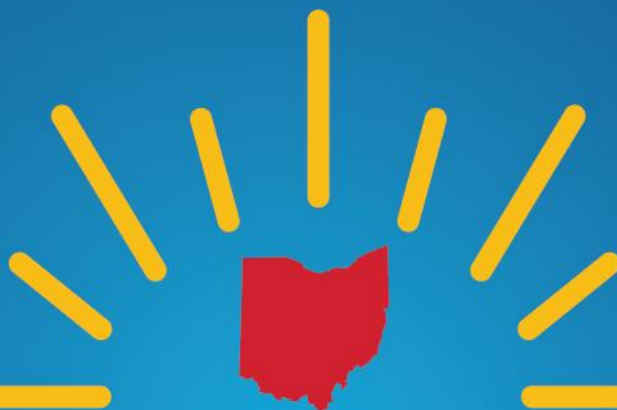


The Budget Highlights



OHIO'S TIME

BUDGET OF THE STATE OF OHIO FY 2024-2025

The State of Ohio Executive Budget
FISCAL YEARS **2024-2025**

Ohio

Mike DeWine, Governor
Jon Husted, Lt. Governor

Office of Budget
and Management

Kimberly Murnieks, Director

THE EXECUTIVE BUDGET: BOOK THREE OF THREE



**Governor Mike DeWine | State of Ohio
Budget Recommendations for
Fiscal Years 2024-2025**

**Developed by the Ohio Office of Budget and Management
Kimberly Murnieks, Director**

**Presented to the Ohio General Assembly on
January 31, 2023**



Budget Highlights

Contents

Governor Mike DeWine's Budget Letter	4
Budget Overview.....	5
Executive Recommendations by Budget Fund Group – FY 2023, FY 2024, and FY 2025	6
Total Operating All Funds Appropriations – FY 2024-2025	7
Total General Revenue Fund Appropriations – FY 2024-2025.....	8
State Only General Revenue Fund Appropriations – FY 2024-2025	9
Estimated General Revenue Fund Revenues	10
State Only Estimated General Revenue Fund Revenues	11
Expenditures and Appropriations by Agency – All Funds, FY 2023, FY 2024, and FY 2025	12
Expenditures and Appropriations by Agency – GRF Funds, FY 2023, FY 2024, and FY 2025.....	15
Actual and Estimated Revenues for the General Revenue Fund – FY 2020 to FY 2025	18
Estimated General Revenue Fund Balances – for FY 2024 and FY 2025	19



Mike DeWine
Governor
State of Ohio

Fellow Ohioans and Members of the General Assembly:

In Ohio, our people are our greatest asset. That is why this budget for fiscal years 2024 and 2025 invests in Ohioans, in our communities, and in our thriving economy.

During the past four years, we have delivered results for Ohioans -- all while keeping our fiscal house in order. Today, Ohio has historic levels of economic development, a resurgent economy, low unemployment, and the state's first AAA bond rating in more than 40 years. Ohio is in a solid financial position and has the resources today to make investments that will provide positive returns for generations.

By following the plan in this executive budget, we will ensure that Ohio leads the world into the future. Our budget is built upon the knowledge that a thriving economy- and ultimately the future of our state - starts with our children and making sure that they have a great start in life. We must continue to take steps to help them thrive in their early years, grow, and succeed, so they can live up to their God-given potential. Until now, supports for Ohio children have been scattered across departments, agencies, and offices, causing duplication and inefficiencies.

That changes with this budget. For the first time, we are bringing resources and services together in a new Department of Children and Youth.

This budget begins with our children, but it also invests in mental health, clean water, economic development, workforce development, and higher education.

With this bold, balanced budget plan, Ohio is not slowing down -- we are surging ahead. Just as President John F. Kennedy said of our nation: "[It] was not built by those who waited and rested and wished to look behind them. This country was conquered by those who moved forward."

We will move forward together. This is Ohio's time -- a time for us to focus on our vibrant future and to continue to plant the seeds of long-term success.

Very respectfully yours,

Mike DeWine
Governor

Budget Overview

Governor DeWine’s executive budget for fiscal years 2024 and 2025 is **conservatively forecast and structurally balanced**. The Governor’s plan reduces the tax burden for families with children by proposing to repeal the state sales tax on critical infant supplies like diapers, wipes, cribs, car seats, strollers, and safety equipment and proposes a \$2,500 per child state tax deduction.

Our Budget Stabilization Fund is at a historic high and will not be utilized in the upcoming biennium – in fact, the state’s savings account will continue to grow through investment earnings, providing a strong reserve in the face of national economic headwinds. The budget does not contain fee increases. Through sound financial management and careful planning focused on data and results, Ohio achieved a top **AAA credit rating** in 2023 for the first time in more than 40 years. This budget continues those **conservative practices** and Ohio citizens can be confident that **our fiscal house is in order**.

The Governor’s budget plan is carefully constructed to allocate one-time resources to one-time expenses that will provide lasting returns for long-term prosperity for all Ohioans – and to allocate recurring revenues to ongoing priorities.

The baseline General Revenue Fund (GRF) tax revenue forecast is a **moderate growth forecast** and projects **2 percent growth in FY 2024** in the face of national and global economic uncertainties and projects **5 percent growth in FY 2025**.

The “All-Funds” budget is \$103.3 billion in FY 2024, and declines to \$99.8 billion in FY 2025, as federal recovery dollars are spent on one-time supports.

Total GRF – which includes federal Medicaid reimbursements deposited to the GRF – is \$42.3 billion in FY 2024, just 3.7 percent over FY 2023, and \$44.6 billion in FY 2025, 5.4 percent over FY 2024.

State-only GRF is \$28.1 billion in FY 2024, 3.3 percent over FY 2023, and \$29.4 billion in FY 2025, 4.8 percent over FY 2024, and the largest investment of Ohio tax dollars is for K-12 education.

The Governor’s budget **begins with Ohio children**, invests in our **people and strong workforce**, supports **communities** across our great state, and advances our **thriving and innovative economy**. This is Ohio’s time, and this document highlights the DeWine-Husted Administration’s future-focused plan.



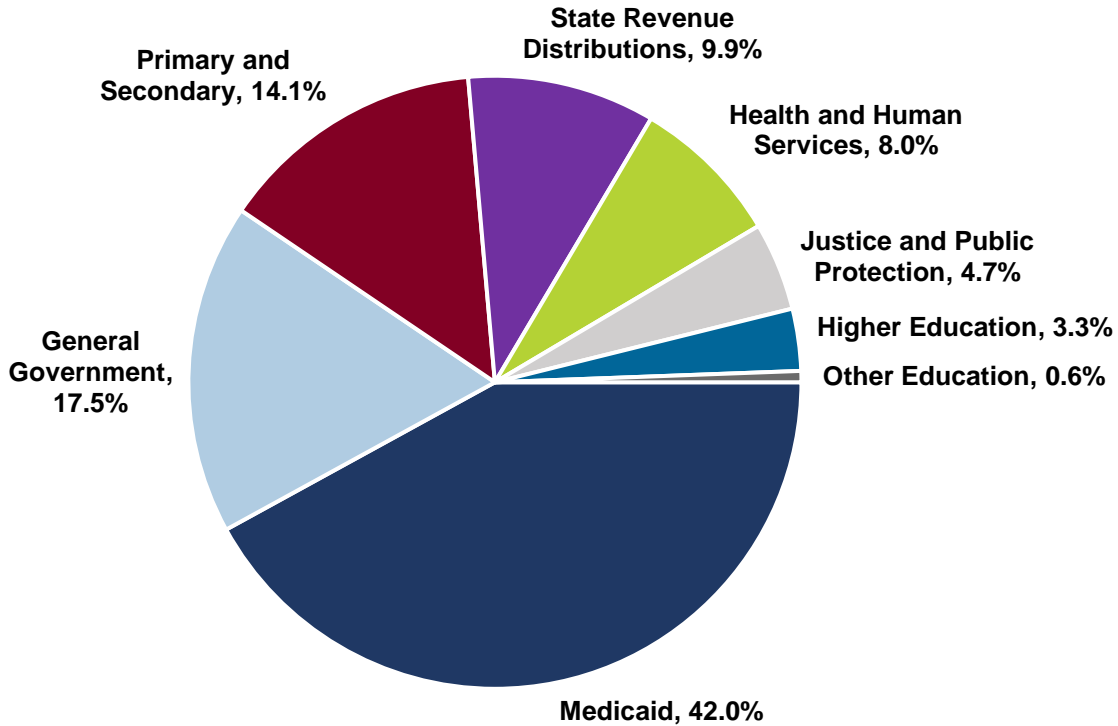
Executive Recommendations by Budget Fund Group FY 2023, FY 2024, and FY 2025

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

Budget Fund Group	FY 2023 Appropriation	FY 2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
General Revenue	\$40,787,113,173	\$42,302,541,660	3.7%	\$44,590,839,046	5.4%
Federal	\$26,609,988,316	\$25,207,457,541	-5.3%	\$23,150,900,112	-8.2%
Dedicated Purpose	\$11,990,970,111	\$10,481,452,762	-12.6%	\$9,211,618,889	-12.1%
Fiduciary Funds	\$8,853,894,177	\$10,281,796,007	16.1%	\$10,920,210,468	6.2%
Highway Operating	\$3,554,945,996	\$7,127,959,918	100.5%	\$3,898,613,921	-45.3%
Revenue Distribution Funds	\$2,602,075,288	\$2,721,587,226	4.6%	\$2,788,866,664	2.5%
State Lottery	\$1,749,426,110	\$1,903,878,841	8.8%	\$1,930,728,238	1.4%
Debt Service	\$1,350,647,046	\$1,136,327,500	-15.9%	\$1,052,237,500	-7.4%
Internal Service Activity	\$1,137,324,612	\$1,193,650,767	5.0%	\$1,223,923,559	2.5%
Highway Safety	\$599,214,301	\$620,075,000	3.5%	\$647,656,000	4.4%
Capital Funds	\$322,077,442	\$180,528,617	-43.9%	\$180,498,964	0.0%
Facilities Establishment	\$77,300,000	\$42,500,000	-45.0%	\$42,500,000	0.0%
Bond Research and Development	\$123,242,344	\$32,710,000	-73.5%	\$32,710,000	0.0%
Holding Account	\$102,715,216	\$94,601,221	-7.9%	\$96,748,162	2.3%
Total	\$99,860,934,131	\$103,327,067,060	3.5%	\$99,768,051,523	-3.4%

Source: Ohio Office of Budget and Management, January 2023

FY 2024-2025 Executive Budget All Funds Appropriations



The authority to expend resources for operations of the State of Ohio is spread across four appropriation bills, 14 budget fund groups, and well over 1,000 funds and ALIs (appropriation line items). This pie chart summarizes “all funds” appropriations by major spending category.

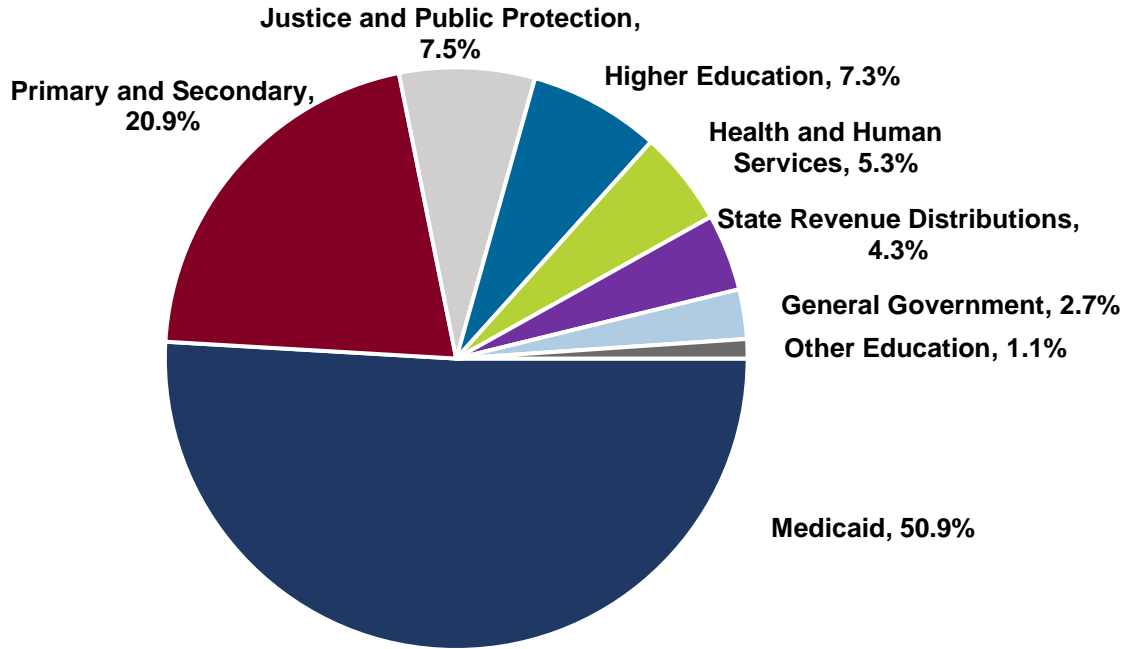
All Funds Appropriations (dollars in millions)

Function	FY 2023 Appropriation	FY 2024 Executive	% Change	FY 2025 Executive	% Change
Primary and Secondary	\$16,024	\$15,130	-5.6%	\$13,562	-10.4%
Higher Education	\$2,825	\$3,287	16.4%	\$3,359	2.2%
Other Education	\$543	\$735	35.4%	\$467	-36.5%
Medicaid	\$39,628	\$41,559	4.9%	\$43,782	5.3%
Health and Human Services	\$8,245	\$8,364	1.4%	\$7,822	-6.5%
Justice and Public Protection	\$4,652	\$4,641	-0.2%	\$4,813	3.7%
General Government	\$18,943	\$19,779	4.4%	\$15,673	-20.8%
State Revenue Distributions	\$9,001	\$9,831	9.2%	\$10,289	4.7%
Total	\$99,861	\$103,327	3.5%	\$99,768	-3.4%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2023

FY 2024-2025 Executive Budget Total General Revenue Fund Appropriations



This pie chart illustrates how the total General Revenue Fund (GRF) appropriations are split among eight functional categories which span 60 agencies. Total GRF appropriations include expenditures for the Medicaid Program, a portion of which are reimbursed by the federal government.

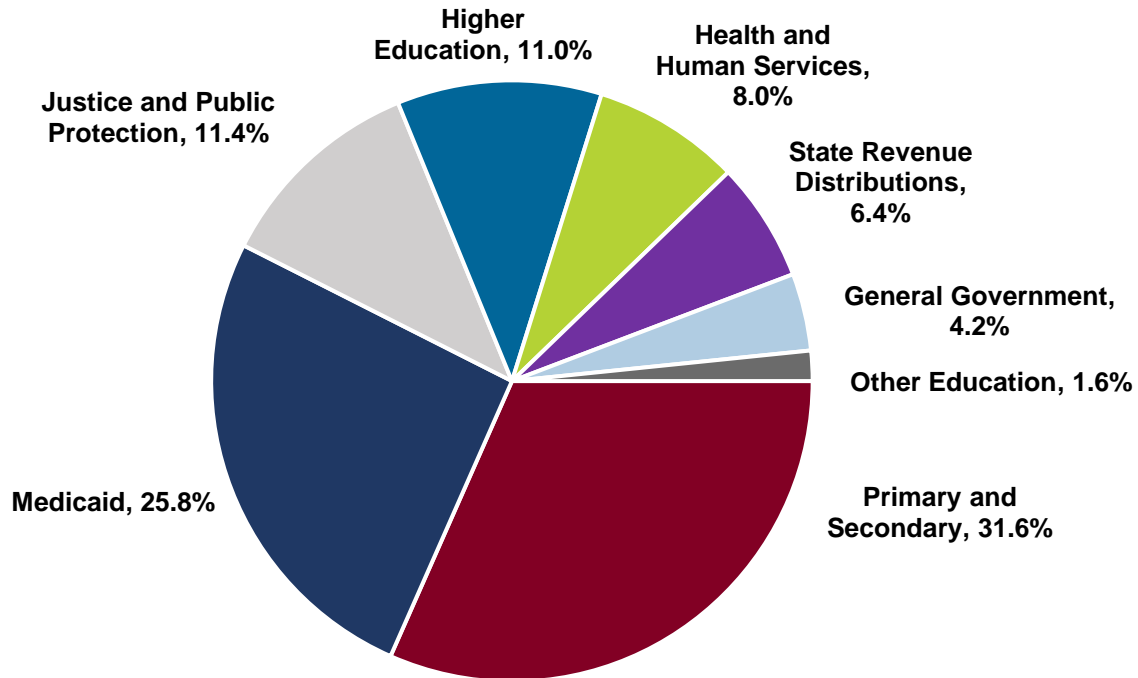
Total General Revenue Fund Appropriations (dollars in millions)

Function	FY 2023 Appropriation	FY 2024 Executive	% Change	FY 2025 Executive	% Change
Primary and Secondary	\$8,452	\$8,997	6.4%	\$9,182	2.1%
Higher Education	\$2,765	\$3,028	9.5%	\$3,300	9.0%
Other Education	\$507	\$502	-0.9%	\$433	-13.7%
Medicaid	\$20,580	\$21,257	3.3%	\$22,990	8.2%
Health and Human Services	\$1,741	\$2,271	30.4%	\$2,306	1.6%
Justice and Public Protection	\$2,935	\$3,192	8.8%	\$3,342	4.7%
General Government	\$1,954	\$1,209	-38.1%	\$1,179	-2.5%
State Revenue Distributions	\$1,854	\$1,846	-0.4%	\$1,858	0.7%
Total	\$40,787	\$42,303	3.7%	\$44,591	5.4%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2023

FY 2024-2025 Executive Budget State Only General Revenue Fund Appropriations



This pie chart illustrates how state only GRF appropriations are split among the eight functional categories after removing those appropriations supported by federal reimbursement.

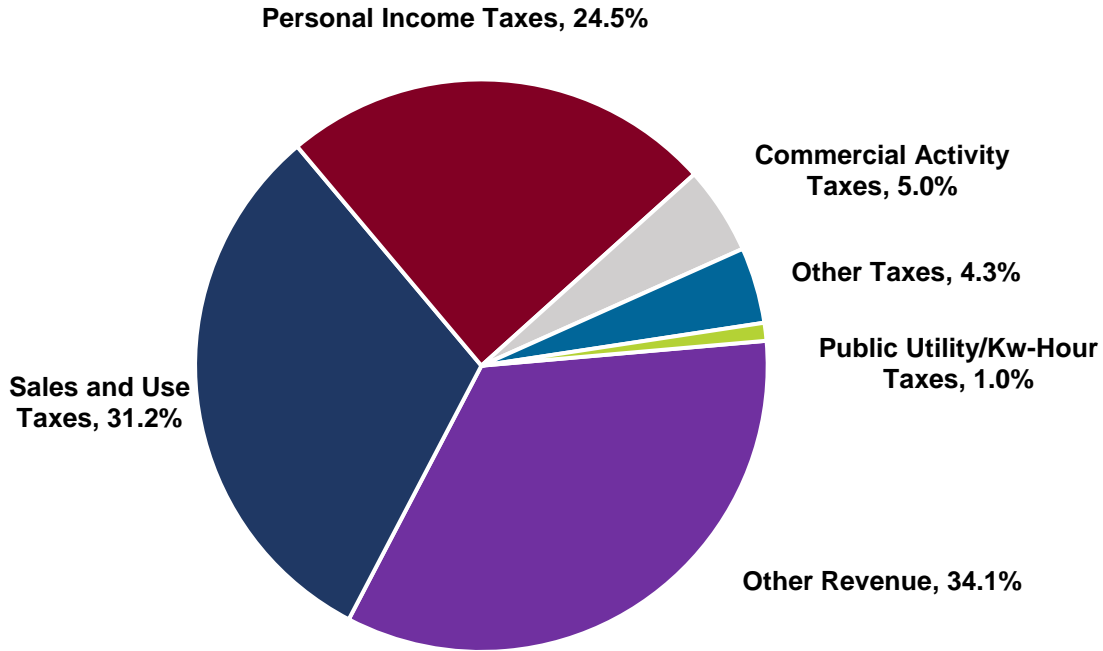
State Only General Revenue Fund Appropriations (dollars in millions)

Function	FY 2023 Appropriation	FY 2024 Executive	% Change	FY 2025 Executive	% Change
Primary and Secondary	\$8,452	\$8,997	6.4%	\$9,182	2.1%
Higher Education	\$2,765	\$3,028	9.5%	\$3,300	9.0%
Other Education	\$507	\$502	-0.9%	\$433	-13.7%
Medicaid	\$7,004	\$7,038	0.5%	\$7,818	11.1%
Health and Human Services	\$1,741	\$2,271	30.4%	\$2,306	1.6%
Justice and Public Protection	\$2,935	\$3,192	8.8%	\$3,342	4.7%
General Government	\$1,954	\$1,209	-38.1%	\$1,179	-2.5%
State Revenue Distributions	\$1,854	\$1,846	-0.4%	\$1,858	0.7%
Total	\$27,211	\$28,084	3.2%	\$29,419	4.8%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2023

FY 2024-2025 Executive Budget Estimated General Revenue Fund Revenues



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

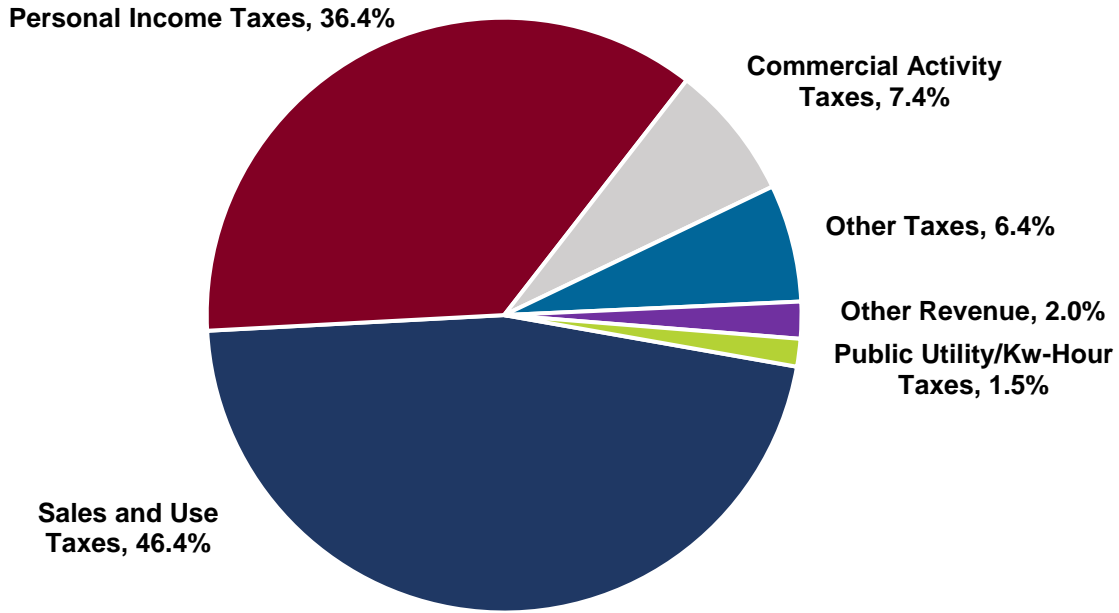
Estimated GRF Revenues (dollars in millions)

Revenue Source	FY 2023 Estimate	FY 2024 Forecast	% Change	FY 2025 Forecast	% Change
Personal Income Taxes	\$10,429	\$10,518	0.9%	\$11,307	7.5%
Sales and Use Taxes	\$13,431	\$13,656	1.7%	\$14,189	3.9%
Commercial Activity Taxes	\$2,128	\$2,174	2.2%	\$2,254	3.7%
Public Utility/Kw-Hour Taxes	\$462	\$456	-1.5%	\$447	-1.9%
Other Taxes	\$1,926	\$1,914	-0.6%	\$1,916	0.1%
Other Revenue	\$13,820	\$14,740	6.7%	\$15,642	6.1%
Total	\$42,196	\$43,458	3.0%	\$45,755	5.3%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2023

FY 2024-2025 Executive Budget State Only General Revenue Fund Revenues



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

State Only Estimated GRF Revenues (dollars in millions)

Revenue Source	FY 2023 Estimate	FY 2024 Forecast	% Change	FY 2025 Forecast	% Change
Personal Income Taxes	\$10,429	\$10,518	0.9%	\$11,307	7.5%
Sales and Use Taxes	\$13,431	\$13,656	1.7%	\$14,189	3.9%
Commercial Activity Taxes	\$2,128	\$2,174	2.2%	\$2,254	3.7%
Public Utility/Kw-Hour Taxes	\$462	\$456	-1.5%	\$447	-1.9%
Other Taxes	\$1,926	\$1,914	-0.6%	\$1,916	0.1%
Other Revenue	\$368	\$623	69.3%	\$579	-7.1%
Total	\$28,744	\$29,340	2.1%	\$30,692	4.6%

Note: Numbers may not add to total due to rounding

Source: Ohio Office of Budget and Management, January 2023

Expenditures and Appropriations by Agency All Funds, FY 2023, FY 2024, and FY 2025

State Agency	FY 2023 Appropriation	FY2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
Primary and Secondary Education					
Education, Department of	\$16,023,596,156	\$15,129,821,970	-5.6%	\$13,562,315,915	-10.4%
Total Primary and Secondary Education	16,023,596,156	15,129,821,970	-5.6%	13,562,315,915	-10.4%
Higher Education					
Higher Education, Department of [2]	\$2,825,136,492	\$3,287,231,774	16.4%	\$3,359,243,461	2.2%
Total Higher Education	2,825,136,492	3,287,231,774	16.4%	3,359,243,461	2.2%
Other Education					
Arts Council	\$21,885,698	\$22,197,895	1.4%	\$22,408,958	1.0%
Broadcast Education Media Commission	\$10,314,881	\$10,357,489	0.4%	\$10,358,689	0.0%
Career Colleges and Schools, Board of	\$532,085	\$551,000	3.6%	\$567,000	2.9%
Facilities Construction/School Facilities Comm [2]	\$436,446,833	\$620,755,840	42.2%	\$348,403,996	-43.9%
Higher Education Facilities Commission	\$12,500	\$12,500	0.0%	\$12,500	0.0%
Historical Society	\$15,559,076	\$22,945,470	47.5%	\$26,158,304	14.0%
Library Board	\$26,609,900	\$24,981,491	-6.1%	\$24,981,491	0.0%
Deaf and Blind Education Services	\$15,417,537	\$33,352,431	116.3%	\$33,741,531	1.2%
State School for The Deaf	\$16,116,250	\$0	-100.0%	\$0	N/A
Total Other Education	542,894,760	735,154,116	35.4%	466,632,469	-36.5%
Medicaid					
Aging, Department of [1]	\$13,110,773	\$17,658,859	34.7%	\$10,082,174	-42.9%
Developmental Disabilities, Department of [1]	\$4,047,872,075	\$4,260,312,666	5.2%	\$4,492,785,586	5.5%
Health, Department of [1]	\$44,656,125	\$41,587,231	-6.9%	\$41,812,005	0.5%
Education, Department of [1]	\$607,698	\$574,529	-5.5%	\$576,459	0.3%
Job and Family Services, Department of [1]	\$331,136,673	\$323,140,733	-2.4%	\$328,307,209	1.6%
Medicaid, Department of	\$35,098,497,461	\$36,910,526,667	5.2%	\$38,902,538,541	5.4%
Mental Health and Addiction Services, Department of [1]	\$92,287,160	\$5,618,364	-93.9%	\$5,650,415	0.6%
Total Medicaid	39,628,167,965	41,559,419,049	4.9%	43,781,752,389	5.3%
Health and Human Services					
Aging, Department of	\$108,836,992	\$153,401,993	40.9%	\$98,319,254	-35.9%
Workforce Insurance and Safety, Department of	\$371,733,859	\$374,528,315	0.8%	\$381,250,605	1.8%
Service and Volunteerism, Commission on	\$10,737,314	\$14,566,172	35.7%	\$14,604,781	0.3%
Developmental Disabilities, Department of [2]	\$139,628,264	\$89,976,966	-35.6%	\$83,991,966	-6.7%
Health, Department of	\$1,289,187,260	\$970,193,081	-24.7%	\$845,468,295	-12.9%
Veterans' Services, Department of [2]	\$105,866,500	\$178,745,445	68.8%	\$116,223,803	-35.0%
Job and Family Services, Department of	\$4,759,977,236	\$2,589,112,978	-45.6%	\$2,410,732,046	-6.9%
Children and Youth, Department of	\$0	\$2,287,082,875	N/A	\$2,304,399,557	0.8%
Mental Health and Addiction Services, Department of [2]	\$1,104,573,089	\$1,324,658,923	19.9%	\$1,159,701,983	-12.5%

State Agency	FY 2023 Appropriation	FY2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
Minority Health, Commission on	\$7,102,541	\$5,702,794	-19.7%	\$5,736,644	0.6%
Industrial Commission	\$47,720,225	\$55,529,266	16.4%	\$55,606,639	0.1%
Opportunities for Ohioans with Disabilities Agency	\$295,920,170	\$317,540,924	7.3%	\$343,323,342	8.1%
Hispanic-Latino Affairs, Commission on	\$992,023	\$604,000	-39.1%	\$615,000	1.8%
Veterans' Organizations	\$2,475,000	\$2,475,000	0.0%	\$2,475,000	0.0%
Total Health and Human Services	8,244,750,473	8,364,118,732	1.4%	7,822,448,915	-6.5%
Justice and Public Protection					
Adjutant General	\$56,424,736	\$59,940,760	6.2%	\$61,093,361	1.9%
Attorney General [2]	\$444,382,935	\$437,233,201	-1.6%	\$433,952,148	-0.8%
Tax Appeals, Board of	\$1,840,997	\$2,085,559	13.3%	\$2,146,907	2.9%
Civil Rights Commission	\$9,862,165	\$10,749,800	9.0%	\$11,404,800	6.1%
Court of Claims	\$5,695,993	\$4,603,356	-19.2%	\$4,787,931	4.0%
Public Safety, Department of [2]	\$1,308,129,112	\$1,048,958,071	-19.8%	\$1,073,192,501	2.3%
Rehabilitation and Correction, Department of [2]	\$2,160,881,343	\$2,330,539,100	7.9%	\$2,465,701,200	5.8%
Youth Services, Department of [2]	\$248,463,822	\$283,078,500	13.9%	\$284,013,300	0.3%
Ethics Commission	\$2,849,705	\$2,804,000	-1.6%	\$2,820,200	0.6%
Judicial Conference	\$1,670,875	\$1,809,474	8.3%	\$1,905,862	5.3%
Judiciary/Supreme Court	\$212,115,384	\$221,034,477	4.2%	\$228,485,163	3.4%
Public Defender Commission	\$199,805,338	\$237,943,000	19.1%	\$243,379,800	2.3%
Total Justice and Public Protection	4,652,122,404	4,640,779,298	-0.2%	4,812,883,173	3.7%
General Government					
Agriculture, Department of	\$173,264,280	\$192,984,100	11.4%	\$196,773,400	2.0%
Air Quality Development Authority	\$1,471,349	\$3,016,000	105.0%	\$3,119,000	3.4%
Auditor of State	\$99,475,378	\$103,458,455	4.0%	\$110,212,143	6.5%
Deposit, Board of	\$1,688,400	\$1,688,400	0.0%	\$1,688,400	0.0%
Professional Licensing Boards	\$69,220,732	\$67,764,937	-2.1%	\$66,892,478	-1.3%
Casino Control Commission	\$15,849,767	\$17,102,000	7.9%	\$17,503,000	2.3%
Controlling Board	\$5,647,983	\$7,500,000	32.8%	\$7,500,000	0.0%
Commerce, Department of	\$258,358,897	\$278,074,502	7.6%	\$274,986,728	-1.1%
Sinking Fund, Commissioners of	\$1,349,955,000	\$1,131,327,500	-16.2%	\$1,047,237,500	-7.4%
Capitol Square Review and Advisory Board	\$11,848,102	\$11,802,502	-0.4%	\$11,802,502	0.0%
Administrative Services, Department of [2]	\$888,661,563	\$959,894,284	8.0%	\$966,773,499	0.7%
Development, Department of [2]	\$4,382,782,056	\$2,162,996,271	-50.6%	\$1,202,987,713	-44.4%
Natural Resources, Department of [2]	\$616,103,154	\$655,851,354	6.5%	\$652,544,222	-0.5%
Transportation, Department of [2]	\$4,056,913,315	\$7,510,406,045	85.1%	\$4,147,060,048	-44.8%
Environmental Review Appeals Commission	\$660,756	\$693,800	5.0%	\$728,500	5.0%
Elections Commission	\$631,764	\$625,500	-1.0%	\$642,000	2.6%
Environmental Protection Agency	\$253,145,435	\$272,513,724	7.7%	\$275,549,423	1.1%
State Employment Relations Board	\$4,583,623	\$4,755,551	3.8%	\$4,628,178	-2.7%
Expositions Commission	\$69,300,614	\$112,545,000	62.4%	\$112,656,000	0.1%
Governor, Office of the	\$3,732,485	\$3,881,784	4.0%	\$3,881,784	0.0%
Housing Finance Agency	\$15,650,208	\$18,361,741	17.3%	\$18,933,489	3.1%
Inspector General, Office of	\$2,304,085	\$2,766,100	20.1%	\$2,903,000	4.9%
Insurance, Department of	\$44,415,366	\$46,366,669	4.4%	\$47,087,703	1.6%

State Agency	FY 2023 Appropriation	FY2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
Joint Committee on Agency Rule Review	\$680,000	\$610,000	-10.3%	\$620,000	1.6%
Joint Legislative Ethics Committee	\$785,000	\$785,000	0.0%	\$785,000	0.0%
Joint Committee on Medicaid Oversight	\$575,000	\$407,933	-29.1%	\$591,501	45.0%
Liquor Control Commission	\$1,051,069	\$1,227,200	16.8%	\$1,225,800	-0.1%
Lake Erie Commission	\$1,591,102	\$983,000	-38.2%	\$1,598,000	62.6%
Lottery Commission	\$407,926,110	\$427,378,841	4.8%	\$443,228,238	3.7%
Legislative Service Commission	\$52,697,926	\$42,032,202	-20.2%	\$40,782,202	-3.0%
Budget and Management, Office of	\$1,038,467,483	\$30,752,323	-97.0%	\$30,841,798	0.3%
Consumers' Counsel, Office of	\$5,813,267	\$6,313,267	8.6%	\$6,313,267	0.0%
Employee Benefits Funds	\$2,044,231,158	\$2,095,108,812	2.5%	\$2,128,289,825	1.6%
Pension Subsidies	\$35,474,000	\$35,683,000	0.6%	\$36,183,000	1.4%
Public Utilities Commission	\$81,065,040	\$80,243,854	-1.0%	\$80,404,294	0.2%
Public Works Commission [2]	\$430,892,424	\$339,243,526	-21.3%	\$342,518,960	1.0%
Racing Commission	\$30,680,893	\$33,310,497	8.6%	\$33,310,497	0.0%
House of Representatives	\$31,733,664	\$31,733,664	0.0%	\$31,733,664	0.0%
Senate	\$25,669,476	\$20,460,297	-20.3%	\$20,460,297	0.0%
Secretary of State	\$83,560,605	\$43,087,537	-48.4%	\$45,270,278	5.1%
Taxation, Department of	\$2,308,281,773	\$2,987,361,624	29.4%	\$3,219,151,421	7.8%
Treasurer of State [2]	\$33,970,310	\$33,406,110	-1.7%	\$33,406,110	0.0%
Petrol. Undergd Storage Tank Release Comp. Bd.	\$1,539,981	\$1,616,900	5.0%	\$1,638,600	1.3%
Embalmers and Funeral Directors, Board of	\$1,000,000	\$1,000,000	0.0%	\$1,000,000	0.0%
Total General Government	18,943,350,592	19,779,121,806	4.4%	15,673,443,462	-20.8%
State Revenue Distributions					
Fiduciary Collections and Distributions	\$4,240,540,000	\$5,109,651,539	20.5%	\$5,493,272,892	7.5%
General Revenue Distributions	\$1,854,000,000	\$1,845,916,000	-0.4%	\$1,857,992,000	0.7%
State Holding Funds and Internal Distributions	\$527,100,000	\$421,698,838	-20.0%	\$423,819,803	0.5%
State Revenue Subsidy and Distributions	\$2,379,275,288	\$2,454,153,938	3.1%	\$2,514,247,044	2.4%
Total State Revenue Distributions	9,000,915,288	9,831,420,315	9.2%	10,289,331,739	4.7%
Reissued Warrants	\$0	\$0	N/A	\$0	N/A
Grand Total	\$99,860,934,131	\$103,327,067,060	3.5%	\$99,768,051,523	-3.4%

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

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

Source: Ohio Office of Budget and Management, January 2023

Note: Does Not Include Capital Spending or Capital Appropriations

Expenditures and Appropriations by Agency General Revenue Fund, FY 2023, FY 2024, and FY 2025

State Agency	FY 2023 Appropriation	FY 2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
Primary and Secondary Education					
Education, Department of	\$8,452,471,665	\$8,997,342,830	6.4%	\$9,182,027,446	2.1%
Total Primary and Secondary Education	8,452,471,665	8,997,342,830	6.4%	9,182,027,446	2.1%
Higher Education					
Higher Education, Department of [2]	\$2,764,532,742	\$3,028,447,052	9.5%	\$3,300,232,296	9.0%
Total Higher Education	2,764,532,742	3,028,447,052	9.5%	3,300,232,296	9.0%
Other Education					
Arts Council	\$20,085,698	\$20,352,895	1.3%	\$20,413,958	0.3%
Broadcast Education Media Commission	\$10,225,381	\$10,346,789	1.2%	\$10,346,789	0.0%
Facilities Construction/School Facilities Comm [2]	\$427,697,932	\$412,626,827	-3.5%	\$340,098,168	-17.6%
Historical Society	\$15,399,076	\$22,785,470	48.0%	\$25,998,304	14.1%
Library Board	\$5,180,060	\$5,439,063	5.0%	\$5,439,063	0.0%
Deaf and Blind Education Services	\$13,330,742	\$30,214,631	126.7%	\$30,634,214	1.4%
State School for The Deaf	\$14,621,112	\$0	-100.0%	\$0	N/A
Total Other Education	506,540,001	501,765,675	-0.9%	432,930,496	-13.7%
Medicaid					
Aging, Department of [1]	\$5,323,163	\$5,668,859	6.5%	\$4,762,174	-16.0%
Developmental Disabilities, Department of [1]	\$755,409,046	\$786,931,489	4.2%	\$867,100,007	10.2%
Education, Department of [1]	\$312,198	\$324,529	3.9%	\$326,459	0.6%
Health, Department of [1]	\$4,372,956	\$4,587,231	4.9%	\$4,812,005	4.9%
Job and Family Services, Department of [1]	\$100,496,532	\$103,135,707	2.6%	\$108,203,812	4.9%
Medicaid, Department of	\$19,712,003,329	\$20,354,748,769	3.3%	\$22,003,452,372	8.1%
Mental Health and Addiction Services, Department of [1]	\$1,587,246	\$1,618,364	2.0%	\$1,650,415	2.0%
Total Medicaid	20,579,504,470	21,257,014,948	3.3%	22,990,307,244	8.2%
Health and Human Services					
Aging, Department of	\$17,388,347	\$22,617,506	30.1%	\$22,678,169	0.3%
Developmental Disabilities, Department of [2]	\$61,001,972	\$46,075,000	-24.5%	\$43,390,000	-5.8%
Health, Department of	\$125,393,807	\$118,779,613	-5.3%	\$122,239,326	2.9%
Hispanic-Latino Affairs, Commission on	\$476,360	\$479,000	0.6%	\$490,000	2.3%
Job and Family Services, Department of	\$936,145,709	\$562,196,232	-39.9%	\$551,784,966	-1.9%
Children and Youth, Department of	\$0	\$802,097,881	N/A	\$809,862,836	1.0%
Mental Health and Addiction Services, Department of [2]	\$515,383,118	\$621,819,733	20.7%	\$651,662,793	4.8%
Minority Health, Commission on	\$5,137,050	\$5,667,794	10.3%	\$5,701,644	0.6%
Opportunities for Ohioans with Disabilities Agency	\$19,827,829	\$27,226,137	37.3%	\$32,420,759	19.1%
Service and Volunteerism, Commission on	\$540,890	\$685,106	26.7%	\$693,988	1.3%
Veterans' Organizations	\$2,475,000	\$2,475,000	0.0%	\$2,475,000	0.0%
Veterans' Services, Department of [2]	\$57,338,046	\$60,428,154	5.4%	\$62,879,670	4.1%
Total Health and Human Services	1,741,108,128	2,270,547,156	30.4%	2,306,279,151	1.6%

State Agency	FY 2023 Appropriation	FY 2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
Justice and Public Protection					
Adjutant General	\$11,852,572	\$14,349,875	21.1%	\$14,714,049	2.5%
Attorney General [2]	\$114,784,568	\$185,183,469	61.3%	\$181,302,916	-2.1%
Civil Rights Commission	\$6,760,846	\$6,963,000	3.0%	\$7,172,000	3.0%
Court of Claims	\$5,156,633	\$4,024,854	-21.9%	\$4,190,824	4.1%
Ethics Commission	\$2,191,365	\$2,288,900	4.5%	\$2,305,100	0.7%
Judicial Conference	\$1,116,066	\$1,192,621	6.9%	\$1,231,753	3.3%
Judiciary/Supreme Court	\$197,771,168	\$206,748,336	4.5%	\$214,244,544	3.6%
Public Defender Commission	\$151,373,197	\$175,912,300	16.2%	\$183,349,100	4.2%
Public Safety, Department of [2]	\$122,480,904	\$101,502,864	-17.1%	\$99,082,000	-2.4%
Rehabilitation and Correction, Department of [2]	\$2,087,798,799	\$2,226,874,100	6.7%	\$2,362,036,200	6.1%
Tax Appeals, Board of	\$1,840,997	\$2,085,559	13.3%	\$2,146,907	2.9%
Youth Services, Department of [2]	\$232,028,483	\$265,056,700	14.2%	\$269,911,100	1.8%
Total Justice and Public Protection	2,935,155,598	3,192,182,578	8.8%	3,341,686,493	4.7%
General Government					
Administrative Services, Department of [2]	\$158,804,574	\$199,919,150	25.9%	\$188,935,738	-5.5%
Agriculture, Department of	\$54,656,405	\$51,805,500	-5.2%	\$53,030,300	2.4%
Air Quality Development Authority	\$0	\$1,000,000	N/A	\$1,000,000	0.0%
Auditor of State	\$32,077,420	\$35,143,388	9.6%	\$36,423,514	3.6%
Budget and Management, Office of	\$4,308,573	\$4,502,924	4.5%	\$4,592,399	2.0%
Capitol Square Review and Advisory Board	\$6,750,596	\$6,750,596	0.0%	\$6,750,596	0.0%
Development, Department of [2]	\$746,827,697	\$155,564,866	-79.2%	\$137,574,866	-11.6%
Elections Commission	\$404,044	\$415,500	2.8%	\$432,000	4.0%
Embalmers and Funeral Directors, Board of	\$1,000,000	\$1,000,000	0.0%	\$1,000,000	0.0%
Environmental Protection Agency	\$9,135,482	\$13,864,712	51.8%	\$13,907,712	0.3%
Environmental Review Appeals Commission	\$660,756	\$693,800	5.0%	\$728,500	5.0%
Expositions Commission	\$363,750	\$380,000	4.5%	\$380,000	0.0%
Governor, Office of the	\$3,095,179	\$3,218,986	4.0%	\$3,218,986	0.0%
House of Representatives	\$30,250,000	\$30,250,000	0.0%	\$30,250,000	0.0%
Inspector General, Office of	\$1,479,085	\$1,941,100	31.2%	\$2,078,000	7.1%
Joint Committee on Agency Rule Review	\$680,000	\$610,000	-10.3%	\$620,000	1.6%
Joint Committee on Medicaid Oversight	\$575,000	\$407,933	-29.1%	\$591,501	45.0%
Joint Legislative Ethics Committee	\$625,000	\$625,000	0.0%	\$625,000	0.0%
Legislative Service Commission	\$52,687,926	\$42,022,202	-20.2%	\$40,772,202	-3.0%
Natural Resources, Department of [2]	\$173,263,436	\$175,006,130	1.0%	\$171,582,093	-2.0%
Pension Subsidies	\$35,474,000	\$35,683,000	0.6%	\$36,183,000	1.4%
Public Works Commission [2]	\$370,300,000	\$277,600,000	-25.0%	\$276,900,000	-0.3%
Secretary of State	\$14,108,392	\$13,090,000	-7.2%	\$13,590,000	3.8%
Senate	\$25,209,179	\$20,000,000	-20.7%	\$20,000,000	0.0%
State Employment Relations Board	\$4,340,463	\$4,421,423	1.9%	\$4,466,029	1.0%
Taxation, Department of	\$58,389,210	\$60,295,930	3.3%	\$60,684,643	0.6%
Transportation, Department of [2]	\$156,749,992	\$65,514,636	-58.2%	\$66,514,636	1.5%
Treasurer of State [2]	\$11,584,409	\$7,598,645	-34.4%	\$6,552,205	-13.8%
Total General Government	1,953,800,568	1,209,325,421	-38.1%	1,179,383,920	-2.5%

State Agency	FY 2023 Appropriation	FY 2024 Executive Recommendations	% Change	FY 2025 Executive Recommendations	% Change
State Revenue Distributions					
General Revenue Distributions	\$1,854,000,000	\$1,845,916,000	-0.4%	\$1,857,992,000	0.7%
Total State Revenue Distributions	1,854,000,000	1,845,916,000	-0.4%	1,857,992,000	0.7%
Reissued Warrants	\$0	\$0	N/A	\$0	N/A
Grand Total	\$40,787,113,173	\$42,302,541,660	3.7%	\$44,590,839,046	5.4%

[1] For these agencies, Medicaid related lines are included in the Medicaid category; non-Medicaid lines are included in each agency's respective category.

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

Source: Ohio Office of Budget and Management, January 2023

Note: Does Not Include Capital Spending or Capital Appropriations

Actual and Estimated Revenues for the General Revenue Fund FY 2020 to FY 2025 (dollars in millions)

Revenue Source	Actuals					Estimates					
	FY 2020	FY 2021	% Chg	FY 2022	% Chg	FY 2023	% Chg	FY 2024	% Chg	FY 2025	% Chg
Tax Revenue											
Auto Sales and Use	1,502.7	1,856.6	23.5%	1,949.0	5.0%	2,003.0	2.8%	1,997.0	-0.3%	2,047.0	2.5%
Non-Auto Sales and Use	9,183.0	10,334.0	12.5%	11,080.6	7.2%	11,428.4	3.1%	11,658.5	2.0%	12,141.9	4.1%
Subtotal Sales and Use	10,685.8	12,190.6	14.1%	13,029.6	6.9%	13,431.4	3.1%	13,655.5	1.7%	14,188.9	3.9%
Personal Income	7,881.3	10,201.3	29.4%	10,752.2	5.4%	10,428.6	-3.0%	10,517.9	0.9%	11,306.8	7.5%
Corporate Franchise	-0.4	6.0	-1472.1%	0.7	-87.9%	0.0	-100.0%	0.0	N/A	0.0	N/A
Financial Institutions Tax	214.9	226.4	5.3%	202.8	-10.4%	233.0	14.9%	230.0	-1.3%	235.0	2.2%
Commercial Activity Tax	1,671.7	1,666.8	-0.3%	1,995.5	19.7%	2,127.7	6.6%	2,174.0	2.2%	2,254.3	3.7%
Petroleum Activity Tax	8.7	3.9	-55.5%	9.3	138.4%	13.5	45.5%	11.0	-18.5%	11.5	4.5%
Public Utility	141.0	124.7	-11.6%	156.3	25.4%	179.8	15.0%	176.2	-2.0%	179.7	2.0%
Kilowatt Hour Tax	331.8	298.2	-10.1%	291.4	-2.3%	282.5	-3.1%	279.3	-1.1%	266.9	-4.4%
Natural Gas Consumption	59.7	70.1	17.3%	69.0	-1.5%	72.5	5.0%	72.0	-0.7%	72.0	0.0%
Foreign Insurance	305.1	324.4	6.3%	328.4	1.2%	344.8	5.0%	353.4	2.5%	362.2	2.5%
Domestic Insurance	303.0	309.7	2.2%	312.6	0.9%	323.6	3.5%	334.9	3.5%	346.6	3.5%
Business and Property	0.4	0.4	3.3%	0.4	-1.9%	0.4	-1.0%	0.4	0.0%	0.4	0.0%
Cigarette	913.0	926.9	1.5%	884.6	-4.6%	817.9	-7.5%	791.5	-3.2%	766.7	-3.1%
Alcoholic Beverage	53.6	59.9	11.6%	61.7	3.1%	62.0	0.4%	62.0	0.0%	62.0	0.0%
Liquor Gallonage	53.4	57.6	8.0%	57.9	0.5%	58.0	0.1%	59.0	1.7%	60.0	1.7%
Estate	0.1	0.1	-10.0%	0.1	-7.9%	0.0	-100.0%	0.0	N/A	0.0	N/A
Total of Tax Revenue	22,623.2	26,466.9	17.0%	28,152.5	6.4%	28,375.7	0.8%	28,717.2	1.2%	30,113.0	4.9%
Non-Tax Revenue											
Earnings on Investments	131.4	57.0	-56.6%	52.8	-7.4%	90.0	70.5%	165.0	83.3%	150.0	-9.1%
Licenses and Fees	66.6	88.4	32.7%	99.2	12.2%	100.0	0.8%	100.0	0.0%	100.0	0.0%
Other Income	92.7	96.5	4.1%	175.3	81.7%	159.2	-9.2%	34.2	-78.5%	15.0	-56.1%
Interagency Transfers	28.7	12.4	-56.9%	225.9	1723.5%	13.9	-93.8%	13.9	0.0%	13.9	0.0%
Total of Non-Tax Revenue	319.4	254.3	-20.4%	553.2	117.6%	363.1	-34.4%	313.1	-13.8%	278.9	-10.9%
Transfers											
BSF Transfer	0.0	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Transfers In - Other	81.0	97.8	20.7%	57.1	-41.6%	5.0	-91.2%	310.0	6100.0%	300.0	-3.2%
Transfers In - Temporary	0.0	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A	0.0	N/A
Total Transfers	81.0	97.8	20.7%	57.1	-41.6%	5.0	-91.2%	310.0	6100.0%	300.0	-3.2%
Total Sources Excl. Federal Grants	23,023.6	26,818.9	16.5%	28,762.8	7.2%	28,743.8	-0.1%	29,340.3	2.1%	30,691.9	4.6%
Federal Grants	10,482.0	12,727.2	21.4%	11,897.3	-6.5%	13,451.9	13.1%	14,117.4	4.9%	15,062.8	6.7%
Total Sources	33,505.7	39,546.1	18.0%	40,660.2	2.8%	42,195.7	3.8%	43,457.6	3.0%	45,754.7	5.3%

**Estimated General Revenue Fund Balances
For FY 2024 and FY 2025
(dollars in millions)**

FY 2024	
FY 2024 Beginning Unencumbered Balance	6,006.3
Plus FY 2024 Revenues and Transfers into the GRF	43,457.7
Total Sources Available for Expenditure and Transfer	<u>49,463.9</u>
Less Recommended FY 2024 Appropriations	42,302.5
Less GRF Transfers Out	<u>6,277.0</u>
Total Uses	48,579.5
Estimated FY 2024 Ending Balance	884.4
FY 2025	
Estimated FY 2025 Beginning Balance	884.4
Plus Estimated FY 2025 Revenues and Transfers into the GRF	45,754.8
Total Sources Available for Expenditure and Transfer	<u>46,639.2</u>
Less Recommended FY 2025 Appropriations	44,590.8
Less GRF Transfers Out	<u>1,499.1</u>
Total Uses	46,089.9
Estimated FY 2025 Ending Balance	549.3

Source: Ohio Office of Budget and Management, January 2023



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