



**Office of Budget
and Management**

2026-2027

OPERATING BUDGET

GUIDANCE





Dear Colleagues,

On behalf of Governor DeWine and the Office of Budget and Management, I appreciate the work that we have done together throughout the recent fiscal years to provide critical services to Ohioans, build our economy, and strengthen our communities, all while maintaining a balanced budget. I sincerely thank our directors, financial and policy managers, and every member of our state government team. Together, our efforts ensure that our great state is truly the Heart of it All – the best place to learn, grow, raise a family, build a business, work, and play.

As we begin planning for the upcoming FY 2026-2027 budget biennium, we must focus on the progress made and results achieved for citizens, while also taking on new challenges. This budget planning guidance will assist each of you as we plan for a continued prosperous future.

OBM continues to modernize the budget planning process to build efficiencies while focusing on data and results:

- We created a new, streamlined and reorganized budget language portal and incorporated language guidance into this planning document.
- We continue to focus on results and data and developed a new report package and template.

Thank you in advance for your work throughout the upcoming budget planning process. Please reach out to me or any member of the OBM budget staff with questions as you prepare and submit your proposals for the operating budget for FY 2026–2027. The phone numbers and email addresses of the Budget Analysts are listed on [page 34](#).

The Governor’s Policy team and OBM look forward to coordinating with you throughout the planning process.

Very respectfully yours,

A handwritten signature in blue ink that reads "Kimberly Murnieks".

Director Kimberly Murnieks
Office of Budget and Management

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PROJECTED BUDGET TIMELINE

July 19, 2024	Operating Budget Guidance released
July-August 2024	Agency training available (Budget Enterprise Application and OBM Language Portal)
September 13, 2024	Group 1 requests due – Licensing boards and commissions
September 27, 2024	Group 2 requests due – Small to mid-size agencies
October 21, 2024	Group 3 requests due – Cabinet agencies and all other executive agencies
November 1, 2024	Group 4 requests due – Legislative, judicial, and statewide elected agencies
November 2024 - January 2025	OBM reviews agency requests and works with the Governor’s Office to develop budget recommendations
February 3, 2025	Governor's Executive Budget (Blue Book) published
Mid-February 2025	Four Budget Bills introduced (Main Operating, Transportation, Bureau of Workers' Compensation, Industrial Commission)
February 2025 - June 2025*	Budget Bills move through the legislative process
March 31, 2025*	Transportation Budget Bill enacted
July 1, 2025*	New Main Operating, Bureau of Workers' Compensation, and Industrial Commission Budget Bills enacted

*Dates are subject to change.

**Please see [Appendix A](#) for budget request due dates by agency.

RESULTS-FOCUSED BUDGETING

The State of Ohio is focused on collecting data and evaluating results, both to promote continuous improvement of the services provided to our citizens, and to ensure the best return on taxpayer investments. The results-focused budgeting framework builds on our efforts to prioritize transparency and data-driven decision making, including the Ohio Checkbook and the DataOhio portal. By centering the budgeting process on results, Ohio is at the forefront of the evidence-based governance movement.

Requested new initiatives, program expansions, or increases in current service levels must be justified and documented by completing the Results-Focused Budgeting Report Package and discussed with OBM and the Governor's Office in advance of submission. The Results-Focused Budgeting Report Package must also be completed for existing Results-Focused Budgeting programs.

The Results-Focused Budgeting Report Package requires agencies to provide components of a logic model or theory of change for new or expanded programs, including a brief description of the activities of the program, along with short and long-term goals, output and outcome measures, data for those measures, and whether the program is considered evidence-based.

Agencies have a wealth of data available. 327 datasets from 108 programs currently are available on the [DataOhio portal](#) and Ohio's data infrastructure has been recognized as a leading example by [Results for America](#). Additionally, data on many outcome measures can be found through the Federal Statistical Agencies listed below. To determine if a program or initiative is evidence-based, agencies can either provide information from an agency sponsored evaluation or can search one of the many evidence clearinghouses listed below.

Agencies with questions about results-focused budgeting should consult with their OBM Budget Analyst early in the budget planning process.

Federal Statistical Agencies

There are 13 principle statistical agencies that provide essential data that can be utilized to report on outcome measures, create baselines and targets, and make comparisons to national averages, and/or other states.

- [Bureau of Economic Analysis](#) (Department of Commerce)
- [Bureau of Justice Statistics](#) (Department of Justice)
- [Bureau of Labor Statistics](#) (Department of Labor)
- [Bureau of Transportation Statistics](#) (Department of Transportation)
- [Economic Research Service](#) (Department of Agriculture)
- [National Agricultural Statistics Service](#) (Department of Agriculture)
- [National Center for Education Statistics](#) (Department of Education)
- [National Center for Health Statistics](#) (U.S. Centers for Disease Control and Prevention)
- [National Center for Science and Engineering Statistics](#) (National Science Foundation)
- [Office of Research, Evaluation, and Statistics](#) (Social Security Administration)
- [Statistics of Income](#) (Department of the Treasury)
- [U.S. Census Bureau](#) (Department of Commerce)
- [U.S. Energy Information Administration](#) (Department of Energy)

Clearinghouses for Evidence-Based Program Evaluations

Evidence-based clearinghouses classify the quality of evidence supporting individual programs or program models and are designed to be accessible to non-researchers. Clearinghouses can be a great place to start for agencies wishing to locate evidence for existing program models or identify evidence-based interventions when an agency is considering a new program. The sampling of clearinghouses listed below by policy area is designed to provide a starting point for agency staff as you engage in results-focused reviews of budget priorities. Other resources to consider include academic research institutions, peer-reviewed journals, information from other states, local pilot programs, and your own agency research and data. OBM encourages agencies to engage in additional investigation in developing budget requests. *This list is not exhaustive, and inclusion on this list should not be construed as an endorsement of the specific policies or studies identified in any clearinghouse.*

- **Social Policy Programs from Nine Clearinghouses**
 - [Results First Clearinghouse Database | The Pew Charitable Trusts](#)
- **Children, Families, and Education**
 - [Office of Planning, Research & Evaluation | U.S. Administration for Children & Families](#)
 - [Blueprints for Healthy Youth Development | University of Colorado Boulder](#)



Office of Budget and Management

- [California Evidence-Based Clearinghouse for Child Welfare | California Department of Social Services](#)
- [Maternal and Child Health Programs Digital Library | Georgetown University](#)
- [Evidence for ESSA | Johns Hopkins University](#)
- [Home Visiting Evidence of Effectiveness | U.S. Administration for Children & Families](#)
- [National Clearinghouse on Homeless Youth & Families | U.S. Administration for Children & Families](#)
- [Ohio's Evidence-Based Clearinghouse | Ohio Department of Education and Workforce](#)
- [Title IV-E Prevention Services Clearinghouse | U.S. Administration for Children & Families](#)
- [What Works Clearinghouse | U.S. Department of Education](#)

- **Health**
 - [Curated Library about Opioid Use for Decision-makers | Oregon Health & Science University](#)
 - [Evidence-Based Cancer Control Programs | U.S. National Cancer Institute](#)
 - [Evidence-Based Reports | U.S. Agency for Healthcare Research and Quality](#)
 - [Healthy People 2030 Evidence-Based Resources | U.S. Office of Disease Prevention and Health Promotion](#)
 - [The Guide to Community Preventive Services | The Public Health Foundation](#)
 - [What Works for Health | University of Wisconsin Population Health Institute](#)

- **Other Policy Areas**
 - [Clearinghouse for Labor Evaluation and Research | U.S. Department of Labor](#)
 - [Crime Solutions | U.S. National Institute of Justice](#)
 - [Model Programs Guide | U.S. Office of Juvenile Justice and Delinquency Prevention](#)
 - [Pathways to Work | U.S. Administration for Children & Families](#)
 - [Suicide Prevention Resource Center | U.S. Substance Abuse and Mental Health Services Administration](#)

REQUIRED COMPONENTS OF A BUDGET REQUEST

Agencies will complete one budget scenario that will represent the agency's total budget request for the FY 2026-2027 biennium.

OBM analysts will provide individualized budget planning parameters to each agency. Specific caps will be based on actual FY 2024 expenditure levels adjusted for payroll projections for negotiated agreements for the upcoming biennium. As always, efficiencies are encouraged, and each agency must take advantage of the opportunity that the budget process provides to identify and eliminate non-value-added processes and workloads, and to redirect resources to higher-impact priorities. Program expansions should be accompanied by corresponding reductions elsewhere in the agency's budget.

Agencies may request adjustments to specific budget caps through their budget analyst and each adjustment request will be individually analyzed. Cap adjustments to continue expenditures that were previously supported by one-time federal relief grants or by non-recurring state funds will not be accommodated.

Agency Budget Request Process

Most budget request tasks will be completed within the Budget Enterprise Application (BEA). Agencies will enter the budget request amounts by line item in the budget application, respond to the ALI and Fund Questions, and enter information that will be used in the Executive Budget document ("Blue Book"). Agency Fee Changes and the Customer Standards Survey are also entered directly into the application.

Agencies will run budget reports within the budget application and will upload documents including, but not limited to, a Cover Page, the Director's Summary Letter, the Agency Staffing Table, and the Major IT Project Worksheet in the budget application.

When all budget data has been entered and the required documents are uploaded, agencies will generate a budget request PDF within the application. The budget application will autogenerate a Table of Contents for each agency budget request. Agencies will then submit their budget request to OBM within the application. Printed copies are not required.

OBM Review Process

After agencies submit their budget request, OBM Budget Analysts will conduct a non-budgetary, technical review. If clarifying information or technical corrections are needed, the OBM analyst will notify the agency. Agencies will update their submissions with any requested changes and then submit a final budget request PDF in the budget application.

Finally, OBM will meet with agencies, conduct a thorough analysis, and prepare recommendations for consideration by the Governor’s Office.

Budget Request Components

The table below lists the required components of a budget request. These items are generated using data entered into the budget application unless otherwise noted.

Order Within Budget Request	Required Budget Request Component
1	Cover Page*
2	Table of Contents
3	Director’s Summary Letter*
4	Agency Staffing Table* (Appendix B)
5	BEA-0004 Executive Agency Budget Request -- Summary (Appendix C)
6	BEA-0002 Operating Budget Request – Detail
7	BEA-0003 Fund Activity Summary Report and Fund Questions (Appendix C and D)
8	Grants Table* (Appendix E)
9	Appropriation Line Item (ALI) Narrative (Appendix F)
10	Results-Focused Budgeting Template* (Appendix G)
11	Customer Service Standards Survey (Appendix H)
12	Agency Fee Change Worksheet* (Appendix I)
13	Major IT Project Worksheet* (Appendix J)
14	Executive Budget (Blue Book) questions

*Documents will need to be uploaded into the budget application.

Cover Page and Table of Contents

Agencies will upload a cover page into the BEA. The table of contents will be auto generated by the budget application.

Director's Summary Letter

The summary cover letter from the agency director to the OBM Director must provide a concise, high-level overview of the budget request and alignment with state priorities. The letter should focus on the agency's key budget strategies.

The length of the Director's Summary Letter should be governed by what is necessary to effectively characterize the agency's budget request. The maximum length is two pages.

Path to upload: [Reporting > Library > Operating Budget Requests > Agency Operating Budget Request Templates - Agency](#)

Agency Staffing Table

Each agency must complete one staffing table to reflect the staffing levels for Full-Time Permanent (FTP) and Part-Time Permanent (PTP) positions. The updated table is by fiscal year and the amounts for payroll in the budget request must be based on these staffing estimates. Additionally, agencies must fill out information for each position requested above their FY 2025 ceiling. The Agency Staffing Table template and instructions are found in [Appendix B](#) and in the budget application.

Path to upload: [Reporting > Library > Operating Budget Requests > Agency Operating Budget Request Templates – Agency](#).

Executive Agency Budget Request Reports

The Executive Agency Budget Request Reports, the BEA-0004 Executive Agency Budget Request – Summary and the BEA-0002 Executive Agency Budget Request – Detail, are reports in the budget application. For more information on these reports, please refer to the application Reports Summary Sheet in [Appendix C](#).

Navigation: [Reporting > Library > Shared Reports](#)

Fund Activity Summary Report (BEA-0003)

The BEA-0003 Fund Activity Summary Report is in the budget application. For more information on this report, refer to the application Reports Summary Sheet in [Appendix C](#).

Each Fund Activity Summary must reflect a projected ending cash balance (“Net Cash Balance”) equal to or greater than zero for FY 2025, FY 2026, and FY 2027. Contact your agency’s assigned OBM Budget Analyst if a fund is projected to have an ending cash balance of less than zero in any of these years.

For non-GRF funds used by more than one agency, each agency is responsible for entering their portion of revenues and expenses.

OBM will prepare the Fund Activity Statement for the Occupational and Professional Licensing Fund (Fund 4K90).

Path to run reports: [Reporting > Library > Shared Reports or Reporting > Library > Operating Budget Requests > General Resources](#)

Fund Questions and Grant Table

Fund questions and corresponding grant tables, if applicable, must be completed for each agency non-GRF fund. Responses from the FY 2024-2025 Operating Budget will automatically populate within the BEA application. Agencies must carefully review and update the responses to correspond with the FY 2026-2027 request and add information for new funds. Instructions can be found in [Appendix D](#).

Each agency that uses a shared fund must complete the required questions for their portion of the shared fund even though the BEA-0003 report will be submitted by the fund owner.

The Grant Table must be populated, when applicable, to provide information helpful in understanding an agency’s grant funding. See [Appendix E](#) for the Grant Table template and the application.

Path for data entry: [Operating Budget > Budget Request Questions > Fund Q and A tab](#)

Appropriation Line Item (ALI) Activity Questions

Responses for ALI questions will also populate with FY 2024-2025 data. Agencies must update or complete ALI activity questions in the budget application for each appropriation line item requested in FY 2026 or FY 2027 for any function other than paying debt service. The ALI Questions are available in the budget application, and instructions can be found in [Appendix E](#).

Path for data entry: Operating Budget > Budget Request Questions > ALI Q and A tab

Results-Focused Budgeting Template

To document and justify requested program expansions, new initiatives, or significant increases, each agency will complete the Results-Focused Budgeting Report Package for any new program ALI requests for new initiatives, and for priority programs identified during FY 2024-2025 budget implementation. Information on results-focused budgeting and the template is found in the results-focused section of this guidance and in [Appendix G](#).

Path to upload: Reporting > Library > Operating Budget Requests > Agency Operating Budget Request Templates – Agency.

Customer Service Standards Survey

Each agency is required to complete the Customer Service Standards Survey. See [Appendix H](#) for the specific questions of the survey and in the budget application.

Path for data entry: Operating Budget > Budget Request Questions > Customer Standards Survey tab

Agency Fee Changes

If an agency proposes a change to a current fee structure or a change in a fee amount, the agency must complete the Fee Change Worksheet in the budget application ([Appendix I](#)). This applies to each fee change, including those made in rule, and any renewal of a fee which would otherwise sunset.

Path for data entry: Operating Budget > Budget Request Questions > Fee Change Schedule tab

Major Information Technology Project Worksheet

Each agency will complete the Major Information Technology (IT) Project Worksheet. Major IT projects are defined in the Major Project Governance Policy ([OBM.Ohio.gov/areas-of-interest](https://obm.ohio.gov/areas-of-interest)) as:

- Projects with a total value expected to exceed \$5 million.
- Projects with a total value expected to exceed \$2.5 million and is determined to be high risk, the project develops or re-engineers a mission critical business process and application, or high impact, the project has a statewide impact and involves more than one agency or non-state governmental organizations.

Major IT projects are an increasing component of agencies' operating budget requests. It is vital that agencies provide as much information as possible when submitting the Major IT Project Worksheet to justify investments from limited state resources.

Please refer to the instructions provided on [Appendix J](#) to fill out the worksheet and upload it to the budget application.

Path to upload: Reporting > Library > Operating Budget Requests > Agency Operating Budget Request Templates – Agency.

Executive Budget (Blue Book) Items – Budget Enterprise Application Forms

Responses to the Blue Book sections will populate from the FY 2024-2025 Executive Budget text. Agencies must review, update, and add information based on the FY 2026-2027 agency budget request. OBM may request updates later in the process to ensure that responses correspond to the Governor's Executive Budget funding recommendations.

Role and Overview

This is a brief description of your agency's role and overview:

- Agency's mission;
- Agency's relationship with federal and local governments;
- Unique aspects of the agency; and
- Current number of filled full-time, permanent employees.

Responses must be no more than 2,000 characters.

Verify that your agency's web address is correct.

[Path for data entry: Operating Budget Data Collection > Blue Book Questions > Role and Overview tab](#)

Agency Budget Highlights

This section includes three to five highlights of what your agency will accomplish with the requested funding level.

[Path for data entry: Operating Budget Data Collection > Blue Book Questions > Agency Budget Highlights tab](#)

Agency Goals and Objectives

This must include three to five goals for the upcoming biennium. Goals must directly relate to the agency's core mission and may include a target to increase the number of citizens served, improving the results of a program, or updating major processes.

For each stated goal, your agency must have one to three objectives. Objectives are specific, measurable standards or actions that the agency intends to meet or take during the biennium to achieve each goal. For example, a program may have a goal to increase program participation to 90 percent of the eligible population. Potential objectives could include implementing three regional outreach initiatives, providing training for all customer service employees to encourage program participation in their contacts, and completing a major technology upgrade to make it easier for Ohioans to access services.

[Path for data entry: Operating Budget Data Collection > Blue Book Questions > Agency Goals and Objectives tab](#)

Results

This section includes three to five informative statistics that demonstrate results achieved with the FY 2024-2025 budget. Each of these statistics must be one to two sentences that explain the impact of the services and programs of the agency. Statistics should include both outputs and outcomes.

[Path for data entry: Operating Budget Data Collection > Blue Book Questions > Results tab](#)

Major Expenditures

Briefly describe the primary expenditures of the agency's budget by account category. This field will also pre-populate with FY 2024-2025 responses. Agencies must update information to accurately reflect current major expenditures.

[Path for data entry: Operating Budget Data Collection > Blue Book Questions > Major Funding Uses Tab](#)

SYSTEMS AND APPLICATIONS

Budget Enterprise Application (BEA)

Optional training on the Budget Enterprise Application will be provided to agencies to assist in preparing the FY 2026 – 2027 budget request. Please register for training in OhioLearn through [MyOhio.Gov](https://myohio.gov).

Additional information and job aids on how to use the application can be found at [Finsource.Ohio.gov](https://finsource.ohio.gov).

Payroll and DAS Service Charges Cost Projection Assumptions

State of Ohio Payroll Projection System (SOPPS)

The SOPPS reports provide estimates of employer costs that are calculated by individual employees (and vacant positions, if that option is selected) for the future biennium. SOPPS estimates of payroll costs are found in BI Cognos. Users need the OH_BI_SOPPS_REPORTING role to view and run the SOPPS reports in BI Cognos. This role is assigned by Agency Security Designees via the FIN Online Security Form. In addition, users need HCM access to their agencies. This access is assigned by agency human resources staff.

Navigation: [BI Cognos > Public Folders > BI Reporting Folders > BI Standard Reports > Payroll Projections > OH_BI_SOPPS_REPORTING](#).

SOPPS reports are presented in summary form with the ability to drill down to detail if needed. The reports are based on transaction level Chartfield values in the DeptID and Program Chartfields for each employee. These Chartfield values are based on actual HCM

coding for the selected pay period or the prior 26 pay periods, depending on the option selected when running the report.

The projections include OBM assumptions for FY 2026 and FY 2027 personnel costs including step and longevity increases, benefit selections and rates, and agency checkoff charge rates. Cost assumptions for fringe costs and other personnel charges used by OBM and DAS to develop the payroll projections are available in the SOPPS PAY-0006 report.

Other Payroll Assumptions

Additionally, agencies must budget for and document the costs associated with vacant positions that are planned to be filled, shift differentials, and overtime costs the agency expects to incur.

If it is necessary to use payroll assumptions or projections other than those provided in SOPPS, the agency must describe the alternative assumptions and projections in detail as a component of the ALL questions in the agency budget submission where payroll costs are impacted.

Charges

Department of Administrative Services (DAS) service charges include rent for state-owned office buildings, building lease service fees, computer and telecommunications charges, vehicles, printing, and other services provided by DAS. A list of the most recently approved rates for administrative services is found on the DAS's website ([DAS.Ohio.gov/rates](https://das.ohio.gov/rates)).

BUDGET LANGUAGE GUIDELINES

The Executive Budget covers all agency budgets, which are legislatively divided into four bills. These bills include the Main Operating Budget bill, the Transportation Budget bill, the Bureau of Workers Compensation Budget bill, and the Industrial Commission Budget bill.

Agencies may submit language requests for any of the four budget bills – suggesting changes to Ohio Revised Code statutes or temporary budget law – as part of the budgeting process. Language requests must be submitted to the OBM Language Portal at the same time as the operating budget request. Please see [page 5](#) for the Budget timeline.

OBM has a new Language Request Portal. Training for the new portal and language draft best-practices will be provided to agencies in July 2024.

Language Overview

The Ohio Constitution prohibits bills from containing more than one subject. To comply with this provision, language requests must be budget related. A request could be budget-related if it is:

- Related to expenditures or revenues;
- Required to avoid costs or penalties;
- Required to obtain federal funds; or
- Needed to implement an agency's budget.

Additionally, language requests may do the following:

- Authorize particular expenditures;
- Authorize new or changed programs for which appropriations are made;
- Prescribe requirements or formulas for expenditures associated with appropriations;
- Create new funds;
- Provide for the deposit of revenue;
- Authorize the award of grants; and/or
- Authorize the transfer of cash.

Agencies must structure each language request to cover a single issue. While a single language item may seek to amend multiple sections of law, each item should be limited to one overall issue.

OBM may ask for clarification, additional information, or redrafts from the agency. As part of the drafting process, OBM sends items to the Legislative Service Commission (LSC) for drafting. Once drafted by LSC, OBM may return the language to an agency to ensure the draft language accurately reflects the intent of the original submission. Submission to LSC for drafting does not guarantee inclusion in a budget bill.

Language issues may also arise following bill introduction, with amendments offered in the House, Senate, or in Conference Committee. Agencies will use the Language Portal to

propose amendments throughout the budget process. Specific instructions will be provided as the budget process progresses.

Budget Language Summary

Each language request must include a summary that explains the direct connection of the request to the agency's budget. The summary must explain the item's purpose, effect, costs, and relevant background information. The summary is important because it aids decision-makers in evaluating requests. Accordingly, summaries must be written for a general, non-expert audience, with no code references, technical terms, acronyms, or jargon.

Below is an example of a language request summary:

Requires the Department of Education and Workforce, in consultation with the Department of Higher Education, to adopt rules to establish an alternative military educator license for eligible military individuals. The rules shall ensure that eligible military individuals can obtain an educator license to work as a teacher in a public school on an expedited timeline. The rules shall allow eligible military individuals to apply leadership training or other military training toward requirements for college coursework, professional development, content knowledge examinations, or other licensure requirements. Temporary law requires \$3.2 million to support the Ohio Military Veteran Educators Program.

Codified (Permanent) and Uncodified (Temporary) Law

Budget bills contain two types of budget language: codified and uncodified law.

Codified (Permanent) Law will remain in effect until repealed or amended by the General Assembly. Permanent law is “codified” in the Ohio Revised Code. Agencies must draft permanent law if they desire the language to remain in effect permanently.

Uncodified (Temporary) Law is generally not intended to be permanent and therefore not contained in the Revised Code. Examples of temporary law include appropriations, language describing the use of appropriations, and other provisions that are related to budget implementation. Most temporary law immediately follows an agency's appropriations section in the operating budget bill.

Temporary law requests must be submitted to the OBM language portal as **a single item with one budget language summary**. The summary must state whether any section of the language is new, amended, or unchanged from the temporary language included in the current operating budget bill.

Temporary law that affects multiple agencies is also found at the back of the current operating budget bill, beginning in Section 503.10. If any of these sections apply to your agency, include the pertinent sections in your submission specifying if it should be continued in, amended, or excluded from the next budget bill.

A language request may include **both** permanent and temporary law components if both components address one topic and are dependent on one another. These requests can be submitted as one item. Summaries for these items are to follow the same guidance provided for permanent law requests. Additionally, the summary must clearly explain how the two components work together and why both are needed for implementation of the proposal. Please carefully consider effective dates of language provisions when submitting language. The [“Effective Dates and Ohio’s Right to Referendum”](#) section of this guidance, as well as [Appendix A](#), outline dates and other important considerations for submission.

Note: Appropriations and most temporary law are generally in effect only until the end of the biennium. If this presents a concern, please contact your OBM Budget Analyst to discuss.

Effective Dates and Ohio’s Right to Referendum

The Ohio Constitution reserves the power of referendum to the citizens of Ohio and specifies that laws passed by the General Assembly cannot go into effect until the 91st day after it is enacted, unless an exception applies. **This applies to both permanent and temporary provisions of law.** Agencies must keep this in mind when drafting and submitting language, being careful not to designate language as immediately effective **unless** the sections of law meet one of the following exceptions to the rule:

- Laws providing for **tax levies**;
- **Appropriations** for **current expenses** of the state government and state institutions;
or
- **Emergency laws** are necessary for the immediate preservation of public peace, health, or safety.

Additionally, a permanent or temporary section of law in the budget bill is effective immediately, and is not subject to referendum, if any of the following apply:

- It is an **appropriation** for current expenses;
- It **earmarks** all or a portion of an appropriation for current expenses; or
- Implementation of the section **depends upon an appropriation** for current expenses that is contained in the bill.

If language is immediately effective, then it is not subject to referendum. When drafting, consult with agency legal counsel to determine the appropriate effective date designation. Prior to introduction, OBM will also conduct a review to apply the most appropriate effective dates. The General Assembly will ultimately determine which sections will be effective immediately.

OBM Language Portal

The OBM Language Portal is completely redesigned for the FY 2026-2027 operating budget process. Using the InnovateOhio Platform style, the new portal is the single system for the submission of all budget language items. Access to the language portal will be designated to certain individuals within each agency. If access changes are necessary, please contact your OBM Budget Analyst. Highlighted improvements include:

- Authentication – The new portal uses the OH|ID authentication tool, so you may sign in using your Employee ID and password.
- Version process – The new portal implements a version process to make it easier for agencies to track language items throughout the budget process. If an agency decides to resubmit an item for stages after introduction, such as for the House or Senate, the proposed item's number will stay the same, rather than having to create a new language item.
- Submission deadlines – The portal displays the submission deadlines for each stage of the budget process (introduction, House, Senate, etc.).
- Improved Workflow – The new language portal has a two directional workflow allowing agencies and budget analysts to send items back and forth for revisions, reducing the need for communication outside of the language portal.

Attachments. Agencies must submit a single attachment for each proposed language item. The attachment must include all relevant provisions of the Revised Code and/or uncodified law, marked up in accordance with the required drafting conventions detailed in this document. Attachments must be in PDF format.

Required Language Drafting Conventions

There are a variety of language provisions that appear in the budget bill such as appropriations, earmarks, deadlines, cash transfers, the creation and abolishment of state funds, and program changes. All language items must follow the drafting conventions herein. Please contact the assigned OBM Budget Analyst with any questions.

Technical Drafting Requirements

State agencies must draft language requests according to the technical drafting requirements for permanent and temporary law as specified below. Agencies must draft language requests from the most recent version of the current law, which may include later amendments to the respective budget bill or section of Ohio Revised Code (ORC).

When drafting a language item for inclusion in the budget bill, the format of the submission will depend on whether it is editing an item already included in the bill or a new section that is not currently in the bill.

Language Items Not Already in the Budget Bill

For all new language items, agencies should first copy the full statute currently in existence from [the ORC](#) or recurring uncodified law. Then, note all markups to that section in **red font color**, to clearly delineate the changes sought, in the manner specified in the example below:

Section 126.23 Reports on state funds

The director of budget and management shall furnish to the president of the senate, the speaker of the house of representatives and the ~~legislative budget office of the~~ legislative service commission monthly reports of revenues, disbursements and expenses, transfers, lapses, ~~encumbrances~~, and balances for each fund of the state. A daily report of fiscal transactions shall be provided to the legislative budget office.

Language Items Already in the Budget Bill

Agencies will use a different drafting style to seek a change to a provision that is already included in the current version budget bill. For these changes, agencies must submit a markup of the actual text of the most recent version of the bill. Additionally, to streamline the amendment process, **all agencies must markup these PDFs using PDF XChange Editor**, in the manner described below. If an agency does not use this technique, OBM will send the request back to the agency for appropriate drafting.

Agencies must have the appropriate legal or legislative staff members review all drafts for potential conflicts with existing law or policy to ensure that all effected sections of the ORC are included in the request submission. Decision-makers require the full text to clearly understand the requested change. If a section of law is considerably lengthy, agencies should contact their assigned analyst before leaving out parts of that section.

Technical drafting requirements for permanent and temporary law include the following:

- Current law must appear in regular case, exactly as included in the ORC.
- Strikethrough the language that should be deleted. (EXAMPLE: ~~Delete~~)
- Underline new language. (EXAMPLE: New language)
 - If an agency is requesting new language to an item already in the budget bill and there is sufficient blank space on the PDF page where the change occurs, agencies should use the “Callout” tool in XChange Editor. They should type the additional language (underlined and in red font) into the text box, ensuring that the text box does not cover existing text, with the arrow pointing to the proper place for insertion (See example below).



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(2) The owner may deposit with the chief, instead of a surety bond, cash in an amount equal to the surety bond as prescribed pursuant to this section or negotiable certificates of deposit or irrevocable letters of credit, issued by any bank organized or transacting business in this state, having a cash value equal to or greater than the amount of the surety bond as prescribed pursuant to this section. Cash or certificates of deposit shall be deposited upon the same terms as those upon which surety bonds may be deposited. ~~If the owner deposits cash, the cash shall be credited to the performance cash bond refunds fund created in section 1501.04 of the Revised Code.~~ If the owner deposits certificates of deposit ~~are deposited with the chief instead of a surety bond,~~ the chief shall require the bank that issued any such certificate to pledge securities of a cash value equal to the amount of the certificate that is in excess of the amount insured by ~~any of the agencies and instrumentalities created under the "Federal Deposit Insurance Act," 64 Stat. 873 (1950), 12 U.S.C. 1811, as amended, and regulations adopted under it, including at least~~ the federal deposit insurance corporation. The securities shall be security for the repayment of the certificate of deposit.

~~Immediately upon~~ Upon a deposit of cash, certificates of deposit, or letters of credit with the chief, the chief shall ~~deliver them to the treasurer of state who shall~~ hold them in trust for the purposes for which they have been deposited.

(3) Instead of a surety bond, the chief may accept proof of financial responsibility consisting of a sworn financial statement showing a net financial worth within this state equal to twice the

If the owner deposits cash, the cash shall be credited to the performance cash bond refunds fund created in section 1501.04 of the Revised Code.

Note: For clarity, use the fund name followed by the fund number in parentheses in temporary law provisions, but use only the fund name in the permanent law drafts for new or amended sections of the ORC. Additionally, fund names are not capitalized in the ORC.

- EXAMPLE (temporary law): Occupational Licensing Regulatory Fund (Fund 4K90)
- EXAMPLE (permanent law): occupational licensing regulatory fund

The bill draft will not show temporary language with strikethroughs and underlining (unless the language amends temporary law from a bill that is concurrently effective), but it is essential to use these marks in the submission of temporary law for clarity and to aid in the evaluation and drafting processes.

Temporary Law Summary and Considerations

Agencies must consider the following when drafting and reviewing temporary language:

- **Update Transfer Information:** Agencies must update years, dates, and dollar amounts in earmarks and transfers.
- **Continuation of Earmarks:** Consider whether the earmark is applicable to the ongoing goals and objectives of the agency or if it is a one-time expenditure to a stated recipient.
- **Titles:** All sections and subsections need a capitalized title.
- **Back of the Bill:** Typically, agency-specific language should appear in the agency's appropriation section and not in the back of the bill (the section that follows all the agency appropriations). Any decision to put agency-specific language in the back of the bill must be made in consultation with OBM.

Earmarks

An earmark sets aside a portion of an appropriation for a specific purpose. When drafting language, agencies should consider the amount to expend on the stated purpose: a flat amount, a minimum amount, or a maximum amount. Agencies must ensure that the total amount earmarked does not exceed the amount appropriated in the line item. Refer to the examples below:

OPERATING EXPENSES

Of the foregoing appropriation item 370321, Operating Expenses, *up to* \$50,000 shall be used in each fiscal year for technology upgrades and improvements.

OPERATING EXPENSES

Of the foregoing appropriation item 370321, Operating Expenses, *not more than* \$50,000 shall be used in each fiscal year for technology upgrades and improvements.

In these examples, \$50,000 or less can be used for these purposes.

OPERATING EXPENSES

Of the foregoing appropriation item 370321, Operating Expenses, \$50,000 *shall be* used in each fiscal year for technology upgrades and improvements.

In this example, exactly \$50,000 must be used for these purposes.

Transfers

A transfer results in a decrease in the fund balance of the “sending” fund and a corresponding increase in the fund balance of the “receiving” fund. **Cash transfers are not expenditures and do not impact appropriations, while Intrastate Transfer Vouchers (ISTV) are expenditures and do impact appropriations.** More details about ISTVs are below.

Note: Transfer Limitations: [Ohio law](#) prohibits the transfer of cash (by ISTV or any other means) between funds or between agencies unless the transfer is for the payment of goods, services, or a service subscription or if it is otherwise authorized by law (most often through language in a budget bill).

There are three basic requirements for cash transfers:

- Language establishes authority for the transaction;
- All transfers of cash between funds in the state treasury are made through the OBM Director, though the head of another state agency may initiate the request for transfer; and
- Cash transfers between custodial funds or between a custodial fund and a state treasury fund involve the State Treasurer.

Agencies must consider the following when drafting cash transfer language:

- **Identify who will make the transfer**
 - For example, the OBM Director (generally for funds inside the state treasury)
- **Specify a date, time frame, or deadline** for making the transfer.
 - For example, “Within 30 days of the effective date of this act, or as soon as possible thereafter”
- **Specify the fund name and number of both the sending and receiving funds**
 - Place language that transfers cash between funds used by different agencies within the section for the agency that uses or “owns” the receiving fund.
- **State that “cash” is being transferred**

- **Identify the “trigger”** that will begin the transfer process.
 - For example, a request from the agency’s director

Transfers typically fall into one of the following categories:

- Transfer of cash with or without also transferring or increasing appropriations;
- Transfer by means of an ISTV;
- Transfer (of cash, appropriation, or both) to consolidate or abolish funds (which may be related to the termination or consolidation of a state agency or program within a state agency); or
- Transfer of cash from a custodial fund to a state fund.

EXAMPLE: Basic Cash Transfer

Upon request of the State Lottery Commission, the Director of Budget and Management may transfer cash from the State Lottery Fund (Fund 7044) to the Deferred Prizes Trust Fund (Fund 8710) in an amount sufficient to fund deferred prizes.

Note: Cash transfers increase the cash balance of a fund, but do not increase appropriation, unless accompanying language authorizes an appropriation increase.

Intrastate Transfer Voucher (ISTV)

Agencies may transfer cash using an ISTV. Agencies generally use ISTVs when paying another agency. Often, budget bill language will provide the authority or requirement for an agency to make a payment through ISTV.

ISTV transactions are initiated by agencies. ISTVs post as disbursements against the appropriations of the paying agencies and as revenue in the receiving agencies’ funds.

Note: ISTVs do not transfer appropriation.

EXAMPLE: ISTV Transfer

Of the foregoing appropriation item, 322508, Employment First Initiative, the Director of the Department of Developmental Disabilities shall transfer, in each fiscal year, to the Opportunities for Ohioans with Disabilities agency an amount agreed upon by the Director of the Department of Developmental Disabilities and the Executive Director of the Opportunities for Ohioans with Disabilities agency. The transfer shall be made via an intrastate transfer voucher.

Receipt of New Revenue

When an agency receives a new stream of revenue, it must deposit the revenue into the state treasury to the credit of a fund. If a specific fund is not identified for deposit of the revenue, then [Ohio Law](#) states it must be deposited in the General Revenue Fund.

Two or more agencies may also share a new revenue stream. In this case, consider how each agency's spending will be tracked. Can the revenue be deposited into an existing fund, or should an agency create a new fund?

Fund Creation

There are three ways to create a fund:

- In the **ORC**
 - Create a fund in permanent law if it is intended to exist for more than two years.
- By **Controlling Board action**
 - The Controlling Board may create a fund pursuant to [the ORC](#) to receive unanticipated revenues.
- In **temporary law**
 - An agency should request the creation of a fund that's purpose is temporary in nature (a two-year period of time) in temporary law instead of permanent law.

Fund creation language **must include all** the following:

- Identification of the **fund revenue source(s)**
 - The source of receipts to be deposited in and credited to the fund.
 - Indication whether the fund retains its **interest**. Discuss with an OBM Budget Analyst before submitting.
- **Authorized Use**
 - The authorized uses of cash in the fund and by whom.

EXAMPLE: Fund creation in the ORC

[Revised Code 4921.xx](#) There is hereby created in the state treasury the federal commercial vehicle transportation systems fund. The fund shall consist of money received from the United States department of transportation's commercial vehicle intelligent transportation systems infrastructure deployment program. The public utilities commission shall use the

fund to deploy the Ohio commercial vehicle information systems networks project and to improve safety of motor carrier operations through electronic exchange of data.

EXAMPLE: Fund Creation in Temporary Law

SECTION 387.20...MEDICAID LOCAL SALES TAX TRANSITION FUND...There is hereby created in the state treasury the Medicaid Local Sales Tax Transition Fund. The fund shall consist of money transferred to it. The fund shall be used to mitigate the effects of, and assist in the adjustment to, the reduced sales tax revenues of counties and affected transit authorities caused by the repeal of sales tax collected by Medicaid health insuring corporations on health care service transactions.

Note: Be sure to underline new temporary language in the submission. Note that temporary language does not appear underlined in the bill; rather, this drafting technique is for purposes of clarity during review.

Abolishment and Consolidation of Funds

A fund may be consolidated with another fund or abolished. An agency must abolish an obsolete fund when it is no longer needed or when it is superseded. Funds are abolished in temporary law in conjunction with the repeal or amendment of any permanent law fund creation language and removal of references to the abolished fund.

Agencies must identify any permanent law provisions referencing the fund and draft a language item repealing this language. Where necessary, redirect any revenue credited to the fund. Agencies do not need to draft fund abolishment temporary language, OBM will draft all the necessary language. However, OBM requests that agencies create an item consisting of the following information for each fund the agency wishes to close:

- Fund Name and Fund Number
- Creation Authority (Controlling Board Number, ORC, or bill number and section of the bill if created in temporary law)
- If there is a balance, where should it be transferred?
- If an agency must reestablish encumbrances, against which fund, and line item should they be reestablished?
- When should this fund be abolished?
 - This will most likely be 90 days, or a specific date beyond 90 days.
- Additional information
 - Cross references, special circumstances, etc.



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- Related language items (if removing ORC references to fund)
- Verification that the fund is no longer in use or will not be in use by the effective date of the closure and that the agency has reviewed the OHGLR015A report in FIN for any general ledger entries that would preempt closure.

GLOSSARY OF TERMS

<u>Appropriation</u>	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.
<u>Appropriation Line Item or ALI</u>	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.
<u>Biennium</u>	Ohio’s operating budget is enacted for a two-year period, called a biennium, beginning on July 1 of odd-numbered years. For example, the FY 2026-2027 biennium begins July 1, 2025, and ends June 30, 2027.
<u>Blue Book</u>	See Executive Budget.
<u>Budget Enterprise Application</u>	An online budgeting system used to develop, submit, and report on biennial operating and capital budgets. All agencies use the budget application to prepare both the numeric and narrative portions of the biennial operating budget requests.
<u>Chartfield</u>	Refers to fields on the Chart of Accounts. Chartfield values provide basic structure to categorize transactional and budget data. Primary Chartfields for budgeting are Department, Fund, Appropriation Line Item, and Account.
<u>Dedicated Purpose Fund (DPF)</u>	Dedicated Purpose is a Fund Group that consists of funds which receive specific revenues for activities conducted in accordance with the law.
<u>Executive Budget</u>	Also known as the “Blue Book,” the Executive Budget provides the legislature and the public with the Governor’s funding recommendations for the next operating biennium. Proposed funding levels, historical spending patterns, and descriptive narratives are presented for each agency. The Executive Budget also includes information about the budget process, revenue sources and estimates, economic forecasts, capital improvements, state funds, and special program areas. The document is the Executive’s financial plan for state government and is made available electronically on OBM’s website.



<u>Federal (FED)</u>	The Federal Budget Fund Group consists of funds that receive federal grants or awards. Expenditures from these funds are made in accordance with state and federal laws.
<u>Fiscal Year</u>	Ohio’s 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.
<u>Full-Time Equivalent (FTE)</u>	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 .5 FTE).
<u>Fund</u>	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.
<u>Fund Activity Summary</u>	See BEA-0003 Fund Activity Summary under BEA.
<u>Fund Group</u>	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.
<u>General Revenue Fund (GRF)</u>	The General Revenue Budget Fund Group consists of the General Revenue Fund that accounts for all financial resources except those required to be accounted for in another fund. Primary sources of revenue include personal income tax, the sales and use tax, commercial activity tax, and the public utilities tax as well as reimbursements from the federal government (which are not specifically directed to another fund) that primarily support human service programs. The law allows for broad discretion in the purposes for which the General Revenue Fund is used. For example, expenditures support education, health and human services, general government, and property tax relief.
<u>Internal Service Activity Fund (ISA)</u>	Internal Service Activity is a Fund Group that consists of funds used for operations serving other funds or departments within the state.



<p><u>Part-Time Permanent (PT-P)</u></p>	<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.</p>
<p><u>Program</u></p>	<p>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.</p>

APPENDIX A: AGENCY DUE DATES AND OBM BUDGET ANALYST ASSIGNMENT

The table below shows when each agency group must submit budget requests and their OBM budget contact. To email the OBM contact please use their first and last name in the following format
 FirstName.LastName@OBM.ohio.gov.

Group 1 – Budget request is due by September 13, 2024

ACC	Accountancy Board of Ohio	Tara Clayton
ARC	Ohio Architects Board and Ohio Landscape Architects Board	K'Yalei Harris
ATH	Athletic Commission	Luis da Cruz
CDP	Chemical Dependency Professionals Board	Mikaela Perkins
CHR	Chiropractic Board	Jason Akbar
COS	Cosmetology and Barber Board	Steve Peishel
CRB	Motor Vehicle Repair Board	Matthew Sladek
CSW	Counselor, Social Worker, and Marriage and Family Therapist Board	Mikaela Perkins
DEN	Dental Board	Maya Sattler
DVM	Veterinary Medical Licensing Board	Luis da Cruz
ENG	Engineers and Surveyors, Board of	Melissa Snider
FUN	Embalmers and Funeral Directors, Board of	Craig Rethman
MED	Medical Board	Maya Sattler
NUR	Nursing, Board of	Luis da Cruz
PRX	Pharmacy, Board of	Mikaela Perkins
PSY	Psychology, Board of	Mikaela Perkins
PYT	Occupational Therapy, Physical Therapy, and Athletic Trainers Board	Maya Sattler
SCR	Career College and Schools, Board of	Melissa Snider
SHP	Speech and Hearing Professionals Board	Jason Akbar
VPB	State Vision Professionals Board	Jason Akbar

Group 2 – Budget request is due by September 27, 2024

AIR	Air Quality Development Authority	Matthew Sladek
ART	Arts Council	Adam Damin
BTA	Tax Appeals, Board of	Chris Hall
CAC	Casino Control Commission	Patrick Sheely
CEB	Controlling Board	Jason Akbar
CIV	Civil Rights Commission	Matthew Sladek
CSV	Service and Volunteerism, Commission on	Adam Damin
EBR	Environmental Review Appeals Commission	Matthew Sladek
ELC	Elections Commission	Melissa Snider
ERB	Employment Relations Board	Steve Peishel
ETC	Broadcast Educational Media Commission	Patrick Sheely

ETH	Ethics Commission	Josephine Harders
EXP	Expositions Commission	Nathan Kolenda
FCC	Ohio Facilities Construction Commission	K'Yalei Harris
HFA	Housing Finance Agency	Chris Hall
IGO	Inspector General, Office of	Taylor Pair
LCO	Liquor Control Commission	Steve Peishel
LEC	Lake Erie Commission	Nathan Kolenda
LIB	Library Board	Patrick Sheely
MIH	Minority Health, Commission on	Maya Sattler
NAI	New African Immigrants Commission	Patrick Sheely
OCC	Consumers' Counsel, Office of the	Josephine Harders
OHS	History Connection	K'Yalei Harris
OIC	Industrial Commission	Miranda Ames
OSB	Deaf and Blind Education Services	Adam Damin
PUB	Public Defender Commission	Matthew Sladek
PWC	Public Works Commission	K'Yalei Harris
RAC	Racing Commission	Patrick Sheely
SBE	State Board of Education	Adam Damin
SPA	Commission on Hispanic/Latino Affairs	Jason Akbar
UST	Petroleum Underground Storage Tank Release Compensation Board	Josephine Harders

Group 3 – Budget request is due by October 21, 2024

ADJ	Adjutant General's Department	Patrick Sheely
AGE	Aging, Department of	Jason Akbar
AGR	Agriculture, Department of	Nathan Kolenda
BOR	Higher Education, Department of	Melissa Snider
BWC	Workers' Compensation, Bureau of	Miranda Ames
COM	Commerce, Department of	Steve Peishel
DAS	Administrative Services, Department of	Steve Peishel
DDD	Developmental Disabilities, Department of	Mikaela Perkins
DEV	Development Services Agency	Miranda Ames
DNR	Natural Resources, Department of	Nathan Kolenda
DOH	Health, Department of	Maya Sattler
DOT	Transportation, Department of	Josephine Harders
DPS	Public Safety, Department of	Josephine Harders
DRC	Rehabilitation and Correction, Department of	Matthew Sladek
DVS	Veterans Services, Department of	Maya Sattler
DYS	Youth Services, Department of	Matthew Sladek
EDU	Education and Workforce, Department of	Adam Damin
EPA	Environmental Protection Agency	Nathan Kolenda
HEF	Higher Educational Facility Commission	Melissa Snider



INS	Insurance, Department of	Steve Peishel
JFS	Job and Family Services, Department of	K'Yalei Harris
KID	Children and Youth Services, Department of	Maya Sattler
LOT	Lottery Commission	Patrick Sheely
MCD	Medicaid, Department of	Luis da Cruz
MHA	Mental Health and Addiction Services, Department of	Mikaela Perkins
OBM	Budget and Management, Office of	Tara Clayton
OOD	Opportunities for Ohioans with Disabilities	Luis da Cruz
PAY	Employee Benefits Funds	Steve Peishel
PUC	Public Utilities Commission of Ohio	Chris Hall
TAX	Taxation, Department of	Chris Hall
VTO	Veterans Organizations	Maya Sattler

Group 4 – Budget request is due by November 1, 2024

AGO	Attorney General	Taylor Pair
AUD	Auditor of State	Taylor Pair
BDP	Deposit, Board of	Taylor Pair
CLA	Claims, Court of	Taylor Pair
CSF	Sinking Fund, Commissioners of the	Taylor Pair
CSR	Capitol Square Review and Advisory Board	Adam Damin
GOV	Governor, Office of the	Tara Clayton
JCO	Judicial Conference of Ohio	Taylor Pair
JCR	Agency Rule Review, Joint Committee on	Tara Clayton
JLE	Joint Legislative Ethics Committee	Tara Clayton
JMO	Joint Medicaid Oversight Committee	Luis da Cruz
JSC	Judiciary / Supreme Court	Taylor Pair
LSC	Legislative Service Commission	Tara Clayton
PEN	Pension Subsidies	Taylor Pair
REP	Representatives, House of	Tara Clayton
SEN	Senate	Tara Clayton
SOS	Secretary of State	Taylor Pair
TOS	Treasurer of State	Taylor Pair