

Pension Subsidies

General Revenue Fund

GRF 090524 Police and Fire Disability Pension Fund

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$696	\$504	\$308	\$288	\$300	\$300
% change	-27.6%	-38.9%	-6.5%	4.2%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 742.374; Section 361.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 284 of the 109th G.A.)

Purpose: This subsidy provides supplemental retirement benefits to members of the Police and Firemen's Disability and Pension Fund (PFDPF) system who were retired and eligible to receive pension benefits prior to July 1, 1968. Members who were receiving a pension benefit prior to July 1, 1968 were eligible for an additional monthly payment of \$2.00 for each year between their effective date of retirement and December 31, 1971, up to a maximum additional benefit of \$50 per year.

GRF 090534 Police and Fire Ad Hoc Cost of Living

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$19,471	\$17,014	\$14,131	\$13,386	\$14,000	\$14,000
% change	-12.6%	-16.9%	-5.3%	4.6%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 742.3712; Section 361.10 of H.B. 96 of the 136th G.A. (originally established by H.B. 204 of the 113th G.A.)

Purpose: This subsidy funds a 5% benefit increase for retirees who belonged to the Police and Firemen's Disability and Pension Fund (PFDPF) system. Members who were receiving an age and service or disability pension prior to January 1, 1974, or who were eligible to receive a survivor's benefit as of July 1, 1981, are eligible for this supplemental payment. The benefit increase for any recipient funded through this line item cannot exceed 5% of the first \$5,000 of the annual pension benefit.

GRF 090554 Police and Fire Survivor Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$185,070	\$165,160	\$140,700	\$135,970	\$138,000	\$138,000
% change	-10.8%	-14.8%	-3.4%	1.5%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 742.361; Section 361.10 of H.B. 96 of the 136th G.A.

Purpose: This subsidy funds payments to all persons who first received survivors' benefits from the Police and Firemen's Disability and Pension Fund prior to July 1, 1981. For survivors first receiving benefits after that date, the system makes such payments from its own resources.

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GRF 090575 Police and Fire Death Benefits

FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Appropriation	FY 2027 Appropriation
\$34,750,000	\$35,250,000	\$37,100,000	\$36,000,000	\$40,000,000	\$40,000,000
% change	1.4%	5.2%	-3.0%	11.1%	0.0%

Source: General Revenue Fund

Legal Basis: R.C. 124.824, 742.63; Sections 361.10 and 361.20 of H.B. 96 of the 136th G.A.

Purpose: This subsidy provides benefits to the surviving spouses and children of law enforcement officers, firefighters, correction officers, drug agents, special agents and investigators of the Bureau of Criminal Identification and Investigation (BCII), gaming agents employed by the Casino Control Commission, and Department of Taxation investigators who die in the line of duty or who die from injuries sustained in the line of duty. The line item also provides funding for repayments for the cost of medical services provided to individuals and paid for by the Department of Administrative Services. Uncodified law appropriates additional amounts in FY 2026 and FY 2027, if the Director of Administrative Services determines that additional amounts are needed for these purposes, following certification of the amounts to the Director of Budget and Management.