13,484,071	15,691,521	0	-100.0%	0	
5390	762614	Motor Vehicle Dealers Board	19,658	9,835	7,589	140,000	140,000	0.0%	140,000	0.0%
5B90	766632	Private Investigator and Security Guard Provider	1,604,736	1,647,971	1,880,394	2,150,000	2,134,000	-0.7%	2,203,000	3.2%
5BK0	768687	Criminal Justice Services - Operating	406,200	466,347	432,151	595,000	770,000	29.4%	795,000	3.2%
5BK0	768689	Family Violence Shelter Programs	1,015,083	1,132,735	1,191,600	1,550,000	1,550,000	0.0%	1,550,000	0.0%
5CV1	762610	COVID Safety - Deputy Registrars/Testing Centers	189,099	0	0	0	0		0	
5CV1	763691	Coronavirus Relief - DPS	2,145,587	0	0	0	0		0	
5CV3	768622	Community Violence Intervention - First Responder Program	274,866	52,993,171	106,689,467	4,613,499	0	-100.0%	0	
5ET0	768625	Drug Law Enforcement	2,943,579	3,082,114	2,852,707	4,000,000	3,750,000	-6.3%	3,750,000	0.0%
5FF0	762621	Indigent Interlock and Alcohol Monitoring	1,478,666	1,357,049	1,317,628	2,000,000	1,400,000	-30.0%	1,400,000	0.0%
5LM0	768431	Highway Patrol Training	76,500	100,500	0	100,500	0	-100.0%	0	
5LM0	768698	Criminal Justice Services Law Enforcement Support	518,987	555,577	751,692	851,000	850,000	-0.1%	850,000	0.0%
5ML0	769635	Infrastructure Protection	69,054	52,871	68,751	83,000	89,000	7.2%	91,000	2.2%
5RH0	767697	OIU Special Projects	575,979	201,174	523,188	900,000	750,000	-16.7%	750,000	0.0%
5RS0	768621	Community Police Relations	532,842	641,681	913,974	0	0		0	
5Y10	764695	State Highway Patrol Continuing Professional Training	236,573	242,474	256,922	792,000	148,000	-81.3%	148,000	0.0%
5Y10	767696	Ohio Investigative Unit Continuing Professional Training	0	1,200	5,150	10,000	10,000	0.0%	10,000	0.0%
6220	767615	Investigative, Contraband, and Forfeiture	41,297	60,129	61,263	1,000,000	61,000	-93.9%	61,000	0.0%
6570	763652	Utility Radiological Safety	1,019,855	1,245,376	1,183,187	1,449,000	1,420,000	-2.0%	1,467,000	3.3%
6810	763653	SARA Title III Hazmat Planning	155,030	221,535	241,579	300,000	400,000	33.3%	331,000	-17.3%
5AZ1	761680	eWarrant Local Integration	0	0	1,755,862	2,500,000	2,390,000	-4.4%	2,405,000	0.6%
5BC1	769638	Ohio School Safety and Security Center Training Fees	0	0	0	185,000	100,000	-45.9%	100,000	0.0%
		Total Dedicated Purpose	28,641,566	82,757,733	134,317,985	39,837,520	16,616,000	-58.3%	16,713,000	0.6%
3370	763515	COVID Relief - Federal	104,286,998	151,433,683	122,441,258	150,000,000	150,000,000	0.0%	150,000,000	0.0%
3370	763609	Federal Disaster Relief	72,512,089	41,016,550	47,080,500	73,500,000	73,500,000	0.0%	73,500,000	0.0%
3390	763647	Emergency Management Assistance and Training	3,677,289	785,820	0	0	0		0	
3FP0	767620	Ohio Investigative Unit Justice Contraband	381	330	0	30,000	10,000	-66.7%	10,000	0.0%

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
3GL0	768619	Justice Assistance Grants	5,929,172	6,166,021	5,828,653	12,500,000	10,000,000	-20.0%	10,000,000	0.0%
3GR0	764693	Highway Patrol Justice Contraband	83,610	136,603	204,241	500,000	227,000	-54.6%	227,000	0.0%
3GS0	764694	Highway Patrol Treasury Contraband	22,924	25,227	79,215	200,000	80,000	-60.0%	80,000	0.0%
3GT0	767691	Investigative Unit Federal Equity Share	58,613	630	14,050	100,000	100,000	0.0%	100,000	0.0%
3GU0	765610	EMS - Grants	128,864	0	0	225,000	0	-100.0%	0	
3GU0	769610	Investigations Grants - Food Stamps, Liquor and Tobacco Laws	777,282	680,799	655,899	1,400,000	1,000,000	-28.6%	1,000,000	0.0%
3GU0	761610	Information and Education Grant	11,800	0	0	300,000	435,000	45.0%	435,000	0.0%
3GU0	764608	Fatality Analysis Report System Grant	139,560	167,500	160,000	175,000	175,000	0.0%	175,000	0.0%
3GU0	764610	Highway Safety Programs Grant	3,966,851	4,694,802	4,400,724	6,108,501	5,226,000	-14.4%	5,333,000	2.0%
3GU0	764659	Motor Carrier Safety Assistance Program Grant	5,808,780	7,224,520	9,103,482	10,129,000	11,242,000	11.0%	11,582,000	3.0%
3GU0	769631	Homeland Security Disaster Grants	502,044	370,074	437,900	800,000	1,500,000	87.5%	1,500,000	0.0%
3GV0	761612	Traffic Safety Action Plan Grant	16,129,597	16,851,181	18,806,757	31,700,000	31,625,000	-0.2%	31,685,000	0.2%
3HT0	768699	Coronavirus Emergency Supplemental Funding	6,486,671	1,454,870	2,628,135	0	0		0	
3L50	768604	Justice Program	12,030,510	16,579,628	18,636,736	26,685,945	25,000,000	-6.3%	25,000,000	0.0%
		Total Federal	232,553,033	247,588,237	230,477,549	314,353,446	310,120,000	-1.3%	310,627,000	0.2%
5J90	761678	Federal Salvage/GSA	435,012	374,623	23,472	600,000	600,000	0.0%	600,000	0.0%
5V10	762682	License Plate Contributions	2,524,590	2,591,933	2,609,137	2,900,000	2,900,000	0.0%	3,000,000	3.4%
		Total Fiduciary	2,959,601	2,966,555	2,632,609	3,500,000	3,500,000	0.0%	3,600,000	2.9%
GRF	761403	Recovery Ohio Law Enforcement	8,343,877	11,907,178	7,546,760	6,500,000	6,000,000	-7.7%	6,000,000	0.0%
GRF	761408	Highway Patrol Operating Expenses	50,000,000	49,150,000	0	0	0		0	
GRF	761411	Ohio Narcotics Intelligence Center	0	0	10,674,878	13,100,000	13,077,345	-0.2%	13,641,498	4.3%
GRF	763403	EMA Operating	5,156,182	5,715,048	7,210,839	7,341,000	8,931,000	21.7%	9,102,000	1.9%
GRF	763407	State Hazard Mitigation	0	0	0	0	1,000,000		1,000,000	0.0%
GRF	763408	State Disaster Relief	0	0	629,268	1,875,000	939,481	-49.9%	969,481	3.2%
GRF	763511	Local Disaster Assistance	4,405,309	2,335,329	2,198,266	2,826,263	0	-100.0%	0	
GRF	763513	Security Grants	4,582,654	496,866	2,402,809	8,551,607	8,500,000	-0.6%	8,500,000	0.0%
GRF	763514	Security Grants - Personnel	227,229	0	0	0	0		0	
GRF	765401	Emergency Medical Services Operating	0	0	4,854,516	5,346,000	5,497,851	2.8%	5,768,030	4.9%
GRF	767420	Investigative Unit Operating	14,311,655	15,004,900	14,373,414	15,517,000	12,554,073	-19.1%	10,718,860	-14.6%
GRF	768425	Justice Program Services	2,566,625	7,705,401	17,822,681	21,277,000	17,495,430	-17.8%	17,675,918	1.0%
GRF	768435	Community Police Relations	0	0	1,480,605	2,398,000	2,445,800	2.0%	2,607,939	6.6%
GRF	769406	Homeland Security - Operating	3,361,422	3,053,041	4,753,573	4,695,000	4,946,000	5.3%	5,046,000	2.0%
GRF	769407	Driver Safety	19,290	861,841	4,460,395	6,520,000	6,425,545	-1.4%	6,458,591	0.5%
GRF	769412	Ohio School Safety Center	0	4,755,861	9,531,098	9,165,000	8,963,284	-2.2%	9,367,524	4.5%
GRF	769501	School Safety	759,392	2,701,615	68,474	0	0		0	

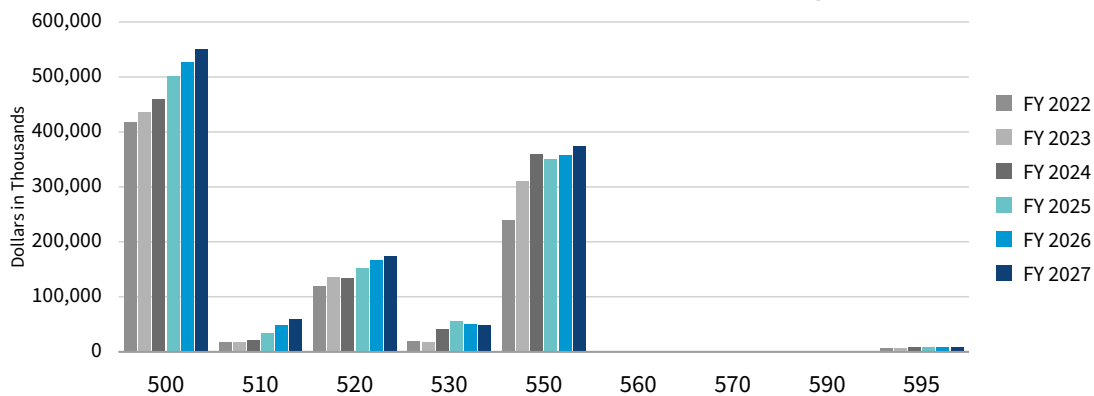
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
		Total General Revenue	93,733,635	103,687,081	88,007,577	105,111,870	96,775,809	-7.9%	96,855,841	0.1%
R024	762619	Unidentified Motor Vehicle Receipts	1,725,452	1,922,073	1,542,654	1,885,000	1,641,000	-12.9%	1,641,000	0.0%
R052	762623	Security Deposits	0	0	0	50,000	50,000	0.0%	50,000	0.0%
QG18	767602	Investigative Unit Administration	0	0	0	0	9,990,000		14,800,000	48.1%
QG18	768623	Local Drug Task Force	0	0	0	0	12,487,500		18,500,000	48.1%
QG18	769639	Safe Driving Programs	0	0	0	0	19,980,000		29,600,000	48.1%
QG18	761681	Peace Officer Training	0	0	0	0	39,960,000		59,200,000	48.1%
		Total Holding Account	1,725,452	1,922,073	1,542,654	1,935,000	84,108,500	4,246.7%	123,791,000	47.2%
5TM0	762321	Operating Expense - BMV	103,024,302	107,389,039	114,876,831	129,981,000	128,500,000	-1.1%	129,645,783	0.9%
5TM0	762636	Financial Responsibility Compliance	156,189	0	0	0	0		0	
5TM0	762637	Local Immobilization Reimbursement	69,189	78,262	81,400	200,000	87,000	-56.5%	90,000	3.4%
5TM0	764321	Operating Expense - Highway Patrol	269,460,686	298,780,239	352,925,020	392,252,000	404,019,560	3.0%	416,140,146	3.0%
5TM0	764605	Motor Carrier Enforcement Expenses	2,056,994	324,672	235,961	985,000	709,000	-28.0%	730,000	3.0%
5TM0	769636	Administrative Expenses - Highway Purposes	42,064,359	42,541,887	47,097,255	52,047,000	56,062,283	7.7%	58,959,468	5.2%
8370	764602	Turnpike Policing	10,832,591	12,190,642	12,427,589	14,134,000	13,652,000	-3.4%	14,117,000	3.4%
83C0	764630	Contraband, Forfeiture, and Other	408,461	406,492	949,431	174,000	500,000	187.4%	500,000	0.0%
83F0	764657	Law Enforcement Automated Data System	5,128,345	5,764,923	4,868,946	7,131,267	6,216,213	-12.8%	6,380,428	2.6%
83G0	764633	OMVI Enforcement/Education	136,126	96,672	154,418	369,000	156,727	-57.5%	157,703	0.6%
83M0	765624	Operating - EMS	4,074,113	4,291,447	31,630	0	0		0	
83M0	765640	EMS Grants	2,298,744	659,738	2,208,191	2,900,000	2,900,000	0.0%	2,900,000	0.0%
8400	764607	State Fair Security	660,288	68	1,778,887	1,901,796	1,788,386	-6.0%	1,842,038	3.0%
8400	764617	Security and Investigations	7,859,135	64,960	15,486,967	13,710,791	14,376,926	4.9%	14,808,233	3.0%
8400	764626	State Fairgrounds Police Force	1,019,557	0	950,911	953,400	1,031,556	8.2%	1,062,502	3.0%
8460	761625	Motorcycle Safety Education	3,006,680	3,199,720	3,108,829	4,215,000	4,215,000	0.0%	4,220,000	0.1%
8490	762627	Automated Title Processing Board	7,926,807	8,810,513	7,557,638	16,501,000	11,000,000	-33.3%	10,950,000	-0.5%
8490	762630	Electronic Liens and Titles	1,453,080	1,316,430	2,007,270	2,900,000	2,008,000	-30.8%	2,008,000	0.0%
		Total Highway Safety	461,635,649	485,915,703	566,747,174	640,355,254	647,222,651	1.1%	664,511,301	2.7%
		Grand Total - Department of Public Safety	821,248,937	924,837,381	1,023,725,549	1,105,093,090	1,158,342,960	4.8%	1,216,098,142	5.0%

Agency's Budget by Expense Type

The Department's largest expense category in FY 2024 was Personal Services (44.9%). The Subsidies Shared Revenue category was the second largest expenditure (35.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	417,517	435,914	459,909	502,039	527,264	5.0%	551,359	4.6%
510 Purchased Personal Services	17,535	18,025	21,771	33,307	48,832	46.6%	59,557	22.0%
520 Supplies and Maintenance	118,436	135,718	133,853	152,059	166,516	9.5%	174,524	4.8%
530 Equipment	20,095	17,054	40,554	55,153	49,447	-10.3%	48,632	-1.6%
550 Subsidies Shared Revenue	240,082	309,777	359,252	350,579	358,388	2.2%	374,030	4.4%
560 Goods and Services for Resale	435	375	23	600	600	0.0%	600	0.0%
570 Capital Items	0	725	0	0	0		0	
590 Judgments, Settlements & Bonds	61	139	550	2,494	21	-99.2%	21	0.0%
595 Transfers and Non-Expense	7,089	7,111	7,813	8,862	7,275	-17.9%	7,375	1.4%
TOTAL	821,249	924,837	1,023,726	1,105,093	1,158,343	4.8%	1,216,098	5.0%

Expenses by Account Category



ALI Analysis**Fund QG18 - ALI 768623 Local Drug Task Force**

This funding increases grants available to local drug task forces. The additional grants will be supported by non-medical marijuana sales tax revenue.

Fund QG18 - ALI 769639 Safe Driving Programs

This funding provides grants to schools for driver training programs. These new grants will be supported by non-medical marijuana sales tax revenue.

Fund QG18 - ALI 761681 Peace Officer Training

This funding will allow the Department to provide peace officer training opportunities to state and local law enforcement. The new program will be supported by non-medical marijuana sales tax revenue.

Fund GRF - ALI 763407 State Hazard Mitigation

This creates a new State Hazard Mitigation Program within the Emergency Management Agency. Funding will support subsidies for local communities to complete mitigation projects that reduce risk to people and property.

Fund GRF - ALI 768425 Justice Program Services

This decrease is attributable to one subsidy program moving to the Department of Children and Youth and two one-time subsidy programs ending.

Fund 5330 - ALI 763601 State Disaster Relief

This line item only receives appropriation by Controlling Board action. Because of this, appropriation is not recommended in the Executive Budget.

Fund 5CV3 - ALI 768622 Community Violence Intervention - First Responder Program

There is no appropriation for the FY 2026-2027 biennium due to one-time federal funding ending.

Fund 8490 - ALI 762627 Automated Title Processing Board

The reduction is attributable to right sizing the appropriation.

ALI Restructuring

The Investigative Unit's operating expenses are usually paid for out of the General Revenue Fund. In the upcoming budget, a portion of the Unit's operating expenses will be supported by non-medical marijuana sales tax revenue.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
QG18	767602	Investigative Unit Administration	0	9,990,000	0.0%	14,800,000	48.1%
GRF	767420	Investigative Unit Operating	15,517,000	12,554,073	-19.1%	10,718,860	-14.6%

Role and Overview

The Public Utilities Commission of Ohio ensures that all residential and business consumers have access to adequate, safe, and reliable utility services at a fair price. The Commission regulates a wide variety of public utilities, including but not limited to, electric, natural gas, pipeline, telephone, railroad, and commercial transportation carrier companies. The Commission is led by a chairperson and four commissioners, who are appointed by the Governor for five-year terms. The chairperson serves as the agency's director and also chairs the Ohio Power Siting Board, which reviews all applications for building electric generating and transmission facilities in the state. The Commission has 310 full-time employees.

More information regarding the Public Utilities Commission of Ohio is available at puco.ohio.gov.

Agency Budget Highlights

Recommended funding levels enable the Commission to effectively monitor utility markets and enforce safe utility practices.

This budget recommendation will fund upgrades for continued security and enhanced functionality for the Docketing Information System. This system facilitates a large portion of the agency's work and provides a key interface with the public.

Recommended funding levels support the Commission's efforts to ensure customer protection and security, a fair and competitive environment, and appropriate regulatory requirements.

Agency Goals and Objectives

Supervise utility providers to ensure all customers have access to adequate service at reasonable prices.

Monitor and audit base rate and rider compensation mechanisms and oversee utility capital investments.

Continue engagement with Federal Energy Regulatory Commission and PJM Interconnection cases and initiatives.

Enforce annual outage standards and ensure that utilities are adopting industry best practices by performing regular inspection, maintenance, repair, and replacement programs.

Undertake information technology upgrades necessary to sustain reliability and continuous improvement in agency services.

Identify and implement technology improvements to better serve internal and external stakeholders, reduce reliance on paper processes, and improve audit readiness.

Upgrade the Docketing Information System with modern web architecture and strengthened security protocols.

Supervise safety-related aspects of Ohio's regulated motor carrier and rail operations through inspection, training, monitoring, and education.

Monitor, register, and certify more than 6,414 intrastate carriers and 5,629 rail grade crossings.

Sustain partnerships with the U.S. Department of Transportation's Federal Motor Carrier Safety Administration and the Federal Railroad Administration, ensuring continued enforcement of railway and commercial transportation safety standards.

Results

During FY 2024, the Commission worked with the Ohio State Highway Patrol to conduct 76,747 motor carrier vehicle and driver inspections, resulting in 11,883 vehicles and 4,923 drivers being placed out-of-service due to serious violations. The call center assisted 56,128 consumers with various inquiries. The Commission awarded 21 hazardous materials training grants used to train more than 3,300 public safety and emergency service professionals for managing hazardous material releases. These are among the many examples of the Commission's enforcement and service quality oversight efforts.

The Commission processed 1,380 electric and natural gas company certifications and issued 7,000 motor carrier registrations in FY 2024.

During FY 2024, 1,123 cases were filed with the Public Utilities Commission of Ohio ranging from rate cases to service complaints.

Executive Recommendations by Line Item for FY 2026 and FY 2027

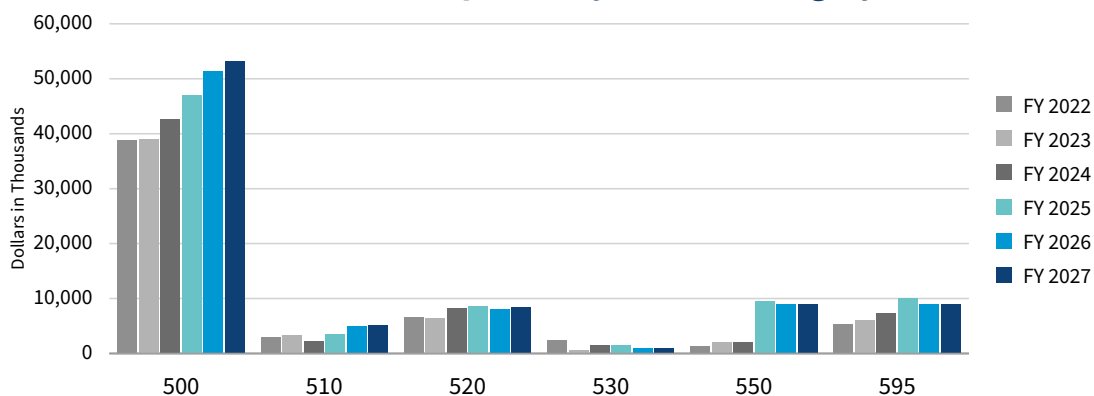
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4A30	870614	Grade Crossing Protection Devices-State	828,887	1,344,503	1,572,338	1,700,000	1,200,000	-29.4%	1,200,000	0.0%
4L80	870617	Pipeline Safety-State	340,489	249,930	188,205	359,377	350,000	-2.6%	360,000	2.9%
5610	870606	Power Siting Board	1,159,598	2,200,947	2,949,849	3,180,000	1,100,000	-65.4%	1,100,000	0.0%
5F60	870622	Utility and Railroad Regulation	36,893,716	35,152,890	36,626,274	39,012,561	45,851,137	17.5%	47,757,281	4.2%
5F60	870624	NARUC/NRRI Subsidy	67,892	45,341	45,341	85,000	45,340	-46.7%	45,340	0.0%
5LT0	870640	Intrastate Registration	200,830	207,505	209,887	210,661	230,298	9.3%	237,207	3.0%
5LT0	870641	Unified Carrier Registration	460,670	468,314	411,752	476,636	451,794	-5.2%	465,348	3.0%
5LT0	870643	Non-Hazardous Materials Civil Forfeiture	312,265	248,142	253,545	311,114	278,202	-10.6%	286,548	3.0%
5LT0	870644	Hazardous Materials Civil Forfeiture	1,062,339	994,580	1,043,786	1,165,000	1,167,567	0.2%	1,178,594	0.9%
5LT0	870645	Motor Carrier Enforcement	5,072,017	4,578,465	5,878,826	6,400,372	5,680,962	-11.2%	5,786,733	1.9%
5Q50	870626	Telecommunications Relay Service	895,411	738,789	409,652	1,020,000	1,020,000	0.0%	1,020,000	0.0%
5QR0	870646	Underground Facilities Protection	0	0	0	50,000	20,000	-60.0%	20,000	0.0%
5QS0	870647	Underground Facilities Administration	0	237,554	218,910	500,000	239,729	-52.1%	246,776	2.9%
		Total Dedicated Purpose	47,294,112	46,466,959	49,808,363	54,470,721	57,635,029	5.8%	59,703,827	3.6%
3330	870601	Gas Pipeline Safety	1,406,195	1,323,721	1,534,041	1,543,289	1,683,226	9.1%	1,733,723	3.0%
3500	870608	Motor Carrier Safety	8,578,169	9,589,227	12,386,257	16,103,547	16,103,547	0.0%	16,288,415	1.1%
3500	870648	Motor Carrier Administration High Priority Activities Grants and Cooperat	328,333	420,691	660,801	750,000	750,000	0.0%	750,000	0.0%
3V30	870604	Commercial Vehicle Information Systems/Networks	80,266	0	32,300	0	0		0	
3IE0	870650	Hazardous Material Commercial Vehicle Inspection Grants	0	0	82,343	414,031	300,000	-27.5%	300,000	0.0%
3ID0	870649	Department of Energy Grid Resiliency	0	0	0	7,122,706	7,122,706	0.0%	7,122,706	0.0%
		Total Federal	10,392,963	11,333,639	14,695,742	25,933,573	25,959,479	0.1%	26,194,844	0.9%
		Grand Total - Public Utilities Commission of Ohio	57,687,076	57,800,598	64,504,105	80,404,294	83,594,508	4.0%	85,898,671	2.8%

Agency's Budget by Expense Type

The largest expense category for the Public Utilities Commission in FY 2024 was Personal Services (66.3%). The Commission's second largest expense category was Supplies and Maintenance (12.8%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	38,813	39,013	42,743	47,067	51,374	9.2%	53,239	3.6%
510 Purchased Personal Services	2,986	3,385	2,316	3,542	5,020	41.7%	5,108	1.8%
520 Supplies and Maintenance	6,559	6,519	8,284	8,629	8,179	-5.2%	8,431	3.1%
530 Equipment	2,492	691	1,628	1,471	922	-37.4%	975	5.7%
550 Subsidies Shared Revenue	1,425	2,140	2,088	9,632	9,064	-5.9%	9,064	0.0%
595 Transfers and Non-Expense	5,412	6,053	7,445	10,064	9,035	-10.2%	9,082	0.5%
TOTAL	57,687	57,801	64,504	80,404	83,595	4.0%	85,899	2.8%

Expenses by Account Category



ALI Analysis**Fund 5F60 - ALI 870622 Utility and Railroad Regulation**

Much of the FY 2026-2027 appropriation increase from the FY 2025 level reflects expected activity pertaining to recently approved power projects. Such activity is to be supported by the Utility and Railroad Regulation line item rather than the Power Siting Board line item as new power projects transition from the initial review and approval stage to implementation.

Role and Overview

The Ohio Public Works Commission is a quasi-legislative body comprised of seven voting members appointed by the General Assembly, and five non-voting ex-officio members. The Public Works Commission assists in financing local public infrastructure improvement projects by providing grants, loans, and local debt support to 19 public works districts. With nine full-time employees, the Commission is charged with the administration and management of three financial assistance programs, which include the State Capital Improvement Program, the Local Transportation Improvement Program, and the Clean Ohio Conservation Program.

More information regarding the Public Works Commission is available at publicworks.ohio.gov.

Agency Budget Highlights

The Commission administers over \$350 million to districts annually, but general operating expenses account for less than one half of one percent of the agency's total budget.

Due to an overall reduction in information technology costs, the Commission is seeking a less than two percent increase in over the biennium to account for an additional full-time employee to assist with management and reporting for the Clean Ohio Conservation Program.

The budget recommendation includes an increase for the Local Transportation Improvement Program due to receiving higher than anticipated gas tax revenue.

Agency Goals and Objectives

Allocate Rounds 39 and 40 of infrastructure funding and Rounds 19 and 20 of Clean Ohio funding to applicants across the State of Ohio with the help of the District Integrating Committees and Natural Resource Assistance Councils.

Commit all available appropriations each fiscal year.

Disburse all funds within 10 business days of a properly completed disbursement request.

Continue to maintain and improve WorkWise, the Commission's web-based project management system. This includes seeking customer and employee feedback and working with developers to continually improve the system based on programmatic needs.

Continue to release customer trainings, and question and answer sessions on how to use the WorksWise portal.

Continue to collect feedback from customers on ways to make the portal as user-friendly as possible.

Provide on-going communication, technical assistance, and training to District Integrating Committees, natural resource assistance councils, and local governments and work to educate the public about the Public Works Commission.

Develop training materials, conduct live trainings, and pre-record videos to educate customers on system functionalities.

Enhance online reporting options for customers to access project and community specific data.

Release newsletters to customers and legislators for updates on the work in progress statewide.

Expand marketing and promotional activities, outreach to the audience, development and distribution of reports, and provide information online via website and social media.

Issue regular press releases across the state notifying news outlets of substantial awards and project releases.

Work with graphic information system developers to document the location of all Clean Ohio projects statewide.

Collect project photos and documentation as a post-project activity to use in reporting and newsletters.

Create and fill a new Clean Ohio Program Administrator position to ensure conservation funding program guidelines are being met long term.

Follow up with project management and ensure properties are being maintained in accordance with the appropriate Clean Ohio requirements.

Develop a comprehensive auditing program and ensure proper documentation is being retained to protect properties included in the program.

Continue to work with a vendor to modernize the agency's record-keeping with updated protocols and media formats.

Transfer files out of permanent storage and into a digital storage environment which will improve the rate in which the Commission can retrieve documents and decrease monthly physical storage costs.

Results

The Public Works Commission released funding for over 1,000 new State Capital Improvement Program projects, 300 Local Transportation Improvement Program projects, and roughly 150 Clean Ohio Conservation projects each year. The project selection process is completed at the local level by the 19 different District Integrating Committees and Natural Resource Assistance Councils.

For every dollar the Commission spends on a project, two or more dollars are leveraged at the local level. The funds go to local governments, engineering firms, construction contractors, park districts/conservation organizations, and other businesses, maintaining and creating jobs in both the public and private sector statewide.

The Commission's staff processed over 3,300 disbursement requests in FY 2024 and monitors an active project portfolio of over 1,500 projects.

Executive Recommendations by Line Item for FY 2026 and FY 2027

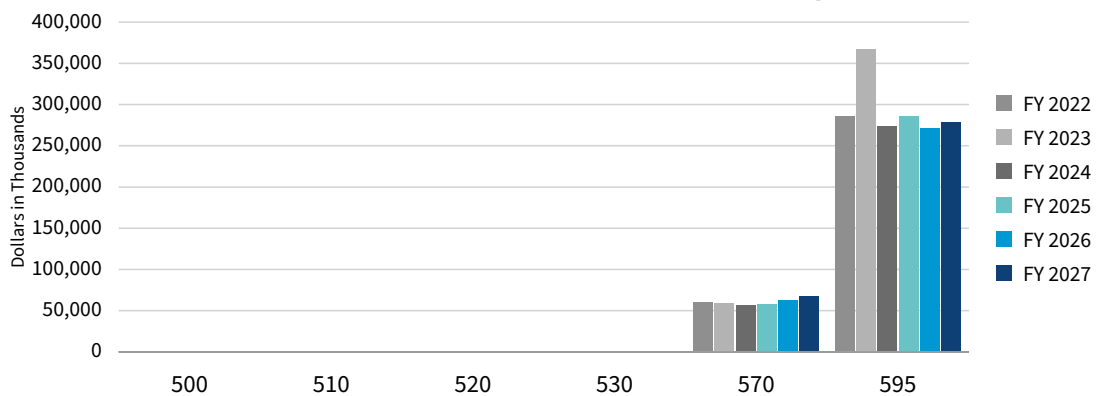
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7038	150321	State Capital Improvements Program - Operating Expenses	719,602	944,845	1,044,623	971,376	974,304	0.3%	991,125	1.7%
7056	150403	Clean Ohio Conservation Operating	218,293	315,397	339,219	323,792	324,768	0.3%	330,375	1.7%
		Total Capital Projects	937,895	1,260,243	1,383,842	1,295,168	1,299,072	0.3%	1,321,500	1.7%
7052	150402	Local Transportation Improvement Program - Operating	218,290	315,452	338,317	323,792	324,768	0.3%	330,375	1.7%
7052	150701	Local Transportation Improvement Program	60,444,867	59,022,691	56,552,517	58,000,000	62,000,000	6.9%	67,000,000	8.1%
		Total Dedicated Purpose	60,663,157	59,338,143	56,890,835	58,323,792	62,324,768	6.9%	67,330,375	8.0%
GRF	150904	Conservation General Obligation Bond Debt Service	49,722,933	50,530,217	46,094,112	40,900,000	46,500,000	13.7%	39,000,000	-16.1%
GRF	150907	Infrastructure Improvement General Obligation Bond Debt Service	236,221,551	316,665,259	227,346,048	245,235,000	225,000,000	-8.3%	240,000,000	6.7%
		Total General Revenue	285,944,484	367,195,476	273,440,160	286,135,000	271,500,000	-5.1%	279,000,000	2.8%
		Grand Total - Public Works Commission	347,545,536	427,793,861	331,714,837	345,753,960	335,123,840	-3.1%	347,651,875	3.7%

Agency's Budget by Expense Type

The largest expense category for the Public Works Commission in FY 2024 was Transfers and Non-Expense (82.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	910	919	991	1,055	1,233	16.9%	1,280	3.7%
510 Purchased Personal Services	3	16	86	118	105	-11.0%	100	-4.8%
520 Supplies and Maintenance	241	641	639	436	275	-36.8%	262	-4.7%
530 Equipment	2	0	7	10	10	0.0%	10	0.0%
570 Capital Items	60,445	59,023	56,553	58,000	62,000	6.9%	67,000	8.1%
595 Transfers and Non-Expense	285,944	367,195	273,440	286,135	271,500	-5.1%	279,000	2.8%
TOTAL	347,546	427,794	331,715	345,754	335,124	-3.1%	347,652	3.7%

Expenses by Account Category



Role and Overview

The Ohio State Racing Commission is responsible for the protection, preservation, and promotion of horse racing and its related industry elements. The Commission is dedicated to the well-being and licensing of Standardbred, Thoroughbred, and Quarter Horse breeding and racing in Ohio. The Commission regulates parimutuel wagering and the licensing of all industry participants to ensure the protection of the wagering public and the integrity of the sport. Over the past decade, the Commission managed the transition of all seven Ohio horse racing tracks into racinos. The Ohio State Racing Commission currently has five full-time employees.

More information regarding the State Racing Commission is available at racing.ohio.gov.

Agency Budget Highlights

The Racing Commission's budget recommendation will allow it to meet its dual responsibilities of promoting and regulating horse racing within the State of Ohio. Regulation includes parimutuel wagering and licensing to ensure the protection of the wagering public and the integrity of the sport.

Agency Goals and Objectives

Maintain a competitive horse racing program for the state of Ohio.

Provide quality racing for both the Standardbred and Thoroughbred programs.

Results

The Racing Commission operated four harness and three thoroughbred racetracks. Cleveland houses the only harness racetrack that operates year-round, while the other three harness tracks rotate seasonally throughout the year.

The Racing Commission oversaw races at more than 60 county fairs where parimutuel harness racing took place.

Ohio's horse racing industry, governed by the rules and regulations of the Racing Commission, directly and indirectly generates more than 16,000 jobs in the state.

Executive Recommendations by Line Item for FY 2026 and FY 2027

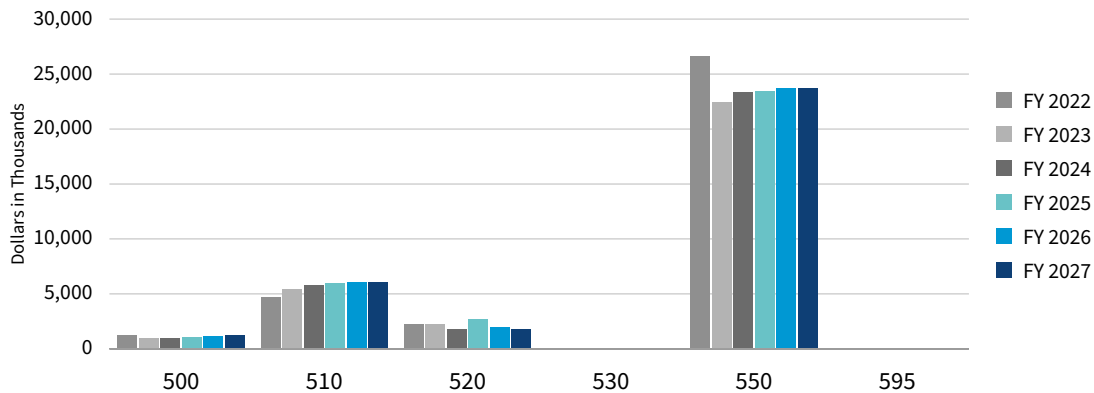
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5620	875601	Thoroughbred Development	973,257	904,599	862,051	1,100,000	870,555	-20.9%	873,434	0.3%
5630	875602	Standardbred Development	1,481,367	874,394	1,494,712	1,400,000	1,246,399	-11.0%	1,246,970	0.0%
5650	875604	Racing Commission Operating	3,755,827	3,533,887	3,227,252	4,210,497	3,473,682	-17.5%	3,503,170	0.8%
5JK0	875610	Horse Racing Development - Casino	14,378,914	9,939,914	9,532,365	10,500,000	10,499,999	0.0%	10,499,999	0.0%
5NL0	875611	Revenue Redistribution	9,268,465	11,312,975	12,868,549	10,500,000	12,800,000	21.9%	12,800,000	0.0%
		Total Dedicated Purpose	29,857,830	26,565,769	27,984,930	27,710,497	28,890,635	4.3%	28,923,573	0.1%
5C40	875607	Simulcast Horse Racing Purse	4,962,324	4,395,947	3,921,226	5,500,000	3,921,226	-28.7%	3,921,226	0.0%
		Total Fiduciary	4,962,324	4,395,947	3,921,226	5,500,000	3,921,226	-28.7%	3,921,226	0.0%
R021	875605	Bond Reimbursements	94,110	70,692	108,700	100,000	108,700	8.7%	108,700	0.0%
		Total Holding Account	94,110	70,692	108,700	100,000	108,700	8.7%	108,700	0.0%
		Grand Total - State Racing Commission	34,914,264	31,032,407	32,014,856	33,310,497	32,920,561	-1.2%	32,953,499	0.1%

Agency's Budget by Expense Type

The largest expense category for the State Racing Commission in FY 2024 was Subsidies Shared Revenue (72.9%). The promotion of parimutuel horse racing and the breeding of racehorses in Ohio are accomplished through purse enhancements and breeder awards. Regulation of the industry in Ohio requires contracting with stewards, judges, and veterinarians. In addition, the Commission contracts with the Department of Agriculture, which supervises the collection and testing of blood and urine samples. The second largest expense category was Purchased Personal Services (17.9%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,184	941	1,001	1,064	1,111	4.4%	1,214	9.3%
510 Purchased Personal Services	4,710	5,389	5,736	5,941	6,031	1.5%	6,081	0.8%
520 Supplies and Maintenance	2,218	2,233	1,801	2,710	1,921	-29.1%	1,820	-5.2%
530 Equipment	50	2	5	40	40	0.0%	45	12.5%
550 Subsidies Shared Revenue	26,663	22,402	23,363	23,455	23,709	1.1%	23,685	-0.1%
595 Transfers and Non-Expense	90	66	109	100	109	8.7%	109	0.0%
TOTAL	34,914	31,032	32,015	33,310	32,920	-1.2%	32,953	0.1%

Expenses by Account Category



Role and Overview

The Department of Rehabilitation and Correction's mission is to reduce recidivism among those they touch. The Department protects and supports Ohioans by ensuring that adult felony offenders are effectively supervised in environments that are safe, humane, and appropriately secure. In partnership with communities, the Department promotes citizen safety and victim reparation while providing funding for various community programs including community-based correctional facilities and the provision of probation services to counties without their own probation departments. The Department seeks to instill in offenders a sense of responsibility and the capacity to become law abiding members of society through rehabilitative and restorative programming. The Department currently has 11,576 full-time employees.

More information regarding the Department of Rehabilitation and Correction is available at drc.ohio.gov.

Agency Budget Highlights

Recommended funding levels support opening a mental health facility in Marion. The facility will be designed to serve high acuity male patients and allow multiple levels of care to be established.

The recommendation includes increased funding for the local jails grant. This will provide capital grants to local jails around the state for construction and renovation projects.

This budget recommendation includes increased support for educational and vocational services at correctional institutions.

Agency Goals and Objectives

Train and educate the incarcerated population to help meet Ohio's workforce needs.

Invest in career technical instructors and contractors.

Expand Ohio Penal Industry work programs.

Create pre-release specialists to provide skills and knowledge to those nearing the conclusion of their time served.

Invest in efforts to reduce violent crime in Ohio's communities and proactively supervise the populations which pose the greatest threat of re-offending.

Hire parole officers to reduce caseload size.

Increase the number of moderate to high-risk offenders on electronic monitoring.

Enhance prison security to protect Ohioans.

Increase investments in drone detection to interdict dangerous contraband being introduced to prisons.

Expand the number of sergeants, along with lieutenants and captains across prisons to improve supervision and junior officer training.

Combat the opioid crisis in Ohio.

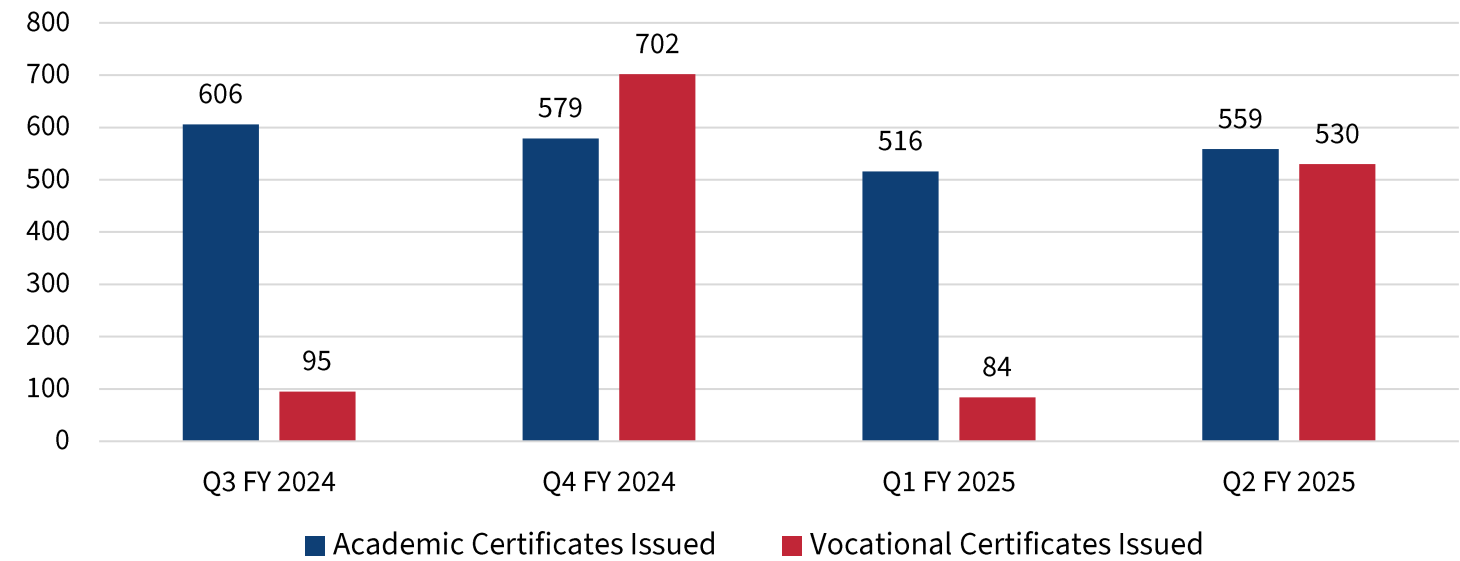
Expand the number of Medications for Opioid Use Disorder participants.

Results - Vocational and Educational Programming

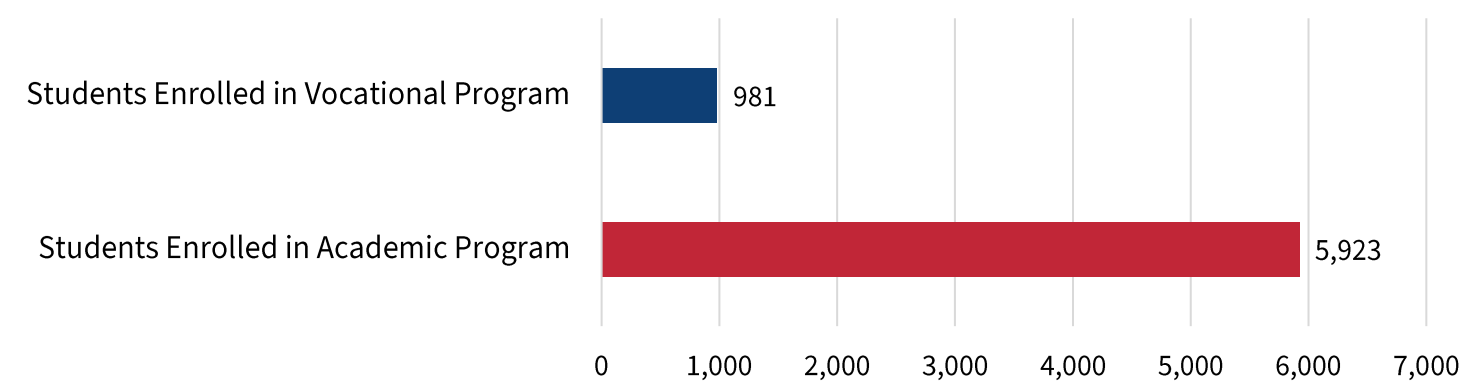
The Department of Rehabilitation and Correction provides academic and vocational training programs for its incarcerated population. This allows the institutional population to earn high school equivalency certifications, apprenticeship certifications, career technical education certifications, and more, which helps reduce recidivism rates and increases opportunities for employment upon re-entry.

In Q2 of FY 2025, the Department issued 559 academic certificates and 530 vocational certificates. There are currently 5,923 individuals enrolled in academic programming, and 981 individuals enrolled in vocational programming. Most career technical programs offered are six month or one year programs, which explains variances between the quarters.

Academic and Vocational Certificates Issued
by the Department of Rehabilitations and Corrections



Institutional Population Enrolled by Program Type
as of December 2024



Results – Other Programs

The Department has emphasized the need for crisis intervention training for staff at all levels. From June 2022 to June 2024, the Department held 91 crisis intervention training courses with staff completing 1,980 hours of training. These trainings serve to decrease violence and injury against staff.

Building on the March 2020 recommendations of the Governor’s Working Group on Post-Release Control, and consistent with funding provided in previous operating budgets, the Department added 92 parole officers since 2022. The Department finalized a formula for assigning general and specialized caseloads to meet specific needs of supervised persons in the community, the caseload went from 77 cases per officer in FY 2021 to 48 cases per officer in FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4B00	501601	Sewer Treatment Services	914,003	884,547	856,435	600,000	600,000	0.0%	600,000	0.0%
4D40	501603	Prisoner Programs	320,057	270,581	298,872	400,000	400,000	0.0%	400,000	0.0%
4L40	501604	Transitional Control	2,392,913	2,363,707	1,590,654	2,450,000	2,450,000	0.0%	2,450,000	0.0%
4S50	501608	Education Services	1,618,143	2,131,908	1,589,695	4,660,000	4,660,000	0.0%	4,660,000	0.0%
5AF0	501609	State and Non-Federal Awards	910,117	812,648	1,235,747	1,300,000	1,300,000	0.0%	1,300,000	0.0%
5CV1	501627	Coronavirus Relief - Rehabilitation and Correction	26,167,326	0	0	0	0		0	
5H80	501617	Offender Financial Responsibility	1,501,656	636,628	727,700	1,860,000	1,860,000	0.0%	1,860,000	0.0%
5TZ0	501610	Probation Improvement and Incentive Grants	4,986,485	5,000,000	5,263,466	5,250,000	0	-100.0%	0	
5ZQ0	501505	Local Jail Grants	0	0	0	75,000,000	0	-100.0%	0	
		Total Dedicated Purpose	38,810,701	12,100,019	11,562,568	91,520,000	11,270,000	-87.7%	11,270,000	0.0%
3230	501619	Federal Grants	1,665,531	3,942,363	3,439,101	3,540,000	4,500,000	27.1%	4,500,000	0.0%
3CW0	501622	Federal Equitable Sharing	1,028	8,380	121,048	300,000	300,000	0.0%	300,000	0.0%
		Total Federal	1,666,559	3,950,743	3,560,149	3,840,000	4,800,000	25.0%	4,800,000	0.0%
GRF	501321	Institutional Operations	1,192,283,410	1,267,687,395	1,315,393,768	1,395,734,000	1,539,506,369	10.3%	1,635,958,708	6.3%
GRF	501405	Reentry, Housing, and Support Services	71,364,771	69,992,688	77,412,288	84,676,000	87,700,200	3.6%	90,558,100	3.3%
GRF	501407	Community Nonresidential Programs	66,323,074	62,185,613	68,677,537	68,680,000	71,472,947	4.1%	74,153,531	3.8%
GRF	501408	Community Misdemeanor Programs	9,339,652	9,324,096	9,619,970	9,620,000	10,101,000	5.0%	10,555,545	4.5%
GRF	501501	Community Residential Programs - Community Based Correctional Facilities	84,757,811	88,835,860	94,545,000	99,657,000	104,015,600	4.4%	108,161,800	4.0%
GRF	503321	Parole and Community Operations	96,772,216	107,035,325	111,609,096	128,654,000	139,658,771	8.6%	149,249,137	6.9%
GRF	504321	Administrative Operations	25,955,016	25,800,945	27,033,809	28,530,000	29,927,970	4.9%	31,394,440	4.9%
GRF	505321	Institution Medical Services	282,243,984	301,293,975	336,219,035	352,380,000	377,800,462	7.2%	402,429,929	6.5%
GRF	506321	Institution Education Services	37,468,692	34,956,614	37,424,762	45,339,000	53,146,437	17.2%	57,793,527	8.7%
GRF	501411	Probation Improvement and Incentive Grants	0	0	0	0	5,512,500		5,760,562	4.5%
GRF	501406	Adult Correctional Facilities Lease Rental Bond Payments	70,016,716	106,987,936	70,634,365	68,500,000	42,000,000	-38.7%	60,000,000	42.9%
		Total General Revenue	1,936,525,341	2,074,100,446	2,148,569,630	2,281,770,000	2,460,842,256	7.8%	2,626,015,279	6.7%
QG18	501631	County Jail Construction and Renovation Grants	0	0	0	0	62,437,500		92,500,000	48.1%
		Total Holding Account	0	0	0	0	62,437,500		92,500,000	48.1%
1480	501602	Institutional Services	2,694,585	2,824,864	2,743,013	2,850,000	3,500,000	22.8%	3,500,000	0.0%
2000	501607	Ohio Penal Industries	28,589,777	32,242,507	29,270,848	46,515,000	46,515,000	0.0%	46,515,000	0.0%
4830	501605	Leased Property Maintenance and Operating	1,303,583	2,140,337	2,771,064	7,500,000	7,500,000	0.0%	7,500,000	0.0%

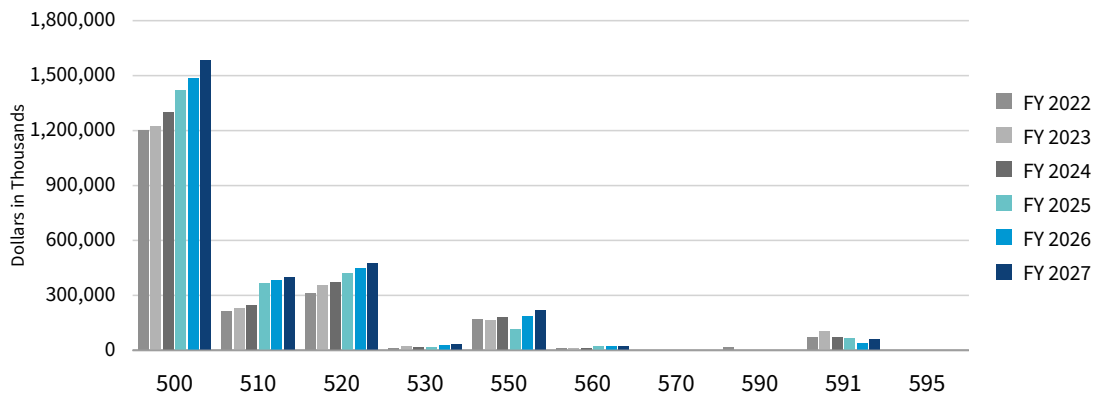
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5710	501606	Corrections Training Maintenance and Operating	221,568	1,095,742	852,110	940,000	940,000	0.0%	940,000	0.0%
5L60	501611	Information Technology Services	113,239	659,527	127,194	500,000	500,000	0.0%	500,000	0.0%
		Total Internal Service Activity	32,922,752	38,962,977	35,764,229	58,305,000	58,955,000	1.1%	58,955,000	0.0%
		Grand Total - Department of Rehabilitation and Correction	2,009,925,353	2,129,114,184	2,199,456,576	2,435,435,000	2,598,304,756	6.7%	2,793,540,279	7.5%

Agency's Budget by Expense Type

The Department's largest expense category was Personal Services (59.1%). The second largest expenditure was the Supplies and Maintenance category (17%), which pays for the upkeep and operation of Ohio's prisons.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,204,093	1,225,614	1,300,222	1,418,975	1,487,171	4.8%	1,584,205	6.5%
510 Purchased Personal Services	211,536	232,918	245,231	368,330	383,283	4.1%	397,716	3.8%
520 Supplies and Maintenance	312,894	358,667	373,804	423,263	446,782	5.6%	474,068	6.1%
530 Equipment	10,010	21,759	15,038	18,050	28,826	59.7%	32,343	12.2%
550 Subsidies Shared Revenue	170,663	167,670	181,140	116,717	184,569	58.1%	219,534	18.9%
560 Goods and Services for Resale	11,577	14,187	12,780	21,000	21,000	0.0%	21,000	0.0%
570 Capital Items	3	0	0	0	0		0	
590 Judgments, Settlements & Bonds	18,866	1,085	498	500	4,474	794.7%	4,474	0.0%
591 Debt Service	70,017	106,988	70,634	68,500	42,000	-38.7%	60,000	42.9%
595 Transfers and Non-Expense	266	227	110	100	200	100.0%	200	0.0%
TOTAL	2,009,925	2,129,114	2,199,457	2,435,435	2,598,305	6.7%	2,793,540	7.5%

Expenses by Account Category



ALI Restructuring

The Probation Improvement and Incentive Grants are moving from being funded through a General Revenue Fund cash transfer to a General Revenue Fund line item.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5TZ0	501610	Probation Improvement and Incentive Grants	5,250,000	0	-100.0%	0	0.0%
GRF	501411	Probation Improvement and Incentive Grants	0	5,512,500	0.0%	5,760,562	4.5%

The local jails grant was previously funded by a General Revenue Fund transfer. The grant will now be funded by the tax on non-medical cannabis.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
5ZQ0	501505	Local Jail Grants	75,000,000	0	-100.0%	0	0.0%
QG18	501631	County Jail Construction and Renovation Grants	0	62,437,500	0.0%	92,500,000	48.1%

Role and Overview

The Ohio House of Representatives, in conjunction with the Ohio Senate, enacts the laws of the state, subject to the approval of the Governor. The authority to do so is provided in Article II of the Ohio Constitution. The House considers bills that may alter existing laws or create new laws and resolutions, which are formal expressions of the wishes and opinions of the legislature. Each member of the House is elected to a two-year term from one of the state's 99 House districts. Members represent the citizens in their districts and serve as liaisons between groups and individuals in their districts and state and federal agencies. Members also respond to questions and concerns of their constituents. In addition, members may be appointed to serve on statutorily created committees such as the state Controlling Board, which provides legislative oversight over certain capital and operating expenditures by state agencies. The Ohio House is supported by over 150 full-time staff members. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the House of Representatives is available at ohiohouse.gov.

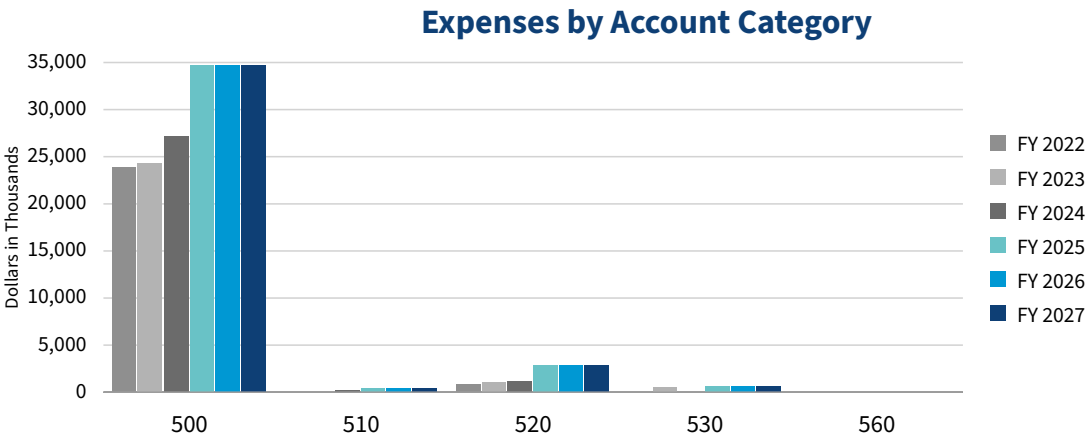
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	025321	Operating Expenses	24,685,387	25,195,192	28,122,454	37,300,000	37,300,000	0.0%	37,300,000	0.0%
		Total General Revenue	24,685,387	25,195,192	28,122,454	37,300,000	37,300,000	0.0%	37,300,000	0.0%
1030	025601	House of Representatives Reimbursement	45,437	707,353	595,065	1,433,664	1,433,664	0.0%	1,433,664	0.0%
4A40	025602	Miscellaneous Sales	26,471	47,993	24,554	50,000	50,000	0.0%	50,000	0.0%
		Total Internal Service Activity	71,908	755,345	619,618	1,483,664	1,483,664	0.0%	1,483,664	0.0%
		Grand Total - House of Representatives	24,757,295	25,950,537	28,742,073	38,783,664	38,783,664	0.0%	38,783,664	0.0%

Agency's Budget by Expense Type

The largest expense category for the Ohio House of Representatives in FY 2024 was Personal Services (94.6%). The second largest expense category was Supplies and Maintenance (4.1%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	23,888	24,262	27,201	34,688	34,688	0.0%	34,688	0.0%
510 Purchased Personal Services	32	54	234	462	462	0.0%	462	0.0%
520 Supplies and Maintenance	798	1,071	1,180	2,903	2,903	0.0%	2,903	0.0%
530 Equipment	14	516	35	584	584	0.0%	584	0.0%
560 Goods and Services for Resale	24	47	93	147	147	0.0%	147	0.0%
TOTAL	24,757	25,951	28,742	38,784	38,784	0.0%	38,784	0.0%



Role and Overview

The State Board of Education is responsible for ensuring that every one of Ohio's over 1.6 million K-12 students interact with well-qualified educators who display moral character and judgement to elevate and enhance the teaching profession. The State Board of Education oversees the licensing of over 360,000 individuals, reviews over 22,000 professional conduct referrals yearly, operates Ohio's Educator Evaluation system, approves certain territory transfer requests, and implements the Ohio Teacher of the Year program. The State Board of Education has 58 full-time employees and 19 State Board of Education members. Eleven of those members are elected by the citizens, one from each of the 11 districts composed of three contiguous Ohio Senate districts. Eight board members are appointed by the Governor.

More information regarding the State Board of Education is available at sboe.ohio.gov.

Agency Budget Highlights

This budget recommendation provides over \$2.5 million to register school employees into the Rapback system, which helps ensure that all individuals interacting with students on a regular basis display high levels of moral character and judgement.

This budget recommendation includes the elimination of inefficient teacher assessments, which will save the Board over \$1 million per year.

Agency Goals and Objectives

Ensure Ohio's 1.6 million public school students interact with well-qualified educators.

Provide timely, thorough, and efficient licensure operations.

Provide all public school students with educators who display proper standards of judgement and moral character.

Apply Ohio's Standards of Professional Conduct through the operations of the Office of Professional Conduct to investigate and respond to referrals generated through Rapback, licensure reviews, background checks, district referrals, and public referrals.

Implement the Board's assigned duties in relation to school district property transfers.

Ensure petitions are processed with the involved parties being afforded the opportunity for a hearing before an impartial hearing officer.

Support the success of Ohio's broader educational efforts.

Provide support for educator recruitment and retention efforts, through information sharing with other educational partners, and advice to the administration and Department of Education and Workforce.

Results

The State Board of Education successfully licensed 360,776 individuals, including 133,956 new licenses during the 2023-2024 school year.

The Board completed over 22,000 professional conduct referrals during the 2023-2024 school year.

For the 2023-2024 school year, the Ohio Teacher Evaluation System assessed 108,706 teachers with 99.4 percent of teachers being rated as either accomplished, skilled, or developing.

The Office of Licensure and Educator Effectiveness has successfully responded to over 54,000 phone calls and emails yearly. Fourteen staff members assist in resolving these inquiries.

The State Board of Education enrolled 428,593 educators, bus drivers, and others into the Rapback system.

Executive Recommendations by Line Item for FY 2026 and FY 2027

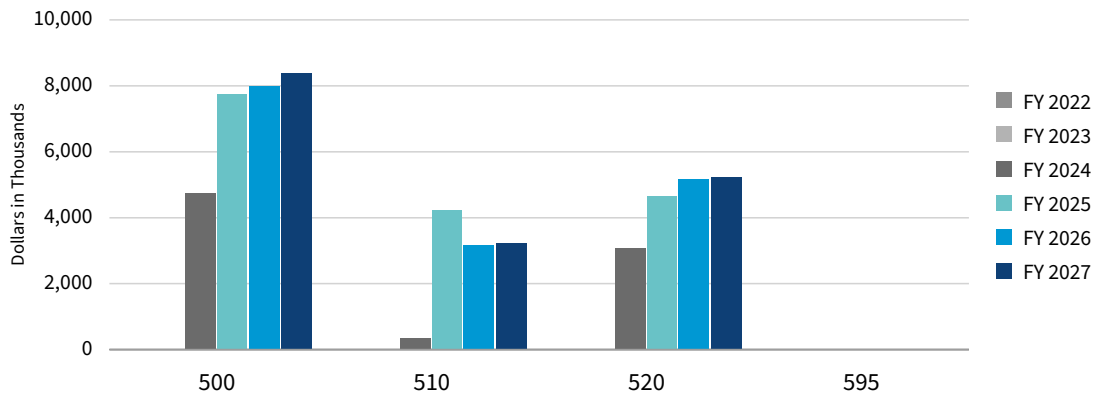
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4L20	210600	Operating Expenses	0	0	8,152,155	15,300,000	13,010,991	-15.0%	13,519,872	3.9%
		Total Dedicated Purpose	0	0	8,152,155	15,300,000	13,010,991	-15.0%	13,519,872	3.9%
3IS0	210601	Title II A/Supporting Effective Instruction	0	0	0	1,355,000	1,355,000	0.0%	1,355,000	0.0%
		Total Federal	0	0	0	1,355,000	1,355,000	0.0%	1,355,000	0.0%
GRF	210400	Rapback	0	0	0	0	2,000,000		2,000,000	0.0%
		Total General Revenue	0	0	0	0	2,000,000		2,000,000	0.0%
		Grand Total - State Board of Education	0	0	8,152,155	16,655,000	16,365,991	-1.7%	16,874,872	3.1%

Agency's Budget by Expense Type

The largest expense category for the State Board of Education in FY 2024 was Personal Services (58.1%). The second largest expenditure was Supplies and Maintenance (37.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	0	0	4,735	7,747	7,988	3.1%	8,386	5.0%
510 Purchased Personal Services	0	0	340	4,236	3,185	-24.8%	3,233	1.5%
520 Supplies and Maintenance	0	0	3,071	4,658	5,178	11.2%	5,241	1.2%
595 Transfers and Non-Expense	0	0	6	14	14	2.5%	15	2.5%
TOTAL	0	0	8,152	16,655	16,366	-1.7%	16,875	3.1%

Expenses by Account Category



The State Board of Education was part of the Department of Education and Workforce until November of FY 2024, when the Board transitioned to their own agency. The Board did not have stand alone expenditures in FY 2022 and FY 2023.

Role and Overview

State Revenue Distributions is an agency for presentation purposes of the state budget. It contains the appropriation of moneys collected and distributed by the state in three general categories: funds for which the state serves a fiduciary role for local governments and school districts, funds from state fees and taxes that state law designates as subsidies for both general and specified purposes to local governments and school districts, and funds that receive certain moneys for which the final recipient has either not been identified or that will be distributed to other funds in the state treasury.

Although the funds appropriated in Revenue Distribution Funds are administered by a state agency, they are not presented in either the Executive Budget or the budget bill as part of the administering agency's budgets. The reason is that these moneys are not spent by state agencies on agency operations and are instead distributed by the administering agencies as specified in state law. The funds are presented here in order to highlight the important budgetary and functional role the funds play in this redistribution function of state government. The majority of moneys deposited and distributed through these appropriations are to units of local government, including counties, municipalities, libraries, school districts, and transit authorities.

More information regarding the State Revenue Distributions is available at tax.ohio.gov/government/revenue-accounting.

Agency Budget Highlights

In FY 2024, Revenue Distribution Funds provided \$1.9 billion in property tax reimbursements to school districts and local governments.

The Local Government Fund distributed \$485.4 million, and the Public Library Fund distributed \$489.3 million in FY 2024.

Over \$3.6 billion in locally imposed permissive sales taxes were distributed to counties and transit authorities in FY 2024.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4P80	001698	Cash Management Improvement Fund	123,513	1,024,533	10,552,176	1,000,000	1,000,000	0.0%	1,000,000	0.0%
5VR0	110902	Municipal Net Profit Tax	170,107,996	164,025,792	190,776,939	180,000,000	241,330,000	34.1%	253,400,000	5.0%
6080	001699	Investment Earnings	118,536,497	601,944,779	1,032,525,429	350,000,000	1,050,000,000	200.0%	975,000,000	-7.1%
7001	110996	Horse Racing Tax Local Government Payments	156,936	121,720	136,505	200,000	120,000	-40.0%	120,000	0.0%
7062	110962	Resort Area Excise Tax Distribution	1,962,888	2,447,378	2,326,985	2,164,084	2,540,000	17.4%	2,650,000	4.3%
7063	110963	Permissive Sales Tax Distribution	3,372,260,183	3,576,387,155	3,607,521,149	3,975,300,000	3,706,800,000	-6.8%	3,788,700,000	2.2%
7067	110967	School District Income Tax Distribution	601,951,768	683,989,463	680,506,527	774,000,000	748,610,000	-3.3%	778,170,000	3.9%
7085	800985	Volunteer Firemen's Dependents Fund	217,675	218,725	240,775	300,000	300,000	0.0%	300,000	0.0%
7094	110641	Wireless 9-1-1 Government Assistance	28,721,685	28,146,653	29,747,503	27,775,688	35,500,000	27.8%	31,300,000	-11.8%
7095	110995	Municipal Income Tax	7,054,589	10,525,193	6,714,923	15,913,500	8,100,000	-49.1%	8,100,000	0.0%
7099	762902	Permissive Tax Distribution - Auto Registration	246,034,892	241,645,577	246,156,221	242,000,000	262,000,000	8.3%	270,000,000	3.1%
		Total Fiduciary	4,547,128,624	5,310,476,968	5,807,205,131	5,568,653,272	6,056,300,000	8.8%	6,108,740,000	0.9%
GRF	200417	Personal Property Tax Replacement Phase Out - School District	0	0	0	0	46,478,241		42,618,185	-8.3%
GRF	200903	Property Tax Reimbursement - Education	1,179,838,254	1,184,023,976	1,223,040,646	1,238,032,000	1,291,917,108	4.4%	1,312,678,846	1.6%
GRF	110403	Personal Property Tax Replacement Phase Out - Local Government	0	0	0	0	3,770,000		3,170,000	-15.9%
GRF	110908	Property Tax Reimbursement - Local Government	638,363,304	637,065,656	650,687,708	647,960,000	687,764,172	6.1%	698,816,877	1.6%
		Total General Revenue	1,818,201,558	1,821,089,632	1,873,728,354	1,885,992,000	2,029,929,521	7.6%	2,057,283,908	1.3%
R045	110617	International Fuel Tax Distribution	63,555,230	67,712,685	89,844,049	72,819,803	101,700,000	39.7%	108,200,000	6.4%
		Total Holding Account	63,555,230	67,712,685	89,844,049	72,819,803	101,700,000	39.7%	108,200,000	6.4%
5JG0	110633	Gross Casino Revenue Payments-County	170,429,950	172,380,607	168,243,033	183,534,415	168,320,000	-8.3%	166,460,000	-1.1%
5JH0	110634	Gross Casino Revenue Payments-School Districts	109,371,202	113,128,353	114,177,214	117,780,822	112,210,000	-4.7%	110,970,000	-1.1%
5JJ0	110636	Gross Casino Revenue- Host City	16,708,819	16,900,060	16,494,415	17,993,571	16,530,000	-8.1%	16,400,000	-0.8%
7047	200902	Property Tax Replacement Phase Out - Education	84,516,161	67,964,348	58,694,690	53,927,487	0	-100.0%	0	
7049	336900	Indigent Drivers Alcohol Treatment	1,282,254	1,042,793	999,773	1,800,000	1,800,000	0.0%	1,800,000	0.0%
7050	762900	International Registration Plan Distribution	21,607,431	24,669,592	25,743,904	23,000,000	26,000,000	13.0%	26,000,000	0.0%
7051	762901	Auto Registration Distribution	355,528,732	352,598,910	356,320,183	372,000,000	379,000,000	1.9%	391,000,000	3.2%

State Revenue Distributions

State of Ohio

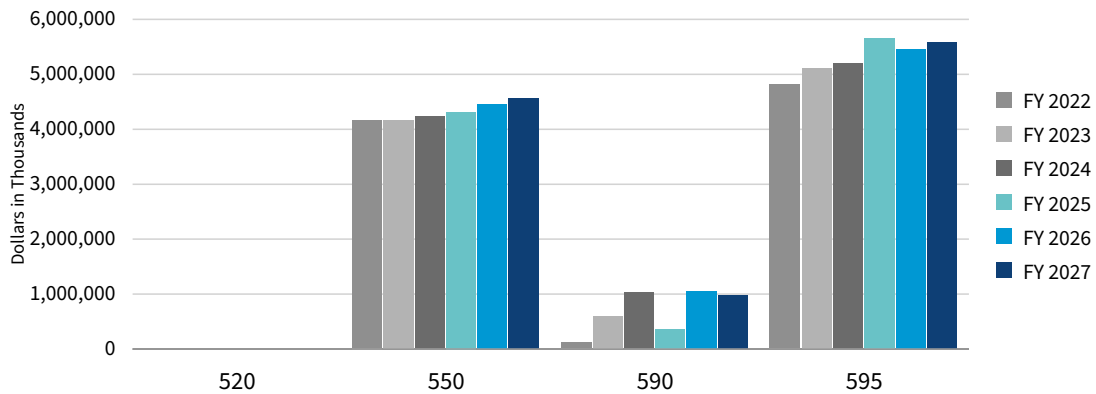
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7060	110652	Gasoline Excise Tax Fund - Municipal	0	0	0	394,427,748	413,400,000	4.8%	421,900,000	2.1%
7060	110653	Gasoline Excise Tax Fund - Township	0	0	0	204,020,669	214,000,000	4.9%	218,400,000	2.1%
7060	110654	Gasoline Excise Tax Fund - County	0	0	0	340,043,583	359,800,000	5.8%	367,200,000	2.1%
7060	110960	Gasoline Excise Tax Fund	917,752,705	900,739,553	947,607,303	0	0		0	
7065	110965	Public Library Fund	489,850,394	503,221,512	489,347,998	530,000,000	531,700,000	0.3%	549,100,000	3.3%
7066	800966	Undivided Liquor Permits	18,347,132	19,133,012	14,519,666	14,600,000	14,600,000	0.0%	14,600,000	0.0%
7069	110969	Local Government Fund	482,613,419	495,065,723	485,371,380	530,000,000	531,700,000	0.3%	549,100,000	3.3%
7081	110981	Local Government Property Tax Replacement - Business	7,567,714	6,352,799	5,360,018	0	0		0	
7081	110907	Property Tax Replacement Phase Out - Local Government	0	0	0	6,488,369	0	-100.0%	0	
7082	110982	Horse Racing Tax	28,433	33,670	31,568	50,000	31,200	-37.6%	31,200	0.0%
7083	700900	Ohio Fairs Fund	625,379	494,169	460,085	1,000,000	471,000	-52.9%	471,000	0.0%
		Total Revenue Distribution Funds	2,676,229,725	2,673,725,102	2,683,371,231	2,790,666,664	2,769,562,200	-0.8%	2,833,432,200	2.3%
		Grand Total - State Revenue Distributions	9,105,115,136	9,873,004,388	10,454,148,765	10,318,131,739	10,957,491,721	6.2%	11,107,656,108	1.4%

Agency's Budget by Expense Type

The largest expense for Revenue Distribution Funds in FY 2024 was the Transfers and Non-Expense category (49.7%). The second largest expense was the Subsidies Shared Revenue category (40.4%) to local governments and school districts.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
520 Supplies and Maintenance	0	76	73	0	0		0	
550 Subsidies Shared Revenue	4,167,566	4,160,517	4,226,092	4,313,561	4,458,362	3.4%	4,553,416	2.1%
590 Judgments, Settlements & Bonds	118,536	601,945	1,032,525	350,000	1,050,000	200.0%	975,000	-7.1%
595 Transfers and Non-Expense	4,819,013	5,110,466	5,195,457	5,654,570	5,449,130	-3.6%	5,579,240	2.4%
TOTAL	9,105,115	9,873,004	10,454,149	10,318,132	10,957,492	6.2%	11,107,656	1.4%

Expenses by Account Category



ALI Restructuring

Policy changes made in the FY 2024-2025 biennium reallocated revenues previously credited to funds 7047 and 7081, and as a result school districts and local governments will now be paid from the GRF.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
7047	200902	Property Tax Replacement Phase Out - Education	53,927,487	0	-100.0%	0	0.0%
7081	110907	Property Tax Replacement Phase Out - Local Government	6,488,369	0	-100.0%	0	0.0%
GRF	200417	Personal Property Tax Replacement Phase Out - School District	0	46,478,241	0.0%	42,618,185	-8.3%
GRF	110403	Personal Property Tax Replacement Phase Out - Local Government	0	3,770,000	0.0%	3,170,000	-15.9%

Role and Overview

The Secretary of State is a constitutional officer elected to a four-year term. As Ohio's chief elections officer, the Secretary of State appoints members of Ohio's 88 county boards of elections, supervises the administration of election laws, reviews statewide initiative and referendum petitions and keeps Ohio's elections secure. The Office of the Secretary of State also chairs the Ohio Ballot Board, canvasses votes for elective state offices and issues, works with counties to train election officials, and is a member of the Ohio Redistricting Commission. As the custodian of business filings, the Office of the Secretary of State receives and approves business filings and maintains a registry of business names, statutory agents, incorporators' names, corporations' charter numbers, dates of incorporation, and the number of authorized shares per corporation. All laws passed by the Ohio General Assembly, agency administrative rules, executive orders issued by the Governor, and municipal charters are filed with the Secretary of State. The Office of the Secretary of State also provides document authentication for use overseas, licenses ministers, issues notary public and special police commissions, reviews statewide candidate campaign finance reports, and manages a Safe at Home program that provides address confidentiality for victims of domestic violence. The Office is home to approximately 153 employees.

More information regarding the Secretary of State is available at ohiosos.gov.

Agency Budget Highlights

Recommended funding levels ensure Ohio continues to be one of the top states in the nation to start and maintain a business.

This budget recommendation continues to promote poll worker recruitment and will train tens of thousands of poll workers for each election to lead the nation in election security and accessibility.

Recommendations will expand the Safe at Home program, which protects survivors of domestic violence, sexual battery, human trafficking, and other abuse by keeping their personal addresses private and not part of public records.

Recommended funding levels continue supporting the cybersecurity program, which directly benefits all 88 county boards of elections by providing technology and cyber support in a layered approach for the collective defense of Ohio's elections critical infrastructure.

Agency Goals and Objectives

Serve as the gold standard by providing oversight and transparency in the administration of Ohio elections.

Work in partnership with Ohio's 88 county boards of elections to recruit and train poll observers and address the unique challenges that arise with each election.

Continue serving as a national leader in cybersecurity.

Support the county boards of elections through the Secretary of State's cyber security program, which deploys the majority of resources directly at the county level.

Increase Access to the Safe at Home Program.

Protect survivors of domestic violence, sexual battery, human trafficking, and other abuse by keeping their personal address out of public records. The Safe at Home program’s benefits include confidential voter registration, mail forwarding, and a substitute address.

Results

In FY 2024, 174,871 new businesses filed with the Office of the Secretary of State.

In the 2023 general election, 3,964,530 Ohio citizens voted and 1,784,572 voted in the 2024 primary election.

The Safe at Home Program enrolled 2,612 survivors of domestic violence, human trafficking, and other abuse. The program protects survivor's personal information and mailing addresses.

The Office of the Secretary of State protected 88 county boards of elections against cybersecurity threats, ensuring that Ohio’s elections remain safe and secure.

Executive Recommendations by Line Item for FY 2026 and FY 2027

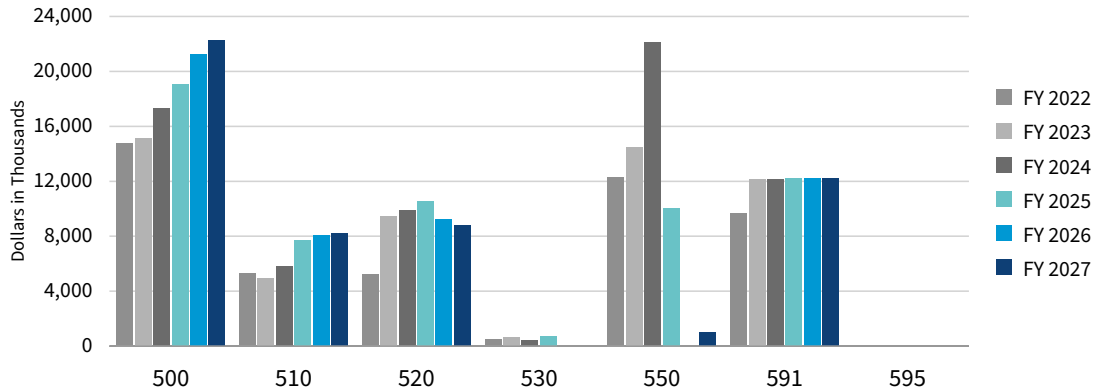
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4120	050609	Notary Commission	422,607	513,172	442,165	500,000	541,455	8.3%	555,487	2.6%
4S80	050610	Board of Voting Machine Examiners	18,700	24,000	16,727	14,400	14,400	0.0%	14,400	0.0%
5990	050603	Business Services Operating Expenses	17,369,792	17,648,025	22,896,271	25,540,878	28,686,668	12.3%	29,281,310	2.1%
5990	050629	Statewide Voter Registration Database	733,775	607,340	452,805	700,000	705,000	0.7%	730,000	3.5%
5990	050630	Elections Support Supplement	2,465,911	2,674,906	3,225,000	4,290,000	4,458,687	3.9%	4,545,000	1.9%
5990	050631	Precinct Election Officials Training	0	0	0	500,000	0	-100.0%	500,000	
5990	050636	County Election Official Training	16,210	139,942	163,357	240,000	240,000	0.0%	240,000	0.0%
5FG0	050620	BOE Reimbursement and Education	12,362,867	11,575,596	17,597,866	950,937	0	-100.0%	0	
5FH0	050621	Statewide Ballot Advertising	0	357,109	700,043	404,982	0	-100.0%	0	
5RG0	050627	Absentee Voter Ballot Application Mailing	0	2,361,585	0	713,839	0	-100.0%	0	
5SN0	050626	Address Confidentiality	175,003	214,190	20,238	200,000	375,000	87.5%	400,000	6.7%
5VX0	050634	Women's Suffrage Centennial Commission	5,127	0	0	0	0		0	
5ZE0	050638	Electronic Pollbooks	0	1,505,031	3,887,312	2,107,657	0	-100.0%	0	
5AS1	050639	Data Analysis Transparency	0	0	0	5,000,000	0	-100.0%	0	
		Total Dedicated Purpose	33,569,992	37,620,896	49,401,786	41,162,693	35,021,210	-14.9%	36,266,197	3.6%
3AS0	050616	Help America Vote Act (HAVA)	3,910,020	5,096,238	5,273,289	5,056,570	100,000	-98.0%	100,000	0.0%
		Total Federal	3,910,020	5,096,238	5,273,289	5,056,570	100,000	-98.0%	100,000	0.0%
GRF	050321	Operating Expenses	622,985	1,438,238	784,254	1,390,000	3,505,147	152.2%	3,510,274	0.1%
GRF	050407	Poll Workers Training	0	468,392	0	500,000	0	-100.0%	500,000	
GRF	050509	County Voting Systems Lease Rental Payments	9,675,838	12,117,249	12,150,078	12,200,000	12,200,000	0.0%	12,200,000	0.0%
		Total General Revenue	10,298,824	14,023,879	12,934,332	14,090,000	15,705,147	11.5%	16,210,274	3.2%
R002	050606	Corporate/Business Filing Refunds	32,044	27,840	69,060	85,000	85,000	0.0%	85,000	0.0%
		Total Holding Account	32,044	27,840	69,060	85,000	85,000	0.0%	85,000	0.0%
		Grand Total - Secretary of State	47,810,880	56,768,852	67,678,466	60,394,263	50,911,357	-15.7%	52,661,471	3.4%

Agency's Budget by Expense Type

The largest expenditure category for the Secretary of State's Office in FY 2024 was Subsidies Shared Revenue (32.6%). The Personal Services (25.6%) category was the second largest expenditure.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	14,779	15,090	17,290	19,061	21,204	11.2%	22,275	5.0%
510 Purchased Personal Services	5,267	4,953	5,806	7,707	8,075	4.8%	8,204	1.6%
520 Supplies and Maintenance	5,255	9,471	9,855	10,543	9,248	-12.3%	8,798	-4.9%
530 Equipment	474	612	428	739	100	-86.5%	100	0.0%
550 Subsidies Shared Revenue	12,323	14,491	22,082	10,059	0	-100.0%	1,000	
591 Debt Service	9,674	12,115	12,148	12,200	12,200	0.0%	12,200	0.0%
595 Transfers and Non-Expense	38	36	70	85	85	0.0%	85	0.0%
TOTAL	47,811	56,769	67,678	60,394	50,911	-15.7%	52,661	3.4%

Expenses by Account Category



Subsidy amounts in FY 2024 were high due to payments to county boards of elections for operating expenses for the 2023 August special election.

Role and Overview

The Ohio Senate, in conjunction with the Ohio House of Representatives, enacts the laws of the state. The authority to do so is provided in Article II of the Ohio Constitution. The Senate considers bills that may alter existing laws or create new laws and resolutions, which are formal expressions of the wishes and opinions of the legislature. The Senate must also generally provide advice and consent of appointees of the Governor and appointees of other officials when required by law. Each member of the Senate is elected to a four-year term from one of the state's 33 Senate districts. Members represent the citizens in their districts and serve as liaisons between groups and individuals in their districts and state and federal agencies. Members may also be appointed to serve on statutorily created committees such as the state Controlling Board, which provides legislative oversight over certain capital and operating expenditures by state agencies. The Senate is supported by approximately 100 full-time employees. Pursuant to section 107.03(D) of the Ohio Revised Code, the Governor may not alter the funding requests of agencies of the legislative branch of government.

More information regarding the Senate is available at ohiosenate.gov.

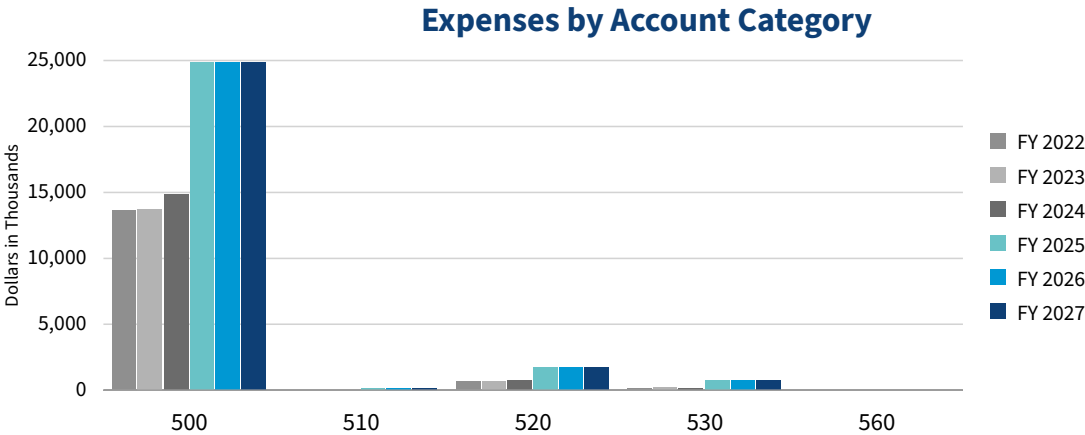
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	020321	Operating Expenses	14,509,901	14,521,735	15,612,362	27,000,000	27,000,000	0.0%	27,000,000	0.0%
		Total General Revenue	14,509,901	14,521,735	15,612,362	27,000,000	27,000,000	0.0%	27,000,000	0.0%
1020	020602	Senate Reimbursement	0	118,124	223,594	425,800	425,800	0.0%	425,800	0.0%
4090	020601	Miscellaneous Sales	16,557	17,440	22,989	34,497	34,497	0.0%	34,497	0.0%
		Total Internal Service Activity	16,557	135,564	246,583	460,297	460,297	0.0%	460,297	0.0%
		Grand Total - Senate	14,526,458	14,657,299	15,858,946	27,460,297	27,460,297	0.0%	27,460,297	0.0%

Agency's Budget by Expense Type

The largest expense category for the Ohio Senate in FY 2024 was Personal Services (93.7%). The second largest expense category was Supplies and Maintenance (5.0%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	13,661	13,725	14,867	24,850	24,850	0.0%	24,850	0.0%
510 Purchased Personal Services	25	20	30	150	150	0.0%	150	0.0%
520 Supplies and Maintenance	667	674	788	1,701	1,701	0.0%	1,701	0.0%
530 Equipment	157	221	150	725	725	0.0%	725	0.0%
560 Goods and Services for Resale	17	17	23	34	34	0.0%	34	0.0%
TOTAL	14,526	14,657	15,859	27,460	27,460	0.0%	27,460	0.0%



Role and Overview

The Ohio Commission on Service and Volunteerism, known as ServeOhio, administers the national service program, AmeriCorps, and promotes volunteerism and community service as tools for addressing community needs. Federal law requires that a state service commission be maintained to administer AmeriCorps funding, ensuring each state the opportunity to coordinate AmeriCorps with its own programmatic priorities. Funding for Commission operations is provided under a one-to-one state and federal cost share under federal law. The Commission supports AmeriCorps programming in education, economic opportunity, health, and environmental stewardship. The Commission administers a statewide volunteer engagement portal, provides professional development for volunteer mobilizers, and supports service project grants within local communities. The Commission is governed by a board of 19 members. Four members are representatives of state agencies, and 15 are appointed by the Governor. The Commission currently has 10 full-time employees.

More information regarding the Commission on Service and Volunteerism is available at serve.ohio.gov.

Agency Budget Highlights

ServeOhio's recommended budget will fund and administer 65 AmeriCorps programs that will engage over 1,600 AmeriCorps members who will complete over 2 million hours of service and be eligible for more than \$8.5 million in education awards.

Ohio AmeriCorps members will directly impact the lives of over 100,000 Ohio residents through their service in education, health, economic opportunity, and environmental stewardship.

Over the biennium, ServeOhio will fund 200 National Days of Service projects that will engage over 12,000 community volunteers providing more than 30,000 hours of service benefitting local communities.

ServeOhio will actively engage with over 500 schools and youth-serving organizations to increase youth service while improving academic and career outcomes, skill development, health and well-being, and community and civic engagement.

Agency Goals and Objectives

Increase state employee volunteer engagement relative to administrative priorities.

Engage more state employees in the State of Ohio Youth Mentoring Program.

Match 60 percent of state employees who utilize paid time off with a youth mentee.

Improve state employee job satisfaction via volunteer engagement.

Engage approximately 700 state employees to participate in a National Days of Service project organized by ServeOhio.

Encourage 35 percent of state employees who participate in a service project organized by ServeOhio to volunteer again within the calendar year.

Results

In the current biennium, ServeOhio awarded \$27.5 million in AmeriCorps funding to support 56 AmeriCorps programs across the state engaging 1,900 AmeriCorps members. These members served over 2.2 million hours and will be eligible for \$9 million in post-service education awards.

ServeOhio awarded over \$200,000 to support over 200 National Days of Service projects. Over 12,000 individuals participated and provided more than 35,000 hours of service that benefited local communities in FY 2024.

Over the biennium, the Commission awarded over 5,000 Community Impact Awards to students representing over 100 local schools. In total, ServeOhio supported over 12,000 youth volunteers who provided over 425,000 hours of service in their local communities.

Executive Recommendations by Line Item for FY 2026 and FY 2027

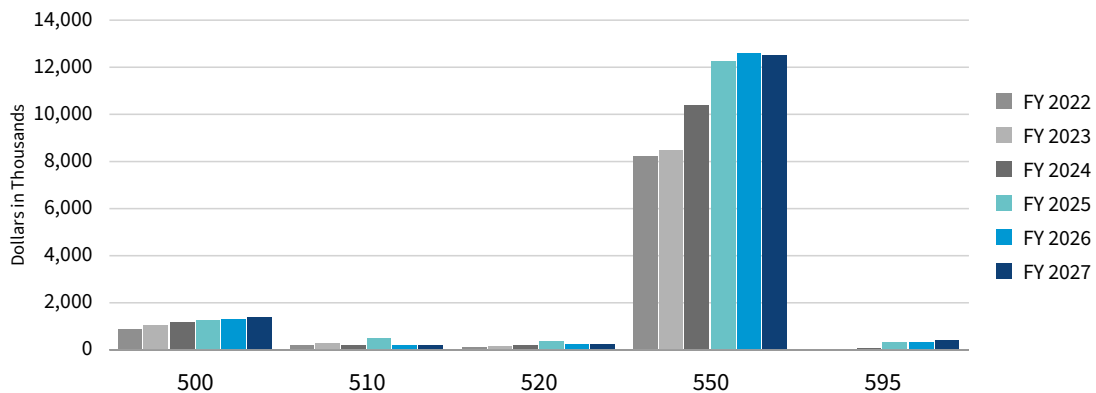
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5GN0	866605	Serve Ohio Support	25,801	30,000	9,641	43,000	10,000	-76.7%	2,103	-79.0%
		Total Dedicated Purpose	25,801	30,000	9,641	43,000	10,000	-76.7%	2,103	-79.0%
3R70	866617	AmeriCorps Programs	8,871,183	9,322,331	11,368,252	13,897,793	13,923,794	0.2%	13,956,503	0.2%
		Total Federal	8,871,183	9,322,331	11,368,252	13,897,793	13,923,794	0.2%	13,956,503	0.2%
GRF	866321	CSV Operations	479,804	584,386	682,000	694,000	731,407	5.4%	747,115	2.1%
		Total General Revenue	479,804	584,386	682,000	694,000	731,407	5.4%	747,115	2.1%
		Grand Total - Commission on Service and Volunteerism	9,376,789	9,936,717	12,059,894	14,634,793	14,665,201	0.2%	14,705,721	0.3%

Agency's Budget by Expense Type

The largest expense category for the Commission on Service and Volunteerism in FY 2024 was Subsidies Shared Revenue (86.3%). The second largest expenditure was Personal Services (9.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	873	1,028	1,167	1,236	1,300	5.2%	1,364	4.9%
510 Purchased Personal Services	173	283	204	475	184	-61.3%	211	14.9%
520 Supplies and Maintenance	98	143	214	383	234	-38.9%	232	-0.8%
550 Subsidies Shared Revenue	8,233	8,482	10,404	12,231	12,607	3.1%	12,488	-0.9%
595 Transfers and Non-Expense	0	0	71	310	340	9.8%	410	20.4%
TOTAL	9,377	9,937	12,060	14,635	14,665	0.2%	14,706	0.3%

Expenses by Account Category



ALI Analysis

Fund 5GN0 - ALI 866605 Serve Ohio Support

The biennial decrease can be attributed to the end of a one-time Deepening Youth Service Grant.

Role and Overview

The Commissioners of the Sinking Fund facilitates the payment of debt service on fixed-rate, variable-rate, and derivative products for state general obligation bonds. This includes bonds issued for highways, coal research and development, local infrastructure, parks and natural resources, higher education, primary and secondary education, Third Frontier research and development, site development, and conservation purposes. Additional duties include the management and payment of financing costs and administrative expenses associated with the issuance and payment of state general obligation bonds. These costs are paid from the Office of Debt Management appropriation located in the Treasurer of State's budget. Pursuant to the Ohio Constitution and the Ohio Revised Code, the Commissioners of the Sinking Fund are required to submit a semi-annual report detailing the status of all general obligation debt of the state to the Governor and legislature.

More information regarding the Commissioners of the Sinking Fund is available at tos.ohio.gov.

Agency Budget Highlights

Recommended funding levels support principal and interest payments on general obligation bonds issued by the state.

Agency Goals and Objectives

Facilitate the payment of debt service on state general obligation bonds.

Support debt service payments for general obligation bonds issued for highways, coal research and development, local infrastructure, parks and natural resources, conservation, higher education, primary and secondary education, Third Frontier research and development, and job-ready site development purposes.

Results

In FY 2024, the Commissioners of the Sinking Fund made \$1.1 billion in debt service payments and related expenses on general obligation bonds.

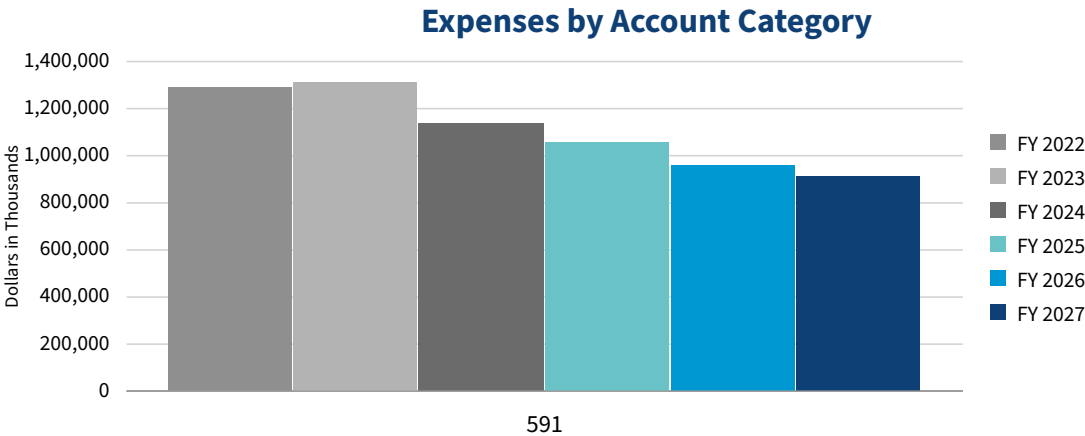
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7070	155905	Third Frontier Research and Development Bond Retirement Fund	68,871,398	59,277,883	47,762,145	36,500,000	45,000,000	23.3%	45,000,000	0.0%
7072	155902	Highway Capital Improvement Bond Retirement Fund	153,664,613	158,098,244	171,178,640	136,000,000	118,500,000	-12.9%	131,500,000	11.0%
7073	155903	Natural Resources Bond Retirement Fund	20,480,199	29,849,241	19,933,766	16,800,000	14,300,000	-14.9%	14,300,000	0.0%
7074	155904	Conservation Projects Bond Retirement Fund	49,726,766	50,537,426	46,131,254	40,900,000	46,500,000	13.7%	39,000,000	-16.1%
7076	155906	Coal Research and Development Bond Retirement Fund	7,126,570	5,724,970	5,730,365	4,042,500	4,050,000	0.2%	2,525,000	-37.7%
7077	155907	State Capital Improvement Bond Retirement Fund	236,243,269	316,710,857	227,551,965	245,235,000	225,000,000	-8.3%	240,000,000	6.7%
7078	155908	Common Schools Bond Retirement Fund	417,945,269	381,517,559	367,092,030	297,000,000	255,000,000	-14.1%	230,000,000	-9.8%
7079	155909	Higher Education Bond Retirement Fund	324,767,026	298,749,367	248,449,566	275,000,000	250,000,000	-9.1%	210,000,000	-16.0%
7080	155901	Persian Gulf, Afghanistan, and Iraq Conflict Bond Retirement Fund	5,352,078	4,947,549	4,946,931	4,995,000	975,000	-80.5%	0	-100.0%
7090	155912	Job Ready Site Development Bond Retirement Fund	4,594,120	4,591,620	0	0	0		0	
		Total Debt Service	1,288,771,309	1,310,004,716	1,138,776,662	1,056,472,500	959,325,000	-9.2%	912,325,000	-4.9%
		Grand Total - Commissioners of the Sinking Fund	1,288,771,309	1,310,004,716	1,138,776,662	1,056,472,500	959,325,000	-9.2%	912,325,000	-4.9%

Agency's Budget by Expense Type

The Commissioners of the Sinking Fund's only expenditure category in FY 2024 was Debt Service.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
591 Debt Service	1,288,771	1,310,005	1,138,777	1,056,473	959,325	-9.2%	912,325	-4.9%
TOTAL	1,288,771	1,310,005	1,138,777	1,056,473	959,325	-9.2%	912,325	-4.9%



Role and Overview

The Board of Tax Appeals is Ohio's administrative tax court. A quasi-judicial body, the Board adjudicates state tax disputes and provides taxpayers a non-partisan forum where the appeal will be heard by individuals with expertise in Ohio tax law. The agency's mission is to provide taxpayers and taxing authorities with an accessible, fair, and efficient appeals process and to resolve appeals in a timely and judicious manner. The Board is comprised of three members appointed by the Governor. The agency has seven full-time staff members.

More information regarding the Board of Tax Appeals is available at bta.ohio.gov.

Agency Budget Highlights

The budget recommendation will allow the Board to continue to support its online case management system, providing the agency's customers access to case information, filing services, and prior decision resources.

With the budget recommendation, the Board will continue to provide high-value adjudicatory services in its management and resolution of appeals cases.

The Board of Tax Appeals will continue its efforts to reduce the average time between a case filing and a Board hearing.

Agency Goals and Objectives

Expedite the processing of voluntary resolutions.

Implement a technology solution to reduce the processing time of voluntary resolutions from 30 days to 15 days.

Prioritize the resolution of cases involving a self-representing appellant.

Review the appeal and draft a decision within 45 days.

Heighten engagement with taxpayers, political subdivisions, and other stakeholders.

Participate in a minimum of four presentations to various groups during the FY 2026-2027 biennium.

Results

During FY 2024, each attorney examiner completed 24 hours of continuing legal education and 20 hours of other relevant coursework such as research methods and appraisal practices.

The Board created a guide for self-representing litigants to assist them when pursuing appeals before the Board. This guide provides important procedural information for those taxpayers that choose to represent themselves.

In FY 2024, the Board implemented efficiencies that have reduced the average time to resolve small claims cases, from the previous seven-month average to times that now range between three and six months.

Executive Recommendations by Line Item for FY 2026 and FY 2027

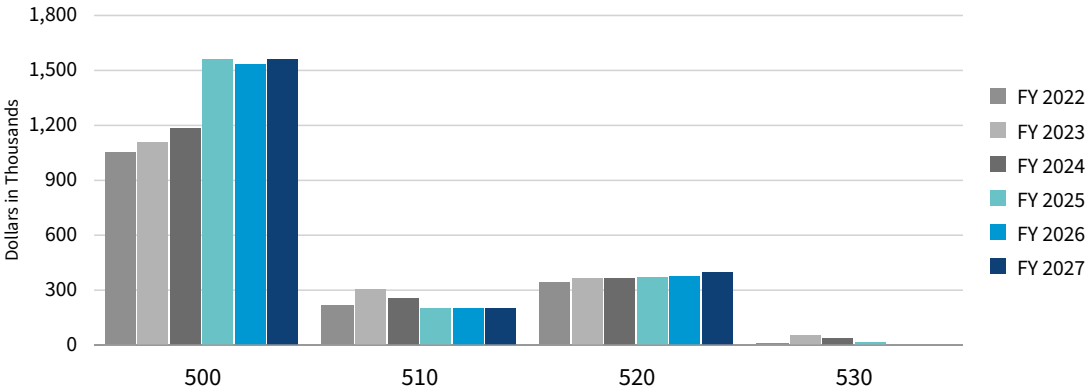
			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	116321	Operating Expenses	1,624,493	1,828,659	1,842,264	2,146,000	2,110,000	-1.7%	2,160,000	2.4%
		Total General Revenue	1,624,493	1,828,659	1,842,264	2,146,000	2,110,000	-1.7%	2,160,000	2.4%
		Grand Total - Board of Tax Appeals	1,624,493	1,828,659	1,842,264	2,146,000	2,110,000	-1.7%	2,160,000	2.4%

Agency's Budget by Expense Type

The largest expense category for the Board of Tax Appeals in FY 2024 was Personal Services (64.4%). The second largest expenditure was the Supplies and Maintenance category (19.9%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,054	1,106	1,186	1,562	1,530	-2.1%	1,560	2.0%
510 Purchased Personal Services	219	303	255	200	200	0.0%	200	0.0%
520 Supplies and Maintenance	341	367	367	369	375	1.7%	395	5.3%
530 Equipment	12	52	35	15	5	-66.7%	5	0.0%
TOTAL	1,624	1,829	1,842	2,146	2,110	-1.7%	2,160	2.4%

Expenses by Account Category



Role and Overview

The Ohio Department of Taxation's mission is to be "one team providing education, innovation, outreach, and exceptional service to our customers." The agency uses the mission statement as a guide in every interaction with Ohio taxpayers. The Department administers and enforces numerous state and local taxes, including sales and use taxes, the state personal income tax, school district income taxes, and an array of business and excise taxes. It also oversees the real property tax appraisals in Ohio's 88 counties and performs other critical functions involving local property taxes. In FY 2024, taxes administered by the agency amounted to \$36.1 billion. The Department also distributed \$7.1 billion to local governments.

More information regarding the Department of Taxation is available at tax.ohio.gov.

Agency Budget Highlights

The budget recommendation will allow the agency to support its commitment to provide excellent customer service and to enhance taxpayer education.

A project to implement a new computer system, OH|TAX eServices, will continue during the FY 2026-2027 biennium with additional taxes migrating to the new platform. The system replaces older tax administration systems, simplifying and enhancing online services to taxpayers.

The recommended budget will support additional information technology initiatives, modernizing agency processes and the systems used to administer Ohio taxes.

Agency Goals and Objectives

Continue the commitment to excellent customer service and taxpayer education.

Configure the customer service call center to enhance its response to taxpayers' calls, with reductions in customer hold times, improved efficiency, and more effective customer service.

Expand efforts to provide tax education and resources to Ohioans.

Simplify and enhance online services for taxpayers.

Expand the OH|TAX eServices platform to include more tax types to improve and simplify the user experience for taxpayers.

Update information technology to modernize existing processes to improve the efficiency of Taxation employees.

Enhance usage of automated methods for completing repetitive tasks. Such efforts will free up staff time to focus on more complex responsibilities.

Undertake technology upgrades to improve how property tax information is processed and managed, ultimately providing enhanced service to Ohio's local governments and taxpayers.

Results

During FY 2024, the Department handled over 414,633 taxpayer phone calls, 41,832 email inquiries, and 38,379 Ohio Business Gateway cases to assist taxpayers.

The Department processed 605,000 paper returns and over one million check payments and scanned more than 9.1 million pages of tax returns, checks, and correspondence in FY 2024.

The new tax administration computer system, OH|TAX eServices, launched in FY 2024. It provides a seamless application for filing returns, making payments, requesting forms, and checking refund status.

Executive Recommendations by Line Item for FY 2026 and FY 2027

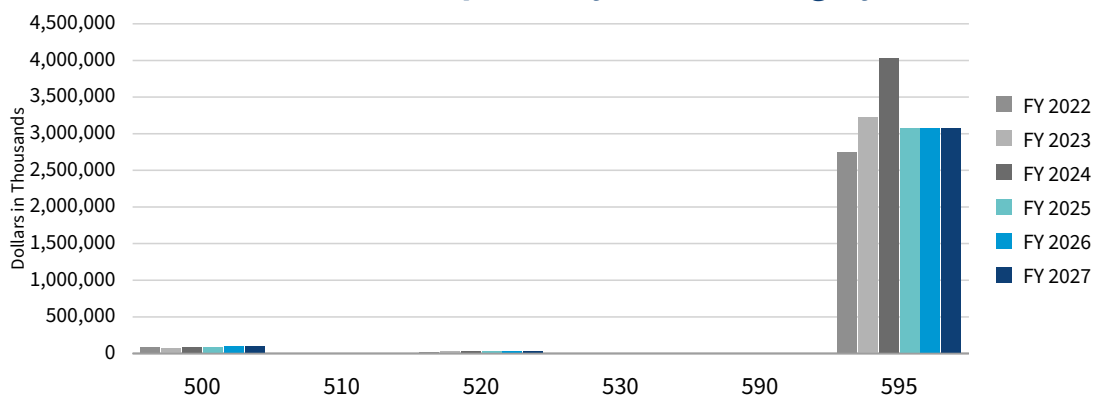
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
2280	110628	CAT Administration	9,834,511	9,352,804	10,930,773	11,336,886	13,368,132	17.9%	13,072,718	-2.2%
4350	110607	Local Tax Administration	28,083,755	27,299,968	30,553,678	33,100,095	38,632,001	16.7%	39,008,489	1.0%
4360	110608	Motor Vehicle Audit Administration	1,414,886	1,346,190	1,100,376	1,509,168	1,282,300	-15.0%	1,282,300	0.0%
4380	110609	School District Income Tax Administration	8,583,084	7,362,078	6,393,927	9,168,747	9,651,710	5.3%	9,732,886	0.8%
4C60	110616	International Registration Plan Administration	479,064	472,603	468,079	726,464	697,635	-4.0%	706,187	1.2%
4R60	110610	Tire Tax Administration	114,846	180,663	150,160	180,000	138,123	-23.3%	138,123	0.0%
5BP0	110639	Wireless 9-1-1 Administration	168,441	174,558	267,114	302,244	251,418	-16.8%	251,418	0.0%
5JM0	110637	Casino Tax Administration	75,000	104,659	109,643	125,000	101,000	-19.2%	101,000	0.0%
5N50	110605	Municipal Income Tax Administration	37,500	108,801	125,217	200,000	115,848	-42.1%	115,848	0.0%
5N60	110618	Kilowatt Hour Tax Administration	37,500	76,843	78,606	100,000	63,415	-36.6%	63,415	0.0%
5NY0	110643	Petroleum Activity Tax Administration	395,164	866,766	747,880	1,010,356	1,114,260	10.3%	1,114,260	0.0%
5V70	110622	Motor Fuel Tax Administration	4,688,051	4,836,592	5,076,800	6,118,069	6,713,625	9.7%	6,871,008	2.3%
5V80	110623	Property Tax Administration	3,968,255	4,488,658	4,309,102	5,108,681	5,677,332	11.1%	5,759,569	1.4%
5YQ0	110651	Sports Gaming Tax Administration Operating Expenses	0	0	0	100,000	5,000	-95.0%	5,000	0.0%
6390	110614	Cigarette Tax Enforcement	1,157,414	1,168,027	987,866	1,300,000	1,087,029	-16.4%	1,114,117	2.5%
6880	110615	Local Excise Tax Administration	327,041	229,009	212,400	511,916	391,778	-23.5%	392,536	0.2%
5ZA0	110650	Ohio Tax System Operating Expenses	0	0	2,498,995	5,000,000	7,000,000	40.0%	8,000,000	14.3%
		Total Dedicated Purpose	59,364,512	58,068,218	64,010,615	75,897,626	86,290,606	13.7%	87,728,874	1.7%
4250	110635	Tax Refunds	2,745,399,302	3,228,683,155	4,025,495,696	3,082,043,652	3,082,044,000	0.0%	3,082,044,000	0.0%
5CZ0	110631	Vendor's License Application	611,675	594,325	561,225	500,000	575,000	15.0%	575,000	0.0%
		Total Fiduciary	2,746,010,977	3,229,277,480	4,026,056,921	3,082,543,652	3,082,619,000	0.0%	3,082,619,000	0.0%
GRF	110321	Operating Expenses	55,306,872	55,202,498	57,295,449	60,530,000	63,677,392	5.2%	67,427,723	5.9%
GRF	110404	Tobacco Settlement Enforcement	125,654	115,122	145,210	154,000	163,000	5.8%	166,271	2.0%
		Total General Revenue	55,432,526	55,317,619	57,440,659	60,684,000	63,840,392	5.2%	67,593,994	5.9%
R010	110611	Tax Distributions	5,000	7,838	7,000	25,000	25,000	0.0%	25,000	0.0%
R011	110612	Miscellaneous Tax Receipts	0	0	0	500	500	0.0%	500	0.0%
QG18	110658	Marijuana Control Administration - TAX	0	0	0	0	204,795		303,400	48.1%
		Total Holding Account	5,000	7,838	7,000	25,500	230,295	803.1%	328,900	42.8%
		Grand Total - Department of Taxation	2,860,813,014	3,342,671,155	4,147,515,195	3,219,150,778	3,232,980,293	0.4%	3,238,270,768	0.2%

Agency's Budget by Expense Type

The largest expense category for the Department of Taxation in FY 2024 was Personal Services (72%). The second largest expenditure was the Supplies and Maintenance category (22.7%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	86,207	81,418	87,455	94,915	101,965	7.4%	107,517	5.4%
510 Purchased Personal Services	3,076	3,776	5,462	7,665	12,730	66.1%	9,801	-23.0%
520 Supplies and Maintenance	24,388	27,082	27,579	34,001	35,575	4.6%	38,208	7.4%
530 Equipment	1,127	1,110	928	0	65		100	53.8%
590 Judgments, Settlements & Bonds	0	3	0	0	0		0	
595 Transfers and Non-Expense	2,746,016	3,229,283	4,026,091	3,082,569	3,082,645	0.0%	3,082,645	0.0%
TOTAL	2,860,813	3,342,671	4,147,515	3,219,151	3,232,980	0.4%	3,238,271	0.2%

Expenses by Account Category



The Transfers and Non-Expenses category, comprised almost entirely of tax refunds, is excluded from the above narrative. The FY 2026 increase in the Purchased Personal Services category from FY 2025 reflects additional information technology projects.

ALI Analysis**Fund 2280 - ALI 110628 CAT Administration**

The increase in FY 2026 and FY 2027 recommended appropriations from the FY 2025 level reflects planned information technology initiatives involving the commercial activity tax.

Fund 4350 - ALI 110607 Local Tax Administration

Recommended FY 2026 and FY 2027 appropriation levels include enhanced funding necessary to support information technology initiatives.

Fund 5ZA0 - ALI 110650 Ohio Tax System Operating Expenses

The recommended appropriation increase from the FY 2024-2025 biennium is due to the phasing-in of the Ohio Tax System (OH TAX eServices), with operating expenses paid out of this line item and supported by cash transfers from several Department of Taxation dedicated purpose funds.

Fund QG18 - ALI 110658 Marijuana Control Administration - TAX

This is a new line item that would fund the Department's administration of the non-medical marijuana tax.

Fund 5YQ0 - ALI 110651 Sports Gaming Tax Administration Operating Expenses

The recommended appropriation during FY 2026-2027 aligns with expected expenses; the higher appropriation in FY 2025 reflects the anticipated Departmental expenses as the sports gaming tax was launched.

Role and Overview

The Department of Transportation maintains Ohio's critical network of roads, bridges, and highways and coordinates the state's public transportation and aviation programs. The Department's mission is to provide a transportation system that is safe, well-maintained, accessible, and positioned for the future. The Department invests the bulk of its resources in system preservation through maintenance, construction, and snow and ice operations. Full-service highway maintenance facilities are present in every county of the state, and the Department's 12 District Offices are often the first point of contact for Ohio's citizens and businesses. The Department's district team members are responsible for the planning, engineering, construction, and maintenance of the state transportation system in their regions through cooperation and coordination with local communities and transportation partners. Most highway maintenance work is completed by state employees at the county level, while nearly all construction work is completed by private contractors with agency oversight. The Department has 4,975 full-time employees.

More information regarding the Department of Transportation is available at transportation.ohio.gov.

Agency Budget Highlights

This budget recommendation includes \$6.1 billion during the biennium for the reconstruction of Ohio's existing highway system and new highway construction.

Recommended funding levels include \$380 million for targeted safety upgrades to Ohio's roadways over the biennium.

This budget recommendation provides \$1.4 billion during FY 2026-2027 for maintenance operations, including roadway replacement, snow and ice operations, culvert inspections, and bridge maintenance.

Recommended funding levels include \$1 million over the biennium to facilitate research to develop a statewide Advanced Air Mobility strategy.

Agency Goals and Objectives

Provide Ohio motorists with a safe and reliable transportation network.

Maintain a statewide average Pavement Condition Rating of 85 or higher for interstates and busier state highways and rating of 80 or above for the rest of the system. This rating method measures the distress level for a section of pavement on a scale from zero to 100, with 100 being the best.

Maintain optimal bridge ratings on the state highway system by keeping 97 percent of bridges with spans of 10 feet or longer in Good condition (a rating of seven, eight, or nine) or Fair condition (a rating of four, five, or six). Bridges are measured on a scale from Closed (Zero) to New (Nine).

Maintain operation of primary routes at or near the posted speed limits between the hours of five a.m. and nine p.m. at least 88 percent of the time.

Increase safety on Ohio's roads and intersections for motorists, pedestrians, and bicyclists.

Increase the prevention of roadway departure and pedestrian-related crashes through continued investment in safety projects.

Continue the Systemic Safety Program, which awards funding for projects that utilize proven methods, such as widening shoulders or installing rumble strips, to reduce pedestrian-related crashes and roadway accidents.

Continue record-level investments in intersection safety, such as more turn lanes, better signs and signals, and an investment in life-saving designs, such as roundabouts.

Clear roadways quickly after a winter weather event so 96 percent of roadways are operational within two hours of the event ending for primary routes and within four hours for secondary routes.

Prepare Ohio's transportation system for the fast-developing transportation technologies of the future and lead the nation in advancing cutting-edge transportation technologies.

Continue to research work zone technology effectiveness, work with partners to develop a road condition management system using vehicle-generated data, develop and test rural mobility hubs that integrate multiple modes of transportation, and explore how to expand electric vehicle charging infrastructure in strategic locations.

Collaborate with the industry to assess new technology, both on the ground and in the air, to improve roadway safety and increase mobility for Ohioans.

Discover innovative ways to utilize unmanned aircraft technology to help maintain Ohio's transportation system.

Results

In calendar year 2023, the Department continued to invest heavily in safety-focused programs. Ohio traffic deaths decreased by two percent during the same period.

In FY 2024, the Department's maintenance crews laid more than 100,000 tons of asphalt, maintained more than 400 culverts, and swept and cleaned more than 4,000 bridges to maintain the nation's fifth largest interstate system and third largest inventory of bridges.

During winter 2023-2024, Department crews drove 4.8 million miles and used 371,785 tons of salt and 10.3 million gallons of liquid deicers to clear snow and ice from roadways. The Department cleared primary routes within two hours of a snow event ending and secondary routes within four hours 98.3 percent of the time last winter.

Executive Recommendations by Line Item for FY 2026 and FY 2027

			Actual			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7042	772723	Highway Construction-Bonds	33,102,718	74,226,135	79,345,045	94,450,000	210,000,000	122.3%	210,000,000	0.0%
7045	772428	Highway Infrastructure Bank-Bonds	81,302,607	70,678,918	57,560,977	83,950,000	210,000,000	150.1%	210,000,000	0.0%
		Total Capital Projects	114,405,325	144,905,052	136,906,022	178,400,000	420,000,000	135.4%	420,000,000	0.0%
4N40	776664	Rail Transportation-Other	1,999,257	2,015,621	1,696,660	2,911,491	2,210,047	-24.1%	2,237,389	1.2%
5CV3	776672	Strategic Transportation and Development Analysis	0	0	2,789,422	5,999,999	0	-100.0%	0	
5QT0	776670	Ohio Maritime Assistance Program	7,842,214	8,393,320	13,659,023	10,000,000	0	-100.0%	0	
5W90	777615	County Airport Maintenance	129,069	206,625	384,415	620,000	620,000	0.0%	620,000	0.0%
5ZP0	776505	Rail Safety Crossing Match	0	0	0	97,088,326	0	-100.0%	0	
5ZR0	776673	Connect4Ohio	0	0	3,185,097	475,266,971	0	-100.0%	0	
5AU1	776675	Wayside Detector Grants	0	0	0	7,841,432	0	-100.0%	0	
5AV1	776676	Orphan Rail	0	0	0	36,797	0	-100.0%	0	
		Total Dedicated Purpose	9,970,540	10,615,567	21,714,617	599,765,016	2,830,047	-99.5%	2,857,389	1.0%
GRF	772455	DriveOhio and UAS Center EV Workforce Transformation	0	0	500,000	500,000	0	-100.0%	0	
GRF	772456	Unmanned Aerial Systems Center	0	0	0	247,500	500,000	102.0%	500,000	0.0%
GRF	772502	Local Transportation Projects	67,995	302,275	83,607	0	0		0	
GRF	775451	Public Transportation-State	115,019	0	0	0	0		0	
GRF	775470	Public Transportation - State	47,561,414	36,735,679	46,251,210	37,014,636	37,014,636	0.0%	37,014,636	0.0%
GRF	775471	State Road Improvements	0	3,202,833	35,959,844	0	0		0	
GRF	776465	Rail Development	518,811	829,076	2,287,279	6,000,000	6,000,000	0.0%	6,000,000	0.0%
GRF	777471	Airport Improvements-State	2,982,215	5,737,277	6,948,297	10,000,000	10,000,000	0.0%	10,000,000	0.0%
		Total General Revenue	51,245,454	46,807,140	92,030,238	53,762,136	53,514,636	-0.5%	53,514,636	0.0%
2120	772426	Highway Infrastructure Bank-Federal	1,088,406	1,166,630	1,328,842	5,750,500	5,750,500	0.0%	5,750,500	0.0%
2120	772427	Highway Infrastructure Bank-State	12,544,710	11,090,169	14,495,632	15,099,500	15,099,500	0.0%	15,099,500	0.0%
2120	772430	Infrastructure Debt Reserve Title 23-49	549,093	545,366	0	0	0		0	
2130	772431	Roadway Infrastructure Bank - State	1,160,152	2,911,409	2,950,060	3,750,000	3,750,000	0.0%	3,750,000	0.0%
2130	772433	Infrastructure Debt Reserve - State	505,000	0	0	0	0		0	
2130	777477	Aviation Infrastructure Bank-State	0	0	0	2,400,000	2,400,000	0.0%	2,400,000	0.0%
5XI0	772504	Ohio Highway Transportation Safety	0	0	0	1,600,000	13,500,000	743.8%	7,000,000	-48.1%
7002	771411	Planning and Research-State	25,460,865	26,289,553	29,958,432	30,340,190	34,583,813	14.0%	35,352,350	2.2%
7002	771412	Planning and Research-Federal	36,215,270	37,044,350	43,798,780	59,855,835	57,095,074	-4.6%	57,095,074	0.0%
7002	772421	Highway Construction-State	649,601,347	809,021,814	856,803,408	734,000,000	1,166,495,043	58.9%	849,676,092	-27.2%
7002	772422	Highway Construction-Federal	1,174,763,923	1,479,700,487	1,733,772,214	1,950,000,000	1,950,000,000	0.0%	1,950,000,000	0.0%
7002	772424	Highway Construction-Other	52,563,440	76,839,181	94,066,054	83,500,000	83,500,000	0.0%	83,500,000	0.0%
7002	772425	Highway Construction-Turnpike	102,438,514	14,512,922	3,112,540	0	0		0	

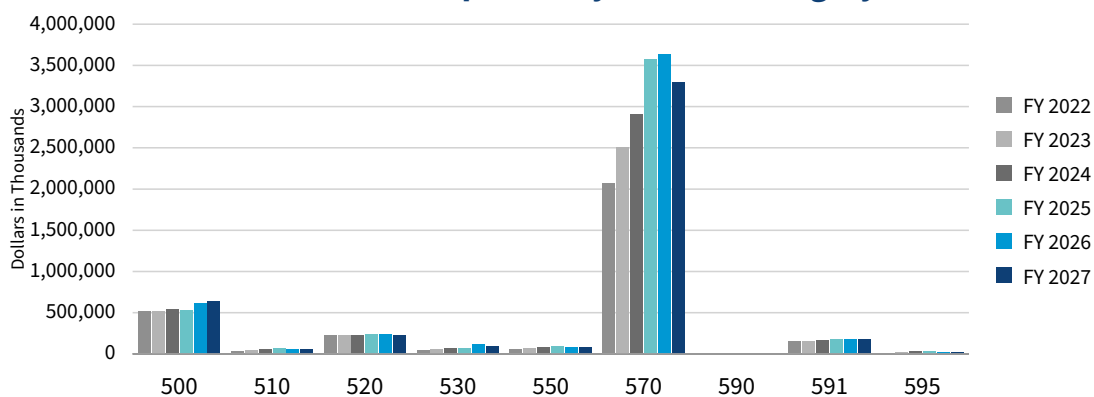
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7002	772603	Brent Spence Bridge Corridor - State	0	0	6,819,042	0	0		0	
7002	772604	Brent Spence Bridge Corridor - Federal	0	0	38,447,446	0	0		0	
7002	772605	Brent Spence Bridge Corridor - Other	0	0	4,605,098	0	0		0	
7002	773431	Highway Maintenance-State	551,569,048	587,581,997	616,435,499	640,427,010	701,557,065	9.5%	681,557,065	-2.9%
7002	775452	Public Transportation-Federal	47,794,156	51,413,506	64,673,046	69,677,681	63,120,485	-9.4%	63,276,002	0.2%
7002	775454	Public Transportation-Other	548,766	983,932	2,340,684	3,570,000	3,570,000	0.0%	3,570,000	0.0%
7002	776462	Grade Crossings-Federal	12,531,602	9,278,664	12,632,399	14,068,961	14,068,961	0.0%	14,068,961	0.0%
7002	776475	Rail- Federal Rail Administration	4,147,202	4,784,243	5,191,125	27,042,157	0	-100.0%	0	
7002	777472	Airport Improvements-Federal	0	128,495	751,784	405,000	405,000	0.0%	405,000	0.0%
7002	777475	Aviation Administration	5,496,700	5,573,054	5,724,562	6,699,938	6,973,124	4.1%	7,106,246	1.9%
7002	779491	Administration-State	102,208,557	101,151,700	112,363,551	115,593,642	146,998,425	27.2%	150,213,685	2.2%
7002	770003	Transportation Facilities Lease Rental Bond Payments	16,535,950	16,540,416	21,598,650	23,000,000	23,000,000	0.0%	23,000,000	0.0%
7002	772437	Major New State Infrastructure Bond Debt Service (State)	14,796,228	15,027,530	14,768,845	18,500,000	18,500,000	0.0%	18,500,000	0.0%
7002	772438	Major New State Infrastructure Bond Debt Service (Federal)	117,295,406	117,327,918	128,032,000	132,500,000	132,500,000	0.0%	132,500,000	0.0%
		Total Highway Operating	2,929,814,335	3,368,913,336	3,814,669,695	3,937,780,414	4,442,866,990	12.8%	4,103,820,475	-7.6%
		Grand Total - Department of Transportation	3,105,435,654	3,571,241,096	4,065,320,571	4,769,707,566	4,919,211,673	3.1%	4,580,192,500	-6.9%

Agency's Budget by Expense Type

The Department's largest expense category in FY 2024 was Capital Items (71.5%), which consisted of major new construction projects exceeding \$10 million and construction and maintenance costs for road and bridge preservation. The Personal Services category (13.2%) was the Department's second largest expenditure.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	516,895	517,551	540,334	530,853	608,774	14.7%	633,787	4.1%
510 Purchased Personal Services	33,927	40,812	57,761	62,286	52,682	-15.4%	52,710	0.1%
520 Supplies and Maintenance	225,459	228,013	227,505	235,767	236,405	0.3%	228,243	-3.5%
530 Equipment	38,607	48,726	63,684	66,174	113,770	71.9%	87,731	-22.9%
550 Subsidies Shared Revenue	57,169	61,760	81,261	91,970	82,391	-10.4%	82,423	0.0%
570 Capital Items	2,070,611	2,503,568	2,900,589	3,576,693	3,629,844	1.5%	3,299,953	-9.1%
590 Judgments, Settlements & Bonds	395	123	2,267	1,942	2,500	28.7%	2,500	0.0%
591 Debt Service	149,682	149,441	164,399	174,000	174,000	0.0%	174,000	0.0%
595 Transfers and Non-Expense	12,691	21,246	27,520	30,021	18,846	-37.2%	18,846	0.0%
TOTAL	3,105,436	3,571,241	4,065,321	4,769,708	4,919,212	3.1%	4,580,193	-6.9%

Expenses by Account Category



ALI Analysis**Fund 7042 - ALI 772723 Highway Construction-Bonds**

This increase is attributable to anticipated bond financing for the Brent Spence Bridge Corridor project.

Fund 5X10 - ALI 772504 Ohio Highway Transportation Safety

Due to increased revenues, recommended funding levels will support safety-related projects.

Fund 7002 - ALI 772421 Highway Construction-State

Increased funding will support several major construction projects across the state, pavement and bridge preservation, road safety projects, and new truck parking.

Fund 7002 - ALI 779491 Administration-State

Increased funding supports non-personnel related administration costs.

Fund 7045 - ALI 772428 Highway Infrastructure Bank-Bonds

This increase is attributable to anticipated bond financing for the Brent Spence Bridge Corridor project.

Fund GRF - ALI 772455 DriveOhio and UAS Center EV Workforce Transformation

This was a one-time initiative during the FY 2024-2025 biennium.

Fund GRF - ALI 772456 Unmanned Aerial Systems Center

Increased funding will support a research study to develop a statewide Advanced Air Mobility strategy.

Fund 5QT0 - ALI 776670 Ohio Maritime Assistance Program

This decrease is attributable to the availability of one-time General Revenue Fund cash transfers.

Fund 5ZP0 - ALI 776505 Rail Safety Crossing Match

The Ohio Grade Crossing Elimination Program was a one-time program funded by the GRF balance at the beginning of the FY 2024-2025 biennium.

Fund 5ZR0 - ALI 776673 Connect4Ohio

The Connect4Ohio Program was a one-time program funded by the GRF balance at the beginning of the FY 2024-2025 biennium.

Fund 5AU1 - ALI 776675 Wayside Detector Grants

The Wayside Detector Grant Program was a one-time program funded by the GRF balance at the beginning of the FY 2024-2025 biennium.

ALI Analysis

Fund 5AV1 - ALI 776676 Orphan Rail

The Orphan Rail Program was a one-time program funded by the GRF balance at the beginning of the FY 2024-2025 biennium.

Role and Overview

The Treasurer of State is a constitutional statewide officeholder responsible for collecting, protecting, and investing state funds in accordance with sound financial practices. The mission of the Treasurer's Office is to be trusted stewards of the Treasury, wise investors in Ohio's future, and bold innovators committed to improving people's lives. Serving as the state's banker and chief investment officer, the Treasurer's Office manages state revenue, provides for its investment, and serves as the custodian of public assets. In managing the state's investment portfolios, the Office emphasizes safety, liquidity, and yield. With the debt portfolio, the Office aims to achieve the lowest cost of capital while preserving financial flexibility and maximizing the state's access to capital markets. The Treasurer of State's Office developed ResultsOHIO, a first of its kind pay-for-success contracting program, which focuses on tackling public challenges through innovative public and private partnerships while protecting taxpayer dollars. Jointly with the Office of Budget and Management and the Department of Administrative Services, the Treasurer's Office manages the OhioCheckbook, the most trusted resource for Ohioans to obtain both local and state financial information. The Treasurer's Office administers several programs to collaborate with local governments, strengthen Ohio's businesses, and support the financial needs of Ohio's residents. The Treasurer of State's Office has approximately 117 employees.

More information regarding the Treasurer of State is available at tos.ohio.gov.

Agency Budget Highlights

This budget recommendation includes continued funding to support the Treasurer of State's missions to provide Ohio's local government with valuable financial tools designed to drive down costs and increase investment earnings.

Recommendations include continued support for the Office's Ag-Link and Ohio Homebuyer Plus programs. Through these programs, the Treasurer's Office works with a participating financial institution to place a deposit or purchase an investment at a below-market rate. In turn, the financial institution passes the interest savings on to the borrower, resulting in a reduced interest rate on the loan or, in the case of Ohio Homebuyer Plus, an enhanced interest rate on the savings account.

Funding levels continue to support the STABLE Account program, which makes specialized savings and investment accounts available to qualified individuals living with disabilities.

Agency Goals and Objectives

Serve as trusted stewards of Ohio's Treasury.

Continue a thorough assessment of technological infrastructure and upgrade or replace antiquated systems with high-quality, cost-effective products that meet the needs of the Treasurer's Office and state agencies.

Further advance operational precision by regularly reviewing and updating checklists and procedures, reducing the number of manual processes, critically evaluating internal operations to ensure security of systems and assets, and adhering to office policies and procedures.

Continue pursuing an aggressive repricing of goods and services by adhering to a rigorous, objective, and transparent procurement process that strives to achieve the best value for Ohioans.

Invest wisely in Ohio's future.

Provide first-rate tools and resources for local governments to reduce costs and generate revenue so they can better serve their constituents, invest needed resources in their communities, and make smart financial decisions for their future.

Employ the Office's financial expertise to enhance the state's economic growth and stability by taking strategic advantage of market conditions to generate cost savings, increase revenue, and reinvest Ohio's resources in Ohio.

Work to ensure all program offerings through the state's linked deposit statutes are achieving the intended policy and financial impact.

Innovate to improve people's lives.

Continue to strengthen and grow STABLE Account so it remains a valuable tool for people living with disabilities and their families.

Grow the number of schools and students reached through the Real Money. Real World. financial education program in partnership with The Ohio State University so more young Ohioans are prepared to navigate important financial decisions that come later in life.

Commit to being leaders in security and risk management.

Predict potential operational and financial vulnerabilities and implement effective strategies to mitigate risk.

Create a risk-aware culture at the Treasurer's Office where every employee can respond to risks in their department.

Ensure regulatory compliance and integrity in all business operations.

Results

As of September 30, 2024, the Treasurer's Office served as the custodian of approximately \$276 billion in financial assets and as the manager of investment and debt portfolios of approximately \$25 billion and \$9 billion, respectively. During FY 2024, approximately \$91.7 billion was also deposited into the State Treasury.

Since its launch in 2014, the Ohio Market Access Program supported more than 325 deals, generating over \$6.3 million in estimated savings for local governments. As of September 30, 2024, more than 2,000 government entities invested approximately \$25 billion in the State Treasury Asset Reserve of Ohio investment pool.

As of September 30, 2024, the Ohio Homebuyers Plus program had more than 18,000 accounts open across more than 60 financial institutions.

In calendar year 2024, with more than \$601 million in deposits executed, the Ag-LINK program helped Ohio farmers save over \$16 million in the first 9 months alone, more than last year's record-setting figure of \$14.1 million.

In quarter three of calendar year 2024, STABLE Account had more than 43,000 active accounts, totaling over \$490 million in assets under management. Additionally, STABLE Account partnered with more than 25 public and private employers to offer a payroll direct deposit option for employees living with disabilities and their families.

Executive Recommendations by Line Item for FY 2026 and FY 2027

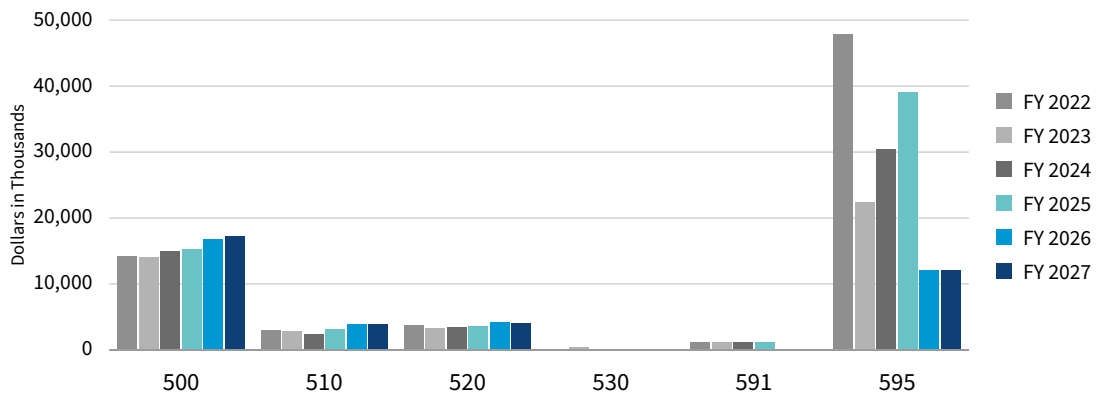
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
4E90	090603	Securities Lending Income	8,560,574	6,901,021	10,048,075	11,068,905	12,972,444	17.2%	13,408,214	3.4%
4E90	090639	STABLE Maintenance Fee Subsidy	0	0	0	0	900,000		900,000	0.0%
4X90	090614	Political Subdivision Obligation	47,384	46,837	34,264	35,000	38,332	9.5%	39,460	2.9%
5770	090605	Investment Pool Reimbursement	1,110,051	1,100,904	1,435,734	1,700,000	1,838,291	8.1%	1,885,100	2.5%
5C50	090602	County Treasurer Education	169,446	200,472	245,288	250,000	250,000	0.0%	250,000	0.0%
5NH0	090610	OhioMeansJobs Workforce Development	252,108	258,544	0	0	0		0	
5VZ0	090615	State Pay for Success Contract Fund	0	1,165,000	35,000	0	0		0	
6050	090609	Treasurer of State Administrative Fund	626,596	714,691	1,745,517	1,800,000	1,820,361	1.1%	1,827,252	0.4%
5BE1	090638	Ohio Treasurer of State Information Technology Reserve	0	0	707,970	1,559,000	1,459,000	-6.4%	1,459,000	0.0%
5BD1	090576	County Recorder Electronic Record Supplement	0	0	0	1,500,000	0	-100.0%	0	
		Total Dedicated Purpose	10,766,159	10,387,468	14,251,847	17,912,905	19,278,428	7.6%	19,769,026	2.5%
4250	090635	Tax Refunds	47,914,738	22,335,114	30,358,422	33,000,000	12,000,000	-63.6%	12,000,000	0.0%
		Total Fiduciary	47,914,738	22,335,114	30,358,422	33,000,000	12,000,000	-63.6%	12,000,000	0.0%
GRF	090321	Operating Expenses	8,422,688	8,288,207	6,472,459	5,432,000	5,432,000	0.0%	5,432,000	0.0%
GRF	090401	Office of the Sinking Fund	460,116	458,508	0	0	0		0	
GRF	090402	Continuing Education	174,861	174,926	0	0	0		0	
GRF	090409	Country Recorder Electronic Record Modernization Program	0	0	0	4,500,000	0	-100.0%	0	
GRF	090613	STABLE Account Administration	1,361,497	1,014,303	60,733	0	0		0	
GRF	090406	Treasury Management System Lease Rental Payments	1,114,370	1,115,853	1,115,212	1,121,250	0	-100.0%	0	
		Total General Revenue	11,533,533	11,051,796	7,648,404	11,053,250	5,432,000	-50.9%	5,432,000	0.0%
		Grand Total - Treasurer of State	70,214,429	43,774,377	52,258,674	61,966,155	36,710,428	-40.8%	37,201,026	1.3%

Agency's Budget by Expense Type

The Ohio Treasurer's largest expense category was Transfers and Non-Expense (58.1%) in FY 2024, which consisted entirely of tax refunds. The Personal Services category was the second largest expenditure (28.5%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	14,259	13,998	14,904	15,190	16,691	9.9%	17,269	3.5%
510 Purchased Personal Services	3,030	2,818	2,350	3,064	3,864	26.1%	3,864	0.0%
520 Supplies and Maintenance	3,696	3,190	3,407	3,571	4,125	15.5%	4,042	-2.0%
530 Equipment	199	318	125	21	30	41.2%	25	-14.8%
591 Debt Service	1,114	1,115	1,114	1,120	0	-100.0%	0	
595 Transfers and Non-Expense	47,916	22,335	30,358	39,001	12,001	-69.2%	12,001	0.0%
TOTAL	70,214	43,774	52,259	61,966	36,710	-40.8%	37,201	1.3%

Expenses by Account Category



ALI Analysis**Fund GRF - ALI 090406 Treasury Management System Lease Rental Payments**

Debt service payments for the updated Treasury Management System will end in FY 2025.

Fund GRF - ALI 090409 County Recorder Electronic Record Modernization Program

Removes one-time GRF funding for the County Recorder Electronic Record Modernization Program, which provides an electronic method of recording and accessing specified instruments on the county recorder's website.

Fund 5BD1 - ALI 090576 County Recorder Electronic Record Supplement

Removes one-time funding for the County Recorder Electronic Record Modernization Program, which provides an electronic method of recording and accessing specified instruments on the county recorder's website.

Fund 4250 - ALI 090635 Tax Refunds

Decreased funding in FY 2026-2027 is due to the variability of tax refunds related to insurance and public utility excise taxes. The Office has temporary language permitting appropriation increases as needed to process refunds.

Role and Overview

Thirteen Veterans Organizations, including the Korean War Veterans, the Jewish War Veterans, the Catholic War Veterans, the Military Order of the Purple Heart, the Vietnam Veterans of America, the American Legion of Ohio, American Veterans, the Disabled American Veterans, the Marine Corps League, the 37th Division Veterans' Association, the Veterans of Foreign Wars, the Army and Navy Union, U.S.A., and the American Ex-Prisoners of War, receive a subsidy from the state to help veterans and their dependents identify and claim benefits to which they are entitled. Each organization provides services to its particular constituency. State funding supplements each organization's other funding sources raised through membership dues, fundraising efforts, private donations, and federal grants.

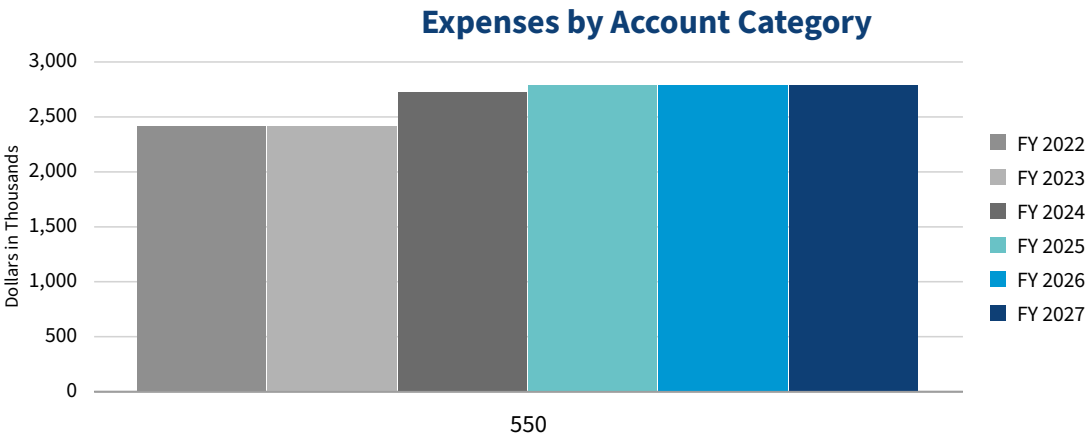
Executive Recommendations by Line Item for FY 2026 and FY 2027

Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
GRF	743501	American Ex-Prisoners of War	40,000	40,000	45,000	45,000	45,000	0.0%	45,000	0.0%
GRF	746501	Army and Navy Union, USA, Inc.	75,000	75,000	85,000	85,000	85,000	0.0%	85,000	0.0%
GRF	747501	Korean War Veterans	75,000	75,000	85,000	85,000	85,000	0.0%	85,000	0.0%
GRF	748501	Jewish War Veterans	0	0	0	62,000	62,000	0.0%	62,000	0.0%
GRF	749501	Catholic War Veterans	75,000	75,000	85,000	85,000	85,000	0.0%	85,000	0.0%
GRF	750501	Military Order of the Purple Heart	75,000	75,000	85,000	85,000	85,000	0.0%	85,000	0.0%
GRF	751501	Vietnam Veterans of America	275,000	275,000	310,000	310,000	310,000	0.0%	310,000	0.0%
GRF	752501	American Legion of Ohio	400,000	400,000	450,000	450,000	450,000	0.0%	450,000	0.0%
GRF	753501	AMVETS	400,000	400,000	450,000	450,000	450,000	0.0%	450,000	0.0%
GRF	754501	Disabled American Veterans	400,000	400,000	450,000	450,000	450,000	0.0%	450,000	0.0%
GRF	756501	Marine Corps League	190,000	190,000	214,000	214,000	214,000	0.0%	214,000	0.0%
GRF	757501	37th Division Veterans' Association	15,000	15,000	17,000	17,000	17,000	0.0%	17,000	0.0%
GRF	758501	Veterans of Foreign Wars	400,000	400,000	450,000	450,000	450,000	0.0%	450,000	0.0%
		Total General Revenue	2,420,000	2,420,000	2,726,000	2,788,000	2,788,000	0.0%	2,788,000	0.0%
		Grand Total - Veterans Organizations	2,420,000	2,420,000	2,726,000	2,788,000	2,788,000	0.0%	2,788,000	0.0%

Agency's Budget by Expense Type

Subsidies administered to the 13 Veterans Organizations were the only expenses in FY 2024.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
550 Subsidies Shared Revenue	2,420	2,420	2,726	2,788	2,788	0.0%	2,788	0.0%
TOTAL	2,420	2,420	2,726	2,788	2,788	0.0%	2,788	0.0%



Role and Overview

The mission of the Department of Veterans Services is to provide opportunities and resources for the veteran community through advocacy, collaboration, and partnerships. The Department's primary charge is to actively identify, connect with, and advocate for veterans and their families. Ohio has more than 680,000 veterans, the sixth-largest veteran population in the United States. The Department operates the Ohio Veterans Homes located in Sandusky (Erie County) and Georgetown (Brown County). They also work with employers to facilitate opportunities for veterans living in and returning home to Ohio, partner with the state's 88 county veterans service commissions, and monitor federal veterans' education programs. Over 95 percent of the Department's 629 full-time and 172 part-time employees are assigned to activities and services that support operations of the two state-operated Veterans Homes.

More information regarding the Department of Veterans Services is available at dvs.ohio.gov.

Agency Budget Highlights

This budget supports the ongoing infrastructure needs of the homes, funding current operations, routine maintenance, and the repairs that are necessary for any long-term capital property. This investment complements ongoing capital modernization projects that will ensure the homes can serve Ohio veterans for years to come.

The recommended funding levels will support the Every Veteran Counts Program, a program that is designed to connect veterans to the benefits they earned through service. Ohio is proud to have one of the largest veteran populations in the country, but many veterans continue to be unconnected to the benefits earned through service, especially women veterans and veterans of color. In addition to the program, the Department works with state and county partners, statewide veterans groups, and educational institutions to inform Ohio veterans about benefits available to them.

This budget will be vital in continued efforts to increase nurse hiring and retention in the effort to continue to serve those who call the Veterans Homes home. Hiring two compliance officers, one for each facility, will support excellence in long-term care and help achieve the goal of two five-star facilities. Finally, recruiting the proper facility staff will complement the state's investment into facilities capital improvements.

Agency Goals and Objectives

Improve outreach to veterans.

Train and certify personnel and offer daily support for the 88 county veterans service offices.

Continue to provide outreach to Ohio veterans, including work with congressionally-chartered state veterans organizations, the Ohio Veterans Advisory Committee, the biannual Veterans Conference, and the Every Veteran Counts program.

Provide training to employers offering credits recognized by the Society of Human Resources Managers in support of increased veteran employment.

Upgrade the Veterans Homes to better serve Ohio veterans.

Execute the homes modernization plan with a goal of using both state and federal funding to create private rooms for each resident.

Prepare for unexpected repairs and planned upgrades to legacy systems at each facility.

Maintain partnerships with other state agencies to support mental and behavioral health initiatives and offer addiction support to all veterans who could benefit from them.

Improve care at the Ohio Veterans Homes.

Continue to increase hiring and retention of nursing staff with a goal of 4.3 hours of nursing care per resident per day.

Build to full occupancy in order to create the greatest operational efficiencies for residents.

Results

The Department operates the Ohio Veterans Homes, comprised of two long-term care facilities and a domiciliary facility across two campuses. The census continues to climb and new admissions have been a priority, supported by an increase in nursing staff.

The Ohio Veterans Homes maintain excellent ratings from the Centers for Medicare and Medicaid Services. The Sandusky home holds a four-star rating and Georgetown holds a five-star rating. For the last two years, the Homes were recognized as one of America's best nursing homes by Newsweek.

The Department works with veterans' service officers in each of Ohio's counties to help veterans receive the benefits they earned through uniformed service. In 2023, those benefits included: \$8.5 billion in total Veterans Affairs funding to Ohio veterans, \$3.9 billion in veterans' compensation and pensions, \$4.2 billion in medical care provided to veterans, and \$23 million in Veterans Affairs life insurance payments to veterans or their families.

The Department employs a team of workforce consultants who offer a wide array of trainings and seminars to Ohio employers on the value of hiring veterans and helping them translate the strengths learned in the military into the workplace. The workforce team offers Society for Human Resource Management accredited training for human resources staffs of all sizes and areas in the economy. In FY 2024, numbers continued to increase, showing continued need: 1,047 employers engaged, 3,656 individuals trained, 123 large-scale employment training events held.

The State Approving Agency uses federal funding to ensure high-quality education for veterans using the GI Bill in a range of settings, including apprenticeships, community colleges, universities, and graduate programs. In FY 2023 there were 17,977 veterans receiving benefits in Ohio, including 9,934 who served after 9/11. In FY 2023, GI Bill benefits to Ohio post-9/11 veterans totaled more than \$81 million.

Executive Recommendations by Line Item for FY 2026 and FY 2027

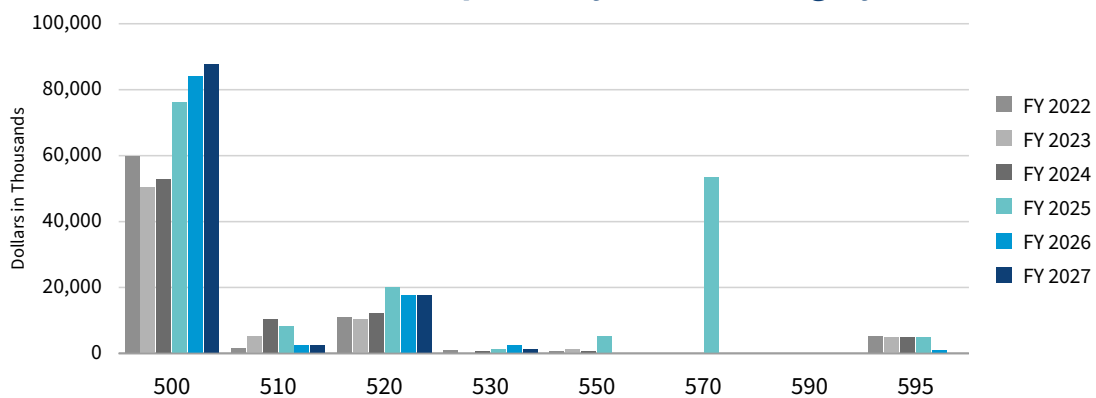
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
7041	900615	Veteran Bonus Program - Administration	67,693	116,463	201,993	205,643	0	-100.0%	0	
7041	900641	Persian Gulf, Afghanistan, and Iraq Compensation	425,542	400,220	722,935	4,794,357	0	-100.0%	0	
		Total Debt Service	493,234	516,683	924,928	5,000,000	0	-100.0%	0	
4840	900603	Veterans' Homes Services	5,091	179,721	103,555	700,000	680,004	-2.9%	700,000	2.9%
4E20	900602	Veterans' Homes Operating	655,492	616,276	1,630,930	14,000,000	14,000,000	0.0%	14,000,000	0.0%
5CV1	900607	COVID Safety - Ohio Veterans Homes	1,718,026	0	0	0	0		0	
5DB0	900643	Military Injury Relief Program	39,000	34,500	96,500	205,800	97,000	-52.9%	97,000	0.0%
5Z00	900411	Veterans Homes Modernization	0	0	0	53,458,815	0	-100.0%	0	
5NX0	900646	State Opioid Response	409,906	377,795	637,237	1,000,000	0	-100.0%	0	
5YP0	900650	Sports Gaming - Veterans	0	0	0	125,000	75,000	-40.0%	75,000	0.0%
6040	900604	Veterans' Homes Improvement	305,692	34,073	0	0	0		0	
		Total Dedicated Purpose	3,133,209	1,242,366	2,468,222	69,489,615	14,852,004	-78.6%	14,872,000	0.1%
3680	900614	Veterans Training	668,656	849,972	885,539	963,333	980,404	1.8%	1,021,705	4.2%
3BX0	900609	Medicare Services	1,483,547	758,269	963,465	1,000,000	1,000,000	0.0%	2,059,273	105.9%
3L20	900601	Veterans' Homes Operations - Federal	17,533,130	16,419,437	17,991,108	30,500,000	31,500,000	3.3%	31,500,000	0.0%
		Total Federal	19,685,333	18,027,678	19,840,112	32,463,333	33,480,404	3.1%	34,580,978	3.3%
GRF	900321	Veterans' Homes	45,576,729	42,221,926	48,479,134	51,374,000	51,956,758	1.1%	52,999,692	2.0%
GRF	900402	Hall of Fame	69,601	121,715	69,286	112,000	74,317	-33.6%	75,966	2.2%
GRF	900408	Department of Veterans Services	4,041,728	3,807,881	3,855,083	4,837,000	5,077,924	5.0%	5,178,649	2.0%
GRF	900409	Veterans of Foreign Wars Grants	0	750,000	0	0	0		0	
GRF	900645	Veterans Long Term Healthcare Needs and Support (VET)	1,317,364	1,308,233	1,735,174	1,560,000	1,559,990	0.0%	1,559,990	0.0%
GRF	900901	Veterans Compensation General Obligation Bond Debt Service	5,352,078	4,947,549	4,946,931	4,995,000	975,000	-80.5%	0	-100.0%
		Total General Revenue	56,357,501	53,157,304	59,085,608	62,878,000	59,643,989	-5.1%	59,814,297	0.3%
		Grand Total - Department of Veterans Services	79,669,277	72,944,031	82,318,871	169,830,948	107,976,397	-36.4%	109,267,275	1.2%

Agency's Budget by Expense Type

The largest expense categories for the Department of Veterans Services in FY 2024 were Personal Services (64.4%) and Purchased Personal Services (15%), mainly supporting the staff serving the Veterans Homes.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	59,783	50,319	53,048	76,259	84,050	10.2%	87,627	4.3%
510 Purchased Personal Services	1,702	5,426	10,421	8,244	2,413	-70.7%	2,420	0.3%
520 Supplies and Maintenance	10,991	10,513	12,352	20,124	17,724	-11.9%	17,797	0.4%
530 Equipment	1,008	292	707	1,281	2,573	100.9%	1,181	-54.1%
550 Subsidies Shared Revenue	765	1,185	819	5,300	97	-98.2%	97	0.0%
570 Capital Items	0	0	0	53,459	0	-100.0%	0	
590 Judgments, Settlements & Bonds	68	262	25	170	145	-14.7%	145	0.0%
595 Transfers and Non-Expense	5,352	4,948	4,947	4,995	975	-80.5%	0	-100.0%
TOTAL	79,669	72,944	82,319	169,831	107,976	-36.4%	109,267	1.2%

Expenses by Account Category



FY 2025 includes one-time capital funding for the Veterans Homes Modernization project.

ALI Analysis

Fund 5Z00 - ALI 900411 Veterans Homes Modernization

This line contained one-time capital funding for the Veterans Homes Modernization project in the FY 2024-2025 biennium.

Fund 7041 - ALI 900615 Veteran Bonus Program - Administration

This line will be discontinued, as the program ended on August 30th, 2024.

Fund 7041 - ALI 900641 Persian Gulf, Afghanistan, and Iraq Compensation

This line will be discontinued, as the program ended on August 30th, 2024.

Role and Overview

The Ohio Bureau of Workers' Compensation is the exclusive provider of workers' compensation insurance to Ohio's private and public employers that are not self-insured. The Governor, with the advice and consent of the Senate, appoints the Administrator, who is responsible for daily operations, and the 11-member board of directors. The Bureau works to prevent, care for, and manage workplace injuries by being an agile organization driven by customer success, determined to deliver excellent experiences for each customer every day. The Bureau has 1,587 employees. The Bureau's main office location is in Columbus, supported by seven customer office locations throughout the state.

More information regarding the Bureau of Workers' Compensation is available at bwc.ohio.gov.

Agency Budget Highlights

This budget recommendation will maintain an effective and efficient workers' compensation system that allows businesses to focus on growth, while preventing workplace injuries, and getting injured workers healthy and back to work. The Bureau will achieve this by advancing workplace safety and injury prevention through programs such as the Workforce Safety Innovation Center. The Workforce Safety Innovation Center drives the development of protective equipment from idea to prototype.

This recommendation supports the Bureau in streamlining service offerings to ensure consistently excellent customer service experiences through knowledgeable and skilled employee resources and innovative technology platforms.

Agency Goals and Objectives

Manage the financial and enterprise risks associated with operations by maintaining an adequate net position through smart investment strategies and prudent financial management.

Review the needed income levels and claim reserve balances to fulfill the state's promises to the employers and injured workers in Ohio.

Keep Ohio's workers safe, healthy, and productive by expanding the Bureau's innovative safety and wellness programs while reducing the cost of on-the-job injuries and illnesses.

Drive development of protective equipment innovations to enhance workplace safety through grants offered by the Workforce Safety Innovation Center. Grants promote the development of protective equipment innovations, from ideation to prototype, thus transforming ideas into viable technical and commercial workforce solutions that can be produced in Ohio and utilized around the world.

Fund other safety-focused grant programs including the Ohio Occupational Safety and Health Research Program and the Safety Grant program.

Improve customer experience through innovative technology and operational efficiencies.

Enhance technology utilization including moving applications from the mainframe, contact center enhancements, automated system testing, and streamlining processes. Additionally, improvements to the Bureau's core business system, CoreSuite, will support business customers and advance new initiatives.

Results

The Bureau has reduced average workers' compensation insurance rates paid by private and public employers to their lowest levels in decades. Private employers benefited from significant rate cuts, most recently a seven percent cut in July 2024. The Bureau reduced public employer rates by 3.9 percent in January 2024. Additionally, a recent study found Ohio has the fifth lowest rates in the country.

Outreach to employers and supporting a culture of safety continues to show results. Workers' compensation claims have fallen steadily; approximately 66,000 new claims were allowed in FY 2024, down from 260,000 in FY 2000.

The Bureau reduced medication costs. During FY 2024, prescription reimbursement costs totaled \$23.8 million, a decrease of \$6.6 million from FY 2023.

Executive Recommendations by Line Item for FY 2026 and FY 2027

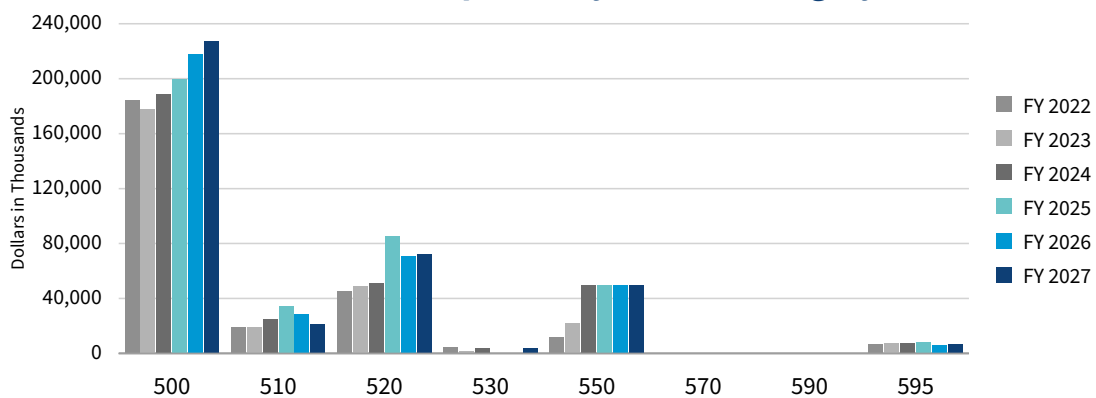
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
5CV1	855620	COVID Response - BWC Indoor Air Quality Assistance	7,574,419	0	0	0	0		0	
7023	855407	Claims, Risk and Medical Management	109,989,354	103,412,267	110,933,935	127,366,065	123,887,269	-2.7%	128,050,202	3.4%
7023	855408	Fraud Prevention	15,335,426	15,157,672	15,697,353	18,486,443	0	-100.0%	0	
7023	855409	Administrative Services	103,706,596	105,721,564	118,711,929	142,777,652	167,215,851	17.1%	168,637,822	0.9%
7023	855410	Attorney General Payments	5,695,552	5,490,244	5,945,906	6,080,080	6,384,084	5.0%	6,607,527	3.5%
8220	855606	Coal Workers' Fund	126,187	117,116	160,249	195,832	197,040	0.6%	197,040	0.0%
8230	855608	Marine Industry	61,122	42,871	53,807	81,508	75,000	-8.0%	75,000	0.0%
8250	855605	Disabled Workers Relief Fund	162,775	177,045	118,130	204,981	201,000	-1.9%	201,000	0.0%
8260	855609	Safety and Hygiene Operating	20,156,972	19,801,534	20,305,164	24,486,602	21,471,244	-12.3%	23,281,721	8.4%
8260	855610	Safety Grants	4,311,268	18,997,538	45,643,360	35,000,000	34,300,000	-2.0%	34,300,000	0.0%
8260	855611	Health and Safety Initiative	2,429,410	2,208,125	2,664,754	3,000,000	3,000,000	0.0%	3,000,000	0.0%
8260	855612	Safety Campaign	0	208,236	138,194	1,500,000	250,000	-83.3%	250,000	0.0%
8260	855613	Research Grants	74,792	520,173	893,334	1,000,000	0	-100.0%	0	
8260	855618	Substance Use Recovery and Workplace Safety Program	216,873	779,455	459,165	450,000	0	-100.0%	0	
8260	855619	Safety and Health Workforce Safety Innovation Center	68,125	2,631,457	4,008,837	15,000,000	14,700,000	-2.0%	14,700,000	0.0%
		Total Dedicated Purpose	269,908,870	275,265,296	325,734,117	375,629,163	371,681,488	-1.1%	379,300,312	2.0%
3490	855601	OSHA Enforcement	1,786,804	1,655,622	1,625,914	1,876,338	1,751,293	-6.7%	1,751,293	0.0%
3FW0	855614	Bureau of Labor Statistics Survey of Occupational Injuries and Illnesses	179,442	165,570	179,865	195,104	199,000	2.0%	199,000	0.0%
		Total Federal	1,966,246	1,821,192	1,805,779	2,071,442	1,950,293	-5.8%	1,950,293	0.0%
		Grand Total - Bureau of Workers' Compensation	271,875,116	277,086,488	327,539,895	377,700,605	373,631,781	-1.1%	381,250,605	2.0%

Agency's Budget by Expense Type

The largest expense for the Bureau of Workers' Compensation in FY 2024 was the Personal Services category (57.6%).

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	184,145	177,640	188,783	199,853	217,636	8.9%	227,450	4.5%
510 Purchased Personal Services	19,129	19,104	25,043	34,429	28,314	-17.8%	21,545	-23.9%
520 Supplies and Maintenance	45,253	49,029	51,287	85,160	70,832	-16.8%	72,363	2.2%
530 Equipment	4,997	1,951	3,834	161	987	514.0%	3,832	288.3%
550 Subsidies Shared Revenue	11,796	21,909	49,837	50,018	49,479	-1.1%	49,452	-0.1%
570 Capital Items	0	0	852	0	0		0	
590 Judgments, Settlements & Bonds	3	57	49	0	0		0	
595 Transfers and Non-Expense	6,552	7,396	7,856	8,080	6,384	-21.0%	6,608	3.5%
TOTAL	271,875	277,086	327,540	377,701	373,632	-1.1%	381,251	2.0%

Expenses by Account Category



ALI Analysis

Fund 8260 - ALI 855613 Research Grants

The Research Grants program will be discontinued, this program served a similar population to the Workplace Safety Innovation Center which will continue in FY 2026 and 2027.

Fund 8260 - ALI 855618 Substance Use Recovery and Workplace Safety Program

The Substance Use Recovery and Workplace Safety program will continue but is funded directly from the State Insurance Fund in FY 2026 and 2027 and therefore does not require appropriation to continue serving Ohioans.

ALI Restructuring

The Fraud Prevention line is being combined with the Administrative Services line, consistent with the funding structure of other sections of the Bureau.

			Estimated	Recommended			
Fund	ALI	ALI Name	FY 2025	FY 2026	% Change	FY 2027	% Change
7023	855408	Fraud Prevention	18,486,443	0	-100.0%	0	0.0%
7023	855409	Administrative Services	142,777,652	167,215,851	17.1%	168,637,822	0.9%

Role and Overview

The Ohio Department of Youth Services is the juvenile corrections system for the State of Ohio. The Department is statutorily mandated to confine felony offenders, ages 10 to 21, who have been adjudicated and committed by one of Ohio's 88 county juvenile courts. The Department operates three juvenile correctional facilities, administers two parole service regions, funds 11 community corrections facilities, and supports 625 community programs throughout the state offering more than 93,000 youth opportunities and services to encourage positive change. The Department strives to fulfill its mission to improve Ohio's future by empowering and habilitating youth, families, and communities. The Department employs 949 full-time employees as of September 2024.

More information regarding the Department of Youth Services is available at dys.ohio.gov.

Agency Budget Highlights

The budget recommendation will provide increased behavioral health and education programs for juveniles in our state institutions. This programming is essential to provide quality of care and treatment to the youth in state custody.

This recommendation supports phasing in operations of a new community correctional facility over the biennium, in addition to supporting ongoing operational costs for all currently operating community corrections facilities.

The budget recommendation supports the implementation of a cloud-based juvenile justice case management system to ensure a continuum of care when youth transition back to our communities.

The recommendation includes funding to increase support of alternative placements, which provide the opportunity for juvenile offenders to receive services in a small cognitive behavioral treatment facility with a focus on family involvement, effective reentry into Ohio communities, and transitional services.

Agency Goals and Objectives

Promote correctional best practices that maximize the safety of youth, staff, and communities.

Maximize safety for youth and staff by increasing the recruitment and retention efforts to hire and retain qualified staff.

Purchase and maintain security equipment and technology, including surveillance equipment to prevent the conveyance of contraband into Department facilities.

Implement a data system to track effectiveness of diversion programs at the county level.

Restructure existing staff training methods to follow a student-centered model.

Evaluate the recommendations from the Juvenile Justice Working Group final report that was released in September 2024.

Implement the plan to operate smaller facilities as construction is completed in phases this biennium.

Establish a new community corrections facility.

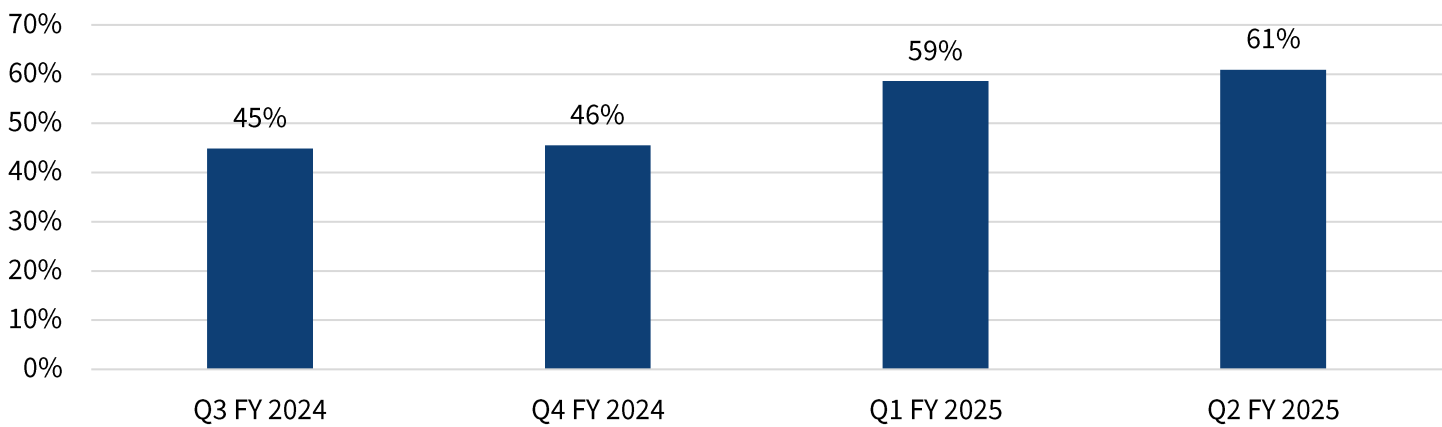
Conduct juvenile detention center audits with the American Correctional Association.

Results - Evidence-based Programming

In the current biennium, the Department of Youth Services is working to increase the rate of evidence-based programming delivered to youth in their facilities. Evidence-based programming has been rigorously tested to reduce recidivism rates for youth in juvenile correctional facilities.

The Department increased the rate of evidence-based programming delivered from 45 percent in Q3 of FY 2024 to 61 percent in the most recent quarter. The Department delivered 4,025 hours of evidence-based programming in Q2 FY 2025.

Rates of Use of Evidence-based Programming
in Department of Youth Services' Facilities



Results – Other Programs

The Department’s school district served 655 students in FY 2024. Students earned 53 high school diplomas, 35 General Educational Development certifications, and 187 industry credentials. Additionally, students earned a total of 1,307 industry skill certificates which will prepare them for in-demand jobs and careers upon reentry.

Juvenile court judges utilized 11 community corrections facilities as an alternative to committing youth to juvenile correctional facilities. Community corrections facilities served 504 youth during FY 2024. Youth stayed an average of six and a half months.

The Department prioritized reengaging youth that disengaged from parole. The Department developed a new model of supervision and recovery for whereabouts unknown youth. In July 2021, there was a whereabouts unknown rate of 11.7 percent. The rate had been reduced to 2.7 percent by FY 2024, the lowest in the Department’s history.

Executive Recommendations by Line Item for FY 2026 and FY 2027

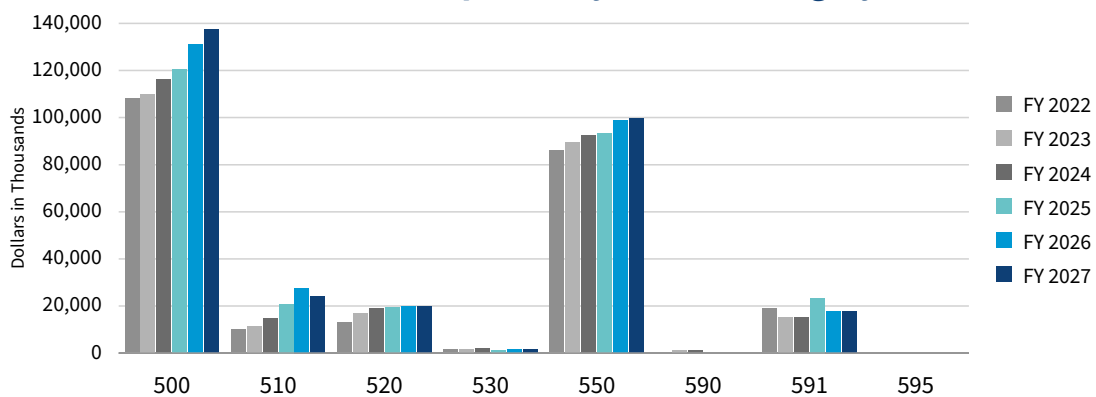
Fund	ALI	ALI Name	Actual			Estimated	Recommended			
			FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
1470	470612	Vocational Education	1,344,520	1,316,209	1,469,411	1,482,700	1,436,125	-3.1%	1,494,968	4.1%
1750	470613	Education Services	1,972,567	2,468,439	3,399,668	3,915,300	4,140,884	5.8%	4,317,416	4.3%
4790	470609	Employee Food Service	11,138	4,244	15,710	21,400	30,300	41.6%	30,300	0.0%
4A20	470602	Child Support	60,034	74,520	71,084	95,000	95,000	0.0%	95,000	0.0%
4G60	470605	Juvenile Special Revenue - Non-Federal	4,348	1,592	47,365	115,000	115,000	0.0%	115,000	0.0%
5BN0	470629	E-Rate Program	10,800	37,958	6,739	59,000	71,000	20.3%	71,000	0.0%
		Total Dedicated Purpose	3,403,408	3,902,961	5,009,977	5,688,400	5,888,309	3.5%	6,123,684	4.0%
3210	470601	Education	834,922	1,174,112	1,054,756	1,046,900	1,899,343	81.4%	1,956,154	3.0%
3210	470603	Juvenile Justice Prevention	2,052,863	1,785,746	3,163,064	2,747,300	2,473,806	-10.0%	2,481,942	0.3%
3210	470606	Nutrition	889,600	970,614	1,026,381	1,055,000	1,551,000	47.0%	1,551,000	0.0%
3210	470614	Title IV-E Reimbursements	1,985,141	3,503,014	3,632,716	1,406,000	1,521,776	8.2%	1,529,243	0.5%
3210	470691	COVID Mitigation and Detection	94,763	433,806	1,690,707	567,100	0	-100.0%	0	
3V50	470604	Juvenile Justice/Delinquency Prevention	2,074,392	1,851,075	1,568,266	1,912,500	1,657,737	-13.3%	1,731,824	4.5%
		Total Federal	7,931,681	9,718,367	12,135,891	8,734,800	9,103,662	4.2%	9,250,163	1.6%
GRF	470401	RECLAIM Ohio	167,933,224	174,987,951	185,561,440	196,391,179	218,505,972	11.3%	220,528,981	0.9%
GRF	470510	Youth Services	16,702,728	16,702,728	16,702,000	16,702,000	16,702,000	0.0%	16,702,000	0.0%
GRF	472321	Parole Operations	9,281,715	10,484,008	10,157,609	11,500,000	11,547,202	0.4%	11,926,365	3.3%
GRF	477321	Administrative Operations	14,027,835	14,457,070	15,964,131	16,000,000	17,177,391	7.4%	18,017,753	4.9%
GRF	470412	Juvenile Correctional Facilities Lease Rental Bond Payments	19,051,405	15,275,144	15,299,505	23,450,000	17,500,000	-25.4%	17,500,000	0.0%
		Total General Revenue	226,996,907	231,906,902	243,684,685	264,043,179	281,432,565	6.6%	284,675,099	1.2%
		Grand Total - Department of Youth Services	238,331,996	245,528,229	260,830,552	278,466,379	296,424,536	6.4%	300,048,946	1.2%

Agency's Budget by Expense Type

The largest expense category was Personal Services (44.5%). The second largest expenditure was the Subsidies Shared Revenue category (35.6%), which includes the RECLAIM Ohio program, the Youth Services Block Grant, Targeted RECLAIM, and Competitive RECLAIM grants. This category funds various diversion programs that keep youth out of departmental facilities and in other services for the at-risk juvenile population.

(in Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	108,059	109,861	116,130	120,299	131,051	8.9%	137,350	4.8%
510 Purchased Personal Services	9,997	11,233	14,767	20,851	27,496	31.9%	24,086	-12.4%
520 Supplies and Maintenance	12,864	16,707	18,996	19,330	19,990	3.4%	19,900	-0.4%
530 Equipment	1,582	1,603	2,010	1,007	1,596	58.5%	1,464	-8.3%
550 Subsidies Shared Revenue	86,065	89,312	92,581	93,387	98,649	5.6%	99,607	1.0%
590 Judgments, Settlements & Bonds	546	1,009	941	31	31	0.0%	31	0.0%
591 Debt Service	19,051	15,275	15,300	23,450	17,500	-25.4%	17,500	0.0%
595 Transfers and Non-Expense	166	527	106	112	112	0.0%	112	0.0%
TOTAL	238,332	245,528	260,831	278,466	296,425	6.4%	300,049	1.2%

Expenses by Account Category



SECTION E

Boards and Commissions

Overview of Professional Licensing Boards and Commissions

Ohio’s 19 professional licensing boards and commissions set standards for granting individuals and businesses official licenses and registrations to engage in their designated professions and occupations. Boards and commissions enforce those standards through inspections, examinations, investigations, and continuing education.

The 19 professional licensing boards and commissions are as follows:

- Accountancy Board (ACC)
- Architects Board and Board of Landscape Architect Examiners (ARC)
- Athletic Commission (ATH)
- Chemical Dependency Professionals Board (CDP)
- Chiropractic Board (CHR)
- Cosmetology and Barber Board (COS)
- Motor Vehicle Repair Board (CRB)
- Counselor, Social Worker, and Marriage and Family Therapist Board (CSW)
- Dental Board (DEN)
- Engineers and Surveyors Board (ENG)
- Embalmers and Funeral Directors Board (FUN)
- Medical Board (MED)
- Nursing Board (NUR)
- Pharmacy Board (PRX)
- Psychology Board (PSY)
- Occupational Therapy, Physical Therapy and Athletic Trainers Board (PYT)
- Speech and Hearing Professionals Board (SHP)
- Veterinary Medical Licensing Board (DVM)
- Vision Professionals Board (VPB)

Funding Sources

Professional licensing boards and commissions are funded primarily through the Occupational Licensing Fund (fund 4K90). Revenue from fees charged by each agency for initial license issuances and renewals is deposited into this fund, which is shared by many licensing boards and commissions. In FY 2024, the total fee revenue deposited into the Occupational Licensing Fund by agencies was approximately \$55.2 million.

Some professional licensing boards and commissions have additional funding sources including federal grants, such as the Pharmacy Board, which receives funding to improve and increase the use of the Ohio Automated Rx Reporting System (OARRS); from the General Revenue Fund (GRF) like the Embalmers and Funeral Directors Board, which receives funding to reimburse local governments for providing services to indigent persons; or from a specifically designated funding source such as the Veterinary Medical Board, which reserves a portion of its fees in a separate fund to support the Veterinary Student Loan program.

Figure E-1: Funding Sources of Professional Licensing Boards and Commissions

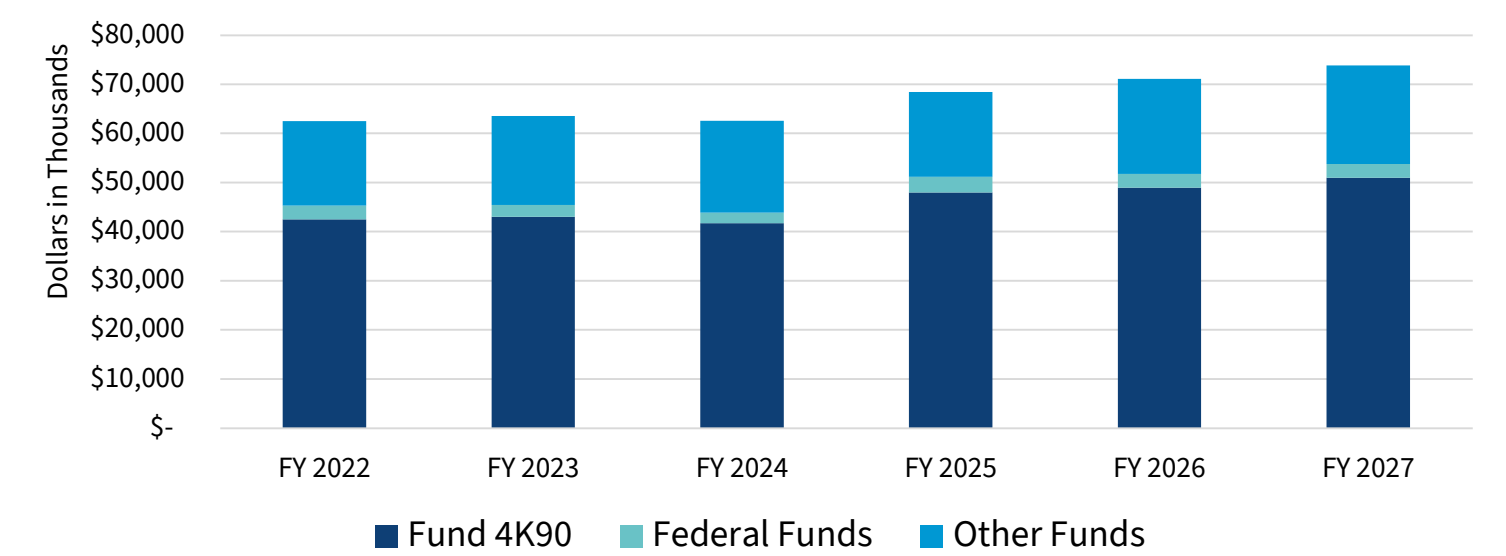


Table E-1: Funding Sources of Professional Licensing Boards and Commissions

Dollars in Thousands	Actual			Estimate		Recommended			
	FY 2022	FY 2023	FY 2024	FY 2025	% Change	FY 2026	% Change	FY 2027	% Change
Fund 4K90	\$ 42,504	\$ 42,998	\$ 41,740	\$ 47,967	14.9%	\$ 48,956	2.1%	\$ 50,976	4.1%
Federal Funds	\$ 2,807	\$ 2,415	\$ 2,134	\$ 3,193	49.6%	\$ 2,772	-13.2%	\$ 2,792	0.7%
Other Funds	\$ 17,161	\$ 18,097	\$ 18,650	\$ 17,254	-7.5%	\$ 19,343	12.1%	\$ 20,084	3.8%
Total	\$ 62,472	\$ 63,510	\$ 62,524	\$ 68,414	9.4%	\$ 71,071	3.9%	\$ 73,852	3.9%

Governor’s Funding Recommendations for FY 2026 and FY 2027 – Highlights

Recommended funding levels aid those pursuing select degrees and certifications. The Veterinary Medical Licensing Board and the Nursing Board assist students pursuing college degrees in these fields and the education programs attended by these students.

The Veterinary Medical Licensing Board offers a student loan repayment program for students planning to practice in underserved areas of the state. In addition, the board offers a student debt assistance program for practitioners willing to provide two years of charitable service.

The Nursing Board awards grants to nurse education programs that partner with community health agencies or healthcare facilities to increase their nursing student enrollment capacity. The Board also partners with the Department of Higher Education to make loans to students enrolled in prelicensure nurse education programs at approved institutions.

The budget maintains support for several multi-state licensure compacts that Ohio joined in the last biennium, helping to meet the Governor’s workforce priorities. These compacts allow licensed professionals in participating states to practice in Ohio without replicating the administrative burden of becoming licensed in

Ohio. This ensures that the Boards' mission to protect public health and safety is not jeopardized while allowing more professionals to practice in Ohio and further their careers. Ohio entered into compacts for dentists, dental hygienists, massage therapists, social workers, and cosmetologists in the FY 2024-2025 biennium. They join nurses, physicians, physical therapists, occupational therapists, counselors, psychologists, audiologists, and speech-language pathologists as professions that are now more easily accessible in Ohio, increasing the talent available to serve Ohio.

Recommended funding also supports a variety of programs with proven results. The Medical Board has worked closely with the Ohio Professionals Health Program to implement a new confidential monitoring program for licensees who may have substance use, mental health, or physical impairments. The program ensures patient safety while supporting nearly 300 licensees who would otherwise face significant hardship to continue practicing. The Pharmacy Board continues to operate the Ohio Automated Rx Reporting System, one of the most highly utilized prescription drug monitoring programs nationwide. The system is a powerful tool to combat the misuse and diversion of prescription drugs by collecting information on all prescriptions for controlled substances. As of July 2024, 94 percent of Ohio prescribers and 75 percent of pharmacies accessed the system. Lastly, the Chemical Dependency Professionals Board will begin certifying peer support professionals previously licensed and certified through the Department of Behavioral Health. Moving to certification by a professional licensing board will streamline the necessary professional applications, renewals, protections, benefits, and continued ethical oversight associated with peer certification.

Executive Recommendations By Line Item for FY 2026 and FY 2027

Agency	Fund	ALI	ALI Name	Actual			Estimated	Recommended			
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
ACC	4J80	889601	CPA Education Assistance	233,852	512,745	483,466	525,000	260,000	-50.5%	275,000	5.8%
ACC	4K90	889609	Operating Expenses	1,289,873	1,288,582	1,183,684	1,301,216	1,359,075	4.4%	1,400,531	3.1%
			TOTAL Accountancy Board of Ohio	1,523,725	1,801,327	1,667,150	1,826,216	1,619,075	-11.3%	1,675,531	3.5%
ARC	4K90	891609	Operating	665,847	618,890	611,451	667,469	674,000	1.0%	690,001	2.4%
			TOTAL Architects Board and Ohio Board of Landscape Architect Examiners	665,847	618,890	611,451	667,469	674,000	1.0%	690,001	2.4%
ATH	4K90	175609	Operating Expenses	325,328	317,476	334,103	345,000	367,022	6.4%	371,995	1.4%
ATH	5BW1	175610	Commission Dispositions	0	0	0	275,000	0	-100.0%	0	
			TOTAL Athletic Commission	325,328	317,476	334,103	620,000	367,022	-40.8%	371,995	1.4%
CDP	4K90	930609	Operating Expenses	824,330	838,586	914,593	1,098,720	1,337,144	21.7%	1,487,262	11.2%
CDP	5CF1	930600	Peer Support Program	0	0	0	0	292,500		30,000	-89.7%
			TOTAL Chemical Dependency Professionals Board	824,330	838,586	914,593	1,098,720	1,629,644	48.3%	1,517,262	-6.9%
CHR	4K90	878609	Operating Expenses	616,818	451,463	547,747	593,868	625,713	5.4%	639,017	2.1%
			TOTAL Ohio State Chiropractic Board	616,818	451,463	547,747	593,868	625,713	5.4%	639,017	2.1%
COS	4K90	879609	Operating Expenses	5,451,553	5,526,653	5,139,619	5,486,509	5,523,412	0.7%	5,841,066	5.8%
			TOTAL Cosmetology and Barber Board	5,451,553	5,526,653	5,139,619	5,486,509	5,523,412	0.7%	5,841,066	5.8%
CRB	4K90	865601	Operating Expenses	639,775	668,460	678,160	704,675	781,067	10.8%	821,804	5.2%
			TOTAL Ohio Motor Vehicle Repair Board	639,775	668,460	678,160	704,675	781,067	10.8%	821,804	5.2%
CSW	4K90	899609	Operating Expenses	1,814,585	1,828,946	1,744,266	2,190,000	2,161,054	-1.3%	2,291,375	6.0%
			TOTAL Counselor, Social Worker, and Marriage and Family Therapist Board	1,814,585	1,828,946	1,744,266	2,190,000	2,161,054	-1.3%	2,291,375	6.0%
DEN	4K90	880609	Operating Expenses	1,707,833	1,614,427	1,898,017	1,991,497	2,281,030	14.5%	2,372,258	4.0%
			TOTAL State Dental Board	1,707,833	1,614,427	1,898,017	1,991,497	2,281,030	14.5%	2,372,258	4.0%
DVM	5BU0	888602	Veterinary Student Loan Program	10,000	0	0	20,000	20,000	0.0%	20,000	0.0%
DVM	4K90	888609	Operating Expenses	423,991	407,356	397,823	448,000	532,551	18.9%	554,811	4.2%
DVM	5YG0	888603	Veterinarian Student Debt Assistance Program	0	0	100,000	250,000	100,000	-60.0%	100,000	0.0%
			TOTAL Veterinary Medical Licensing Board	433,991	407,356	497,823	718,000	652,551	-9.1%	674,811	3.4%
ENG	4K90	892609	Operating Expenses	1,113,152	1,092,415	1,100,250	1,281,904	1,378,866	7.6%	1,465,930	6.3%
			TOTAL State Board of Engineers and Surveyors	1,113,152	1,092,415	1,100,250	1,281,904	1,378,866	7.6%	1,465,930	6.3%
FUN	GRF	881500	Indigent Burial and Cremation Support	674,339	439,751	32,000	1,000,000	250,000	-75.0%	250,000	0.0%
FUN	4K90	881609	Operating Expenses	1,124,224	1,129,035	1,023,383	1,446,764	1,156,000	-20.1%	1,213,000	4.9%
			TOTAL State Board of Embalmers and Funeral Directors	1,798,563	1,568,785	1,055,383	2,446,764	1,406,000	-42.5%	1,463,000	4.1%
MED	5C60	883609	Operating Expenses	11,583,077	12,204,983	12,435,070	14,315,005	14,315,005	0.0%	14,891,225	4.0%
			TOTAL State Medical Board	11,583,077	12,204,983	12,435,070	14,315,005	14,315,005	0.0%	14,891,225	4.0%
NUR	4K90	884609	Operating Expenses	11,438,411	11,641,655	10,803,706	13,032,656	13,033,034	0.0%	13,491,425	3.5%
NUR	5AC0	884602	Nurse Education Grant Program	1,513,000	1,513,000	1,183,596	894,000	1,350,000	51.0%	1,350,000	0.0%
NUR	5P80	884601	Nursing Special Issues	500	0	0	500	0	-100.0%	0	
			TOTAL Board of Nursing	12,951,911	13,154,655	11,987,302	13,927,156	14,383,034	3.3%	14,841,425	3.2%
PRX	4A50	887605	Drug Law Enforcement	0	292	150	50,000	50,000	0.0%	50,000	0.0%
PRX	4K90	658605	OARRS Integration - State	250,947	388,024	205,913	492,000	207,657	-57.8%	208,860	0.6%
PRX	4K90	887609	Operating Expenses	11,728,118	12,209,874	12,153,581	13,439,300	13,773,784	2.5%	14,491,459	5.2%

Agency	Fund	ALI	ALI Name	Actual			Estimated	Recommended			
				FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
PRX	5SG0	887612	Drug Database	84,950	0	2,962,713	3,035,000	2,826,000	-6.9%	2,865,000	1.4%
PRX	5SY0	887613	Medical Marijuana Control Program	3,061,131	3,426,427	1,453,040	0	0		0	
PRX	3BC0	887604	Dangerous Drugs Database	0	0	0	0	0		0	
PRX	3CT0	887606	2008 Developing/Enhancing PMP	0	0	0	0	0		0	
PRX	3DV0	887607	Enhancing Ohio's PMP	0	0	0	0	0		0	
PRX	3EB0	887608	2008 Developing/Enhancing PMP	0	0	0	0	0		0	
PRX	3EY0	887603	Administration of PMIX Hub	0	0	0	0	0		0	
PRX	3EZ0	887610	NASPER 10	0	0	0	0	0		0	
PRX	3HD0	887614	Pharmacy Federal Grants	997,353	1,245,560	1,510,559	2,015,000	2,094,643	4.0%	2,111,622	0.8%
PRX	3HH0	658601	OARRS Integration - Federal	1,809,551	1,169,233	623,365	1,393,000	642,117	-53.9%	645,729	0.6%
PRX	3HM0	887615	Equitable Sharing Treasury	0	0	0	16,604	0	-100.0%	0	
PRX	3HN0	887616	Equitable Sharing Justice	0	0	0	109,288	0	-100.0%	0	
			TOTAL State Board of Pharmacy	17,932,050	18,439,410	18,909,321	20,550,191	19,594,201	-4.7%	20,372,670	4.0%
PSY	4K90	882609	Operating Expenses	702,994	628,150	661,137	818,089	975,010	19.2%	1,011,722	3.8%
			TOTAL State Board of Psychology	702,994	628,150	661,137	818,089	975,010	19.2%	1,011,722	3.8%
PYT	4K90	890609	Operating Expenses	1,196,772	1,208,997	1,172,020	1,417,747	1,352,852	-4.6%	1,434,859	6.1%
			TOTAL Ohio Occupational Therapy, Physical Therapy and Athletic Trainers Board	1,196,772	1,208,997	1,172,020	1,417,747	1,352,852	-4.6%	1,434,859	6.1%
SHP	4K90	123609	Operating Expenses	650,896	662,324	621,315	652,461	649,200	-0.5%	665,400	2.5%
			TOTAL State Speech and Hearing Professionals Board	650,896	662,324	621,315	652,461	649,200	-0.5%	665,400	2.5%
VPB	4K90	129609	Operating Expenses	538,930	476,212	549,551	619,684	609,659	-1.6%	668,146	9.6%
			TOTAL State Vision Professionals Board	538,930	476,212	549,551	619,684	609,659	-1.6%	668,146	9.6%
			Grand Total - Boards and Commissions	62,472,132	63,509,516	62,524,276	71,925,955	70,978,395	-1.3%	73,709,497	3.8%

Role and Overview

The Accountancy Board of Ohio is the regulatory and licensing agency for certified public accountants. The Board's mission is to protect the public interest by requiring that all persons seeking to become certified public accountants meet specific qualifications for entry into the profession, and that certified public accountants maintain competence after they are licensed. The Board oversees the administration of the certified public accountant examination and issues licenses to those who qualify. The Board requires mandatory continuing education for license renewal, mandatory registration of Ohio public accounting firms, and mandatory peer review for accounting firms that perform audits or issue financial reports. The Board also investigates, prosecutes, and disciplines licensees for violations of the accountancy law and Board rules. The Accountancy Board of Ohio has nine board members that are appointed by the Governor, each serving a seven-year term, and nine full-time staff.

More information regarding the Accountancy Board of Ohio is available at acc.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	965	979	951	992	1,101	11.0%	1,144	3.9%
510 Purchased Personal Services	8	10	10	11	11	0.0%	11	0.0%
520 Supplies and Maintenance	316	299	221	296	234	-20.9%	245	4.6%
530 Equipment	0	0	1	1	12	747.5%	0	-100.0%
550 Subsidies Shared Revenue	234	513	483	525	260	-50.5%	275	5.8%
595 Transfers and Non-Expense	0	1	0	1	1	0.0%	1	0.0%
TOTAL	1,524	1,801	1,667	1,826	1,619	-11.3%	1,676	3.5%

Role and Overview

The Ohio Architects Board and Ohio Board of Landscape Architect Examiners are two separate boards that share one budget. The Boards protect the health, safety, and welfare of the public by licensing, regulating, and enforcing the laws and rules governing the practices of architecture and landscape architecture. The Boards serve the general public; approximately 10,000 professionals, licensure candidates, individual and business firms; and students at Ohio's accredited programs of architecture which include the University of Cincinnati, Kent State University, Miami University, Bowling Green State University, and The Ohio State University. Each Board consists of five board members, and the Boards share four full-time employees.

More information regarding the Architects Board and Ohio Board of Landscape Architect Examiners is available at arc.ohio.gov and larc.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	500	475	490	509	521	2.5%	539	3.4%
510 Purchased Personal Services	18	16	10	14	15	5.7%	15	0.0%
520 Supplies and Maintenance	143	122	97	131	119	-9.2%	122	2.7%
530 Equipment	0	0	5	0	5		0	-100.0%
595 Transfers and Non-Expense	5	6	8	14	14	0.0%	14	0.0%
TOTAL	666	619	611	667	674	1.0%	690	2.4%

Role and Overview

The Athletic Commission regulates boxing, mixed martial arts, professional wrestling, kickboxing, karate, and tough person contests along with athlete agents. The Commission monitors over 1,000 licensees statewide to ensure compliance with the laws and rules of the state. The Commission has two full-time employees, one part-time employee, five voting commissioners, and two non-voting commissioners appointed by the legislature.

More information regarding the Athletic Commission is available at aco.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	273	266	268	280	297	6.2%	307	3.4%
510 Purchased Personal Services	0	10	10	5	5	0.0%	5	0.0%
520 Supplies and Maintenance	52	41	52	60	65	8.0%	60	-7.7%
530 Equipment	0	0	4	0	0		0	
550 Subsidies Shared Revenue	0	0	0	275	0	-100.0%	0	
TOTAL	325	317	334	620	367	-40.8%	372	1.4%

Role and Overview

The Chemical Dependency Professionals Board provides licensing and certification to individuals who seek to provide substance use disorder treatment services and prevention services. The Board regulates approximately 14,550 professionals who provide behavioral health prevention services and treat Ohioans who have substance use disorders or gambling disorders. The Board also endorses continuing education courses and provides higher educational institutions the opportunity to apply for curriculum endorsements, which ensures students receive the specific education needed to meet certification or license requirements. The Board consists of nine members who possess one of the Boards' licenses or prevention certificates, and two public members. The Department of Behavioral Health supports the Board's work by providing an ex-officio, nonvoting member to serve as the liaison to the Board. Staff from the Department of Behavioral Health also serve on Treatment and Prevention Committees, which inform best practices, enhance processes, and improve communication between the Board and those within the field. The Board employs eight full-time employees.

More information regarding the Chemical Dependency Professionals Board is available at ocdp.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	607	620	795	927	1,161	25.3%	1,332	14.7%
510 Purchased Personal Services	11	12	10	11	209	1,803.7%	28	-86.5%
520 Supplies and Maintenance	201	207	107	161	245	52.3%	157	-35.9%
530 Equipment	6	0	3	0	14		0	-100.0%
TOTAL	824	839	915	1,099	1,630	48.3%	1,517	-6.9%

ALI Analysis

Fund 4K90 - ALI 930609 Operating Expenses

The Chemical Dependency Professionals Board budgetary increases in FY 2026-2027 are primarily attributable to the Peer Support Certification transition from the Department of Behavioral Health to the Board starting in FY 2026.

Role and Overview

The Ohio State Chiropractic Board ensures the health, safety, and welfare of Ohio's residents through oversight and regulation of the chiropractic profession. The Board serves the general public, chiropractic patients, chiropractic interns, and chiropractors by regulating the practice of chiropractic and acupuncture performed by chiropractors who possess a Board-issued acupuncture certificate. The five-member, Governor-appointed, Board issues and renews chiropractic licenses and acupuncture certificates, registers qualified animal chiropractors, investigates complaints, and imposes disciplinary action when warranted. The Board also maintains a jurisprudence examination for chiropractic licensure, fulfills service requests, maintains up to date rules, processes public records requests, and performs administrative functions. The Board currently employs four full-time employees.

More information regarding the Ohio State Chiropractic Board is available at chirobd.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	401	355	417	480	505	5.2%	522	3.5%
510 Purchased Personal Services	31	5	6	14	16	12.9%	16	3.2%
520 Supplies and Maintenance	180	92	112	100	105	5.3%	100	-4.7%
530 Equipment	4	0	13	0	0		0	
TOTAL	617	451	548	594	626	5.4%	639	2.1%

Role and Overview

The Cosmetology and Barber Board is a multi-service agency responsible for the effective licensing, regulation, and enforcement of persons and businesses performing cosmetology and branches of cosmetology services, barbering services, and tanning services. The Board develops and administers examinations in each practice area, advanced practice area, and instruction area, providing examinations to test skills and knowledge in barbering, cosmetology, and each branch of cosmetology. The Board regulates approximately 98,900 active practicing and instructing licenses in barbering, cosmetology, and branches of cosmetology; 23,579 independent contractor licenses; 18,270 salon, barbershop, and tanning facility licenses; and 206 cosmetology school licenses. Salons, schools, tanning facilities, and individuals are regularly inspected to ensure compliance with Ohio safety and infection control standards. Persons, businesses, or schools found in violation of Ohio's standards may face disciplinary action enforced by the Board. The Board employs 41 full-time employees and 12 board members.

More information regarding the Cosmetology and Barber Board is available at cos.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	3,788	3,857	4,063	4,301	4,546	5.7%	4,759	4.7%
510 Purchased Personal Services	278	229	304	302	274	-9.1%	276	0.7%
520 Supplies and Maintenance	1,386	1,440	730	874	703	-19.5%	797	13.4%
530 Equipment	0	1	42	10	0	-100.0%	8	
TOTAL	5,452	5,527	5,140	5,487	5,523	0.7%	5,841	5.8%

Role and Overview

The Counselor, Social Worker, and Marriage and Family Therapist Board is responsible for the licensing of counselors, social workers, marriage and family therapists, art therapists, and music therapists. As part of its public protection role, the 21-member board conducts investigations of licensees, establishes continuing education requirements, and conducts continuing education audits. The Board currently employs 16 full-time employees.

More information regarding the Counselor, Social Worker, and Marriage and Family Therapist Board is available at cswmft.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,386	1,410	1,486	1,714	1,810	5.6%	1,888	4.3%
510 Purchased Personal Services	5	7	5	24	25	2.5%	25	3.0%
520 Supplies and Maintenance	424	404	232	452	323	-28.6%	375	16.1%
530 Equipment	0	7	20	0	4		4	-10.0%
TOTAL	1,815	1,829	1,744	2,190	2,161	-1.3%	2,291	6.0%

Role and Overview

The Ohio State Dental Board is responsible for enforcement of the Dental Practice Act. The Board is entrusted to protect Ohioans through legislation, licensure, education, and enforcement of laws and rules with fairness and integrity. The Board ensures those seeking dental licensure meet minimum education and training criteria to safely practice dentistry and monitors licensees to ensure compliance with the state Dental Practice Act. The Board investigates complaints against licensees who allegedly violate the laws and rules governing the profession of dentistry and takes administrative disciplinary action when warranted. The Board consists of 13 members and is supported by 12 employees.

More information regarding the State Dental Board is available at dental.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	1,239	1,207	1,552	1,628	1,878	15.4%	1,936	3.1%
510 Purchased Personal Services	14	16	35	65	65	0.0%	65	0.0%
520 Supplies and Maintenance	454	392	310	299	338	13.0%	372	10.0%
TOTAL	1,708	1,614	1,898	1,991	2,281	14.5%	2,372	4.0%

Role and Overview

The Board of Embalmers and Funeral Directors' mission is to protect consumers and regulate the funeral profession and cremation services to ensure competency and ethical behavior. The Board's main duties include licensing, regulation, enforcement, and outreach to the consumer and licensees. The Board also issues certifications for apprenticeships which provide practical educational opportunities to qualified individuals in the fields of embalming and funeral directing. The Board administers the Preneed Recovery program, which reimburses consumers who purchase preneed funeral contracts and suffer a financial loss because of licensee misconduct or misappropriation. Additionally, the Board's Indigent Burial and Cremation Support program reimburses local governments for the cost of providing burials or cremations to indigent deceased persons. The Board has seven members appointed by the Governor and eight full-time employees.

More information regarding the State Board of Embalmers and Funeral Directors is available at funeral.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	900	894	858	1,056	979	-7.3%	1,021	4.3%
510 Purchased Personal Services	0	1	1	10	2	-80.0%	2	0.0%
520 Supplies and Maintenance	223	235	164	381	175	-54.1%	190	8.6%
550 Subsidies Shared Revenue	674	440	32	1,000	250	-75.0%	250	0.0%
TOTAL	1,799	1,569	1,055	2,447	1,406	-42.5%	1,463	4.1%

Role and Overview

The State Board of Engineers and Surveyors regulates the professions of engineering and surveying in Ohio. The Board protects the health, safety, and welfare of residents by providing effective licensure and regulation of professional engineers, professional surveyors, and firms that offer engineering and surveying services to the public. These licensees are the professionals creating and building roads, bridges, buildings, water systems, and electrical systems, and helping lead the way in advancing the state's technology. This task is completed by requiring minimum educational standards, passing two national licensure exams, and completing experience requirements prior to licensure.

The Board consists of five Board members who are licensed engineering and/or surveying professionals appointed by the Governor. The Board also employs eight full-time employees who handle day-to-day operations and several professional, contracted consultants. In FY 2024, the Board had 27,954 licensed Professional Engineers and/or Professional Surveyors and 3,314 licensed companies. During the fiscal year, the Board also evaluated 1,550 applications for Professional Engineer and/or Professional Surveyor licensure and issued 1,466 new Professional Engineer and/or Professional Surveyor licenses. In addition to the individual licensure, in FY 2024, the Board received 245 new applications for company Certificate of Authorizations and issued 256 company Certification of Authorization licenses for companies to offer and provide engineering and/or surveying services in Ohio.

More information regarding the State Board of Engineers and Surveyors is available at peps.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	770	778	841	961	1,009	5.0%	1,058	4.9%
510 Purchased Personal Services	8	12	29	48	53	10.0%	58	10.0%
520 Supplies and Maintenance	327	303	220	273	312	14.5%	345	10.5%
530 Equipment	8	0	11	0	5		5	0.0%
TOTAL	1,113	1,092	1,100	1,282	1,379	7.6%	1,466	6.3%

Role and Overview

The Medical Board protects and enhances the health and safety of the public through effective medical regulation by licensing and regulating 10 different professions, accounting for more than 101,000 active license holders. The Board is composed of 12 members, nine physicians and three non-physicians, and is funded entirely by licensure and related fees. The Board's 80 full-time employees ensure licensees meet sufficient standards of education, training, practice competency, and professional ethics. The Board investigates complaints and takes disciplinary actions in cases of statutory violations. Relationships with law enforcement, assistant attorneys general, healthcare systems, and the Ohio legislature help to establish and enforce appropriate regulatory authority.

More information regarding the State Medical Board is available at med.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	9,419	9,769	10,443	12,385	12,385	0.0%	12,961	4.7%
510 Purchased Personal Services	349	446	409	400	400	0.0%	400	0.0%
520 Supplies and Maintenance	1,756	1,904	1,553	1,500	1,500	0.0%	1,500	0.0%
530 Equipment	45	86	30	30	30	0.0%	30	0.0%
590 Judgments, Settlements & Bonds	15	0	0	0	0		0	
TOTAL	11,583	12,205	12,435	14,315	14,315	0.0%	14,891	4.0%

Role and Overview

The Ohio Motor Vehicle Repair Board is the state regulatory agency responsible for overseeing the auto repair industry. The Board annually registers approximately 2,000 auto repair businesses, including collision repair facilities, auto glass businesses, airbag repair and replacement companies, window tint installation shops, and mobile auto repair businesses. The Board has seven members appointed by the Governor and currently has five full-time employees.

More information regarding the Ohio Motor Vehicle Repair Board is available at mvrboard.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	551	575	589	630	696	10.4%	728	4.6%
520 Supplies and Maintenance	89	91	89	75	85	14.2%	94	10.0%
530 Equipment	0	3	0	0	0		0	
TOTAL	639	668	678	705	781	10.8%	822	5.2%

Role and Overview

The Board of Nursing's mission is to actively safeguard the health of the public through the effective regulation of nursing care. The Board's top priorities are to efficiently license and certify nursing and other healthcare professionals and remove unsafe licensees from practice in a timely manner to protect Ohio patients. The Board regulates over 300,000 licenses and certificates including registered and practical nurses, advanced practice registered nurses, dialysis technicians, community health workers, medication aides, and volunteer nurses. The Board strives to be a leader through innovative and efficient healthcare regulation, positively impacting the wellbeing of every Ohioan. The Board employs 74 full-time employees.

More information regarding the Board of Nursing is available at nursing.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	8,388	8,284	8,656	9,875	10,803	9.4%	11,491	6.4%
510 Purchased Personal Services	639	938	691	1,001	400	-60.0%	400	0.0%
520 Supplies and Maintenance	2,326	2,402	1,390	1,908	1,780	-6.7%	1,550	-12.9%
530 Equipment	86	18	62	250	50	-80.0%	50	0.0%
550 Subsidies Shared Revenue	1,513	1,513	1,184	894	1,350	51.0%	1,350	0.0%
590 Judgments, Settlements & Bonds	0	0	4	0	0		0	
TOTAL	12,952	13,155	11,987	13,927	14,383	3.3%	14,841	3.2%

Role and Overview

The Occupational Therapy, Physical Therapy, and Athletic Trainers Board regulates the practice of occupational therapy, physical therapy, athletic training, orthotics, prosthetics, and pedorthics. Its mission is to promote and protect the health of Ohioans through effective regulation of these professions. The Board currently oversees nearly 37,000 active licenses with 10 license types. The Board has 20 members appointed by the Governor and 10 full-time employees who carry out operations.

More information regarding the Ohio Occupational Therapy, Physical Therapy and Athletic Trainers Board is available at otptat.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	848	866	927	1,018	1,127	10.7%	1,180	4.7%
510 Purchased Personal Services	7	17	7	15	15	0.0%	15	0.0%
520 Supplies and Maintenance	342	326	231	385	211	-45.1%	232	10.0%
530 Equipment	0	0	7	0	0		8	
TOTAL	1,197	1,209	1,172	1,418	1,353	-4.6%	1,435	6.1%

Role and Overview

The State Board of Pharmacy consists of nine members, including eight pharmacists, who are appointed by the Governor to four-year terms. The Board's mission is to pursue optimal standards of practice through communication, education, legislation, licensing, and enforcement. The Board licenses and regulates more than 93,000 pharmacists, pharmacy interns, pharmacy technicians, and facilities where dangerous drugs, controlled substances, and home medical equipment are purchased and stored prior to delivery to patients. The facilities licensed by the Board include: retail pharmacies, hospitals, drug wholesalers, prescriber clinics, drug manufacturers, and nursing homes. The Board investigates and presents evidence of violations of federal or state drug laws and refers them for potential criminal prosecution or administrative action. The Board also operates the Ohio Automated Rx Reporting System (OARRS), which collects data on controlled substances and two non-controlled drugs, prescriptions dispensed by pharmacies and prescribers, medical marijuana sold by licensed dispensaries, and all wholesale sales of controlled substances. The Board currently has a staff of 92 employees who carry out day-to-day operations.

More information regarding the State Board of Pharmacy is available at pharmacy.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	11,826	12,144	12,456	13,039	14,201	8.9%	14,853	4.6%
510 Purchased Personal Services	693	1,021	959	775	75	-90.3%	75	0.0%
520 Supplies and Maintenance	5,232	5,271	5,489	6,560	5,268	-19.7%	5,394	2.4%
530 Equipment	111	2	6	50	50	0.0%	50	0.0%
550 Subsidies Shared Revenue	0	0	0	126	0	-100.0%	0	
595 Transfers and Non-Expense	70	1	0	1	0	-100.0%	0	
TOTAL	17,932	18,439	18,909	20,550	19,594	-4.7%	20,373	4.0%

Role and Overview

The Ohio Board of Psychology's mission is to ensure Ohioans' access to safe and competent psychological and behavior analysis services through examination, licensing, education, and enforcement. The Board serves as Ohio's sole regulatory authority over the professions of psychology, licensed school psychology, private practice of school psychology, and applied behavior analysis. The Board regulates these professions through examinations, initial licensing, biennial license registration, enforcement, education, policy-making, and rule promulgation. The Board serves the public by ensuring that psychological and behavior analysis services are only provided by individuals who meet statutory and regulatory requirements for licensure, by conducting investigations and issuing disciplinary actions, and by providing educational and informational materials to the public, other governmental agencies, and licensees. The Board is comprised of 10 members appointed by the Governor, and is supported by five employees.

More information regarding the State Board of Psychology is available at psychology.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	591	493	551	615	766	24.7%	802	4.6%
510 Purchased Personal Services	5	19	37	30	37	21.7%	37	1.4%
520 Supplies and Maintenance	102	117	73	173	172	-0.7%	173	0.4%
530 Equipment	5	0	0	0	0		0	
TOTAL	703	628	661	818	975	19.2%	1,012	3.8%

Role and Overview

The mission of the Speech and Hearing Professionals Board is to protect consumers by regulating the practice of speech-language pathology, audiology, hearing aid dealing, fitting, and dispensing. The Board licenses approximately 12,000 audiologists, audiology aides, hearing aid dealers and fitters, conditional speech-language pathologists, speech-language pathologists, speech-language pathology aides, and trainee permits. The Board has collaborative relationships with other state agencies, such as the Departments of Education and Workforce, Health, and Medicaid, as well as other professional organizations. The Governor-appointed nine member Board and staff of four full-time employees are responsible for Board operations, licensing, investigations, and enforcement activities.

More information regarding the State Speech and Hearing Professionals Board is available at shp.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	440	450	472	493	501	1.6%	512	2.3%
510 Purchased Personal Services	8	6	9	12	26	116.7%	26	-1.9%
520 Supplies and Maintenance	203	206	140	148	121	-18.1%	123	1.7%
530 Equipment	1	0	0	0	2		5	200.0%
TOTAL	651	662	621	652	649	-0.5%	665	2.5%

Role and Overview

The Veterinary Medical Licensing Board's mission is to ensure that Ohioans are served by professional, trustworthy, and competent veterinarians and veterinary technicians. To accomplish this mission, the Board issues licenses, approves continuing education courses, investigates complaints, and provides compliance inspections of veterinary facilities. The Board employs two full-time staff to oversee and assist approximately 10,500 licensees.

More information regarding the Veterinary Medical Licensing Board is available at ovmlb.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	287	293	288	306	397	29.9%	423	6.6%
510 Purchased Personal Services	2	1	1	2	2	0.0%	2	0.0%
520 Supplies and Maintenance	135	110	108	140	134	-4.9%	129	-3.0%
530 Equipment	0	4	0	0	0		0	
550 Subsidies Shared Revenue	10	0	100	270	120	-55.6%	120	0.0%
TOTAL	434	407	498	718	653	-9.1%	675	3.4%

Role and Overview

The Vision Professionals Board is the licensing and regulatory body for more than 7,000 optometrists, opticians, and ocularists. The seven board members, including four optometrists, two opticians, and one public member are appointed by the Governor. Four full-time employees support the Board and its mission.

More information regarding the State Vision Professionals Board is available at vision.ohio.gov.

Agency's Budget by Expense Type

(In Thousands)	Actual			Estimated	Recommended			
Expense Account Category	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	% Change	FY 2027	% Change
500 Personal Services	414	345	478	531	534	0.5%	563	5.5%
510 Purchased Personal Services	1	2	1	5	5	0.0%	5	0.0%
520 Supplies and Maintenance	124	123	71	74	71	-3.9%	100	41.1%
530 Equipment	0	7	0	10	0	-100.0%	0	
TOTAL	539	476	550	620	610	-1.6%	668	9.6%

Agency Priority: A broad goal toward which a state agency strives. Agency priorities are tied to the Governor’s overall agenda. They also guide the objectives to be accomplished by the executive funding recommendations, as stated for each agency.

Appropriation: Authorization granted by the Ohio General Assembly to make expenditures and incur obligations for specific purposes. No appropriation may be made for a period greater than two years.

Appropriation Line Item (ALI), or Line Item: A six-digit numeric code (in the format xxxyyy) used to identify and account for amounts appropriated for the activities of an agency. The first three digits identify the administering agency, division, or activity responsible for the specific purpose. The last three digits indicate the specific purpose.

Balanced Budget: A budget where expenditures do not exceed the amount of cash and revenue available within each fiscal year.

Biennium: Ohio’s operating budget is enacted for two years, called a biennium, beginning on July 1 of odd-numbered years. The FY 2026-2027 operating budget biennium begins July 1, 2025, and ends June 30, 2027.

Budget: A plan for the expenditure of funds to support an agency, program, or project.

Budget Fund Group, or Fund Group: These categories are used to group similar state funds for Ohio’s budgetary reporting purposes. Funds are categorized according to their revenue sources and the purposes for which they are used.

Capital Budget: The budget for the acquisition or construction of major capital items, including land, buildings, structures, and equipment. The state capital budget biennium covers a two-year period beginning on July 1 of even-numbered years. The current FY 2025-2026 capital budget biennium began on July 1, 2024, and ends June 30, 2026. Money for capital projects is typically appropriated from funds and revenues from bond sales.

Capital Expenditure: Funds spent by state agencies from capital budget appropriations to acquire a long-term asset.

Cash: Actual balance of money available to support disbursements and appropriations. All state-dedicated purpose funds, federal funds, and bond funds must have an available cash balance to support disbursements. Agencies monitor these funds’ cash balances to ensure sufficient funds for disbursements. Agencies that receive a General Revenue Fund (GRF) appropriation are not required to monitor the GRF cash balance for disbursements, as that is a responsibility of the Office of Budget and Management.

Custodial Funds: Some funds (sometimes “account” is used in the Revised Code) are held “in the custody of the Treasurer of State” and are not a part of the state treasury. These funds are referred to as custodial funds (or accounts). A custodial fund must have specific language that establishes it outside of the state treasury.

Codified (Permanent) Law: Codified law, also known as permanent law, remains in effect until it is repealed or amended by the General Assembly. It is a law that is codified in the Revised Code. Codified law sections are usually subject to voter referendum; therefore, unless a referendum petition is filed or a bill specifies otherwise, codified law becomes effective ninety days after a bill passed by the General Assembly is filed by the Governor in the Office of the Secretary of State.

Encumbrance: Reservation of appropriation authority in the state accounting system, typically representing purchase orders and contracts entered by state agencies.

Executive Budget: The Executive Budget provides the General Assembly and the public with the Governor’s funding recommendations for the upcoming operating budget biennium. Proposed funding levels, historical spending patterns, and descriptive narratives are presented for each state agency, board, and commission. The Executive Budget also includes information about the budgeting process, revenue sources and estimates, economic forecasts, capital improvements, state funds, and special program areas. This document, which you are currently reviewing, is the Governor’s financial plan for state government and is made available on OBM’s website. The Governor’s Executive Budget is sometimes informally called the “Blue Book.”

Expenditures: Payments against appropriations that reduce the cash balance after meeting legal requirements. A fiscal year’s expenditures are payments made in that fiscal year, regardless of the state fiscal year in which the appropriations were reserved or encumbered for such payments.

Expense Account Category: A three-digit code used to categorize expenses as follows:

Personal Services (500): Payroll, including fringe benefits;

Purchased Personal Services (510): Purchased or contracted services (e.g., consultants);

Supplies & Maintenance (520): Expendable goods and supplies such as utilities, gasoline, postage, paper, pens, repairs, and travel;

Equipment (530): Durable goods such as computers, furniture, or vehicles;

Subsidies & Shared Revenue (550): Distributions made to individuals, organizations, school districts, higher education facilities, or other local government units;

Goods & Services for Resale (560): Goods or services purchased by one state agency to be sold or resold to another state agency or to the public;

Capital Items (570): Significant fixed assets such as land and buildings;

Judgments, Settlements, & Bonds (590): Payments on negotiated settlements, judgments rendered, and reparations awarded against the State of Ohio to individuals and companies;

Debt Service (591): The payment of principal, interest, and associated costs on the state's bonded indebtedness; and

Transfers & Non-Expense (595): Cash disbursements and other transactions that reduce cash resources but are not an operating expense, such as transfers between funds and tax refunds.

Fiscal Year (FY): Ohio's state fiscal year runs from July 1 to June 30. The federal fiscal year runs from October 1 to September 30. The fiscal year for most local governments is the calendar year.

Full-Time Equivalent (FTE): 2080 hours worked per year equals one FTE. For budget development purposes, OBM uses this method of calculating personnel levels. Anything less than 2080 hours per year should be counted as a proportionate percentage of an FTE (i.e., 1040 hours per year equals 0.5 FTE).

Fund: A fund is a separate fiscal and accounting entity with a self-balancing set of accounts. A fund created in the state treasury usually has one or more appropriation line items from which expenditures are made. If the fund has only one appropriation line item, the line item name is often the same as the fund name.

Fund Balance: The unencumbered cash remaining in a fund at a specified time.

Goal: The result to which a state agency is directing its efforts. Something to be accomplished in a broad way or with an outcome.

Lapse: Appropriations not encumbered or expended prior to their expiration.

Maintenance: Expenditures for expendable goods and supplies such as utilities, gasoline, postage, paper, pens, repairs, telephone service, and travel.

Objective: An aim toward which a state agency directs its effort to accomplish a stated goal. Something to be accomplished in specific, often measurable terms and that is achievable within a specific time frame.

Ohio Administrative Knowledge System (OAKS): The state enterprise resource planning system that integrates the functions of financial accounting, fixed assets, human resources, and budgeting.

Operating Budget: The budget established for the operation of a state agency or program, typically based on legislative appropriation, and completed in a two-year period beginning on July 1 of odd-numbered years.

Part-Time Permanent (PT-P): A Part-Time Permanent is defined by the Department of Administrative Services as an appointment type "4" position. PT-P appointments may be filled at varying numbers of hours per year.

Program: Generally referring to agency budget line items as described in each legislative act that includes appropriations for either an operating or a capital function of a state agency, board, or commission. Programs are implemented within the bounds set by the Ohio General Assembly in both statute and budget language.

Reappropriation: Legislative action that provides for the renewal of a prior year appropriation.

State Appropriation Limitation (SAL): A restriction that limits, with certain exceptions, GRF appropriation increases between operating biennia pursuant to section 107.033 of the Ohio Revised Code.

Tax Expenditure: A tax provision in the Ohio Revised Code that exempts, either in whole or in part, certain persons, income, goods, services, or property from the effect of taxes levied by the state provided that the provision (1) reduces or has the potential to reduce GRF revenue; (2) the persons, income, goods, services, or property exempted would have been part of a defined tax base and are not subject to an alternate tax; and (3) the provision is subject to modification or repeal by the General Assembly. Tax expenditures represent a loss of tax revenue to the state government for the purpose of encouraging certain activities or providing relief to taxpayers in designated circumstances to accomplish public policy goals. Section 5703.48 of the Ohio Revised Code requires the Department of Taxation to prepare a tax expenditure report to supplement the Governor's Executive Budget proposal.

Uncodified Law: Also known as Temporary Law, it includes appropriations, language describing the use of appropriations, and other provisions of law that are related to the implementation of the operating budget but are not codified (permanent) provisions of law. Uncodified law is found in the agency appropriation sections and in the back of the budget act after the appropriation sections. Appropriations must be made in uncodified law because an appropriation cannot be made for a longer period than two years. Therefore, codification is inappropriate (Article II, Section 22 of the Ohio Constitution). Uncodified law in the operating budget that meets the requirements of Section 1.471 of the Revised Code typically becomes effective immediately when the budget is enacted. Unless otherwise indicated in the bill, uncodified law in the operating budget expires at the end of the operating biennium. If a language item should remain in effect indefinitely, codification of the item is appropriate.



Office of Budget
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