

# Greenbook

## LBO Analysis of Enacted Budget

### Department of Administrative Services

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Attachments:

DAS Appropriation Spreadsheet

DAS (PAY) Appropriation Spreadsheet

# LBO Greenbook

## Department of Administrative Services

### Quick look...

- The budget includes total appropriations of \$935.8 million in FY 2026 and \$804.4 million in FY 2027 to support Department of Administrative Services (DAS) operations.
  - Funding for DAS's information technology functions account for 60.7% (\$1.1 billion) of the total appropriations for the biennium.
  - Funding from the GRF totals \$232.2 million for the biennium.
  - Debt service payments account for 62.3% (\$144.6 million) of the total GRF amount.
- DAS employed a staff of 746 people as of August 2025, 728 of whom were full-time permanent employees.

Fund Group	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
General Revenue	\$146,711,970	\$140,672,442	\$108,325,833	\$123,902,404
Dedicated Purpose	\$16,702,323	\$20,227,319	\$28,350,314	\$26,506,749
Internal Service Activity	\$670,677,459	\$735,451,284	\$797,545,289	\$652,297,010
Fiduciary	\$1,407,218	\$806,189	\$1,590,000	\$1,640,000
Total	\$835,498,970	\$897,157,234	\$935,811,436	\$804,346,163
% change	--	7.4%	4.3%	-14.05%
GRF % change	--	-4.1%	-23.0%	14.4%

### Overview

#### Agency overview

The Department of Administrative Services (DAS) is responsible for providing state agencies with services pertaining to information technology systems, personnel, the procurement of goods and services, real estate, collective bargaining, and equal opportunity. Over 86% of the agency's operating budget comes from fees that state agencies pay for these services. The remaining portion comes from the GRF.

DAS consists of three primary divisions, as well as the Office of Collective Bargaining and the Office of Information Technology (OIT). The General Services Division provides procurement, real estate, printing, mail, fleet management, and records management services throughout state government. The Human Resources Division handles matters related to personnel administration, including benefits and payroll, for state agencies. The Administrative Support Division provides general administrative, communication, and management services to DAS as a whole. The Office of Collective Bargaining provides for the central administration and negotiation

of labor contracts for all state agencies that employ members of a bargaining unit. OIT oversees the state's information technology infrastructure.

## **Appropriation summary**

H.B. 96 provides DAS with a total appropriation of \$935.8 million in FY 2026 and \$804.3 million in FY 2027. Internal Service Activity (ISA) funds account for the largest share of DAS appropriations. These funds receive revenue from charges assessed to state agencies and DAS divisions for the services they receive from DAS. In all, ISA funds account for 83.3% (\$1.4 billion) of DAS's total appropriations for the FY 2026-FY 2027 biennium. GRF funding for DAS provides a further 13.4% (\$232.2 million). The remaining funding (3.3%) is provided through Dedicated Purpose funds and Fiduciary funds.

## Budget highlights

### Transfer of the Ohio Benefits Program

H.B. 96 requires the transfer of responsibility for the Ohio Benefits Program (OBP) from the Department of Administrative Services (DAS) to the Department of Jobs and Family Services (JFS). OBP is an integrated enterprise solution supporting state and county operations for benefits enrollment and eligibility determination. The system is used to confirm eligibility for programs including Medicaid, the Supplemental Nutrition Assistance Program (SNAP), and Temporary Assistance for Needy Families (TANF). As currently structured, OBP is supported by the Ohio Benefits Fund (Fund 5WU0) which receives revenue from charges assessed to JFS, the Department of Children and Youth, and the Department of Medicaid. Under H.B. 96, OBP would continue to be supported by Fund 5WU0 but under the JFS budget. For the FY 2026-FY 2027 biennium, H.B. 96 provides nearly \$152.0 million for OBP in FY 2026 under Fund 5WU0 ALI 100672, Ohio Benefits in the DAS budget, and \$169.0 million in FY 2027 under Fund 5WU0 ALI 6006C2, Ohio Benefits under the JFS budget.

In addition to the transfer of fiscal responsibility for OBP, H.B. 96 authorizes the Director of Budget and Management to make necessary accounting changes and allows for the transfer of employees who primarily work on administering the program from DAS to JFS.

### Next Generation 9-1-1 access fee

The bill increases the monthly Next Generation 9-1-1 access fee from 40¢ to 60¢ and repeals a provision under current law that would lower the monthly Next Generation 9-1-1 access fee to 25¢ beginning October 1, 2025. Under continuing law, the fee is applied to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and VoIP devices, and used to support the development of the state's Next Generation 9-1-1 system. This change will likely result in tens of millions of dollars in additional annual revenue deposited to the various funds that support the system.

Collected fees are deposited to the following four funds: (1) 72% to the 9-1-1 Government Assistance Fund (Fund 7094), (2) 25% to the Next Generation 9-1-1 Fund (Fund 7093), (3) 2% to the 9-1-1 Program Fund (Fund 5NM0), and (4) 1% to the 9-1-1 Administrative Fund (Fund 5BP0). Fund 7094 is used by the Department of Taxation to disburse funds to counties to help defray their costs on the 9-1-1 system. Fund 7093 is used by the DAS to administer the state's core 9-1-1 system. Fund 5NM0 is used by DAS to support the Statewide Emergency Services Internet Protocol Network Steering Committee, which administers the state's 9-1-1 system, and Fund 5BP0 is used by the Department of Taxation to pay the administrative costs of collecting and disbursing each county's share of the collected amounts.

Next Generation 9-1-1 is a system comprised of hardware, software, data, and operational policies and procedures to process all types of emergency calls including nonvoice (e.g., text or multimedia messages), acquire and integrate additional data useful to call routing and handling, and deliver the calls, messages, and data to the appropriate public safety answering point (PSAP).

## Ohio Digital Academy

Originally introduced under H.B. 33 of the 135<sup>th</sup> General Assembly, the main operating budget for the FY 2024-FY 2025 biennium, H.B. 96 continues the Ohio Digital Academy to generate high-tech workforce capacity and serve the state in advanced technology and cybersecurity needs. Under H.B. 96, DAS would select candidates for the Academy and set compensation rates for those candidates. Additionally, H.B. 96 allows DAS to reimburse candidates for tuition expenses for coursework, certifications, and other necessary expenses prior to acceptance in the program which are directly attributable to the targeted skills of the program and if completed within one year prior to the bill's effective date. H.B. 96 earmarks \$1.2 million over the biennium for this initiative under Professional Development Fund (Fund 5L70) ALI 100610, Professional Development.

## Vetoed items

### State-owned real property study

The Governor partially vetoed provisions added by the House that require DAS to analyze all real property owned or leased by the state. The House provision would have required DAS to biennially conduct a comprehensive study of all real property owned or leased by the state or a state agency and to create a report on the nature of the property, its value, cost of maintenance, current and potential usage, square footage, and whether it is owned, rented, or leased. Under the Governor's veto, the required details regarding the nature of the study and report are somewhat softened, requiring DAS only to study the real estate and report on the nature of the property.

### Flag display on state-owned property

H.B. 96 prohibits a state agency or any entity that manages the grounds or buildings under the control of a state agency, except for the Ohio Statehouse and its grounds, from displaying on the grounds or building any flag except for the official state flag, the United States flag, or the POW/MIA flag. The bill also allowed a flag containing the official logo of a state agency that has been approved by the Governor or the Governor's designee. While the Governor's veto left this provision largely intact, language regarding the official logo of a state agency was stricken, thus allowing a flag approved by the Governor or the Governor's designee to be flown on a state building or grounds.

### State employee work location

The Governor vetoed provisions in H.B. 96 that would have generally prohibited state employees from working from their place of residence but left intact a provision that makes state employee work locations not subject to future collective bargaining agreements that hold state employee work location policies to prevail over a conflicting provision in future collective bargaining agreements.

## **Limits on cash transfers for debt service payments**

The Governor vetoed provisions that would have limited cash transfers from the GRF to the Major Information Technology Purchases Fund (Fund 4N60) and the OAKS Support Organization Fund (Fund 5EB0) of amounts collected for statewide indirect costs attributable to debt service for certain IT systems. The bill would have limited any cash transfer from the GRF to Fund 4N60 for this purpose to \$2.0 million per fiscal year and from the GRF to Fund 5EB0 to \$1.25 million in each fiscal year.



# Analysis of FY 2026-FY 2027 budget

## Introduction

This section provides an analysis of the funding for each appropriation line item (ALI) in the Department of Administrative Services (DAS) and the Employee Benefits Fund (PAY) sections of H.B. 96. Funds and ALIs provided in the PAY section are used by DAS to administer payroll deductions as well as health care and other benefit programs for all state employees.

For organizational purposes, ALIs included in the DAS and PAY sections of the budget are grouped into five major categories based on their funding purposes. The analysis for an ALI with a lower category or subcategory designation will appear before that for an ALI with a higher category or subcategory designation. That is, the analysis for an ALI with a category designation of C1:8 will appear before the analysis for an ALI with a category designation of C2:1 and the analysis for an ALI with a category designation of C1:3 will appear before the analysis for an ALI with a category designation of C1:8.

To aid the reader in locating each ALI in the analysis, the following table shows the category in which each ALI has been placed, listing the ALIs in order within their respective fund groups and funds. This is the same order the ALIs appear in the DAS section of the budget bill.

In the analysis, each appropriation item's expenditures for FY 2025 and appropriations for FY 2026 and FY 2027 are listed in a table. Following the table, a narrative describes how the appropriation is used and any changes affecting the appropriation. If the appropriation is earmarked, the earmarks are listed and described.

Categorization of DAS & PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget				
Fund	ALI	ALI Name	Category	
General Revenue Fund Group				
GRF	100413	EDCS Lease Rental Payments	C4:1	Debt Service Payments
GRF	100414	MARCS Lease Rental Payments	C4:2	Debt Service Payments
GRF	100415	OAKS Lease Rental Payments	C4:3	Debt Service Payments
GRF	100416	STARS Lease Rental Payments	C4:4	Debt Service Payments
GRF	100447	Administrative Buildings Lease Rental Bond Payments	C4:5	Debt Service Payments
GRF	100456	State IT Services	C1:2	Information Technology
GRF	100459	Ohio Business Gateway	C1:1	Information Technology
GRF	100469	Aronoff Center Building Maintenance	C2:2	General Services
GRF	130321	State Agency Support Services	C2:1	General Services
Dedicated Purpose Fund Group				
4K90	100673	Ohio Professionals Licensing System	C2:11	General Services
5AB1	100674	Next Generation 911	C1:10	Information Technology
5L70	100610	Professional Development	C3:4	Administration, Human Resources, and Collective Bargaining

Categorization of DAS & PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget				
Fund	ALI	ALI Name	Category	
5NM0	100663	911 Program	C1:9	Information Technology
5V60	100619	Employee Educational Development	C3:5	Administration, Human Resources, and Collective Bargaining
7093	100675	Next Generation 9-1-1	C1:11	Information Technology
Internal Service Activity Fund Group				
1120	100616	DAS Administration	C3:1	Administration, Human Resources, and Collective Bargaining
1170	100644	General Services Division – Operating	C2:5	General Services
1220	100637	Fleet Management	C2:9	General Services
1250	100622	Human Resources Division – Operating	C3:2	Administration, Human Resources, and Collective Bargaining
1250	100657	Benefits Communication	C3:3	Administration, Human Resources, and Collective Bargaining
1300	100606	Risk Management Reserve	C2:8	General Services
1320	100631	DAS Building Management	C2:3	General Services
1330	100607	IT Services Delivery	C1:3	Information Technology
2100	100612	State Printing	C2:6	General Services
2290	100630	IT Governance	C1:7	Information Technology
2290	100640	Consolidated IT Purchases	C2:7	General Services
4270	100602	Investment Recovery	C2:10	General Services
4N60	100617	Major IT Purchases	C1:4	Information Technology
5C20	100605	MARCS Administration	C1:8	Information Technology
5EB0	100635	OAKS Support Organization	C1:6	Information Technology
5EB0	100656	OAKS Updates and Developments	C1:6	Information Technology
5KZ0	100659	Building Improvement	C2:4	General Services
5LJ0	100661	IT Development	C1:5	Information Technology
5PC0	100665	Enterprise Applications	C1:12	Information Technology
5WU0	100672	Ohio Benefits	C1:14	Information Technology
Fiduciary Fund Group				
5UH0	100670	Enterprise Transactions	C1:13	Information Technology
Employee Benefits Funds (PAY)				
1240	995673	Payroll Deductions	C5:1	Employee Benefits Funds
8050	995675	Commuter Benefits	C5:2	Employee Benefits Funds
8060	995666	Accrued Leave Fund	C5:3	Employee Benefits Funds
8070	995667	Disability Fund	C5:4	Employee Benefits Funds

Categorization of DAS & PAY Appropriation Line Items for Analysis of FY 2026-FY 2027 Budget				
Fund	ALI	ALI Name	Category	
8080	995668	State Employee Health Benefit Fund	C5:5	Employee Benefits Funds
8090	995669	Dependent Care Spending Account	C5:6	Employee Benefits Funds
8100	995670	Life Insurance Investment Fund	C5:7	Employee Benefits Funds
8110	995671	Parental Leave Benefit Fund	C5:8	Employee Benefits Funds
8130	995672	Health Care Spending Account	C5:9	Employee Benefits Funds

## Category 1: Information Technology

ALIs in the Information Technology category fund DAS's oversight of the state's information technology infrastructure and policies. This includes a support structure for managing technology acquisition, policy, planning, and project management that is used by the state's agencies, boards, and commissions. Altogether, the 15 ALIs in this category account for 60.6% (\$1.1 billion) of the budget for DAS over the biennium. The vast majority of this funding is supported by user charges, although there is a GRF component and some federal grant funding.

### C1:1: Ohio Business Gateway (ALI 100459)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100459, Ohio Business Gateway	\$11,436,755	\$14,325,421	\$14,368,107
% change	--	25.3%	0.3%

This ALI provides funding to support the Ohio Business Gateway (OBG). OBG is a cooperative effort, incorporating state agencies and political subdivisions that allows private entities to file and pay various taxes and fees through one centralized online access point. Businesses can file various forms and submit payments electronically. The Gateway processes millions of transactions worth billions of dollars each year. It hosts over one million business accounts and active users for businesses and third-party administrators. Additionally, the Gateway supports businesses and many payroll companies representing the businesses with a bulk filing feature that allows them to submit large numbers of transactions in a single file for Ohio Department of Taxation employer withholding taxes. Revenues collected through OBG on behalf of other agencies, such as the Department of Taxation, are deposited directly into the funds of those agencies. No fees are charged for the operation or use of the site.

### C1:2: State IT Services (ALI 100456)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100456, State IT Services	\$770,736	\$978,412	\$1,512,297
% change	--	26.9%	54.6%

This ALI funds personnel and miscellaneous costs associated with, the Ohio Geographically Reference Information Program (OGRIP), the state's public website applications, and other miscellaneous IT functions.

### **C1:3: IT Services Delivery (ALI 100607)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1330 ALI 100607, IT Services Delivery	\$188,944,817	\$194,935,390	\$197,374,206
% change	--	3.2%	1.3%

This ALI, the largest appropriation item in this category, making up 37.2% (\$392.3 million) of total information technology appropriations for the FY 2026-FY 2027 biennium, is supported by billings charged to state agencies for services provided. The ALI provides substantial funding for many of the state's IT-related functions, including the state's telephone and data networks, as well as maintenance of various other mainframe and open platform operating systems.

### **C1:4: Major IT Purchases (ALI 100617)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
4N60 ALI 100617, Major IT Purchases	\$2,176,276	\$3,984,131	\$3,984,131
% change	--	83.1%	0.0%

This ALI is used to purchase major IT equipment and systems for the state. DAS calculates the amount of IT equipment and system depreciation that it has recovered through user rates. That amount is then eligible to be transferred to Fund 4N60 to be used to make infrequent, large-scale technology purchases without creating spikes in computer services user rates in any single fiscal year.

### **C1:5: IT Development (ALI 100661)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5LJ0 ALI 100661, IT Development	\$7,752,918	\$12,839,922	\$12,839,922
% change	--	65.6%	0.0%

This ALI funds the OIT Enterprise Information Technology Program. More specifically, the funding supports OIT's IT optimization strategy to reduce overall state IT costs by reducing IT infrastructure complexity, through a focus on digital experience, data analytics, and enterprise shared services. Funding for this ALI is provided by charges assessed to state agencies based on the agencies' IT spending from the most recently closed fiscal year. These assessments are collected on a quarterly basis.

### **C1:6: OAKS Support Organization and OAKS Updates and Developments (ALIs 100635 and 100656)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5EB0 ALI 100635, OAKS Support Organization	\$83,600,948	\$101,832,561	\$104,303,226
% change	--	21.8%	2.4%
5EB0 ALI 100656, OAKS Updates and Developments	\$7,040,431	\$11,427,405	\$11,403,567
% change	--	62.3%	-0.2%

Together, these two ALIs support the Ohio Administrative Knowledge System (OAKS) for managing accounts receivable, asset management, the state's general ledger, payroll, benefits, and enterprise planning and budgeting. Combined, the budget provides total funding of \$113.3 million in FY 2026 and \$115.7 million in FY 2027 under these two ALIs. ALI 100635, OAKS Support Organization, supports the implementation and maintenance costs of OAKS and the InnovateOhio Platform which provides secure enterprise data sharing. ALI 100656, OAKS Updates and Developments, provides funding used to purchase system updates and functionality improvements.

### **C1:7: IT Governance (ALI 100630)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
2290 ALI 100630, IT Governance	\$38,056,954	\$40,176,321	\$40,741,507
% change	--	5.6%	1.4%

This ALI supports DAS's Office of Information Technology (OIT). In particular, this ALI supports OIT's security and privacy efforts, investment governance, and IT leadership and advisory services to all state agencies. Revenue to support these activities is provided through bi-weekly payroll check offs, direct billing, and pass-through billing.

### **C1:8: MARCS Administration (ALI 100605)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5C20 ALI 100605, MARCS Administration	\$28,911,830	\$35,336,608	\$35,689,974
% change	--	22.2%	1.0%

This ALI supports the statewide mobile voice and data communications system, known as MARCS, used by public safety and emergency responders at local, state, and federal levels of government. In all, the system serves more than 3,000 local, state, and federal agencies throughout Ohio. Funding is used to provide operational support and preventative and routine maintenance including heating, ventilation, and air conditioning (HVAC) and generator repairs

and maintenance of radio systems at more than 360 radio towers on the MARCS system. Funding for this ALI is supported by charges to MARCS users.

To supplement operating income from the MARCS user charges, the budget permits the Office of Budget and Management (OBM) Director to transfer up to \$10.5 million cash from the GRF to the MARCS Administration Fund (Fund 5C20) in each fiscal year of the FY 2026-FY 2027 biennium. These same amounts are earmarked to reduce MARCS subscriber fees paid by villages, municipal corporations, townships, counties, and regional public safety and first response agencies.

### **C1:9: 911 Program (ALI 100663)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5NM0 ALI 100663, 911 Program	\$509,505	\$956,663	\$980,078
% change	--	87.8%	2.4%

This ALI is used by DAS to provide support for the Statewide Emergency Services Internet Protocol Network Steering Committee which administers the state's 9-1-1 services. This appropriation is supported by 2% of the total charges collected from 9-1-1 service providers as part of maintaining statewide 9-1-1 services.

### **9-1-1 service provider fee**

The bill increases the Next Generation 9-1-1 access fee from 40¢ to 60¢ per month and repeals a provision under current law that would lower the fee to 25¢ beginning October 1, 2025. The fee is applied to each communication service capable of making a 9-1-1 call, including wireless telephone service, multiline telephone systems, and VoIP devices.

### **C1:10: Next Generation 911 (ALI 100674)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5AB1 ALI 100674, Next Generation 911	\$9,362,334	\$3,500,000	\$0
% change	--	-62.6%	-100.0%

This ALI is used to support "last mile" connectivity to the state's Next Generation 9-1-1 system. Next Generation 9-1-1 upgrades the state's 9-1-1 services to allow access for voice, text, and data in support of first responders. Funding under this ALI is used to support county efforts including purchasing equipment and software and for upgrading data bandwidth for county call answering points. Once connected, counties become responsible for their ongoing maintenance and operational costs.

### **C1:11: Next Generation 9-1-1 (ALI 100675)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
7093 ALI 100675, Next Generation 9-1-1	\$0	\$13,469,622	\$14,804,264
% change	--	--	9.9%

This new ALI will be used to support the state's Next Generation 9-1-1 system which upgrades the state's 9-1-1 services to allow access for voice, text, and data in support of first responders. It will support the operating costs of the Next Generation 9-1-1 system throughout Ohio. Funding under this ALI will support maintenance and management of the system, rented data center space, annual maintenance for an OARnet fiber optic network connected to the state system, a cloud service to manage the large amount of data housed in the data centers, and limited employee technical support necessary to oversee and manage the system.

### **C1:12: Enterprise Applications (ALI 100665)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5PC0 ALI 100665, Enterprise Applications	\$10,596,426	\$14,160,852	\$14,244,654
% change	--	33.6%	0.6%

Funding in this ALI supports DAS's efforts to focus on efficient use of technology to provide economies of scale and reduce redundant services and efforts in the implementation of technology solutions across state agencies.

### **C1:13: Enterprise Transactions (ALI 100670)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5UH0 ALI 100670, Enterprise Transactions	\$806,189	\$1,590,000	\$1,640,000
% change	--	97.2%	3.1%

This ALI is used as a temporary holding account for funds collected by DAS, via the Ohio Business Gateway, but owed to another state entity or credit card processing agent. Primarily, this ALI is used to disburse convenience fees paid by users of the Ohio Business Gateway that are collected by DAS but are owed to another entity. This ALI is also used to hold deposits that may be owed to DAS until research can be completed to certify that DAS is in fact due the deposit. Once that process is completed, the amounts are transferred to the appropriate DAS fund.

### **C1:14: Ohio Benefits (ALI 100672)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5WU0 ALI 100672, Ohio Benefits	\$153,272,286	\$151,980,462	\$0
% change		-0.8%	-100.0%

This ALI is used to support the Ohio Benefits Program, an integrated enterprise solution supporting state and county operations for benefits enrollment and eligibility determination. The system is used to confirm eligibility for programs including Medicaid, the Supplemental Nutrition Assistance Program (SNAP), and Temporary Assistance for Needy Families (TANF). Funding under this ALI is used to pay development and implementation costs of the system. The Ohio Benefits

Fund (Fund 5WU0) is supported by charges to the Department of Medicaid, the Department of Job and Family Services (JFS), and other agencies that use the system.

### Transfer of program to JFS

H.B. 96 transfers the responsibility for administering the Ohio Benefits Program from DAS to JFS. Please see the “**Budget Highlights**” section of this Greenbook for additional information regarding the transfer.

## Category 2: General Services

ALLs in this category provide general services to state agencies such as procurement services, building management and maintenance, and fleet management. Funding in this category accounts for 25.9% (\$450.2 million) of DAS’s overall funding. Except for two GRF-funded ALLs, activities supported by ALLs in this category are funded by fees assessed to state agencies.

### C2:1: State Agency Support Services (ALI 130321)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 130321, State Agency Support Services	\$25,771,661	\$28,000,000	\$28,000,000
% change	--	8.6%	0.0%

This ALI provides GRF funding to several General Services Division programs, including state mail services, records management, real estate land services, and state buildings including the Governor’s residence and state office towers. This ALI is also used to pay rent expenses of legislative agencies, state-elected officials, and veterans organizations that occupy space in DAS-managed buildings. A portion of this appropriation is also used to pay payroll costs of the offices of the Governor and Lieutenant Governor and the Construction Compliance and Martin Luther King, Jr. Commission programs. In general, funding is used to provide these services to state agencies without charging a fee, as doing so would either be too complicated or not cost effective.

### C2:2: Aronoff Center Building Maintenance (ALI 100469)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100469, Aronoff Center Building Maintenance	\$222,000	\$222,000	\$222,000
% change	--	0.0%	0.0%

This ALI is used to support maintenance costs of the Stanley J. Aronoff Center for the Performing Arts. Located in downtown Cincinnati, the Aronoff Center is a concert hall that routinely puts on plays, concerts, musicals, and other live performing arts shows. It also serves as the state’s official art museum. The state owns the Aronoff Center facility, but contracts with the Cincinnati Arts Association (CAA) to operate and maintain the facility.



### C2:3: DAS Building Management (ALI 100631)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1320 ALI 100631, DAS Building Management	\$47,113,823	\$53,101,399	\$54,715,341
% change	--	12.7%	3.0%

This ALI is used to operate and maintain various state buildings managed by DAS's Facilities Management Section. These facilities include the James A. Rhodes State Office Tower, the Vern Riffe Center for Government and the Arts, the State of Ohio Computer Center (SOCC), 25 South Front Street, 4200 Surface Road, 246 North High Street, 35 East Chestnut Street, and the Ohio grounds and gardens surrounding the Governor's residence, all in Columbus. The ALI also covers the operating costs of the Frank J. Lausche State Office Building in Cleveland. In particular, the Facilities Management Section provides safety, security, custodial, preventative maintenance, HVAC operations, and repair services for these state-owned buildings. Revenue to support this ALI is primarily generated through tenant billings for rent.

### C2:4: Building Improvement (ALI 100659)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5KZ0 ALI 100659, Building Improvement	\$803,341	\$2,276,705	\$2,777,458
% change	--	183.4%	22.0%

This ALI is used to fund noncapital remodeling, renovations, and other improvements at DAS-managed buildings, including the James A. Rhodes State Office Tower, the Frank J. Lausche State Office Tower, the Vern Riffe Center for Government and the Arts, the State of Ohio Computer Center, and facilities at 25 South Front Street and 4200 Surface Road in Columbus. The funding source for these improvements is the portion of rental rates for depreciation paid by state agencies that occupy space in DAS-managed buildings.

Uncodified law in H.B. 96 requires that DAS conduct or contract for regular assessments of these buildings and allows DAS to maintain a cash balance in the Building Improvement Fund (Fund 5KZ0) equal to the cost of the repairs and improvements that are recommended to occur within the next five years. Temporary law also allows a cash transfer to be made to Fund 1320 for costs of operating and maintaining the buildings that are not charged to tenants.

### C2:5: General Services Division – Operating (ALI 100644)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1170 ALI 100644, General Services Division – Operating	\$20,975,801	\$23,091,398	\$22,574,348
% change	--	10.1%	-2.2%

This ALI provides funding for DAS's Office of Procurement Services (OPS), the state's central procurement authority. OPS oversees contracting for both general and information technology goods and services and manages the state's e-procurement system known as OhioBuys. The ALI is funded by charges to state and local agencies for procurement services that are deposited into the General Services Fund (Fund 1170).

### **C2:6: State Printing (ALI 100612)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
2100 ALI 100612, State Printing	\$28,658,743	\$31,450,162	\$32,512,922
% change	--	9.7%	3.4%

This ALI supports the State Printing and Fulfillment Services Program, which provides documentation design, creation, duplication, distribution, and archival services to state agencies. It also provides procurement services to state agencies for large printing projects, a fulfillment operation for folding documents and stuffing envelopes, and general mail services. This ALI is funded by fees charged for services provided.

### **C2:7: Consolidated IT Purchases (ALI 100640)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
2290 ALI 100640, Consolidated IT Purchases	\$37,108,135	\$28,265,838	\$28,265,838
% change	--	-23.8%	0.0%

This appropriation enables DAS to make bulk purchases of technology hardware and software for state agencies under the Consolidated IT Purchases Program. By engaging in collective procurement, state agencies realize substantial savings and other benefits when making IT hardware and software purchases. This appropriation is funded by pass-through payments for purchases. There is no fee to state agencies for use of the program.

### **C2:8: Risk Management Reserve (ALI 100606)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1300 ALI 100606, Risk Management Reserve	\$18,476,997	\$24,015,458	\$24,051,115
% change	--	30.0%	0.1%

This ALI funds the state risk management oversight function which is overseen by the Office of Risk Management (ORM). ORM is responsible for administering self-insured and privately insured property and liability programs. This includes the Ohio Judges' Professional Liability Self-Insurance Program for the Supreme Court of Ohio that pays professional liability claims and judgments against covered active or sitting judicial officers of the state of Ohio and the self-insured tort liability program for all state agencies, boards, and commissions and the

judicial and legislative branches of state government. Claims under the state's self-insurance liability program are paid from the Risk Management Reserve Fund (Fund 1300) which receives revenue from fees to state agencies.

### **C2:9: Fleet Management (ALI 100637)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1220 ALI 100637, Fleet Management	\$24,136,419	\$25,449,633	\$22,866,905
% change	--	5.4%	-10.1%

This appropriation funds DAS's Office of Fleet Management, which is responsible for the acquisition, maintenance, management, analysis, and disposal of the state's vehicle fleet. To accomplish this, Fleet Management administers a fleet management information system and a fleet card. The fleet management information system, known as FleetOhio, is used to track all vehicle data for the state fleet and provides agencies and Fleet Management the ability to analyze operating costs. The fleet card allows users to make fuel and maintenance purchases and then automatically uploads this data into the management information system, automating much of the process involved in assessing the fleet's cost-per-mile data. Revenue to support these activities primarily comes from assessments to state agencies for use of fleet lease and rental vehicles.

### **C2:10: Investment Recovery (ALI 100602)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
4270 ALI 100602, Investment Recovery	\$1,423,749	\$1,835,187	\$1,891,267
% change	--	28.9%	3.1%

This ALI supports the State and Federal Surplus Program. This program provides state surplus, federal surplus, and general asset management services to state agencies. Revenue to support these activities is derived from the sale of surplus assets to tax-supported entities and state agencies, proceeds from auctions of surplus assets, proceeds from sealed bid and negotiated sales transactions with private sector entities, and disposition fees charged to tax-supported entities and state agencies for disposition of federal surplus property.

### **C2:11: Ohio Professionals Licensing System (ALI 100673)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
4K90 ALI 100673, Ohio Professionals Licensing System	\$6,465,576	\$7,175,727	\$7,439,069
% change	--	11.0%	3.7%

This ALI is used to provide funding for acquisition and development of the state's eLicensing system which is used by 23 state agencies, boards, and commissions to store various professional licensing records. Funding in this ALI is used to purchase the equipment, products,

and services necessary to develop and maintain the system. This ALI is supported by the Occupational Licensing and Regulatory Fund (Fund 4K90), which receives revenue from licensing fees, fines, and judgements issued by the licensing boards and commissions.

### **State Board of Education licensing activities**

H.B. 96 requires the State Board of Education to consult with DAS on the potential for using the Ohio Professional Licensing System for its licensing activities and explore opportunities to reduce the number of license and certification types.

## **Category 3: Administration, Human Resources, and Collective Bargaining**

This ALI category includes appropriations for the various statewide human resources functions DAS handles on behalf of state agencies. It also includes funding for the Office of Collective Bargaining. Finally, this grouping includes ALI funding for overall DAS administration, although this is not strictly speaking a statewide human resources function. Appropriations in this category make up \$90.0 million of DAS's total appropriations for the FY 2026-FY 2027 biennium.

### **C3:1: DAS Administration (ALI 100616)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1120 ALI 100616, DAS Administration	\$12,172,581	\$14,683,912	\$15,113,177
% change	--	20.6%	2.9%

This funding supports the provision of legal, financial, human resources, communications, and legislative guidance and oversight to all of DAS's operating divisions and offices. These services are provided through the Office of Employee Services, the Office of Finance, the Office of Legal Services, the Office of Communications, and the Office of the Director. These services are funded through intra-agency charges billed to the various divisions within DAS that are deposited into the Director's Office Fund (Fund 1120).

### **C3:2: Human Resources Division – Operating (ALI 100622)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1250 ALI 100622, Human Resources Division – Operating	\$20,049,149	\$26,081,909	\$26,319,177
% change	--	30.1%	0.9%

This ALI supports payroll, recruitment, benefits administration, policy development, and other general human resources services to state agencies. Additionally, this ALI supports the Employee Assistance Program that assists employees experiencing personal problems. This ALI is supported by the Human Resources Services Payroll Check-Off charged to state agencies. For FY 2025, state agencies pay a charge of \$14.65 per paycheck issued. Proceeds from these charges are deposited into the Human Resources Services Fund (Fund 1250).

## Funding for Office of Collective Bargaining operations

Starting with the FY 2026-FY 2027 biennium, this ALI is also used to support the Office of Collective Bargaining (OCB). The Office's chief responsibility is to represent the position of the administration in negotiations with the state's employee unions and to oversee labor relations with these labor organizations in general. There are five different labor contracts covering approximately 35,000 employees. Additionally, OCB aids in the resolution of employee grievances and unfair labor practice charges and operates OHgrievance, an electronic grievance system to centrally record and track employee grievances. These expenses were previously paid under Fund 1280 ALI 100620, Office of Collective Bargaining.

### C3:3: Benefits Communication (ALI 100657)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1250 ALI 100657, Benefits Communication	\$516,185	\$620,036	\$628,275
% change	--	20.1%	1.3%

This ALI is used to pay expenses related to communicating available benefits to state employees. Such expenses and certain methods of communication are often stipulated in collective bargaining contracts. This ALI is funded by a 50¢ monthly assessment for each employee enrolled in a health care plan.

### C3:4: Professional Development (ALI 100610)

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5L70 ALI 100610, Professional Development	\$2,575,804	\$2,013,841	\$2,014,854
% change	--	-21.8%	0.1%

This ALI funds the Exempt Employee Educational Program through which exempt employees are provided tuition reimbursement and reimbursement for the costs associated with other professional development and training. Currently, full-time employees may receive up to \$4,500 per fiscal year for eligible expenses including college courses, conferences, continuing education instruction, seminars, and trainings. Part-time employees receive a maximum benefit of \$2,250. This program is funded by a payroll check off applied to hours worked for exempt employees of all agencies except the Attorney General, Auditor of State, Secretary of State, Treasurer of State, Ohio Supreme Court, Court of Claims, Judicial Conference, House of Representatives, Senate, Legislative Service Commission, and the Joint Committee on Agency Rule Review. The proceeds are deposited into the Exempt Professional Development Fund (Fund 5L70). The bill earmarks \$1.4 million in each fiscal year to support these expenses.

### Ohio Digital Academy

H.B. 96 earmarks the remaining appropriation (up to \$1.2 million) during the FY 2026-FY 2027 biennium to create, staff, and administer the Ohio Digital Academy. The bill requires the Academy to generate high-tech workforce capacity and serve the state in advanced

technology and cybersecurity needs with goals to educate, train, and subsequently employ analysts in IT fields. Additional details about the Academy can be found in the “**Budget highlights**” section of this Greenbook.

### **C3:5: Employee Educational Development (ALI 100619)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
5V60 ALI 100619, Employee Educational Development	\$1,264,101	\$1,234,461	\$1,268,484
% change	--	-2.3%	2.8%

This ALI supports the Non-Exempt Employee Educational Development Program for employees affiliated with four state unions: the Health Care and Social Service Union District 1199, State Council of Professional Educators, Ohio State Troopers Association, and Fraternal Order of Police. The program provides job-related tuition reimbursement and is funded through payroll charges applied to certain state agencies with employees in the bargaining units mentioned above. Tuition reimbursement levels are negotiated between the state and the participating unions.

## **Category 4: Debt Service Payments**

Appropriations in this category are for debt lease rental of state office buildings owned or managed by DAS, and for debt service payments for construction projects financed through bonds proceeds in the Administrative Building Fund (Fund 7026). Also included are debt payments for statewide computer systems, including OAKS, the state’s enterprise resource planning system, State Taxation Accounting and Revenue System (STARS), the state’s tax data collection system, and MARCS, the statewide public safety communications system. Total funding for this category represents 6.9% (\$64.8 million) of DAS’s funding in FY 2026 and 9.9% (\$79.8 million) in FY 2027.

### **C4:1: EDCS Lease Rental Payments (ALI 100413)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100413, EDCS Lease Rental Payments	\$13,230,379	\$9,300,000	\$9,300,000
% change	--	-29.7%	0.0%

This ALI is used to make debt service payments for IT-related projects including upgrades for the Ohio Business Gateway, Kronos (the employee time-keeping system), and other server and storage upgrades at the State of Ohio Computer Center (SOCC).

### **C4:2: MARCS Lease Rental Payments (ALI 100414)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100414, MARCS Lease Rental Payments	\$6,437,407	\$6,450,000	\$6,450,000
% change	--	0.2%	0.0%

This line item is used to make lease rental payments related to the acquisition, development, installation, and implementation of upgrades to the Multi-Agency Radio Communications System (MARCS).

### **C4:3: OAKS Lease Rental Payments (ALI 100415)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100415, OAKS Lease Rental Payments	\$2,427,907	\$2,450,000	\$2,450,000
% change	--	0.9%	0.0%

This ALI is used to make debt service payments for the acquisition, development, implementation, and integration of OAKS. Debt service is secured against the assets (hardware, software, etc.) of OAKS itself.

### **C4:4: STARS Lease Rental Payments (ALI 100416)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100416, STARS Lease Rental Payments	\$3,476,200	\$1,100,000	\$1,100,000
% change	--	-68.4%	0.0%

This ALI is used to make debt service payments related to the acquisition, development, installation, implementation, and integration of the State Taxation Accounting and Revenue System (STARS). The Department of Taxation uses this system to store and process data and transactions related to tax collection. The security guaranteeing these payments is the hardware, software, and other IT infrastructure of STARS itself.

### **C4:5: Administrative Buildings Lease Rental Bond Payments (ALI 100447)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
GRF ALI 100447, Administrative Buildings Lease Rental Bond Payments	\$64,927,071	\$45,500,000	\$60,500,000
% change	--	-29.9%	33.0%

This ALI is used to make debt service payments for construction projects undertaken using bond proceeds that are deposited into the Administrative Building Fund (Fund 7026).

## **Category 5: Employee Benefits Funds (PAY)**

The budget for ALIs in PAY totals approximately \$4.7 billion for the FY 2026-FY 2027 biennium, \$2.3 billion in FY 2026 and \$2.4 billion in FY 2027. These funds, although administered by DAS, consist of pass-through funds and transfers not actually appropriated for DAS's use. Rather, appropriations from these funds are used to pay costs of state employee benefits

including health care claims, vacation leave, parental leave, and payments from employee health savings accounts. All funds in this category lie within the Fiduciary Fund Group category. In addition to the appropriations specified in the bill, temporary law in H.B. 96 authorizes additional appropriations for each appropriation item in this category in amounts deemed necessary by the OBM Director.

H.B. 96 also authorizes the OBM Director to make temporary cash transfers between the Accrued Leave Liability Fund (Fund 8060), the State Employee Health Benefit Fund (Fund 8080), the Dependent Care Spending Fund (Fund 8090), the Life Insurance Investment Fund (Fund 8100), the Parental Leave Benefit Fund (Fund 8110), and the Health Care Spending Account Fund (Fund 8130) to ensure appropriate and supportable cash flow among these benefit programs.

### **C5:1: Payroll Deductions (ALI 995673)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
1240 ALI 995673, Payroll Deductions	\$1,019,707,678	\$1,017,970,800	\$1,048,509,924
% change	--	-0.2%	3.0%

The Payroll Deduction Fund (Fund 1240) is used as a pass-through account to collect and redistribute certain local government taxes, retirement contributions, wage garnishments (such as child support), and other obligations deducted from employee paychecks. The bill appropriates additional amounts as determined by the OBM Director if necessary.

### **C5:2: Commuter Benefits (ALI 995675)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8050 ALI 995675, Commuter Benefits	\$1,713,237	\$1,845,860	\$1,967,540
% change	--	7.7%	6.6%

This ALI provides funding for the Commuter Benefits Program, a voluntary program for state employees that facilitates the pre-tax payment of eligible parking and transit expenses for program participants who pay to park their vehicles while at work, or that use public transportation or van pools to commute to and from work. Revenue is derived via pre-tax payroll deductions from participating state employees.

### **C5:3: Accrued Leave Fund (ALI 995666)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8060 ALI 995666, Accrued Leave Fund	\$126,217,570	\$128,408,784	\$132,260,611
% change	--	1.7%	3.0%



This ALI provides for the payment of accrued employee vacation, sick, and personal leave at termination from state service and during the annual leave conversion period. Since the funding is based upon the number of employees leaving state government and using leave conversion, a figure which fluctuates from year to year, H.B. 96 provides authority for additional appropriations needed to make these payments. The fund accumulates charges against state agency payroll computed as a percentage of gross pay for persons eligible for sick, personal, or vacation leave.

#### **C5:4: Disability Fund (ALI 995667)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8070 ALI 995667, Disability Fund	\$24,204,190	\$27,805,294	\$28,337,915
% change	--	14.9%	1.9%

This ALI provides disability and income protection to eligible state employees. Benefits are paid at 67% of an individual's base rate of pay for a lifetime maximum of 12 months except where a collective bargaining contract provides otherwise. Funding is provided through payroll check off rates assessed to state agencies.

#### **C5:5: State Employee Health Benefit Fund (ALI 995668)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8080 ALI 995668, State Employee Health Benefit Fund	\$1,213,131,360	\$1,068,647,159	\$1,132,765,988
% change	--	-11.9%	6.0%

This ALI funds the medical claims costs of the state's self-insured health, dental, vision, and prescription programs for state employees. Fund 8080 consists of both the employees' (15%) and state employers' share (85%) of health care premiums. In total, this program provides health benefits for approximately 106,000 people (34,000 state employees and 72,000 dependents), as well as dental and vision benefits for roughly 15,000 exempt employees.

#### **C5:6: Dependent Care Spending Account (ALI 995669)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8090 ALI 995669, Dependent Care Spending Account	\$2,854,940	\$2,996,802	\$3,196,895
% change	--	5.0%	6.7%

This ALI is used to provide funding for the Dependent Care Spending Account (DCSA) Program. This is a voluntary payroll deduction program that allows state employees to set aside up to \$5,000 of pre-tax income annually to reimburse themselves for dependent care expenses. Revenues to the fund consist of pre-tax payroll deductions.

**C5:7: Life Insurance Investment Fund (ALI 995670)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8100 ALI 995670, Life Insurance Investment Fund	\$2,803,727	\$2,644,330	\$2,723,060
% change	--	-5.7%	3.0%

This ALI is used to pay the costs of the group life insurance and accidental death and dismemberment insurance provided to exempt employees after one year of continuous service. Employees are covered for the amount of their gross salary rounded up to the next \$1,000. The fund consists of revenue collected via payroll check-off charges from state agencies.

**C5:8: Parental Leave Benefit Fund (ALI 995671)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8110 ALI 995671, Parental Leave Benefit Fund	\$13,607,557	\$18,601,000	\$19,159,030
% change	--	36.7%	3.0%

The Parental Leave Benefit Fund (Fund 8110) is used to pay salary benefits to state employees who take paternity or maternity leave. Under current law, eligible employees may take up to a maximum of 12 weeks of paternal leave during which they receive 70% of their regular rate of pay. Parental leave benefits are supported by charges paid by state agencies based on a percentage of their gross payroll.

**C5:9: Health Care Spending Account (ALI 995672)**

Fund/ALI	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
8130 ALI 995672, Health Care Spending Account	\$17,776,639	\$19,690,922	\$20,694,694
% change	--	10.8%	5.1%

This appropriation is used to reimburse state employees who participate in the Health Care Spending Account Program for medical expenses. Pre-tax deductions are taken from employees' salaries to fund these reimbursements. The program is open to all permanent part-time or permanent full-time state employees who have successfully completed their initial probationary period and have sufficient pay to cover their selected deduction amount.

**FY 2026 - FY 2027 Final Appropriations  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	FY 2025	Appropriation FY 2026	Appropriation FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>DAS Department of Administrative Services</b>								
GRF	100412	Unemployment Insurance System Lease Rental Payments	\$1,542,231	\$1,472,327	\$0	\$0	-100.00%	N/A
GRF	100413	EDCS Lease Rental Payments	\$13,226,644	\$13,230,379	\$9,300,000	\$9,300,000	-29.71%	0.00%
GRF	100414	MARCS Lease Rental Payments	\$6,429,481	\$6,437,407	\$6,450,000	\$6,450,000	0.20%	0.00%
GRF	100415	OAKS Lease Rental Payments	\$2,427,784	\$2,427,907	\$2,450,000	\$2,450,000	0.91%	0.00%
GRF	100416	STARS Lease Rental Payments	\$3,472,054	\$3,476,200	\$1,100,000	\$1,100,000	-68.36%	0.00%
GRF	100447	Administrative Buildings Lease Rental Bond Payments	\$64,880,193	\$64,927,071	\$45,500,000	\$60,500,000	-29.92%	32.97%
GRF	100456	State IT Services	\$720,661	\$770,736	\$978,412	\$1,512,297	26.95%	54.57%
GRF	100459	Ohio Business Gateway	\$13,857,684	\$11,436,755	\$14,325,421	\$14,368,107	25.26%	0.30%
GRF	100469	Aronoff Center Building Maintenance	\$222,000	\$222,000	\$222,000	\$222,000	0.00%	0.00%
GRF	100501	MARCS	\$10,500,000	\$10,500,000	\$0	\$0	-100.00%	N/A
GRF	130321	State Agency Support Services	\$29,433,240	\$25,771,661	\$28,000,000	\$28,000,000	8.65%	0.00%
<b>General Revenue Fund Subtotal</b>			<b>\$146,711,970</b>	<b>\$140,672,442</b>	<b>\$108,325,833</b>	<b>\$123,902,404</b>	<b>-22.99%</b>	<b>14.38%</b>
4K90	100673	Ohio Professionals Licensing System	\$5,176,419	\$6,465,576	\$7,175,727	\$7,439,069	10.98%	3.67%
5AB1	100674	Next Generation 9-1-1	\$7,439,129	\$9,362,334	\$3,500,000	\$0	-62.62%	-100.00%
5L70	100610	Professional Development	\$2,335,258	\$2,575,804	\$2,013,841	\$2,014,854	-21.82%	0.05%
5MV0	100662	Theatre Equipment Maintenance	\$0	\$50,000	\$0	\$0	-100.00%	N/A
5NM0	100663	9-1-1 Program	\$628,141	\$509,505	\$956,663	\$980,078	87.76%	2.45%
5V60	100619	Employee Educational Development	\$1,123,376	\$1,264,101	\$1,234,461	\$1,268,484	-2.34%	2.76%
7093	100675	Next Generation 9-1-1	\$0	\$0	\$13,469,622	\$14,804,264	N/A	9.91%
<b>Dedicated Purpose Fund Group Subtotal</b>			<b>\$16,702,323</b>	<b>\$20,227,319</b>	<b>\$28,350,314</b>	<b>\$26,506,749</b>	<b>40.16%</b>	<b>-6.50%</b>
1120	100616	DAS Administration	\$12,725,061	\$12,172,581	\$14,683,912	\$15,113,177	20.63%	2.92%
1170	100644	General Services Division - Operating	\$21,464,998	\$20,975,801	\$23,091,398	\$22,574,348	10.09%	-2.24%
1220	100637	Fleet Management	\$19,933,605	\$24,136,419	\$25,449,633	\$22,866,905	5.44%	-10.15%
1250	100622	Human Resources Division - Operating	\$20,011,040	\$20,049,149	\$26,081,909	\$26,319,177	30.09%	0.91%

**FY 2026 - FY 2027 Final Appropriations  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	FY 2025	Appropriation FY 2026	Appropriation FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>DAS Department of Administrative Services</b>								
1250	100657	Benefits Communication	\$474,297	\$516,185	\$620,036	\$628,275	20.12%	1.33%
1280	100620	Office of Collective Bargaining	\$3,362,414	\$3,663,476	\$0	\$0	-100.00%	N/A
1300	100606	Risk Management Reserve	\$22,727,271	\$18,476,997	\$24,015,458	\$24,051,115	29.97%	0.15%
1320	100631	DAS Building Management	\$47,752,758	\$47,113,823	\$53,101,399	\$54,715,341	12.71%	3.04%
1330	100607	IT Services Delivery	\$175,446,798	\$188,944,817	\$194,935,390	\$197,374,206	3.17%	1.25%
2100	100612	State Printing	\$26,593,049	\$28,658,743	\$31,450,162	\$32,512,922	9.74%	3.38%
2290	100630	IT Governance	\$31,736,227	\$38,056,954	\$40,176,321	\$40,741,507	5.57%	1.41%
2290	100640	Consolidated IT Purchases	\$23,664,790	\$37,108,135	\$28,265,838	\$28,265,838	-23.83%	0.00%
4270	100602	Investment Recovery	\$1,372,392	\$1,423,749	\$1,835,187	\$1,891,267	28.90%	3.06%
4N60	100617	Major IT Purchases	\$3,364,131	\$2,176,276	\$3,984,131	\$3,984,131	83.07%	0.00%
5C20	100605	MARCS Administration	\$25,637,598	\$28,911,830	\$35,336,608	\$35,689,974	22.22%	1.00%
5EB0	100635	OAKS Support Organization	\$75,175,872	\$83,600,948	\$101,832,561	\$104,303,226	21.81%	2.43%
5EB0	100656	OAKS Updates and Developments	\$2,780,340	\$7,040,431	\$11,427,405	\$11,403,567	62.31%	-0.21%
5JQ0	100658	Professionals Licensing System	\$461,772	\$0	\$0	\$0	N/A	N/A
5KZ0	100659	Building Improvement	\$1,736,577	\$803,341	\$2,276,705	\$2,777,458	183.40%	21.99%
5LJ0	100661	IT Development	\$7,787,448	\$7,752,918	\$12,839,922	\$12,839,922	65.61%	0.00%
5PC0	100665	Enterprise Applications	\$10,094,772	\$10,596,426	\$14,160,852	\$14,244,654	33.64%	0.59%
5WU0	100672	Ohio Benefits	\$136,374,251	\$153,272,286	\$151,980,462	\$0	-0.84%	-100.00%
<b>Internal Service Activity Fund Group Subtotal</b>			<b>\$670,677,459</b>	<b>\$735,451,284</b>	<b>\$797,545,289</b>	<b>\$652,297,010</b>	<b>8.44%</b>	<b>-18.21%</b>
5UH0	100670	Enterprise Transactions	\$1,407,218	\$806,189	\$1,590,000	\$1,640,000	97.22%	3.14%
<b>Fiduciary Fund Group Subtotal</b>			<b>\$1,407,218</b>	<b>\$806,189</b>	<b>\$1,590,000</b>	<b>\$1,640,000</b>	<b>97.22%</b>	<b>3.14%</b>
<b>Department of Administrative Services Total</b>			<b>\$835,498,970</b>	<b>\$897,157,234</b>	<b>\$935,811,436</b>	<b>\$804,346,163</b>	<b>4.31%</b>	<b>-14.05%</b>

**FY 2026 - FY 2027 Final Appropriations  
All Fund Groups - Detail**

**H.B. 96 - Main Operating Appropriations Bill**

Detail by Agency			FY 2024	FY 2025	Appropriation FY 2026	Appropriation FY 2027	FY 2025 to FY 2026 % Change	FY 2026 to FY 2027 % Change
<b>PAY Employee Benefits Funds</b>								
1240	995673	Payroll Deductions	\$950,243,707	\$1,019,707,678	\$1,017,970,800	\$1,048,509,924	-0.17%	3.00%
8050	995675	Commuter Benefits	\$681,771	\$1,713,237	\$1,845,860	\$1,967,540	7.74%	6.59%
8060	995666	Accrued Leave Fund	\$117,014,567	\$126,217,570	\$128,408,784	\$132,260,611	1.74%	3.00%
8070	995667	Disability Fund	\$21,488,283	\$24,204,190	\$27,805,294	\$28,337,915	14.88%	1.92%
8080	995668	State Employee Health Benefit Fund	\$1,033,329,470	\$1,213,131,360	\$1,068,647,159	\$1,132,765,988	-11.91%	6.00%
8090	995669	Dependent Care Spending Account	\$2,633,530	\$2,854,940	\$2,996,802	\$3,196,895	4.97%	6.68%
8100	995670	Life Insurance Investment Fund	\$2,596,648	\$2,803,727	\$2,644,330	\$2,723,060	-5.69%	2.98%
8110	995671	Parental Leave Benefit Fund	\$8,059,486	\$13,607,557	\$18,601,000	\$19,159,030	36.70%	3.00%
8130	995672	Health Care Spending Account	\$17,270,128	\$17,776,639	\$19,690,922	\$20,694,694	10.77%	5.10%
<b>Fiduciary Fund Group Subtotal</b>			<b>\$2,153,317,590</b>	<b>\$2,422,016,899</b>	<b>\$2,288,610,951</b>	<b>\$2,389,615,657</b>	<b>-5.51%</b>	<b>4.41%</b>
<b>Employee Benefits Funds Total</b>			<b>\$2,153,317,590</b>	<b>\$2,422,016,899</b>	<b>\$2,288,610,951</b>	<b>\$2,389,615,657</b>	<b>-5.51%</b>	<b>4.41%</b>