

Office of Budget and Management

General Revenue Fund

GRF 042321 Operating Expenses

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$4,256,551	\$3,999,866	\$4,350,860	\$4,694,342	\$4,400,000	\$4,592,000
% change	-6.0%	8.8%	7.9%	-6.3%	4.4%

Source: General Revenue Fund

Legal Basis: R.C. chapters 126 and 127 and R.C. 117.14, 118.05, and 3316.05; Section 229.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item funds multiple functions within the Office of Budget and Management (OBM). As the principal source of OBM's operating expenses, this item funds the agency's Budget Development and Implementation Program, and it pays the costs of projects associated with Ohio Shared Services. This line item also pays for the administrative oversight of the Controlling Board, debt management, OBM's involvement in municipal and school district financial planning commissions, the cost of national association dues, and the audit of the Auditor of State.

GRF 042425 Shared Services Development

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$22,237	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: Discontinued line item

Purpose: This line item was used to pay the costs of projects associated with the development of Ohio Shared Services (OSS). OSS leverages the state's accounting system to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core missions. Since FY 2022, OSS development costs have been funded by GRF line item 042321, Operating Expenses.

GRF 042435 Gubernatorial Transition

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$0	\$0	\$250,000
% change	N/A	N/A	N/A	N/A	N/A

Source: General Revenue Fund

Legal Basis: As-needed line item; R.C. 107.30 (originally established by H.B. 215 of the 122nd G.A.)

Purpose: This line item is used as needed to fund the salaries, supplies, and various other expenses of the governor-elect during the transition between an incumbent governor and a new gubernatorial administration.

Office of Budget and Management

Dedicated Purpose Fund Group

5AT1 042637 Statewide Children's Vision Initiative

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$2,500,000	\$0	\$0	\$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: Statewide Children's Vision Initiative Fund

Legal Basis: Discontinued line item (originally established by H.B. 33 of the 135th G.A.)

Purpose: This line item funded a statewide vision care project and an independent evaluator contract. The OBM Director was required to consult with the Ohio Optometric Foundation regarding the implementation of the vision project and the use of funds before distributing the money.

5AY1 042509 One Time Strategic Community Investments

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$690,968,628	\$2,000,000	\$0
% change	N/A	N/A	N/A	-99.7%	-100.0%

Source: Dedicated Purpose Fund Group: Funds transferred from the General Revenue Fund

Legal Basis: Sections 229.10 and 229.30 of H.B. 96 of the 136th G.A. (originally established by Sections 200.20 and 200.30 of H.B. 2 of the 135th G.A.)

Purpose: This line item provides grants to certain local entities for one-time strategic investment projects. OBM, prior to disbursing a grant, must enter into a grant agreement with the recipient, which must agree to complete and submit a final report to OBM detailing how the recipient used the grant.

5CV1 042515 Provider Relief - Adult Day Care and Senior Centers

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$5,322,701	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.019, Coronavirus Relief Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on September 28, 2020)

Purpose: The line item distributed federal assistance payments to adult day care facilities and senior citizen centers in response to the COVID-19 public health emergency. These facilities were required to discontinue in-person service delivery in March 2020 pursuant to an order from the Ohio Department of Health (DOH) Director. On August 31, 2020, the DOH Director issued a revised order permitting facility-based services to begin on September 21, 2020, if they meet certain safety standards. Payments from this line item were used to assist with covering the costs of COVID-19 cleaning supplies, personal protective equipment, temporary sinks, thermometers, and other expenses to facilitate a safe reopening.

Office of Budget and Management

Dedicated Purpose Fund Group

5CV1 042517 Ohio Humanities Council

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$1,000,000	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.019, Coronavirus Relief Fund

Legal Basis: Discontinued line item

Purpose: This line item supported public humanities organizations and preserved cultural assets across the state. The OBM Director was required to consult with the Ohio Humanities Council Board of Directors before disbursing the funds.

5CV1 042621 COVID Response Costs - Multiple Agencies

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$250,191,948	\$14,157,400	\$0	\$0	\$0	\$0
% change	-94.3%	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.019, Coronavirus Relief Fund

Legal Basis: Discontinued line item (originally established by Controlling Board on April 27, 2020)

Purpose: This line item reimbursed eligible COVID-19 response expenses incurred by state agencies not receiving stand-alone appropriations from the federal Coronavirus Relief Fund (several agencies received standalone appropriations, including the Departments of Administrative Services, Agriculture, Education, Health, Higher Education, Natural Resources, Public Safety, and Rehabilitation and Correction, as well as the Adjutant General's Department, Development Services Agency, and the Environmental Protection Agency). Title VI of the CARES Act, created the federal Coronavirus Relief Fund and distributed funding to the states to pay for expenditures incurred due to the COVID-19 pandemic.

5CV3 042510 Hospital Provider Relief Payment

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$5,453,600	\$0	\$0
% change	N/A	N/A	N/A	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by H.B. 47 of the 135th G.A.)

Purpose: This line item was used to support hospitals, which were financially impacted by the COVID-19 pandemic, in a county with a population between 350,000 and 380,000 according to the most recent federal decennial census. The OBM Director was permitted to make payments to general, acute care hospitals that are Medicaid providers in good standing with the Department of Medicaid.

Office of Budget and Management

Dedicated Purpose Fund Group

5CV3 042625 JFS Unemployment Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$1,471,765,771	\$0	\$0	\$0	\$0	\$0
% change	-100.0%	N/A	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Section 215.10 of H.B. 168 of the 134th G.A.)

Purpose: This line item was used for repayment of the loan from the United States Treasury to pay unemployment benefits to eligible Ohioans during the pandemic. The timing of the repayment under this line item averted interest charges from the federal government, which would have led to increases in unemployment taxes for Ohio employers.

5CV3 042627 Ohio Ambulance Transportation

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$6,950,056	\$12,975,110	\$0	\$0
% change	N/A	N/A	86.7%	-100.0%	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Section 280.10 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used by the OBM Director to administer grants to any public, not-for-profit, or private ground ambulance transport provider, who submitted claims to the Ohio Department of Medicaid beginning in FY 2023.

5CV3 042628 Adult Day Care

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$7,977,121	\$0	\$0	\$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.12 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used by the OBM Director to administer grants to eligible adult day care providers beginning in FY 2023.

Office of Budget and Management

Dedicated Purpose Fund Group

5CV3 042630 Statewide Hospital Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$71,604,764	\$28,052,238	\$0	\$0	\$0
% change	N/A	-60.8%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.14 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to support hospitals throughout the state. The OBM director was permitted to make payments to hospitals that are Medicaid providers, and are general, acute-care hospitals in good standing classified by the Department of Medicaid as a critical access hospital or a rural hospital. A hospital was required to use the payments exclusively for direct care staff compensation, which may have included staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments.

5CV3 042631 Assisted Living Workforce Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$9,184,700	\$28,292,471	\$0	\$0	\$0
% change	N/A	208.0%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.16 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to fund provider relief allocations for residential care facilities. A residential care facility operator was required to use the funds exclusively for direct care staff compensation, including staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments.

5CV3 042632 Hospice Care Workforce Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$1,553,961	\$20,407,417	\$0	\$0	\$0
% change	N/A	1,213.3%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.18 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to fund provider relief allocations for hospice care programs. A hospice care program operator was required to use the funds exclusively for direct care staff compensation, including staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments.

Office of Budget and Management

Dedicated Purpose Fund Group

5CV3 042633 HCBS Workforce Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$4,898,637	\$0	\$0	\$0
% change	N/A	N/A	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.20 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used to fund provider relief allocations for Medicaid home and community-based services providers. These funds were required to be used exclusively for direct care staff compensation, including staff retention bonus payments, overtime pay and shift differential payments, staff recruitment costs, and new hire incentive payments.

5CV3 042635 ALS Support Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$1,000,000	\$0	\$0	\$0	\$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.21 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used by OBM to administer grants to organizations for the expansion of in-home and respite care, the purchasing of durable medical equipment and home modifications, and professional services for persons with Amyotrophic Lateral Sclerosis (ALS).

5CV3 042636 Nursing Facility Workforce Support

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$346,523,092	\$1,925,714	\$0	\$0	\$0
% change	N/A	-99.4%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus State Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Sections 280.10 and 280.28 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used by OBM to provide a lump sum payment to nursing facilities that are Medicaid providers, for general relief and items not covered by Medicaid managed care organization contracts or general Medicaid rates. Nursing facility providers were required to use the funds from the lump sum payment to make workforce relief payments.

Office of Budget and Management

Dedicated Purpose Fund Group

5CV4 042526 Coronavirus Local Fiscal Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$421,863,470	\$421,433,221	\$430,249	\$0	\$0	\$0
% change	-0.1%	-99.9%	-100.0%	N/A	N/A

Source: Dedicated Purpose Fund Group: FAL 21.027, Coronavirus Local Fiscal Recovery

Legal Basis: Discontinued line item (originally established by Section 220.11 of H.B. 168 of the 134th G.A. and Section 12 of H.B. 377 of the 134th G.A.)

Purpose: This line item distributed federal assistance payments to local subdivisions to fund necessary expenditures incurred between March 3, 2021 and December 31, 2024, due to the public health emergency caused by the COVID-19 pandemic or the harmful consequences of the resulting economic disruptions. This line item only disbursed payments to non-entitlement units of local government (NEUs), defined in section 603 (g)(5) of the Social Security Act, as added by section 9901 of ARPA. NEUs are local governments typically serving populations of less than 50,000. Under the state policy adopted in H.B. 168 of the 134th G.A., eligible NEUs included cities, villages, towns, and townships.

5CY1 042428 Cultural, Sports, and Major Sports Facilities Performance Grants

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$0	\$0	\$0	\$1,000,000,000	\$0
% change	N/A	N/A	N/A	N/A	-100.0%

Source: Dedicated Purpose Fund Group: \$1,000,000,000 from unclaimed funds and interest that escheat to the state on January 1, 2026, under R.C. 169.08

Legal Basis: Section 229.40 of H.B. 96 of the 136th G.A.

Purpose: This line item is used to provide funding for sports and cultural facilities. In FY 2026, \$600 million is earmarked to support construction of a transformational major sports facility mixed-use project pursuant to section 123.281 of the Revised Code that is associated with a Brook Park economic development project, and \$400 million is earmarked to support construction or renovation of an Ohio cultural or sports facility under section 123.283 of the Revised Code. Any unexpended, unencumbered balance at the end of FY 2026 is reappropriated for the same purpose in FY 2027.

Office of Budget and Management

Dedicated Purpose Fund Group

5ZF0 042426 Ashtabula County Supplement

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$0	\$13,950,000	\$0	\$0	\$0	\$0
% change	N/A	-100.0%	N/A	N/A	N/A

Source: Dedicated Purpose Fund Group: \$13,950,000 cash transferred from the State Park Fund (Fund 5120).

Legal Basis: Discontinued line item (originally established by Sections 280.10, 280.22, and 280.24 of H.B. 45 of the 134th G.A.)

Purpose: This line item was used by the OBM Director for the purpose of retiring outstanding debt obligations on the Geneva Lodge and Convention Center. Any funds received in excess of the outstanding debt must pay costs of deferred maintenance on the lodge.

Internal Service Activity Fund Group

1050 042603 Financial Management

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$15,456,484	\$16,154,707	\$21,960,025	\$23,405,959	\$27,744,976	\$28,843,309
% change	4.5%	35.9%	6.6%	18.5%	4.0%

Source: Internal Service Activity Fund Group: Variable payroll charges to state agencies based on agency operating expenses, direct charges to agencies for internal auditing services, state payment card rebates, and other miscellaneous income

Legal Basis: R.C. 126.25; Sections 229.10 and 229.30 of H.B. 96 of the 136th G.A. (originally established by the Controlling Board in June 1971)

Purpose: This line item pays for the cost of the state's accounting operations, the Office of Internal Audit, financial reporting activities, as well as a majority of the costs associated with budgeting services provided to state agencies by OBM. The FY 2026-FY 2027 budget requires this appropriation to pay all costs associated with single audit schedules or financial statements prepared in conformance with generally accepted accounting principles.

Office of Budget and Management

Internal Service Activity Fund Group

1050 042620 Shared Services Operating

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$5,794,309	\$5,728,451	\$39,753	\$0	\$0	\$0
% change	-1.1%	-99.3%	-100.0%	N/A	N/A

Source: Internal Service Activity Fund Group: Variable payroll charges to state agencies based on agency operating expenses, direct charges to agencies for Ohio Shared Services usage, state payment card rebates, and other miscellaneous income

Legal Basis: Discontinued line item (originally established by H.B. 59 of the 130th G.A.)

Purpose: This line item paid some of the operating costs associated with Ohio Shared Services (OSS). OSS leverages the state's accounting system to perform a host of common fiscal services, the objective of which is to save the state money by using economies of scale to generate cost savings and to allow agencies to focus on their core missions. OSS assists its client agencies with accounts payable services, travel and expense reimbursements, vendor management, contact center assistance, accounts receivable services, and pre-collections activities. H.B. 33 of the 135th G.A. consolidated this appropriation with Fund 1050 item 042603, Financial Management, and beginning in FY 2024, most OSS costs are funded by that item. Costs associated with development and agency integration of new service lines are shared by GRF item 042321, Operating Expenses, and item 042603.

Fiduciary Fund Group

5EH0 042604 Forgery Recovery

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$25,008	\$23,352	\$261,428	\$606,852	\$30,000	\$30,000
% change	-6.6%	1,019.5%	132.1%	-95.1%	0.0%

Source: Fiduciary Fund Group: Monies collected by the Attorney General's Office from the resolution of cases of fraud involving state warrants

Legal Basis: R.C. 126.40; Sections 229.10 and 229.30 of H.B. 96 of the 136th G.A. (originally established by H.B. 119 of the 127th G.A.)

Purpose: This line item is used to reissue warrants that have been fraudulently redeemed and certified as forgeries by the rightful recipient, as determined by the Office of the Attorney General's Bureau of Criminal Identification and Investigation (BCII) and the Treasurer of State. Upon receipt of funds to cover the reissuance of the warrant, the Director of OBM must reissue a state warrant of the same amount. H.B. 96 of the 136th G.A. appropriates any additional amounts needed to reissue warrants backed by the receipt of funds, if necessary.