

Introduction

Each year, the Ohio Legislative Service Commission (LSC) produces the *State Spending by County* report for the members and staff of the General Assembly. Using data provided to LSC by state agencies and the Ohio Administrative Knowledge System (OAKS), this report provides a picture of how state funds are distributed among Ohio's 88 counties. The FY 2015 report shows the funds disbursed by 42 state agencies for programs and projects in each county between July 1, 2014 and June 30, 2015.

The report focuses on two types of expenditures made by state agencies: **subsidy** and **capital**. Operating expenditures, such as payroll and purchased personal services, are excluded from this report. Of the two categories of spending included herein, the **subsidy** category consists primarily of (a) state payments to Medicaid providers and for other public assistance programs, (b) funding for schools and institutions of higher education, (c) moneys distributed to political subdivisions to offset or supplement the costs of certain public services, and (d) loans and grants for economic development. The **capital** category contains disbursements for the acquisition, construction, or improvement of physical assets such as land, buildings, and infrastructure.

This report classifies state subsidy and capital disbursements into six functional categories based on agency responsibilities. These categories are (1) Education, (2) General Government, (3) Health and Human Services, (4) Justice and Corrections, (5) Revenue Distribution, and (6) Transportation and Infrastructure. Spending reported under the Revenue Distribution category consists of state tax revenues and other receipts distributed to local governments according to statutory formulas.¹

This report consists of two sections. Section 1 summarizes agencies' FY 2015 spending by county. It includes tables listing and ranking the total and per capita spending in each county, as well as a map of per capita spending by county. Per capita spending amounts are based on population figures from 2013 U.S. Bureau of Economic Analysis estimates. Also included in Section 1 is a table showing statewide spending for each of the six functional categories described above. Section 2 of the report contains 88 individual tables, sorted alphabetically by county, detailing agencies' FY 2015 spending in each county. Each table breaks the spending data into subsidy and capital disbursement components and presents the data by agency within each functional category. The report may be viewed on the "Publications" page of LSC's website (www.lsc.ohio.gov/publications) under "Staff Research Reports."

¹ Note that distributions to local governments for road and bridge projects, which, prior to FY 2013, were included in the Revenue Distribution category (for distributions made from motor fuel tax revenue) or the Justice and Corrections category (for distributions made from vehicle registration revenue passed through the Department of Public Safety), are in this report reflected in the Transportation and Infrastructure category under "Highway Distributions to Local Governments."